



सत्यमेव जयते

Appropriation Accounts 2022-23



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

Government of Tripura

Appropriation Accounts

for the year 2022-23

Government of Tripura

**Appropriation Accounts
2022-23
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tripura 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.

The following norms which have been approved by the Public Accounts Committee of the Legislative Assembly of Tripura, have been adopted for comments on the Appropriation Accounts.

SAVING

- (i) No notes and comments are necessary if a grant/appropriation has an overall saving of less than two *per cent* of the total provision or the amount of overall saving in absolute term is small.
- (ii) If the overall saving in a grant/appropriation is in excess of the limit (two *per cent*), notes and comments on saving should be included in respect of sub-heads where the saving has the variation of more than ten *per cent* of the provision or ₹20 lakh whichever is higher.

EXCESS

- (i) Comments on individual sub-heads are limited to excess over ₹five lakh or 10 *per cent* of the provision whichever is less.

Original provision and Supplementary Grant are only taken for comments.

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23

GOVERNMENT OF TRIPURA

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(₹ in thousand)									
1 Parliamentary Affairs	Voted	32,34,00	30,00	25,84,16	27,78	6,49,84	2,22	...	...
	<i>Charged</i>	<i>64,67</i>	...	<i>52,09</i>	...	<i>12,58</i>	...	...	...
2 Governor's Secretariat	<i>Charged</i>	<i>7,60,00</i>	<i>37,00</i>	<i>6,66,44</i>	<i>6,41</i>	<i>93,56</i>	<i>30,59</i>	...	...
3 General Administration (S.A.) Department	Voted	1,05,47,50	6,87,00	79,99,75	3,43,56	25,47,75	3,43,44	...	...
4 Election Department	Voted	95,31,60	3,00,00	92,18,39	1,48,32	3,13,21	1,51,68	...	...
5 Law Department	Voted	1,68,51,95	14,05,10	1,11,31,85	11,94,84	57,20,10	2,10,26	...	...
6 Revenue Department	Voted	2,93,99,50	1,30,33,00	2,57,50,66	57,89,07	36,48,84	72,43,93	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23- Contd.

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(₹ in thousand)									
7 General Administration (AR) Department	Voted	4,14,60	...	2,95,02	...	1,19,58	...	...	...
8 General Administration (P&T) Department	Voted	6,42,72	...	1,25,02	...	5,17,70	...	...	...
	<i>Charged</i>	8,72,50	14,00	7,67,57	...	1,04,93	14,00	...	...
9 Statistics Department	Voted	11,14,22	...	8,72,23	...	2,41,99	...	...	...
10 Home (Police) Department	Voted	20,19,56,56	23,89,24	16,52,49,49	11,31,55	3,67,07,07	12,57,69	...	...
11 Transport Department	Voted	30,33,91	25,53,92	27,56,55	13,24,76	2,77,36	12,29,16	...	...
12 Co-operation Department	Voted	33,37,50	18,04,00	27,54,95	17,02,93	5,82,55	1,01,07	...	...
	<i>Charged</i>	80,00	2,10,00	55,52	1,84,10	24,48	25,90	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23 - Contd.

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(₹ in thousand)									
13 Public Works (R&B) Department									
	Voted	6,09,83,34	11,17,09,84	6,95,39,67	5,92,45,86	...	5,24,63,98	85,56,33	...
	Charged	72,00	6,87,24	71,77	6,87,23	23	1	...	...
14 Power Department									
	Voted	1,27,43,32	2,58,52,54	1,23,58,95	2,33,53,56	3,84,37	24,98,98	...	...
15 Public Works(Water Resource) Department									
	Voted	1,92,68,70	2,83,27,15	84,99,77	67,37,34	1,07,68,93	2,15,89,81	...	...
16 Health Department									
	Voted	4,48,81,55	2,95,13,69	3,81,85,46	65,38,88	66,96,09	2,29,74,81	...	...
17 Information & Cultural Affairs									
	Voted	67,38,50	11,71,00	60,38,61	7,93,95	6,99,89	3,77,05	...	...
18 General Administration (Political) Department									
	Voted	6,41,07	...	5,68,06	...	73,01	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23 - Contd.

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(₹ in thousand)									
19 Tribal Welfare Department	Voted	6,41,53,93	1,70,19,90	5,39,14,72	72,18,78	1,02,39,21	98,01,12	...	...
20 Welfare of Scheduled Castes Department	Voted	1,11,54,93	23,92,82	34,29,44	17,19,13	77,25,49	6,73,69	...	...
21 Food, Civil Supplies & Consumer Affairs Department	Voted	1,48,36,38	2,37,23	1,24,16,25	1,54,96	24,20,13	82,27	...	...
22 Relief & Rehabilitation Department	Voted	6,96,13,00	...	79,51,30	...	6,16,61,70	...	...	...
23 Panchayat Raj Department	Voted	4,69,64,00	3,16,26	4,25,37,02	3,15,09	44,26,98	1,17	...	...
24 Industries & Commerce Department	Voted	1,12,89,00	99,04,40	70,68,04	77,33,36	42,20,96	21,71,04	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23 - Contd.

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
25 Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	Voted	29,26,22	14,82,00	21,15,05	14,82,00	8,11,17	...	...	...
26 Fisheries Department	Voted	96,40,50	69,46,50	62,52,11	14,47,77	33,88,39	54,98,73	...	...
27 Agriculture Department	Voted	5,13,25,52	95,35,07	3,52,01,77	52,33,28	1,61,23,75	43,01,79	...	...
28 Horticulture Department	Voted	1,44,97,00	10,96,90	94,05,49	1,18,68	50,91,51	9,78,22	...	...
29 Animal Resource Development Department	Voted	1,67,39,79	49,40,13	1,32,66,25	12,64,44	34,73,54	36,75,69	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23 - Contd.

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(₹ in thousand)									
30 Forest Department	Voted	2,73,66,75	1,86,29,35	1,47,24,42	1,11,16,58	1,26,42,33	75,12,77	...	...
	Charged	11,96,00	...	11,95,30	...	70	...	...	...
31 Rural Development Department	Voted	31,33,01,50	97,97,06	24,07,79,75	30,10,43	7,25,21,75	67,86,63	...	...
32 Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department	Voted	34,29,70	18,61,00	29,39,73	4,02,92	4,89,97	14,58,08	...	...
33 Science, Technology & Environment	Voted	11,21,55	12,68,00	10,42,15	12,68,00	79,40	...	...	...
34 Planning and Co-ordination Department	Voted	46,78,71	...	31,59,05	...	15,19,66	...	...	...
35 Urban Development Department	Voted	10,32,77,72	2,66,73,41	4,00,93,10	2,58,94,12	6,31,84,62	7,79,29	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23 - Contd.

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(₹ in thousand)									
36 Home (Jail) Department	Voted	49,31,18	10,23,35	42,97,19	90,71	6,33,99	9,32,64	...	...
37 Labour Organisation	Voted	15,82,46	...	12,32,85	...	3,49,61	...	...	...
38 General Administration (Printing & Stationery) Department	Voted	14,65,00	60,00	10,54,97	5,62	4,10,03	54,38	...	...
39 Education (Higher) Department	Voted	2,43,23,35	77,04,68	2,03,10,65	4,28,33	40,12,70	72,76,35	...	...
40 Education (School) Department	Voted	19,81,24,52	3,12,47,46	13,77,24,23	70,98,45	6,04,00,29	2,41,49,01	...	...
41 Education (Social) Department	Voted	14,03,89,43	32,13,73	12,70,87,22	32,13,66	1,33,02,21	7	...	...
42 Education (Youth Affairs & Sports) Department	Voted	90,53,85	33,66,74	74,31,16	25,18,63	16,22,69	8,48,11	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23 - Contd.

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(₹ in thousand)									
43 Finance Department									
	Voted	34,47,45,00	10,02,01,00	27,08,88,14	1,13,75	7,38,56,86	10,00,87,25
	Charged	16,90,73,49	10,14,14,68	16,10,58,91	9,82,95,13	80,14,58	31,19,55
44 Institutional Finance									
	Voted	5,91,00	...	3,66,41	...	2,24,59
45 Taxes and Excise									
	Voted	34,19,21	87,00	22,97,27	85,75	11,21,94	1,25
46 Treasuries									
	Voted	12,08,84	1,70,00	9,14,91	56,00	2,93,93	1,14,00
47 College of Agriculture									
	Voted	8,75,02	20,12	6,44,64	20,12	2,30,38
48 High Court									
	Voted	2,26,35	88,20	1,52,08	53,35	74,27	34,85
	Charged	36,14,05	...	30,46,31	...	5,67,74
49 Fire Service Organisation									
	Voted	1,21,62,80	13,28,50	1,05,29,89	3,35,66	16,32,91	9,92,84

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23 - Contd.

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
50 Civil Defence	Voted	6,86,00	...	41,46	...	6,44,54	...	...	...
51 Public Works (Drinking Water and Sanitation) Department	Voted	2,70,83,32	2,04,85,10	2,17,72,86	1,29,26,25	53,10,46	75,58,85	...	...
52 Family Welfare & Preventive Medicine	Voted	8,13,58,71	85,15,35	5,44,87,12	15,37,65	2,68,71,59	69,77,70	...	...
53 Tribal Welfare (Research) Department	Voted	7,39,69	8,40,00	2,86,13	2,81,67	4,53,56	5,58,33	...	...
54 Factories & Boilers Organisation	Voted	4,36,48	...	3,23,11	...	1,13,37	...	...	...
55 Employment & Manpower	Voted	8,90,23	...	7,04,69	...	1,85,54	...	...	...
56 Information Technology	Voted	53,01,20	1,02,64,52	38,65,25	1,00,04,14	14,35,95	2,60,38	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23 - Contd.

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
57 Welfare of Minorities Department	Voted	16,77,85	63,97,25	11,46,66	14,56,12	5,31,19	49,41,13	...	...
58 Home (FSL, PAC, Prosecution & Co-ordination Cell)	Voted	7,52,64	50,36	6,27,76	32,82	1,24,88	17,54	...	...
59 Tourism	Voted	14,48,09	52,55,00	8,82,24	4,55,00	5,65,85	48,00,00	...	...
60 Kokborok & Other Minority Languages	Voted	1,40,42	8,10	1,15,84	8,10	24,58	...	...	...
61 Welfare of OBCs	Voted	53,74,00	21,58,00	32,00,85	56,88	21,73,15	21,01,12	...	...
62 Education (Elementary)	Voted	11,71,78,77	1,52,41	7,80,11,74	2,41	3,91,67,03	1,50,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23 - Concl'd.

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
63 Industries & Commerce (Skill Development)	Voted	12,33,75	...	3,42,32	...	8,91,43	...	...	...
64 Health (AGMC & GBP)	Voted	1,78,09,13	28,50,00	1,49,65,10	15,33,15	28,44,03	13,16,85	...	...
	Voted	2,19,68,45,03	53,63,63,38	1,62,59,28,97	21,90,26,16	57,94,72,39	31,73,37,22	85,56,33	...
	Charged	17,57,32,71	10,23,62,92	16,69,13,91	9,91,72,87	88,18,80	31,90,05	...	...
	Grand Total	2,37,25,77,74	63,87,26,30	1,79,28,42,88	31,81,99,03	58,82,91,19	32,05,27,27	85,56,33 <small>(855632790)</small>	...

Summary of Appropriation Accounts - Contd.

The Excess over the following Grants/Appropriations requires regularisation:

Revenue - Voted

13 Public Works (R&B) Department

Capital - Voted

Nil

Summary of Appropriation Accounts - Concl'd.

As the grants and appropriations are for gross amount required for expenditure, the expenditure figures shown against them do not include recoveries/reimbursable amount of expenditure transferred to Suspense Head which are adjusted in the Accounts of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2022-2023 and that shown in the Finance Accounts for that year is given below :

	Voted		Charged	
	Revenue	Capital	Revenue	Capital
(₹ in thousand)				
Total expenditure according to the Appropriation Accounts	1,62,59,28,97	21,90,26,16	<i>16,69,13,91</i>	<i>9,91,72,87</i>
Deduct - Total of recoveries/reimbursable amount transferred to Suspense Head	1,89,72,16	55,70,41	...	...
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	1,60,69,56,81	21,34,55,75	<i>16,69,13,91</i>	<i>9,91,72,87</i>

The details of the recoveries/reimbursable amount of expenditure transferred to Suspense Head referred to above are given in the Appendices I & II.

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Tripura

Opinion

The Appropriation Accounts of the Government of Tripura 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 Tripura 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 the 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 Tripura 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 Principal Accountant General (Accounts and Entitlements) of Tripura for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

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



Date: 30 November 2023
Place: New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Grant No. 1 - Parliamentary Affairs

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2011 Parliament/State/Union Territory Legislatures			
Voted			
Original	27,53,00		
Supplementary	4,81,00	32,34,00	25,84,16
Amount surrendered during the year (March 2023)			(-)6,49,84
			73,43
Charged			
Original	44,00		
Supplementary	20,67	64,67	52,09
Amount surrendered during the year (March 2023)			(-)12,58
			...

CAPITAL

4070 Capital Outlay on Other Administrative Services

Voted

Original	30,00	30,00	27,78	(-)2,22
Amount surrendered during the year (March 2023)				2,20

Notes and Comments

REVENUE

Voted

- (a) As the expenditure ₹2,584.16 lakh did not come even upto the original provision of ₹2,753.00 lakh, supplementary grant of ₹481.00 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹649.84 lakh, only ₹73.43 lakh was surrendered during the year.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(c) Saving occurred under:

(i) **2011 Parliament/State/Union Territory Legislatures**

02 State/Union Territory Legislatures

101 Legislative Assembly

01 Emoluments and Allowances

O 610.00

R (-)6.35 603.65 546.32 (-)57.33

Withdrawal of provision by reappropriation of ₹6.35 lakh was stated to be based on actual requirement.

Grant No. 1 - Parliamentary Affairs-Contd.

Head		Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
(ii)	05 Establishment			
	O	2,135.00		
	R	(-)122.83	2,012.17	1,716.28

Withdrawal of provision by surrender of ₹73.43 lakh and further reduction in provision by reappropriation by ₹49.40 lakh were stated to be based on actual requirement.

Saving of ₹ 199.09 lakh was also occurred in 2021-22.

(iii)	88 Centrally Sponsored Scheme (CSS)			
	O	3.00		
	S	481.00	484.00	297.24

Augmentation of the provision by supplementary grant of ₹ 481.00 lakh was stated to be due to receipt of additional fund from the Government of India.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

- (d) Instance of creation of provision by reappropriation without the knowledge of the Legislature has been noticed in the following case. This is irregular which could have been avoided by a token of provision in the budget. The excess expenditure requires regularisation.

2011 Parliament/State/Union Territory Legislatures

02 State/Union Territory Legislatures

101 Legislative Assembly

70 State Plan

R	54.00	54.00	17.91	(-)36.09
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Reason for saving has not been intimated by the Department (August 2023).

Grant No. 1 - Parliamentary Affairs-Concl.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
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Revenue

Charged

- (a) No part of the available saving of ₹12.58 lakh was surrendered during the year. However, the said saving did not qualify for comment under sub head level.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	21.13	58
2017-18	0.49	1
2018-19	9.51	39
2019-20	2.97	12
2020-21	6.88	24
2021-22	1.82	6

Capital

Voted

- (a) Out of the available saving of ₹ 2.22 lakh, only ₹2.20 lakh was surrendered during the year under the grant even though the said saving did not qualify for comment in the sub head level.

During the year 2022-23, an amount of ₹8.40 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹8.37 lakh was spent leaving an amount of ₹0.03 lakh as unspent as on 31.03.2023.

Appropriation No. 2 - Governor's Secretariat

Major Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2012	President, Vice President, Governor/Administrator of Union Territories		
<i>Charged</i>			
<i>Original</i>	7,49,00		
<i>Supplementary</i>	11,00	7,60,00	6,66,44
<i>Amount surrendered during the year (March 2023)</i>			(-)93,56
			...
CAPITAL			
4070	Capital Outlay on other Administrative Services		
<i>Charged</i>			
<i>Original</i>	37,00	37,00	6,41
<i>Amount surrendered during the year (March 2023)</i>			(-)30,59
			16,90

Notes and Comments

REVENUE

Charged

- (a) As the expenditure of ₹666.44 lakh did not come even upto the original provision of ₹749.00 lakh, supplementary grant of ₹11.00 lakh obtained in March 2023 proved injudicious.
- (b) No part of the available saving of ₹93.56 lakh was surrendered during the year. Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2020-21	47.82	8
2021-22	119.18	16

Appropriation No. 2 - Governor's Secretariat-Contd.

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(c) Saving occurred mainly under:			
(i) 2012 President, Vice President, Governor/Administrator of Union			
03 Governor/Administrator of Union Territories			
090 Secretariat			
05 Establishment			
O	373.55		
R	(-)16.78	356.77	288.59
			(-)68.18
Reduction in provision by reappropriation of ₹16.78 lakh was stated to be based on actual requirement.			
Saving of ₹3.65 lakh was also occurred in 2021-22.			
(ii) 103 Household Establishment			
05 Establishment			
O	282.50		
R	(-)31.84	250.66	241.44
			(-)9.22
Reduction in provision by reappropriation of ₹31.84 lakh was stated to be based on actual requirement.			
No specific reasons for saving in respect of two cases as at Sl. No. (i) and (ii) furnished by the Department.			
(d) Saving was partly offset by excess under :			
(i) 2012 President, Vice President, Governor/Administrator of Union			
03 Governor/Administrator of Union Territories			
102 Discretionary Grants			
05 Establishment			
O	6.50		
R	5.50	12.00	12.00
			...
Augmentation of the provision by reappropriation of ₹5.50 lakh was stated to be based on actual requirement.			
(ii) 105 Medical Facilities			
05 Establishment			
O	6.20		
S	11.00		
R	34.35	51.55	41.20
			(-)10.35
Augmentation of the provision by supplementary grant of ₹11.00 lakh was made to meet the demand in excess of budget provision and further addition to the provision made by reappropriation of ₹ 34.35 lakh was attributed to actual requirement.			

Appropriation No. 2 - Governor's Secretariat - Concl'd.

Head		Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(iii)	107 Expenditure from Contract Allowance			
	05 Establishment			
	<i>O</i>	28.00		
	<i>R</i>	8.69	36.69	31.52
				(-)5.17

Addition to the provision by reappropriation of ₹8.69 lakh was attributed to actual requirement.

No specific reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were furnished by the Department.

CAPITAL

Charged

- (a) Out of the available saving of ₹30.59 lakh, only ₹16.90 lakh was anticipated and surrendered during the year.
- (b) Saving occurred under:

4070 Capital Outlay on other Administrative Services

800 Other expenditure				
05 Establishment				
<i>O</i>	37.00			
<i>R</i>	(-)16.90	20.10	6.41	(-)13.69

Withdrawal of provision by surrender of ₹16.90 lakh was attributed to actual requirement.

No specific reason for saving was furnished by the Department.

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

Grant No. 3 - General Administration (S.A.) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2013	Council of Ministers			
2052	Secretariat-General Services			
2070	Other Administrative Services			
Voted				
Original		95,75,00		
Supplementary		9,72,50	1,05,47,50	79,99,75
Amount surrendered during the year (March 2023)				(-)25,47,75
				...

CAPITAL				
4059	Capital Outlay on Public Works			
4070	Capital Outlay on other Administrative Services			
Voted				
Original		2,17,00		
Supplementary		4,70,00	6,87,00	3,43,56
Amount surrendered during the year (March 2023)				(-)3,43,44
				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹7,999.75 lakh did not come even upto the original provision of ₹9,575.00 lakh, supplementary grant of ₹972.50 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) No part of the available saving of ₹2,547.75 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2020-21	1,252.03	16
2021-22	2,143.54	24

Grant No. 3 - General Administration (S.A.) Department-Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(c) Saving occurred mainly under:				
(i) 2013 Council of Ministers				
101 Salary of Ministers and Deputy Ministers				
01 Emoluments and Allowances				
O	100.00			
S	64.00	164.00	94.04	(-)69.96
Augmentation of the provision by supplementary grant of ₹64.00 lakh was attributed to release of more fund to meet the expenditure under salaries.				
Saving of ₹23.78 lakh was also occurred in 2021-22.				
(ii) 2052 Secretariat-General Services				
090 Secretariat				
05 Establishment				
O	8,195.00			
S	648.85			
R	2.09	8,845.94	6,574.26	(-)2,271.68
Augmentation of the provision by supplementary grant of ₹648.85 lakh was attributed to release of additional fund mainly under salaries, electricity charges, others etc. Further addition to the provision by reappropriation of ₹2.09 lakh was stated to be based on actual requirement.				
Saving of ₹1,795.81 lakh was also occurred in 2021-22.				
(iii) 2070 Other Administrative Services				
115 Guest Houses, Government Hostels etc.				
05 Establishment				
O	1,203.00			
S	142.00			
R	(-)2.09	1,342.91	1,166.89	(-)176.02
Augmentation of provision by supplementary grant of ₹142.00 lakh was attributed to release of additional fund mainly under salaries, hiring private vehicle, etc. Subsequent reduction in provision by reappropriation of ₹2.09 lakh was stated to be based on actual requirement.				

Saving of ₹315.09 lakh was also occurred in 2021-22.

Reasons for saving were stated to be due to non utilisation of fund received at the fag end of the year from the Finance Department in respect of three cases as at Sl. No. (i) to (iii).

Grant No. 3 - General Administration (S.A.) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

CAPITAL

Voted

(a) No part of the available saving of ₹343.44 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	50.00	98
2017-18	1.00	100
2018-19	4.34	87
2019-20	3.71	74
2020-21	3.06	61
2021-22	574.64	89

(b) Saving occurred mainly under:

(i) **4059 Capital Outlay on Public Works**

60 Other Buildings

051 Construction

05 Establishment

O 50.00

S 273.00 323.00 211.18 (-)111.82

Augmentation of provision by supplementary grant of ₹273.00 lakh was attributed to release of additional fund towards major works.

Saving of ₹70.00 lakh was also occurred in 2021-22.

(ii) 80 General

052 Machinery and Equipment

05 Establishment

O 50.00

S 35.40 85.40 16.15 (-)69.25

Augmentation of provision by supplementary grant of ₹35.40 lakh was stated to be due to procurement of capital assets for Tripura Bhavan in Kolkata.

Reasons for saving furnished by the Department were not specific in respect of two cases as at Sl. No. (i) and (ii).

Grant No. 3 - General Administration (S.A.) Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
(iii) 4070 Capital Outlay on other Administrative Services			
800 Other expenditure			
05 Establishment			
O	56.00		
S	161.60	217.60	116.23 (-)101.37

Augmentation of the provision by supplementary grant of ₹161.60 lakh was attributed to release of additional fund for procurement of vehicles.

Reason for saving was attributed to non completion of all formalities due to late receipt of fund at the fag end of the year from the Finance Department.

(c) Entire provision remained unutilised during the year as under:

4059 Capital Outlay on Public Works

80 General

201 Acquisition of Land

98 Administration

O	60.00	60.00	...	(-)60.00
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Reason for saving furnished by the Department was not specific.

During the year 2022-23, an amount of ₹ 494.31 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 313.40 lakh was spent leaving an amount of ₹ 180.91 lakh as unspent as on 31.03.2023.

Grant No. 4 - Election Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2015	Elections			
Voted				
Original	42,02,10			
Supplementary	53,29,50	95,31,60	92,18,39	(-)3,13,21
Amount surrendered during the year (March 2023)				...
CAPITAL				
4059	Capital Outlay on Public Works			
Voted				
Original	3,00,00			
Supplementary	...	3,00,00	1,48,32	(-)1,51,68
Amount surrendered during the year (March 2023)				1,00,00

Notes and Comments

REVENUE

Voted

(a) No part of the available saving of ₹313.21 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	1,371.75	23
2019-20	2,230.57	25
2020-21	243.44	15
2021-22	606.76	33

Grant No. 4 - Election Department- Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b) Saving occurred mainly under:			
(i) 2015 Elections			
102 Electoral Officers			
05 Establishment			
O	902.10		
R	(-)179.00	723.10	621.11
			(-)101.99
Reduction in provision by reappropriation of ₹179.00 lakh was stated to be based on actual requirement.			
Saving of ₹170.42 lakh was also occurred during the year 2021-22.			
(ii) 105 Charges for conduct of elections to Parliament			
98 Administration			
O	200.00	200.00	157.90
			(-)42.10
Saving of ₹35.67 lakh was also occurred during the year 2021-22.			
(iii) 99 Others			
O	178.00		
R	(-)90.50	87.50	82.93
			(-)4.57
Reduction in provision by reappropriation of ₹90.50 lakh was stated to be based on actual requirement.			
Saving of ₹41.76 lakh was also occurred during the year 2021-22.			
Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).			
(c) Saving was partly counter balanced by excess under:			
(i) 2015 Elections			
103 Preparation and Printing of Electoral rolls			
99 Others			
O	500.00		
S	250.00	750.00	704.08
			(-)45.92
Augmentation of provision by supplementary grant of ₹250.00 lakh was stated to be due to release of additional fund towards preparation and printing of Electoral rolls.			

Grant No. 4 - Election Department - Contd.

Head	Total		Actual Expenditure	Excess (+) Saving (-)
	Grant	(₹ in lakh)		
(ii) 106 Charges for conduct of elections to State/Union Territory Legislature				
99 Others				
	O	2,322.00		
	S	5,079.50		
	R	269.50	7,671.00	7,552.39 (-)118.61

Augmentation of provision by supplementary grant of ₹5,079.50 lakh was attributed to release of additional fund under charges for conduct of election of State Legislature. Further addition to the provision by reappropriation of ₹269.50 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

CAPITAL

Voted

- (a) Out of the available saving of ₹151.68 lakh, only ₹100.00 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	46.90	23
2017-18	411.93	73
2018-19	117.70	52
2019-20	183.61	85
2020-21	91.53	36
2021-22	8.26	7

Grant No. 4 - Election Department - Concl.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(b) Saving occurred under :

4059 Capital Outlay on Public Works

60 Other Buildings

051 Construction

99 Others

O 300.00

R (-)100.00 200.00 148.32 (-)51.68

Withdrawal of provision by surrender of ₹100.00 lakh was attributed to actual requirement.

Reason for saving has not been intimated by the Department (August 2023).

During the year 2022-23, ₹76.25 lakh transferred to the DDO's Account was fully utilised.

Grant No. 5 - Law Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2014	Administration of Justice			
2059	Public Works			
Voted				
Original		1,49,40,25		
Supplementary		19,11,70	1,68,51,95	1,11,31,85
Amount surrendered during the year (March 2023)				(-)57,20,10
				42,07,70
CAPITAL				
4059	Capital Outlay on Public Works			
Voted				
Original		9,09,18		
Supplementary		4,95,92	14,05,10	11,94,84
Amount surrendered during the year (March 2023)				(-)2,10,26
				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹11,131.85 lakh did not come even upto the original provision of ₹14,940.25 lakh, supplementary grant of ₹1,911.70 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.
- (b) Out of the huge saving of ₹5,720.10 lakh, only ₹4,207.70 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1,802.90	27
2017-18	2,377.93	19
2018-19	5,515.14	38
2019-20	3,205.43	31
2020-21	529.10	5
2021-22	5,603.10	36

Grant No. 5 - Law Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(c) Saving occurred mainly under:				
(i) 2014 Administration of Justice				
105	Civil and Session Courts			
22	Judicial			
	O	4,329.50		
	S	1,012.60	5,342.10	4,679.83
				(-)662.27

Augmentation of provision by supplementary grant of ₹1,012.60 lakh was attributed to release of additional fund mainly under salaries for payment of Dearness Allowance.

Reason for saving was stated to be due to non release of expected Dearness Allowance by the Government and non payment of pending bills for fuel and office expenditure for late receipt of fund from the Government.

(ii)	106	Small Causes Courts			
	22	Judicial			
		O	1,050.00		
		S	200.00	1,250.00	1,098.70
					(-)151.30

Augmentation of provision by supplementary grant of ₹200.00 lakh was attributed to release of additional fund mainly under salaries for payment of Dearness Allowance.

(iii)	117	Family Courts			
	22	Judicial			
		O	616.60		
		S	267.00	883.60	750.34
					(-)133.26

Augmentation of provision by supplementary grant of ₹267.00 lakh was attributed to release of additional fund mainly under salaries for payment of Dearness Allowance.

Reasons for saving were stated to be due to non release of expected Dearness Allowance by the Government and non payment of pending bills for fuel and office expenditure for late receipt of fund from the Government in respect of Sl. No. (ii) and (iii).

Grant No. 5 - Law Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	
(iv)	2059 Public Works				
	01 Office Building				
	053 Maintenance and Repairs				
	22 Judicial				
	O	300.00	300.00	233.60	(-)66.40

Saving of ₹40.63 lakh was also occurred during the year 2021-22.

Reason for saving was stated to be due to non utilisation of fund by the Implementing Agency (PWD).

(d) Entire provision remain unutilized as under:

(i)	2014 Administration of Justice				
	103 Special Courts				
	91 Central Assistance to State Plan (CASP)				
	O	52.66	52.66	...	(-)52.66
(ii)	796 Schedule Tribe Sub-Plan (TSP)				
	91 Central Assistance to State Plan (CASP)				
	O	31.38	31.38	...	(-)31.38
(iii)	2059 Public Works				
	60 Other Building				
	051 Construction				
	90 State Share For Central Assistance to State Plane				
	O	225.80			
	R	(-)201.80	24.00	...	(-)24.00

Reduction in provision by reappropriation of ₹201.80 lakh was stated to be based on actual requirement.

Reasons for saving were stated to be due to non receipt of fund from the Government of India in respect of two cases as at Sl. No. (i) and (ii) and non receipt of fund from both State Government and Government of India in respect of Sl. No. (iii).

Saving of ₹156.75 lakh was also occurred during the year 2021-22.

Grant No. 5 - Law Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(e) The entire provision was withdrawn by surrender in the following cases:			
(i) 2014 Administration of Justice			
103 Special Courts			
90 State Share for Central Assistance to State Plan			
O	22.50		
R	(-)22.50	...	...
Withdrawal of entire provision by reappropriation of ₹22.50 lakh was attributed to actual requirement.			
(ii) 2059 Public Works			
60 Other Buildings			
051 Construction			
91 Central Assistances to State Plan (CASP)			
O	2,080.00		
R	(-)2,080.00	...	...
(iii) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	73.70		
R	(-)73.70	...	...
Saving of ₹93.50 lakh was also occurred during the year 2021-22.			
(iv) 91 Central Assistances to State Plan (CASP)			
O	680.00		
R	(-)680.00	...	...
(v) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	134.00		
R	(-)134.00	...	...

Saving of ₹51.25 lakh was also occurred during the year 2021-22.

Grant No. 5 - Law Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi) 91 Central Assistances to State Plan (CASP)			
O	1,240.00		
R	(-)1,240.00	...	...

(f) Saving was partly offset by excess under:

2014 Administration of Justice

114 Legal Advisors and Counsels				
22 Judicial				
O	1,899.90			
S	117.10			
R	224.30	2,241.30	2,066.51	(-)174.79

Augmentation of provision by supplementary grant of ₹117.10 lakh was attributed to release of additional fund under professional services to meet the required expenditure. Further addition to the provision by reappropriation of ₹224.30 lakh was stated to be based on actual requirement.

Reasons for saving was stated to be due to non release of expected Dearness Allowance by the Government and non payment of pending bills for fuel and office expenditure for late receipt of fund from the Government.

CAPITAL

Voted

(a) No Part of the available saving of ₹210.26 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	4,603.77	95
2017-18	2,060.32	67
2018-19	2,480.89	60
2019-20	1,869.91	52
2020-21	3,313.16	80
2021-22	138.38	8

Grant No. 5 - Law Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(b) Saving occurred mainly under:			
(i) 4059 Capital Outlay on Public Works			
80 General			
796 Tribal Area Sub Plan			
25 Public Works			
O	264.80		
S	26.59	291.39	222.78
			(-)68.61

Augmentation of provision by supplementary grant of ₹26.59 lakh was attributed mainly due to release of additional fund under salaries.

(ii) 4070 Capital Outlay on Other Administrative Services				
789 Special Component Plan for Scheduled Castes				
90 State share for Central Assistance to State Plan				
S	82.25	82.25	9.00	(-)73.25

Creation of provision by way of supplementary grant of ₹82.25 lakh was attributed to release of state share following the receipt of fund from Government of India for Single Nodal Agency (SNA) .

(iii) 796 Tribal Area Sub Plan				
90 State share for Central Assistance to State Plan				
S	48.25	48.25	13.50	(-)34.75

Creation of provision by supplementary grant of ₹48.25 lakh was attributed to release of state share on receipt of fund from Government of India for Single Nodal Agency (SNA).

Reasons for saving were stated to be due to non utilisation of fund by the implementing agency (PWD) in respect of three cases as at Sl. No. (i) to (iii).

Grant No. 5 - Law Department - Concl.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(c) Saving was partly counter balanced by excess under:			
4059 Capital Outlay on Public Works			
60 Other Buildings			
051 Construction			
98 Administration			
S	15.93		
R	11.17	27.10	27.09
			(-)0.01

Creation of provision by supplementary grant of ₹15.93 lakh was stated to be due to release of additional fund under Major Works and further addition to the provision by reappropriation of ₹11.17 lakh was stated to be based on actual requirement.

Reason for final saving was not furnished by the Department.

During the year 2022-23, an amount of ₹17.90 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹16.93 lakh was spent leaving an amount of ₹0.97 lakh as unspent as on 31.03.2023.

Grant No. 6 - Revenue Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2029	Land Revenue			
2030	Stamps and Registration			
2052	Secretariat-General Services			
2053	District Administration			
2059	Public Works			
2235	Social Security and Welfare			
2245	Relief on Account of Natural Calamities			
2250	Other Social Services			
2506	Land Reforms			
2575	Other Special Areas Programmes			
3454	Census Surveys and Statistics			

Voted

Original	2,87,18,30			
Supplementary	6,81,20	2,93,99,50	2,57,50,66	(-)36,48,84
Amount surrendered during the year (March 2023)				8,12,84

CAPITAL

4059	Capital Outlay on Public Works			
4070	Capital Outlay on other Administrative Services			
4575	Capital Outlay on other Special Areas Programmes			

Voted

Original	1,07,00,00			
Supplementary	23,33,00	1,30,33,00	57,89,07	(-)72,43,93
Amount surrendered during the year (March 2023)				31,39,43

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹25,750.66 lakh did not come even upto the original provision of ₹28,718.30 lakh, supplementary grant of ₹681.20 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(b) Out of the available saving of ₹3,648.84 lakh, only ₹812.84 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	17,910.96	48
2019-20	11,449.33	26
2020-21	15,315.83	35
2021-22	15,372.21	33

(c) Based on the recommendation of the Thirteenth Finance Commission State Disaster Response Fund was constituted on 28th May 2011 in lieu of the Calamity Relief Fund for meeting only the expenditure towards provision of immediate relief to the victims of cyclone, drought, earthquake, fire, flood etc. The State Disaster Response Fund stands included under "8121-General and Other Reserve Funds 122-State Disaster Response Fund and 130-State Disaster Mitigation Fund". An account of which is given in Statement 21 of the Finance Accounts 2022-23. The position of the Fund as on 31st March 2023 is given below.

Balance as on 01 April 2022	Receipt during the year	Disbursement during the year	Closing balance as on 31 March 2023
₹11,081.44 lakh	₹7,822.23 lakh (Central Share - ₹5,680.00 lakh, State Share - ₹631.12 lakh - Grants from NDRF NIL * and Central Share to SDMF - ₹1,360.00 lakh and State Share SDMF - ₹151.11 lakh)	₹3,299.68 lakh	₹15,603.99 lakh

Grant No. 6 - Revenue Department - Contd.

Head	Total	Actual	Excess (+)
	Grant	Expenditure	Saving (-)
	(₹ in lakh)		
* The details of State Disaster Response Fund and State Disaster Mitigation are given below:			
(A)	The details of amount credited:		
	(i) State contribution to SDRF	631.12 lakh	
	(ii) Central contribution to SDRF	5,680.00 lakh	
	(iii) Grants from NDRF	NIL	
	(iv) State Contribution to SDMF	151.11 lakh	
	(v) Central Contribution to SDMF	1,360.00 lakh	
	(vi) Investment during the year	2,500.00 lakh	
	(vii) Return from Investment	NIL	
	(viii) Interest from Investment	NIL	
(B)	The details of expenditure:		
	(i) Expenditure from SDRF	2,494.01 lakh	
	(ii) Expenditure from NDRF	805.67 lakh	
	(iii) Expenditure from SDMF	Nil	
(C)	Specific purpose of expenditure:	For financing natural disaster relief assistance (flood cyclone earthquake etc.)	
(d)	Saving occurred mainly under:		
(i)	2029 Land Revenue		
	101 Collection Charges		
	05 Establishment		
	O	4,669.98	
	R	(-)852.47	3,817.52
			3,373.66
			(-)443.86
	Reduction in provision by way of reappropriation of ₹852.47 lakh was stated to be based on actual requirement.		
	Saving of ₹825.48 lakh was also occurred in 2021-22.		
(ii)	102 Survey and Settlement Operations		
	05 Establishment		
	O	99.87	
	R	(-)69.65	30.22
			21.29
			(-)8.92
	Reduction in provision by way of reappropriation of ₹69.55 lakh was stated to be based on actual requirement.		
	Saving of ₹42.36 lakh was also occurred in 2021-22.		

Grant No. 6 - Revenue Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(iii)	103 Land Records				
	05 Establishment				
	O	665.77			
	R	(-231.97)	433.80	363.47	(-70.33)
	Reduction in provision by way of reappropriation of ₹231.97 lakh was stated to be based on actual requirement.				
	Saving of ₹268.18 lakh was also occurred in 2021-22.				
(iv)	2030 Stamps and Registration				
	03 Registration				
	001 Direction and Administration				
	98 Administration				
	O	218.45			
	R	33.15	251.60	178.68	(-72.92)
	Addition to provision by way of reappropriation of ₹33.15 lakh was stated to be based on actual requirement.				
(v)	2053 District Administration				
	789 Special Component Plan for Schedule Castes				
	80 Maintenance and Repairs				
	O	300.00	300.00	239.59	(-60.41)
(vi)	2059 Public Works				
	80 General				
	053 Maintenance and Repairs				
	79 Other Maintenance Expenditure				
	O	300.00	300.00	231.50	(-68.50)

Grant No. 6 - Revenue Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(vii)	2506 Land Reforms			
	001 Direction and Administration			
	05 Establishment			
	O	107.81		
	R	(-)35.60	72.21	61.81
				(-)10.40
	Reduction in provision through reappropriation of ₹35.60 lakh was stated to be based on actual requirement.			
	Saving of ₹28.20 lakh was also occurred in 2021-22.			
(viii)	98 Administration			
	O	2,114.29		
	R	(-)291.26	1,823.03	1,496.14
				(-)326.89
	Reduction in provision through reappropriation of ₹291.26 lakh was attributed to actual requirement.			
	Saving of ₹407.65 lakh was also occurred in 2021-22.			
	Reasons for saving furnished by the Department were not tenable in respect of eight cases as at Sl. No. (i) to (viii).			
(e)	The Entire provision remained unutilised in the following cases:			
(i)	2245 Relief on Account of Natural Calamities			
	02 Floods, Cyclones etc.			
	107 Repairs and Restoration of Damaged Government Office Buildings			
	43 Finance Commission			
	O	395.00		
	R	(-)285.00	110.00	...
				(-)110.00
	Reduction in provision by way of reappropriation of ₹285.00 lakh was stated to be based on actual requirement.			
(ii)	114 Assistance to Farmers for Purchase of Agricultural Inputs			
	43 Finance Commission			
	O	395.00		
	R	(-)125.00	270.00	...
				(-)270.00
	Reduction in provision through reappropriation of ₹125.00 lakh was attributed to actual requirement.			

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(iii) 122 Repairs and Restoration of Damaged Irrigation and Flood Control Works			
43 Finance Commission			
O	395.00		
R	(-)225.00	170.00	...
Reduction in provision through reappropriation of ₹225.00 lakh was attributed to actual requirement.			(-)170.00
(iv) 08 <i>State Disaster Mitigation Fund</i>			
101 Disaster Mitigation			
43 Finance Commission			
O	1,580.00		
R	(-)1,330.00	250.00	...
Reduction in provision by reappropriation of ₹1,330.00 lakh was attributed to actual requirement.			(-)250.00
Reasons for saving furnished by the Department were not tenable in respect of four cases as at Sl. No. (i) to (iv).			
(f) Entire provision was withdrawn in the following cases:			
(i) 2029 Land Revenue			
001 Direction and Administration			
99 Others			
O	104.00		
R	(-)104.00	...	...
Withdrawal of provision by reappropriation of ₹104.00 lakh was attributed to actual requirement.			...
(ii) 103 Land Records			
91 Central Assistance to State Plan (CASP)			
O	599.46		
R	(-)599.46	...	...
Withdrawal of entire provision by reappropriation of ₹599.46 lakh was stated to be based on actual requirement.			...

Grant No. 6 - Revenue Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(iii)	789 Special Component Plan for Scheduled Castes			
	86 Centrally Sponsored Scheme-I (CSS)			
	O	52.50		
	R	(-)52.50	...	...
	Withdrawal of entire provision by surrender of ₹52.50 lakh was stated to be based on actual requirement.			
(iv)	91 Central Assistance to State Plan (CASP)			
	O	195.97		
	R	(-)195.97	...	...
	Withdrawal of entire provision by surrender of ₹195.97 lakh was stated to be based on actual requirement.			
(v)	99 Others			
	O	34.00		
	R	(-)34.00	...	...
	Withdrawal of entire provision by surrender of ₹34.00 lakh was stated to be based on actual requirement.			
(vi)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	357.37		
	R	(-)357.37	...	...
	Withdrawal of entire provision by surrender of ₹357.37 lakh was stated to be based on actual requirement.			
(vii)	99 Others			
	O	62.00		
	R	(-)62.00	...	...
	Withdrawal of entire provision by surrender of ₹62.00 lakh was stated to be based on actual requirement.			

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(viii) 2245 Relief on Account of Natural Calamities			
02 <i>Floods, Cyclones etc.</i>			
101 Gratuitous Relief			
43 Finance Commission			
O	395.00		
R	(-)395.00	...	...
Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.			
(ix) 102 Drinking Water Supply			
43 Finance Commission			
O	395.00		
R	(-)395.00	...	...
Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.			
(x) 104 Supply of Fodder			
43 Finance Commission			
O	395.00		
R	(-)395.00	...	...
Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.			
(xi) 105 Veterinary Care			
43 Finance Commission			
O	395.00		
R	(-)395.00	...	...
Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.			
(xii) 106 Repairs and Restoration of Damaged Roads and Bridges			
43 Finance Commission			
O	395.00		
R	(-)395.00	...	...
Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.			

Grant No. 6 - Revenue Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(xiii)	108 Repairs and Restoration of Damaged Government Residential Buildings				
	43 Finance Commission				
	O	395.00			
	R	(-)395.00	...	...	...
	Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.				
(xiv)	109 Repairs and Restoration of Damaged Water Supply, Drainage and Sewerage Work				
	43 Finance Commission				
	O	395.00			
	R	(-)395.00	...	...	...
	Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.				
(xv)	110 Assistance for Repairs and Restoration of Damaged Water Supply, Drainage and Sewerage Work				
	43 Finance Commission				
	O	395.00			
	R	(-)395.00	...	...	...
	Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.				
(xvi)	111 Ex-gratia Payments to Bereaved Families				
	43 Finance Commission				
	O	395.00			
	R	(-)395.00	...	...	...
	Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.				
(xvii)	113 Assistance for repairs/reconstruction of Houses				
	43 Finance Commission				
	O	395.00			
	R	(-)395.00	...	...	...
	Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.				

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(xviii)	117 Assistance to Farmers for Purchase of Livestock		
	43 Finance Commission		
	O	395.00	
	R	(-)395.00	...
	Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.		
(xix)	119 Assistance to artisans for repairs/replacement of Damaged Tools and Equipments		
	43 Finance Commission		
	O	395.00	
	R	(-)395.00	...
	Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.		
(xx)	282 Public Health		
	43 Finance Commission		
	O	395.00	
	R	(-)395.00	...
	Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.		
(xxi)	80 <i>General</i>		
	800 Other Expenditure		
	99 Others		
	O	100.00	
	R	(-)100.00	...
	Withdrawal of entire provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.		
(xxii)	2575 Other Special Area Programmes		
	06 <i>Border Area Development</i>		
	796 Tribal Area Sub-plan		
	90 State Share for Central Assistance to State Plan		
	O	31.00	
	R	(-)31.00	...
	Reduction in provision by surrender of ₹31.00 lakh was stated to be based on actual requirement.		

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(xxiii) 91 Central Assistance to State Plan (CASP)			
O	31.00		
R	(-)31.00	...	...
Reduction in provision by surrender of ₹31.00 lakh was stated to be based on actual requirement.			
 (xxiv) 800 Other Expenditure			
90 State Share for Central Assistance to State Plan			
O	52.00		
R	(-)52.00	...	...
Reduction in provision by reappropriation of ₹52.00 lakh was stated to be based on actual requirement.			
 (xxv) 91 Central Assistance to State Plan (CASP)			
O	52.00		
R	(-)52.00	...	...
Reduction in provision by reappropriation of ₹52.00 lakh was stated to be based on actual requirement.			
 (g)	Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by a token of provision in the budget. The excess expenditure requires regularisation.		
 (i)	2029 Land Revenue		
	103 Land Records		
	99 Others		
	R	50.92	50.92 50.92 ...
 (ii)	2030 Stamps and Registration		
	02 <i>Stamps-Non-Judicial</i>		
	101 Cost of Stamps		
	98 Administration		
	R	3.35	3.35 3.33 (-)0.02

Grant No. 6 - Revenue Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(h)	Saving was partly offset by excess under:			
(i)	2053 District Administration			
	094 Other Establishments			
	05 Establishment			
	O	5,394.58		
	R	1,187.98	6,582.56	5,761.99
				(-)820.57
	Addition to the provision by reappropriation of ₹1,187.98 lakh was stated to be based on actual requirement.			
(ii)	2245 Relief on Account of Natural Calamities			
	05 State Disaster Response Fund			
	101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund			
	89 Centrally Sponsored Scheme-IV			
	O	55.00		
	S	275.52		
	R	579.46	909.98	870.27
				(-)39.71
	Augmentation to the provision by supplementary grant of ₹275.52 lakh was stated to be due to release of additional fund under National Disaster Response Fund (NDRF). Further addition to the provision by reappropriation of ₹579.46 lakh was stated to be based on actual requirement.			
(iii)	06 Earthquake			
	107 Repairs and Restoration of Damaged Government Office Buildings			
	89 Centrally Sponsored Scheme-IV			
	O	45.00		
	R	87.00	132.00	90.90
				(-)41.10
	Addition to the provision by reappropriation of ₹87.00 lakh was attributed to actual requirement.			
(iv)	2250 Other Social Services			
	103 Upkeep of Shrines, Temples etc.			
	99 Others			
	O	180.00		
	R	55.00	235.00	228.58
				(-)6.42
	Addition to the provision by reappropriation of ₹55.00 lakh was attributed to actual requirement.			

Reasons for saving furnished by the Department were not tenable in respect of four cases as at Sl. No. (i) to (iv).

Grant No. 6 - Revenue Department - Contd.

Head	Total	Actual	Excess (+)
	Grant	Expenditure	Saving (-)
		(₹ in lakh)	

CAPITAL

Voted

(a) As the expenditure of ₹5,789.07 lakh did not come even upto the original provision of ₹10,700.00 lakh, supplementary grant of ₹2,333.00 lakh obtained in March 2023 proved lack of budgetary control on the part of the Controlling Officer.

(b) Out of the available saving of ₹7,243.93 lakh, only ₹3,139.43 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1,655.07	31
2017-18	4,501.90	74
2018-19	6,768.13	64
2019-20	4,012.96	83
2020-21	2,129.24	51
2021-22	1,356.40	68

(c) Saving occurred mainly under:

(i) **4059 Capital Outlay on Public Works**

80 General

051 Construction

25 Public Works

O 1,622.40

S 1,156.00

R 51.00

2,829.40 1,635.53 (-)1,193.87

Augmentation of provision by supplementary grant of ₹1,156.00 lakh was stated to be due to release of additional fund under New Project approved by Government of India. Further addition to the provision by reappropriation of ₹51.00 lakh was stated to be based on actual requirement.

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(ii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	530.40		
S	125.39		
R	269.61	925.40	417.55
			(-)507.85
Augmentation of provision by supplementary grant of ₹125.39 lakh was stated to be due to release of additional fund under New Project approved by Government of India. Further addition to the provision by reappropriation of ₹269.61 lakh was stated to be based on actual requirement.			
(iii) 796 Tribal Area Sub-plan			
25 Public Works			
O	967.20		
S	689.00		
R	31.00	1,687.20	747.09
			(-)940.11
Augmentation of provision by supplementary grant of ₹689.00 lakh was stated to be due to release of additional fund under New Project approved by Government of India. Further addition to the provision by reappropriation of ₹31.00 lakh was stated to be based on actual requirement.			
(iv) 4070 Capital Outlay on Other Administrative Services			
796 Tribal Area Sub-plan			
05 Establishment			
O	194.32		
R	(-)34.50	159.82	98.45
			(-)61.37
Reduction in provision by reappropriation of ₹34.50 lakh was stated to be based on actual requirement.			
(v) 800 Other expenditure			
05 Establishment			
O	331.20		
S	36.00	367.20	318.17
			(-)49.03
Augmentation of provision by supplementary grant of ₹36.00 lakh was stated to be due to release of additional fund mainly under Major Works.			

Grant No. 6 - Revenue Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(vi)	4575 Capital Outlay on Other Special Areas Programmes			
	06 Border Area Development			
	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	483.00		
	R	(-)261.11	221.89	121.89 (-)100.00
	Reduction in provision by reappropriation of ₹261.11 lakh was stated to be based on actual requirement.			
(vii)	91 Central Assistance to State Plan (CASP)			
	O	1,014.38		
	R	(-)548.79	465.59	265.59 (-)200.00
	Reduction in provision by surrender of ₹501.90 lakh and by reappropriation of ₹46.89 lakh were stated to be based on actual requirement in both cases.			
(viii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	269.00		
	S	1.74		
	R	34.50	305.24	222.27 (-)82.97
	Augmentation of the provision by supplementary grant of ₹1.74 lakh was stated to be due to release of state share under Centrally Sponsored Scheme. Further addition to the provision by reappropriation of ₹34.50 lakh was stated to be based on actual requirement.			
(ix)	91 Central Assistance to State Plan (CASP)			
	O	1,852.79		
	R	(-)1,168.47	684.32	484.32 (-)200.00
	Reduction in provision by surrender of ₹1,080.91 lakh and by reappropriation of ₹87.56 lakh were stated to be based on actual requirement in both cases.			
(x)	800 Other Expenditure			
	90 State Share for Central Assistance to State Plan			
	O	148.00		
	R	(-)113.10	34.90	34.90 ...
	Reduction in provision by reappropriation of ₹113.10 lakh was stated to be based on actual requirement.			

Grant No. 6 - Revenue Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(xi)	91 Central Assistance to State Plan (CASP)			
	O	3,102.82		
	R	(-)2,451.06	651.76	314.08

Withdrawal of provision by surrender of ₹1,556.62 lakh and by reappropriation of ₹894.44 lakh were attributed to actual requirement.

Reasons for saving furnished by the Department were not tenable in respect of 11 cases as at Sl. No. (i) to (xi).

(d) Entire provision was withdrawn in the following case:

4059 Capital Outlay on Public Works

80 General

796 Tribal Area Sub-plan

30 Rural Development

O 31.00

R (-)31.00

... ..

Withdrawal of entire provision by reappropriation of ₹31.00 lakh was stated to be based on actual requirement.

(e) The reduced provision remained unutilised under:

4059 Capital Outlay on Public Works

80 General

201 Acquisition of Land

30 Rural Development

O 52.00

R (-)51.00

1.00 ... (-)1.00

Withdrawal of provision by reappropriation of ₹51.00 lakh was stated to be based on actual requirement.

Reason for saving has not been intimated by the Department (August 2023).

(f) Instances of incurring expenditure without the knowledge of Legislature have been noticed in the following cases. The expenditure incurred requires regularisation.

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(i) 4059 Capital Outlay on Public Works			
60 <i>Other Buildings</i>			
051 Construction			
89 Centrally Sponsored Scheme-IV (CSS)			
R	50.01	50.01	36.10
			(-)13.91
Creation of provision by reappropriation of ₹50.01 lakh was stated to be based on actual requirement.			
(ii) 4575 Capital Outlay on Other Special Areas Programmes			
06 <i>Border Area Development</i>			
101 Border Area Development Programme			
91 Central Assistance to State Plan (CASP)			
R	698.34	698.34	498.34
			(-)200.00
Creation of provision by reappropriation of ₹698.34 lakh was stated to be based on actual requirement.			
Reasons for saving furnished by the Department were not tenable in respect of two cases as at Sl. No. (i) and (ii).			
(g)	Saving was partly offset by excess under:		
(i) 4059 Capital Outlay on Public Works			
01 <i>Office Buildings</i>			
051 Construction			
91 Central Assistance to State Plan (CASP)			
O	5.00		
R	146.10	151.10	71.41
			(-)79.69
Addition to the provision by reappropriation of ₹146.10 lakh was stated to be based on actual requirement.			
(ii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	2.50		
R	46.89	49.39	31.25
			(-)18.14
Addition to the provision by reappropriation of ₹46.89 lakh was stated to be based on actual requirement.			

Grant No. 6 - Revenue Department - Concl.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O 2.50			
R 87.56	90.06	86.20	(-)3.86

Addition to the provision by reappropriation of ₹87.56 lakh was stated to be based on actual requirement.

(iv) 4575 Capital Outlay on other Special Areas Programmes			
06 <i>Border Area Development</i>			
101 Border Area Development Programme			
90 State Share for Central Assistance to State Plan			
S 324.87			
R 113.10	437.96	337.96	(-)100.00

Creation of provision by supplementary grant of ₹324.87 was attributed to release of additional fund as State Share for Border Area Development Programme (BADP). Further addition to the provision by reappropriation of ₹113.10 lakh was stated to be based on actual requirement.

Reasons for saving furnished by the Department were not tenable in respect of four cases as at Sl. No. (i) to (iv).

During the year 2022-23, an amount of ₹953.50 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹774.09 lakh was spent leaving an amount of ₹ 179.41 lakh as unspent as on 31.03.2023.

Grant No. 7 - General Administration (AR) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2062	Vigilance			
2070	Other Administrative Services			
Voted				
Original		4,14,60	2,95,02	(-)1,19,58
Amount surrendered during the year (March 2023)				55,93

Notes and Comments

REVENUE

Voted

(a) Out of the available savings of ₹119.58 lakh, only ₹55.93 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	24.74	7
2018-19	20.32	5
2019-20	161.40	31
2020-21	73.82	21
2021-22	54.91	15

Grant No. 7 - General Administration (AR) Department - Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(b)	Saving occurred under:			
(i)	2062 Vigilance			
	104 Vigilance Commission of State/UT			
	05 Establishment			
	O	367.56		
	R	(-)46.00	321.56	273.29
				(-)48.27

Withdrawal of provision by surrender of ₹ 46.35 lakh and subsequent addition to the provision by reappropriation of ₹0.35 lakh were attributed to actual requirement.

Saving of ₹47.41 lakh was also occurred during the year 2021-22.

(ii)	2070 Other Administrative services			
	105 Special Commission of Enquiry			
	05 Establishment			
	O	47.04		
	R	(-)9.93	37.11	21.73
				(-)15.38

Withdrawal of provision by surrender of ₹ 9.58 lakh and further reduction in provision by reappropriation of ₹0.35 lakh were attributed to actual requirement.

Reasons for saving in respect of two cases at Sl. No. (i) and (ii) have not been intimated by the Department(August 2023).

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

Grant No. 8 - General Administration (P&T) Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2051	Public Service Commission		
2070	Other Administrative Services		
Voted			
Original	6,42,72	6,42,72	1,25,02
Amount surrendered during the year (March 2023)			(-)5,17,70
			3,96,72
Charged			
Original	6,56,50		
Supplementary	2,16,00	8,72,50	7,67,57
Amount surrendered during the year (March 2023)			(-)1,04,93
			...
CAPITAL			
4070	Capital Outlay on Other Administrative Services		
Charged			
Original	14,00	14,00	...
Amount surrendered during the year (March 2023)			(-)14,00
			14,00

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹ 517.70 lakh, only ₹ 396.72 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	8.01	24
2017-18	9.35	36
2018-19	54.02	49
2019-20	112.63	73
2020-21	23.42	33
2021-22	67.59	49

Grant No. 8 - General Administration (P&T) Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+) Saving (-)
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REVENUE

Voted

(b) Saving occurred mainly under:

(i) **2070 Other Administrative Services**

003 Training

03 Research and Training

O 479.22

R (-)402.22 77.00 72.47 (-)4.53

Withdrawal of provision by surrender of ₹ 396.72 lakh and further reduction in provision by reappropriation of ₹ 5.50 lakh were attributed to actual requirement.

Saving of ₹ 52.00 lakh was also occurred during the year 2021-22.

(ii) 70 State share

O 104.00

R (-)8.00 96.00 ... (-)96.00

Reduction in provision by reappropriation of ₹8.00 lakh was stated to be based on actual requirement.

Reasons for saving in the respect of two cases as at Sl. no. (i) and (ii) have not been intimated by the Department (August 2023).

(c) Saving was partly counter balanced by excess under:

(i) **2070 Other Administrative Services**

003 Training

05 Establishment

O 38.50

R 14.50 53.00 52.56 (-)0.44

Addition to the provision by reappropriation of ₹ 14.50 lakh was stated to be based on actual requirement.

Reason for final saving has not been intimated by the Department (August 2023).

Grant No. 8 - General Administration (P&T) Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in Lakh)		

REVENUE

Charged

(a) No part of the available saving of ₹104.93 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	284.91	37
2018-19	84.19	15
2019-20	45.16	8
2020-21	48.33	9
2021-22	92.50	15

(b) Saving occurred under:

2051 Public Service Commission

102 State Public Service Commission

05 Establishment

O 656.50

S 216.00

872.50 767.57 (-)104.93

Augmentation of provision by supplementary grant of ₹216.00 lakh was stated to be due to release of additional fund.

Reason for saving has not been intimated by the Department (August 2023).

Saving of ₹ 76.50 lakh was also occurred during the year 2021-22.

Grant No. 8 - General Administration (P&T) Department - Concl'd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
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(₹ in Lakh)

CAPITAL

Charged

- (a) Entire saving of ₹ 14.00 lakh was surrendered during the year.

During the year 2022-23, an amount of ₹23.49 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹8.81 lakh was spent leaving an amount of ₹14.68 lakh as unspent as on 31.03.2023.

Grant No. 9 - Statistics Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
3454	Census Surveys and Statistics			
Voted				
Original	11,07,50			
Supplementary	6,72	11,14,22	8,72,23	(-)2,41,99
Amount surrendered during the year (March 2023)				1,00,64

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹872.23 lakh did not come even upto the original provision of ₹1,107.50 lakh, supplementary grant of ₹6.72 lakh obtained in March 2023 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹241.99 lakh, only ₹100.64 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	154.09	20
2017-18	183.65	20
2018-19	89.46	10
2019-20	393.19	31
2020-21	83.87	7
2021-22	286.80	26

Grant No. 9 - Statistics Department-Concl.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(c) Saving occurred mainly under:			
(i) 3454 Census Surveys and Statistics			
<i>01 Census</i>			
001 Direction and Administration			
05 Establishment			
O	624.24		
R	(-)59.83	564.41	494.66
Withdrawal of provision by surrender of ₹ 59.83 lakh was stated to be based on actual requirement.			(-)69.75
Saving of ₹ 215.60 also occurred during the year in 2021-22.			
(ii) <i>02 Survey and Statistics</i>			
201 National Sample Survey Organisation			
99 Others			
O	483.26		
R	(-)40.81	442.45	370.86
Withdrawal of provision by surrender of ₹40.81 lakh was stated to be based on actual requirement.			(-)71.59

Reason for saving furnished by the Department were not specific in respect of two cases as at Sl. No. (i) and (ii).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 10 - Home (Police) Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2045	Other Taxes and Duties on Commodities and Services		
2052	Secretariat-General Services		
2055	Police		
2059	Public Works		
2070	Other Administrative Services		
3275	Other Communication Services		
Voted			
Original	20,19,56,56	20,19,56,56	16,52,49,49 (-)3,67,07,07
Amount surrendered during the year (March 2023)			1,30,10,19

CAPITAL

4055	Capital Outlay on Police		
4059	Capital Outlay on Public Works		
4070	Capital Outlay on Other Administrative Services		
Voted			
Original	23,89,24	23,89,24	11,31,55 (-)12,57,69
Amount surrendered during the year (March 2023)			11,16,89

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹36,707.07 lakh, only ₹13,010.19 lakh was surrendered during the year.

Saving during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	14,751.06	13
2017-18	10,887.18	8
2018-19	11,999.36	8
2019-20	8,104.94	5
2020-21	18,451.76	11
2021-22	32,323.70	18

Grant No. 10 - Home (Police) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(b) Saving occurred mainly under:				
(i) 2052 Secretariat-General Services				
090 Secretariat				
05 Establishment				
	O	282.20	282.20	153.62
				(-)128.58

Saving of ₹107.34 lakh was also occurred during the year 2021-22.

(ii) 2055 Police				
001 Direction and Administration				
08 Police				
	O	4,376.40		
	R	833.59	5,209.99	3,746.38
				(-)1,463.61

Addition to the provision by reappropriation of ₹833.59 lakh was attributed to actual requirement.

Saving of ₹892.59 lakh was also occurred during the year 2021-22.

(iii) 101 Criminal Investigation and Vigilance				
08 Police				
	O	7,756.54		
	R	(-)1,457.99	6,298.55	5,523.78
				(-)774.77

Withdrawal of provision by surrender of ₹918.62 lakh and further reduction by way of reappropriation of ₹539.37 lakh were attributed to actual requirement.

Saving of ₹1,844.32 lakh was also occurred during the year 2021-22.

(iv) 104 Special Police				
08 Police				
	O	600.00		
	R	(-)300.00	300.00	298.35
				(-)1.65

Withdrawal of provision by reappropriation of ₹300.00 lakh was stated to be based on actual requirement.

Grant No. 10 - Home (Police) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(v) 89 Centrally Sponsored Scheme - IV			
O	1,310.82		
R	(-)779.82	531.00	444.60 (-)86.40
Withdrawal of provision by surrender of ₹669.36 lakh and further reduction in provision by reappropriation of ₹110.46 lakh were stated to be based on actual requirement.			
(vi) 108 State Headquarters Police			
09 Security Related Expenditure			
O	500.00		
R	(-)474.40	25.60	25.59 (-)0.01
Withdrawal of provision by surrender of ₹474.40 lakh was attributed to actual requirement.			
(vii) 11 Tripura State Rifle Battalion			
O	25,807.53		
R	(-)910.71	24,896.82	22,917.68 (-)1,979.14
Addition to the provision by reappropriation of ₹139.92 lakh and subsequent reduction of provision by surrender of ₹1,050.63 lakh were stated to be based on actual requirement.			
(viii) 12 Indian Reserve Battalion			
O	74,135.34		
R	(-)189.42	73,945.92	62,115.70 (-)11,830.22
Reduction in provision by reappropriation of ₹189.42 lakh was attributed to actual requirement.			
Saving of ₹13,330.29 lakh was also occurred during the year 2021-22.			
(ix) 109 District Police			
08 Police			
O	69,884.68		
R	(-)9,305.85	60,578.83	54,275.74 (-)6,303.09
Reduction in provision by surrender of ₹8,453.37 lakh and through reappropriation by ₹852.48 lakh were stated to be based on actual requirement.			
Saving of ₹11,315.69 lakh was also occurred during the year 2021-22.			

Grant No. 10 - Home (Police) Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(x)	113 Welfare of Police Personnel 08 Police				
	O	147.40	147.40	123.24	(-)24.16
(xi)	2070 Other Administrative Services				
	003 Training 10 Home Guards				
	O	270.10	270.10	230.25	(-)39.85
(xii)	107 Home Guards 10 Home Guards				
	O	2,573.42			
	R	(-)675.45	1,897.97	1,683.45	(-)214.52

Reduction in provision by surrender of ₹632.45 lakh and reappropriation by ₹43.00 lakh were stated to be based on actual requirement.

Saving of ₹596.87 lakh was also occurred during the year 2021-22.

(xiii)	3275 Other Communication Services				
	101 Wireless Planning and Co-ordination 08 Police				
	O	4,547.00			
	R	(-)747.00	3,800.00	3,569.61	(-)230.39

Reduction in provision through surrender of ₹747.00 lakh was attributed to actual requirement.

Saving of ₹546.86 lakh was also occurred during the year 2021-22.

Reasons for saving in respect of 13 cases as Sl No. (i) to (xiii) have not been intimated by the Department (August 2023).

(c) Entire provision was withdrawn in the following case.

	2055 Police				
	104 Special Police 70 State Share				
	O	52.00			
	R	(-)52.00	...	...	...

Withdrawal of entire provision by reappropriation of ₹52.00 lakh was attributed to actual requirement.

Grant No. 10 - Home (Police) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(d)	Instance of incurring expenditure by reappropriation without the knowledge of the Legislature has been noticed in the following case. This is irregular which could have been avoided through a token provision in the budget. The excess expenditure requires regularisation.		

2045 Other Taxes and Duties on Commodities and Services

105	Collection Charges- Services Tax			
98	Administration			
R		3.12	3.12	3.11
				(-)0.01

(e) Saving was partly offset by excess under:

(i) **2055 Police**

108	State Headquarters Police			
08	Police			
O		5.00		
R		49.49	54.49	54.46
				(-)0.03

Addition to the provision by reappropriation of ₹49.49 lakh was stated to be based on actual requirement.

(ii)	109	District Police			
	09	Security Related Expenditure			
	O		6,821.94		
	R		852.47	7,674.41	7,349.62
					(-)324.79

Addition to the provision by reappropriation of ₹852.47 lakh was attributed to actual requirement.

(iii) **2070 Other Administrative Services**

107	Home Guards			
33	Welfare Programme			
O		63.00		
R		43.00	106.00	103.81
				(-)2.19

Addition to the provision by reappropriation of ₹43.00 lakh was attributed to actual requirement.

Reasons for final saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

Grant No. 10 - Home (Police) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

CAPITAL

Voted

(a) Out of the available saving of ₹1,257.69 lakh, only ₹1,116.89 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	3,545.35	75
2018-19	4,186.22	87
2019-20	59,761.00	31
2020-21	744.33	59
2021-22	2,856.55	78

(b) Saving occurred mainly under:

(i) **4055 Capital Outlay on Police**

207 State Police

08 Police

O 600.00

R (-)315.00 285.00 232.31 (-)52.69

Reduction in provision by surrender of ₹314.80 lakh and by reappropriation of ₹0.20 lakh were stated to be based on actual requirement.

(ii) 86 Centrally Sponsored Scheme - I

O 42.00

R (-)2.50 39.50 0.24 (-)39.26

Reduction in provision by reappropriation of ₹2.50 lakh was stated to be based on actual requirement.

(iii) 91 Central Assistance to State Plan
(CASP)

O 1,255.17

R (-)529.11 726.06 726.05 (-)0.01

Addition to the provision by reappropriation of ₹18.93 lakh and subsequent reduction in provision by surrender of ₹548.04 lakh were stated to be based on actual requirement.

Saving of ₹728.93 lakh was also occurred during the year 2021-22.

Grant No. 10 - Home (Police) Department -Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(iv)	4059 Capital Outlay on Public Works			
	80 General			
	051 Construction			
	25 Public Works			
	(CASP)			
	O	181.04		
	R	(-)117.96	63.08	16.16
				(-)46.92

Reduction in provision by surrender of ₹117.24 lakh and by reappropriation of ₹0.72 lakh was stated to be based on actual requirement.

Saving of ₹20.00 lakh was also occurred during the year 2021-22.

Reasons for final saving in respect of four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (August 2023).

(c) Entire provision was withdrawn in the following case.

	4055 Capital Outlay on Police			
	800 Other expenditure			
	91 Central Assistance to State Plan			
	(CASP)			
	O	147.53		
	R	(-)147.53	...	...

Withdrawal of provision by surrender of ₹136.81 lakh and by reappropriation of ₹10.72 lakh were stated to be based on actual requirement.

(d) Instance of incurring expenditure by reappropriation without the knowledge of the Legislature has been noticed in the following case. The expenditure incurred is irregular which could have been avoided by a token of provision in the budget. The excess requires regularisation.

	4055 Capital Outlay on Police			
	211 Police Housing			
	91 Central Assistance to State Plan			
	(CASP)			
	R	10.72	10.72	9.85
				(-)0.87

During the year 2022-23, an amount of ₹0.49 lakh transferred to the DDO's Bank Accounts was fully utilised.

Grant No. 11 - Transport Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2041	Taxes on Vehicles			
2059	Public Works			
3055	Road Transport			
3075	Others Transport Services			
Voted				
	Original	26,58,50		
	Supplementary	3,75,41	30,33,91	27,56,55
	Amount surrendered during the year (March 2023)			(-)2,77,36
				...

CAPITAL				
4552	Capital Outlay on North Eastern Areas			
5055	Capital Outlay on Road Transport			
Voted				
	Original	12,24,00		
	Supplementary	13,29,92	25,53,92	13,24,76
	Amount surrendered during the year (March 2023)			(-)12,29,16
				...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹277.36 lakh was surrendered during the year.
 (b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2041 Taxes on Vehicles			
	001 Direction and Administration			
	98 Administration			
	O	714.50		
	R	(-)26.00	688.50	602.13
				(-)86.37

Reduction in provision by reappropriation of ₹26.00 lakh was attributed to actual requirement.

Saving of ₹ 71.50 lakh was also occurred in 2021-22.

Reason for saving was not furnished by the Department.

Grant No. 11 - Transport Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 3055 Road Transport			
001 Direction and Administration			
99 Others			
O	468.00	468.00	332.37 (-)135.63

Reason for saving was attributed to non submission of requisition for obtaining the required fund from the Finance Department.

(iii) 796 Tribal Area Sub-plan			
13 Transportation			
O	45.00	45.00	24.12 (-)20.88

Reason for saving was attributed to non release of fund by the Finance Department due to non receipt of requisition from the lead agency of the Road Safety Committee.

(c) Saving was partly off set by excess under:

3075 Other Transport Service

60 Others

001 Direction and Administration

98 Administration

 S 124.22

 R 10.53 134.75 134.75 ...

Creation of provision by supplementary grant of ₹124.22 lakh was stated to be due to release of additional fund and further addition to the provision by reappropriation of ₹10.53 lakh was attributed to actual requirement.

Reason for excess was not furnished by the Department.

Grant No. 11 - Transport Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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CAPITAL

Voted

(a) No part of the available saving of ₹1,229.16 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	339.97	20
2017-18	527.80	63
2018-19	1,159.29	56
2019-20	678.90	29
2020-21	930.15	49
2021-22	1,125.22	70

(b) Saving occurred mainly under:

(i) **5055 Capital Outlay on Road Transport**

050 Lands and Buildings

25 Public Works

O 350.00

R (-)90.50 259.50 86.25 (-)173.25

Reduction in provision by reappropriation of ₹90.50 lakh was attributed to actual requirement.

Saving of ₹ 201.03 lakh was also occurred in the year 2021-22.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 200.00

R (-)70.84 129.16 22.00 (-)107.16

Reduction in provision by reappropriation of ₹70.84 lakh was attributed to actual requirement.

Saving of ₹ 89.63 lakh was also occurred in the year 2021-22.

Grant No. 11 - Transport Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(iii)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	450.00			
	R	(-)192.66	257.34	39.59	(-)217.75

(₹ in lakh)

Reduction in provision by reappropriation of ₹192.66 lakh was attributed to actual requirement.

Saving of ₹ 156.37 lakh was also occurred in the year 2021-22.

Reasons for saving were attributed to non submission of bills in due time by the contractor in respect of three cases as at Sl. No. (i) to (iii).

(c) The entire provision remained unutilised during the year as under:

(i) **5055 Capital Outlay on Road Transport**

102 Acquisition of Fleet					
89 Centrally Sponsored Scheme					
O	0.45				
S	237.03	237.48	...	(-)237.48	

Augmentation of provision by supplementary grant of ₹ 237.03 lakh was attributed to release of State Share following the receipt of fund from Government of India under Development of IWT (Inland Water Transport) on Gomati and Howrah river.

Saving of ₹ 84.24 lakh was also occurred in the year 2021-22.

(ii) 789 Special Component Plan for Scheduled Castes

89 Centrally Sponsored Scheme					
(CSS)					
O	0.20				
S	107.55	107.75	...	(-)107.75	

Augmentation of provision by supplementary grant of ₹107.55 lakh was attributed to release of state share following the receipt of fund from Government of India under Development of IWT (Inland Water Transport) on Gomati and Howrah river.

Saving of ₹27.54 lakh was also occurred in the year 2021-22.

Grant No. 11 - Transport Department - Contd.

Head			Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(iii)	796	Tribal Area Sub-Plan			
	89	Centrally Sponsored Scheme-IV (CSS)			
	O	0.35			
	S	208.42	208.77	...	(-)208.77

Augmentation of provision by supplementary grant of ₹208.42 lakh was attributed to release of State Share following the receipt of fund from Government of India under Development of IWT (Inland Water Transport) on Gomati and Howrah river.

Saving of ₹ 50.22 lakh was also occurred in the year 2021-22.

Reasons for saving were attributed to non receipt of requisition from the Implementing Agency in respect of Inland Water Transport (IWT) on Gomati River in respect three cases as at Sl No. (i) to (iii).

(d) Saving was partly counterbalanced by excess under:-

(i) **5055 Capital Outlay on Road Transport**

789	Special Component Plan for Scheduled Castes				
13	Transportation				
O	44.00				
S	62.22				
R	70.84	177.06	160.53		(-)16.53

Augmentation of provision by supplementary grant of ₹62.22 lakh was attributed to release of addition fund under Major Work and land acquisition for development of Motor Stand. Further addition to the provision by reappropriation of ₹70.84 lakh was stated to be based on actual requirement.

Grant No. 11 - Transport Department - Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii)	796 Tribal Area Sub Plan			
	13 Transportation			
	O		77.00	
	S		74.82	
	R	192.66	344.48	305.77
				(-38.71)

Augmentation of provision by supplementary grant of ₹74.82 lakh was attributed to release of additional fund under maintenance and repair works and development of Motor Stand. Further addition to the provision by reappropriation of ₹192.66 lakh was stated to be actual requirement.

Reasons for saving were attributed to non submission of bills in due time in respect two cases as at SI No. (i) and (ii).

During the year 2022-23, an amount of ₹46.39 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹45.63 lakh was spent leaving an amount of ₹0.76 lakh as unspent as on 31.03.2023.

Grant No. 12 - Co-operation Department

Major Head	Total Grant or Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE			
2049	Interest Payments		
2059	Public Works		
2425	Co-operation		
Voted			
Original	30,73,00		
Supplementary	2,64,50	33,37,50	27,54,95
Amount surrendered during the year (March 2023)			(-)5,82,55
			3,11,19
Charged			
Original	80,00	80,00	55,52
Amount surrendered during the year (March 2023)			(-)24,48
			24,45
CAPITAL			
4425	Capital Outlay on Co-operation		
5465	Investments in General Financial and Trading Institutions		
6003	Internal Debt of the State Government		
6425	Loans for Co-operation		
Voted			
Original	13,86,00		
Supplementary	4,18,00	18,04,00	17,02,93
Amount surrendered during the year (March 2023)			(-)1,01,07
			...
Charged			
Original	2,10,00	2,10,00	1,84,10
Amount surrendered during the year (March 2023)			(-)25,90
			25,90

Grant No. 12 - Co-operation Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Notes and Comments

REVENUE

Voted

(a) As the expenditure of ₹2,754.95 lakh did not come even upto the original provision of ₹3,073.00 lakh, supplementary grant of ₹ 264.50 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.

(b) Out of the available saving of ₹582.55 lakh, only ₹311.19 lakh was surrendered during the year.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	547.51	23
2017-18	647.57	24
2018-19	591.53	21
2019-20	14,542.00	6
2020-21	327.63	13
2021-22	368.97	13

(c) Saving occurred mainly under:

(i) **2425 Co-operation**

001 Direction and Administration

98 Administration

O 2,538.00

R (-)435.81 2,102.19 1,947.91 (-)154.28

Withdrawal of provision by surrender of ₹311.19 lakh and further reduction in provision by reappropriation of ₹124.62 lakh were attributed to actual requirement.

Saving of ₹ 303.24 lakh was also occurred in 2021-22.

(ii) 99 Others

O 190.00

R 10.82 200.82 105.31 (-)95.51

Addition to the provision by reappropriation of ₹10.82 lakh was stated to be based on actual requirement.

Saving of ₹29.59 lakh was also occurred in 2021-22.

Reasons for saving furnished by the Department were not specific in respect of two cases as at Sl. No. (i) and (ii).

Grant No. 12 - Co-operation Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(d) Instances of incurring expenditure by reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by providing a token provision in the budget. The expenditure incurred requires regularisation.			
(i) 2425 Co-operation			
004 Research and Evaluation			
70 State Share			
R	10.92	10.92	10.74
			(-)0.18
(ii) 99 Others			
R	17.30	17.30	17.30
			...

REVENUE

Charged

- (a) Out of the available saving of ₹24.48 lakh, only ₹24.45 lakh was surrendered during the year.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	92.84	46
2017-18	162.25	65
2018-19	82.89	55
2019-20	107.44	72
2020-21	101.26	56
2021-22	57.55	53

- (b) Saving occurred under:

(i) 2049 Interest Payments				
01 Interest on Internal Debt				
200 Interest on other Internal Debts				
58 Debt Services				
O	80.00			
R	(-)24.45	55.55	55.52	(-)0.03

Withdrawal of provision by surrender of ₹ 24.45 lakh was stated to be based on actual requirement.

Saving of ₹3.55 lakh was also occurred during the year 2021-22.

Reason for saving furnished by the Department was not specific.

Grant No. 12 - Co-operation Department - Concl'd.

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)		
CAPITAL					
Voted					
(a)	No part of the available saving of ₹ 101.07 lakh was surrendered during the year.				
(b)	Saving occurred mainly under:				
	4425 Capital Outlay on Co-operation				
	108 Investments in other Co-operatives				
	14 Co-operation				
	O	190.00	190.00	90.00	(-)100.00

Reason for saving furnished by the Department was not specific.

CAPITAL
Charged

- (a) The whole amount of available saving of ₹ 25.90 lakh was surrendered during the year. Saving of ₹ 119.31 lakh was also occurred during the year 2021-22.
- (b) Saving occurred mainly under:

6003 Internal Debt of the State Government

- 108 Loan from National Co-operative Development Corporation.
58 Debt Services

<i>O</i>	<i>210.00</i>			
<i>R</i>	<i>(-)25.90</i>	<i>184.10</i>	<i>174.34</i>	<i>(-)9.76</i>

Withdrawal of provision by way of surrender of ₹ 25.90 lakh was stated to be based on actual requirement.

Saving of ₹ 0.31 lakh was also occurred in 2021-22.

Reason for saving furnished by the Department was not specific.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 13 - Public Works (R&B) Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2049	Interest Payments		
2059	Public Works		
2070	Other Administrative Services		
2216	Housing		
3054	Roads and Bridges		
Voted			
Original	5,29,72,00		
Supplementary	80,11,34	6,09,83,34	6,95,39,67
Amount surrendered during the year (March 2023)			(+)85,56,33
			...
Charged			
Original	72,00	72,00	71,77
Amount surrendered during the year (March 2023)			(-)23
			...
CAPITAL			
4059	Capital Outlay on Public Works		
4216	Capital Outlay on Housing		
4552	Capital Outlay on North Eastern Areas		
5054	Capital Outlay on Roads and Bridges		
6003	Internal Debt of the State Government		
Voted			
Original	9,44,03,00		
Supplementary	1,73,06,84	11,17,09,84	5,92,45,86
Amount surrendered during the year (March 2023)			(-)5,24,63,98
			1,13,82,95
Charged			
Original	6,87,23		
Supplementary	1	6,87,24	6,87,23
Amount surrendered during the year (March 2023)			(-)1
			...

Grant No. 13 - Public Works (R&B) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
Notes and Comments			
REVENUE			
Voted			
(a)	Against the total provision of ₹60,983.34 lakh, there was an excess expenditure of ₹8,556.33 lakh during the year. The excess expenditure requires regularisation.		
(b)	Excess occurred mainly under:		
(i)	2059 Public Works		
	80 <i>General</i>		
	003 Training		
	03 Research and Training		
	O	50.00	
	R	14.00	64.00
			56.29
			(-)7.71
	Addition to the provision through reappropriation of ₹14.00 lakh was stated to be based on actual requirement.		
(ii)	2216 Housing		
	05 <i>General pool Accommodation</i>		
	789 Special Component Plan for Scheduled Castes		
	25 Public Works		
	O	170.00	
	R	69.45	239.45
			236.84
			(-)2.61
	Addition to the provision through reappropriation of ₹69.45 lakh was stated to be based on actual requirement.		
(iii)	796 Tribal Area Sub-plan		
	25 Public Works		
	O	310.00	
	R	127.07	437.07
			426.81
			(-)10.26
	Addition to the provision through reappropriation of ₹127.07 lakh was stated to be based on actual requirement.		

Grant No. 13 - Public Works (R&B) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(iv) 3054 Roads and Bridges				
04 <i>District and Other Roads</i>				
789 Special Component Plan for Scheduled Castes				
68 Roads and Bridges				
O	2,720.00			
S	1,184.42			
R	175.58	4,080.00	4,026.68	(-)53.32

Augmentation of provision by supplementary grant of ₹1,184.42 lakh was attributed to release of fund in excess of Budget Estimates for "Road Development Works". Further addition to the provision through reappropriation of ₹175.58 lakh was stated to be based on actual requirement.

(v) 80 <i>General</i>				
797 Transfers to/from Reserve Fund/Deposit Account				
68 Roads and Bridges				
O	30,963.00			
S	138.64			
R	11,198.36	42,300.00	40,228.89	(-)2,071.11

Augmentation of provision by supplementary grant of ₹138.64 lakh was attributed to transfer of road development work to Revenue Fund/Deposit Account as per the Judicious of the Government of India. Further addition to the provision through reappropriation of ₹11,198.36 lakh was stated to be based on actual requirement.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2023).

(c) Excess was partly counterbalanced by saving under:

(i) 2059 Public Works				
80 <i>General</i>				
001 Direction and Administration				
25 Public Works				
O	28,596.00			
R	(-)3,515.95	25,080.05	21,921.28	(-)3,158.77

Reduction in provision through reappropriation of ₹3,515.95 lakh was stated to be based on actual requirement.

Grant No. 13 - Public Works (R&B) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	051 Construction			
	25 Public Works			
	O	1,040.00		
	R	(-)746.72	293.28	104.99
				(-)188.29
	Reduction in provision through reappropriation of ₹746.72 lakh was stated to be based on actual requirement.			
(iii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	510.00		
	R	(-)245.55	264.45	180.81
				(-)83.64
	Reduction in provision through reappropriation of ₹245.55 lakh was stated to be based on actual requirement.			
(iv)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	930.00		
	R	(-)448.23	481.77	336.67
				(-)145.10
	Reduction in provision through reappropriation of ₹448.23 lakh was stated to be based on actual requirement.			
(v)	799 Suspense			
	65 Suspense Account			
	O	1,500.00		
	R	(-)500.00	1,000.00	309.99
				(-)690.01
	Reduction in provision through reappropriation of ₹500.00 lakh was stated to be based on actual requirement.			
(vi)	800 Other Expenditure			
	25 Public Works			
	O	600.00		
	R	400.00	1,000.00	970.63
				(-)29.37
	Addition to the provision through reappropriation of ₹400.00 lakh was stated to be based on actual requirement.			

Grant No. 13 - Public Works (R&B) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(vii)	3054 Roads and Bridges			
	04 District and Other Roads			
	799 Suspense			
	68 Roads and Bridges			
	O	1,500.00		
	R	(-)500.00	1,000.00	434.26
				(-)565.74

Reduction in provision through reappropriation of ₹500.00 lakh was stated to be based on actual requirement.

(viii)	80 General			
	797 Transfers to/from Reserve Fund/Deposit Account			
	91 Central Assistance to State Plan (CASP)			
	O	8,610.00		
	R	(-)6,023.70	2,586.30	2,236.27
				(-)350.03

Reduction in provision through reappropriation of ₹6,023.70 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of eight cases as at Sl. No. (i) to (viii) have not been intimated by the Department (August 2023).

Grant No. 13 - Public Works (R&B) Department - Contd.

(d) **Suspense Transaction** : The expenditure out of the provision under Sub-Grant Public Works include ₹744.26 booked under the minor head “**Suspense**” which is not a final head of account. It accommodates transactions pending their adjustment to the final head of account therefore balances under “**Suspense**” head are carried forward from year to year. The grants exclude the credit and were obtained for the gross debits. The suspense head has four sub-heads viz. (i) Stock (ii) Purchase (iii) Miscellaneous Works Advances and (iv) Workshop Suspense.

(i) Stock : To this head is charged the value of materials acquired not for any specified works but for general use of the division. It is credited with the value of materials issued for use on works or sold or transferred to other division. The sub-head will therefore have a plus or debit balance normally for the value of materials held in stock and unadjusted charges connected with manufacture if any.

(ii) Purchase: When materials are received for specific work or for holding in stock without being paid for or adjusted during the month their value is credited to the sub-head “Purchase” by per contra debit to the particular “Work” head of account or “Stock” sub-head as the case may be. When payment is made or the value is adjusted by transfer of stores to other the sub-head “Purchase” is debited with the amount thus relieving it of the initial credit. This head will therefore show a negative or credit balance representing the value of materials received but not paid for. From the year 1984-85 this sub-head is not to be operated and the transactions are to be accounted for under the head “8658-Suspense Accounts-Materials Purchase Settlement Suspense Account”. The Public Works Department however adopted the revised accounting procedure only from 1990-91.

(iii) Miscellaneous Works Advances : Debits for the value of stores sold on credit expenditure incurred on deposit works in excess of deposits losses of cash or stores not written off sums recoverable from the Government servant etc. are booked under this sub-head which will be cleared by recoveries or adjustments or on receipt of sanctions to write off. A debit balance under this sub-head thus represents recoverable amounts.

(iv) Workshop Suspense : The charges for jobs executed or other operation in Public Works Departmental Workshop are debited to this sub-head pending recovery or adjustment.

Grant No. 13 - Public Works (R&B) Department - Contd.

The expenditure under this grant included ₹744.26 lakh booked under “Suspense” during 2022-2023 together with the opening and closing balance is given below :

Heads	Opening Balance			Closing	
	as on	Debit +	Credit -	Balance as on	31 March
	1 April 2022			2023	
	Debit (+) Credit (-)			Debit(+)	Credit(-)
(₹ in lakh)					
2059	Public Works				
1	Stock	(-)862.18	(+)744.26	(-)594.01	(-)711.93
2	Purchase	(+)369.88	...	...	(+)369.88
3	Miscellaneous Public Works Advances	(+)784.20	...	...	(+)784.20
4	Workshop Suspense	(+) 63.35	...	...	(+) 63.35
	Total	(+)355.25	(+)744.26	(-)594.01	(+)505.50

Grant No. 13 - Public Works (R&B) Department - Contd.

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

REVENUE

Charged

No part of the available saving of ₹0.23 lakh was surrendered during the year. However, the said saving did not qualify for comment in the sub head level.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	2,563.42	32
2017-18	3,680.92	42
2018-19	1,304.20	22
2019-20	141.02	11
2020-21	774.99	62
2021-22	262.61	66

CAPITAL

Voted

- (a) As the total Expenditure of ₹59,245.86 lakh did not come even upto the original provision of ₹94,403.00 lakh, supplementary grant of ₹17,306.84 lakh obtained in March 2023 proved poor monitoring of budget on the part of the Controlling Officer.
- (b) Out of the available saving of ₹52,463.98 lakh, only ₹11,382.95 lakh was surrendered during the year.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	14,380.79	42
2018-19	13,782.69	33
2019-20	30,264.99	58
2020-21	60,830.32	65
2021-22	547.71	53

Grant No. 13 - Public Works (R&B) Department - Contd.

Head		Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(c)	Saving occurred mainly under:			
(i)	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	25 Public Works			
	O	520.00		
	R	(-)320.35	199.65	194.41
				(-)5.24
	Reduction in provision through reappropriation of ₹320.35 lakh was stated to based on actual requirement.			
(ii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	170.00		
	R	(-)104.25	65.75	63.09
				(-)2.66
	Reduction in provision through reappropriation of ₹104.25 lakh was stated to be based on actual requirement.			
(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	310.00		
	R	(-)190.69	119.31	113.55
				(-)5.76
	Reduction in provision through reappropriation of ₹190.69 lakh was stated to be based on actual requirement.			
(iv)	80 General			
	051 Construction			
	25 Public Works			
	O	14,196.00		
	S	5,881.43		
	R	1,411.97	21,489.40	11,687.69
				(-)9,801.71
	Augmentation of provision by supplementary grant of ₹5,881.43 lakh was attributed to release of fund by the Finance Department in excess of Budget Estimate for undertaking New Project by the Government of India towards the scheme "Loan under Special Assistance for Capital Expenditure during the year. Further addition to the provision through reappropriation of ₹1,411.97 lakh was stated to be based on actual requirement.			

Grant No. 13 - Public Works (R&B) Department - Contd.

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v) 91 Central Assistance to State Plan (CASP)			
O	1,820.00		
R	(-)260.00	1,560.00	520.00
			(-)1,040.00
Reduction in provision by surrender of ₹260.00 lakh was stated to be based on actual requirement.			
(vi) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	4,726.00		
S	2,784.29		
R	104.25	7,614.54	3,453.33
			(-)4,161.21
Augmentation of provision by supplementary grant of ₹2,784.29 lakh was attributed to release of fund by the Finance Department towards Special Component Plan for Scheduled Caste under the scheme "Loan under Special Assistance for Capital Expenditure. Further addition to the provision through reappropriation of ₹104.25 lakh was stated to be based on actual requirement.			
(vii) 91 Central Assistance to State Plan (CASP)			
O	595.00		
R	(-)85.00	510.00	150.00
			(-)360.00
Reduction in provision by surrender of ₹85.00 lakh was stated to be based on actual requirement.			
(viii) 796 Tribal Area Sub-plan			
25 Public Works			
O	8,618.00		
S	5,074.53		
R	190.69	13,883.22	7,159.36
			(-)6,723.86
Augmentation of provision by supplementary grant of ₹5,074.53 lakh was attributed to release of fund by the Finance Department on Tribal Area Sub-Plan under the scheme "Loan under Special Assistance for Capital Expenditure". Further addition to the provision through reappropriation of ₹190.69 lakh was stated to be based on actual requirement.			

Grant No. 13 - Public Works (R&B) Department - Contd.

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(ix) 91 Central Assistance to State Plan (CASP)			
O	1,085.00		
R	(-)155.00	930.00	310.00
Reduction in provision by surrender of ₹155.00 lakh was stated to be based on actual requirement.			(-)620.00
(x) 5054 Capital Outlay on Roads and Bridges			
04 District and Other Roads			
337 Roads Works			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	6,757.92		
R	(-)865.23	5,892.69	4,620.55
Reduction in provision through reappropriation of ₹865.23 lakh was stated to be based on actual requirement.			(-)1,272.14
(xi) 76 Pradhan Mantri Gram Sadak Yojana			
O	780.00		
R	260.00	1,040.00	780.00
Addition to the provision through reappropriation of ₹260.00 lakh was stated to be based on actual requirement.			(-)260.00
(xii) 91 Central Assistance to State Plan (CASP)			
O	21,117.20		
R	(-)5,496.39	15,620.81	15,234.62
Reduction in provision by surrender of ₹5,496.39 lakh was stated to be based on actual requirement.			(-)386.19
(xiii) 789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	2,209.32		
R	(-)254.32	1,955.00	1,489.70
Reduction in provision through reappropriation of ₹254.32 lakh was stated to be based on actual requirement.			(-)465.30

Grant No. 13 - Public Works (R&B) Department - Contd.

	Head		Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(xiv)	76 Pradhan Mantri Gram Sadak Yojana				
	O	255.17			
	R	84.83	340.00	255.00	(-)85.00
	Addition to the provision through reappropriation of ₹84.83 lakh was stated to be based on actual requirement.				
(xv)	91 Central Assistance to State Plan (CASP)				
	O	6,903.70			
	R	(-)1,796.86	5,106.84	4,952.66	(-)154.18
	Reduction in provision by surrender of ₹1,796.86 lakh was stated to be based on actual requirement.				
(xvi)	796 Tribal Area Sub-plan				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	4,028.76			
	R	(-)463.76	3,565.00	3,049.56	(-)515.44
	Reduction in provision through reappropriation of ₹463.76 lakh was stated to be based on actual requirement.				
(xvii)	76 Pradhan Mantri Gram Sadak Yojana				
	O	465.31			
	R	154.69	620.00	465.00	(-)155.00
	Addition to the provision through reappropriation of ₹154.69 lakh was stated to be based on actual requirement.				
(xviii)	91 Central Assistance to State Plan (CASP)				
	O	12,589.10			
	R	(-)3,276.70	9,312.40	8,972.22	(-)340.18
	Reduction in provision by surrender of ₹3,276.70 lakh was stated to be based on actual requirement.				
	Reasons for saving in respect of 18 cases as at Sl. No. (i) to (xviii) have not been intimated by the Department (August 2023).				

Grant No. 13 - Public Works (R&B) Department - Contd.

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(d) Entire provision was withdrawn in the following cases:

(i) **5054 Capital Outlay on Roads and Bridges**

05 Roads

337 Roads Works

91 Central Assistance to State Plan

(CASP)

O 260.00

R (-)260.00

Withdrawal of provision by surrender of ₹162.76 lakh and through reappropriation of ₹97.24 lakh were stated to be based on actual requirement in both the cases.

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O 85.00

R (-)85.00

Withdrawal of provision by surrender of ₹53.21 lakh and through reappropriation of ₹31.79 lakh were stated to be based on actual requirement in both the cases.

(iii) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

(CASP)

O 155.00

R (-)155.00

Withdrawal of provision by surrender of ₹97.03 lakh and through reappropriation of ₹57.97 lakh were stated to be based on actual requirement in both the cases.

(e) Entire provision remained unutilised throughout the year in the following cases:

(i) **4552 Capital Outlay on North Eastern Areas**

337 Road Works

91 Central Assistance to State Plan

(CASP)

O 0.52

R 97.24 97.76 ... (-)97.76

Addition to the provision through reappropriation of ₹97.24 lakh was stated to be based on actual requirement.

Grant No. 13 - Public Works (R&B) Department - Contd.

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	0.17		
R	31.79	31.96	... (-)31.96
Addition to the provision through reappropriation of ₹31.79 lakh was stated to be based on actual requirement.			
(iii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	0.31		
R	57.97	58.28	... (-)58.28
Addition to the provision through reappropriation of ₹57.97 lakh was stated to be based on actual requirement.			
(iv) 5054 Capital Outlay on Roads and Bridges			
03 State Highways			
337 Road Works			
91 Central Assistance to State Plan (CASP)			
O	1,560.00	1,560.00	... (-)1,560.00
(v) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	510.00	510.00	... (-)510.00
(vi) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	930.00	930.00	... (-)930.00

Reasons for saving of the above six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (August 2023).

Grant No. 13 - Public Works (R&B) Department - Contd.

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(f) Instances of creation of provision through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. The excess expenditure incurred requires regularisation.			
(i) 4059 Capital Outlay on Public Works			
60 Other Buildings			
051 Construction			
54 National Bank for Agriculture and Rural Development (NABARD)			
R	87.31	87.31	59.25 (-)28.06
(ii) 5054 Capital Outlay on Roads and Bridges			
05 Roads			
337 Road Works			
90 State Share for Central Assistance to State Plan			
R	52.00	52.00	51.76 (-)0.24
(g) Saving was partly counter-balanced by excess under:			
(i) 4059 Capital Outlay on Public Works			
80 General			
201 Acquisition of Land			
25 Public Works			
O	260.00		
R	45.24	305.24	303.14 (-)2.10
Addition to the provision through reappropriation of ₹45.24 lakh was stated to be based on actual requirement.			
(ii) 4216 Capital Outlay on Housing			
01 Government Residential Buildings			
106 General Pool Accommodation			
52 Housing			
O	7.80		
R	70.45	78.25	74.03 (-)4.22
Addition to the provision through reappropriation of ₹70.45 lakh was stated to be based on actual requirement.			

Grant No. 13 - Public Works (R&B) Department - Contd.

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(iii) 5054 Capital Outlay on Roads and Bridges			
<i>04 District and Other Roads</i>			
337 Roads Works			
90 State Share for Central Assistance to State Plan			
O	780.00		
R	679.22	1,459.22	1,459.22
			...
Addition to the provision through reappropriation of ₹679.22 lakh was stated to be based on actual requirement.			
(iv) 789 Special Component Plan for Scheduled Castes			
99 Others			
O	255.00		
R	151.08	406.08	325.77
			(-)80.31
Addition to the provision through reappropriation of ₹151.08 lakh was stated to be based on actual requirement.			
(v) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	465.00		
S	370.07		
R	34.85	869.92	869.92
			...
Augmentation of provision by supplementary grant of ₹370.07 lakh was attributed to release of proportionate State Share against Central Share on Pradhan Mantri Gram Sadak Yojana (PMGSY) by the Finance Department in excess of Budget Estimate. Further addition to the provision through reappropriation of ₹34.85 lakh was stated to be based on actual requirement.			
(vi) 99 Others			
O	940.00		
R	275.46	1,215.46	1,160.48
			(-)54.98
Addition to the provision through reappropriation of ₹275.46 lakh was stated to be based on actual requirement.			

Grant No. 13 - Public Works (R&B) Department - Concl'd.

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
(vii) 800 Other expenditure			
99 Others			
O	780.00		
R	461.99	1,241.99	1,207.71
			(-34.28)

Addition to the provision through reappropriation of ₹461.99 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of five cases as at Sl. No. (i), (ii), (iv), (vi), (vii) and excess in respect of two cases as at Sl. No. (iii) and (v) have not been intimated by the Department (August 2023).

Information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

Grant No. 14 - Power Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2552	North Eastern Areas			
2801	Power			
Voted				
Original		78,76,20		
Supplementary		48,67,12	1,27,43,32	1,23,58,95
Amount surrendered during the year (March 2023)				(-)3,84,37
				1,89,85

CAPITAL

4059	Capital Outlay on Public Works			
4801	Capital Outlay on Power Projects			
4810	Capital Outlay on New and Renewable Energy			
6801	Loans for Power Projects			
Voted				
Original		1,36,12,00		
Supplementary		1,22,40,54	2,58,52,54	2,33,53,56
Amount surrendered during the year (March 2023)				(-)24,98,98
				6,53,72

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹384.37 lakh, only ₹189.85 lakh was surrendered during the year.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	2,418.64	26
2018-19	3,268.15	54
2019-20	7.03	.07
2020-21	5,569.02	38
2021-22	9,741.33	55

Grant No. 14 - Power Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occurred mainly under:			
(i)	2801 Power			
	05 <i>Transmission and Distribution</i>			
	052 Machinery and Equipment			
	91 Central Assistance to State Plan (CASP)			
	O	102.96		
	R	(-)98.72	4.24	4.24
				...
	Withdrawal of provision by surrender of ₹98.72 lakh was attributed to actual requirement.			
	Saving of ₹217.36 lakh was also occurred during the year 2021-22.			
(ii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	33.66		
	R	(-)32.28	1.38	1.38
				...
	Withdrawal of provision by surrender of ₹32.28 lakh was attributed to actual requirement.			
	Saving of ₹71.06 lakh was also occurred during the year 2021-22.			
(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	61.38		
	R	(-)58.85	2.53	2.53
				...
	Withdrawal of provision by surrender of ₹58.85 lakh was attributed to actual requirement.			
	Saving of ₹129.58 lakh was also occurred during the year 2021-22.			
	Reasons for saving furnished by the Department were not tenable in respect of three cases as at Sl. No. (i) to (iii).			

Grant No. 14 - Power Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	80 <i>General</i>			
	001 Direction and Administration			
	26 Power			
	O	1,623.20		
	R	(-)592.88	1,030.32	1,022.24
				(-)8.08
	Reduction in provision by reappropriation of ₹592.88 lakh was stated to be based on actual requirement.			
	Reason for saving was stated to be due to non-engagement of requisite staff and retirement of staff.			
(v)	101 Assistance to Electricity Boards			
	26 Power			
	O	268.00		
	R	(-)134.00	134.00	134.00
				...
	Reduction in provision by reappropriation of ₹134.00 lakh was stated to be based on actual requirement.			
	Reason for saving furnished by the Department was not tenable.			
(c)	Entire provision remained unutilised throughout the year in the following cases:			
(i)	2552 North Eastern Areas			
	101 Contribution to Central Resource Pool for Development of North Eastern Region			
	91 Central Assistance to State Plan (CASP)			
	O	96.72	96.72	...
				(-)96.72
	Saving of ₹107.64 lakh was also occurred during the year 2021-22.			
(ii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	31.62	31.62	...
				(-)31.62
	Saving of ₹35.19 lakh was also occurred during the year 2021-22.			

Grant No. 14 - Power Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(iii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	57.66	57.66	...
			(-)57.66

Saving of ₹64.17 lakh was also occurred during the year 2021-22.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not furnished by the Department.

(d) Saving was partly offset by excess under:

2801 Power

80 General

800 Other Expenditure

23 Corporation/PSUs/Boards

O 5,000.00

S 1,572.69

R 727.31

7,300.00 7,300.00 ...

Augmentation of provision by supplementary grant of ₹1,572.69 lakh was attributed to release of additional fund under subsidy. Further addition to the provision by reappropriation of ₹727.31 lakh was attributed to actual requirement.

Reason for excess furnished by the Department was not tenable.

(e) **Suspense Transaction :** The nature of transaction booked under the suspense and accounting procedure followed for each transaction have been explained in Note (d) of Grant No. 13.

The details of the transactions under "Suspense" during 2022-23 together with opening and closing balances are as follows :

Heads	Opening Balance as on 1 April 2022		Debit +	Credit -	Closing Balance as on 31 March 2023	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
(₹ in lakh)						
2801 Power						
1 Stock	(-)448.22		...	...	(-)448.22	
2 Miscellaneous Public						
Works	(+)319.22		...	...	(+ )319.22	
3 Purchase	(+)18.01		...	...	(+ )18.01	
Total	(-)110.99		...	...	(-)110.99	

Grant No. 14 - Power Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
CAPITAL			
Voted			
(a)	Out of the available saving of ₹2,498.98 lakh, only ₹653.72 lakh was surrendered during the year.		
(b)	Saving occurred mainly under:		
(i)	4059 Capital Outlay on Public Works		
	80 General		
	051 Construction		
	25 Public Works		
	S	1,565.72	1,565.72
			722.80
			(-)842.92
	Creation of provision by supplementary grant of ₹1,565.72 lakh was attributed to release of additional fund under New project approved by the Government.		
	Reason for saving was stated to be due to short release of fund by the Finance Department.		
(ii)	4801 Capital Outlay on Power Projects		
	06 Rural Electrification		
	052 Machinery and Equipment		
	25 Public Works		
		O	1,934.92
		R	(-)1,926.34
			8.58
			8.58
			...
	Reduction in provision by way of reappropriation of ₹1,926.34 lakh was stated to be based on actual requirement.		
(iii)	789 Special Component Plan for Scheduled Castes		
	25 Public Works		
		O	632.57
		R	(-)629.76
			2.81
			2.81
			...
	Withdrawal of provision by surrender of ₹56.42 lakh and further reduction by reappropriation of ₹573.34 lakh were attributed to actual requirement.		

Grant No. 14 - Power Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 796 Tribal Area Sub-plan			
25 Public Works			
O 1,153.51			
R (-)1,148.40	5.11	5.11	...
Withdrawal of provision by surrender of ₹167.15 lakh and further reduction by reappropriation of ₹981.25 lakh were attributed to actual requirement.			
Reasons for saving furnished by the Department were not tenable in respect of three cases as at Sl. No. (ii) to (iv).			
(v) 190 Investment in Public Sector and Other Undertakings			
70 State Share			
O 800.00			
R 16.04	816.04	716.14	(-)99.90
Addition to the provision by reappropriation of ₹16.04 lakh was stated to be based on actual requirement.			
(vi) 91 Central Assistance to State Plan			
(CASP)			
O 2,692.04			
R (-)192.84	2,499.20	2,498.83	(-)0.37
Withdrawal of provision by surrender of ₹192.84 lakh was attributed to actual requirement.			
(vii) 789 Special Component Plan for Scheduled Castes			
70 State Share			
O 200.00			
R 146.30	346.30	303.03	(-)43.27
Addition to the provision by reappropriation of ₹146.30 lakh was stated to be based on actual requirement.			
Saving of ₹412.58 lakh was also occurred during the year 2021-22.			
(viii) 91 Central Assistance to State Plan			
(CASP)			
O 880.09			
R (-)48.60	831.49	831.31	(-)0.18
Withdrawal of provision by surrender of ₹48.60 lakh was stated to be based on actual requirement.			
Saving of ₹654.74 lakh was also occurred during the year 2021-22.			

Grant No. 14 - Power Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ix)	796 Tribal Area Sub-plan				
	70 State Share				
	O	410.00			
	R	202.53	612.53	533.42	(-79.11)

Addition to the provision by reappropriation of ₹202.53 lakh was stated to be based on actual requirement.

Saving of ₹752.38 lakh was also occurred during the year 2021-22.

Reasons for saving were not furnished by the Department in respect of five cases as at Sl. No. (v) to (ix).

(c) Entire provision was withdrawn in the following cases:

(i) **4801 Capital Outlay on Power Projects**

80 General

004 Research and Development

31 Science and Technology

O 260.00

R (-)260.00

... ..

Withdrawal of entire provision by reappropriation of ₹260.00 lakh was attributed to actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

31 Science and Technology

O 85.00

R (-)85.00

... ..

Withdrawal of entire provision by reappropriation of ₹85.00 lakh was attributed to actual requirement.

(iii) 796 Tribal Area Sub-plan

31 Science and Technology

O 155.00

R (-)155.00

... ..

Withdrawal of entire provision by reappropriation of ₹155.00 lakh was attributed to actual requirement.

Grant No. 14 - Power Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	4810 Capital Outlay on New and Renewable Energy				
	101 Bio-energy				
	31 Science and Technology				
	O	156.00			
	R	(-)156.00	...	...	...
	Withdrawal of entire provision by reappropriation of ₹156.00 lakh was attributed to actual requirement.				
(v)	789 Special Component Plan for Scheduled Castes				
	31 Science and Technology				
	O	51.00			
	R	(-)51.00	...	...	...
	Withdrawal of provision by surrender of ₹51.00 lakh was stated to be based on actual requirement.				
(vi)	796 Tribal Area Sub-plan				
	31 Science and Technology				
	O	93.00			
	R	(-)93.00	...	...	...
	Withdrawal of provision by surrender of ₹93.00 lakh was stated to be based on actual requirement.				
(d)	Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the budget. The excess expenditure requires regularisation.				
(i)	4059 Capital Outlay on Public Works				
	80 General				
	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	R	511.87	511.87	236.30	(-)275.57
(ii)	796 Tribal Area Sub-plan				
	25 Public Works				
	R	933.41	933.41	430.90	(-)502.51
	Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were stated to be due to short release of fund by the Finance Department.				

Grant No. 14 - Power Department - Concl.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(e) Saving was partly offset by excess under:

6801 Loans for Power Projects

190 Loans to Public Sector and other Undertakings

26 Power

S 7,652.82

R 2,347.18 10,000.00 10,000.00 ...

Creation of provision by supplementary grant of ₹7,652.82 lakh was stated due to release of fund under Interest Free loan. Further addition to the provision by reappropriation of ₹2,347.18 lakh was stated to be based on actual requirement.

Reason for excess furnished by the Department was not tenable.

During the year 2022-23, an amount of ₹120.00 lakh transferred to DDO's Bank Account was fully utilised.

Grant No. 15 - Public Works (Water Resource) Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		

REVENUE

- 2059 Public Works**
- 2701 Medium Irrigation**
- 2702 Minor Irrigation**
- 2711 Flood Control and Drainage**

Voted

Original	1,92,68,70	1,92,68,70	84,99,77	(-)1,07,68,93
Amount surrendered during the year (March 2023)				76,83,30

CAPITAL

- 4701 Capital Outlay on Medium Irrigation**
- 4702 Capital Outlay on Minor Irrigation**
- 4711 Capital Outlay on Flood Control Projects**

Voted

Original	2,07,46,00			
Supplementary	75,81,15	2,83,27,15	67,37,34	(-)2,15,89,81
Amount surrendered during the year (March 2023)				79,35,00

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹10,768.93 lakh, only ₹7,683.30 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	6,226.09	47
2018-19	2,647.64	28
2019-20	6,456.71	47
2020-21	5,057.27	38
2021-22	7,973.53	44

Grant No. 15 - Public Works (Water Resource) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(b) Saving occurred mainly under:

(i) **2702 Minor Irrigation**

01 *Surface Water*

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O 1,700.00

R (-)1,450.00 250.00 30.00 (-)220.00

Reduction in provision by surrender of ₹1,450.00 lakh was stated to be based on actual requirement.

Saving of ₹59.36 lakh and ₹7.79 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

(ii) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

O 3,000.00

R (-)2,482.60 517.40 50.00 (-)467.40

Reduction in provision by surrender of ₹2,482.60 lakh was stated to be based on actual requirement.

Saving of ₹61.95 lakh and ₹34.09 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

(iii) 80 *General*

001 Direction and Administration

25 Public Works

O 300.00

R (-)200.00 100.00 18.30 (-)81.70

Reduction in provision by surrender of ₹200.00 lakh was stated to be based on actual requirement.

Grant No. 15 - Public Works (Water Resource) Department - Contd.

Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(iv)	27	Water Resource			
		O	4,249.00		
		R	(-)741.00	3,508.00	3,290.12

Reduction in provision by surrender of ₹675.30 lakh and further reduction in provision by way of reappropriation of ₹65.70 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹1,130.33 lakh was also occurred during the year 2021-22.

(v)	799	Suspense			
	65	Suspense Account			
		S	1,000.00		
		R	(-)500.00	500.00	16.25

Reduction in provision by surrender of ₹453.70 lakh and further reduction in provision by way of reappropriation of ₹46.30 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹962.60 lakh, ₹28.55 lakh and ₹971.55 lakh were also occurred during the year 2019-20, 2020-21 and 2021-22 respectively.

(vi)	2711	Flood Control and Drainage			
	01	<i>Flood Control</i>			
	001	Direction and Administration			
	27	Water Resource			
		O	4,248.00		
		R	(-)798.00	3,450.00	2,751.27

Reduction in provision by surrender of ₹798.00 lakh was stated to be based on actual requirement.

Saving of ₹436.80 lakh and ₹441.98 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not intimated by the Department (August 2023).

Grant No. 15 - Public Works (Water Resource) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(c) The Entire provision remained unutilised during the year:

(i) **2702 Minor Irrigation**

01 *Surface Water*

101 Water Tanks

90 State Share for Central Assistance to State Plan

O 200.00

R 112.00 312.00 ... (-)312.00

Addition to the provision by reappropriation of ₹112.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O 300.00

R (-)198.00 102.00 ... (-)102.00

Reduction in provision by surrender of ₹198.00 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O 500.00

R (-)314.00 186.00 ... (-)186.00

Reduction in provision by surrender of ₹314.00 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

(d) Entire provision was withdrawn as under:

2702 Minor Irrigation

80 *General*

796 Tribal Area Sub-plan

86 C.S.Scheme-I

O 20.00

R (-)20.00

Withdrawal of provision by surrender of ₹20.00 lakh was attributed to actual requirement.

Grant No. 15 - Public Works (Water Resource) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

- (e) **Suspense Transaction** : The nature of transaction booked under the suspense and accounting procedure followed for each transaction have been explained in the note (d) of Grant No. 13.

The details of the transactions under “Suspense” during 2022-23 together with opening and closing balances were as follows :

Heads	Opening Balance as on 1 April 2022	Debit +	Credit -	Closing Balance as on 31 March 2023
	Debit(+) Credit(-)			Debit(+) Credit(-)
	(₹ in lakh)			
2702 Minor Irrigation				
1	Stock	(-)2,183.19	(+16.25	(-)2,213.26
2	Miscellaneous Public Works Advances	(+177.18	...	(+177.18
3	Purchase	(-)1,312.3	...	(-)1,312.3
	Total	(-)3,318.31	(+)16.25	(-)3,348.38
2711 Flood Control and Drainage				
1	Stock	(-) 3.53	...	(-) 3.53
2	Miscellaneous Public Works Advances	(-) 0.17	...	(-) 0.17
	Total	(-) 3.70	...	(-) 3.70

Grant No. 15 - Public Works (Water Resource) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
-------------	------------------------	-------------------------------	----------------------------------

(₹ in lakh)

CAPITAL

Voted

- (a) As the expenditure of ₹6,737.34 lakh did not come even upto the original provision of ₹20,746.00 lakh, supplementary grant of ₹7,581.15 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹21,589.81 lakh, only ₹7,935.00 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	3,222.92	76
2018-19	4,308.69	69
2019-20	3,308.66	56
2020-21	3,189.74	50
2021-22	6,487.94	51

- (c) Saving occurred mainly under:

(i) **4702 Capital Outlay on Minor Irrigation**

101 Surface Water

27 Water Resource

O 1,240.00

R (-)515.00 725.00 594.57 (-)130.43

Reduction in provision by reappropriation of ₹515.00 lakh was stated to be based on actual requirement.

Saving of ₹36.91 lakh was also occurred in 2021-22.

Grant No. 15 - Public Works (Water Resource) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	102 Ground Water			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	4,212.52		
	S	3,364.87	7,577.39	2,350.38
				(-)5,227.01
	Augmentation of provision by supplementary grant of ₹3,364.87 lakh was attributed to release of fund under Rural Infrastructure Development Fund.			
	Saving of ₹165.55 lakh and ₹870.54 lakh were also occurred in 2020-21 and 2021-22 respectively.			
(iii)	91 Central Assistance to State Plan (CASP)			
	O	2,000.00		
	R	(-)1,700.00	300.00	20.00
				(-)280.00
	Reduction in provision by surrender of ₹1,700.00 lakh was stated to be based on actual requirement.			
(iv)	789 Special Component Plan for Scheduled Castes			
	27 Water Resource			
	O	340.00		
	R	(-)127.50	212.50	47.72
				(-)164.78
	Reduction in provision by surrender of ₹127.50 lakh was stated to be based on actual requirement.			
(v)	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	1,377.17		
	S	1,127.84		
	R	127.50	2,632.51	1,152.79
				(-)1,479.72
	Augmentation of provision by supplementary grant of ₹1,127.84 lakh was attributed to release of fund under Rural Infrastructure Development Fund. Further addition to provision by way of reappropriation of ₹127.50 lakh was stated to be based on actual requirement.			

Grant No. 15 - Public Works (Water Resource) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(vi)	91 Central Assistance to State Plan (CASP)			
	O	1,800.00		
	R	(-)1,550.00	250.00	40.00
				(-)210.00
	Reduction in provision by surrender of ₹1,550.00 lakh was stated to be based on actual requirement.			
(vii)	796 Tribal Area Sub-plan 27 Water Resource			
	O	620.00		
	R	(-)232.50	387.50	87.63
				(-)299.87
	Reduction in provision by reappropriation of ₹232.50 lakh was stated to be based on actual requirement.			
(viii)	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	2,511.31		
	S	2,037.44		
	R	232.50	4,781.25	1,369.77
				(-)3,411.48
	Augmentation of provision by supplementary grant of ₹2,037.44 lakh was attributed to release of fund under Rural Infrastructure Development Fund. Further addition to provision by way of reappropriation of ₹232.50 lakh was stated to be based on actual requirement.			
	Saving of ₹640.59 lakh and ₹1,802.68 lakh were also occurred in 2020-21 and 2021-22 respectively.			
(ix)	91 Central Assistance to State Plan (CASP)			
	O	3,500.00		
	R	(-)2,900.00	600.00	60.20
				(-)539.80
	Reduction in provision by surrender of ₹2,900 lakh was stated to be based on actual requirement.			

Grant No. 15 - Public Works (Water Resource) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(x)	4711 Capital Outlay on Flood Control Projects			
	01 Flood Control			
	103 Civil Works			
	25 Public Works			
	O	100.00		
	S	231.10		
	R	523.00	85.05	(-)769.05

Augmentation of provision by supplementary grant of ₹231.10 lakh was stated to be due to release of fund under Rural Infrastructure Development Fund. Further addition to provision by way of reappropriation of ₹523.00 lakh was stated to be based on actual requirement.

Saving of ₹727.96 lakh was also occurred in 2021-22.

(xi)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	400.00		
	S	271.68	458.08	(-)213.60

Augmentation of provision by supplementary grant of ₹271.68 lakh was stated to be due to release of fund for new project approved by the Government.

Saving of ₹291.08 lakh was also occurred in 2021-22.

(xii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	800.00		
	R	500.22	471.15	(-)829.07

Augmentation of provision by supplementary grant of ₹500.22 lakh was stated to be due to release of fund for new project approved by the Government.

Reasons for saving in respect of 12 cases as at Sl. No. (i) to (xii) have not been intimated by the Department (August 2023).

Saving of ₹465.80 lakh was also occurred in 2021-22.

Grant No. 15 - Public Works (Water Resource) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(d) Entire provision remained unutilised as under:

4711 Capital Outlay on Flood Control Projects

01 *Flood Control*

796 Tribal Area Sub-plan

99 Others

S	31.00	31.00	...	(-)31.00
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Creation of provision by supplementary grant of ₹31.00 lakh was stated to be due to release of fund under new project approved by the Government.

Reason for saving has not been intimated by the Department (August 2023).

(e) Entire provision was withdrawn in the following cases:

(i) **4701 Capital Outlay on Medium Irrigation**

04 *Medium Irrigation-Non-Commercial*

001 Direction and Administration

27 Water Resource

O	60.00			
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R	(-)60.00
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Withdrawal of provision by reappropriation of ₹60.00 lakh was stated to be based on actual requirement.

(ii) **4711 Capital Outlay on Flood Control Projects**

01 *Flood Control*

103 Civil Works

91 Central Assistance to State Plan

(CASP)

O	185.00			
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R	(-)185.00
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Withdrawal of provision by surrender of ₹185.00 lakh was stated to be based on actual requirement.

Grant No. 15 - Public Works (Water Resource) Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(iii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	600.00		
	R	(-)600.00	...	...

Withdrawal of provision by surrender of ₹600.00 lakh was stated to be based on actual requirement.

(iv)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	1,000.00		
	R	(-)1000.00	...	...

Withdrawal of provision by surrender of ₹1,000.00 lakh was stated to be based on actual requirement.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 16 - Health Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2059	Public Works			
2210	Medical and Public Health			
Voted				
	Original	4,17,32,00		
	Supplementary	31,49,55	4,48,81,55	3,81,85,46
	Amount surrendered during the year (March 2023)			(-)66,96,09
				8,68,01

CAPITAL

4059	Capital Outlay on Public Works
4210	Capital Outlay on Medical and Public Health
4552	Capital Outlay on North Eastern Areas

Voted

	Original	2,75,76,82		
	Supplementary	19,36,87	2,95,13,69	65,38,88
	Amount surrendered during the year (March 2023)			(-)2,29,74,81
				2,00,49,31

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹38,185.46 lakh did not come even upto the original provision of ₹41,732.00 lakh, supplementary grant of ₹3,149.55 lakh obtained in March 2023 proved injudicious.
- (b) Out of the available saving of ₹6,696.09 lakh, only ₹868.01 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	3,327.89	13
2017-18	3,058.40	9
2018-19	4,314.75	11
2019-20	6,899.61	14
2020-21	4,390.41	9
2021-22	16,204.29	32

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(c) Saving occurred mainly under:			
(i) 2059 Public Works			
80 General			
053 Maintenance and Repairs			
25 Public Works			
O	1,050.00		
R	(-)49.00	1,001.00	826.92
			(-)174.08
Withdrawal of provision through reappropriation of ₹49.00 lakh was attributed to actual requirement.			
Saving of ₹197.89 lakh was also occurred during the year 2021-22.			
(ii) 79 Other Maintenance Expenditure			
O	1,000.00	1,000.00	795.57
			(-)204.43
Saving of ₹192.50 lakh was also occurred during the year 2021-22.			
(iii) 2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
001 Direction and Administration			
98 Administration			
O	32,175.16		
S	2,610.71		
R	37.03	34,822.90	30,276.92
			(-)4,545.98
Augmentation of provision by supplementary grant of ₹2,610.71 lakh was attributed to release of fund by the Finance Department for procurement of vehicle. Further addition to provision through reappropriation of ₹37.03 lakh was stated to be based on actual requirement.			
Saving of ₹3,952.97 lakh was also occurred during the year 2021-22.			
(iv) 110 Hospital and Dispensaries			
16 Hospital			
O	3,078.24		
R	(-)265.09	2,813.15	2,540.67
			(-)272.48
Reduction in provision through reappropriation of ₹265.09 lakh was attributed to actual requirement.			
Saving of ₹524.63 lakh was also occurred during the year 2021-22.			

Grant No. 16 - Health Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	91 Central Assistance to Stated Plan (CASP)			
	S	114.32	114.32	1.11
				(-)113.21

Creation of provision by supplementary grant of ₹114.32 lakh was attributed to release of fund by the Government of India under Central Pool of Reserve for North East & Sikkim.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2023).

(d) Entire provision was withdrawn in the following cases:

(i)	2210 Medical and Public Health			
	06 Public Health			
	200 Other Systems			
	15 Health Services			
	O	340.00		
	R	(-)340.00	...	...

Withdrawal of entire provision through reappropriation of ₹340.00 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	15 Health Services			
	O	620.00		
	R	(-)620.00	...	...

Withdrawal of entire provision through reappropriation of ₹620.00 lakh was attributed to actual requirement.

(iii)	796 Tribal Area Sub-plan			
	15 Health Services			
	O	1,040.00		
	R	(-)1,040.00	...	...

Withdrawal of entire provision through reappropriation of ₹1,040.00 lakh was attributed to actual requirement.

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(e) Instance of creation of provision by reappropriation without the knowledge of the State Legislature has been noticed in the following case. However, no expenditure has been incurred during the year. It is irregular and leads to unnecessary blocking of fund.			
2210 Medical and Public Health			
05 Medical Education, Training and Research			
796 Tribal Area Sub Plan			
99 Others			
R	122.18	122.18	... (-)122.18
(f) Incurring expenditure without the knowledge of the State Legislature have been noticed in the following cases. The excess expenditure incurred requires regularisation.			
(i) 2210 Medical and Public Health			
04 Rural Health Services-Other Systems of medicine			
200 Other Systems			
90 State Share for Central Assistance to State Plan			
R	24.38	24.38	24.37 (-)0.01
(ii) 105 Allopathy			
99 Others			
R	204.95	204.95	65.18 (-)139.77
(iii) 789 Special Component Plan for Scheduled Castes			
99 Others			
R	67.01	67.01	20.62 (-)46.39
(iv) 80 General			
101 Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PMJAY)			
70 State Share			
R	100.27	100.27	99.99 (-)0.28

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)	
		(₹ in lakh)		
(v) 789 Special Component Plan for Scheduled Castes				
70 State Share				
R	290.80	290.80	290.80	...
(vi) 796 Tribal Area Sub-Plan				
70 State Share				
R	197.39	197.39	197.39	...
(g) Saving was partly offset by excess under:				
2210 Medical and Public Health				
05 <i>Medical Education, Training and Research</i>				
105 Allopathy				
15 Health Services				
O	47.50			
R	291.99	339.49	327.76	(-)11.73

Addition to the provision through reappropriation of ₹291.99 lakh was attributed to actual requirement.

Reason for final saving has not been intimated by the Department (August 2023).

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

CAPITAL

Voted

- (a) As the total expenditure of ₹6,538.88 lakh did not come even upto the original provision of ₹27,576.82 lakh, supplementary grant of ₹1,936.87 lakh obtained in March 2023 proved injudicious.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1,294.24	20
2017-18	934.69	20
2018-19	646.90	6
2019-20	3,525.77	43
2020-21	4,946.15	67
2021-22	5,781.85	47

- (b) Out of the available saving of ₹22,974.81 lakh, only ₹20,049.31 lakh was anticipated and surrendered during the year.

- (c) Saving occurred mainly under:

(i) **4059 Capital Outlay on Public Works**

80 General

051 Construction

25 Public Works

O 2,507.13

R (-)2,179.35 327.78 295.74 (-)32.04

Withdrawal of provision through reappropriation of ₹1,764.88 lakh and subsequent reduction by surrender of ₹414.47 lakh were attributed to actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 8,010.71

R (-)7,647.89 362.82 261.45 (-)101.37

Reduction in provision by surrender of ₹7,176.11 lakh and further reappropriation of ₹471.78 lakh were stated to be based on actual requirement in both the cases.

Grant No. 16 - Health Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	13,624.99		
	R	(-)13,144.57	480.42	310.92
				(-)169.50

Reduction in provision by surrender of ₹12,458.73 lakh and by reappropriation of ₹685.84 lakh were stated to be based on actual requirement in both the cases.

(iv)	4210 Capital Outlay on Medical and Public Health			
	01 Urban Health Services			
	789 Special Component Plan for Scheduled Castes			
	16 Hospital			
	O	130.00		
	R	58.07	188.07	78.25
				(-)109.82

Addition to the provision through reappropriation of ₹58.07 lakh was stated to be based on actual requirement.

(v)	796 Tribal Area Sub-plan			
	16 Hospital			
	O	345.00		
	R	71.56	416.56	224.68
				(-)191.88

Addition to the provision through reappropriation of ₹71.56 lakh was stated to be based on actual requirement.

(vi)	03 Medical Education Training and Research			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan			
	Centrally Sponsored Scheme			
	O	529.60		
	R	(-)476.94	52.66	51.91
				(-)0.75

Reduction in provision through reappropriation of ₹476.94 lakh was stated to be based on actual requirement.

Grant No. 16 - Health Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State plan (CASP)			
	O	794.40		
	R	(-)318.52	475.88	475.87 (-)0.01

Withdrawal of provision through reappropriation of ₹318.52 lakh was attributed to actual requirement.

Saving of ₹486.64 lakh was also occurred during the year 2021-22.

(d) Entire provision was withdrawn in the following cases.

(i) **4210 Capital outlay on Medical and Public Health**

04 Public Health

200 Other Programmes

70 State Share

O
 73.40 | | | |

R
 (-)73.40 | ... | ... | ... |

Withdrawal of provision through reappropriation of ₹73.40 lakh was stated to be based on actual requirement.

(ii) 789 Special Component plan for Scheduled castes

70 State Share

O
 55.05 | | | |

R
 (-)55.05 | ... | ... | ... |

Withdrawal of provision through reappropriation of ₹55.05 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub Plan

70 State Share

O
 146.80 | | | |

R
 (-)146.80 | ... | ... | ... |

Withdrawal of provision through reappropriation of ₹146.80 lakh was stated to be based on actual requirement.

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(e) Entire provision was unutilised during the year under:			
4210 Capital outlay on Medical and Public Health			
80 General			
796 Tribal Area Sub - plan			
15 Health Services			
O	130.00		
R	(-)8.00	122.00	... (-)122.00
Reason for non-utilisation of the entire provision of ₹122.00 lakh has not been intimated by the Department (August 2023).			
(f) Instance of creation of provision through reappropriation without the knowledge of the State Legislature has been noticed in the following case. However no expenditure has been incurred throughout the year. This is irregular practice and leads to blocking of fund without any purpose.			
4210 Capital outlay on Medical and Public Health			
03 Medical Education Training and Research			
789 Special Component Plan for Scheduled Castes			
99 Others			
R	184.75	184.75	... (-)184.75
(g) Instances of creation of provision through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. The excess expenditure incurred during the year requires regularisation.			
(i) 4210 Capital outlay on Medical and Public Health			
01 Urban Health Services			
103 Central Govt. Health Scheme			
90 State Share for Central Assistance to State Plan			
R	48.33	48.33	48.33 ...
(ii) 789 Special Component plan for Scheduled castes			
90 State Share for Central Assistance to State Plan			
R	52.04	52.04	52.02 (-)0.02
(iii) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
R	91.85	91.85	91.84 (-)0.01

Grant No. 16 - Health Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(iv)	03 <i>Medical Education Training and Research</i>			
	105 <i>Allopathy</i>			
	90 <i>State Share for Central Assistance to State Plan.</i>			
	R	5.02	5.02	...
(v)	99 <i>Others</i>			
	R	565.07	565.07	(-)565.07
(vi)	789 <i>Special Component Plan for Scheduled Castes</i>			
	90 <i>State Share for Central Assistance to State Plan</i>			
	R	9.17	9.16	(-)0.01
(vii)	796 <i>Tribal Area Sub - plan</i>			
	90 <i>State Share for Central Assistance to State Plan</i>			
	R	15.37	15.37	...
(viii)	04 <i>Public Health</i>			
	200 <i>Other Programmes</i>			
	90 <i>State Share for Central Assistance to State Plan</i>			
	R	41.50	41.50	...
(ix)	789 <i>Special Component Plan for Scheduled Castes</i>			
	90 <i>State Share for Central Assistance to State Plan</i>			
	R	23.02	23.01	(-)0.01
(x)	796 <i>Tribal Area Sub - plan</i>			
	90 <i>State Share for Central Assistance to State Plan</i>			
	R	40.28	40.28	...
(h)	Saving was partly offset by excess under:			
(i)	4210 Capital outlay on Medical and Public Health			
	01 <i>Urban Health Services</i>			
	110 <i>Hospital and Dispensaries</i>			
	16 <i>Hospital</i>			
	O	391.00		
	R	345.25	736.25	628.83
				(-)107.42

Addition to the provision through reappropriation of ₹345.25 lakh was attributed to actual requirement.

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 54 National Bank for Agriculture and Rural Development (NABARD)			
O	125.42		
R	822.12	947.54	249.76
			(-)697.78

Addition to the provision through reappropriation of ₹882.12 lakh was stated to be based on actual requirement.

(iii) 90 State Share for Central Assistance to State Plan.			
O	45.88		
R	12.99	58.87	58.86
			(-)0.01

Augmentation of provision through reappropriation of ₹12.99 lakh was stated to be based on actual requirement.

(iv) 789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	158.25		
R	199.78	358.03	218.49
			(-)139.54

Addition to the provision through reappropriation of ₹199.78 lakh was stated to be based on actual requirement.

(v) 91 Central Assistance to State plan (CASP)			
O	42.50		
S	103.11		
R	396.28	541.89	541.87
			(-)0.02

Augmentation by supplementary grant of ₹103.11 lakh was attributed to release of fund by the Government of India under Centrally Sponsored Scheme (CSS). Further addition to the provision through reappropriation of ₹396.28 lakh was stated to be based on actual requirement.

(vi) 796 Tribal Area Sub-plan			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	275.20		
R	284.71	559.91	432.06
			(-)127.85

Addition to the provision through reappropriation of ₹284.71 lakh was stated to be based on actual requirement.

Grant No. 16 - Health Department - Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(vii)	91 Central Assistance to State plan (CASP)			
	O	63.00		
	S	812.83		
	R	172.44	1,048.27	(-)90.05

Augmentation of provision by supplementary grant of ₹812.83 lakh was attributed to release of fund by the Government of India under Centrally Sponsored Scheme (CSS). Further addition to the provision through reappropriation of ₹172.44 lakh was stated to be based on actual requirement.

(viii)	04 Public Health			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	25.00		
	R	80.66	105.66	(-)0.52

Addition to the provision through reappropriation of ₹80.66 lakh was stated to be based on actual requirement.

(ix)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	45.00		
	R	146.08	191.08	(-)0.01

Addition to the provision through reappropriation of ₹146.08 lakh was stated to be based on actual requirement.

Reason for final saving/excess in respect of nine cases as at Sl. No. (i) to (ix) have not been intimated by the Department (August 2023).

During the year 2022-23, an amount of ₹12.81 lakh was transferred to the DDO's Bank Account. Out of which, an amount of ₹6.95 lakh was spent leaving unspent amount of ₹5.86 lakh.

Grant No. 17 - Information and Cultural Affairs Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2059	Public Works			
2205	Art and Culture			
2220	Information and Publicity			
2235	Social Security and Welfare			
Voted				
	Original	65,14,50		
	Supplementary	2,24,00	67,38,50	60,38,61
	Amount surrendered during the year (March 2023)			(-)6,99,89
				10,00
CAPITAL				
4202	Capital Outlay on Education Sports Art and Culture			
4220	Capital Outlay on Information and Publicity			
Voted				
	Original	11,22,00		
	Supplementary	49,00	11,71,00	7,93,95
	Amount surrendered during the year (March 2023)			(-)3,77,05
				22,00

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹6,038.61 lakh did not come even upto the original provision of ₹6,514.50 lakh, supplementary grant of ₹224.00 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the huge saving of ₹699.89 lakh, only ₹10.00 lakh was surrendered during the year March 2023.

Grant No. 17 - Information and Cultural Affairs Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(c)	Saving occurred mainly under:			
(i)	2220 Information and Publicity			
	60 Others			
	001 Direction and Administration			
	98 Administration			
	O	3,799.25		
	R	(-)589.50	3,209.75	2,838.03
				(-)371.72
	Reduction in provision by reappropriation of ₹589.50 lakh was stated to be based on actual requirement.			
	Saving of ₹644.66 lakh was also occurred during the year 2021-22.			
(ii)	99 Others			
	O	200.00	200.00	110.51
				(-)89.49
	Saving of ₹44.83 lakh was also occurred during the year 2021-22.			
(iii)	796 Tribal Area Sub-Plan			
	21 Tourism and Publicity			
	O	782.00		
	R	(-)20.00	762.00	761.63
				(-)0.37
	Reduction in provision by surrender and reappropriation of ₹10.00 lakh and ₹10.00 lakh respectively were stated to be based on actual requirement in both the cases.			
(iv)	98 Administration			
	O	120.00		
	R	10.00	130.00	65.26
				(-)64.74
	Addition to the provision by reappropriation of ₹10.00 lakh was stated to be based on actual requirement.			
(v)	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programme			
	102 Pensions under Social Security Scheme			
	02 Pension			
	O	28.00	28.00	7.25
				(-)20.75

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2023).

Grant No. 17 - Information and Cultural Affairs Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
(d) Saving was partly offset by excess under:			
(i) 2220 Information and Publicity			
60 Others			
001 Direction and Administration			
21 Tourism and Publicity			
O	100.00		
S	122.25		
R	589.50	811.75	713.92 (-)97.83

Augmentation of provision by supplementary grant of ₹122.25 lakh was attributed to release of additional fund under Advertising and Publicity. Further addition to the provision by reappropriation of ₹589.50 lakh was stated to be based on actual requirement.

(ii) 101 Advertising and Visual Publicity			
21 Tourism and Publicity			
O	150.00		
S	5.00		
R	15.00	170.00	169.95 (-)0.05

Augmentation of provision by supplementary grant of ₹5.00 lakh was stated to be due to release of additional fund under Advertising and Publicity. Further addition to the provision by reappropriation of ₹15.00 lakh was stated to be based on actual requirement.

Reason for final saving of the above two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

CAPITAL

Voted

- (a) As the expenditure of ₹793.95 lakh did not come even upto the original provision of ₹1,122.00 lakh, supplementary grant of ₹49.00 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹377.05 lakh, only ₹22.00 lakh was surrendered during the year.

Grant No. 17 - Information and Cultural Affairs Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
(c) Saving occurred mainly under:			
(i) 4220 Capital Outlay on Information and Publicity			
60 Others			
789 Special Component Plan for Scheduled Caste			
25 Public Works			
O	200.00	200.00	70.00
			(-)130.00
(ii) 796 Tribal Area Sub-Plan			
25 Public Works			
O	300.00		
R	(-)32.00	268.00	64.14
			(-)203.86

Reduction in provision by surrender and reappropriation of ₹12.00 lakh and ₹20.00 lakh respectively were stated to be based on actual requirement in both the cases.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

(d) Saving was partly counter balanced by excess under:

4202 Capital Outlay on Education, Sports, Art and Culture			
04 Art and Culture			
796 Tribal Area Sub-Plan			
21 Tourism and Publicity			
O	1.00		
R	20.00	21.00	20.86
			(-)0.14

Addition to the provision by reappropriation of ₹20.00 lakh was stated to be based on actual requirement.

Reason for final saving has not been intimated by the Department (August 2023).

During the year 2022-23, an amount of ₹6,368.32 lakh was transferred to the DDO's Bank Account. Out of which, an amount of ₹6,233.92 lakh was spent leaving an unspent amount ₹134.40 lakh.

Grant No. 18 - General Administration (Political) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2235	Social Security and Welfare			
Voted				
Original		4,38,10		
Supplementary		2,02,97	6,41,07	5,68,06
Amount surrendered during the year (March 2023)				(-)73,01
				...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹73.01 lakh was surrendered during the year.
- (b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
2235	Social Security and Welfare			
60	<i>Other Social Security and Welfare Programmes</i>			
200	Other Programmes			
05	Establishment			
	O	140.10		
	R	(-)10.58	129.52	106.65
				(-)22.87

Withdrawal of provision by reappropriation of ₹10.58 lakh was stated to be based on actual requirement.

Reason for saving was attributed to less payment on salaries, no claim on medical reimbursement and over time allowances.

During the year 2022-23, an amount of ₹169.52 lakh was transferred to the DDO's Bank Account of Social Welfare Board. Out of this an amount of ₹140.69 lakh was spent by the Board having an amount of ₹28.83 lakh or unspent balance as on 31-03-2023.

Grant No. 19 - Tribal Welfare Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in thousand)

REVENUE

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

REVENUE

Voted

Original	6,29,61,58			
Supplementary	11,92,35	6,41,53,93	5,39,14,72	(-)1,02,39,21
Amount surrendered during the year (March 2023)				11,46,59

CAPITAL

4059 Capital Outlay on Public Works

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

Voted

Original	1,66,34,46			
Supplementary	3,85,44	1,70,19,90	72,18,78	(-)98,01,12
Amount surrendered during the year (March 2023)				85,69,13

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹53,914.72 lakh did not come even upto the original provision of ₹62,961.58 lakh, supplementary grant of ₹1,192.35 lakh obtained in March 2023 proved injudicious.
- (b) Out of the huge saving of ₹10,239.21 lakh, only ₹1,146.59 lakh was surrendered during the year.

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	34,519.77	29
2017-18	43,908.55	38
2018-19	12,496.93	21
2019-20	5,522.16	12
2020-21	10,739.16	18
2021-22	9,456.60	15

(c) Saving occurred mainly under:

(i) **2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities**

02 Welfare of Scheduled Tribes

796 Tribal Area Sub-plan

33 Welfare Programme

O 3,445.00

R (-)239.45 3,205.55 2,888.37 (-)317.18

Reduction in provision through reappropriation of ₹239.45 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-release of fund from the Finance Department.

(ii) 34 Tribal Sub-plan

O 16,901.00 16,901.00 15,897.34 (-)1,003.66

Reason for saving was stated to be due to non-utilisation of fund by the Implementing Agency for non-holding the Village Committee election .

(iii) 35 Scholarship and Stipend

O 7,636.55

R 0.05 7,636.60 6,525.00 (-)1,111.60

Addition to the provision by reappropriation of ₹0.05 lakh was attributed to actual requirement.

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	41 Human Development				
	O	360.00	360.00	315.42	(-)44.58

Reasons for saving were stated to be due to non-drawal of fund by the Implementing Agency in respect of two cases as at Sl. No. (iii) and (iv).

(v)	72 Public Distribution System				
	O	500.00			
	R	(-)200.00	300.00	300.00	...

Withdrawal of provision through reappropriation of ₹200.00 lakh was stated to be based on actual requirement.

(vi)	86 Centrally Sponsored Scheme - I (CSS)				
	O	6,406.06			
	R	(-)86.95	6,319.11	4,522.33	(-)1,796.78

Withdrawal of provision through reappropriation of ₹86.95 lakh was attributed to actual requirement.

(vii)	89 Centrally Sponsored Scheme - IV (CSS)				
	O	6,410.19	6,410.19	2,712.75	(-)3,697.44

(viii)	91 Central Assistance to State Plan (CASP)				
	O	2,855.01			
	R	(-)1,059.64	1,795.37	1,235.13	(-)560.24

Reduction in provision by surrender of ₹1,059.64 lakh was stated to be based on actual requirement.

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ix) 80 <i>General</i>			
796 Tribal Area Sub-plan			
33 Welfare Programme			
O	662.00		
R	(-)110.48	551.52	535.41
			(-)16.11

Withdrawal of provision through reappropriation of ₹110.48 lakh was attributed to actual requirement.

(x) 34 Tribal Sub-plan				
O	10.00			
S	29.52			
R	110.48	150.00	5.00	(-)145.00

Augmentation of provision by supplementary grant of ₹29.52 lakh was attributed to release of fund by the State Government for welfare of "Surrender Extremist". Further, addition to the provision by reappropriation of ₹110.48 lakh was stated to be based on actual requirement.

Reasons for saving were stated to be due to non-release of fund from the Finance Department in respect of six cases as at Sl. No. (v) to (x).

(d) Entire provision was withdrawn under:

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

02 <i>Welfare of Scheduled Tribes</i>				
796 Tribal Area Sub-plan				
54 National Bank for Agriculture and Rural Development (NABARD)				
O	308.73			
R	(-)308.73	...	...	...

Withdrawal of provision through reappropriation of ₹308.73 lakh was stated to be based on actual requirement.

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(e) Entire provision remained unutilised during the year.			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
02 Welfare of Scheduled Tribes			
796 Tribal Area Sub-plan			
88 Centrally Sponsored Scheme - III (CSS)			
O	40.00	40.00	... (-)40.00

Reason for saving was attributed to non-release of fund by the Finance Department.

(f) Saving was partly offset by excess under:

(i) 2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
02 Welfare of Scheduled Tribes				
796 Tribal Area Sub-plan				
29 Industries Development				
S	662.83			
R	337.17	1,000.00	1,000.00	...

Creation of provision by supplementary grant of ₹662.83 lakh was attributed to release of Grants-in-aid by the Finance Department for Chief Minister Rubber Mission Scheme.

Further addition to the provision through reappropriation of ₹337.17 lakh was attributed to actual requirement.

Reason for excess was attributed to additional release of fund by the Finance Department for the purpose of Chief Minister Rubber Mission Scheme.

(ii) 70 State Share				
O	827.04			
R	410.96	1,238.00	881.67	(-)356.33

Addition to the provision through reappropriation of ₹410.96 lakh was attributed to actual requirement.

Reason for saving was attributed to non-release of fund by the Finance Department.

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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CAPITAL

Voted

- (a) As the total expenditure of ₹7,218.78 lakh did not come even upto the original provision of ₹16,634.46 lakh, supplementary grant of ₹385.44 lakh obtained in March 2023 proved injudicious.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1,08,908.10	45
2017-18	86,287.74	57
2018-19	21,750.71	90
2019-20	1,093.52	51
2020-21	2,351.78	97
2021-22	509.66	75

- (b) Out of the available saving of ₹9,801.12 lakh, only ₹8,569.13 lakh was surrendered during the year.

- (c) Saving occurred mainly under:

(i) **4059 Capital Outlay on Public Works**

80 General

796 Tribal Area Sub-plan

25 Public Works

S	260.00	260.00	115.00	(-)145.00
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Creation of provision by supplementary grant of ₹260.00 lakh was attributed to release of loan under Special Assistance for Capital Expenditure for creation of Capital Assets.

Reason for saving was attributed to non-release of fund by the Finance Department.

Grant No. 19 - Tribal Welfare Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	02 Welfare of Scheduled Tribes			
	796 Tribal Area Sub-plan			
	25 Public Works			
	O	6,262.30		
	R	(-)950.60	5,311.70	4,238.33
				(-)1,073.37

Withdrawal of provision through reappropriation of ₹950.60 lakh was attributed to actual requirement.

Reason for saving was attributed to non-release of fund by the Finance Department as well as non-utilisation of fund by the Implementing Agency.

(iii)	52 Housing				
	O	203.29			
	R	(-)149.29	54.00	43.26	(-)10.74

Withdrawal of provision through reappropriation of ₹149.29 lakh was stated to be based on actual requirement.

Reason for saving was attributed to non-release of fund by the Finance Department.

(iv)	91 Central Assistance to State Plan (CASP)				
	O	10,000.00			
	R	(-)8,569.13	1,430.87	1,428.19	(-)2.68

Reduction in provision by surrender of ₹8,569.13 lakh was attributed to actual requirement.

Reason for saving was attributed to non-release of fund by the Finance Department as well as non-utilisation of fund by the Implementing Agency.

(d) Instances of incurring expenditure through reappropriation without the knowledge of State Legislature have been noticed in the following cases. The excess expenditure incurred requires regularisation.

(i)	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
	02 Welfare of Scheduled Tribes				
	796 Tribal Area Sub-plan				
	33 Welfare Programme				
	R	87.50	87.50	87.46	(-)0.04

Grant No. 19 - Tribal Welfare Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(ii) 59 Devolution of Fund			
R	72.00	72.00	71.91 (-)0.09
Creation of provision by reappropriation of the two cases as at Sl. No. (i) and (ii) were stated to be based on actual requirement.			

(e) Saving was partly counterbalanced by excess under:

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

02 Welfare of Scheduled Tribes

796 Tribal Area Sub-plan

54 National Bank for Agriculture and Rural Development

(NABARD)

O 30.79

S 125.44

R 940.47 1,096.70 1,096.63 (-)0.07

Augmentation of provision by supplementary grant of ₹125.44 lakh was attributed to receipt of RIDF loan of various project under different Administrative Department from National Bank for Agriculture and Rural Development (NABARD). Further, addition to the provision through reappropriation of ₹940.47 lakh was attributed to actual requirement.

Reason for saving was attributed to non-release of fund by the Finance Department.

During the year 2022-23, an amount of ₹50,089.05 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹50,088.59 lakh was spent leaving an unspent amount of ₹0.46 lakh as on 31.03.2023.

Grant No. 20 - Welfare of Scheduled Castes Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2059	Public Works			
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
Voted				
Original		1,11,54,93	1,11,54,93	34,29,44 (-)77,25,49
Amount surrendered during the year (March 2023)				2,65,95
CAPITAL				
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
Voted				
Original		23,76,22		
Supplementary		16,60	23,92,82	17,19,13 (-)6,73,69
Amount surrendered during the year (March 2023)				...

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹ 7,725.49 lakh, only ₹ 265.95 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	17,970.01	34
2017-18	2,02,094.51	44
2018-19	15,968.70	75
2019-20	5,550.46	60
2020-21	3,679.05	35
2021-22	4,517.65	43

Grant No. 20 - Welfare of Scheduled Castes -Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b) Saving occurred mainly under:			
(i) 2225 Welfare of Scheduled Castes Scheduled Tribes Other Backward Classes and Minorities			
01 Welfare of Scheduled Castes			
789 Special Component Plan for Scheduled Castes			
33 Welfare Programme			
O	1,747.65		
R	(-)0.95	1,746.70	1,467.62
			(-)279.08
Reduction in provision by surrender of ₹ 0.95 lakh was attributed to actual requirement.			
Saving of ₹ 342.77 lakh was also occurred during the year 2021-22.			
Reason for saving was attributed to less payment on salaries/wages.			
(ii) 35 Scholarship and Stipend			
O	159.50	159.50	67.67
			(-)91.83
Saving of ₹ 60.07 lakh was also occurred during the year 2021-22.			
(iii) 41 Human Development			
O	360.00		
R	(-)250.00	110.00	88.85
			(-)21.15
Reduction in provision by surrender of ₹ 250.00 lakh was attributed to actual requirement.			
Reason for saving was attributed to non drawal of fund by some DDO's in respect of two cases as at Sl. No. (ii) and (iii).			
(iv) 89 Centrally Sponsored Scheme - IV			
O	522.00	522.00	30.57
			(-)491.43
Saving of ₹ 227.76 lakh was also occurred during the year 2021-22.			
Reason for saving was attributed to non release of fund by both the State Government and Government of India.			

**CAPITAL
Voted**

- (a) As the expenditure of ₹ 1,719.13 lakh did not come even upto the original provision of ₹2,376.22 lakh, supplementary grant of ₹ 16.60 lakh obtained in March 2023 proved wholly unnecessary.

Grant No. 20 - Welfare of Scheduled Castes -Concltd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(b) No part of the available saving of ₹ 673.69 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	37,124.63	41
2017-18	35,685.57	54
2018-19	9,219.93	98
2019-20	1,079.91	93
2020-21	1,482.12	74
2021-22	2,401.58	72

(c) Saving occurred mainly under:

(i) **4225 Capital outlay on welfare of Scheduled Castes, Scheduled Tribes,
Classes and Minorities**

01 Welfare of Scheduled Castes

789 Special Component Plan for Scheduled Castes

86 Centrally Sponsored Scheme-I

(CSS)

O 1,907.00

S 15.00 1,922.22 1,447.20 (-)475.01

Augmentation of provision by supplementary grant of ₹ 15.00 lakh was attributed to release of fund for construction of Hostels for girls by Single Nodal Agency (SNA).

Saving of ₹ 340.02 lakh and ₹ 961.67 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

(ii) 91 Central Assistance to State Plan

(CASP)

O 184.00

S 1.60 185.60 2.55 (-)183.05

Augmentation of provision through supplementary grant of ₹ 1.60 lakh was attributed to release of fund for contribution of Hostels for girls through single nodal agency (SNA).

Saving of ₹ 1,142.09 lakh and ₹ 294.56 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

Reasons for saving were attributed to non release of fund by both the State Government and Government of India in respect of above two cases as at Sl. No. (i) and (ii).

During the year 2022-23, an amount of ₹ 226.13 lakh was transferred to the DDO's Bank Account. Out of which ₹ 210.66 lakh remained un-spent as on 31.03.2023.

Grant No. 21 - Food, Civil Supplies & Consumer Affairs Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in thousand)

REVENUE

- 2059 Public Works**
- 2408 Food Storage and Warehousing**
- 3456 Civil Supplies**
- 3475 Other General Economic Services**

Voted

Original	1,08,33,50			
Supplementary	40,02,88	1,48,36,38	1,24,16,25	(-)24,20,13
Amount surrendered during the year (March 2023)				8,34,38

CAPITAL

- 4408 Capital Outlay on Food Storage and Warehousing**
- 5054 Capital Outlay on Roads and Bridges**
- 5475 Capital Outlay on other General Economic Services**

Voted

Original	1,29,45			
Supplementary	1,07,78	2,37,23	1,54,96	(-)82,27
Amount surrendered during the year (March 2023)				47,45

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹2,420.13 lakh, only a token amount of ₹834.38 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1,666.96	15
2017-18	2,644.76	19
2018-19	1,762.33	12
2019-20	6,886.62	50
2020-21	988.88	10
2021-22	1,917.79	12

Grant No. 21 - Food, Civil Supplies & Consumer Affairs Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(b) Saving occurred mainly under:

(i) **2408 Food Storage and Warehousing**

01 Food

001 Direction and Administration

98 Administration

O 4,485.95

R (-)667.70 3,818.25 3,409.84 (-)408.41

Reduction in provision through surrender of ₹667.70 lakh was stated to be based on actual requirement.

(ii) **3456 Civil Supplies**

103 Consumer Subsidies

89 Centrally Sponsored Scheme-IV

S 2,080.00 2,080.00 1,800.91 (-)279.09

Creation of provision by supplementary grant of ₹2,080.00 lakh was attributed to receipt of additional fund from the Government of India towards consumer subsidies on intra state movement and handling of food grains and fair price shops (FPS) dealers margin under NFSA.

(iii) 104 Consumer Welfare Fund

98 Administration

O 115.00

R (-)42.50 72.50 60.64 (-)11.86

Reduction in provision by surrender of ₹39.38 lakh and through reappropriation of ₹3.12 lakh were stated to be based on actual requirement.

(iv) 789 Special Component plan for scheduled Castes

89 Centrally Sponsored Scheme- IV

S 680.00 680.00 588.76 (-)91.24

Creation of provision by supplementary grant of ₹680.00 lakh was attributed to receipt of fund by the State Government on intra state movement and handling of food grains and fair price shops (FPS) dealers margin under NFSA.

Grant No. 21 - Food, Civil Supplies & Consumer Affairs Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)	
(v) 3456 Civil Supplies				
796 Tribal Area Sub-plan				
89 Centrally Sponsored Scheme				
S	1,240.00	1,240.00	1,073.62	(-)166.38

Creation of provision by supplementary grant of ₹1,240.00 lakh was attributed to receipt of fund by the State Government on intra state movement and handling of food grains and fair price shops (FPS) dealers margin under NFSA.

(vi) 3475 Other General Economic Services				
106 Regulation of Weight and Measures				
05 Establishment				
O	876.80			
R	(-)127.30	749.50	561.08	(-)188.42

Reduction in provision by surrender of ₹127.30 lakh was stated to be based on actual requirement.

Reasons of saving of all the six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (August, 2023)

(c) Instance of creation provision through reappropriation without the knowledge of the State Legislature has been noticed in the following case. The excess expenditure requires regularization.

3456 Civil Supplies				
001 Direction and Administration				
99 Others				
R	10.40	10.40	5.20	(-)5.20

Grant No. 21 - Food, Civil Supplies & Consumer Affairs Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

CAPITAL

Voted

- (a) Out of the available saving of ₹82.27 lakh, only ₹47.45 lakh was anticipated and surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	743.34	58
2017-18	258.80	50
2018-19	567.80	57
2019-20	601.53	80
2020-21	448.73	57
2021-22	118.23	18

- (b) Saving occurred under:

(i) **5054 Capital Outlay on Roads and Bridges**

05 Roads

337 Roads Works

54 National Bank for Agriculture and Rural Development (NABARD)

O 65.75

R (-)36.63 29.12 21.43 (-)7.69

Withdrawal of provision through reappropriation of ₹23.00 lakh and subsequent reduction in provision by surrender of ₹13.63 lakh were stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

54 National Bank for Agriculture and Rural Development (NABARD)

O 39.20

R (-)21.84 17.36 12.77 (-)4.59

Reduction in provision by surrender of ₹21.84 lakh was stated to be based on actual requirement.

Reasons for saving of the above two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

Grant No. 21 - Food, Civil Supplies & Consumer Affairs Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

- (c) Instance of creation of provision through reappropriation without the knowledge of the State Legislature has been noticed in the following case. The excess expenditure incurred requires regularisation.

5475 Capital Outlay on other General Economic Services

102 Civil Supplies

98 Administration

R	23.00	23.00	22.98	(-0.02)
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No amount was transferred to the DDO's Bank Account during the year 2022-23.

Grant No. 22 - Relief & Rehabilitation Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2235 Social Security and Welfare			
Voted			
Original	6,96,13,00	6,96,13,00	79,51,30 (-)6,16,61,70
Amount surrendered during the year (March 2023)			5,98,33,55

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹ 61,661.70 lakh, only ₹ 59,833.55 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	419.14	8
2019-20	781.84	22
2020-21	5,556.42	48
2021-22	541.22	86

Grant No. 22 - Relief & Rehabilitation Department - Concl'd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occurred mainly under:			
(i)	2235 Social Security and Welfare			
	<i>01 Rehabilitation</i>			
	001 Direction and Administration			
	98 Administration			
	O	105.00		
	R	(-)23.85	81.15	64.72
				(-)16.43
	Reduction in provision by surrender of ₹23.85 lakh was attributed to actual requirement.			
	Saving of ₹24.51 lakh was also occurred in 2021-22.			
(ii)	200 Other Relief Measures			
	05 Establishment			
	O	65,658.00		
	R	(-)58,569.00	7,089.00	6,597.22
				(-)491.78
	Reduction in provision by surrender of ₹58,569.00 lakh was attributed to actual requirement.			
	Saving of ₹21,072.00 lakh was also occurred in 2021-22.			
(iii)	202 Other Rehabilitation Schemes			
	05 Establishment			
	O	3,850.00		
	R	(-)1,255.70	2,594.30	1,282.25
				(-)1,312.05
	Withdrawal of provision by surrender of ₹1,240.70 lakh and further reduction in provision by way of reappropriation of ₹15.00 lakh were attributed to actual requirement.			
	Saving of ₹3,336.48 lakh was also occurred in 2021-22.			
(c)	Instance of creation of provision by reappropriation without the knowledge of the Legislature has been noticed in the following case.			
	The excess expenditure requires regularisation.			
	2235 Social Security and Welfare			
	<i>01 Rehabilitation</i>			
	202 Other Rehabilitation Schemes			
	98 Administration			
	R	15.00	15.00	7.11
				(-)7.89
	Reason for saving has not been intimated by the Department (August 2023).			

During the year 2022-23, an amount of ₹0.52 lakh transferred to the DDO's Bank Account was fully utilised.

Grant No. 23 - Panchayat Raj Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2015 Elections			
2515 Other Rural Development Programmes			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	4,55,46,25		
Supplementary	14,17,75	4,69,64,00	4,25,37,02
Amount surrendered during the year (March 2023)			(-)44,26,98
			13,76,91

CAPITAL

4515 Capital Outlay on other Rural Development Programmes

Voted

Original	57,00			
Supplementary	2,59,26	3,16,26	3,15,09	(-)1,17
Amount surrendered during the year (March 2023)				...

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹42,537.02 lakh fell short of original provision of ₹45,546.25 lakh, supplementary grant of ₹1,417.75 lakh obtained in March 2023, proved wholly injudicious.
- (b) Out of the available saving of ₹4,426.98 lakh, only ₹1,376.91 lakh was anticipated and surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	4,511.42	14
2019-20	3,157.73	9
2020-21	7,506.68	16
2021-22	4,572.72	9

Grant No. 23 - Panchayat Raj Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Saving occurred mainly under:			
(i) 2515 Other Rural Development Programmes			
001 Direction and Administration			
98 Administration			
O	18,346.37		
R	(-)1,934.68	16,411.69	14,465.12
			(-)1,946.57
Reduction in provision by surrender of ₹1,372.48 lakh and through reappropriation of ₹562.20 lakh were stated to be based on actual requirement in both the cases.			
(ii) 101 Panchayati Raj			
41 Human Development			
O	208.00	208.00	136.34
			(-)71.66
(iii) 796 Tribal Area Sub-plan			
41 Human Development			
O	124.00	124.00	95.87
			(-)28.13
(iv) 99 Others			
O	2,100.00	2,100.00	1,645.90
			(-)454.10
(v) 3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
200 Other Miscellaneous Compensation and Assignments			
81 Zilla Parishad			
O	189.79		
R	(-)35.32	154.47	154.46
			(-)0.01
Reduction in provision through reappropriation of ₹35.32 lakh was stated to be based on actual requirement.			
(vi) 82 Panchayati Samiti			
O	692.23		
R	(-)212.55	479.68	479.65
			(-)0.03
Reduction in provision through reappropriation of ₹212.55 lakh was stated to be based on actual requirement.			

Grant No. 23 - Panchayat Raj Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(vii)	796 Tribal Area Sub-plan			
	84 Block Advisory Committee			
	O	475.13		
	R	(-)131.83	343.30	343.29
				(-)0.01

Withdrawal of provision through reappropriation of ₹131.83 lakh was stated to be based on actual requirement.

(viii)	85 Village Committee			
	O	2,070.50		
	S	4.94		
	R	131.81	2,207.25	1,798.64
				(-)408.61

Augmentation of provision by supplementary grant of ₹4.94 lakh was attributed to release of Grants-in-aid to the Village Committee by the Finance Department. Further addition to the provision through reappropriation of ₹131.81 was stated to be based on actual requirement.

Reasons for saving of all the eight cases as at Sl. No. (i) to (viii) have not been intimated by the Department (August 2023).

(d) Entire provision was withdrawn in the following case:

2515 Other Rural Development Programmes

102	Community Development			
98	Administration			
	O	24.00		
	R	(-)24.00	...	...
				...

Withdrawal of provision through reappropriation of ₹24.00 lakh was stated to be based on actual requirement.

(e) Saving was partly offset by excess under:

(i) **2515 Other Rural Development Programmes**

001	Direction and Administration			
82	Panchayat Samiti			
	O	2,280.00		
	R	580.00	2,860.00	2,781.13
				(-)78.87

Addition to the provision through reappropriation of ₹580.00 lakh was stated to be based on actual requirement.

Grant No. 23 - Panchayat Raj Department - Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii)	101 Panchayati Raj			
	90 State Share for Central Assistance to State Plan			
	O	52.00		
	R	15.24	67.24	67.24 ...

Addition to the provision through reappropriation of ₹15.24 lakh was stated to be based on actual requirement.

(iii)	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
	200 Other Miscellaneous Compensation and Assignments			
	83 Gram Panchayat			
	O	2,488.89		
	R	247.93	2,736.82	2,736.80 (-)0.02

Addition to the provision through reappropriation of ₹247.93 lakh was stated to be based on actual requirement.

Reasons for final excess of the above three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

CAPITAL

Voted

- (a) No part of the available saving of ₹1.17 lakh was surrendered during the year. However, the said saving did not qualify for comment under Sub head level.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 24 - Industries & Commerce Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2230	Labour Employment and Skill Development			
2406	Forestry and Wild Life			
2851	Village and Small Industries			
2852	Industries			
2875	Other Industries			
3453	Foreign Trade and Export Promotion			
Voted				
Original		1,12,89,00	1,12,89,00	70,68,04 (-)42,20,96
Supplementary				
Amount surrendered during the year (March 2023)				33,65,50
CAPITAL				
4059	Capital Outlay on Public Works			
4070	Capital Outlay on other Administrative Services			
4552	Capital Outlay on North Eastern Areas			
4851	Capital Outlay on Village and Small Industries			
5054	Capital Outlay on Roads and Bridges			
5465	Investment in General Financial and Trading Institutions			
Voted				
Original		51,88,00		
Supplementary		47,16,40	99,04,40	77,33,36 (-)21,71,04
Amount surrendered during the year (March 2023)				7,14,00

Notes and Comments

REVENUE

Voted

(a) Out of available saving of ₹4,220.96 lakh, only ₹3,365.50 lakh was surrendered during the year.

Grant No. 24 - Industries & Commerce Department- Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(b)	Saving occurred mainly under:			
(i)	2406 Forestry and Wild Life			
	01 Forestry			
	102 Social and Farm Forestry			
	70 State Share			
	O	46.80		
	R	(-)13.02	33.78	18.78
				(-)15.00
	Reduction in provision by reappropriation of ₹13.02 lakh was stated to be based on actual requirement.			
	Saving of ₹31.92 lakh was also occurred during the year 2021-22.			
(ii)	87 Centrally Sponsored Scheme-II (CSS)			
	O	468.00		
	R	(-)162.00	306.00	169.00
				(-)137.00
	Reduction in provision by surrender of ₹162.00 lakh was stated to be based on actual requirement.			
	Saving of ₹331.56 lakh was also occurred during the year 2021-22.			
(iii)	789 Special Component Plan for Scheduled Castes 87 Centrally Sponsored Scheme-II (CSS)			
	O	153.00		
	R	(-)53.00	100.00	55.24
				(-)44.76
	Withdrawal of provision by surrender of ₹53.00 lakh was attributed to actual requirement .			
	Saving of ₹108.33 lakh was also occurred during the year 2021-22.			
(iv)	796 Tribal Area Sub-Plan 87 Centrally Sponsored Scheme-II (CSS)			
	O	279.00		
	R	(-)97.00	182.00	100.76
				(-)81.24
	Withdrawal of provision by surrender of ₹97.00 lakh was attributed to actual requirement.			
	Saving of ₹197.61 lakh was also occurred during the year 2021-22.			

Grant No. 24 - Industries & Commerce Department- Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(v)	2851 Village and Small Industries			
	001 Direction and Administration			
	98 Administration			
	O	1,481.15		
	R	(-)170.00	1,311.15	1,183.44
				(-)127.71

Withdrawal of provision by surrender of ₹170.00 lakh was attributed to actual requirement .
Saving of ₹268.60 lakh was also occurred during the year 2021-22.

(vi)	101 Industrial Estates			
	5 Establishment			
	(CASP)			
	O	96.60		
	R	(-)11.60	85.00	72.25
				(-)12.75

Reduction in provision by reappropriation of ₹11.60 lakh was attributed to actual requirement.

Saving of ₹23.56 lakh was also occurred during the year 2021-22.

(vii)	102 Small Scale Industries			
	29 Industries Development			
	O	1,595.25		
	R	(-)761.40	833.85	719.70
				(-)114.15

Reduction in provision by surrender of ₹670.84 lakh and further reduction in provision by reappropriation of ₹90.56 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹105.23 lakh was also occurred during the year 2021-22.

(viii)	789 Special Component Plan for Scheduled Castes			
	29 Industries Development			
	O	463.00		
	R	(-)238.00	225.00	217.83
				(-)7.17

Withdrawal of provision by surrender of ₹238.00 lakh was attributed to actual requirement.

Grant No. 24 - Industries & Commerce Department- Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ix)	91 Central Assistance to State Plan (CASP)			
	O	112.20		
	R	(-)74.97	37.23	37.23 ...

Withdrawal of provision by surrender of ₹74.97 lakh was attributed to actual requirement.

(x)	796 Tribal Area Sub-plan			
	29 Industries Development			
	O	2,378.00		
	R	(-)1,491.00	887.00	809.61 (-)77.39

Reduction in provision by surrender of ₹1,416.66 lakh and further reduction in provision by reappropriation of ₹74.34 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹145.83 lakh was also occurred during the year 2021-22.

(xi)	91 Central Assistance to State Plan (CASP)			
	O	204.60		
	R	(-)136.71	67.89	67.89 ...

Withdrawal of provision by surrender of ₹136.71 lakh was attributed to actual requirement.

Saving of ₹56.73 lakh was also occurred during the year 2021-22.

(xii)	800 Other Expenditure			
	29 Industries Development			
	O	555.00		
	R	(-)110.00	445.00	433.24 (-)11.76

Withdrawal of provision by surrender of ₹110.00 lakh was attributed to actual requirement.

Saving of ₹78.77 lakh was also occurred during the year 2021-22.

Reasons for saving furnished by the Department were not specific as it was stated that saving occurred as per actual requirement in respect of 12 cases as at Sl. No. (i) to (xii).

Grant No. 24 - Industries & Commerce Department- Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(c) Entire provision withdrawn in the following cases.			
(i) 2851 Village and Small Industries			
102 Small Scale Industries			
91 Central Assistance to State Plan (CASP)			
O	260.00		
R	(-)260.00	...	...
Withdrawal of entire provision by surrender of ₹229.32 lakh and by way of reappropriation of ₹30.68 lakh were attributed to actual requirement in both the cases.			
(ii) 796 Tribal Area Sub-plan			
37 Agricultural Development			
O	50.00		
R	(-)50.00	...	...
Withdrawal of provision by reappropriation of ₹50.00 lakh was stated to be actual requirement.			
(d) Instances of incurring expenditure by reappropriation without the knowledge of Legislature have been noticed in the following cases. This is irregular which could have been avoided by a token of provision in the budget. The excess expenditure requires regularisation.			
(i) 2851 Village and Small Industries			
102 Small Scale Industries			
99 Others			
R	16.00	16.00	16.00
			...
(ii) 3453 Foreign Trade and Export Promotion			
796 Tribal Area Sub-plan			
29 Industries Development			
R	137.00	137.00	137.00
			...

Grant No. 24 - Industries & Commerce Department- Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(e)	Saving was partly offset by excess under			
(i)	2851 Village and Small Industries			
	003 Training			
	91 Central Assistance to State Plan (CASP)			
	O	83.20		
	R	30.68	113.88	113.88 ...
	Addition to the provision through reappropriation of ₹30.68 lakh was stated to be based on actual requirement.			
(ii)	105 Khadi and Village Industries			
	29 Industries Development			
	O	400.00		
	R	50.00	450.00	450.00 ...
	Addition to the provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.			
(iii)	200 Other Village Industries			
	29 Industries Development			
	O	22.00		
	R	22.00	44.00	42.28 (-)1.72
	Addition to the provision by reappropriation of ₹22.00 lakh was stated to be based on actual requirement.			

Reasons for excess furnished by the Department were not specific in respect of two cases as at Sl. No. (i) and (ii) and final saving in respect of Sl. No. (iii).

CAPITAL

Voted

- (a) Out of the available saving of ₹2,171.04 lakh, only ₹714.00 lakh was surrendered during the year.

Grant No. 24 - Industries & Commerce Department- Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(b) Saving occurred mainly under:			
(i) 4059 Capital outlay on Public Works			
80 General			
051 Construction			
25 Public Works			
S	1,868.36	1,868.36	1,443.40
			(-)424.96
Creation of provision by supplementary grant of ₹1,868.36 lakh was attributed to release of loan under special assistance for capital expenditure.			
(ii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
S	610.81	610.81	390.15
			(-)220.66
Creation of provision by supplementary grant of ₹610.81 lakh was attributed to release of loan under special assistance for capital expenditure.			
(iii) 796 Tribal Area Sub-Plan			
25 Public Works			
S	1,064.83		
R	49.00	1,113.83	711.45
			(-)402.38
Creation of provision by supplementary grant of ₹1,064.83 lakh was attributed to release of loan under special assistance for capital expenditure and further addition to the provision by way of reappropriation of ₹49.00 lakh was stated to be based on actual requirement.			
(iv) 29 Industrial Development			
O	60.00		
R	(-)49.00	11.00	8.54
			(-)2.46
Reduction in provision by reappropriation of ₹49.00 lakh was stated to be based on actual requirement.			

Grant No. 24 - Industries & Commerce Department- Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(v) 4851 Capital Outlay on Village and Small Industries				
102 Small scale Industries				
91 Central Assistance to State Plan				
(CASP)				
O	780.00			
R	(-)527.28	252.72	252.72	...

Withdrawal of provision by surrender and reappropriation of ₹371.28 lakh and ₹156.00 lakh were attributed to actual requirement.

(vi) 789 Special Component Plan for Scheduled Castes				
91 Central Assistance to State Plan				
(CASP)				
O	255.00			
R	(-)172.38	82.62	82.62	...

Withdrawal of provision by surrender and reappropriation of ₹121.38 lakh and ₹51.00 lakh were attributed to actual requirement.

(vii) 796 Tribal Area Sub-plan				
91 Central Assistance to State Plan				
(CASP)				
O	465.00			
R	(-)314.34	150.66	150.66	...

Reduction in provision by way of surrender of ₹221.34 lakh and reappropriation of ₹93.00 lakh were stated to be based on actual requirement in both the cases.

Reasons for saving furnished by the Department were not specific as it was stated that saving occurred as per actual requirement in respect of seven cases as at Sl. No. (i) to (vii).

Grant No. 24 - Industries & Commerce Department- Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(c) The entire provision remained unutilised as under:			
(i) 4552 Capital outlay on North Eastern Areas			
101 Contribution to Central Resource Pool for Development (NEC)			
91 Centrally Sponsored Scheme			
Centrally Sponsored Scheme			
O	52.00		
R	156.00	208.00	... (-)208.00
Addition to the provision by reappropriation of ₹156.00 lakh was stated to be based on actual requirement.			
(ii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	17.00		
R	51.00	68.00	... (-)68.00
Addition to the provision by reappropriation of ₹51.00 lakh was stated to be based on actual requirement.			
(iii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	31.00		
R	93.00	124.00	(-)124.00
Addition to the provision by reappropriation of ₹93.00 lakh was stated to be based on actual requirement.			
Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not furnished by the Department.			
(d) Entire provision was withdrawn as under :			
(i) 4851 Capital outlay on Village and Small Industries			
102 Small scale Industries			
70 State Share			
O	67.60		
R	(-)67.60	...	... ..
Withdrawal of provision by reappropriation of ₹67.60 lakh was stated to be based on actual requirement.			

Grant No. 24 - Industries & Commerce Department- Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	22.10		
	R	(-)22.10	...	...

Withdrawal of provision by reappropriation of ₹22.10 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	70 State Share			
	O	40.30		
	R	(-)40.30	...	...

Withdrawal of provision by reappropriation of ₹40.30 lakh was stated to be based on actual requirement.

(e) Saving was partly offset by excess under :

(i)	4851 Capital outlay on Village and Small Industries			
	102 Small scale Industries			
	99 Others			
	S	500.40		
	R	68.60	569.00	569.00
				...

Creation of provision by supplementary grant of ₹500.40 lakh was attributed to release of additional fund for organising G-20 Summit. Further addition to the provision by way of reappropriation of ₹68.60 lakh was attributed to actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	100.00		
	S	24.90		
	R	22.10	147.00	147.00
				...

Augmentation of provision by supplementary grant of ₹24.90 lakh was attributed to release of additional fund under special assistance for capital expenditure. Further addition to the provision by reappropriation of ₹22.10 lakh was stated to be based on actual requirement.

Grant No. 24 - Industries & Commerce Department- Concl.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(iii)	796 Tribal Area Sub-plan			
	99 Others			
	S	298.92		
	R	40.30	339.22	339.22
				...

Creation of provision by supplementary grant of ₹298.92 lakh was attributed to release of additional fund for organising G-20 Summit. Further addition to the provision by way of reappropriation of ₹40.30 lakh was attributed to actual requirement.

Reasons for excess in respect of three cases as at Sl. No. (i) to (iii) furnished by the Department were not specific.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 25 - Industries & Commerce (Handloom Handicrafts and Sericulture) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2851	Village and Small Industries			
Voted				
Original		29,26,22	21,15,05	(-)8,11,17
Amount surrendered during the year (March 2023)				4,72,54

CAPITAL				
5465	Investments in General Financial and Trading Institutions			
Voted				
Original		14,82,00		
Supplementary		14,82,00	14,82,00	...
Amount surrendered during the year (March 2022)				...

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹811.17 lakh, only ₹ 472.54 lakh was surrendered during the year.
- (b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2851 Village and Small Industries			
	001 Direction and Administration			
	98 Administration			
	O	476.50		
	R	(-)79.99	396.51	(-)63.48

Reduction in provision by surrender of ₹ 79.99 lakh was attributed to actual requirement.

Saving of ₹103.37 lakh was also occurred during the year 2021-22.

Grant No. 25 - Industries & Commerce (Handloom Handicrafts and Sericulture)-Concl.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii)	103 Handloom Industries				
	29 Industries Development				
	O	815.35			
	R	(-)143.91	671.44	584.24	(-)87.20
	Reduction in provision by surrender of ₹ 143.91 lakh was attributed to actual requirement.				
(iii)	104 Handicraft Industries				
	29 Industries Development				
	O	356.16			
	R	(-)71.47	284.69	216.35	(-)68.34
	Reduction in provision by surrender of ₹ 71.47 lakh was attributed to actual requirement. Saving of ₹7,532.37 lakh was also occurred during the year 2021-22.				
(iv)	107 Sericulture Industries				
	29 Industries Development				
	O	1,194.43			
	R	(-)168.65	1,025.78	909.82	(-)115.96
	Reduction in provision by surrender of ₹168.65 lakh was attributed to actual requirement. Saving of ₹202.40 lakh was also occurred during the year 2021-22. Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (August 2023).				

During the year 2022-23, no amount was transferred to the DDO's Bank Account.

Grant No. 26 - Fisheries Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2405	Fisheries			
2552	North Eastern Areas			
Voted				
Original		96,40,50	62,52,11	(-)33,88,39
Supplementary				
Amount surrendered during the year (March 2023)				17,74,72
CAPITAL				
4059	Capital Outlay on Public Works.			
4405	Capital Outlay on Fisheries			
Voted				
Original		69,46,50	14,47,77	(-)54,98,73
Supplementary				
Amount surrendered during the year (March 2022)				32,75,68

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹3,388.39 lakh, only ₹1,774.72 lakh was surrendered during the year.

(b) Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	1,329.03	26
2018-19	932.44	14
2019-20	1,069.32	17
2020-21	1,138.47	17
2021-22	1,348.69	15

Grant No. 26 - Fisheries Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(c)	Saving occurred mainly under:			
(i)	2405 Fisheries			
	001 Direction and Administration			
	98 Administration			
	O	5,285.59		
	R	(-)499.83	4,785.76	4,167.43
				(-)618.33
	Reduction in provision by surrender of ₹506.80 lakh and subsequent addition through reappropriation of ₹6.97 lakh were stated to be based on actual requirement in both the cases.			
	Saving of ₹917.03 lakh was also occurred during the year 2021-22.			
(ii)	101 Inland Fisheries			
	70 State Share			
	O	297.44		
	R	(-)221.50	75.94	75.94
				...
	Reduction in provision by surrender of ₹221.50 lakh was stated to be based on actual requirement.			
	Saving of ₹78.41 lakh was also occurred during the year 2021-22.			
(iii)	86 Centrally Sponsored Scheme-I (CSS)			
	O	400.25		
	R	(-)364.32	35.93	35.93
				...
	Reduction in provision by surrender of ₹364.32 lakh was stated to be based on actual requirement.			
(iv)	89 Centrally Sponsored Scheme-IV (CSS)			
	O	30.00		
	R	(-)29.75	0.25	0.25
				...
	Reduction in provision through surrender of ₹29.75 lakh was stated to be based on actual requirement.			
(v)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	97.24		
	R	(-)72.37	24.87	24.83
				(-)0.04
	Withdrawal of provision by surrender of ₹72.37 lakh was attributed to actual requirement.			

Grant No. 26 - Fisheries Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(vi)	796 Tribal Area Sub-plan			
	70 State Share			
	O	177.32		
	R	(-)132.03	45.29	45.28

(₹ in lakh)

Withdrawal of provision by surrender of ₹132.03 lakh was stated to be based on actual requirement.

Saving of ₹7.22 lakh was also occurred during the year 2021-22.

Reasons for saving of all the six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (August 2023).

(d) Entire reduced provision remained unutilised during the year in the following cases:

(i) **2552 North Eastern Areas**

101	Contribution to Central Resource Pool for Development of North Eastern Region			
91	Central Assistance to State Plan (CSS)			
	O	702.00		
	R	(-)210.60	491.40	...

Reduction in provision by surrender of ₹210.60 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CSS)			
	O	229.50		
	R	(-)68.85	160.65	...

Reduction in provision by surrender of ₹68.85 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CSS)			
	O	418.50		
	R	(-)125.55	292.95	...

Reduction in provision by surrender of ₹125.55 lakh was stated to be based on actual requirement.

Reasons for saving of all the three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

Grant No. 26 - Fisheries Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

CAPITAL

Voted

- (a) Out of the available saving of ₹5,498.73 lakh, only ₹3,275.68 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2019-20	415.32	17
2020-21	1,116.92	65
2021-22	4,066.60	82

- (b) Saving occurred mainly under:

(i) **4405 Capital Outlay on Fisheries**

101 Inland Fisheries

54 National Bank for Agriculture and Rural Development

(NABARD)

O 1,348.50

R (-)430.35 918.15 371.61 (-)546.54

Reduction in provision by surrender of ₹430.35 lakh was stated to be based on actual requirement.

Saving of ₹163.03 lakh was also occurred during the year 2021-22.

(ii) 789 Special Component Plan for Scheduled Castes

54 National Bank for Agriculture and Rural Development

(NABARD)

O 485.46

R (-)168.66 316.80 66.85 (-)249.95

Withdrawal of provision by surrender of ₹168.66 lakh was stated to be based on actual requirement.

Saving of ₹69.99 lakh was also occurred during the year 2021-22.

Grant No. 26 - Fisheries Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(iii) 796 Tribal Area Sub-plan			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	863.04		
R	(-)163.99	699.05	438.54 (-)260.51
Reduction in provision by surrender of ₹163.99 lakh was stated to be based on actual requirement.			
Saving of ₹248.97 lakh was also occurred during the year 2021-22.			
(iv) 86 Centrally Sponsored Scheme - I (CSS)			
O	1,412.05		
R	(-)841.28	570.77	570.77 ...
Reduction in provision by surrender of ₹841.28 lakh was stated to be based on actual requirement.			
Reasons for saving of all the four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (August 2023).			
(c)	Entire reduced provision remained unutilised during the year under:		
(i)	4059 Capital Outlay on Public Works		
	80 General		
	051 Construction		
	25 Public Works		
O	117.00		
R	(-)39.00	78.00	... (-)78.00
Reduction in provision by surrender of ₹39.00 lakh was attributed to actual requirement.			
(ii)	789 Special Component Plan for Scheduled Castes		
	25 Public Works		
O	38.25		
R	(-)12.75	25.50	... (-)25.50
Reduction in provision by surrender of ₹12.75 lakh was stated to be based on actual requirement.			

Grant No. 26 - Fisheries Department - Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	69.75		
	R	(-)23.25	46.50	...
				(-)46.50
	Reduction in provision by surrender of ₹23.25 lakh was stated to be based on actual requirement.			
(iv)	4405 Capital Outlay on Fisheries			
	101 Inland Fisheries			
	86 Centrally Sponsored Scheme-I (CSS)			
	O	1,968.35		
	R	(-)1,120.06	848.29	...
				(-)848.29
	Withdrawal of provision by surrender of ₹1,120.06 lakh was stated to be based on actual requirement.			
(v)	789 Special Component Plan for Scheduled Castes			
	86 Centrally Sponsored Scheme-I (CSS)			
	O	644.10		
	R	(-)476.34	167.76	...
				(-)167.76
	Reduction in provision by surrender of ₹476.34 lakh was stated to be based on actual requirement.			

Reasons for saving of all the five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2023).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 27 - Agriculture Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2401	Crop Husbandry		
2408	Food Storage and Warehousing		
2415	Agricultural Research and Education		
Voted			
Original	5,10,29,65		
Supplementary	2,95,87	5,13,25,52	3,52,01,77
Amount surrendered during the year (March 2023)			(-)1,61,23,75
			92,93,90

CAPITAL

4059	Capital Outlay on Public Works		
4401	Capital Outlay on Crop Husbandry		
4408	Capital Outlay on Food Storage and Warehousing		
4415	Capital Outlay on Agricultural Research and Education		
4435	Capital Outlay on Other Agricultural Programmes		
4552	Capital Outlay on North Eastern Areas		
Voted			
Original	95,35,07	95,35,07	52,33,28
Amount surrendered during the year (March 2023)			(-)43,01,79
			33,45,68

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹35,201.77 lakh did not come even upto the original provision of ₹51,029.65 lakh, supplementary grant of ₹295.87 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.
- (b) Out of the available saving of ₹16,123.75 lakh, only ₹9,293.90 lakh was surrendered during the year.

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	5,283.91	24
2017-18	4,236.00	17
2018-19	3,664.00	10
2019-20	15,841.65	36
2020-21	12,648.03	29
2021-22	21,552.60	40

(c) Saving occurred mainly under:

(i) **2401 Crop Husbandry**

001 Direction and Administration

37 Agricultural Development

O 21,809.70

R (-)3,213.06 18,596.64 16,335.88 (-)2,260.76

Withdrawal of provision by surrender of ₹3,347.40 lakh and subsequent addition to the provision by reappropriation of ₹134.34 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹1,867.44 lakh and ₹4,322.14 lakh was occurred in 2020-21 and 2021-22 respectively.

(ii) **99 Others**

O 2,130.00

R (-)245.60 1,884.40 1,884.09 (-)0.31

Reduction in provision by reappropriation of ₹245.60 lakh was attributed to actual requirement.

Saving of ₹64.95 lakh was also occurred in 2021-22.

Reasons for saving were stated mainly due to non-fulfillment of vacant posts in respect of above two cases.

Grant No. 27 - Agriculture Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(iii)	102 Food grain crops			
	86 Centrally Sponsored Scheme - I (CSS)			
	O	153.00		
	R	(-)77.40	75.60	37.80

Reduction in provision by reappropriation of ₹77.40 lakh was attributed to actual requirement.

Saving of ₹91.764 lakh and ₹95.95 lakh were also occurred in 2020-21 and 2021-22 respectively.

(iv)	91 Central Assistance to State Plan (CASP)			
	O	359.04		
	R	0.60	359.64	129.82

Reduction in provision by reappropriation of ₹0.60 lakh was attributed to actual requirement.

Saving of ₹115.76 lakh and ₹157.90 lakh were also occurred in 2020-21 and 2021-22 respectively.

Reasons for savings were stated to be due to non-receipt of Central Share as per allocation of the Government of India in respect of two cases as at Sl. No. (iii) and (iv).

(v)	103 Seeds			
	65 Suspense Account			
	O	2,500.00		
	R	(-)1,082.39	1,417.61	443.97

Withdrawal of provision by surrender of ₹1,082.39 lakh was stated to be based on actual requirement.

Saving of ₹1,820.67 lakh was also occurred in 2021-22.

(vi)	105 Manures and Fertilisers			
	65 Suspense Account			
	O	4,000.00		
	R	(-)417.61	3,582.39	2,131.03

Reduction in provision by surrender of ₹407.11 lakh and further reduction in provision by way of reappropriation of ₹10.50 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹2,602.16 lakh was also occurred in 2021-22.

Reasons for saving were not furnished by the Department in respect of two cases as at Sl. No. (v) and (vi).

Grant No. 27 - Agriculture Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vii)	91 Central Assistance to State Plan (CASP)				
	O	165.24			
	R	(-72.08)	93.16	23.54	(-69.62)
	Reduction in provision by reappropriation of ₹72.08 lakh was stated to be based on actual requirement				
	Reason for saving was stated to be due to non-receipt of Central Share as per allocation of the Government of India.				
(viii)	108 Commercial Crops				
	86 Centrally Sponsored Scheme - I (CSS)				
	O	40.80			
	R	(-30.84)	9.96	9.96	...
	Reduction in provision by reappropriation of ₹30.84 lakh was attributed to actual requirement.				
	Saving of ₹20.25 lakh was also occurred in 2021-22.				
(ix)	109 Extension and Farmers' Training				
	70 State Share				
	O	94.40			
	R	(-76.82)	17.58	17.58	...
	Reduction in provision by reappropriation of ₹76.82 lakh was attributed to actual requirement.				
	Saving of ₹18.78 lakh was also occurred in 2021-22.				
(x)	86 Centrally Sponsored Scheme - I (CSS)				
	O	868.02			
	R	(-709.76)	158.26	158.26	...
	Withdrawal of provision by surrender of ₹676.53 lakh and further reduction by reappropriation of ₹33.23 lakh were stated to be based on actual requirement in both the cases.				
	Saving of ₹169.01 lakh was also occurred in 2021-22.				
	Reasons for saving were not furnished by the Department in respect of three cases as at Sl. No. (viii) to (x).				

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xi) 91 Central Assistance to State Plan (CASP)			
O	4,379.88		
R	(-)645.30	3,734.58	3,714.58 (-)20.00
Withdrawal of provision by surrender of ₹755.00 lakh and subsequent addition to the provision by way of reappropriation of ₹109.70 lakh were stated to be based on actual requirement in both the cases.			
Reason for saving was stated to be due to non-receipt of Central Share as per allocation of the Government of India.			
(xii) 110 Crop Insurance			
90 State Share for Central Assistance to State Plan			
O	407.23		
R	(-)41.03	366.20	336.52 (-)29.68
Reduction in provision by reappropriation of ₹41.03 lakh was stated to be based on actual requirement.			
Reason for saving was stated to be due to failure of payment through PMFBY portal by the Government of India.			
(xiii) 113 Agricultural Engineering			
70 State Share			
O	200.29		
R	(-)113.48	86.81	84.70 (-)2.11
Reduction in provision by reappropriation of ₹113.48 lakh was stated to be based on actual requirement.			
Saving of ₹24.65 lakh and ₹36.83 lakh were also occurred in 2020-21 and 2021-22 respectively.			
Reason for saving was stated to be due to non-receipt of corresponding Central Share.			
(xiv) 86 Centrally Sponsored Scheme - I (CSS)			
O	2,837.64		
R	(-)880.64	1,957.00	762.29 (-)1,194.71
Withdrawal of provision by surrender of ₹842.14 lakh and further reduction in provision by reappropriation of ₹38.50 lakh were stated to be based on actual requirement in both the cases.			
Saving of ₹55.53 lakh and ₹331.39 lakh were also occurred in 2020-21 and 2021-22 respectively.			

Grant No. 27 - Agriculture Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(xv)	114 Development of Oil Seeds			
	91 Central Assistance to State Plan (CASP)			
	O	104.04		
	R	(-)51.62	52.42	26.21
				(-)26.21
	Reduction in provision by reappropriation of ₹51.62 lakh was stated to be based on actual requirement.			
	Saving of ₹1.67 lakh and ₹42.84 lakh were also occurred in 2020-21 and 2021-22 respectively.			
	Reasons for saving were stated to be due to non-receipt of Central Share as per allocation of the Government of India in respect of two cases as at Sl. No. (xiv) and (xv).			
(xvi)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	77.18		
	S	56.74		
	R	(-)33.76	100.16	99.47
				(-)0.69
	Augmentation of provision by supplementary grant of ₹56.74 lakh was stated to be due to release of additional fund under Agricultural Mechanisation (A.M). Further addition to the provision by reappropriation of ₹33.76 lakh was stated to be based on actual requirement.			
	Saving of ₹22.89 lakh was also occurred in 2021-22.			
	Reason for saving was stated to be due to non-receipt of corresponding Central Share.			
(xvii)	86 Centrally Sponsored Scheme - I (CSS)			
	O	1,376.46		
	R	(-)466.56	909.90	895.19
				(-)14.71
	Reduction in provision by reappropriation of ₹466.56 lakh was stated to be based on actual requirement.			
	Saving of ₹168.02 lakh and ₹217.55 lakh were also occurred in 2020-21 and 2021-22 respectively.			

Grant No. 27 - Agriculture Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(xviii)	91 Central Assistance to State Plan (CASP)			
	O	2,697.24		
	R	(-)171.51	2,525.73	2,391.78
				(-)133.95
	Withdrawal of provision by surrender of ₹227.61 lakh and subsequent addition to the provision by way of reappropriation of ₹56.10 lakh were stated to be based on actual requirement in both the cases.			
(xix)	796 Tribal Area Sub-plan			
	86 Centrally Sponsored Scheme - I (CSS)			
	O	2,370.57		
	R	(-)1,049.27	1,321.30	1,295.10
				(-)26.20
	Withdrawal of provision by surrender of ₹999.67 lakh and subsequent reduction in provision by way of reappropriation of ₹49.60 lakh were stated to be based on actual requirement in both the cases.			
	Reasons for saving were stated to be due to non-receipt of Central Share as per allocation of the Government of India in respect of three cases as at Sl. No. (xvii) to (xix).			
(xx)	90 State Share for Central Assistance to State Plan			
	O	381.57		
	S	45.53		
	R	(-)96.97	330.13	317.11
				(-)13.02
	Augmentation of provision by supplementary grant of ₹45.53 lakh was stated to be due to release of additional fund in respect of State Share for Centrally Sponsored Scheme (CSS) and subsequent reduction in the provision by way of reappropriation of ₹96.97 lakh were stated to be based on actual requirement in both the cases.			
(xxi)	91 Central Assistance to State Plan (CASP)			
	O	1,748.56		
	R	(-)495.99	1,252.57	1,069.20
				(-)183.37
	Withdrawal of provision by surrender of ₹545.59 lakh and subsequent addition to the provision by way of reappropriation of ₹49.60 lakh were stated to be based on actual requirement in both the cases.			
	Reason for saving was stated to be due to non-receipt of Central Share as per allocation of the Government of India.			

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(d) Instances of incurring expenditure by reappropriation without the knowledge of the State Legislature have been noticed in the following cases. The excess expenditure incurred during the year requires regularisation.			
(i) 2401 Crop Husbandry			
115 Scheme of Small/Marginal farmers and agricultural labour			
90 State Share for Central Assistance to State Plan			
R	10.82	10.82	10.82
			...
(ii) 91 Central Assistance to State Plan (CASP)			
R	194.88	194.88	97.34
			(-)97.54
(e) The saving was partly counter balanced by excess under:			
(i) 2401 Crop Husbandry			
001 Direction and Administration			
98 Administration			
O	2.22		
R	210.48	212.70	169.53
			(-)43.17
Addition to the provision by reappropriation of ₹210.48 lakh was attributed to actual requirement.			
(ii) 109 Extension and Farmers Training			
90 State Share of Central Assistance to State Plan			
O	243.23		
R	161.45	404.68	404.68
			...
Addition to the provision by reappropriation of ₹161.45 lakh was attributed to actual requirement.			
(iii) 789 Special Component Plan for Scheduled Castes			
98 Administration			
O	431.14		
S	34.00		
R	40.31	505.45	503.96
			(-)1.49
Augmentation of provision by supplementary grant of ₹34.00 lakh was stated to be due to release of additional fund under Electricity Charges and subsequent addition to the provision by way of reappropriation of ₹40.31 lakh were stated to be based on actual requirement in both the cases.			

Reasons for saving were stated to be due to non-completion of the programme in respect of three cases as at Sl. No. (i) to (iii).

Grant No. 27 - Agriculture Department - Contd.

	Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(iv)	796 Tribal Area Sub-plan				
	70 State Share				
	O	133.37			
	R	11.79	145.16	143.90	(-)1.26

Addition to the provision by reappropriation of ₹11.79 lakh was attributed to actual requirement.

(v)	98 Administration				
	O	930.80			
	S	50.20			
	R	85.48	1,066.48	1,064.66	(-)1.82

Augmentation of provision by supplementary grant of ₹50.20 lakh was stated to be due to release of additional fund under Electricity Charges. Further addition to the provision by reappropriation of ₹85.48 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of two cases as at Sl. No. (iv) and (v) were not furnished by the Department.

CAPITAL

Voted

(a) Out of the available saving of ₹4,301.79 lakh, only ₹3,345.68 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	5,970.42	65
2018-19	7,294.17	65
2019-20	7,340.28	56
2020-21	5,723.06	43
2021-22	4,505.28	56

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(b) Saving occurred mainly under:			
(i) 4059 Capital Outlay on Public Works			
80 General			
051 Construction			
25 Public Works			
O	209.10		
R	(-)104.55	104.55	86.87
			(-)17.68
Reduction in provision by surrender of ₹104.55 lakh was stated to be based on actual requirement.			
(ii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	73.80		
R	(-)36.90	36.90	25.85
			(-)11.05
Reduction in provision by surrender of ₹36.90 lakh was stated to be based on actual requirement.			
(iii) 796 Tribal Area Sub-plan			
25 Public Works			
O	127.10		
R	(-)63.55	63.55	25.04
			(-)38.51
Reduction in provision by surrender of ₹63.55 lakh was stated to be based on actual requirement.			
Reasons for saving were stated to be due to non-completion of the programme on technical reasons in respect of three cases as at Sl. No. (i) to (iii).			
(iv) 4401 Capital Outlay on Crop Husbandry			
113 Agricultural Engineering			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	619.28		
R	(-)74.49	544.79	506.68
			(-)38.11
Reduction in provision by surrender of ₹86.86 lakh and subsequent addition to the provision by reappropriation of ₹12.37 lakh were stated to be based on actual requirement in both the cases.			

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(v) 789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	208.87		
R	(-)15.02	193.85	174.65
			(-)19.20
Reduction in provision by surrender of ₹13.66 lakh and further reduction in provision by reappropriation of ₹1.36 lakh were stated to be based on actual requirement in both the cases.			
(vi) 796 Tribal Area Sub-plan			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	363.00		
R	(-)14.26	348.74	315.16
			(-)33.58
Reduction in provision by surrender of ₹35.03 lakh and further reduction in provision by reappropriation of ₹20.77 lakh were stated to be based on actual requirement in both the cases.			
(vii) 4408 Capital Outlay on Food Storage and Warehousing			
02 Storage and Warehousing			
789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	48.24		
R	34.07	82.31	20.39
			(-)61.92
Addition to the provision by reappropriation of ₹41.01 lakh and subsequent reduction in provision by surrender of ₹6.94 lakh were attributed to actual requirement.			
Saving of ₹107.21 lakh was also occurred during the year 2021-22.			
(viii) 4435 Capital Outlay on other Agricultural Programmes			
01 Marketing and Quality Control			
101 Marketing Facilities			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	1,908.41		
R	(-)401.60	1,506.81	1,271.37
			(-)235.44
Reduction in provision by surrender of ₹377.97 lakh and further reduction in provision by reappropriation of ₹23.63 lakh were stated to be based on actual requirement in both the cases.			
Saving of ₹162.84 lakh and ₹491.35 lakh were also occurred during the year 2020-21 and 2021-22 respectively.			

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ix) 789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	877.71		
R	(-)305.89	571.82	542.10 (-)29.72
Reduction in provision by surrender of ₹305.89 lakh was stated to be based on actual requirement.			
Saving of ₹131.29 lakh and ₹141.45 lakh were also occurred during the year 2020-21 and 2021-22 respectively.			
(x) 796 Tribal Area Sub-plan			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	2,153.54		
R	(-)1,114.23	1,039.31	793.22 (-)246.09
Reduction in provision by surrender of ₹1,086.82 lakh and further reduction in provision by way of reappropriation of ₹27.41 lakh were stated to be based on actual requirement in both the cases.			
Saving of ₹272.53 lakh and ₹316.63 lakh were also occurred during the year 2020-21 and 2021-22 respectively.			
Reasons for saving were stated to be due to non-completion of the project in respect of seven cases as at Sl. No. (iv) to (x).			
(xi) 4552 Capital Outlay on North Eastern Areas			
101 Contribution to Central Resources Pool for Development (NEC)			
91 Central Assistance to State Plan (CASP)			
O	1,021.53		
R	(-)437.07	584.46	584.42 (-)0.04
Reduction in provision by surrender of ₹601.82 lakh and subsequent addition to the provision through reappropriation of ₹164.75 lakh were stated to be based on actual requirement in both the cases.			

Grant No. 27 - Agriculture Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(xii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	360.54		
	R	(-)169.44	191.10	191.06
				(-)0.04
	Reduction in provision by surrender of ₹224.03 lakh and further reduction in provision by reappropriation of ₹54.59 lakh were stated to be based on actual requirement in both the cases.			

(xiii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	620.93		
	R	(-)272.49	348.44	348.40
				(-)0.04
	Reduction in provision by surrender of ₹372.00 lakh and addition to the provision by reappropriation of ₹99.51 lakh were stated to be based on actual requirement in both the cases.			

Reasons for saving in respect of three cases as at Sl. No. (xi) to (xiii) were not furnished by the Department.

(d) Entire provision was withdrawn in the following cases:

(i)	4401 Capital Outlay on Crop Husbandry			
	103 Seeds			
	70 State Share			
	O	20.00		
	R	(-)20.00	...	...
				...

Withdrawal of provision by surrender of ₹20.00 lakh was attributed to actual requirement.

(ii)	87 Centrally Sponsored Scheme-II (CSS)			
	O	164.75		
	R	(-)164.75	...	...
				...

Withdrawal of provision by surrender of ₹164.75 lakh was attributed to actual requirement.

Grant No. 27 - Agriculture Department - Conclld.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(iii) 789 Special Component Plan for Scheduled Castes			
87 Centrally Sponsored Scheme-II (CSS)			
O	58.50		
R	(-)58.50	...	...
Withdrawal of provision by surrender of ₹3.91 lakh and by reappropriation of ₹54.59 lakh were stated to be based on actual requirement in both the cases.			
(iv) 796 Tribal Area Sub-plan			
87 Centrally Sponsored Scheme-II (CSS)			
O	100.75		
R	(-)100.75	...	...
Withdrawal of provision by surrender of ₹1.24 lakh and by reappropriation of ₹99.51 lakh were stated to be based on actual requirement in both the cases.			
(v) 4552 Capital Outlay on North Eastern Areas			
101 Contribution to Central Resources Pool for Development (NEC)			
90 State Share for Central Assistance to State Plan			
O	113.50		
R	(-)113.50	...	...
Withdrawal of provision by surrender of ₹113.50 lakh was attributed to actual requirement.			
(vi) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	40.06		
R	(-)40.06	...	...
Withdrawal of provision by surrender of ₹4.51 lakh and further reduction in provision by way of reappropriation of ₹35.55 lakh were stated to be based on actual requirement in both the cases.			
(vii) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	68.99		
R	(-)68.99	...	...
Reduction in provision by reappropriation of ₹68.99 lakh was stated to be based on actual requirement.			

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

Grant No. 28 - Horticulture Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2401 Crop Husbandry			
2402 Soil and Water Conservation			
Voted			
Original	1,44,97,00	1,44,97,00	94,05,49
Amount surrendered during the year (March 2023)			(-)50,91,51
			37,03,50

CAPITAL

4401 Capital Outlay on Crop Husbandry			
4552 Capital Outlay on North Eastern Areas			
5465 Investments in General Financial and Trading Institutions			
4402 Capital Outlay on Soil and Water Conservation			
Voted			
Original	10,81,00		
Supplementary	15,90	10,96,90	1,18,68
Amount surrendered during the year (March 2023)			(-)9,78,22
			1,61,90

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹5,091.51 lakh, only ₹3,703.50 lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	3,499.48	36
2018-19	7,160.97	47
2019-20	6,366.01	42
2020-21	5,120.15	37
2021-22	6,452.81	48

Grant No. 28 - Horticulture Department-Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(b)	Saving occurred mainly under:			
(i)	2401 Crop Husbandry			
	001 Direction and Administration			
	98 Administration			
	O	4,515.00		
	R	(-)497.00	4,018.00	3,433.81
				(-)584.19
	Reduction in provision by surrender of ₹500.00 lakh and subsequent addition to the provision by reappropriation of ₹3.00 lakh were stated to be based on actual requirement.			
	Saving of ₹133.37 and ₹721.15 lakh were also occurred during the year 2020-21 and 2021-22.			
(ii)	99 Others			
	O	750.00		
	R	(-)205.00	545.00	544.63
				(-)0.37
	Reduction in provision by surrender of ₹205.00 lakh was stated to be based on actual requirement.			
	Saving of ₹169.00 lakh was also occurred during the year 2021-22.			
(iii)	119 Horticulture and Vegetable Crops			
	90 State Share for Central Assistance to State Plan			
	O	231.40		
	R	(-)126.25	105.15	85.34
				(-)19.81
	Reduction in provision by surrender of ₹126.25 lakh was stated to be based on actual requirement.			
	Saving of ₹41.90 and ₹52.37 lakh were also occurred during the year 2020-21 and 2021-22 respectively.			
(iv)	91 Central Assistance to State Plan (CASP)			
	O	2,080.00		
	R	(-)1,133.60	946.40	768.04
				(-)178.36
	Reduction in the provision by surrender of ₹1,133.60 lakh was stated to be based on actual requirement.			
	Saving of ₹377.28 and ₹479.40 lakh were also occurred during the year 2020-21 and 2021-22 respectively.			

Grant No. 28 - Horticulture Department-Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(v)	789 Special Component Plan for Scheduled Castes			
	37 Agricultural Development			
	O	241.20		
	R	(-)171.30	69.90	66.92
				(-)2.98
	Reduction in provision by surrender of ₹171.30 lakh was stated to be based on actual requirement.			
	Saving of ₹95.36 lakh was also occurred during the year 2021-22.			
(vi)	90 State Share for Central Assistance to State Plan			
	O	75.65		
	R	(-)41.28	34.37	27.90
				(-)6.47
	Reduction in provision by surrender of ₹31.86 lakh and subsequent reduction in provision by reappropriation of ₹9.42 lakh were stated to be based on actual requirement.			
	Saving of ₹21.57 and ₹3.97 lakh were also occurred during the year 2020-21 and 2021-22 respectively.			
(vii)	91 Central Assistance to State Plan (CASP)			
	O	680.00		
	R	(-)370.60	309.40	251.09
				(-)58.31
	Reduction in provision by surrender of ₹370.60 lakh was stated to be based on actual requirement.			
(viii)	796 Tribal Area Sub-plan			
	37 Agricultural Development			
	O	495.20		
	R	(-)101.37	393.83	392.23
				(-)1.60
	Reduction in provision by surrender of ₹101.37 lakh was stated to be based on actual requirement.			
	Saving of ₹98.09 lakh was also occurred during the year 2021-22.			

Grant No. 28 - Horticulture Department-Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(ix)	90 State Share for Central Assistance to State Plan			
	O	137.95		
	R	(-)75.26	62.69	50.87
				(-)11.82
	Reduction in provision by surrender of ₹58.12 lakh and by reappropriation of ₹17.14 lakh were stated to be based on actual requirement.			
	Saving of ₹35.29 and ₹32.14 lakh were also occurred during the year 2020-21 and 2021-22 respectively.			
(x)	91 Central Assistance to State Plan (CASP)			
	O	1,240.00		
	R	(-)675.80	564.20	457.87
				(-)106.33
	Reduction in provision by surrender of ₹675.80 lakh was stated to be based on actual requirement.			
	Saving of ₹321.59 and ₹284.20 lakh were also occurred during the year 2020-21 and 2021-22 respectively.			
(xi)	2402 Soil and Water Conservation			
	001 Direction and Administration			
	98 Administration			
	O	965.00		
	R	(-)361.00	604.00	520.16
				(-)83.84
	Reduction in provision by surrender of ₹329.60 lakh and subsequent reduction by reappropriation of ₹31.40 lakh were stated to be based on actual requirement.			
	Saving of ₹141.44 and ₹318.16 lakh were also occurred during the year 2020-21 and 2021-22 respectively.			
(xii)	102 Soil Conservation			
	91 Central Assistance to State Plan (CASP)			
	O	1,040.00	1,040.00	891.80
				(-)148.20

Grant No. 28 - Horticulture Department-Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xiii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	340.00	340.00	291.55 (-)48.45

Saving of ₹283.83 lakh was also occurred during the year 2021-22.

Reasons for saving in respect of 13 cases as at Sl. No. (i) to (xiii) have not been intimated by the Department (August 2023).

(c) Instances of incurring expenditure through reappropriation without the knowledge of Legislature have been noticed in the following case. The Excess expenditure incurred requires regularisation.

(i)	2401 Crop Husbandry				
	103 Seeds				
	70 State Share				
	R	0.84	0.84	0.83	(-)0.01
(ii)	789 Special Component Plan for Scheduled Castes				
	70 State Share				
	R	0.28	0.28	0.27	(-)0.01
(iii)	796 Tribal Area Sub-plan				
	70 State Share				
	R	0.50	0.50	0.50	...

(d) Saving was partly offset by excess under:

(i)	2402 Soil and Water Conservation				
	102 Soil Conservation				
	90 State share for Central assistances to State plan				
	O	115.44			
	R	28.68	144.12	125.00	(-)19.12

Addition to the provision by reappropriation of ₹28.68 lakh was stated to be based on actual requirement.

Grant No. 28 - Horticulture Department-Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	789 Special Component Plan for Scheduled Castes			
	90 State share for Central assistances to State plan			
	O	37.74		
	R	9.39	47.13	41.55
				(-)5.58

Addition to the provision by reappropriation of ₹93.90 lakh was attributed to actual requirement.

(iii)	796 Tribal Area Sub-plan			
	90 State share for Central assistances to State plan			
	O	68.82		
	R	17.10	85.92	75.42
				(-)10.50

Addition to the provision by reappropriation of ₹17.10 lakh was attributed to actual requirement.

Reasons for final saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

CAPITAL

Voted

- (a) As the expenditure of ₹118.68 lakh did not come even upto the original provision of ₹1,081.00 lakh, supplementary grant of ₹15.90 lakh obtained in March 2023 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹978.22 lakh, only ₹161.90 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

4402 Capital outlay on Soil and Water Conservation

789 Special component Plan for Scheduled Castes				
98 Administration				
O	400.00			
R	(-)152.96	247.04	8.06	(-)238.98

Reduction in provision by surrender of ₹149.56 lakh and by way of reappropriation of ₹3.40 lakh were stated to be based on actual requirement in both the cases.

Reason for saving has not been intimated by the Department (August 2023).

Grant No. 28 - Horticulture Department-Concltd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(d)	Entire provision remained unutilised during the year:			
(i)	4402 Capital outlay on Soil and Water Conservation			
	102 Soil Conservation			
	98 Administration			
	O	200.00		
	R	(-)22.74	177.26	...
				(-)177.26
	Reduction in provision by surrender of ₹12.34 lakh and by reappropriation of ₹10.40 lakh were attributed to actual requirement.			
(ii)	796 Tribal Area Sub-plan			
	98 Administration			
	O	400.00	400.00	...
				(-)400.00

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

(e)	Saving was partly offset by excess under:			
(i)	4401 Capital outlay on Crop Husbandry			
	190 Investment in Public Sector and other Undertakings			
	23 Corporations/PSUs/Undertakings			
	O	41.60		
	R	10.40	52.00	52.00
				...
	Addition to the provision by reappropriation of ₹10.40 lakh was attributed to actual requirement.			
(ii)	789 Special Component Plan for Scheduled Castes			
	23 Corporations/PSUs/Undertakings			
	O	13.60		
	R	3.40	17.00	17.00
				...
	Addition to the provision by reappropriation of ₹3.40 lakh was attributed to actual requirement.			

Reasons for excess in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

Grant No. 29 - Animal Resource Development Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2403	Animal Husbandry		
2404	Dairy Development		
2552	North Eastern Areas		
Voted			
Original	1,60,56,45		
Supplementary	6,83,34	1,67,39,79	1,32,66,25
Amount surrendered during the year (March 2023)			(-)34,73,54
			21,49,23

CAPITAL

4403	Capital Outlay on Animal Husbandry			
4552	Capital Outlay on North Eastern Areas			
Voted				
Original	49,10,07			
Supplementary	30,06	49,40,13	12,64,44	(-)36,75,69
Amount surrendered during the year (March 2022)				24,57,78

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹13,266.25 lakh did not come even upto the original provision of ₹16,056.45 lakh, supplementary grant of ₹683.34 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹3,473.54 lakh, only ₹2,149.23 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1,522.76	17
2017-18	769.75	8
2018-19	1,723.12	15
2019-20	1,222.30	11
2020-21	1,572.23	13
2021-22	3,277.57	21

Grant No. 29 - Animal Resource Development Department - Contd.

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Saving (-)
(c) Saving occurred mainly under:			
(i) 2403 Animal Husbandry			
001 Direction and Administration			
98 Administration			
O	9,781.52		
R	(-)1,225.63	8,555.89	7,496.16 (-)1,059.73
Withdrawal of provision by surrender of ₹1,225.63 lakh was attributed to actual requirement.			
(ii) 99 Others			
O	1,330.00		
R	(-)130.00	1,200.00	1,162.84 (-)37.16
Withdrawal of provision by surrender of ₹130.00 lakh was attributed to actual requirement.			
(iii) 101 Veterinary Services and Animal Health			
91 Central Assistance to State Plan (CASP)			
O	298.18		
R	(-)218.18	80.00	80.00 ...
Withdrawal of provision by surrender of ₹200.74 lakh and further reduction in provision by way of reappropriation of ₹17.44 lakh were stated to be based on actual requirement.			
(iv) 103 Poultry Development			
41 Human Development			
O	319.24		
R	(-)57.06	262.18	258.50 (-)3.68
Withdrawal of provision by surrender of ₹57.06 lakh was attributed to actual requirement.			
(v) 109 Extension and Training			
39 Animal Resource Development			
O	687.50		
R	(-)112.00	575.50	473.99 (-)101.51
Withdrawal of provision by surrender of ₹110.39 lakh and further reduction in provision by way of reappropriation of ₹1.61 lakh were stated to be based on actual requirement.			

Grant No. 29 - Animal Resource Development Department - Contd.

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Saving (-)
(vi)	789 Special Component Plan for Scheduled Castes 39 Animal Resource Development (CASP)		
	O	488.77	
	R	(-)51.00	437.77
			428.52
			(-)9.25
	Withdrawal of provision by surrender of ₹51.00 lakh was attributed to actual requirement.		
(vii)	90 State Share for Central Assistance to State Plan (CASP)		
	O	77.25	
	R	(-)53.04	24.21
			24.20
			(-)0.01
	Withdrawal of provision by surrender of ₹51.10 lakh and further reduction in provision by way of reappropriation of ₹1.94 lakh were stated to be based on actual requirement.		
(viii)	796 Tribal Area Sub-plan 39 Animal Resource Development		
	O	1,006.85	
	R	(-)48.99	957.86
			944.92
			(-)12.94
	Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement.		
(ix)	2404 Dairy Development		
	001 Direction and Administration		
	98 Administration		
	O	290.00	
	R	(-)90.00	200.00
			160.33
			(-)39.67
	Withdrawal of provision by surrender of ₹90.00 lakh was attributed to actual requirement.		
	Reasons for saving were stated to be due to less receipt of bills in respect of nine cases as at Sl. No. (i) to (ix).		

Grant No. 29 - Animal Resource Development Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(d) Entire provision was withdrawn in the following cases:

(i) **2403 Animal Husbandry**

101 Veterinary Services and Animal Health

90 State Share for Central Assistance to State Plan
(CASP)

O 20.00

R (-)20.00

Withdrawal of provision by surrender of ₹20.00 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan
(CASP)

O 82.00

R (-)82.00

Withdrawal of provision by surrender of ₹82.00 lakh was stated to be based on actual requirement.

(e) Instance of incurring expenditure by reappropriation without the knowledge of the State Legislature has been noticed in the following case. The excess expenditure incurred during the year requires regularisation.

2403 Animal Husbandry

113 Administrative Investigation and Statistics

70 State Share

R 1.61 1.61 1.61 ...

(f) Saving was partly offset by excess under:

(i) **2403 Animal Husbandry**

103 Poultry Development

91 Central Assistance to State Plan
(CASP)

O 0.20

R 9.70 9.90 9.90 ...

Addition to the provision by reappropriation of ₹9.70 lakh was stated to be based on actual requirement.

Grant No. 29 - Animal Resource Development Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(ii)	113 Assistance for repairs/reconstruction of Houses				
	87 Centrally Sponsored Scheme - II (CSS)				
	O	1.00			
	R	6.54	7.54	7.54	...

Addition to the provision by reappropriation of ₹6.54 lakh was stated to be based on actual requirement.

Reasons for excess were stated to be less receipt of bills in respect of two cases as at Sl. No. (i) and (ii).

CAPITAL

Voted

- (a) As the total expenditure of ₹1,264.44 lakh fell well short of the original provision of ₹4,910.07 lakh, supplementary grant of ₹30.06 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹3,675.69 lakh, only ₹2,457.78 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	559.82	61
2017-18	898.86	97
2018-19	795.22	82
2019-20	762.54	78
2020-21	678.95	93
2021-22	1,697.05	84

Grant No. 29 - Animal Resource Development Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(c) Saving occurred mainly under:			
(i) 4403 Capital Outlay on Animal Husbandry			
101	Veterinary Services and Animal Health		
25	Public Works		
O	1,071.52		
R	(-)480.92	590.60	51.74
			(-)538.86
Withdrawal of provision by surrender of ₹480.92 lakh was stated to be based on actual requirement.			
(ii) 54 National Bank for Agriculture and Rural Development (NABARD)			
O	300.00		
R	(-)49.00	251.00	246.93
			(-)4.07
Withdrawal of provision by surrender of ₹49.00 lakh was stated to be based on actual requirement.			
(iii) 106 Other Live Stock Development			
39	Animal Resource Development		
O	100.00		
R	(-)70.00	30.00	30.00
			...
Withdrawal of provision by surrender of ₹70.00 lakh was stated to be based on actual requirement.			
(iv) 789 Special Component Plan for Scheduled Castes			
25	Public Works		
O	1,000.00		
R	(-)806.90	193.10	27.48
			(-)165.62
Withdrawal of provision by surrender of ₹806.90 lakh was stated to be based on actual requirement.			
(v) 39 Animal Resource Development			
O	61.00		
R	(-)45.00	16.00	13.86
			(-)2.14
Withdrawal of provision by surrender of ₹34.54 lakh and further reduction in provision by way of reappropriation of ₹10.46 lakh were stated to be based on actual requirement in both the cases.			

Grant No. 29 - Animal Resource Development Department - Contd.

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Saving (-)
(vi)	41 Human Development		
	O	51.17	
	R	10.45	61.62
			36.55
			(-)25.07
	Addition to the provision by reappropriation of ₹10.45 lakh was stated to be based on actual requirement.		
(vii)	54 National Bank for Agriculture and Rural Development (NABARD)		
	O	500.00	500.00
			445.32
			(-)54.68
(viii)	796 Tribal Area Sub-plan		
	39 Animal Resource Development		
	O	117.00	
	R	(-)74.00	43.00
			39.97
			(-)3.03
	Reduction in provision by reappropriation of ₹74.00 lakh was stated to be based on actual requirement.		
(ix)	4552 Capital Outlay on North Eastern Areas		
	789 Special Component Plan for Scheduled Castes		
	91 Central Assistance to State Plan		
	O	200.00	
	R	(-)156.38	43.62
			21.64
			(-)21.98
	Withdrawal of provision by surrender of ₹156.38 lakh was stated to be based on actual requirement.		
(x)	796 Tribal Area Sub-plan		
	91 Central Assistance to State Plan		
	O	178.00	
	R	(-)138.52	39.48
			38.56
			(-)0.92
	Withdrawal of provision by surrender of ₹138.52 lakh was stated to be based on actual requirement.		
	Reasons for saving were stated to be due to less receipt of bills in respect of 10 cases as at Sl. No. (i) to (x).		

Grant No. 29 - Animal Resource Development Department - Concl'd.

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Saving (-)
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(d) The provision remained unutilised under:

4403 Capital Outlay on Animal Husbandry

796 Tribal Area Sub-plan

25 Public Works

O 1,100.00

R (-)747.90 352.10 ... (-)352.10

Reduction in provision by surrender of ₹721.50 lakh and by reappropriation of ₹26.40 lakh were stated to be based on actual requirement.

Reason for saving was stated to be due to less receipt of bills.

(e) Saving was partly counter balanced by excess under:

(i) **4403 Capital Outlay on Animal Husbandry**

796 Tribal Area Sub-plan

41 Human Development

O 5.90

R 73.57 79.47 57.91 (-)21.56

Addition to the provision by reappropriation of ₹73.57 lakh was stated to be based on actual requirement.

(ii) 90 State Share for Central Assistance to State Plan

O 1.00

R 26.80 27.80 27.80 ...

Addition to the provision by reappropriation of ₹26.80 lakh was stated to be based on actual requirement.

Reasons for saving were stated to be due to less receipt of bills in respect of above two cases.

During the year 2022-23, an amount of ₹486.52 lakh transferred to the DDO's Bank Account. Out of this, an amount of ₹289.88 lakh was spent leaving an amount of ₹196.64 lakh as unspent as on 31.03.2023.

Grant No. 30 - Forest Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving(-)
	(₹ in thousand)		
REVENUE			
2059 Public Works			
2402 Soil and Water Conservation			
2406 Forestry and Wild Life			
Voted			
Original	2,12,73,11		
Supplementary	60,93,64	2,73,66,75	1,47,24,42
Amount surrendered during the year (March 2023)			(-)1,26,42,33
			4,12,60
Charged			
Original	6,00,00		
Supplementary	5,96,00	11,96,00	11,95,30
Amount surrendered during the year (March 2023)			(-)70
			...

CAPITAL

4059 Capital Outlay on Public Works			
4406 Capital Outlay on Forestry and Wild Life			
Voted			
Original	1,34,50,00		
Supplementary	51,79,35	1,86,29,35	1,11,16,58
Amount surrendered during the year (March 2023)			(-)75,12,77
			29,63,41

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹14,724.42 lakh well short of the original provision of ₹21,273.11 lakh, supplementary grant of ₹6,093.64 lakh obtained in March 2023 proved injudicious.
- (b) Out of the available saving of ₹12,642.33 lakh, only ₹412.60 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	937.54	10
2018-19	1,231.03	12
2019-20	1,522.56	12
2020-21	4,702.61	23
2021-22	9,451.86	31

Grant No. 30 - Forest Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(c) Saving occurred mainly under:			
(i) 2402 Soil and Water Conservation			
102 Soil Conservation			
40 Forestry			
O	151.00		
R	(-)40.50	110.50	100.83
			(-)9.67
Reduction in provision through reappropriation of ₹40.50 lakh was stated to be based on actual requirement.			
Saving of ₹28.27 lakh and ₹16.23 lakh were also occurred during the year 2020-21 and 2021-22 respectively.			
(ii) 2406 Forestry and Wild Life			
01 Forestry			
001 Direction and Administration			
98 Administration			
O	11,058.22		
R	(-)543.02	10,515.20	9,078.72
			(-)1,436.48
Reduction in provision through reappropriation of ₹543.02 lakh was stated to be based on actual requirement.			
Saving of ₹3.03 lakh and ₹1,234.82 lakh were also occurred during the year 2020-21 and 2021-22 respectively.			
(iii) 101 Forest Conservation, Development and Regeneration			
88 Centrally Sponsored Scheme-III (CSS)			
O	27.50		
R	(-)7.50	20.00	3.81
			(-)16.19
Reduction in provision through reappropriation of ₹7.50 lakh was stated to be based on actual requirement.			
(iv) 101 Forest conservation, Development and Regeneration			
91 Central Assistance to State Plan (CASP)			
O	250.00		
R	62.00	312.00	19.34
			(-)292.66
Addition to the provision through reappropriation of ₹62.00 lakh was stated to be based on actual requirement.			

Grant No. 30 - Forest Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(v) 789 Special Component Plan for Scheduled Castes			
88 Centrally Sponsored Scheme-III (CSS)			
O	29.50		
R	(-16.50)	13.00	3.00 (-)10.00
Reduction in provision by surrender of ₹16.50 lakh was stated to be based on actual requirement.			
(vi) 91 Central Assistance to State Plan (CASP)			
O	245.00		
R	(-63.00)	182.00	15.00 (-)167.00
Reduction in provision by surrender of ₹63.00 lakh was stated to be based on actual requirement.			
(vii) 796 Tribal Area Sub-plan			
88 Centrally Sponsored Scheme-III (CSS)			
O	43.00		
R	(-26.00)	17.00	5.00 (-)12.00
Reduction in provision by surrender of ₹26.00 lakh was stated to be based on actual requirement.			
(viii) 91 Central Assistance to State Plan (CASP)			
O	330.00		
R	(-44.00)	286.00	25.00 (-)261.00
Reduction in provision by surrender of ₹44.00 lakh was stated to be based on actual requirement.			
Saving of ₹259.26 lakh was also occurred during the 2021-22.			
(ix) 02 Environmental Forestry and Wild Life			
110 Wild Life Preservation			
40 Forestry			
O	263.00		
R	(-3.00)	260.00	190.22 (-)69.78
Reduction in provision through reappropriation of ₹3.00 lakh was stated to be based on actual requirement.			

Grant No. 30 - Forest Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(x)	91 Central Assistance to State Plan (CASP)		
	O	102.00	
	R	(-)53.21	48.79
			13.23
			(-)35.56
	Reduction in provision by surrender of ₹44.78 lakh and through reappropriation of ₹8.43 were stated to be based on actual requirement.		
(xi)	789 Special Component Plan for Scheduled Castes 40 Forestry		
	O	197.00	197.00
			176.03
			(-)20.97
(xii)	796 Tribal Area Sub-plan 40 Forestry		
	O	168.00	
	R	(-)20.06	147.94
			146.78
			(-)1.16
	Reduction in provision by reappropriation of ₹20.06 lakh was stated to be based on actual requirement.		
(xiii)	91 Central Assistance to State Plan (CASP)		
	O	87.00	
	R	(-)55.12	31.88
			7.88
			(-)24.00
	Reduction in provision by surrender of ₹55.12 lakh was stated to be based on actual requirement.		
(xiv)	04 Afforestation and Ecology Development 101 National Afforestation and Ecology Development Programme 88 Centrally Sponsored Scheme-III (CSS)		
	O	68.00	
	R	(-)13.07	54.93
			17.82
			(-)37.11
	Reduction in provision by reappropriation of ₹13.07 lakh was stated to be based on actual requirement.		
	Saving of ₹9.61 lakh and ₹12.50 lakh were also occurred during the year 2020-21 and 2021-22 respectively.		

Grant No. 30 - Forest Department - Contd.

	Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(xv)	103 State Compensatory Afforestation (SCA)			
	69 State Compensatory Afforestation Fund-Tripura			
	O	3,100.00		
	S	3,084.65		
	R	523.22	6,707.87	1,811.12 (-)4,896.75

Augmentation of provision by supplementary grant of ₹3,084.65 lakh was attributed to release of additional fund by the State Government under State Compensatory Afforestation Fund-Tripura. Further addition to the provision through reappropriation of ₹523.22 lakh was stated to be based on actual requirement.

Saving of ₹1,764.74 lakh was also occurred during the year 2021-22.

(xvi)	789 Special Component Plan for Scheduled Castes			
	69 State Compensatory Afforestation Fund-Tripura			
	O	1,200.00		
	S	987.80		
	R	5.27	2,193.07	562.64 (-)1,630.43

Augmentation of provision by supplementary grant of ₹987.80 lakh was attributed to release of additional fund by the State Government under State Compensatory Afforestation Fund-Tripura. Further addition to the provision through reappropriation of ₹5.27 lakh was stated to be based on actual requirement.

Saving of ₹923.50 lakh was also occurred during the year 2021-22.

(xvii)	796 Tribal Area Sub-plan			
	69 State Compensatory Afforestation Fund-Tripura			
	O	2,000.00		
	S	1,993.51		
	R	5.55	3,999.06	1,106.60 (-)2,892.46

Augmentation of provision by supplementary grant of ₹1,993.51 lakh was attributed to release of fund by the State Government under State Compensatory Afforestation Fund Tripura. Further addition to the provision through reappropriation of ₹5.55 lakh was stated to be based on actual requirement.

Saving of ₹1,664.04 lakh was also occurred during the year 2021-22.

Grant No. 30 - Forest Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(xviii) 88 Centrally Sponsored Scheme-III (CSS)			
O	48.00		
R	(-)10.06	37.94	7.94 (-)30.00
Reduction in provision by surrender of ₹10.06 lakh was stated to be based on actual requirement.			
Reason for saving of all the 18 cases as at Sl. No. (i) to (xviii) have not been intimated by the Department (August 2023).			
(d) The provision remained unutilised during the year under:			
(i) 2406 Forestry and Wild Life			
01 Forestry			
101 Forest conservation, Development and Regeneration			
90 State Share for Central Assistance to State Plan			
O	12.00		
R	8.00	20.00	... (-)20.00
Addition to the provision through reappropriation of ₹8.00 lakh was stated to be based on actual requirement.			
Saving of ₹12.00 lakh was also occurred during the year 2021-22.			
(ii) 102 Soil Conservation			
91 Central Assistance to State Plan			
(CASP)			
O	154.00		
R	(-)33.00	121.00	... (-)121.00
Reduction in provision through reappropriation of ₹33.00 lakh was stated to be based on actual requirement.			
(iii) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	33.11		
S	16.89	50.00	... (-)50.00
Augmentation of provision by supplementary grant of ₹16.89 lakh was attributed to release of State Share by the Finance Department in excess of Budget Estimate.			

Grant No. 30 - Forest Department - Contd.

	Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(iv)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	46.00		
	R	4.00	50.00	...
				(-50.00)
	Addition to the provision through reappropriation of ₹4.00 lakh was stated to be based on actual requirement.			
(v)	02 Environmental Forestry and Wild Life			
	110 Wild Life Preservation			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	60.00		
	R	(-36.00)	24.00	...
				(-24.00)
	Reduction in provision by surrender of ₹36.00 lakh was stated to be based on actual requirement.			
(vi)	789 Special Component Plan for Scheduled Castes			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	40.00		
	R	30.00	10.00	...
				(-10.00)
	Reduction in provision by surrender of ₹30.00 lakh was stated to be based on actual requirement.			
(vii)	90 State Share for Central Assistance to State Plan			
	O	9.00		
	R	(-1.00)	8.00	...
				(-8.00)
	Reduction in provision by reappropriation of ₹1.00 lakh was stated to be based on actual requirement.			
(viii)	796 Tribal Area Sub-plan			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	50.00		
	R	(-34.00)	16.00	...
				(-16.00)
	Reduction in provision by surrender of ₹34.00 lakh was stated to be based on actual requirement.			

Reasons for saving of all the eight cases as at Sl. No. (i) to (viii) have not been intimated by the Department (August 2023).

Grant No. 30 - Forest Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(e) Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. The excess expenditure incurred requires regularisation.			
(i) 2406 Forestry and Wild Life			
01 Forestry			
004 Research			
99 Others			
R	12.00	12.00	(-)0.10
(ii) 796 Tribal Area Sub-plan			
99 Others			
R	10.00	10.00	...
(f) Saving was partly counter balanced by excess under:			
(i) 2406 Forestry and Wild Life			
01 Forestry			
003 Education and Training			
40 Forestry			
O	50.00		
R	41.00	91.00	(-)0.39
Addition to the provision through reappropriation of ₹41.00 lakh was stated to be based on actual requirement.			
(ii) 112 Public Gardens			
40 Forestry			
O	120.00		
R	20.06	140.06	(-)5.44
Addition to the provision through reappropriation of ₹20.06 lakh was stated to be based on actual requirement.			
Reasons for final savings of the above two cases have not been intimated by the Department (August 2023).			

Grant No. 30 - Forest Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

CAPITAL

Voted

(a) As the total expenditure of ₹11,116.58 lakh did not come even upto the original provision of ₹13,450.00 lakh, supplementary grant of ₹5,179.35 lakh obtained in March 2023 proved injudicious.

(b) Out of the available saving of ₹7,512.77 lakh, only ₹2,963.41 lakh was surrendered during the year.

(c) Saving occurred mainly under:

(i) **4059 Capital Outlay on Public Works**

80 *General*

051 Construction

25 Public Works

O 1,500.00

R (-)1,481.80 18.20 4.13 (-)14.07

Reduction in provision by surrender of ₹961.01 lakh and subsequent reduction through reappropriation of ₹520.79 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹40.00 lakh was also occurred during the year 2021-22.

(ii) **4406 Capital Outlay on Forestry and wild Life**

01 *Forestry*

101 Forest Conservation, Development and Regeneration

88 Centrally Sponsored Scheme-III

(CSS)

S 44.15 44.15 7.15 (-)37.00

Creation of provision by supplementary grant of ₹44.15 lakh was attributed to release of fund by the State Government on Intensification of Forest Management Scheme.

Grant No. 30 - Forest Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iii) 91 Central Assistance to State Plan (CASP)			
O	3,400.00		
S	4,122.00	7,522.00	5,330.51 (-)2191.49
Augmentation of provision by supplementary grant of ₹4122.00 lakh was attributed to release of fund by the Government of India on ACA for Externally Aided Projects(EAPs).			
(iv) 789 Special Component Plan for Scheduled Castes 91 Central Assistance to State Plan (CASP)			
O	2,000.00		
S	470.25	2,470.25	1,670.25 (-)800.00
Augmentation of provision by supplementary grant of ₹470.25 lakh was attributed to release of fund by the Government of India on ACA for Externally Aided Projects(EAPs).			
(v) 796 Tribal Area Sub-plan 88 Centrally Sponsored Scheme-III (CSS)			
S	34.95	34.95	4.95 (-)30.00
Creation of provision by supplementary grant of ₹34.95 lakh was attributed to release of fund by the State Government on Intensification of Forest Management Scheme.			
(vi) 91 Central Assistance to State Plan (CASP)			
O	4,000.00		
S	490.75	4,490.75	3,045.75 (-)1,445.00
Augmentation of provision by supplementary grant of ₹490.75 lakh was attributed to release of fund by the Government of India on ACA for Externally Aided Projects(EAPs).			

Reasons for savings of all the six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (August 2023).

Grant No. 30 - Forest Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(d) Entire provision remained unutilised in the following cases:			
(i) 4059 Capital Outlay on Public works			
80 General			
789 Special Component plan for Scheduled Castes			
25 Public Works			
O	1,000.00		
R	(-)994.05	5.95	...
			(-)5.95
Reduction in provision by surrender of ₹823.80 lakh and subsequent reduction through reappropriation of ₹170.25 lakh were stated to be based on actual requirement in both the cases.			
(ii) 796 Tribal Area Sub-plan			
25 Public Works			
O	1,500.00		
R	(-)1,489.15	10.85	...
			(-)10.85
Reduction in provision by surrender of ₹1,178.60 lakh and through reappropriation of ₹310.55 lakh were stated to be based on actual requirement in both the cases.			
Saving of ₹40.00 lakh was also occurred during the year 2021-22.			
Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).			
(e) Instances of creation of provision through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. The excess expenditure incurred requires regularisation:			
(i) 4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
190 Investments in Public Sector and other Undertakings			
99 Others			
R	520.00	520.00	520.00
			...

Grant No. 30 - Forest Department - Concl'd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)		
		(₹ in lakh)			
(ii)	789 Special Component plan for Scheduled Castes				
	99 Others				
	R	170.00	170.00	170.00	...
(iii)	796 Tribal Area Sub-plan				
	99 Others				
	R	310.00	310.00	310.00	...

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

Grant No. 31 - Rural Development Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2215	Water Supply and Sanitation		
2216	Housing		
2501	Special Programmes for Rural Development		
2515	Other Rural Development Programmes		
2059	Public Work		
Voted			
Original	21,40,01,50		
Supplementary	9,93,00,00	31,33,01,50	24,07,79,75
Amount surrendered during the year (March 2023)			(-)7,25,21,75
			31,83,33

CAPITAL

4515	Capital Outlay on other Rural Development Programmes		
4216	Capital Outlay on Housing		
4059	Capital Outlay on Public Works		
Voted			
Original	77,49,03		
Supplementary	20,48,03	97,97,06	30,10,43
Amount surrendered during the year (March 2023)			(-)67,86,63
			4,72,83

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹72,521.75 lakh, only ₹3,183.33 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (in lakh)	Percentage of Saving over total Provision
2016-17	2,070.01	15
2017-18	2,001.89	14
2018-19	12,924.22	47
2019-20	90,961.39	57
2020-21	1,00,013.14	63
2021-22	30,986.57	16

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(b) Saving occurred mainly under:			
(i) 2059 Public Works			
80 <i>General</i>			
053 Maintenance and Repairs			
79 Other Maintenance Expenditure			
O	230.00	230.00	195.21
			(-)34.79
(ii) 789 Special Component Plan for Scheduled Castes			
79 Other Maintenance Expenditure			
O	170.00	170.00	130.59
			(-)39.41
(iii) 796 Tribal Area Sub-plan			
79 Other Maintenance Expenditure			
O	600.00	600.00	490.75
			(-)109.25
(iv) 2216 Housing			
03 <i>Rural Housing</i>			
105 Indira Awaas Yojana			
91 Central Assistance to State Plan (CASP)			
O	26,266.00		
S	27,913.97	54,179.97	48,675.46
			(-)5,504.51
Augmentation of provision by supplementary grant of ₹27,913.97 lakh was attributed to receipt of Central Assistance on Indira Awaas Yojana (IAY)/Pradhan Mantri Awaas Yojana (PMAY)-Rural.			
(v) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	19,414.00		
S	16,176.07	35,590.07	29,088.71
			(-)6,501.36
Augmentation of provision by supplementary grant of ₹16,176.07 lakh was attributed to receipt of fund from the Government of India on Indira Awaas Yojana (IAY)/Pradhan Mantri Awaas Yojana (PMAY)- Rural.			

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(vi)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	68,520.00		
	S	44,109.96	1,12,629.96	84,512.66 (-)28,117.30
	Augmentation of provision by supplementary grant of ₹44,109.96 lakh was attributed to receipt of Central Assistance on Indira Awaas Yojana (IAY)/Pradhan Mantri Awaas Yojana (PMAY)-Rural.			
(vii)	2501 Special Programmes for Rural Development			
	<i>01 Integrated Rural Development programme</i>			
	001 Direction and Administration			
	030 Rural Development			
	O	10,128.00		
	R	150.00	10,278.00	8,945.90 (-)1,332.10
	Addition to the provision through reappropriation of ₹150.00 lakh was stated to be based on actual requirement.			
(viii)	<i>06 Self Employment Programmes</i>			
	102 National Rural Livelihood Mission			
	90 State Share for Central Assistance to State Plan			
	O	545.10		
	R	(-)541.70	3.40	3.33 (-)0.07
	Reduction in provision through reappropriation of ₹541.70 lakh was stated to be based on actual requirement.			
(ix)	91 Central Assistance to State Plan (CASP)			
	O	4,393.00		
	R	(-)4,307.75	85.25	85.25 ...
	Reduction in provision through reappropriation of ₹4,307.75 lakh was stated to be based on actual requirement.			

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(x)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	402.90		
	R	(-)400.43	2.47	2.46
	Reduction in provision through reappropriation of ₹400.43 lakh was stated to be based on actual requirement.			(-)0.01
(xi)	91 Central Assistance to State Plan (CASP)			
	O	3,247.00		
	R	(-)3,206.79	40.21	40.21
	Reduction in provision through reappropriation of ₹3,206.79 lakh was stated to be based on actual requirement.			...
(xii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	1,422.00		
	R	(-)1,413.32	8.68	8.67
	Reduction in provision through reappropriation of ₹1,413.32 lakh was stated to be based on actual requirement.			(-)0.01
(xiii)	91 Central Assistance to State Plan (CASP)			
	O	11,460.00		
	R	(-)11,348.94	111.06	111.05
	Reduction in provision through reappropriation of ₹11,348.94 lakh was stated to be based on actual requirement.			(-)0.01
(xiv)	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	30 Rural Development			
	O	105.00		
	R	1.00	106.00	78.85
	Addition to the provision through reappropriation of ₹1.00 lakh was stated to be based on actual requirement.			(-)27.15

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(xv)	102 Community Development			
	90 State Share for Central Assistance to State Plan			
	O	2,588.88		
	R	(-)609.84	1,979.04	1,979.03
				(-)0.01
	Reduction in provision by surrender of ₹507.85 lakh and subsequent reduction through reappropriation of ₹101.99 lakh were stated to be based on actual requirement.			
(xvi)	91 Central Assistance to State Plan (CASP)			
	O	6,854.00		
	S	1,149.77		
	R	6.49	8,010.26	5,876.46
				(-)2,133.80
	Augmentation of provision by supplementary grant of ₹1,149.77 lakh was attributed to receipt of more fund by the Government of India on Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA). Further addition to the provision by reappropriation of ₹6.49 lakh was stated to be based on actual requirement.			
(xvii)	789 Special Component Plan for Scheduled Castes			
	30 Rural Development			
	O	171.10		
	R	(-)137.10	34.00	0.05
				(-)33.95
	Reduction in provision through reappropriation of ₹137.10 lakh was stated to be based on actual requirement.			
(xviii)	90 State Share for Central Assistance to State Plan			
	O	1,922.11		
	R	(-)673.08	1,249.03	1,249.02
				(-)0.01
	Reduction to the provision by surrender of ₹472.64 lakh and subsequent reduction through reappropriation of ₹200.44 lakh were stated to be based on actual requirement in both the cases.			

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xix) 91 Central Assistance to State Plan (CASP)			
O	5,066.17		
S	1,699.83		
R	12.21	6,778.21	4,452.57 (-)2,325.64
Augmentation of provision by supplementary grant of ₹1,699.83 lakh was attributed to release of more fund by the Government of India on Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA). Further addition to the provision through reappropriation of ₹12.21 lakh was stated to be based on actual requirement.			
(xx) 796 Tribal Area Sub-plan 30 Rural Development			
O	588.00		
R	(-)468.00	120.00	0.18 (-)119.82
Reduction to the provision through reappropriation of ₹468.00 lakh was stated to be based on actual requirement.			
(xxi) 88 Centrally Sponsored Scheme- III (CSS)			
O	120.00		
R	(-)53.36	66.64	66.64 ...
Reduction to the provision through reappropriation of ₹53.36 lakh was stated to be based on actual requirement.			
(xxii) 90 State Share for Central Assistance to State Plan			
O	6,783.90		
R	(-)2,664.77	4,119.13	4,119.13 ...
Reduction to the provision by surrender of ₹1,652.24 lakh and subsequent reduction through reappropriation of ₹1,012.53 lakh were stated to be based on actual requirement in both the cases.			

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(xxiii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	17,880.60		
	S	6,000.00		
	R	52.76	23,933.36	14,712.49 (-)9,220.87

Augmentation of provision by supplementary grant of ₹6000.00 lakh was attributed to release of more fund by the Government of India towards Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA). Further addition to the provision through reappropriation of ₹52.76 lakh was stated to be based on actual requirement.

Reasons for saving of the above 23 cases as at Sl. No. (i) to (xxiii) have not been intimated by the Department (August 2023).

(c) Entire provision remained unutilised during the year under:

2515 Water Supply and Sanitation

01 Water Supply

102 Rural Water Supply Programmes

25 Public Work

O 100.00

R 165.00 265.00 ... (-)265.00

Addition to the provision through reappropriation of ₹165.00 lakh was stated to be based on actual requirement.

Reason for saving of the entire provision of ₹265.00 lakh has not been intimated by the Department (August 2023).

(d) Saving was partly counter-balanced by excess under:

(i) **2216 Housing**

03 Rural Housing

105 Indira Awaas Yojana

90 State Share for Central Assistance to State Plan

O 3,405.85

R 413.53 3,819.38 3,819.38 ...

Addition to the provision through reappropriation of ₹413.53 lakh was stated to be based on actual requirement.

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	2,517.37		
R	519.42	3,036.79	2,836.78 (-)200.01
Addition to the provision through reappropriation of ₹519.42 lakh was stated to be based on actual requirement.			
(iii) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	8,884.82		
R	2,122.56	11,007.38	8,988.67 (-)2,018.71
Addition to the provision through reappropriation of ₹2,122.56 lakh was stated to be based on actual requirement.			
(iv) 2501 Special Programmes for Rural Development			
04 <i>Integrated Rural Energy Planning Programme</i>			
105 Project Implementation			
90 State Share for Central Assistance to State Plan			
O	4.82		
R	260.49	265.31	265.31 ...
Addition to the provision through reappropriation of ₹260.49 lakh was stated to be based on actual requirement.			
(v) 91 Central Assistance to State Plan			
(CASP)			
O	575.00		
S	61.18		
R	4,307.75	4,943.93	2,387.77 (-)2,556.16
Augmentation of provision by supplementary grant of ₹61.18 lakh was attributed to receipt of Central Assistance on National Rural Livelihood Mission (NRLM). Further addition to the provision through reappropriation of ₹4,307.75 lakh was stated to be based on actual requirement.			

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(vi)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	3.56		
	R	192.54	196.10	196.10
				...
	Addition to the provision through reappropriation of ₹192.54 lakh was stated to be based on actual requirement.			
(vii)	91 Central Assistance to State Plan			
	(CASP)			
	O	425.00		
	S	45.22		
	R	3,206.79	3,677.01	1,764.87
				(-)1,912.14
	Augmentation of provision by supplementary grant of ₹45.22 lakh was attributed to release of Grants-in-aid by the Government of India on National Rural Livelihood Mission (NRLM). Further addition to the provision through reappropriation of ₹3,206.79 lakh was stated to be based on actual requirement.			
(viii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	12.58		
	R	679.52	692.10	692.10
				...
	Addition to the provision through reappropriation of ₹679.52 lakh was stated to be based on actual requirement.			
(ix)	91 Central Assistance to State Plan			
	(CASP)			
	O	1,500.00		
	S	159.60		
	R	11,348.94	13,008.54	6,228.97
				(-)6,779.57
	Augmentation of provision by supplementary grant of ₹159.60 lakh was attributed to release of Grants-in-aid by the Government of India on National Rural Livelihood Mission (NRLM). Further addition to the provision through reappropriation of ₹11,348.94 lakh was stated to be based on actual requirement.			

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(x)	2515 Other Rural Development Programmes			
	102 Community Development			
	70 State Share			
	O	126.50		
	R	35.41	161.91	161.91
				...
	Addition to the provision through reappropriation of ₹35.41 lakh was stated to be based on actual requirement.			
(xi)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	93.50		
	R	26.18	119.68	119.67
				(-)0.01
	Addition to the provision through reappropriation of ₹26.18 lakh was stated to be based on actual requirement.			
(xii)	796 Tribal Area Sub-plan			
	70 State Share			
	O	330.00		
	R	92.37	422.37	422.37
				...
	Addition to the provision through reappropriation of ₹92.37 lakh was stated to be based on actual requirement.			

Reasons for final excess/saving of the above 12 cases as at Sl. No. (i) to (xii) have not been intimated by the Department (August 2023).

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(e) **Suspense Transaction** : The nature of transaction booked under the suspense and accounting procedure followed for each transaction have been explained in the note (d) of Grant No. 13.

The details of the transactions under “Suspense” during 2022-23 together with opening and closing balances were as follows :

Heads	Opening Balance as on 1 April 2022	Debit +	Credit -	Closing Balance as on 31 March 2023
	Debit + Credit -		Debit + Credit -	
	(₹ in lakh)			
2215 Water Supply and Sanitation				
1 Stock	(-)2,126.73	(+284.37	(-)345.46	(-)2,187.82
2 Miscellaneous Public Works Advances	...	...	...	...
3 Purchase	...	...	...	...
Total	(-)2,126.73	(+)284.37	(-)345.46	(-)2,187.82

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

CAPITAL

Voted

(a) As the total expenditure of ₹3,010.43 lakh did not come even upto the original provision of ₹7,749.03 lakh, supplementary grant of ₹2,048.03 lakh obtained in March 2023 proved injudicious.

(b) Out of the available saving of ₹6,786.63 lakh, only ₹472.83 was surrendered during the year.

(c) Saving occurred mainly under:

(i) **4059 Capital Outlay on Public Works**

60 Other Buildings

051 Construction

30 Rural Development

O 230.00

R (-)204.12 25.88 21.28 (-)4.60

Reduction in provision by reappropriation of ₹204.12 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

30 Rural development

O 170.00

R (-)156.23 13.77 11.61 (-)2.16

Reduction in provision by reappropriation of ₹156.23 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

30 Rural Development

O 600.00

R (-)558.65 41.35 41.17 (-)0.18

Reduction in provision through reappropriation of ₹558.65 lakh was stated to be based on actual requirement.

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iv) 4515 Capital Outlay on other Rural Development Programmes			
102 Community Development			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	1,151.26		
R	(-)113.98	1,037.28	619.34 (-)417.94
Reduction in provision through reappropriation of ₹113.98 lakh was stated to be based on actual requirement.			
(v) 103 Rural Development			
25 Public Works			
O	228.97		
R	28.88	257.85	209.99 (-)47.86
Addition to the provision through reappropriation of ₹28.88 lakh was stated to be based on actual requirement.			
(vi) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	169.24		
R	21.11	190.35	43.47 (-)146.88
Addition to the provision through reappropriation of ₹21.11 lakh was stated to be based on actual requirement.			
(vii) 54 National Bank for Agriculture and Rural Development (NABARD)			
O	850.94		
R	(-)254.88	596.06	227.92 (-)366.14
Reduction in provision through reappropriation of ₹254.88 lakh was stated to be based on actual requirement.			
(viii) 796 Tribal Area Sub-plan			
25 Public Works			
O	597.32		
R	74.48	671.80	305.18 (-)366.62
Addition to the provision through reappropriation of ₹74.48 lakh was stated to be based on actual requirement.			

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ix)	30 Rural Development			
	O	448.80		
	R	388.23	837.03	406.29
				(-)430.74

Addition to the provision through reappropriation of ₹388.23 lakh was stated to be based on actual requirement.

(x)	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	3,003.30		
	R	(-)1,643.41	1,359.89	844.44
				(-)515.45

Reduction in provision through reappropriation of ₹1,170.58 lakh and subsequent reduction by surrender of ₹472.83 lakh were stated to be based on actual requirement in both the cases.

(d) Entire provision remained unutilised throughout the year as under:

(i)	4059 Capital Outlay on Public Works			
	80 General			
	051 Construction			
	25 Public Works			
	S	1,771.34		
	R	252.50	2,023.84	...
				(-)2,023.84

Creation of provision by supplementary grant of ₹1,771.34 lakh was attributed to release of fund by the Finance Department for obtaining approval on New Project by the Government of India. Further addition to the provision through reappropriation of ₹252.50 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	S	276.69		
	R	384.95	661.64	...
				(-)661.64

Creation of provision by supplementary grant of ₹276.69 lakh was attributed to release of fund by the Finance Department for undertaking New Project approved by the Government of India. Further addition to the provision through reappropriation of ₹384.95 lakh was stated to be based on actual requirement.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

Grant No. 31 - Rural Development Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

- (e) Creation of provision through reappropriation without the knowledge of the State Legislature has been noticed in the following case. The excess expenditure incurred requires regularisation.

4216 Capital Outlay on Housing

01 Government Residential Buildings

106 General Pool Accommodation

30 Rural Development

R	30.00	30.00	12.16	(-)17.84
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Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

**Grant No. 32 - Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group
Department**

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2059	Public Works			
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2406	Forestry and Wild Life			
Voted				
Original		34,29,70	29,39,73	(-)4,89,97
Amount surrendered during the year (March 2023)				2,38,71

CAPITAL

4225	Capital Outlay on Welfare of scheduled Castes, scheduled Tribes, Other Backward Classes and Minorities			
4235	Capital Outlay on Social Security and Welfare			
Voted				
Original		3,61,00		
Supplementary		15,00,00	4,02,92	(-)14,58,08
Amount surrendered during the year (March 2023)				...

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹489.97 lakh, only ₹238.71 lakh was surrendered during the year.

(b) Saving occurred mainly under:

Saving during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	109.37	6
2017-18	1,980.64	36
2018-19	393.06	11
2019-20	1,578.70	41
2020-21	1,775.21	38
2021-22	5,074.27	78

**Grant No. 32 - Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group
Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Saving occurred mainly under:			
(i) 2225 Welfare of Scheduled Castes Scheduled Tribes Other Backward Classes and Minorities			
02 <i>Welfare of Scheduled Tribes</i>			
102 Economic Development			
87 Centrally Sponsored Scheme-II			
O	17,93.00		
R	(-)10.00	17,83.00	17,14.33
			(-)68.67

Reduction in provision by reappropriation of ₹10.00 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-release of fund by the Finance Department.

(ii) 2406 Forestry				
01 <i>Forestry</i>				
001 Direction and Administration				
98 Administration				
O	1,573.34			
R	(-)232.61	1,340.73	1,158.40	(-)182.33

Reduction in provision by surrender of ₹228.71 lakh and through reappropriation by way reappropriation of ₹3.90 lakh were stated to be based on actual requirement in both the cases.

Reason for saving furnished by the Department was stated to be due to death and superannuation of some staff, the budgetary amount could not be incurred.

(d) Saving was partly offset by excess under:

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
02 <i>Welfare of Scheduled Tribes</i>				
001 Economic Development				
98 Administration				
O	10.75			
R	4.15	14.90	14.63	(-)0.27

Addition to the provision by reappropriation of ₹4.15 lakh was stated to be based on actual requirement.

Reason for final saving furnished by the Department was not specific.

**Grant No. 32 - Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group
Department - Concl'd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
CAPITAL			
Voted			
(a)	No part of the available saving of ₹1,458.08 lakh was surrendered during the year.		
(b)	Saving occurred mainly under:		
(i)	4225 Capital Outlay on Welfare of scheduled Castes, scheduled Tribes, Other Backward Classes and Minorities		
	<i>02 Welfare of Scheduled Tribes</i>		
	102 Economic Development		
	87 Centrally Sponsored Scheme-II		
	S	1,400.00	1,400.00
			46.70
			(-)1,353.30
	Creation of provision by supplementary grant of ₹1,400.00 lakh was attributed to release of fund for credit to the Single Nodal Agency for implementation of Centrally Sponsored Scheme.		

Reason for saving was stated to be due to non-release of second installment by the Ministry of Tribal Affairs in time.

(ii)	4235 Capital Outlay on Social Security and Welfare		
	<i>01 Rehabilitation</i>		
	190 Assistance to public Sector and other Undertakings		
	23 Corporation/ PSUs/ Boards		
	O	350.00	
	S	100.00	450.00
			350.00
			(-)100.00
	Augmentation of provision by supplementary grant of ₹100.00 lakh was stated to be due to release of additional fund for Tripura Rehabilitation Plantation Corporation.		

Reason for saving was attributed to non-release of additional supplementary amount by the Finance Department.

During the year 2022-23 the no amount was transferred to the DDO's Bank Account.

Grant No. 33 - Science Technology & Environment

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
3425	Other Scientific Research			
3435	Ecology and Environment			
Voted				
Original		10,59,10		
Supplementary		62,45	11,21,55	10,42,15
Amount surrendered during the year (March 2023)				(-)79,40
				6,93
CAPITAL				
Voted				
5425	Capital Outlay on other Scientific and Environmental Research			
Original		12,00,00		
Supplementary		68,00	12,68,00	12,68,00
Amount surrendered during the year (March 2023)				...
				...

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹1,042.15 lakh fell short of original provision of ₹1,059.10 lakh, supplementary grant of ₹62.45 lakh obtained in March 2023 proved wholly injudicious.
- (b) Out of the available saving of ₹79.40 lakh, only ₹6.93 lakh was anticipated and surrendered during the year.

Grant No. 33 - Science Technology & Environment - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(c)	Saving occurred mainly under:			
(i)	3425 Other Scientific Research			
	60 Others			
	001 Direction and Administration			
	98 Administration			
	O	606.45		
	R	(-)39.92	566.53	496.49
				(-)70.04
	Reduction in provision through reappropriation of ₹32.99 lakh and further reduction by surrender of ₹6.93 lakh were stated to be based on actual requirement.			
	Reason for saving was stated to be due to less expenditure on salary and wages, hiring charge of vehicle, travelling expenses and reimbursement of medical claims.			
(ii)	004 Research and Development			
	31 Science and Technology			
	O	109.75		
	R	(-)18.02	91.73	89.71
				(-)2.02
	Reduction in provision through reappropriation of ₹18.02 lakh was stated to be based on actual requirement.			
	Reason for saving furnished by the Department was attributed to economy in expenditure on hiring charges of vehicle and non-utilisation of fund for Bio-tech Club within March 2023.			
(d)	Instance of incurring expenditure by reappropriation without the knowledge of Legislature has been noticed in the following case. The expenditure incurred is irregular which could have been avoided by a token of provision in the budget.			
(i)	3425 Other Scientific Research			
	60 Others			
	600 Other Schemes			
	70 State Share			
	R	14.00	14.00	14.00
				...

Grant No. 33 - Science Technology & Environment - Concl.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(e)	Saving was partly offset by excess under:			
(i)	3425 Other Scientific Research			
	60 Others			
	200 Assistance to Other Scientific Bodies			
	31 Science and Technology			
	O	74.75		
	R	33.08	107.83	107.83
				...
	Addition to the provision of ₹33.08 lakh was stated to be based on actual requirement.			
(ii)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	S	0.53		
	R	5.47	6.00	6.00
				...
	Creation of provision by supplementary grant of ₹0.53 lakh was attributed to release of additional fund as State Share of Grants- in-aid towards Science, Technology and Environment by the State Government. Further addition to the provision of ₹5.47 lakh through reappropriation was stated to be based on actual requirement.			
(iii)	796 Tribal Area Sub-plan			
	70 State Share			
	S	1.54		
	R	8.46	10.00	10.00
				...
	Creation of provision by supplementary grant of ₹1.54 lakh was attributed to release of additional fund as State Share of Grants- in-aid towards Science, Technology and Environment by the State Government. Further addition to the provision of ₹8.46 lakh through reappropriation was stated to be based on actual requirement.			
(iv)	3435 Ecology and Environment			
	03 Environmental Research and Ecological Regeneration			
	103 Research and Ecological Regeneration			
	31 Science and Technology			
	O	10.00		
	R	1.33	11.33	11.33
				...
	Addition to the provision through reappropriation of ₹1.33 lakh was stated to be based on actual requirement.			
	Reasons for excess of all the four cases as at Sl. No. (i) to (iv) were not furnished by the Department.			

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 34 - Planning and Co-ordination Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)	
REVENUE			
3451 Secretariat-Economic Services			
Voted			
Original	35,77,71		
Supplementary	11,01,00	46,78,71	31,59,05 (-)15,19,66
Amount surrendered during the year (March 2023)			...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹3159.05 lakh did not come even upto the original provision of ₹3,577.71 lakh, supplementary grant of ₹1,101.00 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.
- (b) No part of the available saving of ₹1,519.66 lakh was surrendered during the year.

Saving during the year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	10,708.66	97
2017-18	13,036.16	97
2018-19	65.50	15
2019-20	24.50	6
2020-21	2,742.13	80
2021-22	1,509.09	44

Grant No. 34 - Planning and Co-ordination Department-Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(c) Saving occurred mainly under:

(i) **3451 Secretariat-Economic Services**

091 Attached Offices

05 Establishment

O 464.93

S 1.00

R 73.38 539.31 359.53 (-)179.78

Augmentation of provision by supplementary grant of ₹1.00 lakh was attributed to release of additional fund under salaries for payment of Dearness Allowances. Further addition to the provision by way of reappropriation of ₹73.38 lakh was stated to be based on actual requirement.

Saving of ₹87.52 lakh and ₹77.71 lakh were also occurred in year 2020-21 and 2021-22 respectively.

(ii) 99 Others

O 103.32

R (-)72.86 30.46 28.74 (-)1.72

Reduction in provision by reappropriation of ₹72.86 lakh was stated to be based on actual requirement.

Saving of ₹32.07 lakh was also occurred during the year 2021-22.

(iii) 102 District Planning Machinery

99 Others

O 1,500.00

S 566.00 2,066.00 1,309.35 (-)756.65

Augmentation of provision by supplementary grant of ₹566.00 lakh was attributed to release of additional fund under Bidhyak Elaka Unnayan Prakaalpa (BEUP) for MLA Area Development Programme.

Saving of ₹1,261.10 lakh and ₹658.93 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

Reasons for saving were attributed to non-utilisation of fund for non-receipt of bills in respect of three cases as at Sl. No. (i) to (iii).

Grant No. 34 - Planning and Co-ordination Department-Concl.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	

(iv)	789 Special Component Plan for Scheduled Castes			
	99 Others			
	O	540.00		
	S	190.00	730.00	469.14 (-)260.86

Augmentation of provision by supplementary grant of ₹190.00 lakh was attributed to release of additional fund under Bidhyak Elaka Unnayan Prakaipa (BEUP) for MLA Area Development Programme.

Saving of ₹550.64 lakh and ₹282.70 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

(v)	796 Tribal Sub-plan			
	99 Others			
	O	960.00		
	S	344.00	1,304.00	983.72 (-)320.28

Augmentation of provision by supplementary grant of ₹344.00 lakh was attributed to release of additional fund under Bidhyak Elaka Unnayan Prakaipa (BEUP) for MLA Area Development Programme.

Reason for saving was stated to be due to non utilisation of fund owing to non receipt of utilisation certificate and expenditure report from the Sub Divisional Magistrates as per Bidhyak Elaka Unnayan Prakaipa (BEUP) Guidelines in respect of Sl. No. (iv) and (v) above.

Saving of ₹872.33 lakh and ₹453.53 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 35 - Urban Development Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2217 Urban Development			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	10,25,47,00		
Supplementary	7,30,72	10,32,77,72	4,00,93,10
Amount surrendered during the year (March 2023)			(-)6,31,84,62
			5,16,36,40
CAPITAL			
4217 Capital Outlay on Urban Development			
Voted			
Original	36,67,92		
Supplementary	2,30,05,49	2,66,73,41	2,58,94,12
Amount surrendered during the year (March 2023)			(-)7,79,29
			1,80,25

Notes and Comments

REVENUE

Voted

(a) As the total expenditure of ₹40,093.10 lakh did not come even upto the original provision of ₹1,02,547.00 lakh, supplementary grant of ₹730.72 lakh obtained in March 2023 proved injudicious.

(b) Out of the available saving of ₹63,184.62 lakh, only ₹51,636.40 lakh was surrendered during the

Saving during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	5,310.60	31
2018-19	1,616.89	8
2019-20	26,610.70	46
2020-21	44,151.62	39
2021-22	95,349.93	69

Grant No. 35 - Urban Development Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(c)	Saving occurred mainly under:			
(i)	2217 Urban Development			
	<i>01 State Capital Development</i>			
	191 Assistance to Municipal Corporation			
	43 Finance Commission			
	O	7,200.00	7,200.00	2,100.00
				(-)5,100.00
(ii)	<i>03 Integrated Development of Small and Medium Towns</i>			
	051 Construction			
	70 State Share			
	O	899.60		
	R	(-)885.96	13.64	13.64
				...
	Reduction in provision through reappropriation of ₹885.96 lakh was stated to be based on actual requirement.			
(iii)	88 Centrally Sponsored Scheme- III (CSS)			
	O	260.00		
	R	(-)93.09	166.91	166.69
				(-)0.22
	Withdrawal of provision through reappropriation of ₹80.32 lakh and further reduction by surrender of ₹12.77 lakh were stated to be based on actual requirement.			
(iv)	89 Centrally Sponsored Scheme- IV (CSS)			
	O	12,740.00		
	R	(-)10,192.00	2,548.00	2,548.00
				...
	Reduction in provision by surrender of ₹10,192.00 lakh was attributed to actual requirement.			
(v)	90 State Share for Central Assistance to State Plan			
	O	546.00		
	R	(-)335.24	210.76	210.75
				(-)0.01
	Withdrawal of provision through reappropriation of ₹335.24 lakh was stated to be based on actual requirement.			

Grant No. 35 - Urban Development Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi)	91 Central Assistance to State Plan (CASP)			
	O	20,098.52		
	R	(-)16,053.48	4,045.04	3,516.15
				(-)528.89
	Reduction in provision by surrender of ₹15,273.48 lakh and further reduction through reappropriation of ₹780.00 lakh were stated to be based on actual requirement in both the cases.			
(vii)	191 Assistance to Local Bodies, Corporations Urban Development Authorities, Town Improvement Boards, etc.			
	32 Urban Development			
	O	52.00	52.00	26.00
				(-)26.00
(viii)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	294.10		
	R	(-)289.64	4.46	4.46
				...
	Reduction in provision by surrender of ₹289.64 lakh was stated to be based on actual requirement.			
(ix)	88 Centrally Sponsored Scheme- III (CSS)			
	O	85.00		
	R	(-)30.43	54.57	54.50
				(-)0.07
	Reduction in provision by surrender of ₹30.43 lakh was stated to be based on actual requirement.			
(x)	89 Centrally Sponsored Scheme- IV (CSS)			
	O	4,165.00		
	R	(-)3,332.00	833.00	833.00
				...
	Reduction in provision by surrender of ₹3,332.00 lakh was stated to be based on actual requirement.			

Grant No. 35 - Urban Development Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(xi)	90 State Share for Central Assistance to State Plan			
	O	178.50		
	R	(-)109.57	68.93	68.91 (-)0.02
	Withdrawal of provision through reappropriation of ₹103.75 lakh and by surrender of ₹5.82 lakh were stated to be based on actual requirement.			
(xii)	91 Central Assistance to State Plan (CASP)			
	O	6,570.67		
	R	(-)5,248.22	1,322.45	1,166.34 (-)156.11
	Reduction in provision by surrender of ₹5,248.22 lakh was stated to be based on actual requirement.			
(xiii)	796 Tribal Area Sub-plan			
	70 State Share			
	O	536.30		
	R	(-)528.17	8.13	8.13 ...
	Reduction in provision by surrender of ₹528.17 lakh was stated to be based on actual requirement.			
(xiv)	88 Centrally Sponsored Scheme- III (CSS)			
	O	155.00		
	R	(-)55.49	99.51	99.38 (-)0.13
	Reduction in provision through reappropriation of ₹47.89 lakh and by surrender of ₹7.60 lakh were stated to be based on actual requirement.			
(xv)	89 Centrally Sponsored Scheme- IV (CSS)			
	O	7,595.00		
	R	(-)6,076.00	1,519.00	1,519.00 ...
	Reduction in provision by surrender of ₹6,076.00 lakh was stated to be based on actual requirement.			

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xvi)	90 State Share for Central Assistance to State Plan		
	O	325.50	
	R	(-)199.83	125.67
			125.66
			(-)0.01
	Withdrawal of provision through reappropriation of ₹120.97 lakh and by surrender of ₹78.86 lakh were stated to be based on actual requirement.		
(xvii)	91 Central Assistance to State Plan (CASP)		
	O	11,981.81	
	R	(-)9,570.27	2,411.54
			2,079.44
			(-)332.10
	Reduction in provision by surrender of ₹9,105.27 lakh and further reduction through reappropriation of ₹465.00 lakh were stated to be based on actual requirement.		
(xviii)	05 Other Urban Development Schemes		
	001 Direction and Administration		
	87 Centrally Sponsored Scheme- II		
	O	1,508.00	
	R	(-)447.20	1,060.80
			1,060.80
			...
	Reduction in provision through reappropriation of ₹447.20 lakh was stated to be based on actual requirement.		
(xix)	789 Special Component Plan for Scheduled Castes		
	87 Centrally Sponsored Scheme- II		
	O	493.00	
	R	(-)146.20	346.80
			346.80
			...
	Reduction in provision through reappropriation of ₹146.20 lakh was stated to be based on actual requirement.		
(xx)	796 Tribal Area Sub-plan		
	87 Centrally Sponsored Scheme- II		
	O	899.00	
	R	(-)266.60	632.40
			632.40
			...
	Withdrawal of provision through reappropriation of ₹266.60 lakh was stated to be based on actual requirement.		

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)		
(xxi)	80 General				
	001 Direction and Administration				
	05 Establishment				
	O	520.00	520.00	345.04	(-)174.96
(xxii)	98 Administration				
	O	802.00			
	R	(-)78.00	724.00	608.38	(-)115.62
	Withdrawal of provision through reappropriation of ₹78.00 lakh was attributed to actual requirement.				
(xxiii)	191 Assistance to Local Bodies, Corporations Urban Development Authorities, Town Improvement Boards, etc.				
	32 Urban Development				
	O	2,218.00			
	S	308.00	2,526.00	2,118.00	(-)408.00
	Augmentation of provision by supplementary grant of ₹308.00 lakh was attributed to release of fund by the Finance Department under "Tripura Jal Board".				
(xxiv)	789 Special Component Plan for Scheduled Castes				
	05 Establishment				
	O	170.00	170.00	112.81	(-)57.19
(xxv)	796 Schedule Tribe Sub-plan				
	05 Establishment				
	O	310.00	310.00	205.71	(-)104.29
(xxvi)	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
	200 Other Miscellaneous Compensations and Assignments				
	96 Agartala Municipal Council				
	O	2,901.00			
	R	(-)100.25	2,800.75	2,800.75	...

Reduction in provision through reappropriation of ₹100.25 lakh was attributed to actual requirement.

Reasons for saving of all 26 cases as at Sl. No. (i) to (xxvi) have not been intimated by the Department (August 2023).

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(d) Entire provision was withdrawn in the following cases:

(i) **2217 Urban Development**

01 State Capital Development

191 Assistance to Municipal Corporation

90 State Share for Central Assistance to State Plan

O 114.40

R (-)114.40

... ..

Withdrawal of entire provision of ₹114.40 lakh through reappropriation was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O 37.40

R (-)37.40

... ..

Withdrawal of entire provision by surrender of ₹37.40 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O 68.20

R (-)68.20

... ..

Withdrawal of entire provision of ₹68.20 lakh through reappropriation was attributed to actual requirement.

(e) Entire provision remained unutilised during the year in the following cases:

(i) **2217 Urban Development**

01 State Capital Development

051 Construction

91 Central Assistance to State Plan

(CASP)

O 728.00

728.00

... (-)728.00

Grant No. 35 - Urban Development Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(ii)	191 Assistance to Municipal Corporation			
	91 Central Assistance to State Plan (CASP)			
	O	1,144.00		
	R	(-)884.00	260.00	...
				(-)260.00
	Reduction in provision by surrender of ₹884.00 lakh was attributed to actual requirement.			
(iii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	612.00		
	R	(-)289.00	323.00	...
				(-)323.00
	Withdrawal of provision through reappropriation of ₹281.26 lakh and by surrender of ₹7.74 lakh were stated to be based on actual requirement.			
(iv)	91 Central Assistance to State Plan (CASP)			
	O	1,116.00		
	R	(-)527.00	589.00	...
				(-)589.00
	Reduction in provision by surrender of ₹527.00 lakh was attributed to actual requirement.			
(v)	05 Other Urban Development Schemes			
	051 Construction			
	91 Central Assistance to State Plan (CASP)			
	O	0.52		
	R	1,299.48	1,300.00	...
				(-)1,300.00
	Addition to the provision through reappropriation of ₹1,299.48 lakh was attributed to actual requirement.			
(vi)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	0.17		
	R	424.83	425.00	...
				(-)425.00
	Addition to the provision through reappropriation of ₹424.83 lakh was attributed to actual requirement.			

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iv) 80 <i>General</i>			
001 Direction and Administration			
90 State Share for Central Assistance to State Plan			
R	0.39	0.39	0.39

Creation of provision through reappropriation of ₹0.39 lakh was stated to be based on actual requirement.

(v) 91 Central Assistance to State Plan			
(CASP)			
R	8.04	8.04	3.47

Creation of provision through reappropriation of ₹8.04 lakh was stated to be based on actual requirement.

(vi) 789 Scheduled Caste Sub-plan			
90 State Share for Central Assistance to State Plan			
R	0.13	0.13	0.13

Creation of provision through reappropriation of ₹0.13 lakh was stated to be based on actual requirement.

(vii) 91 Central Assistance to State Plan			
(CASP)			
R	2.63	2.63	1.14

Creation of provision through reappropriation of ₹2.63 lakh was stated to be based on actual requirement.

(viii) 796 Schedule Tribe Sub-plan			
90 State Share for Central Assistance to State Plan			
R	0.22	0.22	0.22

Creation of provision through reappropriation of ₹0.22 lakh was stated to be based on actual requirement.

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ix) 91 Central Assistance to State Plan (CASP)			
R	4.80	4.80	2.07 (-)2.73

Creation of provision through reappropriation of ₹4.80 lakh was stated to be based on actual requirement.

(g) Instances of creation of provision through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. However, no expenditure has been incurred throughout the year. This is irregular and leads to unnecessary blocking of fund without any purpose.

(i)	2217 Urban Development			
	05 Other Urban Development Schemes			
	001 Direction and Administration			
	99 Others			
	R	52.00	52.00	... (-)52.00

Creation of provision through reappropriation of ₹52.00 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	99 Others			
	R	17.00	17.00	... (-)17.00

Creation of provision through reappropriation of ₹17.00 lakh was stated to be based on actual requirement.

(iii)	796 Scheduled Tribe Sub-plan			
	99 Others			
	R	31.00	31.00	... (-)31.00

Creation of provision through reappropriation of ₹31.00 lakh was stated to be based on actual requirement.

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(h) Saving was partly counterbalanced by excess under:

(i) **2217 Urban Development**

01 *State Capital Development*

789 Special Component Plan for Scheduled Castes

32 Urban Development

O 1,615.00

R 85.00 1,700.00 1,700.00 ...

Addition to the provision through reappropriation of ₹85.00 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

32 Urban Development

O 2,945.00

R 155.00 3,100.00 3,100.00 ...

Addition to the provision through reappropriation of ₹155.00 lakh was attributed to actual requirement.

(iii) 80 *General*

001 Direction and Administration

99 Others

O 10.00

R 19.00 29.00 17.88 (-)11.12

Addition to the provision through reappropriation of ₹19.00 lakh was stated to be based on actual requirement.

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
------	---------------------------------	-----------------------	--------------------------

(₹ in lakh)

(iv) **3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**

200	Other Miscellaneous Compensations and Assignments				
93	Municipal Corporation				
	O	4,432.00			
	S	162.72			
	R	1,516.78	6,111.50	6,111.50	...

Augmentation of provision by supplementary grant of ₹162.72 lakh was attributed to release of Grant-in-aid to meet up the expenses on Salary/Wages/TA&DA/Pension/Contingent charges. Further addition to the provision through reappropriation of ₹1,516.78 lakh was attributed to actual requirement.

Reasons for excess of the above four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (August 2023).

CAPITAL

Voted

(a) Out of the available saving of ₹779.29 lakh, only ₹180.25 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i) **4217 Capital Outlay on Urban Development**

	<i>03 Integrated Development of Small and Medium Towns</i>				
051	Construction				
25	Public Works				
	O	1,474.92			
	R	(-)718.92	756.00	755.76	(-)0.24

Reduction in provision through reappropriation of ₹718.92 lakh was stated to be based on actual requirement.

(ii) **789 Special Component Plan for Scheduled Castes**

25	Public Works				
	O	482.19			
	R	(-)234.79	247.40	247.08	(-)0.32

Reduction in provision through reappropriation of ₹234.79 lakh was attributed to actual requirement.

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii) 796 Tribal Area Sub-plan			
25 Public Works			
O	879.28		
R	(-)428.68	450.60	450.55 (-)0.05
Reduction in provision through reappropriation of ₹428.68 lakh was attributed to actual requirement.			
Reasons for saving of the above three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).			
(c)	Entire provision was withdrawn in the following cases.		
(i)	4217 Capital Outlay on Urban Development		
	60 Other Urban Development Schemes		
	051 Construction		
	05 Establishment		
	O	28.60	
	R	(-)28.60	... ... ...
Withdrawal of entire provision by surrender of ₹28.60 lakh was attributed to actual requirement.			
(ii)	54 National Bank for Agriculture and Rural Development (NABARD)		
	O	203.84	
	R	(-)203.84	... ... ...
Withdrawal of provision through reappropriation of ₹138.62 lakh and by surrender of ₹65.22 lakh were attributed to actual requirement.			
(iii)	789 Special Component Plan for Scheduled Castes		
	05 Establishment		
	O	9.35	
	R	(-)9.35	... ... ...
Withdrawal of entire provision by surrender of ₹9.35 lakh was stated to be based on actual requirement.			

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(iv) 54 National Bank for Agriculture and Rural Development (NABARD)			
O	66.64	...	...
R	(-)66.64	...	...

Withdrawal of provision through reappropriation of ₹45.56 lakh and by surrender of ₹21.08 lakh were attributed to actual requirement.

(v) 796 Tribal Area Sub-plan			
05 Establishment			
O	17.05	...	...
R	(-)17.05	...	...

Withdrawal of entire provision by surrender of ₹17.05 lakh was stated to be based on actual requirement.

(vi) 54 National Bank for Agriculture and Rural Development (NABARD)			
O	121.52	...	...
R	(-)121.52	...	...

Withdrawal of provision through reappropriation of ₹82.57 lakh and by surrender of ₹38.95 lakh were stated to be based on actual requirement in both the cases.

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)		
<p>(d) Instance of creation of provision through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. The excess expenditure incurred during the year requires regularisation.</p>					
(i)	4217 Capital Outlay on Urban Development				
	01 State Capital Development				
	051 Construction				
	25 Public Works				
	R	259.46	259.46	199.16	(-)60.30
(ii)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	R	84.84	84.84	65.11	(-)19.73
(iii)	796 Tribal Area Sub-plan				
	25 Public Works				
	R	154.70	154.70	118.73	(-)35.97
(iv)	03 Integrated Development of Small and Medium Towns				
	051 Construction				
	70 State Share				
	R	95.77	95.77	95.77	...
(v)	90 State Share for Central Assistance to State Plan				
	R	382.47	382.47	297.53	(-)84.94
(vi)	789 Special Component Plan for Scheduled Castes				
	70 State Share				
	R	31.32	31.32	31.32	...
(vii)	90 State Share for Central Assistance to State Plan				
	R	125.01	125.01	97.28	(-)27.73

Grant No. 35 - Urban Development Department - Concl'd.

Head		Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(viii)	796 Tribal Area Sub-plan			
	70 State Share			
	R	57.11	57.11	...
(ix)	90 State Share for Central Assistance to State Plan			
	R	228.00	228.00	177.39 (-)50.61

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

Grant No. 36 - Home (Jail) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2056	Jails			
2059	Public Works			
Voted				
Original		45,08,50		
Supplementary		4,22,68	49,31,18	42,97,19
Amount surrendered during the year (March 2023)				(-)6,33,99
				...

CAPITAL

4059	Capital Outlay on Public Works			
4055	Capital Outlay on Police			
Voted				
Original		10,00,00		
Supplementary		23,35	10,23,35	90,71
Amount surrendered during the year (March 2023)				(-)9,32,64
				6,05,81

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹4,297.19 lakh did not come even upto the original provision of ₹4,508.50 lakh, supplementary grant of ₹422.68 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.

Saving during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	476.65	15
2018-19	429.53	13
2019-20	344.56	10
2020-21	468.95	13
2021-22	773.23	19

Grant No. 36 - Home (Jail) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(b) No part of the available saving of ₹633.99 lakh was surrendered during the year.			
(c) Saving occurred mainly under:			
(i) 2056 Jails			
101 Jails			
33 Welfare programme			
O	100.00	100.00	70.20
			(-)29.80

Reason for saving was stated to be due to less receipt of claims from the District Legal Service Authority.

(ii) 99 Others				
O	4,056.50			
S	124.68			
R	(-)1.95	4,179.23	3,744.94	(-)434.29

Augmentation of provision by supplementary grant of ₹124.68 lakh was attributed to release of additional fund under cost of Register, Diet, Medicine, Bedding and cleansing. Subsequent reduction to the provision by reappropriation of ₹1.95 lakh was stated to be based on actual requirement.

Saving of ₹605.47 lakh was also occurred during the year 2021-22.

Reason for saving was not furnished by the Department.

(iii) 2059 Public Works				
80 General				
053 Maintenance and Repairs				
25 Public Works				
O	182.00	182.00	133.36	(-)48.64

Saving of ₹35.33 lakh was also occurred during the year 2021-22.

(iv) 789 Special Component Plan for Scheduled Castes				
25 Public Works				
O	59.50	59.50	26.58	(-)32.92

Saving of ₹39.74 lakh was also occurred during the year 2021-22.

Grant No. 36 - Home (Jail) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(v) 796 Tribal Area Sub-plan			
25 Public Works			
O	108.50	53.70	(-)54.80

Saving of ₹39.78 and ₹75.79 lakh were also occurred during the year 2020-21 and 2021-22

Reasons for saving were stated to be due to non-utilisation of fund by the Implementing Agency in respect of three cases as at Sl. No. (iii) to (v).

CAPITAL

Voted

(a) As the expenditure of ₹90.71 lakh (9%) fell well short of the original provision of ₹1,000.00 lakh, supplementary grant of ₹23.35 lakh obtained in March 2023 proved wholly unnecessary.

(b) Out of the available saving of ₹932.64 lakh, only ₹605.81 lakh were surrendered during the year.

(c) Saving occurred mainly under:

(i) **4059 Capital Outlay on Public Works**

80 General

789 Special Component Plan for Scheduled Castes

99 Others

O 400.00

R (-)287.00 113.00 24.39 (-)88.61

Reduction in provision by surrender of ₹287.00 lakh was stated to be based on actual requirement.

Grant No. 36 - Home (Jail) Department - Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii)	796 Tribal Area Sub-plan			
	99 Others			
	O	550.00		
	R	(-279.91)	270.09	43.27
				(-)226.82

Reduction in provision by surrender of ₹279.91 lakh was stated to be based on actual requirement.

Reasons for saving were stated to be due to non-utilisation of fund by the Implementing Agency in respect of two cases as at Sl. No. (i) and (ii).

(d) The reduced provision remained unutilized as under :

4059 Capital Outlay on Public Works

80	General			
051	Construction			
99	Others			
	O	50.00		
	R	(-)47.00	3.00	...
				(-)3.00

Withdrawal of provision by surrender of ₹38.90 lakh and further reduction in provision by way of reappropriation of ₹8.10 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was not furnished by the Department.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 37 - Labour Organisation Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in thousand)

REVENUE

2230 Labour

Voted

Original	15,69,96		
Supplementary	12,50	15,82,46	12,32,85
Amount surrendered during the year (March 2023)			1,81,25

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹349.61 lakh, only ₹181.25 lakh was surrendered during the year.

Saving during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	282.24	22
2018-19	41.64	4
2019-20	60.34	5
2020-21	141.39	11
2021-22	197.37	13

Grant No. 37 - Labour Organisation Department - conclud.

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(b) Saving occurred mainly under:

(i) **2230 Labour Employment and Skill Development**

01 Labour

001 Direction and Administration

98 Administration

O 1,381.96

R (-)134.30 1,247.66 1,080.41 (-)167.25

Reduction in provision by surrender of ₹134.30 lakh was stated to be based on actual requirement.

(ii) 111 Social Security for Labour

33 Welfare Programme

O 78.01

R (-)29.62 48.39 48.39 ...

Reduction in provision by surrender of ₹29.62 lakh was stated to be based on actual requirement. Saving of ₹0.02 lakh was also occurred during the year 2021-22.

Reasons for saving were not furnished by Department in respect of two cases as at Sl. No. (i) and (ii).

During the year 2022-23, an amount of ₹1,352.42 lakh transferred to the DDO's Bank Account and the same was fully utilised.

Grant No. 38 - General Administration (Printing and Stationery) Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)	

REVENUE

2058 Stationery and Printing

2059 Public Works

Voted

Original	14,65,00	14,65,00	10,54,97	(-)4,10,03
Amount surrendered during the year (March 2023)				1,65,00

CAPITAL

4058 Capital Outlay on Stationery and Printing

Voted

Original	60,00	60,00	5,62	(-)54,38
Amount surrendered during the year (March 2023)				54,35

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹410.03 lakh, only ₹165.00 lakh was surrendered during the year.

(b) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(i) 2058 Stationery and Printing			
001 Direction and Administration			
98 Administration			
O	365.50		
R	(-)60.00	296.50	247.92
			(-)48.58

Withdrawal of provision by surrender of ₹ 60.00 lakh was attributed to actual requirement.

Reason for saving was stated to be due to retirement of employees and less payment of medical reimbursement bills and office expenses.

Saving of ₹ 29.84 lakh was also occurred during the year 2021-22.

Grant No. 38 - General Administration (Printing and Stationery) Department-Concl'd.

	Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(ii)	101 Purchase and Supply of Stationery Stores				
	62 Printing and Stationery				
	O	145.00			
	R	15.00	160.00	113.89	(-)46.11

Addition to the provision by way of reappropriation of ₹ 15.00 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non-procurement of stationeries (paper) due to non-finalisation of e-Tender.

(iii)	103 Government Presses				
	05 Establishment				
	O	922.50			
	R	(-)120.00	802.50	667.45	(-)135.05

Reduction in provision by surrender of ₹105.00 lakh and by way of reappropriation of ₹15.00 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was stated to be due to retirement of employees and less payment of medical reimbursement bills and office expenses and energy bill, supply and materials, etc. due to non-finalisation of e-Tender.

Saving of ₹ 258.49 lakh was also occurred during the year 2021-22.

CAPITAL**Voted**

(a) Out of the available saving of ₹ 54.38 lakh, only ₹ 54.35 lakh was surrendered during the year .

(b) Saving occurred under:

4058 Capital Outlay on Stationery and Printing

	103 Government Presses				
	62 Printing and Stationery				
	O	60.00			
	R	(-)54.35	5.65	5.62	(-)0.03

Reduction in provision by surrender of ₹ 54.35 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department.

Saving of ₹ 52.00 lakh was also occurred during the year 2021-22.

During the year 2022-23 no amount was transferred to the DDO's Bank Account.

Grant No. 39 - Education (Higher) Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2059 Public Works			
2202 General Education			
2203 Technical Education			
2204 Sports and Youth Services			
2205 Art and Culture			
2552 North Eastern Areas			
Voted			
Original	2,42,52,00		
Supplementary	71,35	2,43,23,35	2,03,10,65
Amount surrendered during the year (March 2023)			(-)40,12,70
			6,31,16

CAPITAL

4059 Capital Outlay on Public Works				
4202 Capital Outlay on Education, Sports, Art and Culture				
Voted				
Original	77,04,68	77,04,68	4,28,33	(-)72,76,35
Amount surrendered during the year (March 2023)				59,42,69

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹20,310.65 lakh did not come even upto the original provision of ₹24,252.00 lakh, supplementary grant of ₹71.35 lakh obtained in March 2023 proved wholly injudicious.
- (b) Out of the available saving of ₹4,012.70 lakh, only ₹631.16 lakh was anticipated and surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	3,984.19	27
2017-18	2,552.43	18
2018-19	2,377.76	15
2019-20	1,510.60	7
2020-21	3,110.06	16
2021-22	2,308.40	89

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Saving occurred mainly under:			
(i) 2059 Public Works			
80 General			
796 Tribal Area Sub-plan			
25 Public Works			
O	62.00	62.00	32.77 (-)29.23
Reason for saving was stated to be due to administrative reason i.e, technical difficulties in purchase/quotation/tender etc. in connection with the minor works.			
(ii) 2202 General Education			
03 University and Higher Education			
103 Government Colleges and Institutes			
90 State Share for Central Assistance to State Plan			
O	130.00		
R	(-)24.00	106.00	83.60 (-)22.40
Reduction in provision through reappropriation of ₹24.00 lakh was stated to be based on actual requirement.			
(iii) 91 Central Assistance to State Plan (CASP)			
O	1,248.00	1,248.00	642.37 (-)605.63
(iv) 107 Scholarships			
91 Central Assistance to State Plan (CASP)			
O	200.00	200.00	100.39 (-)99.61
(v) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	408.00	408.00	210.00 (-)198.00

Reasons for saving furnished by the Department were not specific in respect of above four cases as at Sl. No. (ii) to (v) .

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	744.00	744.00	382.95
			(-)361.05

Reason for saving was stated to be due to administrative reason i.e, technical difficulties in purchase/quotation/tender etc. in connection with the minor works.

(vii)	2203 Technical Education				
	105 Polytechnics				
	41 Human Development				
	O	314.60			
	R	(-)104.16	210.44	204.22	(-)6.22

Reduction in provision by surrender of ₹104.16 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to less payment under salary and non payment of non-salary expenditure due to administrative reason i.e. technical difficulties in purchase/quotation/tender etc. in connection with the minor works.

(viii)	796 Tribal Area Sub-plan				
	41 Human Development				
	O	48.05			
	R	(-)22.32	25.73	21.43	(-)4.30

Withdrawal of provision through reappropriation of ₹22.32 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to less payment under LIG/EBCs stipends/scholarships.

(d) Instances of creation of provision through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. The excess expenditure incurred throughout the year requires regularisation.

(i)	2202 General Education				
	03 University and Higher Education				
	102 Assistance to Universities				
	22 Judicial				
	R	65.00	65.00	65.00	...

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 98 Administration R	14.00	14.00	...
(iii) 789 Special Component Plan for Scheduled Castes 22 Judicial R	21.25	21.25	...
(iv) 796 Tribal Area Sub-plan 22 Judicial R	38.75	38.75	...

CAPITAL

Voted

(a) Out of the available saving of ₹7,276.35 lakh, only ₹5,942.69 lakh was anticipated and surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	970.27	20
2017-18	2,827.48	45
2018-19	3,763.36	81
2019-20	2,732.07	61
2020-21	323.73	17
2021-22	2,308.40	89

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(b) Saving occurred mainly under:			
(i) 4059 Capital Outlay on Public Works			
80 General			
051 Construction			
25 Public Works			
O	1,248.52		
R	(-)1,163.00	85.52	36.08
			(-)49.44
Reduction in provision by surrender of ₹1,163.00 lakh was stated to be based on actual requirement.			
(ii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	408.17		
R	(-)253.00	155.17	27.52
			(-)127.65
Withdrawal of provision by surrender of ₹253.00 lakh was attributed to actual requirement.			
Reasons for saving were stated to be due to less payment under LIG/EBCs stipends/scholarships in respect of above two cases as at Sl.No. (i) and (ii).			
(iii) 796 Tribal Area Sub-plan			
25 Public Works			
O	744.31		
R	(-)484.00	260.31	28.78
			(-)231.53
Reduction in provision by surrender of ₹484.00 lakh was attributed to actual requirement.			
(iv) 4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
203 University and Higher Education			
41 Human Development			
O	286.00		
R	(-)187.34	98.66	14.29
			(-)84.37
Reduction in provision by surrender of ₹120.56 lakh and further reduction through reappropriation of ₹66.78 lakh were stated to be based on actual requirement.			

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v) 789 Special Component Plan for Scheduled Castes			
41 Human Development			
O	263.50		
R	(-)225.67	37.83	12.05
			(-)25.78
Reduction in provision by surrender of ₹201.32 lakh and through reappropriation of ₹24.35 lakh were stated to be based on actual requirement.			
Reasons for saving were stated to be due to less payment under salary and non salary component in respect of above three cases as at SI .No. (iii) and (v).			
(vi) 796 Tribal Area Sub-plan			
41 Human Development			
O	480.50		
R	(-)388.19	92.31	10.63
			(-)81.68
Withdrawal of provision by surrender of ₹345.86 lakh and through reappropriation of ₹42.33 lakh were stated to be based on actual requirement.			
Reason for saving was stated to be due to less payment under TSP Stipend/Scholarships.			
(vii) 02 Technical Education			
104 Polytechnics			
41 Human Development			
O	780.00		
R	(-)740.46	39.54	39.02
			(-)0.52
Reduction in provision by surrender of ₹740.46 lakh was stated to be based on actual requirement.			
Reason for saving was not furnished by the Department.			
(viii) 91 Central Assistance to State Plan (CASP)			
O	375.79	375.79	53.82
			(-)321.97
(ix) 789 Special Component Plan for Scheduled Castes			
41 Human Development			
O	255.00		
R	(-)242.07	12.93	12.45
			(-)0.48
Withdrawal of provision by surrender of ₹242.07 lakh was stated to be based on actual requirement.			
Reasons for saving were stated to be due to less payment under Human Development due to administrative reasons i.e technical difficulties in purchase/quotation/tender etc. in respect of two cases as at SI No. (viii) and (ix).			

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(x) 91 Central Assistance to State Plan (CASP)			
O	122.86	122.86	17.59
			(-)105.27

Reason for saving was stated to be due to less payment under TSP Stipend/Scholarships.

(xi) 796 Tribal Area Sub-plan				
41 Human Development				
O	465.00			
R	(-)441.42	23.58	22.67	(-)0.91

Reduction in provision by surrender of ₹441.42 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to less payment under Human Development due to administrative reasons i.e technical difficulties in purchase/quotation/tender etc.

(xii) 91 Central Assistance to State Plan (CASP)				
O	224.03	224.03	32.09	(-)191.94

Reason for saving was stated to be due to less payment under SCP Stipend/Scholarships.

(c) Entire provision was withdrawn in the following cases:

(i) **4202 Capital Outlay on Education Sports Art and Culture**

01 General Education

600 General

41 Human Development

O 520.00

R (-)520.00

Withdrawal of entire provision by surrender of ₹520.00 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

99 Others

O 465.00

R (-)465.00

Withdrawal of entire provision by surrender of ₹465.00 lakh was stated to be based on actual requirement.

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(d)	Entire provision remained unutilised throughout the year in the following cases:		
(i)	4202 Capital Outlay on Education Sports Art and Culture		
	01 General Education		
	203 University and Higher Education		
	99 Others		
	O	780.00	
	R	(-)728.00	52.00 ... (-)52.00
	Reduction in provision by surrender of ₹728.00 lakh was stated to be based on actual requirement.		
(ii)	789 Special Component Plan for Scheduled Castes		
	99 Others		
	O	255.00	
	R	(-)238.00	17.00 ... (-)17.00
	Reduction in provision by surrender of ₹238.00 lakh was stated to be based on actual requirement.		
	Reasons for saving of the above two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).		
(e)	Instances of creation of provision through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. The excess expenditure incurred during the year requires regularisation.		
(i)	4202 Capital Outlay on Education Sports Art and Culture		
	01 General Education		
	203 University and Higher Education		
	25 Public Works		
	R	36.73	36.73 30.91 (-)5.82
(ii)	70 State Share		
	R	23.55	23.55 4.29 (-)19.26

Grant No. 39 - Education (Higher) Department - Concl'd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	R	12.01	12.01	(-)0.01
(iv)	796 Tribal Area Sub-plan			
	25 Public Works			
	R	21.91	21.91	...
(v)	70 State Share			
	R	14.04	14.04	(-)5.28

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 40 - Education (School) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2059	Public Works			
2202	Education, Sports, Art and Culture			
Voted				
Original		19,77,05,27		
Supplementary		4,19,25	19,81,24,52	13,77,24,23
Amount surrendered during the year (March 2023)				(-)6,04,00,29
				3,82,55,05

CAPITAL

4059	Capital Outlay on Public Works			
4202	Capital Outlay on Education, Sports, Art and Culture			
4552	Capital Outlay on North Eastern Areas			
Voted				
Original		2,18,68,00		
Supplementary		93,79,46	3,12,47,46	70,98,45
Amount surrendered during the year (March 2023)				(-)2,41,49,01
				79,27,62

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹1,37,724.23 lakh did not come even upto the original provision of ₹1,97,705.27 lakh, supplementary grant of ₹419.25 lakh obtained in March 2023 proved injudicious.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2019-20	16,644.46	10
2020-21	26,674.65	15
2021-22	5,710.29	3

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(b) Out of the available saving of ₹60,400.29 lakh, only ₹38,255.05 lakh was surrendered during the year.			
(c) Saving occurred mainly under:			
(i) 2202 Education, Sports, Art and Culture			
01 <i>Elementary Education</i>			
113 Samagra Shiksha			
91 Central Assistance to State Plan (CASP)			
O	8,510.50		
R	(-)1,279.80	7,230.70	5,272.30 (-)1,958.40
Reduction in provision by surrender of ₹ 1,279.80 lakh was stated to be based on actual requirement.			
(ii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	5,265.20		
R	(-)1,133.37	4,131.83	3,012.75 (-)1,119.08
Reduction in provision by surrender of ₹ 1,133.37 lakh was stated to be based on actual requirement.			
(iii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	12,040.50		
R	(-)2,743.89	9,296.61	6,778.67 (-)2,517.94
Reduction in provision by surrender of ₹2,743.89 lakh was stated to be based on actual requirement.			
Reasons for saving were stated to be due to non-release of fund by Government of India in respect of three cases as at Sl. No. (i) to (iii).			
(iv) 02 <i>Secondary Education</i>			
001 Direction and Administration			
98 Administration			
O	173.00	173.00	134.97 (-)38.03

Grant No. 40 - Education (School) Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(v)	052 Equipments				
	98 Administration				
	O	80.50			
	R	(-)22.92	57.58	56.59	(-)0.99

(₹ in lakh)

Reduction in provision by surrender of ₹22.92 lakh was stated to be based on actual requirement.

Reasons for saving furnished by the Department were not tenable as it was stated that the fund could not be utilised by some of the DDO's in respect of two cases as at Sl. No. (iv) and (v).

(vi)	104 Teachers and Others Services				
	41 Human Development				
	O	1,35,796.41			
	R	(-)25,234.84	1,10,561.57	96,962.47	(-)13,599.10

Reduction in provision by surrender of ₹25,234.84 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non-filling up of vacant post.

(vii)	108 Examinations				
	41 Human Development				
	O	136.50			
	R	(-)64.92	71.58	59.00	(-)12.58

Reduction in provision by surrender of ₹58.65 lakh and through reappropriation of ₹6.27 lakh were stated to be based on actual requirement in both cases.

Reason for saving was stated to be due to short release of fund by the Finance Department.

(viii)	109 Government Secondary School				
	41 Human Development				
	O	2,600.00			
	R	(-)889.75	1,710.25	1,710.08	(-)0.17

Reduction in provision by surrender of ₹714.45 lakh and through reappropriation of ₹175.30 lakh were stated to be based on actual requirement in both cases.

Reason for saving was not furnished by the Department.

Grant No. 40 - Education (School) Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(ix)	113 Samagra Shiksha				
	90 State Share for Central Assistance to State Plan				
	O	350.00			
	R	(-)67.06	282.94	196.88	(-)86.06
	Reduction in provision by surrender of ₹9.00 lakh and through reappropriation of ₹58.06 lakh were stated to be based on actual requirement in both cases.				
(x)	91 Central Assistance to State Plan (CASP)				
	O	5,101.35			
	R	(-)2,954.00	2,147.35	1,628.16	(-)519.19
	Reduction in provision by surrender of ₹2,861.57 lakh and through reappropriation of ₹92.43 lakh were stated to be based on actual requirement in both cases.				
(xi)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	250.00			
	R	(-)87.80	162.20	112.50	(-)49.70
	Reduction in provision through reappropriation of ₹87.80 lakh were stated to be based on actual requirement.				
(xii)	91 Central Assistance to State Plan (CASP)				
	O	2,513.00			
	R	(-)1,285.94	1,227.06	939.16	(-)287.90
	Reduction in provision by surrender of ₹1,233.12 lakh and through reappropriation of ₹52.82 lakh were stated to be based on actual requirement.				
(xiii)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance to State Plan				
	O	450.00			
	R	(-)85.31	364.69	253.14	(-)111.55
	Reduction in provision through reappropriation of ₹85.31 lakh was stated to be based on actual requirement.				

Grant No. 40 - Education (School) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(xiv)	91 Central Assistance to State Plan (CASP)			
	O	5,460.45		
	R	(-)2,699.56	2,760.89	2,093.34
				(-)667.55
	Reduction in provision by surrender of ₹2,580.73 lakh and through reappropriation of ₹118.83 lakh were stated to be based on actual requirement in both the cases.			
(xv)	98 Administration			
	O	189.54		
	R	(-)19.58	169.96	163.93
				(-)6.03
	Reduction in provision by way of reappropriation of ₹19.58 lakh was stated to be based on actual requirement.			
	Reasons for saving were stated to be due to short release of fund by the Finance Department in respect of seven cases as at Sl. No. (ix) to (xv).			
(xvi)	80 General			
	001 Direction and Administration			
	98 Administration			
	O	915.00		
	R	11.95	926.95	760.97
				(-)165.98
	Addition to the provision of ₹11.95 lakh through reappropriation was stated to be based on actual requirement.			
	Reason for saving furnished by the Department was not tenable as it was stated that the fund could not be utilised by some of the DDO's.			
(d)	Entire provision was withdrawn in the following cases:			
(i)	2059 Capital Outlay on Public Works			
	80 General			
	053 Maintenance and Repairs			
	79 Other Maintenance Expenditure			
	O	80.00		
	R	(-)80.00	...	...
		
	Withdrawal of entire provision by surrender of ₹80.00 lakh was attributed to actual requirement.			

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 2202 Education, Sports, Art and Culture			
02 Secondary Education			
004 Research and Training			
03 Research and Training			
O	35.00		
R	(-)35.00	...	...
Withdrawal of entire provision of ₹35.00 lakh by surrender was attributed to actual requirement.			
(iii) 41 Human Development			
O	28.35		
R	(-)28.35	...	...
Withdrawal of entire provision by surrender of ₹20.53 lakh and further withdrawal by reappropriation of ₹7.82 lakh were stated to be based on actual requirement in the both the cases.			
(iv) 789 Special Component Plan for Scheduled Castes			
03 Research and Training			
O	20.00		
R	(-)20.00	...	...
Withdrawal of entire provision through reappropriation of ₹20.00 lakh was stated to be based on actual requirement.			
(v) 796 Tribal Area Sub-plan			
03 Research and Training			
O	45.00		
R	(-)45.00	...	...
Withdrawal of entire provision through reappropriation of ₹45.00 lakh was stated to be based on actual requirement.			
Reasons for saving were not furnished by the Department in respect five cases as at Sl. No. (i) to (v).			

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(e)	Instances of incurring expenditure by reappropriation without the knowledge of Legislature have been noticed in the following cases. The expenditure incurred was irregular which could have been avoided by a token of provision in the budget.		
(i)	2202 General Education		
	02 Secondary Education		
	109 Government Secondary Schools		
	05 Establishment		
	R	175.00	175.00
			45.07
			(-)129.93
(ii)	789 Special Component Plan for Scheduled Castes		
	05 Establishment		
	R	100.00	100.00
			58.42
			(-)41.58
(iii)	796 Tribal Area Sub-plan		
	05 Establishment		
	R	225.00	225.00
			57.26
			(-)167.74
(iv)	04 Adult Education		
	200 Other Adult Education Programmes		
	91 Central Assistance to State Plan (CASP)		
	R	50.45	50.45
			37.84
			(-)12.61
(v)	789 Special Component Plan for Scheduled Castes		
	91 Central Assistance to State Plan (CASP)		
	R	28.83	28.83
			21.62
			(-)7.21
(vi)	796 Tribal Area Sub-plan		
	91 Central Assistance to State Plan (CASP)		
	R	64.86	64.86
			48.64
			(-)16.22

Grant No. 40 - Education (School) Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(vii)	80 <i>General</i>			
	004 Research and Training			
	91 Central Assistance to State Plan (CASP)			
	R	41.98	41.98	...
(viii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	R	23.99	23.99	...
(ix)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	R	53.97	53.97	...

(f) Saving was partly offset by excess under:

(i)	2202 General Education, Sports, Art and Culture			
	01 <i>Elementary Education</i>			
	113 Samagra Shiksha			
	90 State Share for Central Assistance to State Plan			
	O	630.00		
	R	252.52	882.52	796.26 (-)86.26

Addition to the provision through reappropriation of ₹252.52 lakh was stated to be based on actual requirement.

Reason for final saving was stated to be due to short release of fund by the Finance Department.

(ii)	2202 General Education, Sports, Art and Culture			
	02 <i>Secondary Education</i>			
	107 Scholarship			
	98 Administration			
	O	14.00		
	R	7.70	21.70	20.87 (-)0.83

Addition to the provision through reappropriation of ₹7.70 lakh was stated to be based on actual requirement.

Reason for final saving was not furnished by the Department.

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

CAPITAL

Voted

- (a) As the total expenditure of ₹7,098.45 lakh did not come even upto the original provision of ₹21,868.00 lakh, supplementary grant of ₹9,379.46 lakh obtained in March 2023 proved injudicious.

Saving during the earlier years is given below:

Year	Saving (₹in lakh)	Percentage of Saving over total Provision
2016-17	538.69	24
2017-18	1,445.09	27
2018-19	2,570.54	89
2019-20	390.57	70
2020-21	456.03	67
2021-22	5,710.29	56

- (b) Out of the available saving of ₹24,149.01 lakh, only ₹7,927.62 lakh was anticipated and surrendered during the year.

- (c) Saving occurred mainly under:

(i) **4059 Capital Outlay on Public Works**

80 General

051 Construction

91 Central Assistance to state plan

O 2,464.70

R (-)962.15 1,502.55 7.00 (-)1,495.55

Reduction in provision through reappropriation of ₹962.15 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O 1,408.40

R (-)549.80 858.60 4.00 (-)854.60

Reduction in provision through reappropriation of ₹549.80 lakh was stated to be based on actual requirement.

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	3,168.90		
R	(-)1,237.05	1,931.85	9.00 (-)1,922.85
Reduction in provision through reappropriation of ₹1,237.05 lakh was stated to be based on actual requirement.			
(iv) 4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
201 Elementary Education			
91 Central Assistance to State Plan (CASP)			
S	1,452.83	1,452.83	363.21 (-)1,089.62
Creation of provision by supplementary grant of ₹1,452.83 lakh was attributed to release of fund from Government of India under Samagra Shiksha Abhiyan (SSA).			
(v) 202 Secondary Education			
41 Human Development			
O	365.85		
R	(-)294.16	71.69	57.52 (-)14.17
Reduction in provision by surrender of ₹130.03 lakh and through reappropriation of ₹164.13 lakh were stated to be based on actual requirement.			
Reasons for saving were stated to be due to short release of fund by the Finance Department in respect of five cases as at Sl. No. (i) to (v).			
(vi) 54 National Bank for Agriculture and Rural Development			
O	2,124.15		
R	(-)528.15	1,596.00	971.70 (-)624.30
Reduction in provision by surrender of ₹528.15 lakh was attributed to actual requirement.			
Reason for saving furnished by the Department was not tenable as it was stated that the fund could not be utilised by some of the DDO's.			

Grant No. 40 - Education (School) Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(vii)	91 Central Assistance to State Plan (CASP)				
	S	1,827.05			
	R	885.64	2,712.69	1,117.06	(-),595.63
	Creation of provision by supplementary grant of ₹1,827.05 lakh was attributed to release of Central Assistance against the Secondary Education under Samagra Shiksha Abhiyan (SSA). Further addition to the provision by way of reappropriation of ₹885.64 lakh was stated to be based on actual requirement.				
	Reason for saving was stated to be due to short release of fund by the Finance Department.				
(viii)	789 Special Component Plan for Scheduled Castes 41 Human Development				
	O	202.20			
	R	(-)169.51	32.69	22.13	(-)10.56
	Reduction in provision through reappropriation of ₹93.78 lakh and by surrender of ₹75.73 lakh were stated to be based on actual requirement in both the cases.				
	Reason for saving furnished by the Department was not tenable as it was stated that the fund could not utilised by some of the DDO's.				
(ix)	54 National Bank for Agriculture and Rural Development				
	O	1,213.80			
	R	(-)301.80	912.00	398.76	(-)513.24
	Reduction in provision by surrender of ₹301.80 lakh was stated to be based on actual requirement.				
(x)	91 Central Assistance to State Plan (CASP)				
	S	1,881.43			
	R	498.85	2,380.28	845.87	(-)1,534.41
	Creation of provision by supplementary grant of ₹1,881.43 lakh was attributed to release of fund by the Government of India against Secondary Education under Samagra Shiksha Abhiyan (SSA). Further addition to the provision through reappropriation of ₹498.85 lakh was attributed to actual requirement.				
	Reasons for saving were stated to be due to short release of fund by the Finance Department in respect of two cases as at Sl. No. (ix) and (x).				

Grant No. 40 - Education (School) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(xi)	796 Tribal Area Sub-plan			
	41 Human Development			
	O	450.45		
	R	(-)380.74	69.71	54.88 (-)14.83

Reduction in provision through reappropriation of ₹207.86 lakh and by surrender of ₹172.88 lakh were stated to be based on actual requirement.

Reason for saving furnished by the Department was not tenable as it was stated that the fund could not be utilised by some of the DDO's.

(xii)	54 National Bank for Agriculture and Rural Development			
	O	2,731.05		
	R	(-)679.05	2,052.00	714.11 (-)1,337.89

Reduction in provision by surrender of ₹679.05 lakh was stated to be based on actual requirement.

(xiii)	91 Central Assistance to State Plan (CASP)			
	S	4,218.15		
	R	1,137.51	5,355.66	1,903.18 (-)3,452.48

Creation of provision by supplementary grant of ₹4,218.15 lakh was attributed to release of fund by the Government of India under Samagra Shiksha Abhiyan (SSA). Further addition to the provision through reappropriation of ₹1,137.51 lakh was stated to be based on actual requirement.

(xiv)	4552 Capital Outlay on North Eastern Areas			
	202 Secondary Education			
	90 State Share for Central Assistance to State Plan			
	O	70.00	70.00	1.38 (-)68.62

Reasons for saving were stated to be due to short release of fund by the Finance Department in respect of three cases as at Sl No. (xii) to (xiv).

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(d) Entire provision was withdrawn in the following cases:

(i) **4202 Capital Outlay on North Eastern Areas**

01 General Education

202 Secondary Education

52 Housing

O 1,050.00

R (-)1,050.00

Withdrawal of entire provision by surrender of ₹ 1,050.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component plan for Scheduled Castes

52 Housing

O 600.00

R (-)600.00

Withdrawal of entire provision by surrender of ₹600.00 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

52 Housing

O 1,350.00

R (-)1,350.00

Withdrawal of entire provision by surrender of ₹1,350.00 lakh was stated to be based on actual requirement.

(e) Entire reduced provision remained unutilised during the year in the following cases:

(i) **4059 Capital Outlay on Public Works**

80 General

051 Construction

25 Public Works

O 1,586.20

R (-)997.09 589.11 ... (-)589.11

Withdrawal of provision by surrender of ₹997.09 lakh was stated to be based on actual requirement.

Grant No. 40 - Education (School) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	789 Special Component plan for Scheduled Castes			
	25 Public Works			
	O	906.40		
	R	(-)569.81	336.59	...

Withdrawal of provision by surrender of ₹569.81 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	2,039.40		
	R	(-)1,282.10	757.30	...

Withdrawal of provision by surrender of ₹1,282.10 lakh was stated to be based on actual requirement.

Reasons for saving were stated to be due to non utilisation of fund by the implementing agency in respect of three cases as at Sl. No. (i) to (iii).

(iv)	4552 Capital outlay on North Eastern Areas			
	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	40.00	40.00	...

(v)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	90.00	90.00	...

Reasons for saving were stated to be due to short release of fund by the Finance Department in respect of two cases as at Sl. No. (iv) to (v).

(f) Instances of creation of provision through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. Excess expenditure incurred during the year requires regularisation.

(i)	4202 Capital outlay on Education, Sports, Art and Culture			
	01 General Education			
	201 Elementary Education			
	90 State share for Central Assistance to State plan			
	R	40.36	40.36	40.36

Grant No. 40 - Education (School) Department - Concl'd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(ii)	202 Secondary Education				
	90 State share for Central Assistance to State plan				
	R	124.12	124.12	124.12	...
(iii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	R	93.98	93.98	93.98	...
(iv)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance to State Plan				
	R	211.46	211.46	211.46	...
(v)	4552 Capital Outlay on North Eastern Areas				
	202 Secondary Education				
	91 Central Assistance to State plan				
	R	76.51	76.51	56.25	(-)20.26
(g)	Saving was partly offset by excess under:				
(i)	4552 Capital Outlay on North Eastern Areas				
	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State plan				
	O	0.20			
	R	50.95	51.15	31.90	(-)19.25

Addition to the provision through reappropriation of ₹50.95 lakh was stated to be based on actual requirement.

(ii)	796 Tribal Area Sub-plan				
	91 Central Assistance to State plan				
	O	0.45			
	R	99.54	99.99	70.59	(-)29.40

Addition to the provision through reappropriation of ₹99.54 lakh was stated to be based on actual requirement.

Reasons for final saving were stated to be due to short release of fund by the Finance Department in respect of two cases as at Sl. No. (i) and (ii).

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

Grant No. 41 - Education (Social) Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		

REVENUE

2235 Social Security and Welfare

2236 Nutrition

Voted

Original	12,26,49,17			
Supplementary	1,77,40,26	14,03,89,43	12,70,87,22	(-)1,33,02,21
Amount surrendered during the year (March 2023)				17,76,69

CAPITAL

4059 Capital Outlay on Public Works

4235 Capital Outlay on Social Security and Welfare

Voted

Original	1,01,00			
Supplementary	31,12,73	32,13,73	32,13,66	(-)7
Amount surrendered during the year (March 2023)				...

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹13,302.21 lakh, only ₹1,776.69 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹in lakh)	Percentage of Saving over total Provision
2019-20	14,176.65	15
2020-21	22,984.40	22
2021-22	21,024.06	21

Grant No. 41 - Education (Social) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(b)	Saving occurred mainly under:			
(i)	2235 Social Security and Welfare			
	02 Social Welfare			
	001 Direction and Administration			
	33 Welfare Programme			
	O	14,590.40		
	R	(-)2,529.37	12,061.03	11,536.97
				(-)524.06
	Reduction in provision by surrender of ₹1,776.69 lakh and by reappropriation of ₹752.68 lakh were stated to be based on actual requirement in both the cases.			
	Saving of ₹2,764.89 lakh was also occurred during the year 2021-22.			
(ii)	99 Others			
	O	2,009.20		
	R	(-)513.02	1,496.18	1,496.17
				(-)0.01
	Reduction in provision through reappropriation of ₹513.02 lakh was stated to be based on actual requirement.			
	Saving of ₹140.21 lakh was also occurred during the year 2021-22.			
(iii)	102 Child Welfare			
	33 Welfare Programme			
	O	153.30		
	R	(-)43.15	110.15	59.70
				(-)50.45
	Reduction in provision through reappropriation of ₹43.15 lakh was stated to be based on actual requirement.			
	Saving of ₹22.60 lakh was also occurred during the year 2021-22.			
(iv)	41 Human Development			
	O	31.00		
	R	(-)30.00	1.00	0.84
				(-)0.16
	Reduction in provision through reappropriation of ₹30.00 lakh was stated to be based on actual requirement.			
(v)	103 Women's Welfare			
	70 State Share			
	O	45.08		
	R	(-)31.58	13.50	12.70
				(-)0.80
	Reduction in provision through reappropriation of ₹31.58 lakh was stated to be based on actual requirement.			

Grant No. 41 - Education (Social) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(vi)	90 State Share for Central Assistance to State Plan		
	O	980.00	
	R	(-)780.00	200.00
			200.00
			...
	Reduction in provision through reappropriation of ₹780.00 lakh was attributed to actual requirement.		
(vii)	106 Correctional Services		
	91 Central Assistance to State Plan (CASP)		
	O	1,040.00	1,040.00
			442.05
			(-)597.95
	Saving of ₹513.36 lakh was also occurred during the year 2021-22.		
(viii)	200 Other Programmes		
	86 Centrally Sponsored Scheme-I		
	O	136.08	
	R	(-)18.19	117.89
			108.88
			(-)9.01
	Reduction in provision through reappropriation of ₹18.19 lakh was attributed to actual requirement.		
	Saving of ₹106.89 lakh and ₹117.23 lakh were also occurred during the year 2020-21 and 2021-22 respectively.		
(ix)	789 Special Component Plan for Scheduled Castes		
	90 State Share for Central Assistance to State Plan		
	O	1,153.85	
	R	(-)335.52	818.33
			818.24
			(-)0.09
	Reduction in provision through reappropriation of ₹335.52 lakh was attributed to actual requirement.		
	Saving of ₹209.04 lakh and ₹301.12 lakh were also occurred during the year 2020-21 and 2021-22 respectively.		

Grant No. 41 - Education (Social) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(x)	91 Central Assistance to State Plan (CASP)			
	O	4,684.86		
	S	4,448.19		
	R	(-)194.44	8,938.61	7,021.22 (-)1,917.39
	Augmentation of provision by supplementary grant of ₹4,448.19 lakh was stated to be due to release of fund for credit to the Single Nodal Agency for implementation of Centrally Sponsored Scheme. Subsequent reduction to the provision by reappropriation of ₹194.44 lakh was attributed to be based on actual requirement.			
	Saving of ₹847.78 lakh, ₹478.71 lakh and 1,115.94 lakh were also occurred during the year 2019-20, 2020-21 and 2021-22 respectively.			
(xi)	796 Tribal Area Sub-plan 33 Welfare Programme			
	O	142.48	142.48	104.47 (-)38.01
(xii)	41 Human Development			
	O	29.00		
	R	(-)25.00	4.00	4.00 ...
	Reduction in provision by way of reappropriation of ₹25.00 lakh was attributed to actual requirement.			
(xiii)	70 State Share			
	O	65.51		
	R	(-)53.51	12.00	9.39 (-)2.61
	Reduction in provision by way of reappropriation of ₹53.51 lakh was attributed to actual requirement.			
(xiv)	90 State Share for Central Assistance to State Plan			
	O	1,972.23		
	R	(-)633.25	1,338.98	1,338.72 (-)0.26
	Reduction in provision by way of reappropriation of ₹633.25 lakh was attributed to actual requirement.			
	Saving of ₹764.00 lakh, ₹642.70 and ₹595.80 lakh was also occurred during the year 2019-20, 2020-21 and 2021-22.			

Grant No. 41 - Education (Social) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(xv)	91 Central Assistance to State Plan (CASP)			
	O	8,574.67		
	S	3,925.09		
	R	1,056.28	13,556.04	10,974.91
				(-)2,581.13
	Augmentation of provision by supplementary grant of ₹3,925.09 lakh was stated to be due to release of fund for credit to the Single Nodal Agency for implementation of Centrally Sponsored Scheme. Further addition to the provision by reappropriation of ₹1,056.28 lakh was attributed to actual requirement.			
(xvi)	03 <i>National Social Assistance Programme</i>			
	101 National Old Age Pension Scheme			
	91 Central Assistance to State Plan			
	O	2,120.00		
	S	719.02		
	R	170.98	3,010.00	2,089.59
				(-)920.41
	Augmentation of provision by supplementary grant of ₹719.02 lakh was stated to be due to release of fund for credit to the Single Nodal agency for implementation of Centrally Sponsored Scheme. Further addition to the provision by reappropriation of ₹170.98 lakh was attributed to actual requirement.			
	Saving of ₹480.46 lakh, 62.69 lakh and 434.49 lakh were also occurred during the year 2019-20, 2020-21 and 2021-22 respectively.			
(xvii)	102 National Family Benefit Scheme			
	87 Centrally Sponsored Scheme-II (CASP)			
	O	115.60		
	R	(-)65.45	50.15	50.15
				...

Reduction in provision by way of reappropriation of ₹65.45 lakh was stated to be based on actual requirement.

Saving of ₹0.15 lakh was also occurred during the year 2021-22.

Grant No. 41 - Education (Social) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xviii)	789	Special Component Plan for Scheduled Castes	
	91	Central Assistance to State Plan (CASP)	
	O	850.00	
	R	530.00	1,380.00 635.24 (-)744.76
	Addition to the provision by way of reappropriation of ₹530.00 lakh was stated to be based on actual requirement.		
	Saving of ₹282.63 lakh and ₹449.41 lakh were also occurred during the year 2020-21 and 2021-22 respectively.		
(xix)	796	Tribal Area Sub-plan	
	87	National Family Benefit Schemes under NSAP	
	O	75.92	
	R	(-)44.72	31.20 31.20 ...
	Reduction in provision by way of reappropriation of ₹44.72 lakh was stated to be based on actual requirement.		
(xx)	91	Central Assistance to State Plan (CASP)	
	O	1,401.00	
	R	(-)436.52	964.48 298.10 (-)666.38
	Reduction in provision by way of reappropriation of ₹436.52 lakh was stated to be based on actual requirement.		
(xxi)	60	<i>Other Social Security and Welfare Programmes</i>	
	102	Pensions under Social Security Schemes	
	90	State Share for National Social Assistance Programme (NSAP)	
	O	80.00	
	R	(-)65.00	15.00 15.00 ...
	Reduction in provision by way of reappropriation of ₹65.00 lakh was stated to be based on actual requirement.		

Grant No. 41 - Education (Social) Department-Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(xxii)	789 Special component Plan for Scheduled Castes			
	90 State Share for Central Assistance			
	O	36.37		
	R	(-)29.37	7.00	7.00

Reduction in provision by way of reappropriation of ₹29.37 lakh was stated to be based on actual requirement.

(xxiii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	63.64		
	R	(-)55.64	8.00	8.00

Reduction in provision by way of reappropriation of ₹55.64 lakh was stated to be based on actual requirement.

(xxiv)	98 Administration			
	O	35.00	35.00	0.40
				(-)34.60

Saving of ₹14.00 lakh was also occurred during the year 2021-22.

Reasons for saving in respect of 24 cases as at Sl. No. (i) to (xxiv) have not been intimated by the Department (August 2023).

(c) The provision remain unutilized during the year as under :

(i)	2235 Social Security and Welfare			
	02 Social Welfare			
	103 Women's Welfare			
	89 Centrally Sponsored Scheme-IV			
	O	45.76		
	R	11.83	57.59	...
				(-)57.59

Addition to the provision by reappropriation of ₹11.83 lakh was attributed to actual requirement.

Grant No. 41 - Education (Social) Department-Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	91 Central Assistance to State Plan (CASP)			
	O	457.08		
	R	(-)365.84	91.24	...
				(-)91.24
	Reduction in provision by way of reappropriation of ₹365.84 lakh was stated to be based on actual requirement.			
(iii)	789 Special Component Plan for Scheduled Castes 89 Centrally Sponsored Scheme-IV			
	O	51.85		
	R	(-)33.02	18.83	...
				(-)18.83
	Reduction in provision through reappropriation of ₹33.02 lakh was attributed to actual requirement.			
	Saving of ₹1.65 lakh was also occurred during the year 2021-22.			
(iv)	796 Tribal Area Sub-plan 89 Centrally Sponsored Scheme - IV			
	O	94.55		
	R	(-)60.22	34.33	...
				(-)34.33
	Reduction in provision by way of reappropriation of ₹60.22 lakh was attributed to actual requirement.			
	Saving of ₹3.01 lakh was also occurred during the year 2021-22.			
(v)	60 <i>Other Social Security and Welfare Programmes.</i> 789 Special Component Plan for Scheduled Castes 91 Central Assistance to State Plan (CASP)			
	O	23.00		
	R	(-)1.86	21.14	...
				(-)21.14
	Reduction in provision by reappropriation of ₹1.86 lakh was attributed to actual requirement.			

Grant No. 41 - Education (Social) Department-Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(vi)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan			
	O	40.00		
	R	(-)1.46	38.54	...

Reduction in provision by way of reappropriation of ₹1.46 lakh was stated to be based on actual requirement.

(vii)	2236 Nutrition			
	02 <i>Distribution of Nutritious Food and Beverages</i>			
	101 Special Nutrition programmes			
	91 Central Assistance to State Plan (CASP)			
	O	1,433.64		
	R	(-)837.03	596.61	...

Reduction in provision by reappropriation of ₹837.03 lakh was attributed to actual requirement.

(viii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	468.69		
	R	(-)273.64	195.05	...

Reduction in provision by reappropriation of ₹273.64 lakh was attributed to actual requirement.

(ix)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	854.67		
	R	(-)498.99	355.68	...

Reduction in provision by reappropriation of ₹498.99 lakh was attributed to actual requirement.

Reasons for saving in respect of nine cases as at Sl. No. (i) to (ix) have not been intimated by the Department (August 2023).

Grant No. 41 - Education (Social) Department-Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(d) Entire provision was withdrawn in the following cases :

(i) **2235 Social Security and Welfare**

02 *Social Welfare*

102 Child Welfare

89 Centrally Sponsored Scheme-IV
(CSS)

O 112.84

R (-)112.84

... ..

Withdrawal of entire provision by reappropriation of ₹112.84 lakh was stated to be based on actual requirement.

(ii) *60 Other Social Security and Welfare Programmes*

102 Pension under Social Security Scheme

91 Central Assistance to State Plan

O 60.00

R (-)60.00

... ..

Withdrawal of entire provision by reappropriation of ₹60.00 lakh was stated to be based on actual requirement.

(iii) **2236 Nutrition**

02 *Social Welfare*

101 Special Nutrition programmes

90 State Share of Central Assistance to State Plan

O 150.85

R (-)150.85

... ..

Withdrawal of entire provision by reappropriation of ₹150.85 lakh was stated to be based on actual requirement.

(iv) 789 Special Component Plan for Scheduled Castes

90 State Share of Central Assistance to State Plan

O 49.32

R (-)49.32

... ..

Withdrawal of entire provision by reappropriation of ₹49.32 lakh was stated to be based on actual requirement.

Grant No. 41 - Education (Social) Department-Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(v) 796 Tribal Area Sub-plan			
90 State Share of Central Assistance to State Plan			
O	89.93		
R	(-)89.93	...	...

Withdrawal of entire provision by reappropriation of ₹89.93 lakh was stated to be based on actual requirement.

- (e) Instance of creation of provision through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. The excess expenditure incurred during the year requires regularisation.

2235 Social Security and Welfare

 60 *Other Social Security and Welfare Programmes*

 200 Other Programmes

 33 Welfare Programme

R	196.56	196.56	82.83	(-)113.73
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- (f) Saving was partly offset by excess under:

(i) **2235 Social Security and Welfare**

 02 *Social Welfare*

 102 Child Welfare

 90 State Share of Central Assistance to State Plan

O	1,311.42			
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R	702.80	2,014.22	2,014.20	(-)0.02
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Addition to the provision by reappropriation of ₹702.80 lakh was attributed to actual requirement.

Grant No. 41 - Education (Social) Department-Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in Lakh)		
(ii)	200 Other Programmes			
	33 Welfare Programme			
	O	161.63		
	R	34.87	196.50	181.34
				(-)15.16
	Addition to the provision by reappropriation of ₹34.87 lakh was attributed to actual requirement.			
(iii)	41 Human Development			
	O	55.00		
	R	56.55	111.55	66.84
				(-)44.71
	Addition to the provision by reappropriation of ₹56.55 lakh was attributed to actual requirement.			
(iv)	03 National Social Assistance Programme			
	101 National Old Age Pension Scheme			
	90 State Share for Central Assistance to State Plan			
	O	8,800.00		
	R	1,405.42	10,205.42	10,205.42
				...
	Addition to the provision by reappropriation of ₹1,405.42 lakh was attributed to actual requirement.			
(v)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	4,988.60		
	S	601.20		
	R	385.98	5,975.78	5,950.04
				(-)25.74
	Augmentation of provision by supplementary grant of ₹601.20 lakh was attributed to release of additional fund under National Social Assistance Programme(NSAP). Further addition to the provision through reappropriation of ₹385.98 lakh was stated to be based on actual requirement.			

Grant No. 41 - Education (Social) Department-Concl'd

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in Lakh)		
(vi)	796 Tribal Area sub-Plan			
	90 State Share for Central Assistance to State Plan			
	O	6,696.89		
	S	1,746.76		
	R	745.15	9,188.80	9,163.05
				(-)25.75
	Augmentation of provision by supplementary grant of ₹1,746.76 lakh was attributed to release of additional fund under National Social Assistance Programme(NSAP). Further addition to the provision through reappropriation of ₹745.15 lakh was stated to be based on actual requirement.			
(vii)	60 Other Social Security and Welfare Programmes			
	789 Special Component Plan for Schedule Castes			
	33 Welfare Programme			
	O	7,038.00		
	R	64.79	7,102.79	7,067.09
				(-)35.70
	Addition to the provision by reappropriation of ₹64.79 lakh was attributed to actual requirement.			
(viii)	796 Tribal Area Sub-plan			
	33 Welfare Programme			
	O	12,834.00		
	R	117.18	12,951.18	12,884.98
				(-)66.20
	Addition to the provision by reappropriation of ₹117.18 lakh was attributed to actual requirement.			

Reasons for final saving in respect of eight cases as at Sl. No. (i) to (viii) have not been intimated by the Department (August 2023).

During the year 2022-23, an amount of ₹1,10,005.43 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹1,09,769.97 lakh was spent leaving an amount of ₹235.46 lakh as unspent as on 31.03.2023.

Grant No. 42 - Education (Youth Affairs & Sports) Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		

REVENUE

2204 Sports and Youth Services

Voted

Original	88,98,76			
Supplementary	1,55,09	90,53,85	74,31,16	(-)16,22,69
Amount surrendered during the year (March 2023)				5,91,74

CAPITAL

4059 Capital Outlay on Public Works

4202 Capital Outlay on Education Sports, Art and Culture

4552 Capital Outlay on North Eastern Areas

Voted

Original	28,58,00			
Supplementary	5,08,74	33,66,74	25,18,63	(-)8,48,11
Amount surrendered during the year (March 2023)				15,19

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹7,431.16 lakh did not come even upto the original provision of ₹8,898.76 lakh, supplementary grant of ₹155.09 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹1,622.69 lakh, only ₹591.74 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2020-21	658.18	8.84
2021-22	1,243.55	15

Grant No. 42 - Education (Youth Affairs & Sports) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(c) Saving occurred mainly under:

(i) **2204 Sports and Youth Services**

101 Physical Education

41 Human Development

O 8,282.26

R (-)842.19 7,440.07 6,491.47 (-)948.60

Reduction in provision by surrender of ₹591.74 lakh and through reappropriation of ₹250.45 were stated to be based on actual requirement in both the cases.

Saving of ₹1,179.56 lakh was also occurred during the year 2021-22.

Reason for saving was attributed to non-filling up of promotional posts, vacant posts etc. as well as non-completion of codal formalities by the Drawing and Disbursing Officer.

(ii) **789 Special Component Plan for Scheduled Castes**

41 Human Development

O 84.05

S 51.00

R 0.84 135.89 108.57 (-)27.32

Augmentation of provision by supplementary grant of ₹51.00 lakh was attributed to release of additional fund by the Finance Department under "Games and Sports/Khelo Tripura Susto Tripura". Further addition to the provision through reappropriation of ₹0.84 lakh was stated to be based on actual requirement.

(iii) **796 Tribal Area Sub-plan**

41 Human Development

O 124.85

S 100.00

R 0.75 225.60 199.85 (-)25.75

Augmentation of provision by supplementary grant of ₹100.00 lakh was attributed to release of additional fund by the Finance Department under "Games and Sports/Khelo Tripura Susto Tripura". Further addition to the provision through reappropriation of ₹0.75 lakh was stated to be based on actual requirement.

Saving of ₹10.92 lakh was also occurred during the year 2021-22.

Reasons for saving were attributed to non-drawal of fund by the Department due to non-completion of codal formalities in respect of two cases as at Sl. No. (ii) and (iii).

Grant No. 42 - Education (Youth Affairs & Sports) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(d) Saving was partly counterbalanced by excess under:

2204 Sports and Youth Services

104 Sports and Games

41 Human Development

O 199.10

R 260.45 459.55 452.45 (-)7.10

Addition to the provision through reappropriation of ₹260.45 lakh was stated to be based on actual requirement.

Reason for excess of the above case was not furnished by the Department.

CAPITAL

Voted

(a) As the total expenditure of ₹2,518.63 lakh did not come even upto the original provision of ₹2,858.00 lakh, supplementary grant of ₹508.74 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.

(b) Out of the available saving of ₹848.11 lakh, only ₹15.19 lakh was surrendered during the year.

(c) Saving occurred mainly under:

(i) **4202 Capital Outlay on Education, Sports, Art and Culture**

03 Sports and Youth Services

102 Sports Stadia

41 Human Development

O 145.00

R (-)106.52 38.48 38.47 (-)0.01

Reduction in provision through reappropriation of ₹106.52 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

41 Human Development

O 150.00

R (-)132.90 17.10 17.10 ...

Reduction in provision through reappropriation of ₹132.90 lakh was stated to be based on actual requirement.

Grant No. 42 - Education (Youth Affairs & Sports) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		

(iii)	796 Tribal Area Sub-plan			
	41 Human Development			
	O	210.00		
	R	(-)174.37	35.63	35.63 ...

Reduction in provision through reappropriation of ₹174.37 lakh was stated to be based on actual requirement.

Reasons for saving were not furnished by the Department in respect of the three cases as at Sl. No. (i) to (iii).

(iv)	4552 Capital Outlay on North Eastern Areas			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	0.20		
	S	26.12		
	R	0.20	26.52	4.80 (-)21.72

Augmentation of provision by supplementary grant of ₹26.12 lakh was attributed to release of more fund by the Finance Department under " Major Works" i.e. grants for creation of Capital Assets. Further addition to the provision through reappropriation of ₹0.20 lakh was stated to be based on actual requirement.

Reason for saving was attributed to non-submission of total bills by the Implementing Agency in due time.

(d) Entire provision remain unutilised during the year as under:

(i)	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 Sports and Youth Services			
	101 Youth Hostels			
	98 Administration			
	S	297.75		
	R	118.42	416.17	... (-)416.17

Creation of provision by supplementary grant of ₹297.75 lakh was attributed to release of fund by the Finance Department under Major Works towards Sports and Youth Programme. Further addition to the provision through reappropriation of ₹118.42 lakh was stated to be based on actual requirement.

Grant No. 42 - Education (Youth Affairs & Sports) Department - Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii)	796 Tribal Area Sub-plan			
	98 Administration			
	S	57.99		
	R	190.12	248.11	(-)248.11

Creation of provision by supplementary grant of ₹57.99 lakh was attributed to release of fund by the Finance Department under Major Works - Sports and Youth Programme. Further addition to the provision through reappropriation of ₹190.12 lakh was stated to be based on actual requirement.

Saving of ₹155.00 lakh was also occurred during the year 2021-22.

Reasons for saving of all the two cases as at Sl. No. (i) and (ii) were not furnished by the Department.

An amount of ₹458.68 lakh transferred to the DDO's Bank Account was fully utilised during the year 2022-23.

Grant No. 43 - Finance Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)	
	(₹ in thousand)			
REVENUE				
2013	Council of Ministers			
2048	Appropriation for reduction or avoidance of Debt			
2049	Interest Payments			
2052	Secretariat-General Services			
2071	Pensions and other Retirement Benefits			
2075	Miscellaneous General Services			
2235	Social Security and Welfare			
3475	Other General Economic Services			
Voted				
Original	34,47,45,00	34,47,45,00	27,08,88,14	(-)7,38,56,86
Amount surrendered during the year (March 2023)				4,32,72,25
Charged				
Original	14,92,36,00			
Supplementary	1,98,37,49	16,90,73,49	16,10,58,91	(-)80,14,58
Amount surrendered during the year (March 2023)				2,36,53
CAPITAL				
4059	Capital Outlay on Public Works			
6003	Internal Debt of the State Government			
6004	Loans and Advances from the Central Government			
7610	Loans to Government Servants etc.			
Voted				
Original	10,02,01,00	10,02,01,00	1,13,75	(-)10,00,87,25
Amount surrendered during the year (March 2023)				10,00,01,00
Charged				
Original	10,14,14,68	10,14,14,68	9,82,95,13	(-)31,19,55
Amount surrendered during the year (March 2023)				46,17,62

Grant No. 43 - Finance Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
Notes and Comments			
REVENUE			
Voted			
(a)	Out of the available saving of ₹73,856.86 lakh, only ₹43,272.25 lakh was anticipated and surrendered during the year.		
(b)	Saving occurred mainly under:		
(i)	2013 Council of Ministers		
	105 Discretionary grant by Ministers		
	05 Establishment		
	O	3,000.00	
	R	(-)2,000.00	1,000.00
			141.00
			(-)859.00
	Reduction in provision by surrender of ₹2,000.00 lakh was stated to be based on actual requirement.		
(ii)	2052 Secretariat-General Services		
	090 Secretariat		
	05 Establishment		
	O	2,254.00	
	R	54.25	2,308.25
			1,779.40
			(-)528.85
	Addition to the provision through reappropriation of ₹54.25 lakh was stated to be based on actual requirement.		
(iii)	2071 Pensions and other Retirement Benefits		
	01 Civil		
	101 Superannuation and Retirement Allowances		
	02 Pension		
	O	1,71,400.00	
	R	(-)17,030.00	1,54,370.00
			1,41,172.91
			(-)13,197.09
	Reduction in provision by surrender of ₹17,030.00 lakh was stated to be based on actual requirement.		
(iv)	102 Commuted value of Pensions		
	02 Pension		
	O	55,000.00	
	R	(-)10,978.50	44,021.50
			36,876.43
			(-)7,145.07
	Reduction in provision by surrender of ₹10,978.50 lakh was attributed to actual requirement.		

Grant No. 43 - Finance Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(v) 104 Gratuities			
02 Pension			
O	45,030.00		
R	(-)11,366.50	33,663.50	32,139.68 (-)1,523.82
Reduction in provision by surrender of ₹9,904.87 lakh and further reduction through reappropriation of ₹1,461.63 lakh were stated to be based on actual requirement.			
(vi) 105 Family Pensions			
02 Pension			
O	65,000.00		
R	(-)2,852.00	62,148.00	56,230.02 (-)5,917.98
Reduction in provision by surrender of ₹2,852.00 lakh was attributed to actual requirement.			
(vii) 111 Pensions to Legislators			
02 Pension			
O	626.00		
R	(-)506.88	119.12	97.13 (-)21.99
Reduction in provision by surrender of ₹506.88 lakh was stated to be based on actual requirement.			
(viii) 3475 Other General Economic Services			
115 Financial Support for Infrastructure Development			
05 Establishment			
O	1,000.00		
R	(-)500.00	500.00	421.00 (-)79.00
Reduction in provision through reappropriation of ₹500.00 lakh was attributed to actual requirement.			

Reasons for saving of all the eight cases as at Sl. No. (i) to (viii) have not been intimated by the Department (August 2023).

Grant No. 43 - Finance Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Saving was partly off-set by excess under:

2071 Pensions and other Retirement benefits

02 Pension

117 Government Contribution for Defined Contribution in Pension Scheme

02 Pension

O 1,100.00

R 1,461.63 2,561.63 1,675.84 (-)885.79

Addition to the provision through reappropriation of ₹1,461.63 lakh was stated to be based on actual requirement.

Reason for final saving has not been intimated by the Department (August 2023).

REVENUE

Charged

(a) Out of the available saving of ₹8,014.58 lakh, only ₹236.53 lakh was anticipated and surrendered during the year.

(b) Saving occurred mainly under:

(i) **2049 Interest Payments**

01 Interest on Internal Debt

123 Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government

58 Debt Services

O 12,000.00

R (-)2,000.00 10,000.00 8,023.60 (-)1,976.40

Reduction in provision through reappropriation of ₹2,000.00 lakh was stated to be based on actual requirement.

Reason for saving has not been intimated by the Department (August 2023).

(ii) 200 Interest on Other Internal Debts

58 Debt Services

O 7,200.00

R (-)1,200.00 6,000.00 4,582.24 (-)1,417.76

Reduction in provision through reappropriation of ₹963.47 lakh and by surrender of ₹236.53 lakh were stated to be based on actual requirement.

Grant No. 43 - Finance Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(iii) 305 Management of Debt			
58 Debt Services			
<i>O</i>	260.00		
<i>R</i>	(-)10.00	250.00	232.52 (-)17.48
Reduction in provision through reappropriation of ₹10.00 lakh was attributed to actual requirement.			
(iv) 04 Interest on Loans and Advances from Central Government.			
101 Interest on Loans for State/Union Territory Plan Schemes			
58 Debt Services			
<i>O</i>	1,500.00		
<i>R</i>	(-)691.85	808.15	808.15 ...
Reduction in provision through reappropriation of ₹691.85 lakh was stated to be based on actual requirement.			
(v) 2071 Pensions and other Retirement Benefits			
01 Civil			
106 Pensionary charges in respect of High Court Judges			
02 Pension			
<i>O</i>	70.00		
<i>R</i>	(-)33.75	36.25	29.49 (-)6.77
Reduction in provision through reappropriation of ₹33.75 lakh was stated to be based on actual requirement.			
Reasons for saving in respect of five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2023).			
(c) Entire provision was withdrawn under:			
2049 Interest Payments			
60 Interest on other Obligations			
701 Miscellaneous			
58 Debt Services			
<i>O</i>	2,000.00		
<i>R</i>	(-)2,000.00	...	... ...
Withdrawal of entire provision through reappropriation of ₹2,000.00 lakh was stated to be based on actual requirement.			

Grant No. 43 - Finance Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(d) Saving was partly offset by excess under:

(i) **2048 Appropriation for Reduction or Avoidance of Debt**

101	Sinking Funds			
99	Others			
	<i>S</i>	19,837.49		
	<i>R</i>	5,162.51	25,000.00	25,000.00
				...

Creation of provision by supplementary grant of ₹19,837.49 lakh was attributed to release of fund for investment in "Consolidated Sinking Fund". Further addition to the provision through reappropriation of ₹5,162.51 lakh was stated to be based on actual requirement.

(ii) **2049 Interest Payments**

	<i>04 Interest on Loans and Advances from Central Government</i>			
112	Interest on other Loans for State/Union Territory (with Legislature) Schemes			
58	Debt Services			
	<i>O</i>	70.00		
	<i>R</i>	57.73	127.73	127.73
				...

Addition to the provision through reappropriation of ₹57.73 lakh was attributed to actual requirement.

Reasons for excess of the above two cases have not been intimated by the Department (August 2023).

CAPITAL

Voted

(a) Out of the available saving of ₹1,00,087.25 lakh, only ₹1,00,001.00 lakh was surrendered during the year.

(b) Saving occurred mainly under:

7610 Loans to Government Servants etc.

201	House Building Advances			
99	Others			
	<i>O</i>	200.00	200.00	113.75
				(-)86.25

Reason for saving has not been intimated by the Department (August 2023).

Grant No. 43 - Finance Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Entire provision was withdrawn under:

4059 Capital Outlay on Public Works

80 General				
051 Construction				
99 Others				
O	1,00,000.00			
R	(-)1,00,000.00	...	...	...

Withdrawal of entire provision by surrender of ₹1,00,000.00 lakh was stated to be based on actual requirement.

CAPITAL

Charged

(a) Out of the available saving of ₹3,119.55 lakh, the Department surrendered in excess of actual saving by ₹1,498.07 lakh proved injudicious.

(b) Saving occurred mainly under:

(i) **6003 Internal Debt of the State Government**

105 Loans from the National Bank for Agricultural and Rural Development				
58 Debt Services				
O	21,688.00			
R	(-)2,688.00	19,000.00	18,600.11	(-)399.89

Reduction in provision by surrender of ₹2,688.00 lakh was stated to be based on actual requirement.

(ii) 111 Special Securities issued to National Small Savings Fund of the Central Government

58 Debt Services				
O	12,000.00			
R	(-)2,000.00	10,000.00	11,898.33	(+)1898.33

Withdrawal of provision by surrender of ₹1,929.62 lakh and reappropriation of ₹70.38 were stated to be based on actual requirement in both the cases.

Grant No. 43 - Finance Department - Concl'd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(iii) 6004 Loans and Advances from the Central Government			
02 <i>Loans for State/Union Territory Plan Schemes</i>			
101 Block Loans			
58 Debt Services			
<i>O</i>	600.00		
<i>R</i>	221.44	821.44	820.83 (-)0.61

Addition to the provision by reappropriation of ₹221.44 lakh was stated to be based on actual requirement.

(iv) 105 State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission			
58 Debt Services			
<i>O</i>	2,362.80		
<i>R</i>	(-)138.00	2,224.80	2,224.79 (-)0.01

Reduction in provision through reappropriation of ₹138.00 lakh was stated to be based on actual requirement.

(v) 05 <i>Loans for Special Plan Schemes</i>			
101 Schemes of North Eastern Council			
58 Debt Services			
<i>O</i>	72.00		
<i>R</i>	(-)21.94	50.06	50.05 (-)0.01

Reduction in provision through reappropriation of ₹21.94 lakh was attributed to actual requirement.

Reasons for saving of all the five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2023).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 44 - Institutional Finance

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2047	Other Fiscal Services			
2075	Miscellaneous General Services			
Voted				
Original		5,91,00	5,91,00	3,66,41
	Amount surrendered during the year (March 2023)			(-)2,24,59
				1,48,00

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹ 224.59 lakh, only ₹148.00 lakh was surrendered during the year (March 2023).
- (b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
2047	Other Fiscal Services			
103	Promotion of Small Savings			
05	Establishment			
	O	589.80		
	R	(-)148.00	441.80	365.72
				(-)76.08

Withdrawal of provision by surrender of ₹148.00 lakh was stated to be based on actual requirement.

Saving of ₹115.45 lakh was also occurred during the year 2021-22.

Reason for saving was stated to be due to non-filling up of vacant post of Small Savings Inspector and less receipt of Medical Reimbursement Claims, T.A Claims and Economy measures etc.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 45 - Taxes and Excise

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2020	Collection of Taxes on Income and Expenditure			
2039	State Excise			
2040	Taxes on Sales Trade etc.			
Voted				
Original		34,19,21	34,19,21	22,97,27
	Amount surrendered during the year (March 2023)			(-)11,21,94
				6,25,91
Capital				
Voted				
4047	Capital Outlay on other Fiscal Services			
4059	Capital Outlay on Public Works			
Original		87,00	87,00	85,75
				(-)1,25

Notes and Comments

REVENUE

Voted

(a) Out of available saving of ₹1,121.94 lakh, only ₹625.91 lakh was surrendered during the year March 2023).

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	1,012.77	28
2019-20	599.79	18
2020-21	821.03	24
2021-22	574.99	17

Grant No. 45 - Taxes and Excise - Contd.

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(b)	Saving occurred mainly under:			
(i)	2020 Collection of Taxes on Income and Expenditure			
	105 Collection Charges-Taxes on Professions, Trades Callings and Employment.			
	05 Establishment			
	O	37.00		
	R	(-)25.54	11.46	7.23
				(-)4.23
	Withdrawal of provision by surrender of ₹25.54 lakh was attributed to actual requirement.			
	Saving of ₹30.41 lakh was also occurred in year 2021-22.			
(ii)	2039 State Excise			
	001 Direction and Administration			
	05 Establishment			
	O	745.09		
	R	(-)270.01	475.08	445.22
				(-)29.86
	Withdrawal of provision by surrender of ₹266.51 lakh and further reduction in provision by reappropriation of ₹3.50 lakh were attributed to actual requirement.			
	Saving of ₹250.55 lakh and 0.02 lakh were also occurred during the year 2020-21 and 2021-22 respectively.			
(iii)	104 Purchase of Liquor and Spirits			
	05 Establishment			
	O	400.00		
	R	(-)190.00	210.00	147.26
				(-)62.74
	Withdrawal of provision by surrender of ₹182.15 lakh and further reduction in provision by reappropriation of ₹7.85 lakh were attributed to actual requirement.			
	Saving of ₹0.02 lakh was also occurred during the year 2021-22.			
(iv)	2040 Taxes on Sales Trade etc.			
	001 Direction and Administration			
	05 Establishment			
	O	160.00		
	R	(-)84.78	75.22	60.03
				(-)15.19
	Reduction in provision by reappropriation of ₹84.78 lakh was stated to be based on actual requirement.			

Grant No. 45 - Taxes and Excise - Contd.

Major Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	
(v)	101 Collection Charges				
	05 Establishment				
	O	1,971.76			
	R	(-)43.30	1,928.46	1,587.72	(-)340.74

Withdrawal of provision by surrender of ₹128.08 lakh and subsequent addition to the provision by way of reappropriation of ₹84.78 lakh were stated to be based on actual requirement in both the cases.

(vi)	98 Administration				
	O	72.00	72.00	34.00	(-)38.00

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (August 2023).

(c) Entire provision was withdrawn in the following case:

2039 State Excise

001	Direction and Administration				
86	Centrally Sponsored Scheme - I (CSS)				
	O	22.26			
	R	(-)22.26	...	...	...

Withdrawal of provision by surrender of ₹22.26 lakh was stated to be based on actual requirement.

(d) Instance of incurring expenditure through reappropriation without the knowledge of the Legislature has been noticed in the following case. This was irregular which could have been avoided by a token of provision in the budget. The excess expenditure requires regularisation.

2039 State Excise

001	Direction and Administration				
98	Administration				
	R	11.35	11.35	10.75	(-)0.60

During the year 2022-23, an amount of ₹3.21 lakh was transferred to the DDO's Bank Account remained unspent as on 31.03.2023.

Grant No. 46 - Treasuries

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2030 Stamps and Registration			
2054 Treasury and Accounts Administration			
2070 Other Administrative Services			
Voted			
Original	12,08,84	12,08,84	9,14,91 (-)2,93,93
Amount surrendered during the year (March 2023)			56,00

CAPITAL

4070 Capital outlay on other Administrative Services

Voted

Supplementary	1,70,00	1,70,00	56,00 (-)1,14,00
Amount surrendered during the year (March 2023)			70

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹293.93 lakh, only ₹56.00 lakh was surrendered during the year March 2023.

(b) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in Lakh)		

2054 Treasury and Accounts Administration

095 Directorate of Accounts and Treasuries

05 Establishment

O 1,169.84

R (-)142.00 1,027.84 812.61 (-)215.23

Withdrawal of provision by surrender of ₹56.00 lakh and further reduction in provision by reappropriation of ₹86.00 lakh were stated to be based on actual requirement in both the cases.

Reason for saving furnished by the Department was not specific.
Saving of ₹278.06 lakh was also occurred during the year 2021-22.

Grant No. 46 - Treasuries-Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(c) Entire provision was withdrawn under:

2070 Other Administrative Services

800 Other Expenditure

43 Finance Commission

O 30.00

R (-)30.00

... ..

Withdrawal of entire provision by reappropriation of ₹30.00 lakh was stated to be based on actual requirement.

(d) Saving was partly counter-balanced by excess under:

2030 Stamps and Registration

02 *Stamps-Non-Judicial*

101 Cost of Stamps

06 District Treasuries

O 9.00

R 78.79

87.79 65.09 (-)22.70

Addition to the provision by reappropriation of grant of ₹78.79 lakh was attributed to actual requirement.

Reason for final saving furnished by the Department was not specific.

(e) Instance of incurring expenditure by reappropriation without the knowledge of the Legislature has been noticed in the following case. This was irregular which could have been avoided by a token of provision in the budget. The excess expenditure requires regularisation

2030 Stamps and Registration

01 *Stamps-Judicial*

101 Cost of Stamps

06 District Treasuries

R 37.21

37.21 37.20 (-)0.01

Grant No. 46 - Treasuries - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

CAPITAL

Voted

(a) Out of the available saving of ₹114.00 lakh, only ₹0.70 lakh was surrendered during the year.

(b) Saving occurred under:

4070 Capital Outlay on other Administrative Services

800 Other expenditure

05 Establishment

O 170.00

R (-)0.70 169.30 56.00 (-)113.30

Reduction in provision by surrender of ₹0.70 lakh was stated to be based on actual requirement.

Reason for saving furnished by the Department was not specific.

Saving of ₹21.26 lakh was also occurred during the year 2021-22.

An amount of ₹12.04 lakh was transferred to the DDO's Bank Account during the year 2022-23. Out of which an amount of ₹6.10 lakh was incurred leaving an unspent amount of ₹5.94 lakh as on 31.03.2023.

Grant No. 47 - College of Agriculture

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
REVENUE				
2415	Agricultural Research and Education			
Voted				
Original	8,73,10			
Supplementary	1,92	8,75,02	6,44,64	(-)2,30,38
Amount surrendered during the year (March 2023)				1,16,37

CAPITAL

Major Head

4415 **Capital outlay on Agricultural Research and Education**

Voted

Original	14,00			
Supplementary	6,12	20,12	20,12	...
Amount surrendered during the year (March 2023)				...

Notes and Comments

REVENUE

Voted

(a) As the expenditure of ₹644.64 lakh did not come even upto the original provision of ₹873.10 lakh, supplementary grant of ₹1.92 lakh obtained in March 2023 proved injudicious.

(b) Out of the available saving of ₹230.38 lakh, only ₹116.37 lakh was surrendered during the year.

Grant No. 47 - College of Agriculture-Concltd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(c) Saving occurred mainly under:

2415 Agricultural Research and Education

01 *Crop Husbandry*

277 Education

37 Agricultural Development

O 824.23

R (-)116.37 707.86 609.80 (-)98.06

Withdrawal of provision by surrender of ₹116.37 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to less release of fund by the Finance Department.

During the year 2022-23, an amount of ₹67.23 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹61.12 lakh was spent leaving an amount of ₹6.11 lakh as unspent as on 31.03.2023.

Appropriation No. 48 - High Court

Major Head		Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2014	Administration of Justice			
Voted				
Original		1,80,60		
Supplementary		45,75	2,26,35	1,52,08
Amount surrendered during the year (March 2023)				(-)74,27
				...
Charged				
Original		30,27,46		
Supplementary		5,86,59	36,14,05	30,46,31
Amount surrendered during the year (March 2023)				(-)5,67,74
				...
CAPITAL				
4059	Capital Outlay on Public Works			
Voted				
Supplementary		88,20	88,20	53,35
Amount surrendered during the year (March 2023)				(-)34,85
				...

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹152.08 lakh did not come even upto the original provision of ₹180.60 lakh, supplementary grant of ₹45.75 lakh obtained in March 2023 proved injudicious.
- (b) No part of the available saving of ₹74.27 lakh was surrendered during the year.

Appropriation No. 48 - High Court- Contd.

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Saving occurred mainly under:			
(i) 2014 Administration of Justice			
102 High Courts			
05 Establishment			
O	130.00		
S	7.30		
R	6.44	143.74	119.70
			(-)24.04

Augmentation of provision by supplementary grant of ₹7.30 lakh was attributed to actual requirement. Further addition to the provision through reappropriation of ₹6.44 lakh was stated to be based on actual requirement.

(ii) 98 Administration				
O	33.60			
S	38.45	72.05	15.92	(-)56.13

Augmentation of provision by supplementary grant of ₹38.45 lakh was attributed to actual requirement of more fund under "Minor Works".

Reasons for saving of the above two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

REVENUE

Charged

(a) No part of the available saving of ₹567.74 lakh was anticipated and surrendered during the year.

(b) Saving occurred mainly under:

(i) 2014 Administration of Justice				
102 High Courts				
01 Emoluments and Allowances				
O	345.79			
S	100.00	445.79	319.42	(-)126.37

Augmentation of provision by supplementary grant of ₹100.00 lakh was attributed to release of additional fund by the Finance Department to meet up the expenditure of Emoluments and Allowances of the Judges of the High Courts.

Appropriation No. 48 - High Court- Concl.

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
(ii) 05 Establishment			
<i>O</i>	2,681.67		
<i>S</i>	486.59	3,168.26	2,726.89
			(-441.37)

Augmentation of provision by supplementary grant of ₹486.59 lakh was attributed to release of additional fund by the Finance Department to meet up the expenditure on High Court Establishment.

Reasons for saving of the above two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

CAPITAL

Voted

- (a) No part of the available saving of ₹34.85 lakh was anticipated and surrendered during the year.

4059 Capital Outlay on Public Works

 80 *General*

 051 Construction

 98 Administration

<i>S</i>	78.70	78.70	45.17	(-33.53)
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Creation of provision by supplementary grant of ₹78.70 lakh was attributed to receipt of more fund from the Finance Department under Major Works.

Reason for saving has not been intimated by the Department (August 2023).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 49 - Fire Service Organisation

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2059	Public Works			
2070	Other Administrative Services			
Voted				
	Original	1,10,58,17		
	Supplement	11,04,63	1,21,62,80	1,05,29,89
	Amount surrendered during the year (March 2023)			(-)16,32,91
				...

CAPITAL				
4059	Capital Outlay on Public Works			
4070	Capital Outlay on Other Administrative Services			
Voted				
	Original	4,00,00		
	Supplement	9,28,50	13,28,50	3,35,66
	Amount surrendered during the year (March 2023)			(-)9,92,84
				...

Notes and Comments

REVENUE

Voted

- (a) No amount of the available saving of ₹1,632.91 lakh was surrendered during the year.
 (b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹in lakh)		
(i)	2059 Public Works			
	80 General			
	053 Maintenance and Repairs			
	79 Other Maintenance Expenditure			
	O	100.00		
	S	3.80	103.80	76.83
				(-)26.97

Augmentation of provision by supplementary grant of ₹3.80 lakh was stated to be due to release of additional fund under minor works.

Reason for saving was stated to be due to non-incurring expenditure due to Assembly Election'2023.

Grant No. 49 - Fire Service Organisation-Contd.

Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹in lakh)		
(ii)	2070	Other Administrative Services			
	108	Fire Protection and Control			
	05	Establishment			
		O	10,726.17		
		S	1,100.83		
		R	45.00	11,872.00	10,279.37 (-)1,592.63

Augmentation of provision by supplementary grant of ₹1,100.83 lakh was attributed to release of additional fund mainly under salaries due to payment of Dearness Allowance. Further addition to the provision by reappropriation of ₹45.00 lakh was stated to be based on actual requirement.

Reason for saving was stated to be mainly due to non-filling up of vacant post, non- appointment of outsourcing staff and less receipt of MR claims, etc.

(iii)	98	Administration			
		O	232.00		
		R	(-)45.00	187.00	173.69 (-)13.31

Reduction in provision by reappropriation of ₹45.00 lakh was attributed to actual requirement.

Saving of ₹50.00 lakh was also occurred during the year 2021-22.

Reason for saving was not furnished by the Department.

CAPITAL

Voted

(a) As the expenditure of ₹335.66 lakh did not come even upto the original provision of ₹400.00 lakh, supplementary grant of ₹928.50 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.

(b) No part of the available saving of ₹ 992.84 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	755.28	74.00
2017-18	443.03	87.00
2018-19	1,000.44	97.00
2019-20	53.88	83.00
2020-21	16.20	32.00
2021-22	195.00	95

Grant No. 49 - Fire Service Organisation-Concl.

Head		Total Grant	Actual Expenditure (₹in lakh)	Excess (+) Saving (-)
(c)	Saving occurred under:			
(i)	4059 Capital outlay on public works			
	60 Other Buildings			
	051 Construction			
	05 Establishment			
	O	300.00	300.00	148.24 (-)151.76

Saving of ₹130.00 lakh was also occurred during the year 2021-22.

(ii)	80 General			
	051 Construction			
	25 Public Works			
	S	928.50	928.50	117.87 (-)810.63

Creation of provision by supplementary grant of ₹928.50 lakh was attributed to release of fund under New Project approved by the State Government.

Reasons for saving furnished by the Department were not tenable as it was stated that some of the DDO's failed to utilise the fund in respect of above two cases.

(iii)	4070 Capital outlay on other Administrative Service			
	800 Other expenditure			
	05 Establishment.			
	O	100.00	100.00	69.55 (-)30.45

Saving of ₹55.00 lakh was also occurred during the year 2021-22.

Reason for saving was stated to be due to less procurement of Machinery and Fire Fighter Vehicles.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 50 - Civil Defence

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2070	Other Administrative Services			
Voted				
Original		6,86,00	41,46	(-)6,44,54
Amount surrendered during the year (March 2023)				3,00

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹644.54 lakh, only ₹3.00 only was surrendered during the year.
- (b) Saving occurred under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
2070 Other Administration Services				
106 Civil Defence				
05 Establishment				
O	686.00			
R	(-)3.00	683.00	41.46	(-)641.54

Reduction in provision by surrender of ₹3.00 lakh was stated to be based on actual requirement.

Reason for saving has not been intimated by the Department (August 2023).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		

REVENUE

2215 Water Supply and Sanitation

Voted

Original	2,68,29,00			
Supplementary	2,54,32	2,70,83,32	2,17,72,86	(-)53,10,46
Amount surrendered during the year (March 2023)				28,06,32

CAPITAL

4059 Capital Outlay on Public Works

4215 Capital Outlay on Water Supply and Sanitation

4552 Capital Outlay on North Eastern Areas

Voted

Original	1,37,89,21			
Supplementary	66,95,89	2,04,85,10	1,29,26,25	(-)75,58,85
Amount surrendered during the year (March 2023)				43,38,00

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹21,772.86 lakh did not come up even upto the original provision of ₹26,829.00 lakh, supplementary grant of ₹254.32 lakh obtained in March 2023 proved unnecessary.
- (b) Out of the available saving of ₹5,310.46 lakh, only ₹2,806.32 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	4,017.39	21
2018-19	2,476.09	11
2019-20	3,411.23	14
2020-21	3,564.93	14
2021-22	6,904.92	24

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.

Head	Total		Actual Expenditure	Excess (+) Saving (-)
	Grant	(₹ in lakh)		
(c) Saving occurred mainly under:				
(i) 2215 Water Supply and Sanitation				
01 Water Supply				
001 Direction and Administration				
28 Public Health				
O		15,601.85		
R		(-),445.00	14,156.85	12,540.86 (-),615.99

Reduction in provision by reappropriation of ₹1,445.00 lakh was attributed to actual requirement.

Saving of ₹2,245.19 lakh was also occurred during the year 2021-22.

(ii) 799 Suspense				
65 Suspense Account				
O		4,000.00		
R		(-),3,000.00	1,000.00	264.70 (-),735.30

Reduction in provision by surrender of ₹1,361.32 lakh and further reduction in provision by reappropriation of ₹1,638.68 lakh were stated to be based on actual requirement in both of cases.

Saving of ₹1,010.34 lakh, ₹2,512.57 lakh and ₹3,542.16 lakh were also occurred during 2019-20, 2020-21 and 2021-22 respectively.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

(d) Saving was partly offset by excess under:

(i) 2215 Water Supply and Sanitation				
01 Water Supply				
101 Urban Water Supply				
28 Public Health				
O		2,137.60		
R		36.40	2,174.00	2,166.86 (-),7.14

Addition to the provision by reappropriation of ₹ 36.40 lakh was attributed to actual requirement.

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.

	Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(ii)	102	Rural Water Supply Programmes			
	28	Public Health			
		O	3,900.95		
		R	1,435.28	5,336.23	5,277.63
					(-)58.60
		Addition to the provision by reappropriation of ₹1,435.28 lakh was attributed to actual requirement.			

(iii)	800	Other expenditure			
	25	Public Works			
		O	1.00		
		R	167.00	168.00	141.14
					(-)26.86
		Addition to the provision by reappropriation of ₹ 167.00 lakh was attributed to actual requirement.			

Reasons for final saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

- (e) **Suspense Transaction** : The nature of transaction booked under the suspense and accounting procedure followed for each transaction have been explained in the note (d) of Grant No. 13.

The details of the transactions under “Suspense” during 2022-23 together with opening and closing balances were as follows :

Heads	Opening Balance as on 1 April 2022	Debit +	Credit -	Closing Balance as on 31 March 2023
	Debit(+) Credit(-)			Debit(+) Credit(-)
(₹ in lakh)				
2215 Water Supply and Sanitation				
1 Stock	(+)4,173.79	(+)264.70	(-)6.55	(+)4,431.94
2 Miscellaneous Public Works Advances	(-)860.23	...	...	(-)860.23
3 Purchase	(+)508.12	...	...	(+)508.12
Total	(+)3,821.68	(+)264.70	(-)6.55	(+)4,079.83

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.

Head	Total	Actual	Excess (+)
	Grant	Expenditure	Saving (-)
	(₹ in lakh)		

CAPITAL

Voted

- (a) As the total expenditure of ₹12,926.25 lakh did not come even upto the original provision of ₹13,789.21 lakh, supplementary grant of ₹6,695.89 lakh obtained in March 2023 proved injudicious.
- (b) Out of available saving of ₹7,558.85 lakh, only ₹4,338.00 lakh were surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	4,072.60	27
2017-18	6,637.96	48
2018-19	6,542.14	21
2019-20	15,527.13	49
2020-21	6,726.42	19
2021-22	21,618.09	47

- (c) Saving occurred mainly under:

(i)	4059 Capital Outlay on Public Works				
	80 General				
	051 Construction				
	25 Public Works				
	O	26.00			
	S	92.40	118.40	79.01	(-)39.39

Augmentation of provision by supplementary grant of ₹92.40 lakh was attributed to release of fund under new project approved by the Government of India.

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii)	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply			
	28 Public Health			
	O	62.40		
	R	(-)51.38	11.02	(-)0.88
	Reduction in provision by reappropriation of ₹51.38 lakh was attributed to actual requirement.			
	Saving of ₹35.59 lakh was also occurred in 2021-22.			
(iii)	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	1,135.81		
	R	(-)365.83	769.98	(-)374.05
	Reduction in provision by reappropriation of ₹365.83 lakh was attributed to actual requirement.			
	Saving of ₹595.50 lakh and ₹769.983 lakh were also occurred in 2020-21 and 2021-22 respectively.			
(iv)	90 State Share for Central Assistance to State Plan			
	O	1,724.00		
	R	(-)336.04	1,387.96	(-)810.19
	Reduction in provision by reappropriation of ₹336.04 lakh was attributed to actual requirement.			
(v)	789 Special Component Plan for Scheduled Castes			
	28 Public Health			
	O	37.40		
	R	(-)14.56	22.84	(-)10.24
	Reduction in provision by reappropriation of ₹14.56 lakh was attributed to actual requirement.			

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(vi)	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	371.23			
	R	(-)91.45	279.78	80.41	(-)199.37

Reduction in provision by reappropriation of ₹91.45 lakh was attributed to actual requirement.

Saving of ₹279.76 lakh was also occurred in 2021-22.

(vii)	90 State Share for Central Assistance to State Plan				
	O	599.53			
	R	(-)145.74	453.79	188.90	(-)264.89

Reduction in provision by reappropriation of ₹145.74 lakh was attributed to actual requirement.

Saving of ₹20.83 lakh and ₹326.66 lakh were also occurred in 2020-21 and 2021-22 respectively.

(viii)	796 Tribal Area Sub-plan				
	28 Public Health				
	O	68.20			
	R	(-)26.72	41.48	30.23	(-)11.25

Reduction in provision by reappropriation of ₹26.72 lakh was attributed to actual requirement.

Saving of ₹22.28 lakh was also occurred in 2021-22.

(ix)	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	677.64			
	R	(-)148.57	529.07	255.64	(-)273.43

Reduction in provision by reappropriation of ₹148.57 lakh was attributed to actual requirement.

Saving of ₹345.37 lakh and ₹529.06 lakh were also occurred in 2020-21 and 2021-22 respectively.

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(x)	90 State Share for Central Assistance to State Plan (NABARD)				
	O	1,087.00			
	R	(-)259.56	827.44	344.44	(-)483.00
	Reduction in provision by reappropriation of ₹259.56 lakh was attributed to actual requirement.				
	Saving of ₹7.29 lakh and ₹300.01 lakh were also occurred in 2020-21 and 2021-22 respectively.				
(xi)	02 Sewerage and Sanitation 102 Rural Water Supply 90 State Share for Central Assistance to State Plan (NABARD)				
	O	200.00			
	R	(-)36.64	163.36	163.36	...
	Reduction in provision by reappropriation of ₹36.64 lakh was attributed to actual requirement.				
	Saving of ₹961.49 lakh was also occurred in 2021-22.				
(xii)	91 Central Assistance to State Plan (CASP)				
	O	3,900.00			
	R	(-)2,404.48	1,495.52	1,447.28	(-)48.24
	Reduction in provision by surrender of ₹2,255.76 lakh and further reduction in provision through reappropriation of ₹148.72 lakh were stated to be based on actual requirement.				
(xiii)	789 Special Component Plan for Scheduled Castes 91 Central Assistance to State Plan (CASP)				
	O	1,275.00			
	R	(-)786.08	488.92	488.85	(-)0.07
	Reduction in provision by surrender of ₹737.46 lakh and by way of reappropriation of ₹48.62 lakh were attributed to actual requirement in both the cases.				

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(xiv)	796 Tribal Area Sub-plan				
	91 Central Assistance to State Plan (CASP)				
	O	2,325.00			
	R	(-)1,433.44	891.56	891.42	(-)0.14
	Reduction in provision by surrender of ₹1,344.78 lakh and by way of reappropriation of ₹88.66 lakh were attributed to actual requirement in both the cases.				
	Saving of ₹533.77 lakh was also occurred in 2021-22.				
(xv)	4552 Capital Outlay on North Eastern Areas				
	101 Contribution to Central Resource Pool for Development (NEC)				
	90 State Share for Central Assistance to State Plan				
	O	0.52			
	S	149.00	149.52	6.95	(-)142.57
	Augmentation of provision by supplementary grant of ₹149.00 lakh was attributed to release of proportionate State Share on revalidation of NEC Fund.				
	Saving of ₹22.18 lakh was also occurred in 2021-22.				
(xvi)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	0.17			
	S	49.22	49.39	1.10	(-)48.29
	Augmentation of provision by supplementary grant of ₹49.22 lakh was attributed to release of proportionate State Share on revalidation of NEC Fund.				
(xvii)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance to State Plan				
	O	0.31			
	S	81.67	81.98	2.94	(-)79.04
	Augmentation of provision by supplementary grant of ₹81.67 lakh was attributed to release of proportionate State Share on revalidation of NEC Fund.				
	Reasons for saving in respect of 17 cases as at Sl. No. (i) to (xvii) have not been intimated by the Department (August 2023).				

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(d) Entire provision remained unutilized during the year as under:			
(i) 4552 Capital Outlay on North Eastern Areas			
101 Contribution to Central Resource Pool for Development (NEC)			
91 Central Assistance to State Plan (CASP)			
O	0.52		
R	149.76	150.28	... (-)150.28
Augmentation of provision by reappropriation of ₹149.76 lakh was attributed to release of proportionate State Share on revalidation of NEC Fund.			
(ii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	0.17		
R	48.96	49.13	... (-)49.13
Addition to the provision through reappropriation of ₹48.96 lakh was stated to be based on actual requirement.			
Reasons for saving of the above two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).			
(e) Saving was partly offset by excess under:			
(i) 4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
25 Public Work			
S	2,290.14		
R	753.25	3,043.39	3,043.39 ...
Creation of provision by supplementary grant of ₹2,290.14 lakh was attributed to release of fund in excess of Budget estimate by the Finance Department for undertaking New Project approved by the Government of India under the scheme for Special Assistance for Capital Expenditure. Further addition to the provision by reappropriation of ₹753.25 lakh was attributed to actual requirement.			

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Concl'd.

	Head		Total	Actual	Excess (+)	
			Grant	Expenditure	Saving (-)	
(ii)	789	Special Component Plan for Scheduled Castes				
	25	Public Works				
		O	8.50			
		S	696.11			
		R	251.75	956.36	941.11	(-)15.25

Augmentation of provision by supplementary grant of ₹696.11 lakh was attributed to release of fund on new project approved by the Government of India for the scheme Loan under special assistance for capital expenditure. Further addition to the provision through reappropriation of ₹251.75 lakh was stated to be based on actual requirement.

(iii)	796	Tribal Area Sub-plan				
	25	Public Works				
		O	15.50			
		S	1,578.54			
		R	434.85	2,028.89	2,001.15	(-)27.74

Augmentation of provision by supplementary grant of ₹1,578.54 lakh was attributed to release of fund on new project approved by the Government of India for the scheme Loan under special assistance for capital expenditure. Further addition to the provision through reappropriation of ₹434.85 lakh was stated to be based on actual requirement.

(iv)	02	<i>Sewerage and Sanitation</i>				
	102	Rural Sanitation Services				
	789	Special Component Plan for Scheduled Castes				
	25	Public Works				
		S	248.34			
		R	16.57	264.91	264.88	(-)0.03

Creation of provision by supplementary grant of ₹248.34 lakh was attributed to release of fund by the Finance Department on New Project approved by the Government of India. Further addition to the provision by reappropriation of ₹16.57 lakh was attributed to actual requirement.

Reasons for excess in respect of Sl. No. (i) and rest of the three cases as at Sl. No. (ii) to (iv) have not been intimated by the Department (August 2023).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 52 - Family Welfare & Preventive Medicine

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2210	Medical and Public Health			
2211	Family Welfare			
Voted				
Original		7,73,08,16		
Supplementary		40,50,55	8,13,58,71	5,44,87,12
Amount surrendered during the year (March 2023)				(-)2,68,71,59
				38,85,46
CAPITAL				
4210	Capital Outlay on Medical and Public Health			
4211	Capital Outlay on Family Welfare			
4059	Capital Outlay on Public Works			
Voted				
Original		84,61,75		
Supplementary		53,60	85,15,35	15,37,65
Amount surrendered during the year (March 2023)				(-)69,77,70
				54,69,66

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹54,487.12 lakh did not come even upto the original provision of ₹77,308.16 lakh, supplementary grant of ₹4,050.55 lakh obtained in March 2023 proved injudicious.
- (b) Out of the available saving of ₹26,871.59 lakh, only ₹3,885.46 lakh was surrendered during the year.

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(c) Saving occurred mainly under:

(i) **2210 Medical and Public Health**

03 *Rural Health Services-Allopathy*

789 Special Component Plan for Scheduled Castes

16 Hospital

O 1,181.92

S 77.50

R (-)0.16 1,259.58 1,142.62 (-)116.96

Augmentation of provision by supplementary grant of ₹77.50 lakh was attributed to release of additional fund by the Department from the Finance Department towards "Electricity Charges". Further addition to the provision through reappropriation of ₹0.16 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

16 Hospital

O 2,530.84

S 289.79

R 0.30 2,820.93 2,596.98 (-)223.95

Augmentation of provision by supplementary grant of ₹289.79 lakh was attributed to release of additional fund by the Department to meet up the expenses of Ration, Diet, Medicine, Bedding and clothing charges. Further addition to the provision through reappropriation of ₹0.30 lakh was stated to be based on actual requirement.

Reasons for saving of the above two cases as at Sl. No. (i) and (ii) were stated to be due to late receipt of fund from the Finance Department.

(iii) 06 *Public Health*

001 Direction and Administration

98 Administration

O 24,550.67

R (-)3,498.12 21,052.55 18,801.96 (-)2,250.59

Reduction in provision by surrender of ₹3,498.12 lakh was stated to be based on actual requirement in both the cases.

Reason for saving was stated to be due to less expenditure mainly on Salary, consumption on Electric and Medical Reimbursement Claims and Office Expenses etc.

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(iv)	2211 Family Welfare			
	001 Direction and Administration			
	91 Central Assistance to State Plan (CASP)			
	O	1,889.30		
	R	(-)774.20	1,115.10	1,115.10
				...
	Reduction in provision through reappropriation of ₹386.86 lakh and by surrender of ₹387.34 lakh were stated to be based on actual requirement in both the cases.			
	Reason for saving furnished by the Department was not specific.			
(v)	789 Special Component Plan for Scheduled Castes			
	15 Health Services			
	O	119.00		
	S	160.84		
	R	0.16	280.00	242.60
				(-)37.40
	Augmentation of provision by supplementary grant of ₹160.84 lakh was attributed to release of "ASHA Incentives Grants" by the Finance Department on professional services. Further addition to the provision through reappropriation of ₹0.16 lakh was stated to be based on actual requirement.			
	Reason for saving was due to late receipt of fund at the fag end of the year from the Finance Department.			
(vi)	91 Central Assistance to State Plan (CASP)			
	O	8,500.00		
	S	992.43		
	R	407.57	9,900.00	6,702.80
				(-)3,197.20
	Augmentation of provision by supplementary grant of ₹992.43 lakh was attributed to receipt of Centrally Sponsored Scheme from the Government of India. Further addition to the provision through reappropriation of ₹407.57 lakh was stated to be based on actual requirement.			
	Reason for saving was stated to be due to non-release of fund by the Finance Department.			

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(vii)	796 Tribal Area Sub-plan			
	15 Health Services			
	O	217.00		
	S	363.00	442.55	(-)137.45

Augmentation of provision by supplementary grant of ₹363.00 lakh was attributed to release of "ASHA Incentives Grants" by the Finance Department on professional services.

Reason for saving furnished by the Department was due to late receipt of fund at the fag end of the year from the Finance Department.

(viii)	90 State Share for Central Assistance to State Plan			
	O	1,126.00		
	R	(-)134.30	991.70	991.70

Reduction in provision through reappropriation of ₹134.30 lakh was stated to be based on actual requirement.

Reason for saving furnished by the Department was not specific.

(d) Entire provision was withdrawn in the following cases:

(i) **2211 Family Welfare**

102 Urban Family Welfare Services

70 State Share

O 577.60

R (-)577.60

... ..

Withdrawal of entire provision through reappropriation of ₹577.60 lakh was stated to be based on actual requirement.

(ii) 87 Centrally Sponsored Scheme-II
(CSS)

O 180.00

R (-)180.00

... ..

Withdrawal of entire provision through reappropriation of ₹180.00 lakh was stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

70 State Share

O 18.88

R (-)18.88

... ..

Withdrawal of entire provision through reappropriation of ₹18.88 lakh was stated to be based on actual requirement.

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(e)	Entire provision remained unutilised during the year as under:			
(i)	2210 Medical and Public Health			
	06 Public Health			
	200 Other Systems			
	43 Finance Commission			
	O	4,372.26		
	R	0.01	4,372.27	... (-)4,372.27
	Addition to the provision by reappropriation of ₹0.01 lakh was attributed to actual requirement.			
	Reason for saving was due to non-release of fund by the Finance Department.			
(ii)	789 Special Component Plan for Scheduled Castes			
	43 Finance Commission			
	O	1,434.27		
	R	0.01	1,434.28	... (-)1,434.28
	Addition to the provision by reappropriation of ₹0.01 lakh was attributed to actual requirement.			
(iii)	796 Tribal Area Sub-plan			
	43 Finance Commission			
	O	2,693.46		
	R	0.01	2,693.47	... (-)2,693.47
	Addition to the provision by reappropriation of ₹0.01 lakh was attributed to actual requirement.			
(iv)	2211 Family Welfare			
	200 Other Services and Supplies			
	87 Centrally Sponsored Scheme-II (CSS)			
	O	156.00		
	R	(-)114.92	41.08	... (-)41.08
	Reduction in provision through reappropriation of ₹114.92 lakh was stated to be based on actual requirement.			

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(v)	789 Special Component Plan for Scheduled Castes			
	87 Centrally Sponsored Scheme-II (CSS)			
	O	421.00		
	R	(-)407.57	13.43	...
				(-)13.43
	Reduction in provision through reappropriation of ₹407.57 lakh was stated to be based on actual requirement.			
(vi)	796 Tribal Area Sub-plan			
	87 Centrally Sponsored Scheme-II (CSS)			
	O	543.00		
	R	(-)518.51	24.49	...
				(-)24.49
	Reduction in provision through reappropriation of ₹518.51 lakh was stated to be based on actual requirement.			
	Reasons for final saving of all the six cases as at Sl. No. (i) to (vi) were stated to be due to non-release of fund by the Finance Department.			
(f)	Saving was partly counterbalanced by excess under:			
(i)	2210 Medical and Public Health			
	03 Rural Health Services-Allopathy			
	103 Primary Health Centres			
	16 Hospital			
	O	705.08		
	R	86.15	791.23	731.61
				(-)59.62
	Addition to the provision by reappropriation of ₹86.15 lakh was stated to be based on actual requirement.			
(ii)	06 Public Health			
	101 Prevention and Control of Diseases			
	87 Centrally Sponsored Scheme-II (CSS)			
	O	0.52		
	R	40.56	41.08	41.08
				...
	Addition to the provision by reappropriation of ₹40.56 lakh was stated to be based on actual requirement.			

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii) 2211 Family Welfare			
103 Primary Health Centres			
19 Family Welfare			
O	0.52		
R	9.84	10.36	10.36
			...
Addition to the provision by reappropriation of ₹9.84 lakh was stated to be based on actual requirement.			
(iv) 200 Other Services and Supplies			
15 Health Services			
O	364.00		
R	347.00	711.00	533.88
			(-)177.12
Addition to the provision by reappropriation of ₹347.00 lakh was stated to be based on actual requirement.			
(v) 789 Special Component Plan for Scheduled Castes			
19 Family Welfare			
O	2.77		
R	18.72	21.49	20.48
			(-)1.01
Addition to the provision by reappropriation of ₹18.72 lakh was stated to be based on actual requirement.			
(vi) 796 Tribal Area Sub-plan			
19 Family Welfare			
O	5.69		
R	31.45	37.14	34.92
			(-)2.22
Addition to the provision by reappropriation of ₹31.45 lakh was stated to be based on actual requirement.			
(vii) 70 State Share			
O	34.45		
S	327.81		
R	102.85	465.11	465.11
			...
Augmentation of provision by supplementary grant of ₹327.81 lakh was attributed to release of State Share/State Contribution of CSS in the Finance Department. Further addition to the provision by reappropriation of ₹102.85 lakh was stated to be based on actual requirement.			

Reasons for excess of all the cases as at Sl. No. (i) to (vii) were not furnished by the Department.

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

CAPITAL

Voted

- (a) As the total expenditure of ₹ 1,537.65 lakh did not come even upto the original provision of ₹8,461.75 lakh, supplementary grant of ₹53.60 lakh obtained in March 2023 proved wholly injudicious.
- (b) Out of the available saving of ₹6,977.70 lakh, only ₹5,469.66 lakh was anticipated and surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	3,938.40	63
2017-18	6,665.51	64
2018-19	12,604.54	82
2019-20	817.79	68
2020-21	1,091.39	91
2021-22	3,290.43	60

- (c) Saving occurred mainly under:

(i)	4059 Capital Outlay on Public Works				
	80 General				
	051 Construction				
	25 Public Works				
	O	164.84	164.84	69.57	(-)95.27
(ii)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	53.89	53.89	20.77	(-)33.12
(iii)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	98.27	98.27	67.59	(-)30.68

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(iv)	4210 Capital Outlay on Medical and Public Health			
	02 Rural Health Services			
	103 Primary Health Centres			
	16 Hospital			
	O	51.00	51.00	23.57
				(-)27.43
(v)	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	300.00		
	S	2.47	302.47	214.41
				(-)88.06
	Augmentation of provision by supplementary grant of ₹2.47 lakh was attributed to release of State Share on major works.			
(vi)	789 Special Component Plan for Scheduled Castes			
	16 Hospital			
	O	350.75		
	R	(-)146.00	204.75	87.95
				(-)116.80
	Reduction in provision by reappropriation of ₹146.00 lakh was stated to be based on actual requirement.			
(vii)	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	350.00		
	R	(-)199.35	150.65	129.31
				(-)21.34
	Reduction in provision by surrender of ₹212.31 lakh and subsequent addition through reappropriation of ₹12.96 lakh were stated to be based on actual requirement.			
(viii)	796 Tribal Area Sub-plan			
	16 Hospital			
	O	601.00	601.00	519.41
				(-)81.59

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(ix)	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	550.00		
	R	(-)187.53	362.47	321.74 (-)40.73

Reduction in provision by surrender of ₹211.15 lakh and subsequent addition through reappropriation of ₹23.62 lakh were stated to be based on actual requirement in both the cases.

Reasons for saving of the nine cases as at Sl. No. (i) to (ix) were stated to be due to non-completion of Major Works within the financial year.

(x)	4211 Capital Outlay on Family Welfare			
	106 Services and Supplies			
	91 Central Assistance to State Plan (CASP)			
	O	2,985.32		
	R	(-)2,813.32	172.00	14.29 (-)157.71

Reduction in provision by surrender of ₹2,813.32 lakh was stated to be based on actual requirement in both the cases.

(xi)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	1,499.71		
	R	(-)1,159.71	340.00	21.47 (-)318.53

Reduction in provision by surrender of ₹1,159.71 lakh was stated to be based on actual requirement in both the cases.

(xii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	1,255.97		
	R	(-)905.97	350.00	39.24 (-)310.76

Reduction in provision by surrender of ₹905.97 lakh was stated to be based on actual requirement.

Reasons for saving of above three cases as at Sl. No. (x) to (xii) were stated to be due to non-release of fund by the Finance Department.

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(d) Entire provision was withdrawn in the following cases:

(i) **4211 Capital Outlay on Family Welfare**

106 Services and Supplies

16 Hospital

O 50.00

R (-)50.00

Withdrawal of entire provision of ₹50.00 lakh through reappropriation was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

16 Hospital

O 50.00

R (-)50.00

Withdrawal of provision through reappropriation of ₹45.69 lakh and by surrender of ₹4.31 lakh were stated to be based on actual requirement in both the cases.

(iii) 796 Tribal Area Sub-plan

16 Hospital

O 100.00

R (-)100.00

Withdrawal of provision through reappropriation of ₹83.11 lakh and by surrender of ₹16.89 lakh were stated to be based on actual requirement in both the cases.

(e) Entire provision remained unutilised under:

4211 Capital Outlay on Family Welfare

108 Selected Area Programmes

99 Others

S 51.13

R 45.07 96.20 ... (-)96.20

Creation of provision by supplementary grant of ₹51.13 lakh was attributed to release of fund by the Finance Department under "Subarna Jayanti Tripura Nirman Yojana". Further addition to the provision through reappropriation of ₹45.07 lakh was stated to be based on actual requirement.

Reason for final saving of the above case was stated to be due to non-release of fund by the Finance Department.

Grant No. 52 - Family Welfare & Preventive Medicine - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)		
(₹ in lakh)					
(f)	Instance of creation of provision through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. However, no expenditure was incurred during the year. This was irregular and unnecessary to blocking of fund without any purpose.				
(i)	4211 Capital Outlay on Family Welfare				
	789 Special Component Plan for Scheduled Castes				
	99 Others				
	R	31.45	31.45	...	(-31.45)
(ii)	796 Tribal Area Sub-plan				
	99 Others				
	R	57.35	57.35	...	(-57.35)

No amount was transferred to the DDO's Bank Account during the year 2021-22 under this Grant as confirmed by the Department.

Grant No. 53 - Tribal Welfare (Research) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
Voted				
Original		5,57,69		
Supplementary		1,82,00	7,39,69	2,86,13
				(-)4,53,56
	Amount surrendered during the year (March 2023)			52,20
CAPITAL				
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
Voted				
Original		8,40,00	8,40,00	2,81,67
	Amount surrendered during the year (March 2023)			(-)5,58,33
				1,38,00

Notes and Comments

REVENUE

Voted

(a) As the total expenditure of ₹286.13 lakh did not come even upto the original provision of ₹557.69 lakh, supplementary grant of ₹182.00 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.

(b) Out of the available savings of ₹453.56 lakh, only ₹52.20 lakh was surrendered during the year .

Grant No. 53 - Tribal Welfare (Research) Department-Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Saving occurred mainly under:

(i) **2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities**

02 *Welfare of Scheduled Tribes*

102 Economic Development

88 Centrally Sponsored Scheme - III
(CSS)

O 234.00

S 182.00 416.00 44.29 (-)371.71

Augmentation of provision by supplementary grant of ₹182.00 lakh was attributed to release of additional fund on receipt of fund under Centrally Sponsored Scheme from the Government of India.

Saving of ₹420.88 lakh was also occurred during the year 2021-22.

(ii) 80 *General*

001 Direction and Administration

33 Welfare Programme

O 236.28

R (-)53.09 183.19 153.76 (-)29.43

Reduction in provision by surrender of ₹52.20 lakh and further reduction in provision by way of reappropriation of ₹0.89 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹60.31 lakh was also occurred during the year 2021-22.

Reasons for saving were stated to be due to non-release of fund by the Ministry of Tribal Affairs, Government of India and also non-filling of vacant post in respect of two cases as at Sl. No. (i) and (ii).

Grant No. 53 - Tribal Welfare (Research) Department-Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

CAPITAL

Voted

(a) Out of the available saving of ₹558.33 lakh, only ₹138.00 lakh was surrendered during the year.

(b) Saving occurred under:

**4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes,
Other Backward Classes and Minorities**

02 *Welfare of Scheduled Tribes*

102 Economic Development

88 Centrally Sponsored Scheme - III

(CSS)

O 840.00

R (-)138.00 702.00 281.67 (-)420.33

Reduction in provision by surrender of ₹138.00 lakh was attributed to actual requirement.

Reasons for saving was stated to be due to non-release of fund by the Ministry of Tribal Affairs, Government of India.

Saving of ₹194.96 lakh was also occurred during the year 2021-22.

During the year 2022-23, no amount was transferred to the DDO's Bank Account.

Grant No. 54 - Factories & Boilers Organisation

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		

REVENUE

2230 Labour Employment and Skill Development

Voted

Original	4,35,00			
Supplementary	1,48	4,36,48	3,23,11	(-)1,13,37
Amount surrendered during the year (March 2023)				36,48

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹323.11 lakh did not come even upto the original provision of ₹435.00 lakh, supplementary grant of ₹1.48 lakh obtained in March 2023 proved unnecessary.
- (b) Out of the available saving of ₹113.37 lakh, only ₹36.48 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

2230 Labour Employment and Skill Development

01 Labour

102 Working Condition and Safety

33 Welfare Programme

O 427.34

R (-)36.48 390.86 315.29 (-)75.57

Reduction in provision by surrender of ₹36.48 lakh was stated to be based on actual requirement.

Reason for saving furnished by the Department was not tenable since the saving could not be anticipated.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 55 - Employment & Manpower

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2230	Labour Employment and Skill Development			
Voted				
Original	8,90,23	8,90,23	7,04,69	(-)1,85,54
Amount surrendered during the year (March 2023)				78,58

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹185.54 lakh, only ₹78.58 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	113.11	17
2018-19	162.84	22
2019-20	91.46	13
2020-21	88.33	12
2021-22	216.97	27

(b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2230 Labour Employment and Skill Development			
	02 <i>Employment Services</i>			
	001 Direction and Administration			
	98 Administration			
	O	217.59		
	R	(-)0.12	217.47	171.32
				(-)46.15

Reduction in provision by reappropriation of ₹0.12 was attributed to actual requirement.

Grant No. 55 - Employment & Manpower- Concl.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii)	101 Employment Service			
	99 Others			
	O	536.91		
	R	(-72.88)	464.03	405.46

Reduction in provision by surrender of ₹60.60 lakh and by way of reappropriation of ₹12.28 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹111.87 lakh was also occurred in 2021-22

Reasons for saving furnished by the Department were not specific in the above two cases as at Sl. No. (i) and (ii).

(c) Saving was partly counter balanced by excess under:

2230 Labour Employment and Skill Development

02 Employment Service

101 Employment Services

41 Human Development

O 68.70

R 12.40 81.10 80.74 (-)0.36

Addition to the provision by reappropriation of ₹12.40 lakh was stated to be based on actual requirement.

Reason for final saving furnished by the Department was not specific.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 56 - Information Technology

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2070 Other Administrative Services			
2220 Information and Publicity			
2852 Industries			
Voted			
Original	53,01,20	53,01,20	38,65,25 (-)14,35,95
Amount surrendered during the year (March 2023)			12,13,70
CAPITAL			
4059 Capital Outlay on Public Works			
4859 Capital Outlay on Telecommunication and Electronic Industries			
Voted			
Original	30,50,00		
Supplementary	72,14,52	1,02,64,52	1,00,04,14 (-)2,60,38
Amount surrendered during the year (March 2023)			...

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹1,435.95 lakh, only ₹1,213.70 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	164.65	41
2017-18	114.72	12
2018-19	1,185.85	86
2019-20	786.74	54
2020-21	869.21	39
2021-22	762.44	27

Grant No. 56 - Information Technology - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(b)	Saving occurred mainly under:			
(i)	2070 Other Administrative Services			
	003 Training			
	29 Industries Development			
	O	1,040.60		
	R	(-)248.05	792.55	742.54
				(-)50.01
	Reduction in provision by surrender of ₹248.05 lakh was stated to be based on actual requirement.			
(ii)	789 Special Component Plan for Scheduled Castes			
	29 Industries Development			
	O	305.15		
	R	(-)137.66	167.49	130.51
				(-)36.98
	Reduction in provision by surrender of ₹132.05 lakh and subsequent reduction through reappropriation of ₹5.61 lakh were stated to be based on actual requirement in both the cases.			
(iii)	796 Tribal Area Sub-plan			
	29 Industries Development			
	O	556.45		
	R	(-)251.49	304.96	259.78
				(-)45.18
	Reduction in provision by surrender of ₹241.26 lakh and subsequent reduction through reappropriation of ₹10.23 lakh were stated to be based on actual requirement in both the cases.			
	Reasons for saving were attributed to non utilisation of fund mainly under eDistrict/eOffice, Cyber Security Operation Centre, MyGov and under salaries component, etc. in respect of above three cases as at Sl No. (i) to (iii).			
(iv)	800 Other expenditure			
	29 Industries Development			
	O	156.00		
	R	(-)52.00	104.00	104.00
				...
	Reduction in provision by surrender of ₹34.84 lakh and subsequent reduction through reappropriation of ₹17.16 lakh were stated to be based on actual requirement in both the cases.			
	Reason for saving was not furnished by the Department.			

Grant No. 56 - Information Technology - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(v)	2852 Industries			
	07 <i>Telecommunication and Electronic Industries</i>			
	102 Digital India Programme			
	29 Industries Development			
	O	1,277.80		
	R	(-)229.90	1,047.90	1,017.03
				(-)30.87
	Reduction in provision by surrender of ₹229.90 lakh was stated to be based on actual requirement.			
(vi)	202 Electronics			
	29 Industries Development			
	O	404.56		
	R	(-)39.00	365.56	358.34
				(-)7.22
	Reduction in provision by surrender of ₹39.00 lakh was stated to be based on actual requirement.			
(vii)	789 Special Component Plan for Scheduled Castes			
	29 Industries Development			
	O	517.31		
	R	(-)100.50	416.81	375.33
				(-)41.48
	Withdrawal of provision by surrender of ₹100.50 lakh was stated to be based on actual requirement.			
(viii)	796 Tribal Area Sub-plan			
	29 Industries Development			
	O	943.33		
	R	(-)188.10	755.23	748.06
				(-)7.17
	Reduction in provision by surrender of ₹188.10 lakh was attributed to actual requirement.			
	Reasons for saving were attributed to unutilisation of fund due to non receipt of bills from the vendors in time in respect of four cases as at Sl. No. (iv) to (viii).			

Grant No. 56 - Information Technology - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(c)	Saving was partly offset by excess under:			
(i)	2220 Information and Publicity			
	60 Others			
	102 Information Centres			
	99 Others			
	O	52.00		
	R	17.16	69.16	66.82
				(-)2.34

Addition to the provision through reappropriation of ₹17.16 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	99 Others			
	O	17.00		
	R	5.61	22.61	22.61
				...

Addition to the provision through reappropriation of ₹5.61 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	99 Others			
	O	31.00		
	R	10.23	41.23	40.23
				(-)1.00

Addition to the provision through reappropriation of ₹10.23 lakh was stated to be based on actual requirement.

Reasons for final saving were not furnished by the Department in respect of three cases as at Sl. No. (i) to (iii).

Grant No. 56 - Information Technology - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

CAPITAL

Voted

(a) No part of the available saving of ₹260.38 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	429.36	37
2017-18	179.00	55
2018-19	550.00	100
2019-20	200.00	100
2020-21	843.13	78
2021-22	2,378.30	82

(b) Saving occurred mainly under:

(i) **4859 Capital Outlay on Telecommunication and Electronic Industries**

02 *Electronics*

004 Research and Development

29 Industries Development

O 1,586.00

R (-)1,368.38 217.62 143.48 (-)74.14

Withdrawal of provision through reappropriation of ₹1,368.38 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

29 Industries Development

O 518.50

R (-)446.90 71.60 5.62 (-)65.98

Reduction in provision through reappropriation of ₹446.90 lakh was stated to be based on actual requirement.

Grant No. 56 - Information Technology - Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(iii)	796 Tribal Area Sub-plan (TSP)			
	29 Industries Development			
	O	945.50		
	R	(-)815.20	130.30	10.10
				(-)120.20

Reduction in provision through reappropriation of ₹815.20 lakh was stated to be based on actual requirement.

Reasons for saving were attributed to unutilisation of fund due to non receipt of bills from the vendors in time in respect of three cases as at Sl. No. (i) to (iii).

(c) Saving was partly offset by excess under:

(i)	4059 Capital Outlay on Public Works				
	80 General				
	051 Construction				
	25 Public Works				
	S	2,077.37			
	R	1,368.38	3,445.75	3,445.75	...

Creation of provision by supplementary grant of ₹2,077.37 lakh was attributed to release of fund by the State Government for undertaking new project under the scheme "Loan under special assistance for capital expenditure" during the year. Further addition to the provision through reappropriation of ₹1,368.38 lakh was stated to be based on actual requirement.

(ii)	789 Special component Plan for Scheduled castes				
	25 Public Works				
	S	1,522.10			
	R	446.90	1,969.00	1,968.94	(-)0.06

Creation of provision by supplementary grant of ₹1,522.10 lakh was attributed to release of fund for implementation of new project by the Government of Tripura under the scheme "Loan under special assistance for capital expenditure". Further addition to the provision through reappropriation of ₹446.90 lakh was stated to be based on actual requirement.

Grant No. 56 - Information Technology - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
(iii) 796 Tribal Area Sub-plan			
25 Public Works			
S	3,615.05		
R	815.20	4,430.25	4,430.25 ...

Creation of provision by supplementary grant of ₹3,615.05 lakh was attributed to release of fund for implementation of new project under the scheme "Loan under special assistance for capital expenditure". Further addition to the provision through reappropriation of ₹815.20 lakh was stated to be based on actual requirement.

Reasons for excess in respect of Sl. No. (i) and (iii) and final saving in respect of Sl. No. (ii) were not furnished by the Department.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 57 - Welfare of Minorities Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2235 Social Security and Welfare			
Voted			
Original	16,77,85	16,77,85	11,46,66
Amount surrendered during the year (March 2023)			(-)5,31,19
			1,02,90

CAPITAL			
Voted			
4059 Capital Outlay on Public Works			
4215 Capital Outlay on Water Supply and Sanitation			
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
Original	59,57,49		
Supplementary	4,39,76	63,97,25	14,56,12
Amount surrendered during the year (March 2023)			(-)49,41,13
			7,00

Notes and Comments

REVENUE

Voted

(a) Out of available saving of ₹531.19 lakh, only ₹102.90 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	421.00	12
2017-18	605.51	19
2018-19	721.91	27
2019-20	936.51	45
2020-21	603.00	43
2021-22	627.01	39

Grant No. 57 - Welfare of Minorities Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(b)	Saving occurred mainly under:			
(i)	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 <i>Welfare of Minorities</i>			
	001 Direction and Administration			
	33 Welfare Programme			
	O	129.95		
	R	(-)1.90	128.05	106.48
				(-)21.57

Reduction in provision by surrender of ₹1.90 lakh was stated to be based on actual requirement.

(ii)	277 Education			
	91 Central Assistance to State Plan (CASP)			
	O	250.00	250.00	80.99
				(-)169.01

Reasons for saving furnished by the Department were not specific in respect of above two cases as at Sl. No. (i) and (ii).

(c) Entire provision was withdrawn in the following case:

	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 <i>Welfare of Minorities</i>			
	104 Subsidy for Special Operations			
	72 Public Distribution System			
	O	100.00		
	R	(-)100.00	...	...
		

(d) Entire provision remained unutilised throughout the year as under:

(i)	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 <i>Welfare of Minorities</i>			
	277 Education			
	90 State Share for Central Assistance to State Plan			
	O	62.50	62.50	...
				(-)62.50

Grant No. 57 - Welfare of Minorities Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 283 Housing			
91 Central Assistance to State Plan (CASP)			
O	100.00	100.00	... (-)100.00

Reasons for saving were stated to be due to non release of fund by the Finance Department and also for non-incurring expenditure by the Single Nodal Agency (SNA), in respect of two cases as at Sl. No. (i) and (ii).

CAPITAL

Voted

- (a) In view of the huge saving of ₹4,941.13 lakh, supplementary grant of ₹439.76 lakh obtained in March 2023 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹4,941.13 lakh, only ₹7.00 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	5,024.36	67
2017-18	4,369.43	60
2018-19	3,807.53	69
2019-20	4,907.17	86
2020-21	36.36	83
2021-22	3,902.93	72

Grant No. 57 - Welfare of Minorities Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(c)	Saving occurred mainly under:			
(i)	4059 Capital Outlay on Public Works			
	80 <i>General</i>			
	051 Construction			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	1.00		
	S	439.76		
	R	351.24	792.00	272.82
				(-)519.18
	Augmentation of provision by supplementary grant of ₹439.76 lakh was attributed to release of more fund by the Finance Department in excess of Budget Estimates under Rural Infrastructure Development Fund loan of various projects under different Administrative Department. Further addition to the provision through reappropriation of ₹351.24 lakh was stated to be based on actual requirement.			
	Reason for saving furnished by the Department was not tenable as the required information had not been furnished by the different divisions to whom the fund were placed.			
(ii)	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 <i>Welfare of Minorities</i>			
	277 Education			
	90 State Share for Central Assistance to State Plan			
	O	306.25	306.25	47.79
				(-)258.46
(iii)	91 Central Assistance to State Plan (CASP)			
	O	4,407.00		
	R	(-)7.00	4,400.00	1,068.56
				(-)3,331.44
	Reduction in provision by surrender of ₹7.00 lakh was stated to be based on actual requirement.			
(iv)	282 Health			
	90 State Share for Central Assistance to State Plan			
	O	62.50	62.50	8.92
				(-)53.58

Grant No. 57 - Welfare of Minorities Department - Concl'd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	91 Central Assistance to State Plan (CASP)			
	O	400.00	41.04	(-)358.96

Reasons for saving were stated to be due to non-utilisation of fund by the Single Nodal Agency (SNA) in respect of four cases as at Sl. No. (ii) to (v).

(d) Entire provision was withdrawn under:

4059 Capital Outlay on Public Works

80 General

051 Construction

25 Public Works

O 351.24

R (-)351.24

... ..

Withdrawal of entire provision through reappropriation of ₹351.24 lakh was stated to be based on actual requirement.

(e) Entire provision remained unutilised throughout the year in the following cases:

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 Water Supply

102 Rural Water Supply

90 State Share for Central Assistance to State Plan

O 62.50

62.50

...

(-)62.50

(ii) 91 Central Assistance to State Plan

(CASP)

O 350.00

350.00

...

(-)350.00

Reasons for saving was stated to be due to non-release of fund by the Finance Department as well as non receipt of fund from the Government of India in respect of above two cases.

During the year 2022-23, an amount of ₹1.24 lakh transferred to the DDO's Bank Account was fully utilised.

Grant No. 58 - Home (FSL PAC Prosecution & Co-ordination Cell)

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving(-)
		(₹ in thousand)		
REVENUE				
2052	Secretariat-General Services			
2053	District Administration			
2055	Police			
2235	Social security and welfare			
Voted				
Original		7,52,64	7,52,64	6,27,76
				(-)1,24,88
Amount surrendered during the year (March 2023)				32,50

CAPITAL

4055	Capital Outlay on Police			
Voted				
Original		36,36		
Supplementary		14,00	50,36	32,82
				(-)17,54
Amount surrendered during the year (March 2023)				15,56

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹124.88 lakh, only ₹32.50 lakh was surrendered during the year.

(b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2053 District Administration			
	094 Other Establishments			
	09 Security Related Expenditure			
	O	150.00		
	R	(-)47.00	103.00	102.24
				(-)0.76

Reduction in provision by surrender of ₹14.06 lakh and by reappropriation of ₹32.94 lakh were attributed to actual requirement.

Saving of ₹0.60 lakh was also occurred during the year 2021-22.

Grant No. 58 - Home (FSL PAC Prosecution & Co-ordination Cell) - Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(ii)	2055 Police			
	001 Direction and Administration			
	05 Establishment			
	O	197.82		
	R	12.80	210.62	171.34
				(-39.28)

Addition to the provision by reappropriation of ₹12.80 lakh was stated to be based on actual requirement.

Saving of ₹22.79 lakh was also occurred during the year 2021-22.

(iii)	116 Forensic Science			
	08 Police			
	O	321.60		
	R	14.50	336.10	302.16
				(-33.94)

Addition to the provision by reappropriation of ₹14.50 was stated to be due to actual requirement.

Saving of ₹ 22.41 lakh was also occurred during the year 2021-22.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

CAPITAL**Voted**

- (a) Out of the available saving of ₹17.54 lakh, only ₹15.56 lakh was surrendered during the year. However the said saving did not qualify for comment in the Sub-head level.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	97.01	69
2018-19	15.11	12
2019-20	203.40	78
2020-21	25.10	10
2021-22	17.68	20

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

Grant No. 59 - Tourism

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
3452	Tourism			
Voted				
Original		9,24,00		
Supplementary		5,24,09	14,48,09	8,82,24
Amount surrendered during the year (March 2023)				(-)5,65,85

CAPITAL

4552 Capital Outlay North Eastern Areas

5452 Capital Outlay on Tourism

5465 Investments in General Financial and Trading Institutions

Voted

Original	52,55,00	52,55,00	4,55,00	(-)48,00,00
Amount surrendered during the year (March 2023)				43,50,00

Notes and Comments

REVENUE

Voted

(a) As the total expenditure of ₹882.24 lakh did not come even upto the original provision of ₹924.00 lakh, supplementary grant of ₹524.09 lakh obtained in March 2023 proved injudicious.

(b) No part of the available saving of ₹565.85 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	47.78	17
2017-18	66.60	20
2018-19	15.13	47
2019-20	23.31	6
2020-21	102.08	20
2021-22	363.66	48

Grant No. 59 - Tourism - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(c) Saving occurred mainly under:			
(i) 3452 Tourism			
01 <i>Tourist Infrastructure</i>			
789 Special Component Plan for Scheduled Castes			
98 Administration			
O	100.00		
R	(-)60.00	40.00	40.00
			...
Reduction in provision through reappropriation of ₹60.00 lakh was stated to be based on actual requirement.			
(ii) 796 Tribal Area Sub-plan			
21 Tourism and Publicity			
O	110.00		
R	75.00	185.00	88.12
			(-)96.88
Addition to the provision through reappropriation of ₹75.00 lakh was stated to be based on actual requirement.			
(iii) 98 Administration			
O	125.00		
R	(-)75.00	50.00	50.00
			...
Reduction in provision through reappropriation of ₹75.00 lakh was stated to be based on actual requirement.			
(iv) 80 <i>General</i>			
001 Direction and Administration			
98 Administration			
O	454.00		
R	11.00	465.00	398.77
			(-)66.23
Addition to the provision through reappropriation of ₹11.00 lakh was stated to be based on actual requirement.			
(v) 104 Promotion and Publicity			
99 Others			
S	163.09	163.09	58.78
			(-)104.31
Creation of provision by supplementary grant of ₹163.09 lakh was attributed to requirement of fund by the Department beyond Budget Estimate on Welfare activities under Minor Works.			

Grant No. 59 - Tourism - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(vi)	789 Special Component Plan for Scheduled Castes			
	99 Others			
	S	150.00	92.66	(-)57.34

Creation of provision by supplementary grant of ₹150.00 lakh was attributed to release of fund by the Finance Department for Welfare activities under special component plan for Scheduled Castes.

(vii)	796 Tribal Area Sub-plan			
	99 Others			
	S	200.00	39.00	(-)161.00

Creation of provision by supplementary grant of ₹200.00 lakh was attributed to receipt of fund by the Department from the State Government for Welfare activities.

Reasons for saving of the above seven cases as at Sl. No. (i) and (vii) have not been intimated by the Department (August 2023).

CAPITAL

Voted

(a) Out of the available saving of ₹4,800.00 lakh, only ₹4,350.00 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i)	5452 Capital Outlay on Tourism			
	01 <i>Tourist Infrastructure</i>			
	101 Tourist Centre			
	91 Central Assistance to State Plan (CASP)			
	O	1,000.00		
	R	(-)592.00	204.00	(-)204.00

Reduction in provision by surrender of ₹592.00 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	1,000.00		
	S	(-)864.00	68.00	(-)68.00

Reduction in provision by surrender of ₹864.00 lakh was stated to be based on actual requirement.

Grant No. 59 - Tourism - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	2,000.00		
	R	(-)1,744.00	256.00	128.00
				(-)128.00

Reduction in provision by surrender of ₹1,744.00 lakh was stated to be based on actual requirement.

Reasons for saving of the above three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

(c) Entire provision was withdrawn in the following cases:

(i)	5452 Capital Outlay on Tourism			
	01 <i>Tourist Infrastructure</i>			
	101 Tourist Centre			
	21 Tourism and Publicity			
	O	52.00		
	R	(-)52.00	...	...

Withdrawal of entire provision by surrender of ₹52.00 lakh was stated to be based on actual requirement.

(ii)	25 Public Works			
	O	545.00		
	R	(-)545.00	...	...

Withdrawal of entire provision by surrender of ₹545.00 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	178.00		
	R	(-)178.00	...	...

Withdrawal of entire provision by surrender of ₹178.00 lakh was stated to be based on actual requirement.

Grant No. 59 - Tourism - Concl.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(iv)	796 Tribal Area Sub-plan			
	21 Tourism and Publicity			
	O	31.00		
	R	(-)31.00	...	...
	Withdrawal of entire provision by surrender of ₹31.00 lakh was stated to be based on actual requirement.			
(v)	25 Public Works			
	O	327.00		
	R	(-)327.00	...	...
	Withdrawal of entire provision by surrender of ₹327.00 lakh was stated to be based on actual requirement.			
(d)	Entire provision remained unutilised during the year under:			
	4552 Capital Outlay on North Eastern Areas			
	101 Contribution to Central Resource Pool for Development (NEC)			
	91 Central Assistance to State Plan (CASP)			
	O	26.00	26.00	... (-)26.00
	Reason for saving of ₹26.00 lakh has not been intimated by the Department (August 2023).			

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 60 - Kokborok & Other Minority Languages

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2202	General Education			
Voted				
Original		1,22,20		
Supplementary		18,22	1,40,42	1,15,84
Amount surrendered during the year (March 2023)				(-)24,58
				...
CAPITAL				
4202	Capital Outlay on Education, Sports, Art and Culture			
Voted				
Original		8,10	8,10	8,10
				...

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹115.84 lakh did not come even upto the Original Provision of ₹122.20 lakh, Supplementary grant of ₹18.22 lakh obtained in March 2023 proved wholly unnecessary.
- (b) No part of the available saving of ₹24.58 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	15.19	20
2018-19	7.00	9
2019-20	10.63	12
2020-21	15.34	17
2021-22	16.99	11

Grant No. 60 - Kokborok & Other Minority Languages-Concl.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
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(₹ in Lakh)

(c) Saving occurred mainly under:

2202 General Education

05 Language Development

200 Other Languages Education

41 Human Development

O 120.20

S 18.22 138.42 113.92 (-)24.50

Augmentation of provision by supplementary grant of 18.22 lakh was attributed to release of additional fund for payment of Dearness Allowances, Printing text books, etc.

Reason for saving was stated to be mainly due to short release of fund by Finance Department as well as less receipt of Medical reimbursement claims, TA claims and also non-incurring of expenditure by the Implementing Agency etc.

During the year 2022-23, an amount of ₹129.17 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹124.52 lakh was spent leaving an amount of ₹4.65 lakh as unspent as on 31.03.2023.

Grant No. 61 - OBC Welfare

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
Voted				
	Original	40,67,00		
	Supplementary	13,07,00	53,74,00	32,00,85
	Amount surrendered during the year (March 2023)			(-)21,73,15
				...

CAPITAL				
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
Voted				
	Original	21,57,00		
	Supplementary	1,00	21,58,00	56,88
	Amount surrendered during the year (March 2023)			(-)21,01,12
				...

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹ 3,200.85 lakh did not come even upto the original provision of ₹4,067.00 lakh, supplementary grant of ₹1,307.00 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) No part of the available saving of ₹2,173.15 lakh was surrendered during the year.
Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1,594.54	35
2017-18	2,268.58	63
2018-19	1,786.27	35
2019-20	2,258.49	55
2020-21	162.70	4
2021-22	162.22	4

Grant No. 61 - OBC Welfare - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(c)	Saving occurred mainly under:			
(i)	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	03 <i>Welfare of Backward Classes</i>			
	001 Direction and Administration			
	33 Welfare Programme			
	O	209.00		
	R	(-)11.00	198.00	163.47
				(-)34.53
	Reduction in provision by reappropriation of ₹11.00 lakh was attributed to actual requirement.			
(ii)	102 Economic Development			
	50 State Share of CSS			
	S	216.00		
	R	100.00	316.00	33.61
				(-)282.39
	Creation of provision by supplementary grant of ₹216.00 lakh was attributed to release of additional fund under Post Matric Scholarship for OBC students. Further addition to the provision by reappropriation of ₹100.00 lakh was attributed to actual requirement.			
(iii)	277 Education			
	35 Scholarship and Stipend			
	O	400.00	400.00	224.13
				(-)175.87
(iv)	70 State Share			
	O	28.00		
	S	291.00		
	R	11.00	330.00	189.94
				(-)140.06

Augmentation of provision by supplementary grant of ₹291.00 lakh was due to release of additional fund under State Share of Pre-matric Scholarship for OBC. Further addition to the provision by reappropriation of ₹ 11.00 lakh was attributed to actual requirement.

Grant No. 61 - OBC Welfare - Concl.

Head			Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(v)	86	Centrally Sponsored Scheme-I			
		O		3,330.00	
		S	800.00	4,130.00	2,589.70 (-)1,540.30

Augmentation of provision by supplementary grant of ₹ 800.00 lakh was attributed to release of additional fund for CSS Post-matric Scholarship for OBC Students on receipt of fund from Government of India.

Reasons for saving furnished by the Department were not specific in respect of five cases as at Sl. No. (i) to (v).

CAPITAL

Voted

(a) As the expenditure of ₹56.88 lakh fell well short of the original provision of ₹ 2,157.00 lakh, supplementary grant of ₹1.00 lakh obtained in March 2023 proved unnecessary.

(b) No part of the available saving of ₹2,101.12 lakh was surrendered during the year.

Saving of ₹350.01 lakh was also occurred in 2021-22.

(c) Saving occurred due to non-utilisation of fund as under :

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes other Backward Classes and Minorities

03 Welfare of Backward Classes

102 Economic Development

91 Central Assistance to State Plan

O	2,100.00	2,100.00	...	(-)2,100.00
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Reason for saving was stated to be due to non release of fund by the Finance Department.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 62 - Education (Elementary)

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2059	Public Works			
2202	General Education			
2236	Nutrition			
Voted				
Original		11,08,41,77		
Supplementary		63,37,00	11,71,78,77	7,80,11,74
Amount surrendered during the year (March 2023)				(-)3,91,67,03
				2,16,15,52
CAPITAL				
4059	Capital Outlay on Public Works			
4202	Capital Outlay on Education, Sports, Art and Culture			
Voted				
Original		50,01		
Supplementary		1,02,40	1,52,41	2,41
Amount surrendered during the year (March 2023)				(-)1,50,00
				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹78,011.74 lakh did not come even upto the original provision of ₹1,10,841.77 lakh, supplementary grant of ₹6,337.00 lakh obtained in March 2023 proved unnecessary.
- (b) Out of the available saving of ₹39,167.03 lakh, only ₹21,615.52 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	11,447.16	15
2017-18	12,944.45	12
2018-19	12,970.46	13
2019-20	7,189.40	8
2020-21	17,140.64	18
2021-22	27,584.25	27

Grant No. 62 - Education (Elementary) - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Saving occurred mainly under:			
(i) 2202 General Education			
01 Elementary Education			
001 Direction and Administration			
98 Administration			
O	85,484.00		
R	(-)21,646.00	63,838.00	60,758.40
			(-)3,079.60
Reduction in provision by surrender of ₹21,570.74 lakh and by way of reappropriation of ₹75.26 lakh were stated to be based on actual requirement in both the cases.			
Reason for saving was stated to be due to non-filling up of vacant post.			
(ii) 106 Teachers and Other Services			
41 Human Development			
O	13,000.00	13,000.00	7,531.75
			(-)5,468.25
Reason for saving was stated to be due to transfer of staff.			
(iii) 42 Government Primary Schools			
O	160.00		
R	(-)130.00	30.00	16.43
			(-)13.57
Reduction in provision by reappropriation of ₹130.00 lakh was stated to be based on actual requirement.			
(iv) 789 Special Component Plan for Scheduled Castes			
42 Government Primary Schools			
O	30.00	30.00	0.26
			(-)29.74
Reasons for saving were stated to be due to less requirement of claims stipends from students in respect of two cases as at Sl. No. (iii) and (iv).			
(v) 98 Administration			
O	40.80		
R	(-)10.20	30.60	15.31
			(-)15.29
Withdrawal of provision by surrender of ₹10.20 lakh was attributed to actual requirement.			
Reason for saving was stated to non utilisation of fund due to technical problems in quotation process.			

Grant No. 62 - Education (Elementary) - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(vi)	796 Tribal Area Sub-plan			
	42 Government Primary Schools			
	O	160.00	131.45	(-)28.55

Reason for saving was stated to be due to less requirement of claims for stipends from students.

(vii)	05 <i>Language Development</i>			
	102 Promotion of Modern Indian Languages and Literature			
	91 Central Assistance to State Plan (CASP)			
	O	300.00	262.93	(-)37.07

Reason for saving was stated to be due to non-release of fund by the Finance Department.

(viii)	200 Other Languages Education			
	41 Human Development			
	O	1,718.00	1,435.96	(-)282.04

Reason for saving was stated to be mainly due to non-recruitment of madarssa teachers.

(ix)	2236 Nutrition			
	02 <i>Distribution of nutritious food and beverages</i>			
	102 Mid-day Meals			
	91 Central Assistance to State Plan (CASP)			
	O	2,370.90		
	S	477.10	2,848.00	1,176.47 (-)1,671.53

Augmentation of provision by supplementary grant of ₹477.10 lakh was attributed to release of additional fund under Pradhan Mantri Poshan Scheme(Mid-Day-Meal) on receipt of fund from Government of India.

Grant No. 62 - Education (Elementary) - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(x)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	275.80		
	R	(-)9.24	266.56	248.19

Reduction in provision by surrender of ₹9.15 lakh and by reappropriation of ₹0.09 lakh were stated to be based on actual requirement in both the cases.

(xi)	91 Central Assistance to State Plan (CASP)			
	O	2,370.90		
	S	477.10	2,848.00	1,176.47

Augmentation of provision by supplementary grant of ₹477.10 lakh was stated to be due to release of fund under Pradhan Mantri Poshan Scheme(Mid-Day-Meal) on receipt of fund from Government of India.

(xii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	827.40		
	R	(-)12.04	815.36	719.26

Reduction in provision by surrender of ₹11.83 lakh and further reduction through reappropriation of ₹0.21 lakh were stated to be based on actual requirement in both the cases.

(xiii)	91 Central Assistance to State Plan (CASP)			
	O	3,161.20		
	S	5,382.80	8,544.00	3,529.43

Augmentation of provision by supplementary grant of ₹5,382.80 lakh was attributed to release of fund under Pradhan Mantri Poshan Scheme(Mid-Day-Meal) on receipt of fund from the Government of India.

Reasons for saving were stated to be due to short release of fund by the Finance Department in respect of five cases as at Sl. No. (ix) to (xiii).

Grant No. 62 - Education (Elementary) - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(d) Entire provision was withdrawn as under:

2059 Public Works

80 *General*

053 Maintenance and Repairs

79 Other Maintenance Expenditure

O 85.00

R (-)85.00

... ..

Withdrawal of provision by reappropriation of ₹85.00 lakh was stated to be based on actual requirement.

(e) Instance of incurring expenditure through reappropriation without the knowledge of the State Legislature has been noticed in the following case. This is irregular which could have been avoided by a token of provision in the budget. The excess expenditure requires regularisation.

2202 General Education

05 *Language Development*

102 Promotion of Modern Indian Languages and Literature

90 State Share for Central Assistance to State Plan

R 114.77

114.77

114.77 ...

(f) Saving was partly offset by excess under:

2202 General Education

80 *General*

001 Direction and Administration

98 Administration

O 124.50

R 90.00

214.50

200.01 (-)14.49

Addition to the provision by reappropriation of ₹90.00 lakh was attributed to actual requirement.

Reason for saving furnished by the Department was not tenable as it was stated that the fund could not utilise by the DDO's.

Grant No. 62 - Education (Elementary) - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

CAPITAL

Voted

- (a) As the expenditure of ₹2.41 lakh (5%) full well short of the original provision of ₹50.01 lakh, supplementary grant of ₹102.40 lakh obtained in March 2023 proved wholly unnecessary and resulted in blocking of fund idle.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1,746.89	84
2017-18	410.34	19
2018-19	13.58	25
2019-20	20.00	100
2020-21	3.00	100
2021-22	50.00	100

- (b) No part of the available saving of ₹150.00 lakh was surrendered during the year.

- (c) Saving occurred mainly due to non utilisation of fund as under:

(i)	4059 Capital Outlay on Public Works				
	80 General				
	796 Tribal Area Sub-plan				
	79 Other Maintenance Expenditure				
	O	20.00	20.00	...	(-)20.00

Grant No. 62 - Education (Elementary) - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 4202 Capital Outlay on Education, Sports, Art and Culture			
01 <i>General Education</i>			
201 Elementary Education			
99 Others			
S	34.99		
R	0.01	35.00	...
			(-)35.00
<p>Creation of provision by supplementary grant of ₹34.99 lakh was attributed to release of fund under new project approved by the Government. Further addition to the provision by reappropriation of ₹0.01 lakh was stated to be based on actual requirement.</p>			
(iii) 789 Special Component Plan for Scheduled Castes			
99 Others			
S	20.00	20.00	...
			(-)20.00
<p>Creation of provision by supplementary grant of ₹20.00 lakh was attributed to release of fund under Major Works for Subarna Jayanti Tripura Nirman Yojana.</p>			
(iv) 796 Tribal Area Sub-plan			
99 Others			
S	45.00	45.00	...
			(-)45.00

Creation of provision by supplementary grant of ₹45.00 lakh was attributed to release of fund under Major Works for Subarna Jayanti Tripura Nirman Yojana.

Reasons for saving were stated to be due to non-release of fund by the Finance Department in respect of four cases as at Sl. No. (i) to (iv).

During the year 2022-23, an amount of ₹337.42 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹325.55 lakh was spent leaving an amount of ₹11.79 lakh as unspent as on 31.03.2023.

Grant No. 63 - Industries & Commerce (Skill Development)

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2230	Labour Employment and Skill Development			
2851	Village and Small Industries			
Voted				
Original		1,21,50		
Supplementary		11,12,25	12,33,75	3,42,32
				(-)8,91,43

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹891.43 lakh was surrendered during the year. Saving during the earlier years are given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	2,393.89	99
2019-20	2,694.41	73
2020-21	1,727.35	67
2021-22	186.43	83

- (b) Saving occurred mainly due to non utilisation of fund as under:

(i) **2851 Village and Small Industries**

003 Training

87 Centrally Sponsored Scheme - II

(CSS)

O 0.51

S 415.01

R 0.48

416.00 ... (-)416.00

Augmentation of provision by supplementary grant of ₹415.01 lakh was attributed to release of fund for credit to the account of the Single Nodal Agency (SNA) for implementation of Centrally Sponsored Scheme. Further addition to the provision by way of reappropriation of ₹0.48 lakh was stated to be based on actual requirement.

Grant No. 63 - Industries & Commerce (Skill Development)-Concl'd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in thousand)		
(ii)	103 Handloom Industries				
	70 State share				
	O	40.80	40.80	...	(-)40.80
(iii)	789 Special Component plan for Scheduled Castes				
	87 Centrally Sponsored Scheme- II				
	O	0.17			
	S	135.83	136.00	...	(-)136.00
	Augmentation of provision by supplementary grant of ₹135.83 lakh was attributed to release of fund for credit to the account of the Single Nodal Agency (SNA) for implementation of Centrally Sponsored Scheme.				
(iv)	796 Tribal Area Sub-plan				
	70 State plan				
	O	25.60	25.60	...	(-)25.60
(v)	87 Centrally Sponsored Scheme- II (CSS)				
	O	0.32			
	S	247.68	248.00	...	(-)248.00

Augmentation of provision by supplementary grant of ₹247.68 lakh was attributed to release of fund for credit to the account of the Single Nodal Agency (SNA) for implementation of Centrally Sponsored Scheme.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2023).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 64 - Health (AGMC & GBP)

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2059 Public Works			
2210 Medical and Public Health			
Voted			
Original	1,78,06,13		
Supplementary	3,00	1,78,09,13	1,49,65,10
Amount surrendered during the year (March 2023)			(-)28,44,03 17,94,07

CAPITAL

4210 Capital Outlay on Medical and Public Health

Voted

Original	28,50,00		
Supplementary		28,50,00	15,33,15
Amount surrendered during the year (March 2023)			(-)13,16,85 3,63,10

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹14,965.10 did not come even upto the original provision of ₹17,806.13 lakh, supplementary grant of ₹3.00 lakh obtained in March 2023 proved injudicious.
- (b) Out of the available saving of ₹2,844.03 lakh, only ₹1,794.07 lakh was surrendered during the year.
Saving of ₹5,718.46 lakh (32%) was also occurred during the year 2021-22.

Grant No. 64 - Health (AGMC & GBP) - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(c) Saving occurred mainly under:

(i)	2059 Public Works			
	80 <i>General</i>			
	053 Maintenance and Repairs			
	79 Other Maintenance Expenditure			
	O	300.00		
	R	(-)75.00	225.00	194.18
				(-)30.82

Reduction in provision through reappropriation of ₹75.00 lakh was stated to be based on actual requirement.

Saving of ₹141.58 lakh was also occurred in 2021-2022.

(ii)	2210 Medical and Public Health			
	01 <i>Urban Health Services-Allopathy</i>			
	796 Tribal Area Sub-plan			
	16 Hospital			
	O	435.00	435.00	384.09
				(-)50.91

Saving of ₹260.56 lakh was also occurred in 2021-2022.

(iii)	2210 Medical and Public Health			
	05 <i>Medical Education Training and Research</i>			
	105 Allopathy			
	71 Medical College			
	O	13,034.63		
	R	(-)2,398.97	10,635.66	10,040.35
				(-)595.31

Reduction in provision by surrender of ₹1,789.07 lakh and further reduction by way of reappropriation of ₹609.90 lakh were stated to be based on actual requirement.

Saving of ₹3,324.16 lakh was also occurred during the year 2021-22.

Reasons for final saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

Grant No. 64 - Health (AGMC & GBP) - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		

(d) Saving was partly counter balanced by excess under:

2210 Medical and Public Health

01 *Urban Health Services-Allopathy*

110 Hospital and Dispensaries

16 Hospital

O 2,125.50

R 709.90 2,835.40 2,544.28 (-)291.12

Addition to the provision by reappropriation of ₹709.90 lakh was attributed to actual requirement.

Reason for final saving has not been intimated by the Department (August 2023).

CAPITAL

Voted

(a) Out of the available saving of ₹1,316.85 lakh, only ₹363.10 lakh was surrendered during the year.

Saving of ₹3,498.11 lakh (95%) was also occurred during the year 2021-22.

(b) Saving occurred mainly under:

(i) **4210 Capital outlay on Medical and Public Health**

01 *Urban Health Services-Allopathy*

110 Hospital and Dispensaries

16 Hospital

O 2,150.00

R (-)276.50 1,873.50 1,049.45 (-)824.05

Withdrawal of provision by surrender of ₹276.50 lakh was stated to be based on actual requirement.

Grant No. 64 - Health (AGMC & GBP) - Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii)	<i>03 Medical Education Training and Research</i>			
	105 Allopathy			
	71 Medical College			
	O		700.00	
	R	(-86.60	613.40	483.71
				(-129.69

Withdrawal of provision by surrender of ₹86.60 lakh was stated to be based on actual requirement.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

APPENDIX-I

(Reference-Summary of Appropriation Accounts at page - xviii)

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure

No. and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates	
			More (+)	Less (-)
(Rs. in thousand)				
1	Parliamentary Affairs			
	Revenue			
	Voted	...	8,90	+8,90
3	General Administration (S.A.) Department			
	Revenue			
	Voted	...	27	+27
4	Election Department			
	Revenue			
	Voted	...	2	+2
5	Law Department			
	Revenue			
	Voted	...	1,56,43	+1,56,43
6	Revenue Department			
	Revenue			
	Voted	...	8,07,28	+8,07,28
9	Statistics Department			
	Revenue			
	Voted	...	10	+10
10	Home (Police) Department			
	Revenue			
	Voted	...	6,59	+6,59
	Capital			
	Voted	...	2,00,00	+2,00,00
11	Transport Department			
	Revenue			
	Voted	...	26	+26
12	Co-operation Department			
	Revenue			
	Voted	...	9	+9

APPENDIX-I - Contd.

13	Public Works (R&B) Department				
		Revenue			
		Voted	30,00,00	6,03,65	-23,96,35
		Capital			
		Voted	...	...	...
14	Power Department				
		Revenue			
		Voted	...	4,36	+4,36
		Capital			
		Voted	...	43,25,66	+43,25,66
15	Public Works (Water Resource) Department				
		Revenue			
		Voted	10,00,00	46,51	-9,53,49
16	Health Department				
		Revenue			
		Voted	...	35,08	+35,08
		Capital			
		Voted	...	6,83,52	+6,83,52
17	Information and Cultural Affairs				
		Revenue			
		Voted	...	6	+6
18	General Administration (Political) Department				
		Revenue			
		Voted	...	19	+19
21	Food, Civil Supplies & Consumer Affairs Department				
		Revenue			
		Voted	...	1	+1
		Capital			
		Voted	...	41,20	+41,20
23	Panchayati Raj Department				
		Revenue			
		Voted	...	2,33,86	+2,33,86
24	Industries & Commerce Department				
		Revenue			
		Voted	...	8	+8

APPENDIX-I - Contd.

25	Industries & Commerce (Handloom, Handicrafts and	Revenue			
		Voted	...	30	+30
26	Fisheries Department	Revenue			
		Voted	...	1,41	+1,41
27	Agriculture Department	Revenue			
		Voted	65,00,00	24,45,33	-40,54,67
		Capital			
		Voted	...	3,14,70	+3,14,70
28	Horticulture Department	Revenue			
		Voted	...	16	+16
29	Animal Resource Development	Revenue			
		Voted	...	19	+19
30	Forest Department	Revenue			
		Voted	...	37,17,08	+37,17,08
31	Rural Development Department	Revenue			
		Voted	10,00,00	3,45,46	-6,54,54
32	T.R.P & P.T.G. Department	Revenue			
		Voted	...	81	+81
33	Science, Technology & Environment	Revenue			
		Voted	...	1,58	+1,58
34	Planning and Co-ordination Department	Revenue			
		Voted	...	3	+3
35	Urban Development Department	Revenue			
		Voted	...	58,11	+58,11

APPENDIX-I - Contd.

36	Home (Jail) Department			
		Revenue		
		Voted	...	60
				+60
39	Education (Higher) Department			
		Revenue		
		Voted	...	5
				+5
40	Education (School) Department			
		Revenue		
		Voted	...	36,91
				+36,91
41	Education (Social) Department			
		Revenue		
		Voted	...	92,75,44
				+92,75,44
42	Education (Youth Affairs & Sports) Department			
		Revenue		
		Voted	...	1,08
				+1,08
43	Finance Department			
		Revenue		
		Voted	...	4,18,83
				+4,18,83
44	Institutional Finance			
		Revenue		
		Voted	...	69
				+69
45	Taxes and Excise			
		Revenue		
		Voted	...	7
				+7
48	High Court			
		Revenue		
		Voted	...	54
				+54
51	Public Works (Drinking Water and Sanitation) Department			
		Revenue		
		Voted	40,00,00	1,07,00
				-38,93,00
52	Family Welfare & Preventive Medicine			
		Revenue		
		Voted	...	11
				+11
53	Tribal Welfare (Research) Department			
		Revenue		
		Voted	...	3
				+3

APPENDIX-I - Concl'd.

57	Welfare of Minorities Department				
		Capital			
		Voted	...	5,33	+5,33
60	Kokborok & Other Minority Languages				
		Revenue			
		Voted	...	3	+3
61	Welfare of OBCs				
		Revenue			
		Voted	...	1	+1
62	Education (Elementary)				
		Revenue			
		Voted	...	7,09	+7,09
64	Health (AGMC & GBP)				
		Revenue			
		Voted	...	21	+21
<hr/>					
	Total				
		Revenue			
		Voted	1,55,00,00	1,83,22,89	+28,22,89
		Capital			
		Voted	...	55,70,41	+55,70,41
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	Grand Total		1,55,00,00	2,38,93,30	+83,93,30
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APPENDIX- II

(Reference-Summary of Appropriation Accounts at page - xviii)

Grant-wise details of estimates and actuals transferred from M.H. 3054 to 8658-101-
P.A.O.Suspense (National Highway) being the reimbursable amount.

No. and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)	
(₹ in thousand)				
13 Public Works (R&B) Department				
	Revenue			
	Voted	6,50,00	6,49,27	-73
Total	Revenue			
	Voted	6,50,00	6,49,27	-73
Total recoveries/ reimbursable amount adjusted in the accounts				
Appendix-I	Revenue			
	Voted	1,55,00,00	1,83,22,89	+28,22,89
Appendix-II	Voted	6,50,00	6,49,27	-73
Total	Revenue Voted	1,61,50,00	1,89,72,16	+28,22,16
Appendix-I	Capital Voted	...	55,70,41	+55,70,41
Grand Total		1,61,50,00	2,45,42,57	+83,92,57

Appropriation Accounts 2022-23 - Tripura

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