



सत्यमेव जयते

# Appropriation Accounts 2021-22



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

## Government of Tripura



# **Appropriation Accounts**

**for the year 2021-22**

**Government of Tripura**



**Appropriation Accounts**  
**2021-22**  
**TABLE OF CONTENTS**

	Page(s)
Introductory	v
Summary of Appropriation Accounts	vi-xviii
Report of the Comptroller and Auditor General of India	xix-xxi
 <b>Number and Name of Grant/Appropriation</b>	
1 Parliamentary Affairs Department	1-2
2 Governor's Secretariat	3-4
3 General Administration (S.A.) Department	5-7
4 Election Department	8-10
5 Law Department	11-15
6 Revenue Department	16-31
7 General Administration (AR) Department	32-33
8 General Administration (P&T) Department	34-35
9 Statistics Department	36-37
10 Home (Police) Department	38-45
11 Transport Department	46-50
12 Co-operation Department	51-55
13 Public Works (R&B) Department	56-76
14 Power Department	77-82
15 Public Works (Water Resource) Department	83-92
16 Health Department	93-103
17 Information and Cultural Affairs Department	104-107
18 General Administration (Political) Department	108-109
19 Tribal Welfare Department	110-116
20 Welfare of Scheduled Castes Department	117-121
21 Food, Civil Supplies & Consumer Affairs Department	122-125
22 Relief & Rehabilitation Department	126-127
23 Panchayat Raj Department	128-134
24 Industries & Commerce Department	135-141
25 Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	142-143
26 Fisheries Department	144-150
27 Agriculture Department	151-168
28 Horticulture Department	169-175
29 Animal Resource Development Department	176-187

	Page(s)
30 Forest Department	188-194
31 Rural Development Department	195-207
32 Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department	208-209
33 Science, Technology & Environment	210-212
34 Planning and Co-ordination Department	213-214
35 Urban Development Department	215-223
36 Home (Jail) Department	224-225
37 Labour Organisation Department	226-227
38 General Administration (Printing and Stationery) Department	228-229
39 Education (Higher) Department	230-239
40 Education (School) Department	240-253
41 Education (Social) Department	254-266
42 Education (Youth Affairs & Sports) Department	267-270
43 Finance Department	271-280
44 Institutional Finance	281
45 Taxes and Excise	282-285
46 Treasuries	286-287
47 College of Agriculture	288
48 High Court	289-290
49 Fire Service Organisation	291-293
50 Civil Defence	294
51 Public Works (Drinking Water and Sanitation) Department	295-304
52 Family Welfare & Preventive Medicine	305-313
53 Tribal Welfare (Research) Department	314-316
54 Factories & Boilers Organisation	317
55 Employment & Manpower	318-319
56 Information Technology	320-325
57 Welfare of Minorities Department	326-330
58 Home (FSL, PAC, Prosecution & Co-ordination Cell)	331-333
59 Tourism	334-337
60 Kokborok & Other Minority Languages	338
61 OBC Welfare	339-342
62 Education (Elementary)	343-347
63 Industries & Commerce (Skill Development)	348-349
64 Health (AGMC & GBP)	350-353
Appendix-I - Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure	354-357
Appendix-II - Grant-wise details of estimates and actuals transferred from Major Head 3054 to 8658-101 P.A.O. Suspense	358

## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tripura for the year 2021-22 presents the accounts of sums expended in the year ended 31 March 2022 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 2021-22**

**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)	
<b>( ₹ in thousand )</b>									
1	Parliamentary Affairs								
	Voted	25,19,15	...	22,84,16	...	2,34,99	...	...	...
	Charged	30,00	...	28,18	...	1,82	...	...	...
2	Governor's Secretariat								
	Charged	7,37,00	...	6,17,82	...	1,19,18	...	...	...
3	General Administration (S.A.) Department								
	Voted	89,88,98	6,45,42	68,45,44	70,78	21,43,54	5,74,64	...	...
4	Election Department								
	Voted	18,15,20	1,24,70	12,08,44	1,16,44	6,06,76	8,26	...	...
5	Law Department								
	Voted	1,53,92,05	18,10,00	97,88,95	16,71,62	56,03,10	1,38,38	...	...
6	Revenue Department								
	Voted	4,60,40,33	20,03,50	3,06,68,12	6,47,10	1,53,72,21	13,56,40	...	...



**SUMMARY OF APPROPRIATION ACCOUNTS 2021-22- Contd.**

Number and Name of Grant or Appropriation	Voted/ 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)
<b>( ₹ in thousand )</b>									
7	General Administration (AR) Department	Voted	3,65,79	...	3,10,88	...	54,91	...	...
8	General Administration (P&T) Department	Voted	1,38,59	...	71,00	...	67,59	...	...
		<i>Charged</i>	<i>6,13,60</i>	...	<i>5,21,10</i>	...	<i>92,50</i>	...	...
9	Statistics Department	Voted	11,17,91	...	8,31,11	...	2,86,80	...	...
10	Home (Police) Department	Voted	18,31,63,20	36,47,61	15,08,39,50	7,91,06	3,23,23,70	28,56,55	...
11	Transport Department	Voted	29,67,15	16,10,38	28,28,86	4,85,16	1,38,29	11,25,22	...
12	Co-operation Department	Voted	27,86,24	8,48,00	24,17,27	7,08,00	3,68,97	1,40,00	...
		<i>Charged</i>	<i>1,09,00</i>	<i>2,91,00</i>	<i>51,45</i>	<i>1,71,69</i>	<i>57,55</i>	<i>1,19,31</i>	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2021-22 - 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)
<b>( ₹ in thousand )</b>									
13 Public Works (R&B) Department	Voted	5,40,33,40	10,40,80,08	5,36,74,06	4,93,09,08	3,59,34	5,47,71,00	...	...
	<i>Charged</i>	<i>4,00,00</i>	<i>11,61,11</i>	<i>1,37,39</i>	<i>7,49,93</i>	<i>2,62,61</i>	<i>4,11,18</i>	...	...
14 Power Department	Voted	1,76,38,34	2,08,44,52	78,97,01	1,08,83,37	97,41,33	99,61,15	...	...
15 Public Works (Water Resource) Department	Voted	1,81,94,00	1,26,96,35	1,02,20,47	62,08,41	79,73,53	64,87,94	...	...
16 Health Department	Voted	5,02,22,42	1,22,24,10	3,40,18,13	64,42,25	1,62,04,29	57,81,85	...	...
17 Information & Cultural Affairs	Voted	54,72,88	76,00	46,93,38	41,66	7,79,50	34,34	...	...
18 General Administration (Political) Department	Voted	4,32,02	...	3,35,52	...	96,50	...	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2021-22 - 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)	
<b>( ₹ in thousand )</b>									
19 Tribal Welfare Department									
	Voted	6,28,86,10	6,80,00	5,34,29,50	1,70,34	94,56,60	5,09,66	...	...
	Charged	20,00	...	...	...	20,00	...	...	...
20 Welfare of Scheduled Castes Department									
	Voted	1,05,59,27	33,17,40	60,41,62	9,15,82	45,17,65	24,01,58	...	...
21 Food, Civil Supplies & Consumer Affairs Department									
	Voted	1,61,67,03	6,72,09	1,42,49,24	5,53,86	19,17,79	1,18,23	...	...
22 Relief & Rehabilitation Department									
	Voted	6,32,84,20	...	91,62,12	...	5,41,22,08	...	...	...
23 Panchayat Raj Department									
	Voted	4,95,96,64	83,98	4,50,23,92	55,00	45,72,72	28,98	...	...
24 Industries & Commerce Department									
	Voted	1,07,75,06	43,86,65	90,05,66	30,42,74	17,69,40	13,43,91	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2021-22 - 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)
<b>( ₹ in thousand )</b>									
25 Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	Voted	26,68,16	14,92,00	21,35,88	14,92,00	5,32,28	...	...	...
26 Fisheries Department	Voted	91,18,89	49,32,04	77,70,20	8,65,44	13,48,69	40,66,60	...	...
27 Agriculture Department	Voted	5,45,17,20	81,02,35	3,29,64,60	35,97,07	2,15,52,60	45,05,28	...	...
28 Horticulture Department	Voted	1,33,96,98	1,23,11	69,44,17	92,65	64,52,81	30,46	...	...
29 Animal Resource Development Department	Voted	1,57,88,67	20,22,23	1,25,11,10	3,25,18	32,77,57	16,97,05	...	...
	<i>Charged</i>	<i>32,00</i>	...	...	...	<i>32,00</i>	...	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2021-22 - 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)
<b>( ₹ in thousand )</b>									
30 Forest Department	Voted	3,07,34,67	1,35,00	2,12,82,81	35,00	94,51,86	1,00,00	...	...
	<i>Charged</i>	<i>15,50,00</i>	...	<i>15,49,00</i>	...	<i>1,00</i>	...		
31 Rural Development Department	Voted	19,64,65,76	49,90,23	16,54,79,19	19,89,98	3,09,86,57	30,00,25	...	...
32 Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department	Voted	65,05,22	3,00,00	14,30,95	3,00,00	50,74,27	...	...	...
33 Science, Technology & Environment	Voted	9,40,97	31,00,00	8,58,46	12,00,00	82,51	19,00,00	...	...
34 Planning and Co-ordination Department	Voted	34,42,32	...	19,33,23	...	15,09,09	...	...	...
35 Urban Development Department	Voted	13,73,88,00	77,15,55	4,20,38,07	76,55,48	9,53,49,93	60,07	...	...
	<i>Charged</i>	<i>1,20,00</i>	...	...	...	<i>1,20,00</i>	...	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2021-22 - 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)	
<b>( ₹ in thousand )</b>									
36 Home (Jail) Department	Voted	41,23,15	...	33,49,92	...	7,73,23	...	...	...
37 Labour Organisation	Voted	15,34,03	...	13,36,66	...	1,97,37	...	...	...
38 General Administration (Printing & Stationery) Department	Voted	13,48,00	52,00	8,96,13	...	4,51,87	52,00	...	...
39 Education (Higher) Department	Voted	2,16,92,82	25,94,10	1,51,51,99	2,85,70	65,40,83	23,08,40	...	...
40 Education (School) Department	Voted	18,22,38,24	1,01,92,66	14,17,17,60	44,82,37	4,05,20,64	57,10,29	...	...
41 Education (Social) Department	Voted	9,85,28,05	35,52,52	7,75,03,99	7,40,56	2,10,24,06	28,11,96	...	...
42 Education (Youth Affairs & Sports) Department	Voted	82,46,97	6,02,00	70,03,42	...	12,43,55	6,02,00	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2021-22 - 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)	
<b>( ₹ in thousand )</b>									
43 Finance Department	Voted	39,10,20,38	2,59,64,15	25,54,19,88	1,35,70,36	13,56,00,50	1,23,93,79	...	...
	<i>Charged</i>	<i>16,54,81,00</i>	<i>6,73,07,25</i>	<i>16,47,51,19</i>	<i>6,47,75,65</i>	<i>7,29,81</i>	<i>25,31,60</i>	...	...
44 Institutional Finance	Voted	5,25,02	...	4,09,51	...	1,15,51	...	...	...
45 Taxes and Excise	Voted	33,31,67	59,40	27,56,68	...	5,74,99	59,40	...	...
46 Treasuries	Voted	11,01,65	30,00	8,02,18	8,74	2,99,47	21,26	...	...
47 College of Agriculture	Voted	7,70,89	...	7,00,91	...	69,98	...	...	...
48 High Court	Voted	2,68,31	...	2,54,92	...	13,39	...	...	...
	<i>Charged</i>	<i>29,08,10</i>	...	<i>25,24,34</i>	...	<i>3,83,76</i>	...	...	...
49 Fire Service Organisation	Voted	96,53,25	1,95,00	84,51,61	10,00	12,01,64	1,85,00	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2021-22 - 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	31,80	...	26,81	...	4,99	...	...	...
51 Public Works (Drinking Water and Sanitation) Department	Voted	2,90,30,03	4,55,93,64	2,21,25,11	2,39,75,55	69,04,92	2,16,18,09	...	...
52 Family Welfare & Preventive Medicine	Voted	9,03,99,21	54,67,67	6,39,53,75	21,77,24	2,64,45,46	32,90,43	...	...
53 Tribal Welfare (Research) Department	Voted	7,48,39	5,00,00	2,41,44	1,72,39	5,06,95	3,27,61	...	...
54 Factories & Boilers Organisation	Voted	3,58,50	...	2,87,40	...	71,10	...	...	...
55 Employment & Manpower	Voted	8,18,32	...	6,01,35	...	2,16,97	...	...	...
56 Information Technology	Voted	27,77,20	29,00,00	20,14,76	5,21,70	7,62,44	23,78,30	...	...



**SUMMARY OF APPROPRIATION ACCOUNTS 2021-22 - 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)
<b>( ₹ in thousand )</b>									
57	Welfare of Minorities Department								
	Voted	16,16,63	54,22,45	9,89,62	15,19,52	6,27,01	39,02,93	...	...
58	Home (FSL, PAC, Prosecution & Co-ordination Cell)								
	Voted	7,62,18	90,11	5,73,11	72,43	1,89,07	17,68	...	...
59	Tourism								
	Voted	7,62,00	27,94,09	3,98,34	22,95,33	3,63,66	4,98,76	...	...
60	Kokborok & Other Minority Languages								
	Voted	1,53,10	...	1,36,11	...	16,99	...	...	...
61	Welfare of OBCs								
	Voted	44,46,71	5,31,69	42,84,49	1,81,68	1,62,22	3,50,01	...	...
62	Education (Elementary)								
	Voted	10,14,13,31	50,00	7,38,29,06	...	2,75,84,25	50,00	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2021-22 - 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)	
<b>( ₹ in thousand )</b>									
63 Industries & Commerce (Skill Development)	Voted	2,23,49	...	37,06	...	1,86,43	...	...	...
64 Health (AGMC & GBP)	Voted	1,80,32,54	37,00,00	1,23,14,08	2,01,89	57,18,46	34,98,11	...	...
<b>Total Voted</b>		<b>2,07,14,78,63*</b>	<b>31,29,54,77</b>	<b>1,44,87,60,91</b>	<b>14,98,80,95</b>	<b>62,27,17,72</b>	<b>16,30,73,82</b>	...	...
<b>Charged</b>		<b>17,20,00,70</b>	<b>6,87,59,36</b>	<b>17,01,80,47</b>	<b>6,56,97,27</b>	<b>18,20,23</b>	<b>30,62,09</b>	...	...
<b>Grand Total</b>		<b>2,24,34,79,33</b>	<b>38,17,14,13</b>	<b>1,61,89,41,38</b>	<b>21,55,78,22</b>	<b>62,45,37,95</b>	<b>16,61,35,91</b>	...	...

\* Difference of ₹1000/- under Revenue Voted (Grant Total) occurred due to rounding off.

## **Summary of Appropriation Accounts - Contd.**

The Excess over the following Grants/Appropriations requires regularisation:

### **Revenue - Voted**

Nil

### **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 2021-22 and that shown in the Finance Accounts for that year is given below :

	Voted		Charged	
	Revenue	Capital	Revenue	Capital
	(₹ in thousand)			
<b>Total expenditure according to the Appropriation Accounts</b>	1,44,87,60,91	14,98,80,95	<i>17,01,80,47</i>	<i>6,56,97,27</i>
<b>Deduct - Total of recoveries/reimbursable amount transferred to Suspense Head</b>	64,17,63	76,40,96	...	...
<b>Net total expenditure as shown in Statement No. 11 of the Finance Accounts</b>	1,44,23,43,28	14,22,39,99	<i>17,01,80,47</i>	<i>6,56,97,27</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 2022 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 2022 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 2022.

#### **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 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 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 Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.



**Date: 07-DEC-2022**  
**Place: New Delhi**

**(GIRISH CHANDRA MURMU)**  
**Comptroller and Auditor General of India**





**Grant No. 1 - Parliamentary Affairs**

<b>Major Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2011</b>	<b>Parliament/State/Union Territory Legislatures</b>			
<b>Voted</b>				
Original	24,51,85			
Supplementary	67,30	25,19,15	22,84,16	-2,34,99
Amount surrendered during the year (March 2022)				...
<b>Charged</b>				
Original	26,00			
Supplementary	4,00	30,00	28,18	-1,82
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure did not come even upto the original provision of ₹2,451.85 lakh supplementary grant of ₹67.30 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) No part of the available saving of ₹2,34.99 lakh was surrendered during the year. Saving of ₹71.30 lakh was also occurred during the year 2020-21.
- (c) Saving occurred under:

<b>Major Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
<b>2011</b>	<b>Parliament/State/Union Territory Legislatures</b>			
02	<i>State/Union Territory Legislatures</i>			
101	Legislative Assembly			
05	Establishment			
O	1,920.24			
R	-6.51	1,913.73	1,714.64	-199.09

Reduction in provision by reappropriation of ₹6.51 lakh was stated to be based on actual requirement.

Reason for saving was not intimated by the Department ( August 2022).

**Grant No. 1 - Parliamentary Affairs - Concl'd.**

<b>Major Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

**REVENUE**

**Charged**

- (a) No part of the available saving of ₹1.82 lakh was surrendered during the year. However the said savings did not qualify for comments in the Sub-head level.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
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

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During the year 2021-22, an amount of ₹7.18 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹7.03 lakh was spent leaving an amount of ₹0.15 lakh as unspent as on 31.03.2022.

**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**

*Charged*

<i>Original</i>	6,60,00		
<i>Supplementary</i>	77,00	7,37,00	6,17,82
<i>Amount surrendered during the year (March 2022)</i>			-1,19,18
			...

**Notes and Comments**

**REVENUE**

*Charged*

- (a) As the total expenditure of ₹617.82 lakh did not come even upto the original provision of ₹660.00 lakh, supplementary grant of ₹77.00 lakh obtained in March 2022 proved injudicious.
- (b) No part of the available saving of ₹119.18 lakh was surrendered during the year.
- (c) Saving occurred under:

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

**2012 President, Vice President, Governor/Administrator of Union Territories**

03 *Governor/Administrator of Union Territories*

090 Secretariat  
Territories

05 Establishment

<i>O</i>	350.76		
<i>S</i>	57.15		
<i>R</i>	4.43	412.34	338.69
			-73.65

Addition to the provision by supplementary grant of ₹57.15 lakh was attributed to release of additional fund by the State Government for meeting the unavoidable expenses. Further addition to the provision through reappropriation of ₹4.43 lakh was stated to be based on actual requirement.

Reason for saving was not intimated by the Department (August 2022).

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

<b>Major Head</b>	<b>Total Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(d) Entire provision remained unutilised under:

**2012 President, Vice President, Governor/Administrator of Union Territories**

*03 Governor/Administrator of Union Territories*

106 Entertainment Expenses

05 Establishment

*O* 0.25

*S* 19.85 20.10 ... -20.10

Addition to the provision through supplementary grant of ₹19.85 lakh was stated to be due to release of additional fund by the State Government.

Reason for saving was not intimated by the Department (August 2022).

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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. 3 - General Administration (S.A.) Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2013</b>	<b>Council of Ministers</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>Voted</b>				
Original		85,52,00		
Supplementary		4,36,98	89,88,98	68,45,44
Amount surrendered during the year (March 2022)				-21,43,54
				...

**CAPITAL**

<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>Voted</b>				
Original		5,00		
Supplementary		6,40,42	6,45,42	70,78
Amount surrendered during the year (March 2022)				-5,74,64
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹6,845.44 lakh did not come even upto the original provision of ₹8,552.00 lakh, supplementary grant of ₹436.98 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) No part of the available saving of ₹2,143.54 lakh was surrendered during the year. Saving of ₹1,252.03 lakh was also occurred during the year 2020-21.
- (c) Saving occurred mainly under:

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(i)	<b>2013 Council of Ministers</b>			
	101 Salary of Ministers and Deputy Ministers			
	01 Emoluments and Allowances			
	O	100.00		
	R	-2.00	98.00	74.22
				-23.78

Reduction in provision by reappropriation of ₹2.00 lakh was attributed to actual requirement.

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

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

(ii)	<b>2052 Secretariat-General Services</b>				
	090 Secretariat				
	05 Establishment				
	O	7,148.00			
	S	436.98			
	R	9.90	7,594.88	5,799.07	-1,795.81

Addition to the provision through supplementary grant of ₹436.98 lakh was attributed to requirement of more fund to meet the expenditure. Further addition to the provision by reappropriation of ₹9.90 lakh was stated to be based on actual requirement.

(iii)	<b>2070 Other</b>				
	115 Guest Houses Government Hostels etc.				
	05 Establishment				
	O	1,238.00			
	R	-2.55	1,235.45	920.36	-315.09

Withdrawal of provision by reappropriation of ₹2.55 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 due to non-utilisation of fund because of release of fund at the fag-end of the year by the Finance Department.

**CAPITAL**

**Voted**

- (a) In view of huge saving of ₹574.64 lakh, supplementary grant of ₹640.42 lakh obtained in March 2022 proved un-realistic and very poor budgetary control over the expenditure on the part of the Controlling Officer.
- (b) No part of the available saving of ₹574.64 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	50.00	98
2017-18	1.00	100
2018-19	4.34	87
2019-20	3.71	74
2020-21	3.06	61

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

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

(c) Saving occurred mainly under:

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

80 *General*

201 Acquisition of land

98 Administration

S	489.20	489.20	48.92	-440.28
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Creation of provision through supplementary grant of ₹489.20 lakh was attributed to requirement of more fund to meet the expenditure.

Reason for saving was occurred due to non-utilisation of fund by the implementing agency due to non-completion of payment process in connection with the acquisition of land and construction of Tripura Bhawan at Navi Mumbai.

(ii) **4070 Capital**

800 Other expenditure

05 Establishment

O	5.00
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S	67.22	72.22	11.01	-61.21
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Augmentation of the provision through supplementary grant of ₹67.22 lakh was attributed to requirement of more fund to meet the expenditure.

Reasons for saving in respect of two cases as at Sl. No. (i) & (ii) were not intimated by the Department (August 2022).

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

**4059 Capital Outlay on Public Works**

60 *Other Buildings*

051 Construction

05 Establishment

S	70.00	70.00	...	-70.00
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Creation of provision through supplementary grant of ₹70.00 lakh was attributed to requirement of more fund to meet the expenditure.

Reason for saving was not intimated by the Department (August 2022).

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**During the year 2021-22, the whole amount of ₹91.71 lakh transferred to the DDO's Bank Account was spent.**

**Grant No. 4 - Election Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2015</b>	<b>Elections</b>			
<b>Voted</b>				
Original		18,15,20	18,15,20	12,08,44
Amount surrendered during the year (March 2022)				-6,06,76
				1,87,96
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
Original		1,20,00		
Supplementary		4,70	1,24,70	1,16,44
Amount surrendered during the year (March 2022)				-8,26
				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹606.76 lakh, only ₹187.96 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2018-19	1,371.75	23
2019-20	2,230.57	25
2020-21	243.44	15



**Grant No. 4 - Election Department- Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(b) Saving occurred mainly under:

(i) **2015 Elections**

102 Electoral Officers

05 Establishment

O 913.20

S -107.96 805.24 634.82 -170.42

Withdrawal of provision through surrender of ₹107.96 lakh was attributed to actual requirement.

Saving of ₹171.82 lakh was also occurred during the year 2020-21.

Reason for saving was attributed to non-completion of new recruitment process during the year.

(ii) 103 Preparation and Printing of Electoral rolls

99 Others

O 350.00

R 50.00 400.00 271.30 -128.70

Addition to the provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.

Saving of ₹45.95 lakh was also occurred during the year 2020-21.

(iii) 105 Charges for conduct of elections to Parliament

98 Administration

O 50.00 50.00 14.33 -35.67

(iv) 99 Others

O 273.00

R -117.50 155.50 113.74 -41.76

Withdrawal of provision through surrender of ₹80.00 lakh and further reduction in provision by reappropriation of ₹37.50 lakh were stated to be based on actual requirement.

(v) 106 Charges for conduct of elections to State/Union Territory Legislature

99 Others

O 154.00

R -12.50 141.50 134.30 -7.20

Reduction in provision by reappropriation of ₹12.50 lakh was attributed to actual requirement.

Reasons for saving furnished by the Department were not specific in respect of Sl. No. (ii) to (v).

**Grant No. 4 - Election Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(vi) 108 Issue of Photo Identity-Cards to Voters			
99 Others			
O	75.00	39.95	-35.05

Reason for saving was occurred due to non procuring materials for printing of EPIC.

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹116.44 lakh did not come even upto the original provision of ₹120.00 lakh, supplementary grant of ₹4.70 lakh obtained in March 2022 proved wholly unnecessary.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
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

- (b) No part of the available saving of ₹8.26 lakh was surrendered during the year. However, the said saving did not qualify for comments under sub head level.

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**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. 5 - Law Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2014</b>	<b>Administration of Justice</b>			
<b>2059</b>	<b>Public Works</b>			
<b>Voted</b>				
Original		1,53,38,50		
Supplementary		53,55	1,53,92,05	97,88,95
Amount surrendered during the year (March 2022)				-56,03,10
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
Supplementary		18,10,00	18,10,00	16,71,62
Amount surrendered during the year (March 2022)				-1,38,38
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹9,788.95 lakh did not come even upto the original provision of ₹15,338.50 lakh, supplementary grant of ₹53.55 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹5,603.10 lakh, only ₹1,463.55 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
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

**Grant No. 5 - Law Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(c) Saving occurred mainly under:

(i) **2059 Public Works**

01 Office Buildings

053 Maintenance and Repairs

22 Judicial

O	100.00	100.00	59.37	-40.63
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Reason for saving was stated to be due to non-utilisation of fund for various maintenance and repair works by the implementing agency engaged by the Public Works Department.

(ii) 60 Other Buildings

051 Construction

91 Central Assistance to State Plan

( CASP )

O	2,080.00	2,080.00	352.27	-1,727.73
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(iii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

( CASP )

O	680.00	680.00	115.17	-564.83
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(iv) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

( CASP )

O	1,240.00	1,240.00	210.00	-1,030.00
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Reasons for saving in respect of four cases as at Sl. No. (ii) to (iv) were stated to be due to non-release of fund by the Finance Department of the State Government as well as non-release of fund (Central Share) by the Government of India.

**Grant No. 5 - Law Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ in lakh)		

(d) Entire provision remained unutilised during the year under:

(i) **2059 Land Revenue**

60 Other Buildings

051 Construction

90 State Share for Central Assistance to State Plan

O 122.20

R 34.55 156.75 ... -156.75

Addition to the provision by reappropriation of ₹34.55 lakh was attributed to actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O 39.95

S 53.55 93.50 ... -93.50

Augmentation of provision through supplementary grant of ₹53.55 lakh was attributed to release of fund under unavoidable circumstances.

(iii) 796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O 72.85

R -21.60 51.25 ... -51.25

Reduction in provision by surrender of ₹21.60 lakh was attributed to actual requirement.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were stated to be due to non-release of fund by the Finance Department of the State Government as well as non-release of fund (Central Share) by the Government of India.

(e) The entire provision was withdrawn under:

**2014 Administration of Justice**

114 Legal Advisors and Counsels

43 Finance Commission

O 1,700.00

R -1,700.00 ... ..

Withdrawal of provision by surrender as well as reappropriation of ₹1,441.95 lakh and ₹258.05 lakh respectively were stated to be based on actual requirement.

**Grant No. 5 - Law Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(f) Saving was partly offset by excess under:

(i) **2014 Administration of Justice**

114 Legal Advisors and Counsels

22 Judicial

O 1,800.80

R 101.94 1,902.74 1,812.67 -90.07

Addition to the provision by reappropriation of ₹101.94 lakh was attributed to actual requirement.

(ii) 117 Family Courts

22 Judicial

O 447.70

R 61.38 509.08 483.77 -25.31

Addition to the provision by reappropriation of ₹61.38 lakh was attributed to actual requirement.

Reasons for final saving in respect of two cases as at Sl. No. (i) and (ii) were due to non-release of expected DA by the Government as well as non-payment of some pending bills due to receipt of fund at the fag end of the year from the Finance Department.

(iii) 119 Legal Aid Services

22 Judicial

O 13.00

R 7.00 20.00 17.53 -2.47

Addition to the provision by reappropriation of ₹7.00 lakh was attributed to actual requirement.

Reasons for final saving was not furnished by the Department (August 2022).

**Grant No. 5 - Law Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

**CAPITAL**

**Voted**

(a) No part of the available saving of ₹138.38 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	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

(b) Saving occurred mainly under:

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

60 Other Buildings

789 Special Component Plan for Scheduled Castes

22 Judicial

S	170.00	170.00	122.18	-47.82
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Creation of provision by supplementary grant of ₹170.00 lakh was attributed to release of fund under unavoidable circumstances.

(ii) **80 General**

789 Special Component Plan for Scheduled Castes

25 Public Works

S	137.70	137.70	87.99	-49.71
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Creation of the provision through supplementary grant of ₹137.70 lakh was attributed to release of fund under unavoidable circumstances.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were stated to be due to non-utilisation of fund for various construction works by the implementing agency, Public Works Department.

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**During the year 2021-22, an amount of ₹2,536.90 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹2,497.64 lakh was spent leaving an amount of ₹39.26 lakh as unspent as on 31.03.2022.**

**Grant No. 6 - Revenue Department**

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
<b>REVENUE</b>			
2029			
2030			
2052			
2053			
2059			
2070			
2235			
2245			
2250			
2506			
2575			
3454			

**Voted**

Original	3,20,67,00			
Supplementary	1,39,73,33	4,60,40,33	3,06,68,12	-1,53,72,21
Amount surrendered during the year (March 2022)				...

**CAPITAL**

4059	<b>Capital Outlay on Public Works</b>
4070	<b>Capital Outlay on other Administrative Services</b>

**Voted**

Original	10,10,00			
Supplementary	9,93,50	20,03,50	6,47,10	-13,56,40
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹30,668.12 lakh did not come even upto the original provision of ₹32,067.00 lakh, supplementary grant of ₹13,973.33 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the controlling officer.



**Grant No. 6 - Revenue Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ in lakh)		

(b) No part of available saving of ₹15,372.21 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	17,910.96	48
2019-20	11,449.33	26
2020-21	15,315.83	35

(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" an account of which is given in Statement 21 of the Finance Accounts 2020-21. The position of the Fund as on 31st March 2022 is given below.

Balance as on 01 April 2021	Receipt during the year	Disbursement during the year	Closing balance as on 31 March 2022
₹6,880.82 lakh	₹6,422.19 lakh (Central Share - ₹5,440.00 lakh State Share - ₹981.78 lakh - Grants from NDRF NIL * and unspent balance deposited by challan ₹0.41 lakh)	₹2,221.57 lakh	₹11,081.44 lakh

\* The details of State Disaster Response Fund are given below:

(A) The details of amount credited:

(i) State contribution to SDRF	981.78 lakh
(ii) Central contribution to SDRF	5,440.00 lakh
(iii) Grants from NDRF	NIL
(iv) Unspent balance of previous year deposited by the Government	
Government	0.41 lakh
(v) Return from Investment	NIL
(vi) Interest from Investment	NIL

**Grant No. 6 - Revenue Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(B) The details of expenditure:			
(i) Expenditure from SDRF		2,221.57 lakh	
(ii) Expenditure from NDRF		Nil	
(iii) Expenditure out of Disinvestment from the investment account of SDRF		Nil	
(C) Specific purpose of expenditure:		For financing natural disaster relief assistance (flood cyclone earthquake etc.)	
(d) Saving occurred mainly under:			
(i) <b>2029 Land Revenue</b>			
101 Collection Charges			
05 Establishment			
O	4,069.98		
R	-0.15	4,069.84	3,244.35      -825.48
Reduction in provision by reappropriation of ₹0.15 lakh was stated to be based on actual requirement.			
(ii)                   102 Survey and Settlement Operations			
05 Establishment			
O	79.87		
R	-0.07	79.80	37.44      -42.36
Reduction in provision by reappropriation of ₹0.07 lakh was stated to be based on actual requirement.			
(iii)                   103 Land Records			
05 Establishment			
O	661.54		
R	3.56	665.10	396.92      -268.18
Addition to the provision by reappropriation of ₹3.56 lakh was stated to be based on actual requirement.			
(iv)                   91 Central Assistance to State Plan <b>(CASP)</b>			
O	314.00		
R	-122.00	192.00	...      -192.00
Reduction in provision by reappropriation of ₹122.00 lakh was stated to be based on actual requirement.			

**Grant No. 6 - Revenue Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(v)	796 Tribal Area Sub-plan			
	86 Centrally Sponsored Scheme-I (CSS)			
	O	38.16		
	R	-23.16	15.00	...
				-15.00
	Reduction in provision by reappropriation of ₹23.16 lakh was stated to be based on actual requirement.			
(vi)	<b>2030 Stamps and Registration</b>			
	03 Registration			
	001 Direction and Administration			
	98 Administration			
	O	218.46		
	R	-1.76	216.70	153.89
				-62.81
	Reduction in provision by reappropriation of ₹1.76 lakh was stated to be based on actual requirement.			
(vii)	<b>2053 District Administration</b>			
	093 District Establishments			
	05 Establishment			
	O	4,367.86		
	S	73.12	4,440.98	3,922.28
				-518.70
	Addition to the provision through supplementary grant of ₹73.12 lakh was stated to be due to release of additional fund under unavoidable circumstances.			
(viii)	094 Other Establishments			
	99 Others			
	S	7,129.08		
	R	2.42	7,131.50	4,996.30
				-2,135.20
	Creation of provision through supplementary grant of ₹7,129.08 lakh was stated to be due to release of additional fund under unavoidable circumstances and further addition to the provision by reappropriation of ₹2.42 lakh was stated to be based on actual requirement.			
(ix)	789 Special Component Plan for Schedule Castes			
	80 Maintenance and Repair			
	O	150.00	150.00	125.04
				-24.96

**Grant No. 6 - Revenue Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(x) <b>2245 Relief on Account of Natural Calamities</b>			
05 <i>State Disaster Response Fund</i>			
101   Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund			
43   Finance Commission			
O	7,556.00		
R	228.30	7,784.30	6,422.37
			-1,361.93
Addition to the provision by reappropriation of ₹228.30 lakh was stated to based on actual requirement.			
(xi)           89   Centrally Sponsored Scheme-IV (CSS)			
O	55.00		
R	-8.00	47.00	6.51
			-40.49
Withdrawal of provision by reappropriation of ₹8.00 lakh was stated to be based on actual requirement.			
Saving of ₹378.57 lakh was also occurred during the year 2020-21.			
(xii) <b>2506 Land Reforms</b>			
001   Direction and Administration			
05   Establishment			
O	65.51		
R	-1.23	64.28	36.08
			-28.20
Withdrawal of provision by reappropriation of ₹1.23 lakh was stated to be based on actual requirement.			
(xiii)           98   Administration			
O	2,008.55		
R	16.64	2,025.19	1,617.54
			-407.65
Addition to the provision by reappropriation of ₹16.64 lakh was stated to be based on actual requirement.			

**Grant No. 6 - Revenue Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(xiv)	<b>2575 Other Special Area Programmes</b>			
	06 Border Area Development			
	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	S	255.74		
	R	34.00	289.74	160.28
				-129.46
	Creation of provision through supplementary grant of ₹255.74 lakh was stated to be due to release of additional fund under unavoidable circumstances and further addition to the provision by reappropriation of ₹34.00 lakh was stated to be based on actual requirement.			
(xv)	91 Central Assistance to State Plan (CASP)			
	O	1,031.38		
	S	662.52		
	R	323.61	2,017.51	629.93
				-1,387.58
	Addition to the provision through supplementary grant of ₹662.52 lakh was attributed to receipt of fund from the Government of India and further addition to the provision by reappropriation of ₹323.61 lakh was stated to be based on actual requirement.			
	Saving of ₹2,166.20 lakh was also occurred during the year 2020-21.			
(xvi)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	S	466.98		
	R	62.00	528.98	297.14
				-231.84
	Creation of provision through supplementary grant of ₹466.98 lakh and further addition to the provision by reappropriation of ₹62.00 lakh were stated to be based on actual requirement.			
(xvii)	91 Central Assistance to State Plan (CASP)			
	O	1,880.76		
	S	1,355.80		
	R	442.16	3,678.72	1,058.46
				-2,620.26
	Augmentation of the provision through supplementary grant of ₹1,355.80 lakh was attributed to receipt of fund from the Government of India and further addition to the provision by reappropriation of ₹442.16 lakh was stated to be based on actual requirement.			
	Saving of ₹3,958.04 lakh was also occurred during the year 2020-21.			

**Grant No. 6 - Revenue Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xviii) 800 Other Expenditure			
91 Central Assistance to State Plan (CASP)			
O	3,154.86		
S	2,915.59		
R	100.31	6,170.76	1,865.34
			-4,305.42

Addition to the provision through supplementary grant of ₹2,915.59 lakh was attributed to receipt of fund from the Government of India and further addition to the provision by reappropriation of ₹100.31 lakh was stated to be based on actual requirement.

Saving of ₹5,948.32 lakh was also occurred during the year 2020-21.

Reasons for saving in respect of 18 cases as at Sl. No. (i) to (xviii) were not intimated by the Department (August 2022).

(e) 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 stated to be based on actual requirement.

(ii) 789 Special Component Plan for Schedule Castes

91 Central Assistance to State Plan			
O	315.00		
R	-315.00	...	...

Withdrawal of provision by reappropriation of ₹315.00 lakh was stated to be based on actual requirement.

(iii) 99 Others

O	34.00		
R	-34.00	...	...

Withdrawal of provision by reappropriation of ₹34.00 lakh was stated to be based on actual requirement.

**Grant No. 6 - Revenue Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	419.00		
R	-419.00	...	...
Withdrawal of provision by reappropriation of ₹419.00 lakh was stated to be based on actual requirement.			
(v) 99 Others			
O	62.00		
R	-62.00	...	...
Withdrawal of provision by reappropriation of ₹62.00 lakh was stated to be based on actual requirement.			
(vi) <b>2245 Relief on Account of Natural Calamities</b>			
80 <i>General</i>			
800 Others Expenditure			
99 Others			
O	100.00		
R	-100.00	...	...
Withdrawal of provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.			
(f)	Entire/reduced provision remained unutilised throughout the year as under:		
(i) <b>2029 Land Revenue</b>			
800 Other Expenditure			
86 Centrally Sponsored Scheme-I (CSS)			
O	27.53		
R	-12.53	15.00	-15.00
Withdrawal of provision by reappropriation of ₹12.53 lakh was stated to be based on actual requirement.			

**Grant No. 6 - Revenue Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) <b>2245 Relief on Account of Natural Calamities</b>			
02 <i>Floods Cyclones etc.</i>			
101   Gratuitous Relief			
43   Finance Commission			
S	380.00	380.00	...       -380.00
Creation of provision through supplementary grant of ₹380.00 lakh was attributed to receipt of fund from the Government of India.			
(iii)           102   Drinking Water Supply			
43   Finance Commission			
S	380.00	380.00	...       -380.00
Creation of provision through supplementary grant of ₹380.00 lakh was attributed to receipt of fund from the Government of India.			
(iv)           104   Supply of Fodder			
43   Finance Commission			
S	238.92		
R	141.08	380.00	...       -380.00
Creation of provision through supplementary grant of ₹238.92 lakh was attributed to receipt of fund from the Government of India and further addition to the provision by reappropriation of ₹141.08 lakh was stated to be based on actual requirement.			
Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) were not intimated by the Department (August 2022).			
(g)	Instances of creation of provision by reappropriation without the knowledge of the Legislature have been noticed in the following cases. However no expenditure has been incurred throughout the year. It is irregular and leads to unnecessary blocking of fund without any purpose.		
(i) <b>2245 Relief on Account of Natural Calamities</b>			
02 <i>Floods Cyclones etc.</i>			
105   Veterinary Care			
43   Finance Commission			
R	380.00	380.00	...       -380.00



**Grant No. 6 - Revenue Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(ii) 106 Repairs and Restoration of Damaged roads and Bridges 43 Finance Commission			
R	380.00	380.00	...
			-380.00
(iii) 108 Repairs and Restoration of Damaged Government Residential Buildings 43 Finance Commission			
R	380.00	380.00	...
			-380.00
(iv) 109 Repairs and Restoration of Damaged Water Supply Drainage and Sewerage Works 43 Finance Commission			
R	380.00	380.00	...
			-380.00
(v) 110 Assistance for Repairs and Restoration of Damaged Water Supply Drainage and Sewerage Works 43 Finance Commission			
R	380.00	380.00	...
			-380.00
(vi) 111 Ex-gratia Payments to Bereaved Families 43 Finance Commission			
R	380.00	380.00	...
			-380.00
(vii) 113 Assistance for repairs/reconstruction of Houses 43 Finance Commission			
R	380.00	380.00	...
			-380.00
(viii) 117 Assistance to Farmers for Purchase of Livestock 43 Finance Commission			
R	380.00	380.00	...
			-380.00

**Grant No. 6 - Revenue Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ix) 119 Assistance to artisans for repairs/replacement of damaged tools and equipment's 43 Finance Commission			
R	380.00	380.00	... -380.00
(x) 282 Public Health 43 Finance Commission			
R	380.00	380.00	... -380.00

Reasons for saving in respect of 10 cases as at Sl. No. (i) to (x) were not intimated by the Department (August 2022).

(h) Saving was partly offset by excess under:

**2245 Relief on Account of Natural Calamities**

06 *Earthquake*

107 Repairs and Restoration of Damaged Government Office Buildings

89 Centrally Sponsored Scheme-IV

(CSS)

O 45.00

R 41.00 86.00 85.85 -0.15

Addition to the provision by reappropriation of ₹41.00 lakh was stated to be based on actual requirement.

Reason for final saving was not intimated by the Department (August 2022).

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

(i) **2029 Land Revenue**

103 Land Records

99 Others

R 29.22 29.22 29.22 ...

**Grant No. 6 - Revenue Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(ii) <b>2245 Relief on Account of Natural Calamities</b>			
02 <i>Floods Cyclones etc.</i>			
107 Repairs and Restoration of Damaged Government Office Buildings			
43 Finance Commission			
R	380.00	380.00	42.70
			-337.30
(iii) 114 Assistance to Farmers for Purchase of Agricultural Inputs			
43 Finance Commission			
R	380.00	380.00	115.92
			-264.08
(iv) 122 Repairs and Restoration of Damaged Irrigation and Flood Control Works			
43 Finance Commission			
R	380.00	380.00	86.00
			-294.00
(v) <b>2506 Land Reforms</b>			
101 Regulation of Land Holding and Tenancy			
05 Establishment			
R	0.17	0.17	0.17
			...
(vi) <b>2575 Other Special Area Programmes</b>			
06 <i>Border Area Development</i>			
800 Other Expenditure			
90 State Share for Central Assistance to State Plan			
R	886.28	886.28	619.81
			-266.46
(vii) <b>3454 Census Surveys and Statistics</b>			
01 <i>Census</i>			
101 Computerisation of census Data			
89 Null			
R	1.22	1.22	1.21
			-0.01

**Grant No. 6 - Revenue Department - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(viii)	800 Other Expenditure				
	99 Others				
	R	46.45	46.45	42.52	-3.93

Reasons for saving in respect of eight cases as at Sl. No. (i) to (viii) were not intimated by the Department (August 2022).

**CAPITAL**

**Voted**

- (a) In view of overall saving of ₹1,356.40 lakh, supplementary grant of ₹993.50 lakh obtained in March 2022 proved injudicious.
- (b) No part of the available saving of ₹1,356.40 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

- (c) Saving occurred mainly under:

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

01 Office Buildings

051 Construction

91 Central Assistance to State Plan

( CASP )

O 50.00

S 628.98 678.98 2.83 -676.15

Addition to the provision through supplementary grant of ₹628.98 lakh was attributed to receipt of fund from the Government of India.

**Grant No. 6 - Revenue Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) <b>4070 Capital Outlay on Other Administrative Services</b>			
796 Tribal Area Sub-plan			
05 Establishment			
O	100.00		
R	94.32	194.32	135.20
			-59.12

Addition to the provision by reappropriation of ₹94.32 lakh was stated to be based on actual requirement.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2022).

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

(i) <b>4070 Capital Outlay on Other Administrative Services</b>				
789 Special Component Plan for Schedule Castes				
90 State Share for Central Assistance to State Plan				
O	100.00			
R	-100.00	...	...	...

Withdrawal of provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan				
90 State Share for Central Assistance to State Plan				
O	210.00			
R	-210.00	...	...	...

Withdrawal of provision by reappropriation of ₹210.00 lakh was stated to be based on actual requirement.

(iii) 800 Other Expenditure				
90 State Share for Central Assistance to State Plan				
O	400.00			
R	-400.00	...	...	...

Withdrawal of provision by reappropriation of ₹400.00 lakh was stated to be based on actual requirement.

**Grant No. 6 - Revenue Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(e) Entire provision remained unutilised throughout the year:			
(i) <b>4059 Capital Outlay on Public Works</b>			
80 General			
051 Construction			
25 Public Works			
S	41.20		
R	218.80	260.00	...

Creation of provision through supplementary grant of ₹41.20 lakh was attributed to release of fund under unavoidable circumstances and further addition to the provision by reappropriation of ₹218.80 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Schedule Castes			
25 Public Works			
S	12.98		
R	72.02	85.00	..

Creation of provision through supplementary grant of ₹12.98 lakh was attributed to release of fund under unavoidable circumstances and further addition to the provision by reappropriation of ₹72.02 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan			
25 Public Works			
S	39.32		
R	115.68	155.00	...

Creation of provision through supplementary grant of ₹39.32 lakh was attributed to release of fund under unavoidable circumstances and further addition to the provision by reappropriation of ₹115.68 lakh was stated to be based on actual requirement.

Reasons for saving in respect of three cases as Sl. No. (i) to (iii) were not intimated by the Department (August 2022).

**Grant No. 6 - Revenue Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(f) Saving was partly offset by excess under:

(i) **4070 Capital Outlay on Other Administrative Services**

789 Special Component Plan for Schedule Castes

05 Establishment

O 50.00

R 27.98

77.98

59.24

-18.74

Addition to the provision by reappropriation of ₹27.98 lakh was attributed to actual requirement.

(ii) 800 Other Expenditure

05 Establishment

O 50.00

R 181.20

231.20

145.79

-85.41

Addition to the provision by reappropriation of ₹181.20 lakh was stated to be based on actual requirement.

Reasons for excess in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2022).

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**During the year 2021-22, an amount of ₹2,248.77 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹1,551.40 lakh was spent leaving an amount of ₹697.37 lakh as unspent as on 31.03.2022.**

**Grant No. 7 - General Administration (AR) Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2062</b>	<b>Vigilance</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>Voted</b>				
	Original	3,42,60		
	Supplementary	23,19	3,65,79	3,10,88
	Amount surrendered during the year (March 2022)			-54,91
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹310.88 lakh did not come even upto the original provision of ₹342.60 lakh, supplementary grant of ₹23.19 lakh obtained in March 2022 proved injudicious.
- (b) No part of the available saving of ₹54.91 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	24.74	7
2018-19	20.32	5
2019-20	161.40	31
2020-21	73.82	21



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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(c) Saving occurred under:

**2062 Vigilance**

104 Vigilance Commission of State/UT

05 Establishment

O 295.58

S 23.19

R 6.33 325.10 277.69 -47.41

Augmentation to the provision by supplementary grant of ₹23.19 lakh was attributed to requirement of more fund to continue the department process. Further addition to the provision through reappropriation of ₹6.33 lakh was stated to be based on actual requirement.

Saving of ₹18.38 lakh was also occurred during the year 2020-21.

Reason for saving was not intimated by the Department (August 2022).

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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. 8 - General Administration (P&T) Department**

<b>Major Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		

**REVENUE**

**2051 Public Service Commission**

**2070 Other Administrative Services**

**Voted**

Original	74,00			
Supplementary	64,59	1,38,59	71,00	-67,59
Amount surrendered during the year (March 2022)				...

**Charged**

Original	6,13,60	6,13,60	5,21,10	-92,50
Amount surrendered during the year (March 2022)				16,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available saving of ₹67.59 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

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

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

(b) Saving occurred under:

**2070 Other Administrative Services**

003 Training

70 State Share

O 37.00

S 52.00 89.00 37.00 -52.00

Augmentation to the provision by supplementary grant of ₹52.00 lakh was attributed to actual requirement.

Reason of saving was not intimated by the Department (August 2022).

**REVENUE**

**Charged**

(a) Out of the available saving of ₹92.50 lakh, only ₹16.00 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	284.91	37
2018-19	84.19	15
2019-20	45.16	8
2020-21	48.33	9

(b) Saving occurred under:

**2051 Public Service Commission**

102 State Public Service Commission

05 Establishment

O 613.60

R -16.00 597.60 521.10 -76.50

Reduction in provision by surrender of ₹16.00 lakh was stated to be based on actual requirement.

Reason of saving was not intimated by the Department (August 2022).

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**During the year 2021-22, 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 and an amount of ₹14.68 lakh is still lying as unspent as on 31.03.2022.**

**Grant No. 9 - Statistics Department**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		

**REVENUE**

**3454 Census Surveys and Statistics**

**Voted**

Original	10,19,00		
Supplementary	98,91	11,17,91	8,31,11
Amount surrendered during the year (March 2022)			45,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹831.11 lakh did not come even upto the original provision of ₹1,019.00 lakh, supplementary grant of ₹98.91 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹286.80 lakh, only ₹45.00 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	154.09	20
2017-18	183.65	20
2018-19	89.46	10
2019-20	393.19	31
2020-21	83.87	7

- (c) Saving occurred under:

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
<b>3454 Census Surveys and Statistics</b>			
01 Census			
001 Direction and Administration			
05 Establishment			
O	555.66		
S	81.18	636.84	421.24
			-215.60

Addition to the provision through supplementary grant of ₹81.18 lakh was attributed to actual requirement.

Reason for saving was not intimated by the Department (August 2022).

**Grant No. 9 - Statistics Department-Concltd.**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(d) The entire provision was withdrawn under:

**3454 Census Surveys and Statistics**

02 *Survey and Statistics*

800 Other expenditure

91 Central Assistance to State Plan  
( CASP )

O 40.00

R -40.00

... ..

Withdrawal of provision by surrender of ₹40.00 lakh was stated to be based on actual requirement.

Reason for saving was not intimated by the Department (August 2022).

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**During the year 2021-22, the whole amount of ₹413.94 lakh transferred to the DDO's Bank Account was spent.**

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2055</b>	<b>Police</b>			
<b>2059</b>	<b>Public Works</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>3275</b>	<b>Other Communication Services</b>			
<b>Voted</b>				
Original		18,12,85,00		
Supplementary		18,78,20	18,31,63,20	15,08,39,50
Amount surrendered during the year (March 2022)				-3,23,23,70
...				
<b>CAPITAL</b>				
<b>4055</b>	<b>Capital Outlay on Police</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>Voted</b>				
Original		24,64,00		
Supplementary		11,83,61	36,47,61	7,91,06
Amount surrendered during the year (March 2022)				-28,56,55
				15,00,16

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹1,50,839.50 lakh did not come even upto the original provision of ₹1,81,285.00 lakh, supplementary grant of ₹1,878.20 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) No part of the available saving of ₹32,323.70 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
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

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Saving occurred mainly under:

(i) **2052 Secretariat-General Services**

090 Secretariat

05 Establishment

O	258.12	258.12	150.78	-107.34
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Saving of ₹32.56 lakh was also occurred during the year 2020-21.

(ii) **2055 Police**

001 Direction and Administration

08 Police

O	3,530.66			
R	128.49	3,659.15	2,766.56	-892.59

Addition to the provision by reappropriation of ₹128.49 lakh was attributed to actual requirement.

Saving of ₹606.68 lakh was also occurred during the year 2020-21.

(iii) 101 Criminal Investigation and Vigilance

08 Police

O	6,695.18			
R	53.99	6,749.17	4,904.85	-1,844.32

Addition to the provision by reappropriation of ₹53.99 lakh was attributed to actual requirement.

Saving of ₹2,969.41 lakh, ₹639.94 lakh, ₹852.62 lakh and ₹1,384.93 lakh were occurred under this sub-head during the year 2017-18, 2018-19, 2019-20 and 2020-21 respectively.

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

(iv) 104 Special Police

89 Centrally Sponsored Scheme - IV

( CSS )

O	53.00			
S	1,283.46	1,336.46	177.25	-1,159.21

Addition to the provision by supplementary grant of ₹1,283.46 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Saving of ₹1,292.06 lakh was also occurred during the year 2020-21.

Reason for saving was attributed to non-filling up of vacant posts of Tradesman during the year.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(v)	108 State Headquarters Police			
	12 Indian Reserve Battalion (Non-SRE)			
	O	68,988.12		
	R	-53.48	68,934.64	55,604.35
				-13,330.29
	Withdrawal of provision by reappropriation of ₹53.48 lakh was attributed to actual requirement.			
	Saving of ₹8,136.25 lakh was also occurred during the year 2020-21.			
(vi)	109 District Police			
	08 Police			
	O	62,917.70		
	S	491.85		
	R	269.99	63,679.54	52,363.85
				-11,315.69
	Addition to the provision by supplementary grant of ₹491.85 lakh and further addition by reappropriation of ₹269.99 lakh were attributed to actual requirement.			
	Reasons for saving were attributed to non-release of fund by the Finance Department in respect of Sl. No. (v) and (vi).			
(vii)	115 Modernisation of Police Force			
	91 Central Assistance to State Plan ( CASP )			
	O	70.00		
	R	-50.52	19.48	18.27
				-1.21
	Reduction in provision by reappropriation of ₹50.52 lakh was attributed to actual requirement.			
	Saving of ₹19.49 lakh was also occurred during the year 2020-21.			
	Reason for saving furnished by the Department was not specific.			



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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		

(viii)                    **2070 Other Administrative Services**

107 Home Guards

10 Home Guards

O                                         2,490.44

R                                         -140.66                    2,349.78             1,752.91             -596.87

Withdrawal of the provision by reappropriation of ₹140.66 lakh was attributed to actual requirement.

Saving of ₹407.61 lakh was also occurred during the year 2020-21.

(ix)                        **3275 Other Communication Services**

101 Wireless Planning and Co-ordination

08 Police

O                                         4,230.84

R                                         -2.50                    4,228.34             3,681.48             -546.86

Reduction in provision by reappropriation of ₹2.50 lakh was attributed to actual requirement.

Saving of ₹229.06 lakh was also occurred during the year 2020-21.

Reasons for saving furnished by the Department were not specific in respect of Sl. No. (viii) and (ix).

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

**2055 Police**

108 State Headquarters Police

09 Security Related Expenditure

O                                         500.00

R                                         -500.00                    ...                    ...                    ...

Withdrawal of provision by reappropriation of ₹500.00 lakh was attributed to actual requirement.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(e) Saving was partly offset by excess under:

**2059 Public Works**

80 General

053 Maintenance and Repairs

79 Other Maintenance Expenditure

O 125.00

R 75.00 200.00 193.15 -6.85

Addition to the provision by way of reappropriation of ₹75.00 lakh was stated to be based on actual requirement.

Reason for final saving furnished by the Department was not specific.

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

(i)

**2055 Police**

001 Direction and Administration

99 Others

R 156.10 156.10 156.10 ...

(ii)

104 Special Police

70 State Share

R 13.50 13.50 3.34 -10.16

(iii)

115 Modernisation of Police Force

88 Centrally Sponsored Scheme - III  
(CSS)

R 12.00 12.00 7.00 -5.00

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(iv)	90 State Share for Central Assistance to State Plan			
	R	16.84	16.84	16.04
				-0.80

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

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹791.06 lakh did not come even upto the original provision of ₹2,464.00 lakh, supplementary grant of ₹1,183.61 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹2,856.55 lakh, only ₹1,500.16 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	3,545.35	75
2018-19	4,186.22	87
2019-20	59,761.00	31
2020-21	744.33	59

- (c) Saving occurred mainly under:

(i)	<b>4055 Capital Outlay on Police</b>				
	207 State Police				
	89 Centrally Sponsored Scheme - IV (CSS)				
	O	114.00			
	R	-18.08	95.92	92.86	-3.06

Withdrawal of provision by reappropriation of ₹18.08 lakh was attributed to actual requirement. Reason for saving was attributed to non-fulfillment of procurement process through GEM during the year.

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

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

(ii)	91	Central Assistance to State Plan ( CASP )			
		O	32.00		
		S	1,183.61		
		R	41.89	1,257.50	528.57
					-728.93

Augmentation of provision through supplementary grant of ₹1,183.61 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India. Further addition to the provision by reappropriation of ₹41.89 lakh was stated to be based on actual requirement.

Saving of ₹0.48 lakh was also occurred during the year 2020-21.

Reason for saving was attributed to non-procurement of approved items under MOPF Scheme during the year.

(iii)	800	Other expenditure			
	91	Central Assistance to State Plan ( CASP )			
		O	230.00		
		R	-65.83	164.17	16.91
					-147.26

Withdrawal of provision by reappropriation of ₹65.83 lakh was stated to be based on actual requirement.

Saving of ₹165.14 lakh was also occurred during the year 2020-21.

Reason for saving was attributed to non-completion of ongoing constructions works during the year.

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

**4055 Capital Outlay on Police**

211	Police Housing				
70	State Share				
	O	31.00			
	R	-31.00	...	...	...

Withdrawal of provision by reappropriation of ₹31.00 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(e) Entire provision remained unutilised during the year under:

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

207 State Police

08 Police

O 57.00

R 221.84 278.84 ... -278.84

Addition to the provision by reappropriation of ₹221.84 lakh was attributed to actual requirement.

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

80 General

051 Construction

25 Public Works

( CASP )

O 2,000.00

R -1,980.00 20.00 ... -20.00

Withdrawal of provision by reappropriation of ₹479.84 lakh and further reduction in the provision by surrender of ₹1,500.16 lakh were stated to be based on actual requirement.

Reasons for saving were attributed to non execution of specification/construction work under major works in respect of Sl. No. (i) and (ii).

(f) Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation:

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

207 State Police

86 Centrally Sponsored Scheme - I

( CSS )

R 42.02 42.02 2.78 -39.24

(ii) **4070 Capital Outlay on other Administrative Services**

800 Other expenditure

11 T.S.R. Battalion

R 150.00 150.00 149.94 -0.06

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

**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. 11 - Transport Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2041</b>	<b>Taxes on Vehicles</b>			
<b>2059</b>	<b>Public Works</b>			
<b>3055</b>	<b>Road Transport</b>			
<b>Voted</b>				
	Original	24,96,50		
	Supplementary	4,70,65	29,67,15	28,28,86
	Amount surrendered during the year (March 2022)			-1,38,29
				...

**CAPITAL**

<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>5055</b>	<b>Capital Outlay on Road Transport</b>			
<b>Voted</b>				
	Original	7,63,00		
	Supplementary	8,47,38	16,10,38	4,85,16
	Amount surrendered during the year (March 2022)			-11,25,22
				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available saving of ₹138.39 lakh was surrendered during the year. Saving of ₹302.46 lakh was also occurred during the year 2020-21.

(b) Saving occurred under:

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
<b>2041</b>	<b>Taxes on Vehicle</b>			
001	Direction and Administration			
98	Administration			
	O	596.50		
	S	59.85	656.35	584.85
				-71.50

Addition to the provision by supplementary grant of ₹59.85 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to mainly non-utilisation of fund towards payment of salary and non-submission of contingent bills to the Treasury in time.

**Grant No. 11 - Transport Department - Contd.**

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

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹485.16 lakh did not come even upto the original provision of ₹763.00 lakh, supplementary grant of ₹847.38 lakh obtained in March 2022 proved injudicious.
- (b) No part of the available saving of ₹1,125.22 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

- (c) Saving occurred mainly under:

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

050 Land and Buildings

91 Central Assistance to State Plan  
(North Eastern Council)

O 112.50

S 45.00 157.50 95.00 -62.50

Augmentation of provision through supplementary grant of ₹45.00 lakh was stated to be due to receipt of fund from the Government of India.

Saving of ₹45.00 lakh was also occurred during the year 2020-21.

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan  
(North Eastern Council)

O 50.00

S 20.00 70.00 50.00 -20.00

Addition to the provision through supplementary grant of ₹20.00 lakh was stated to be due to receipt of fund from the Government of India.

Saving of ₹20.00 lakh was also occurred during the year 2020-21.

**Grant No. 11 - Transport Department - Contd.**

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

(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (North Eastern Council)			
	O	87.50		
	S	35.00	122.50	45.00

Addition to the provision through supplementary grant of ₹35.00 lakh was stated to be due to receipt of fund from the Government of India.

Saving of ₹35.00 lakh was also occurred during the year 2020-21.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were stated that the fund could not be utilised due to non-receipts of bills from the contractors.

(iv)	<b>5055 Capital Outlay on Road Transport</b>			
	050 Lands and Buildings			
	13 Transportation			
	O	157.95		
	S	100.26	258.21	106.10

Addition to the provision through supplementary grant of ₹100.26 lakh was stated to be due to release of fund towards purchase/acquisition of land.

(v)	789 Special Component Plan for Scheduled Castes			
	13 Transportation			
	O	70.20		
	S	42.57	112.77	47.05

Augmentation of provision through supplementary grant of ₹42.57 lakh was stated to be due to release of fund towards purchase/acquisition of land.

(vi)	796 Tribal Area Sub-plan			
	13 Transportation			
	O	122.85		
	S	75.17	198.02	84.14

Addition to the provision through supplementary grant of ₹75.17 lakh was stated to be due to release of fund towards purchase/acquisition of land.

Reasons for saving in respect of three cases as at Sl. No. (iv) to (vi) were stated that non-drawal of fund by the executing agencies due to non-submission bills to the Treasury in due time.



**Grant No. 11 - Transport Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(d) Provision remained unutilised during the year:

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

789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan  
(North Eastern Council)

S	14.47	14.47	...	-14.47
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Creation of provision through supplementary grant of ₹14.47 lakh was stated to be due to release of State Share towards major works on receipt of fund from the Government of India.

Reason for saving was stated that fund could not be utilised due to non-receipts of bills from the contractors.

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

050 Lands and Buildings

25 Public Works

S	201.03	201.03	...	-201.03
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Creation of provision through supplementary grant of ₹201.03 lakh was stated to be due to release of fund towards major works by the Finance Department of the State Government.

Reason for saving was attributed to non-incurring expenditure as the fund was released at the fag-end of the financial year for which finalisation of e-Tender could not be completed by the implementing agencies. Thus fund remained un-utilised.

(iii) 102 Acquisition of Fleet

89 Centrally Sponsored Scheme - IV

(CSS)

O	84.24	84.24	...	-84.24
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Reason for saving was attributed to non-incurring expenditure due to non-receipts of bills from the implementing agency in respect of Joint Water Treatment project on Gomati River.

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iv) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
S	89.63	89.63	... -89.63
Creation of provision through supplementary grant of ₹89.63 lakh was stated to be due to release of fund towards major works by the State Government.			
Reason for saving was attributed to non-incurring expenditure as the fund was released at the fag-end of the financial year for which finalisation of e-Tender could not be completed by the implementing agencies. Thus fund remained un-utilised.			
(v) 89 Centrally Sponsored Scheme - IV (CSS)			
O	27.54	27.54	... -27.54
Reason for saving was attributed to non-incurring expenditure due to non-receipts of bills from the implementing agency in respect of Joint Water Treatment project on Gomati River.			
(vi) 796 Tribal Area Sub-plan			
25 Public Works			
S	156.37	156.37	... -156.37
Creation of provision through supplementary grant of ₹156.37 lakh was stated to be due to release of fund towards major works by the State Government.			
Reason for saving was attributed to non-incurring expenditure as the fund was released at the fag-end of the financial year for which finalisation of e-Tender could not be completed by the implementing agencies. Thus fund remained un-utilised.			
(vii) 89 Centrally Sponsored Scheme - IV (CSS)			
O	50.22	50.22	... -50.22
Reason for saving was stated that fund could not be drawn due to non-receipts of requisition from the executive agency in respect of Joint Water Treatment project on Gomati River.			

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**During the year 2021-22, an amount of ₹520.43 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹509.19 lakh was spent leaving an amount of ₹11.24 lakh as unspent as on 31.03.2022.**

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

Major Head	Total Grant or Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>REVENUE</b>			
<b>2049 Interest Payments</b>			
<b>2059 Public Works</b>			
<b>2425 Co-operation</b>			
<b>Voted</b>			
Original	27,84,00		
Supplementary	2,24	27,86,24	24,17,27
Amount surrendered during the year (March 2022)			-3,68,97
			33,40
<b>Charged</b>			
Original	1,09,00	1,09,00	51,45
Amount surrendered during the year (March 2022)			-57,55
			54,00
<b>CAPITAL</b>			
<b>4425 Capital Outlay on Co-operation</b>			
<b>6003 Internal Debt of the State Government</b>			
<b>6425 Loans for Co-operation</b>			
<b>Voted</b>			
Original	8,48,00	8,48,00	7,08,00
Amount surrendered during the year (March 2022)			-1,40,00
			1,40,00
<b>Charged</b>			
Original	2,91,00	2,91,00	1,71,69
Amount surrendered during the year (March 2022)			-1,19,31
			1,19,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of huge saving of ₹368.97 lakh, supplementary grant of ₹2.24 lakh obtained in March 2022 proved unnecessary.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(b) Out of the available saving of ₹368.97 lakh, only ₹33.40 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

(c) Saving occurred mainly under:

(i) **2425 Co-operation**

001 Direction and Administration

98 Administration

O 2,320.00

R 11.40 2,331.40 2,028.16 -303.24

Addition to the provision by reappropriation of ₹11.40 lakh was stated to be based on actual requirement.

(ii) 99 Others

O 150.00 150.00 120.11 -29.89

(iii) 108 Assistance to other Co-operatives

70 State Share

O 85.00

R -22.60 62.40 62.40 ...

Withdrawal of provision by reappropriation of ₹22.60 lakh was stated to be based on actual requirement.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iv)	796 Tribal Area Sub-plan			
	70 State Share			
	O	60.00		
	R	-22.80	37.20	37.20 ...

Withdrawal of provision by surrender of ₹20.30 lakh and further reduction in provision by reappropriation of ₹2.50 lakh were stated to be based on actual requirement.

Reasons for saving furnished by the Department were not specific in respect of Sl. No. (i) to (iv).

(d) Saving was partly offset by excess under:

**2059 Public Works**

80	General			
053	Maintenance and Repairs			
25	Public Works			
	O	5.00		
	S	2.24		
	R	11.20	18.44	16.00 -2.44

Augmentation of provision through supplementary grant of ₹2.24 lakh and further addition to the provision by reappropriation of ₹11.20 lakh were stated to be based on actual requirement.

Reason for final saving was not furnished by the Department.

**REVENUE**

**Charged**

(a) Out of the available saving of ₹57.55 lakh, only ₹54.00 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

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

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

**2049 Interest**

01 Interest on Internal Debt

200 Interest on other Internal Debts

58 Debt Services

O 109.00

R -54.00 55.00 51.45 -3.55

Reduction in provision by reappropriation of ₹54.00 lakh was attributed to actual requirement.

Saving of ₹0.01 lakh was also occurred during the year 2020-21.

Reason for final saving was not furnished by the Department.

**CAPITAL**

**Voted**

(a) The whole amount of available saving of ₹140.00 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i) **6425 Loans for Co-operation**

107 Loans to credit Cooperatives

14 Co-operation

O 200.00

R -54.40 145.60 145.60 ...

Reduction in provision by surrender of ₹54.40 lakh was attributed to actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

14 Co-operation

O 83.00

R -32.40 50.60 50.60 ...

Reduction in provision by surrender of ₹32.40 lakh was attributed to actual requirement.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii) 796 Tribal Area Sub-plan			
14 Co-operation			
O	145.00		
R	-53.20	91.80	91.80 ...

Reduction in provision by surrender of ₹53.20 lakh was attributed to actual requirement.

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

**CAPITAL  
Charged**

(a) Out of the available saving of ₹119.31 lakh, only ₹119.00 lakh was surrendered during the year.

(b) Saving occurred under:

(i)	<b>6003 Internal</b>				
	105 Loans from the National Bank for Agriculture and Rural Development				
	58 Debt Services				
	O	92.00			
	R	-40.39	51.61	51.60	-0.01

Reduction in provision by surrender of ₹40.39 lakh was stated to be based on actual requirement.

(ii)	108 Loans from the National Co-operative Development Corporation				
	58 Debt Services				
	O	199.00			
	R	-78.61	120.39	120.09	-0.30

Reduction in provision by surrender of ₹78.61 lakh was stated to be based on actual requirement.

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

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**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. 13 - Public Works (R&B) Department**

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
<b>REVENUE</b>			
<b>2049</b>	<b>Interest Payments</b>		
<b>2059</b>	<b>Public Works</b>		
<b>2070</b>	<b>Other Administrative Services</b>		
<b>2216</b>	<b>Housing</b>		
<b>3054</b>	<b>Roads and Bridges</b>		
<b>Voted</b>			
Original	5,39,85,40		
Supplementary	48,00	5,40,33,40	5,36,74,06
Amount surrendered during the year (March 2022)			-3,59,34
			58,54,83
<b>Charged</b>			
Original	4,00,00	4,00,00	1,37,39
Amount surrendered during the year (March 2022)			-2,62,61
			2,58,30
<b>CAPITAL</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>		
<b>4216</b>	<b>Capital Outlay on Housing</b>		
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>		
<b>5054</b>	<b>Capital Outlay on Roads and Bridges</b>		
<b>6003</b>	<b>Internal Debt of the State Government</b>		
<b>Voted</b>			
Original	6,39,87,00		
Supplementary	4,00,93,08	10,40,80,08	4,93,09,08
Amount surrendered during the year (March 2022)			-5,47,71,00
			...
<b>Charged</b>			
Original	11,00,00		
Supplementary	61,11	11,61,11	7,49,93
Amount surrendered during the year (March 2022)			-4,11,18
			3,46,90



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

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

**Notes and Comments**

**REVENUE**

**Voted**

(a) Against the available saving of ₹359.34 lakh, an excess surrender by an amount of ₹5,495.49 lakh was made during the year.

(b) Saving occurred mainly under:

(i) **2059 Public Works**

80 *General*

001 Direction and Administration

25 Public Works

O 25,942.40

R 241.60 26,184.00 21,704.69 -4,479.31

Addition to the provision through reappropriation of ₹241.60 lakh was attributed to actual requirement.

(ii) 053 Maintenance and Repairs

25 Public Works

O 390.00

R -16.27 373.73 89.05 -284.68

Reduction in provision by way of surrender of ₹16.27 lakh was attributed to actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 238.00

R -90.06 147.94 28.57 -119.37

Reduction in provision by way of surrender of ₹90.06 lakh was stated to be based on actual requirement.

(iv) 796 Tribal Area Sub-plan

25 Public Works

O 434.00

R -286.23 147.77 82.78 -64.99

Withdrawal of provision by way of surrender of ₹286.23 lakh was attributed to actual requirement.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v) 799 Suspense			
65 Suspense Account			
O	3,000.00		
R	-1,500.00	1,500.00	1,198.11
			-301.89
Reduction in provision through reappropriation of ₹933.28 lakh and by way of surrender of ₹566.72 lakh were stated to be based on actual requirement in both the cases.			
(vi) <b>2216 Housing</b>			
05 <i>General pool Accommodation</i>			
789 Special Component Plan for Schedule Castes			
25 Public Works			
O	127.50		
R	5.06	132.56	106.22
			-26.34
Addition to the provision through reappropriation of ₹5.06 lakh was attributed to actual requirement.			
(vii) 796 Tribal Area Sub-plan			
25 Public Works			
O	232.50		
R	131.23	363.73	210.08
			-153.65
Addition to the provision through reappropriation of ₹131.23 lakh was stated to be based on actual requirement.			
(viii) <b>3054 Roads and Bridges</b>			
80 <i>General</i>			
797 Transfers to/from Reserve Fund/Deposit Account			
91 Central Assistance to State Plan (CASP)			
O	5,817.00	5,817.00	1,754.00
			-4,063.00
(ix) 902 Deduct-Amount met from Reserve Fund			
68 Road and Bridges			
O	-24,811.00		
R	-3,859.00	-28,670.00	-15,364.69
			13,305.31

Addition to the provision through reappropriation of ₹3,859.00 lakh was stated to be based on actual requirement.

Reasons for final saving/excess of all the nine cases as at Sl. No. (i) to (ix) were not intimated by the Department (August 2022).

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Entire/reduced provision remained unutilised throughout the year under:			
(i) <b>2059 Public Works</b>			
80 <i>General</i>			
051 Construction			
25 Public Works			
O	338.00		
R	-260.00	78.00	...
			-78.00
Reduction in provision by way of surrender of ₹260.00 lakh was attributed to actual requirement.			
(ii) <b>3054 Roads and Bridges</b>			
01 <i>National Highways</i>			
337 Road Works			
25 Public Works			
O	260.00	260.00	...
			-260.00
(iii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	85.00	85.00	...
			-85.00
(iv) 796 Tribal Area Sub-plan			
25 Public Works			
O	155.00	155.00	...
			-155.00
(v) 80 <i>General</i>			
902 Deduct-Amount met from Reserve Fund			
91 Central Assistance to State Plan (CASP)			
O	5,817.00	5,817.00	...
			-5,817.00

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(d) Provision was withdrawn through reappropriation under:

(i)	<b>3054 Roads and Bridges</b>				
	04 District and Other Roads				
	105 Maintenance and Repairs				
	43 Finance Commission				
	O	3,796.00			
	R	-3,795.48	0.52	...	-0.52

Withdrawal of provision through reappropriation of ₹2,041.27 lakh and by way of surrender of ₹1,754.21 lakh were stated to be based on actual requirement in both the cases.

(ii)	789 Special Component Plan for Scheduled Castes				
	43 Finance Commission				
	O	1,241.00			
	R	-1,240.83	0.17	...	-0.17

Withdrawal of provision by way of surrender of ₹177.45 lakh and through reappropriation of ₹1,063.38 lakh were stated to be based on actual requirement in both the cases.

(iii)	796 Tribal Area Sub-plan				
	43 Finance Commission				
	O	2,263.00			
	R	-2,262.69	0.31	...	-0.31

Reduction in provision by way of surrender of ₹1,817.96 lakh and through reappropriation of ₹444.73 lakh were stated to be based on actual requirement in both the cases.

Reason for final saving of all the three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2022).

(e) Saving was partly offset by excess under:

(i)	<b>2059 Public Works</b>				
	80 General				
	800 Other Expenditure				
	25 Public Works				
	O	5.00			
	R	691.68	696.68	488.91	-207.77

Addition to the provision through reappropriation of ₹691.68 lakh was attributed to actual requirement.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	<b>3054 Roads and Bridges</b>			
	04 District and other Roads			
	337 Road Works			
	68 Roads and Bridges			
	O	7,800.00		
	R	520.00	8,320.00	7,876.53
				-443.47

Addition to the provision through reappropriation of ₹520.00 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes			
	68 Roads and Bridges			
	O	2,550.00		
	R	170.00	2,720.00	2,634.98
				-85.02

Addition to the provision through reappropriation of ₹170.00 lakh was attributed to actual requirement.

(iv)	796 Tribal Area Sub-plan			
	68 Roads and Bridges			
	O	4,650.00		
	R	310.00	4,960.00	4,842.29
				-117.71

Addition to the provision through reappropriation of ₹310.00 lakh was stated to be based on actual requirement.

(v)	80 General			
	797 Transfers to/from Reserve Fund/Deposit Account			
	68 Roads and Bridges			
	O	24,811.00		
	R	3,859.00	28,670.00	27,333.24
				-1,336.76

Addition to the provision through reappropriation of ₹3,859.00 lakh was attributed to actual requirement.

Reason for final saving in all the five cases as at Sl. No. (i) to (v) were not intimated by the Department (August 2022).

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

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)		
	(₹ in lakh)				
(f) Instance of incurring expenditure through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation.					
(i) <b>3054 Roads and Bridges</b>					
<i>04 District and Other Roads</i>					
338 Pradhan Mantri Gram Sadak Yojana					
90 State Share for Central Assistance to State Plan					
	R	5.00	5.00	5.00	...
(ii) 789 Special Component Plan for Scheduled Castes					
90 State Share for Central Assistance to State Plan					
	R	2.39	2.39	2.39	-0.01
(iii) 796 Tribal Area Sub-plan					
90 State Share for Central Assistance to State Plan					
	R	3.50	3.50	3.50	...
(iv) 799 Suspense					
68 Roads and Bridges					
	R	1,500.00	1,500.00	165.61	-1,334.39

Reasons for creation of provision through reappropriation in all four cases as at Sl. No. (i) to (iv) were attributed to actual requirement.

- (g) **Suspense Transaction** : The expenditure out of the provision under Sub-Grant Public Works include ₹1,198.11 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.

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

**(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.

The expenditure under this grant included ₹1,198.11 lakh booked under “Suspense” during 2020-2021 together with the opening and closing balance is given below :

Heads	Opening Balance		Closing		
	as on 1 April 2021	Debit +	Credit -	Balance as on 31 March 2022	
	Debit (+) Credit (-)			Debit(+) Credit(-)	
<b>(₹ in lakh)</b>					
<b>2059</b>	<b>Public Works</b>				
1	Stock	-1,894.68	1,198.11	165.61	-862.18
2	Purchase	369.88	...	...	369.88
3	Miscellaneous Public Works Advances	784.20	...	...	784.20
4	Workshop Suspense	+ 63.35	...	...	+ 63.35
	<b>Total</b>	<b>-677.25</b>	<b>1,198.11</b>	<b>165.61</b>	<b>355.25</b>

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

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

**Charged**

(a) Out of the available saving of ₹262.61 lakh, only ₹258.30 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	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

(b) Saving occurred mainly under:

**2049 Interest Payments**

01 Interest on Internal Debt

200 Interest on other Internal Debts

58 Debt Services

O 400.00

R -258.30                      141.70                      137.39                      -4.31

Reduction in provision by surrender of ₹258.30 lakh was attributed to actual requirement.

Reason for saving of ₹4.31 lakh was not intimated by the Department (August 2022).



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

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

**CAPITAL**

**Voted**

- (a) In view of huge saving of ₹54,771.00 lakh supplementary grant of ₹40,093.08 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling officer.
- (b) No part of the available saving of ₹54,771.00 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

- (c) Saving occurred mainly under:

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

01 Office Buildings

051 Construction

25 Public Works

O 156.00

R -15.38 140.62 57.64 -82.98

Reduction in provision by reappropriation of ₹15.38 lakh was attributed to actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 51.00

R -5.00 46.00 18.85 -27.15

Reduction in provision through reappropriation of ₹5.00 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

25 Public Works

O 93.00

R -9.16 83.84 34.36 -49.48

Withdrawal of provision through reappropriation of ₹9.16 lakh was attributed to actual requirement.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 051 Construction 25 Public Works			
S	1,561.88	1,561.88	290.57
			-1,271.31
Reason for creation of provision by supplementary grant of ₹1,561.88 lakh was attributed to sanction of fund by the Government of India as special assistance for creation of capital.			
(v) 789 Special Component Plan for Scheduled Castes 25 Public Works			
S	385.16	385.16	50.80
			-334.36
Reason for creation of provision by supplementary grant of ₹385.16 lakh was attributed to sanction of fund by the Government of India as special assistance towards major works.			
(vi) 54 National Bank for Agriculture and Rural Development (NABARD)			
S	37.50	37.50	16.31
			-21.19
Creation of provision through supplementary grant of ₹37.50 lakh was attributed to the loan sanctioned by the National Bank for Agriculture and Rural Development (NABARD).			
(vii) 796 Tribal Area Sub-plan 25 Public Works			
S	931.12	931.12	199.41
			-731.71
Creation of provision by supplementary grant of ₹931.12 lakh was attributed to release of fund by the Government of India under special assistance for the purpose of capital expenditure.			
(viii) 54 National Bank for Agriculture and Rural Development (NABARD)			
S	68.36	68.36	20.59
			-47.77
Creation of provision by supplementary grant of ₹68.36 lakh was attributed to the loan sanctioned by the National Bank for Agriculture and Rural Development (NABARD).			

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

	<b>Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(ix)	80 <i>General</i>				
	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	85.00			
	S	911.69			
	R	5.00	1,001.69	157.86	-843.83
	Augmentation of provision by supplementary grant of ₹911.69 lakh was attributed to release of fund by the Government of India under special assistance for capital expenditure. Further addition to the provision through reappropriation of ₹5.00 lakh was attributed to actual requirement.				
(x)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	155.00			
	S	1,662.44			
	R	9.16	1,826.60	286.37	-1,540.23
	Augmentation of provision by supplementary grant of ₹1,662.44 lakh was attributed to sanction of loan by the Government of India under Special Assistance for capital expenditure. Further addition to the provision through reappropriation of ₹9.16 lakh was stated to be based on actual requirement.				
(xi)	<b>4552 Capital Outlay on North Eastern Areas</b>				
	337 Roads Works				
	90 State Share for Central Assistance to State Plan				
	O	520.00			
	R	-484.93	35.07	35.07	...
	Reduction in provision through reappropriation of ₹484.93 lakh was attributed to actual requirement.				
(xii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	170.00			
	R	-158.53	11.47	11.47	...
	Withdrawal of provision by reappropriation of ₹158.53 lakh was stated to be based on actual requirement.				

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

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
(xiii) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	310.00		
R	-289.09	20.91	20.91 ...

Reduction in provision through reappropriation of ₹289.09 lakh was attributed to actual requirement.

(xiv) <b>5054 Capital Outlay on Roads and Bridges</b>				
04 District and Other Roads				
337 Roads Works				
54 National Bank for Agriculture and Rural Development (NABARD)				
O	10,400.00			
S	2,796.03			
R	-1,595.08	11,600.95	10,300.49	-1,300.46

Augmentation of provision by supplementary grant of ₹2,796.03 lakh was attributed to the loan sanctioned by the National Bank for Agriculture and Rural Development (NABARD). Subsequent reduction in provision through reappropriation of ₹1,595.08 lakh was stated to be based on actual requirement.

(xv) 68 Roads and Bridges				
S	11,607.49			
R	1,388.96	12,996.45	5,101.07	-7,895.38

Creation of provision by supplementary grant of ₹11,607.49 lakh was attributed to release of fund by the State Government on Roads and Bridges towards major works. Further addition to the provision through reappropriation of ₹1,388.96 lakh was stated to be based on actual requirement.

(xvi) 90 State Share for Central Assistance to State Plan				
O	1,300.00			
R	-785.00	515.00	423.28	-91.72

Reduction in provision by reappropriation of ₹785.00 lakh was attributed to actual requirement.

(xvii) 91 Central Assistance to State Plan (CASP)				
O	17,300.44	17,300.44	5,064.73	-12,235.71

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xviii)	789 Special Component Plan for Scheduled Castes		
	54 National Bank for Agriculture and Rural Development ( NABARD )		
	O	3,400.00	
	S	988.08	
	R	35.00	4,423.08
			4,012.10
			-410.98
	Augmentation of provision by supplementary grant of ₹988.08 lakh was attributed to the loan sanctioned by the National Bank for Agriculture and Rural Development (NABARD). Further addition to the provision through reappropriation of ₹35.00 lakh was stated to be based on actual requirement.		
(xix)	68 Road and Bridges		
	S	4,248.85	4,248.85
			1,237.35
			-3,011.50
	Creation of provision by supplementary grant of ₹4,248.85 lakh was attributed to release of fund by the State Government on Road and Bridges towards major works.		
(xx)	90 State Share for Central Assistance to State Plan		
	O	425.00	
	R	-257.39	167.61
			138.37
			-29.24
	Reduction in provision through reappropriation of ₹257.39 lakh was attributed to actual requirement.		
(xxi)	91 Central Assistance to State Plan ( CASP )		
	O	5,655.89	5,655.89
			1,656.49
			-3,999.40
(xxii)	99 Others		
	O	119.00	
	R	-101.63	17.37
			17.37
			...
	Reduction in provision through reappropriation of ₹101.63 lakh was attributed to actual requirement.		

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xxiii) 796 Tribal Area Sub-plan			
54 National Bank for Agriculture and Rural Development ( NABARD )			
O	6,200.00		
R	277.27	6,477.27	5,404.41 -1,072.86
Addition to the provision through reappropriation of ₹277.27 lakh was attributed to actual requirement.			
(xxiv) 68 Roads and Bridges			
S	7,747.90	7,747.90	1,661.00 -6,086.90
Creation of provision by supplementary grant of ₹7,747.90 lakh was attributed to release of fund by the State Government on Road and Bridges towards major works.			
(xxv) 90 State Share for Central Assistance to State Plan			
O	775.00		
R	-468.50	306.50	252.35 -54.15
Reduction in provision through reappropriation of ₹468.50 lakh was stated to be based on actual requirement.			
(xxvi) 91 Central Assistance to State Plan ( CASP )			
O	10,313.67	10,313.67	3,019.36 -7,294.31
(xxvii) 99 Others			
O	667.00		
R	-185.32	481.68	481.67 -0.01
Reduction in provision through reappropriation of ₹185.32 lakh was attributed to actual requirement.			
(xxviii) 800 Other expenditure			
99 Others			
O	364.00		
R	-310.49	53.51	53.50 -0.01
Reduction in provision through reappropriation of ₹310.49 lakh was attributed to actual requirement.			

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xxix)            337 Road Works			
91 Central Assistance to State Plan (CASP)			
S	782.40	782.40	-316.58
Creation of provision by supplementary grant of ₹782.40 lakh was attributed to receipt of fund from the Government of India under Centrally Sponsored Scheme (CSS).			
(xxx)             789 Special Component Plan for Scheduled Castes			
25 Public Works			
S	209.84	209.84	-198.12
Augmentation of provision by supplementary grant of ₹209.84 lakh was stated to be due to receipt of loan under special component plan for Scheduled Caste.			
(xxxi)            91 Central Assistance to State Plan (CASP)			
S	271.50	271.50	-119.21
Creation of provision by supplementary grant of ₹271.50 lakh was attributed to receipt of fund under Centrally Sponsored Scheme (CSS) from the Government of India.			
(xxxii)           796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
S	495.10	495.10	-217.33

Creation of provision by supplementary grant of ₹495.10 lakh was attributed to receipt of fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Reasons for saving of all the 32 cases as at Sl. No. (i) to (xxxii) were not intimated by the Department (August 2022).

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(d) Entire provision remained unutilised throughout the year under:			
(i) <b>4059 Capital Outlay on Public Works</b>			
60 Other Buildings			
051 Construction			
68 Roads and Bridges			
S	34.06	34.06	... -34.06
Creation of provision by supplementary grant of ₹34.06 lakh was attributed to actual requirement.			
(ii) 796 Tribal Area Sub-plan			
68 Roads and Bridges			
S	20.31	20.31	... -20.31
Creation of provision by supplementary grant of ₹20.31 lakh was attributed to actual requirement.			
(iii) 80 General			
051 Construction			
25 Public Works			
S	2,569.49	2,569.49	... -2,569.49
Creation of provision by supplementary grant of ₹2,569.49 lakh was attributed to actual requirement.			
(iv) 89 Centrally Sponsored Scheme-IV (CSS)			
O	234.00	234.00	... -234.00
(v) 789 Special Component Plan for Scheduled Castes			
89 Centrally Sponsored Scheme-IV (CSS)			
O	76.50	76.50	... -76.50



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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi) 796 Tribal Area Sub-plan 89 Centrally Sponsored Scheme-IV (CSS)  O	139.50	139.50	... -139.50
(vii) <b>5054 Capital Outlay on Roads and Bridges</b> 03 State Highways 337 Road Works 91 Central Assistance to State Plan (CASP)  O	1,040.00	1,040.00	... -1,040.00
(viii) 789 Special Component Plan for Scheduled Castes 91 Central Assistance to State Plan (CASP)  O	340.00	340.00	... -340.00
(ix) 796 Schedule Tribe Sub-plan 91 Central Assistance to State Plan (CASP)  O	620.00	620.00	... -620.00
Reason for saving of all the nine cases as at Sl. No. (i) to (ix) were not intimated by the Department (August 2022).			
(e)	Instances of incurring expenditure through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation.		
(i) <b>5054 Capital Outlay on Roads and Bridges</b> 04 District and Other Roads 337 Road Works 76 Pradhan Mantri Gram Sadak Yojana  R	991.12	991.12	991.12 ...

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 05 Roads			
337 Road Works			
25 Public Works			
R	258.12	258.12	47.32
			-210.80
(iii) 796 Tribal Area Sub-plan			
25 Public Works			
R	153.88	153.88	16.00
			-137.88

Reasons for creation of provision through reappropriation of all the three cases as at Sl. No. (i) to (iii) were stated to be based on actual requirement.

(f) Saving was partly counterbalanced by excess under:

(i)	<b>5054 Capital Outlay on Roads and Bridges</b>				
	04 District and Other Roads				
	789 Special Component Plan for Scheduled Castes				
	76 Pradhan Mantri Gram Sadak Yojana				
	O	0.17			
	R	324.02	324.19	324.02	-0.17

Addition to the provision through reappropriation of ₹324.02 lakh was attributed to actual requirement.

(ii)	796 Tribal Area Sub-plan				
	76 Pradhan Mantri Gram Sadak Yojana				
	O	0.31			
	S	214.31			
	R	376.55	591.17	590.86	-0.31

Augmentation of provision by supplementary grant of ₹214.31 lakh was attributed to release of fund by the State Government as administrative fund for the scheme of Pradhan Mantri Gram Sadak Yojana (PMGSY). Further addition to the provision through reappropriation of ₹376.55 lakh was stated to be based on actual requirement.

(iii)	05 Roads				
	101 Bridges				
	68 Roads and Bridges				
	S	502.70			
	R	537.30	1,040.00	1,040.00	...

Creation of provision by supplementary grant of ₹502.70 lakh was attributed to actual requirement. Further addition to the provision through reappropriation of ₹537.30 lakh was stated to be based on actual requirement.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 789 Special Component Plan for Scheduled Castes			
68 Roads and Bridges			
S	181.47		
R	158.53	340.00	340.00 ...

Creation of provision by supplementary grant of ₹181.47 lakh was attributed to release of fund by the State Government for construction of Roads and Bridges towards Major Works. Further addition to the provision through reappropriation of ₹158.53 lakh was stated to be based on actual requirement.

(v) 796 Tribal Area Sub-plan			
68 Roads and Bridges			
S	484.79		
R	135.21	620.00	620.00 ...

Creation of provision by supplementary grant of ₹484.79 lakh was attributed to release of fund by the State Government on actual requirement. Further addition to the provision through reappropriation of ₹135.21 lakh was stated to be based on actual requirement.

Reasons for excess of all the five cases as at Sl. No. (i) to (v) were not intimated by the Department (August 2022).

**CAPITAL**

***Charged***

(a) In view of huge saving of ₹411.18 lakh, supplementary grant of ₹61.11 lakh obtained in March 2022 proved poor budgetary control over the expenditure on the part of controlling officer.

(b) Out of the available saving of ₹411.18 lakh, only ₹346.90 lakh was surrendered during the year.

(c) Saving occurred mainly under:

(i) 4059 Capital Outlay on Public Works				
60 Other Buildings				
796 Tribal Area Sub-plan				
05 Establishment				
S	39.48	39.48	9.49	-29.99

Creation of provision by supplementary grant of ₹39.48 lakh was attributed to actual requirement.

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

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

(ii) **6003 Internal Debt of the State Government**

103 Loan from Life Insurance Corporation of India

58 Debt Services

*O* 1,088.00

*R* -400.77 687.23 687.23 ...

Withdrawal of provision by way of surrender of ₹346.90 lakh and through reappropriation of ₹53.87 lakh were stated to be based on actual requirement in both the cases.

Reason for final saving of all the two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2022).

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

**4059 Capital Outlay on Public Works**

60 *Other Buildings*

51 Construction

05 Establishment

*R* 65.87 65.87 47.99 -17.88

Reason for creation of provision through reappropriation was stated to be based on actual requirement.

Reason for final saving was not intimated by the Department (August 2022).

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**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	1,37,38,86		
Supplementary	38,99,48	1,76,38,34	78,97,01
Amount surrendered during the year (March 2022)			69,01,00

**CAPITAL**

**4801 Capital Outlay on Power Projects**

**6801 Loans for Power Projects**

**Voted**

Supplementary	2,08,44,52	2,08,44,52	1,08,83,37	-99,61,15
Amount surrendered during the year (March 2020)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹7,897.01 lakh did not come even upto the original provision of ₹13,738.86 lakh, supplementary grant of ₹3,899.48 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹9,741.33 lakh, only ₹6,901.00 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

**Grant No. 14 - Power Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Saving occurred mainly under:

(i)	<b>2801 Power</b>				
	06 Rural Electrification				
	001 Direction and Administration				
	54 National Bank for Agriculture and Rural Development ( NABARD )				
	S	3,046.47	3,046.47	986.98	-2,059.49

Creation of provision by supplementary grant of ₹3,046.47 lakh was attributed to receipt of more fund against budget provision under National Bank for Agriculture and Rural Development (NABARD) and for which it was necessitated to release of more State Share.

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

(ii)	80 General				
	001 Direction and Administration				
	26 Power				
	O	1,510.20			
	R	-4.00	1,506.20	1,351.77	-154.43

Reduction in provision through reappropriation of ₹4.00 lakh was attributed to actual requirement.

Reason for saving was occurred due to non-engagement of requisite staff and retirement of staff.

(d) Entire provision was withdrawn under:

(i)	<b>2801 Power</b>				
	06 Rural Electrification				
	052 Machinery and Equipment				
	91 Central Assistance to State Plan ( CASP )				
	O	2,415.35			
	R	-2,415.35	...	...	...

Withdrawal of entire provision by way of surrender of ₹2,415.35 lakh was stated to be based on actual requirement.

**Grant No. 14 - Power Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan ( CASP )			
O	1,380.20		
R	-1,380.20	...	...

Withdrawal of entire provision by way of surrender of ₹1,380.20 lakh was attributed to actual requirement.

(iii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan ( CASP )			
O	3,105.45		
R	-3,105.45	...	...

Withdrawal of entire provision by way of surrender of ₹3,105.45 lakh was stated to be based on actual requirement.

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

(i) <b>2552 North Eastern Areas</b>			
101 Contribution to Central Resource Pool for Development of North Eastern Region			
91 Central Assistance to State Plan ( CASP )			
O	107.64	107.64	-107.64

(ii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan ( CASP )			
O	35.19	35.19	-35.19

(iii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan ( CASP )			
O	64.17	64.17	-64.17

**Grant No. 14 - Power Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) <b>2801 Power</b>			
05 <i>Transmission and Distribution</i>			
052 Machinery and Equipment			
91 Central Assistance to State Plan ( CASP )			
O	217.36	217.36	... -217.36
(v) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan ( CASP )			
O	71.06	71.06	... -71.06
(vi) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan ( CASP )			
O	129.58	129.58	... -129.58

Reasons for saving were occurred due to non-release of fund by the Finance Department in respect of Sl. No. (i) to (vi).

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

The details of the transactions under "**Suspense**" during 2021-22 together with opening and closing balances are as follows :

Heads	Opening Balance as on 1 April 2021		Debit +	Credit -	Closing Balance as on 31 March 2022	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
(₹ in lakh)						
<b>2801 Power</b>						
1 Stock	-448.22		...	...		-448.22
2 Miscellaneous Public Works	319.22		...	...		319.22
3 Purchase	+ 18.01		...	...		+ 18.01
<b>Total</b>	<b>-110.99</b>		<b>...</b>	<b>...</b>		<b>-110.99</b>



**Grant No. 14 - Power Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>		
		<b>(₹ in lakh)</b>			
<b>CAPITAL</b>					
<b>Voted</b>					
(a)	No part of the available saving of ₹9,961.15 lakh was surrendered during the year.				
(b)	Saving occurred mainly under:				
(i)	<b>4801 Capital Outlay on Power Projects</b>				
	80 General				
	190 Investments in Public Sector and other Undertakings				
	70 State Share				
	S	1,333.60	1,333.60	118.03	-1,215.57
	Creation of provision by supplementary grant of ₹1,333.60 lakh was attributed to receipt of fund from the Government of India.				
(ii)	789 Special Component Plan for Scheduled Castes				
	70 State Share				
	S	451.17	451.17	38.59	-412.58
	Creation of provision by supplementary grant of ₹451.17 lakh was stated to be due to release of additional amount on receipt of fund from National Bank for Agriculture and Rural Development (NABARD).				
(iii)	91 Central Assistance to State Plan ( CASP )				
	S	1,380.20	1,380.20	734.46	-645.74
	Creation of provision by supplementary grant of ₹1,380.20 lakh was attributed to release of fund under Centrally Sponsored Scheme (CSS) from the Government of India.				
(iv)	796 Tribal Area Sub-plan				
	70 State Share				
	S	822.75	822.75	70.37	-752.38
	Creation of provision by supplementary grant of ₹822.75 lakh was attributed to release of additional amount on receipt of fund from National Bank for Agriculture and Rural Development (NABARD).				

**Grant No. 14 - Power Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>	
	<b>(₹ in lakh)</b>			
(v)                    91 Central Assistance to State Plan <b>( CASP )</b>				
S	3,105.45	3,105.45	1,339.32	-1,766.13
Creation of provision by supplementary grant of ₹3,105.45 lakh was attributed to release of additional fund on receipt of Central Share from the Government of India under Centrally Sponsored Scheme (CSS) .				

(vi) <b>6801 Loans for Power Projects</b>				
190 Loans to Public Sector and other Undertakings				
26 Power				
S	10,000.00	10,000.00	5,000.00	-5,000.00
Creation of provision by supplementary grant of ₹10,000.00 lakh was attributed to release of additional fund on receipts of loans released by the National Bank for Agriculture and Rural Development (NABARD)				
Reasons for saving were occurred due to non-release of fund by the Finance Department in respect of Sl. No. (i) to (vi).				

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

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

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

**REVENUE**

<b>2059</b>	<b>Public Works</b>			
<b>2701</b>	<b>Medium Irrigation</b>			
<b>2702</b>	<b>Minor Irrigation</b>			
<b>2711</b>	<b>Flood Control and Drainage</b>			
<b>Voted</b>				
Original	1,71,40,00			
Supplementary	10,54,00	1,81,94,00	1,02,20,47	-79,73,53
Amount surrendered during the year (March 2022)				45,67,51

**CAPITAL**

<b>4701</b>	<b>Capital Outlay on Medium Irrigation</b>			
<b>4702</b>	<b>Capital Outlay on Minor Irrigation</b>			
<b>4711</b>	<b>Capital Outlay on Flood Control Projects</b>			
<b>Voted</b>				
Original	67,27,50			
Supplementary	59,68,85	1,26,96,35	62,08,41	-64,87,94
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹7,973.53 lakh, only ₹4,567.51 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

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(b) Saving occurred mainly under:

(i) **2702 Minor Irrigation**

01 *Surface Water*

101 Water Tanks

91 Central Assistance to State Plan

( CASP )

O 1,000.00

R -673.81 326.19 314.73 -11.46

Withdrawal of provision by surrender of ₹673.81 lakh was attributed to actual requirement.

Saving of ₹326.19 lakh was also occurred during the year 2020-21.

(ii) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O 85.00

S 85.00 170.00 90.64 -79.36

Augmentation of provision through supplementary grant of ₹85.00 lakh was attributed to release of additional fund under unavoidable circumstances to meet the expenditure.

(iii) 91 Central Assistance to State Plan

( CASP )

O 1,400.00

R -1,340.64 59.36 51.57 -7.79

Withdrawal of provision by surrender of ₹1,340.64 lakh was attributed to actual requirement.

Saving of ₹59.36 lakh was also occurred during the year 2020-21.

(iv) 796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O 155.00

S 155.00 310.00 149.89 -160.11

Augmentation of provision through supplementary grant of ₹155.00 lakh was attributed to release of more fund under unavoidable circumstances to meet the expenditure.

Saving of ₹494.77 lakh was also occurred during the year 2020-21.

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

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

(v)	91 Central Assistance to State Plan ( CASP )			
	O	2,600.00		
	R	-2,538.06	61.94	27.85
				-34.09

Withdrawal of provision by surrender of ₹2,538.06 lakh was attributed to actual requirement.  
Saving of ₹61.95 lakh was also occurred during the year 2020-21.

(vi)	80 General			
	001 Direction and Administration			
	27 Water Resource			
	O	4,160.00		
	R	337.50	4,497.50	3,367.17
				-1,130.33

Addition to the provision by reappropriation of ₹337.50 lakh was attributed to actual requirement.

(vii)	799 Suspense			
	65 Suspense Account			
	O	1,000.00	1,000.00	28.45
				-971.55

Saving of ₹962.50 lakh and ₹28.55 lakh was also occurred during the year 2019-20 and 2020-21 respectively.

(viii)	<b>2711 Flood Control and Drainage</b>			
	01 Flood Control			
	001 Direction and Administration			
	27 Water Resource			
	O	3,417.00		
	R	-345.50	3,071.50	2,629.52
				-441.98

Reduction in provision by reappropriation of ₹345.50 lakh was attributed to actual requirement.  
Saving of ₹436.80 lakh was also occurred during the year 2020-21.

Reasons for saving in respect of eight cases as at Sl. No. (i) to (viii) were not intimated by the Department (August 2022).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(c) Entire provision remained unutilised during the year:

**2701 Medium Irrigation**

80 *General*

006 Consultancy

98 Administration

O 1,000.00

R -850.00 150.00 ... -150.00

Withdrawal of provision by reappropriation of ₹850.00 lakh was attributed to actual requirement.

Reason for saving was not intimated by the Department (August 2022).

(d) Saving was partly offset by excess under:

(i) **2059 Public Works**

80 *General*

053 Maintenance and Repairs

79 Other Maintenance Expenditure

O 200.00

S 614.00

R 386.00 1,200.00 1,189.96 -10.04

Augmentation of provision through supplementary grant of ₹614.00 lakh and further addition to the provision by reappropriation of ₹386.00 lakh were stated to be based on actual requirement.

(ii) **2702 Minor Irrigation**

01 *Surface Water*

101 Water Tanks

90 State Share for Central Assistance to State Plan

O 260.00

R 260.00 520.00 277.71 -242.29

Addition to the provision by reappropriation of ₹260.00 lakh was attributed to actual requirement.

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

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

(iii)	03	Maintenance			
	102	Lift Irrigation Schemes			
	27	Water Resource			
		O	220.00		
		R	40.00	260.00	260.00
					...

Addition to the provision by reappropriation of ₹40.00 lakh was stated to be based on actual requirement.

(iv)	80	General			
	001	Direction and Administration			
	25	Public Works			
		O	28.00		
		R	172.00	200.00	49.14
					-150.86

Addition to the provision by reappropriation of ₹172.00 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of four cases as at Sl. No. (i) to (iv) were not intimated by the Department (August 2022).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ 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 (g) of Grant No. 13.

The details of the transactions under “Suspense” during 2021-22 together with opening and closing balances were as follows :

<b>Heads</b>	<b>Opening Balance as on 1 April 2021</b>	<b>Debit +</b>	<b>Credit -</b>	<b>Closing Balance as on 31 March 2022</b>
	Debit(+) Credit(-)			Debit(+) Credit(-)
	(₹ in lakh)			
<b>2702 Minor Irrigation</b>				
1	Stock	-2,211.64	28.45	-2,183.19
2	Miscellaneous Public Works Advances	177.18	...	177.18
3	Purchase	-1,312.30	...	-1,312.30
	<b>Total</b>	<b>-3,346.76</b>	<b>28.45</b>	<b>-3,318.31</b>
<b>2711 Flood Control and Drainage</b>				
1	Stock	- 3.53	...	- 3.53
2	Miscellaneous Public Works Advances	- 0.17	...	- 0.17
	<b>Total</b>	<b>- 3.70</b>	<b>...</b>	<b>- 3.70</b>

**CAPITAL**

**Voted**

- (a) As the total expenditure of ₹6,208.41 lakh did not come even upto the original provision of ₹6,727.50 lakh, supplementary grant of ₹5,968.85 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) No part of the available saving of ₹6,487.94 lakh was surrendered during the year.



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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	3,222.92	76
2018-19	4,308.69	69
2019-20	3,308.66	56
2020-21	3,189.74	50

(c) Saving occurred mainly under:

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

101 Surface Water

27 Water Resource

O 60.00

S 290.00 350.00 313.09 -36.91

Addition to the provision through supplementary grant of ₹290.00 lakh was attributed to release of additional fund under unavoidable circumstances.

(ii) 102 Ground Water

54 National Bank for Agriculture and Rural Development

( NABARD )

O 2,610.00

S 1,271.80 3,881.80 1,588.83 -2,292.97

Addition to the provision through supplementary grant of ₹1,271.80 lakh was attributed to release of additional fund under unavoidable circumstances.

Saving of ₹238.51 lakh was also occurred during the year 2020-21.

(iii) 789 Special Component Plan for Scheduled Castes

54 National Bank for Agriculture and Rural Development

( NABARD )

O 940.00

S 371.30 1,311.30 440.76 -870.54

Addition to the provision by supplementary grant of ₹371.30 lakh was attributed to release of additional fund under unavoidable circumstances.

Saving of ₹165.55 lakh was also occurred during the year 2020-21.

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

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

(iv)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development ( NABARD )			
	O	1,650.00		
	S	1,146.90	2,796.90	994.22
				-1,802.68

Augmentation of the provision by supplementary grant of ₹1,146.90 lakh was attributed to release of additional fund under unavoidable circumstances.

Saving of ₹640.59 lakh was also occurred during the year 2020-21.

(v)	<b>4711 Capital Outlay on Flood Control Projects</b>			
	01 Flood Control			
	103 Civil Works			
	25 Public Works			
	S	848.10		
	R	60.00	908.10	180.14
				-727.96

Creation of provision through supplementary grant of ₹848.10 lakh was attributed to release of additional fund under unavoidable circumstances. Further addition to the provision by reappropriation of ₹60.00 lakh was stated to be based on actual requirement.

(vi)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	S	296.88	296.88	5.80
				-291.08

Creation of provision through supplementary grant of ₹296.88 lakh was attributed to release of additional fund under unavoidable circumstances.

(vii)	796 Tribal Area Sub-plan			
	25 Public Works			
	S	541.37	541.37	75.57
				-465.80

Creation of provision through supplementary grant of ₹541.37 lakh was attributed to release of additional fund under unavoidable circumstances.

Reasons for saving in respect of seven cases as at Sl. No. (i) to (vii) were not intimated by the Department (August 2022).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(d) 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

R -60.00

... ..

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 700.00

R -700.00

... ..

Withdrawal of provision by reappropriation of ₹700.00 lakh was stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

( CASP )

O 240.00

R -240.00

... ..

Withdrawal of provision by reappropriation of ₹240.00 lakh was stated to be based on actual requirement.

(iv) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

( CASP )

O 467.50

R -467.50

... ..

Withdrawal of provision by reappropriation of ₹467.50 lakh was stated to be based on actual requirement.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(e) Saving was partly offset by excess under:

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

102 Ground Water

91 Central Assistance to State Plan

( CASP )

S 657.20

R 700.00 1,357.20 1,357.20 ...

Creation of provision through supplementary grant of ₹657.20 lakh was attributed to receipt of fund from the Government of India. Further addition to the provision through reappropriation of ₹700.00 lakh was attributed to actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

( CASP )

S 203.70

R 240.00 443.70 443.70 ...

Creation of provision through supplementary grant of ₹203.70 lakh was attributed to receipt of fund from the Government of India. Further addition to the provision through reappropriation of ₹240.00 lakh was attributed to actual requirement.

(iii) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

( CASP )

S 341.60

R 467.50 809.10 809.10 ...

Creation of provision through supplementary grant of ₹341.60 lakh was attributed to receipt of fund from the Government of India. Further addition to the provision by reappropriation of ₹467.50 lakh was attributed to actual requirement.

Reasons for excess in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2022).

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**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. 16 - Health Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2210</b>	<b>Medical and Public Health</b>			
<b>Voted</b>				
	Original	4,83,13,52		
	Supplementary	19,08,90	5,02,22,42	3,40,18,13
	Amount surrendered during the year (March 2022)			-1,62,04,29
				1,07,90,98

**CAPITAL**

**4210 Capital Outlay on Medical and Public Health**

**Voted**

	Original	55,69,75		
	Supplementary	66,54,35	1,22,24,10	64,42,25
	Amount surrendered during the year (March 2022)			-57,81,85
				7,78,15

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹34,018.13 lakh fell short of the original provision of ₹48,313.52 lakh, supplementary grant of ₹1,908.90 lakh obtained during the year proved injudicious.
- (b) Out of the available saving of ₹16,204.29 lakh, only ₹10,790.98 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
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

**Grant No. 16 - Health Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(c)	Saving occurred mainly under:			
(i)	<b>2059 Public Works</b>			
	80 General			
	053 Maintenance and Repairs			
	25 Public Works			
	O	1,000.00		
	S	50.00	1,050.00	852.11
				-197.89

Augmentation of provision by supplementary grant of ₹50.00 lakh was attributed to actual requirement.

(ii)	79 Other Maintenance Expenditure			
	O	930.00		
	S	100.00	1,030.00	837.50
				-192.50

Addition to the provision by supplementary grant of ₹100.00 lakh was attributed to requirement of more funds by the state Government to meet the office expenditure.

Reasons for saving were attributed due to non-incurring expenditure by the implementing agency in respect of Sl. No. (i) and (ii).

(iii)	<b>2210 Medical</b>			
	01 Urban Health Services-Allopathy			
	001 Direction and Administration			
	98 Administration			
	O	30,620.20		
	S	1,347.26	31,967.46	28,014.49
				-3,952.97

Augmentation of provision by supplementary grant of ₹1,347.26 lakh was stated to be due to meet the expenses to continue the department process.

(iv)	110 Hospital and Dispensaries			
	16 Hospital			
	O	2,648.16		
	R	94.58	2,742.74	2,218.11
				-524.63

Addition to the provision through reappropriation of ₹94.58 lakh was stated to be based on actual requirement.

**Grant No. 16 - Health Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(v) 789 Special Component Plan for Scheduled Castes			
16 Hospital			
O	450.00		
R	-140.05	309.95	180.50
			-129.45
Reduction in provision through reappropriation of ₹ 96.59 lakh and further reduction by way of surrender of ₹ 43.46 lakh were stated to be based on actual requirement in both the cases.			
(vi) 796 Tribal Area Sub-plan			
16 Hospital			
O	996.01		
R	-106.29	889.72	663.46
			-226.26
Withdrawal of provision of ₹106.29 lakh through reappropriation was stated to based on actual requirement.			
(vii) 02 Urban Health Services- Other Systems of Medicine			
101 Ayurveda			
16 Hospital			
O	91.80		
R	-22.70	69.10	56.48
			-12.62
Reduction in provision through reappropriation of ₹22.70 lakh was attributed to actual requirement.			
(viii) 796 Tribal Area Sub-plan			
16 Hospital			
O	130.00		
R	-50.00	80.00	37.79
			-42.21
Reduction in provision through reappropriation of ₹50.00 lakh was stated to be based on actual requirement.			
(ix) 05 Medical Education Training and Research			
105 Allopathy			
15 Health Services			
O	75.00		
R	10.60	85.60	44.69
			-40.91

Addition to the provision through reappropriation of ₹10.60 lakh was attributed to actual requirement.

Reasons for saving were attributed mainly due to less expenditure under Salary and Wages, Miscellaneous Office Expenditure i.e. Medicine, Electricity Charges, Dialysis Services, Ration./Diet/Bleeding and Clothing, etc. in respect of Sl. No. (iii) to (ix).

**Grant No. 16 - Health Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(x)            71 Medical College			
O	48.65		
R	-12.52	36.13	10.40
			-25.73

Reduction in provision through reappropriation of ₹12.52 lakh was stated to be based on actual requirement.

(xi)            200 Other Systems			
15 Health Services			
O	94.50		
R	-29.55	64.95	42.83
			-22.12

Withdrawal of provision of ₹29.55 lakh through reappropriation was stated to be based on actual requirement

(xii)            796 Tribal Area Sub-plan			
15 Health Services			
O	70.00		
R	-27.13	42.87	5.39
			-37.48

Reduction in provision through reappropriation of ₹27.13 lakh was attributed to actual requirement.

Reasons for saving were attributed mainly due to non-incurring expenditure under Stipend, Minor Works, Provisional Services, etc. Sl. No. (x) to (xii).

(d) Entire provision withdrawn as under:

(i)	<b>2210 Medical and Public Health</b>			
	06 Public Health			
	003 Training			
	43 Finance Commission			
	O	35.00		
	R	-35.00	...	...

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

(ii)	789 Special Component Plan for Scheduled Castes			
	43 Finance Commission			
	O	2,150.00		
	R	-2,150.00	...	...

Withdrawal of entire provision by way of surrender was attributed to actual requirement.



**Grant No. 16 - Health Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii) 796 Tribal Area Sub-plan			
43 Finance Commission			
O	8,630.00		
R	-8,630.00	...	...

Withdrawal of provision by way of surrender of ₹8,587.52 lakh and through reappropriation of ₹42.48 lakh were stated to be based on actual requirement in both the cases.

(e) 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) 2210 <b>Medical</b>				
80 <i>General</i>				
789 Special Component Plan for Scheduled Castes				
70 State Share				
R	105.69	105.69	100.32	-5.37

(ii) 80 <i>General</i>				
796 Tribal Area Sub-plan				
70 State Share				
R	182.97	182.97	182.94	-0.03

Reasons for creation of provision through reappropriation in respect of Sl. No. (i) and (ii) were stated to be based on actual requirement.

(f) Saving was partly counterbalanced by excess under:

(i) 2210 <b>Medical</b>				
05 <i>Medical Education Training and Research</i>				
796 Tribal Area Sub-plan				
90 State Share for Central assistance to State Plan				
O	5.00			
R	36.93	41.93	41.92	-0.09

Addition to the provision through reappropriation of ₹36.93 lakh was attributed to actual requirement.

**Grant No. 16 - Health Department - Contd.**

Head			Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(ii)	06	Public Health			
	796	Tribal Area Sub-plan			
	16	Hospital			
		O	150.00		
		R	16.00	166.00	166.00

Addition to the provision through reappropriation of ₹16.00 lakh was stated to be based on actual requirement.

Reason for excess were not furnished by the Department in respect of Sl. No. (i) and (ii) .

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹5,781.85 lakh, only ₹778.15 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	1,294.24	20
2017-18	934.69	20
2018-19	646.90	6
2019-20	3,525.77	43
2020-21	4,946.15	67

(b) Saving occurred mainly under:

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

01 Urban Health Services

110 Hospitals and Dispensaries

16 Hospital

O	101.00			
S	847.82			
R	-1.00	947.82	185.25	-762.57

Augmentation of provision by supplementary grant of ₹847.82 lakh was attributed to release of additional fund by the State Government to meet the expenses on Machinery and equipment. Subsequent reduction in provision through reappropriation of ₹1.00 lakh was stated to be based on 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 <b>(NABARD)</b>			
O	100.00		
R	175.75	275.75	75.47
			-200.28
Addition to the provision by reappropriation of ₹175.75 lakh was stated to be based on actual requirement.			
Reasons for saving were attributed due to non-incurring expenditure under Major Works in respect of Sl. No. (i) and (ii).			
(iii)            789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development			
O	600.00		
R	57.46	657.46	333.78
			-323.68
Addition to the provision through reappropriation of ₹57.46 lakh was attributed to actual requirement.			
Reason for saving was not furnished by the Department.			
(iv)            54 National Bank for Agriculture and Rural Development <b>(NABARD)</b>			
O	886.00		
R	105.81	991.81	587.74
			-404.07
Addition to the provision through reappropriation of ₹105.81 lakh was stated to be based on actual requirement.			
Reasons for saving were attributed mainly due to non-incurring expenditure under Major Works and Machinery and Equipment in respect of Sl. No. (iv) and (v).			
(v)            02 Rural Health Services			
796 Tribal Area Sub-plan			
16 Hospital			
S	2,537.82		
R	462.18	3,000.00	2,100.00
			-900.00

Creation of provision by supplementary grant of ₹2,537.82 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India. Further addition to the provision through reappropriation of ₹462.18 lakh was stated to be based on actual requirement.

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

**Grant No. 16 - Health Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi)                    04 <i>Public Health</i>			
200 Other Programmes			
91 Central Assistance to State Plan (CASP)			
S	637.68	637.68	553.72      -83.96

Creation of provision by supplementary grant of ₹637.68 lakh was stated to be due to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Reason for saving was attributed to non-incurring expenditure under Other Capital Expenditure due to non-completion of procurement process in due time.

(vii)                    98 Administration			
S	978.56		
R	12.18	990.74	281.94      -708.80

Creation of provision by supplementary grant of ₹978.56 lakh was attributed to requirement of fund on major works in connection with the procurement of machinery and equipment. Further addition to the provision by reappropriation of ₹12.18 lakh was attributed to actual requirement.

Reasons for saving was attributed due to non-incurring expenditure under Machinery and Equipment and Major works by the implementing agency.

(c) Entire provision was withdrawn as under:

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

04 <i>Public Health</i>	
789 Special Component Plan for Scheduled Castes	
43 Finance Commission	
O	1,000.00
R	-1,000.00

Withdrawal of provision through reappropriation of ₹513.77 lakh and by way of surrender of ₹486.23 lakh were stated to be based on actual requirement in both the cases.

(ii)                    796 Tribal Area Sub-plan	
43 Finance Commission	
O	1,370.00
R	-1,370.00

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

**Grant No. 16 - Health Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(d) Entire provision remained unutilised in the following cases :			
(i) <b>4210 Capital Outlay on Medical and Public Health</b>			
<i>01 Urban Health Services</i>			
110 Hospitals and Dispensaries			
25 Public Works			
S	39.00		
R	1.00	40.00	...
			-40.00
Creation of provision by supplementary grant of ₹39.00 lakh and further addition through reappropriation of ₹1.00 lakh were stated to be based on actual requirement in both the cases.			
(ii) <i>03 Medical Education Training and Research</i>			
796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	682.75		
R	-196.11	486.64	...
			-486.64
Reduction in provision through reappropriation of ₹196.11 lakh was stated to be based on actual requirement.			
(iii) <i>04 Public Health</i>			
200 Other Programmes			
43 Finance Commission			
O	15.00		
R	-14.00	1.00	...
			-1.00
Reduction in provision through reappropriation of ₹14.00 lakh was attributed to actual requirement.			
Reason for non-utilisation entire/reduced provision in respect of three cases as at Sl. No. (i) to (iii) .			
(e) Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation:			
(i) <b>4210 Capital Outlay on Medical and Public Health</b>			
<i>01 Urban Health Services</i>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
R	28.05	28.05	28.05
			...

**Grant No. 16 - Health Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(ii)	<i>03 Medical Education Training and Research</i>		
	796 Tribal Area Sub-plan		
	90 State Share for Central Assistance to State Plan		
	R	16.74	13.28
		16.74	-3.46
(iii)	<i>04 Public Health</i>		
	200 Other Programmes		
	90 State Share for Central Assistance to State Plan		
	R	1.82	1.82
		1.82	...
(iv)	789 Special Component Plan for Scheduled Castes		
	90 State Share for Central Assistance to State Plan		
	R	0.60	0.60
		0.60	...
(v)	91 Central Assistance to State Plan <b>(CASP)</b>		
	R	71.66	16.24
		71.66	-55.43
(vi)	98 Administration		
	R	323.90	113.55
		323.90	-210.35
(vii)	796 Tribal Area Sub-plan		
	90 State Share for Central Assistance to State Plan		
	R	1.09	1.09
		1.09	...
(viii)	91 Central Assistance to State Plan <b>(CASP)</b>		
	R	113.96	93.12
		113.96	-38.85

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ix)                    98 Administration			
R	590.63	590.63	183.73
			-406.90
Reasons for creation of provision through reappropriation in respect of nine cases as at Sl. No. (i) to (ix) were stated to be based on actual requirement.			
(f) Saving was partly offset by excess under:			
(i) <b>4210 Capital Outlay on Medical and Public Health</b>			
01 Urban Health Services			
789 Special Component Plan for Scheduled Castes			
16 Hospital			
O	180.00		
R	102.63	282.63	200.41
			-82.22
Addition to the provision through reappropriation of ₹102.63 lakh was stated to be based on actual requirement.			
Reason for final saving was attributed mainly due to non-incurring expenditure under Major works and Machinery and Equipment by the implementing agency.			
(ii)                    796 Tribal Area Sub-plan			
16 Hospital			
O	200.00		
R	158.55	358.55	206.80
			-151.75
Addition to the provision of ₹158.55 lakh through reappropriation was stated to be based on actual requirement.			
(iii)                    02 Rural Health Services			
796 Tribal Area Sub-plan			
(CASP)			
S	835.85		
R	64.15	900.00	900.00
			...

Creation of provision by supplementary grant of ₹835.85 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India. Further addition to the provision through reappropriation of ₹64.15 lakh was stated to be based on actual requirement.

Reasons for excess of the above three cases as at Sl. No. (i) to (iii) were not 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. 17 - Information and Cultural Affairs Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2205</b>	<b>Art and Culture</b>			
<b>2220</b>	<b>Information and Publicity</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>Voted</b>				
	Original	51,39,29		
	Supplementary	3,33,59	54,72,88	46,93,38
	Amount surrendered during the year ( March 2022)			-7,79,50
				...
<b>CAPITAL</b>				
<b>4202</b>	<b>Capital Outlay on Education Sports Art and Culture</b>			
<b>4220</b>	<b>Capital Outlay on Information and Publicity</b>			
<b>Voted</b>				
	Supplementary	76,00	76,00	41,66
	Amount surrendered during the year ( March 2022)			-34,34
				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) As the expenditure of ₹4,693.38 lakh did not come even upto the original provision of ₹5,139.29 lakh, supplementary grant of ₹333.59 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.

(b) No part of the available saving of ₹779.50 lakh was surrendered during the year.



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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Saving occurred mainly under:			
(i) <b>2205 Art and Culture</b>			
789 Special Component Plan for Scheduled Castes			
21 Tourism and Publicity			
O	80.00		
R	-20.00	60.00	49.06
			-10.94
Reduction in provision by reappropriation of ₹20.00 lakh was stated to be based on actual requirement .			
Saving of ₹1.42 lakh was also occurred during the year 2020-21.			
Reason for saving was occurred due to non-organising of cultural programme due to COVID -19 pandemic.			
(ii) 796 Tribal Area Sub-plan			
21 Tourism and Publicity			
O	100.00		
R	-20.00	80.00	78.59
			-1.41
Reduction in provision by reappropriation of ₹20.00 lakh was stated to be based on actual requirement .			
Saving of ₹5.69 lakh was also occurred during the year 2020-21.			
Reason for saving was occurred due to non-receipt of bills in due time.			
(iii) <b>2220 Information and Publicity</b>			
60 Others			
001 Direction and Administration			
98 Administration			
O	3,453.20		
S	23.77	3,476.97	2,832.31
			-644.66
Addition to the provision through supplementary grant of ₹23.77 lakh was stated to be due to release of additional grant under unavoidable circumstances.			
(iv) 99 Others			
O	170.00	170.00	125.17
			-44.83
Reasons for saving furnished by the Department were not specific in respect of Sl. No. (iii) and (iv).			

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v) 107 Song and Drama Services			
21 Tourism and Publicity			
O	1.00		
S	21.00	0.99	-21.01

Addition to the provision through supplementary grant of ₹21.00 lakh was stated to be due to release of additional grant.

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

(d) Entire provision remained unutilised under:

**2205 Art and Culture**

789 Special Component Plan for Scheduled Castes			
99 Others			
O	30.00		
R	4.00	34.00	-34.00

Addition to the provision by reappropriation of ₹4.00 lakh was stated to be based on actual requirement.

Reason for saving was occurred due to non-release of fund by the Finance Department,

(e) Saving was partly counterbalanced by excess under:

**(i) 2220 Information and Publicity**

60 Others			
789 Special Component Plan for Scheduled Castes			
21 Tourism and Publicity			
O	400.00		
S	34.00		
R	16.00	449.32	-0.68

Addition to the provision by supplementary grant of ₹34.00 lakh was stated to be due to release of additional fund under unavoidable circumstances. Further addition to the provision by reappropriation of ₹16.00 lakh was attributed to actual requirement.

**Grant No. 17 - Information and Cultural Affairs Department - Concl.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii)	796 Tribal Area Sub-plan			
	21 Tourism and Publicity			
	O	582.00		
	S	80.00		
	R	20.00	681.98	-0.02

Addition to the provision by supplementary grant of ₹80.00 lakh was stated to be due to release of additional fund under unavoidable circumstances. Further addition to the provision by reappropriation of ₹20.00 lakh was attributed to actual requirement.

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

**CAPITAL****Voted**

(a) No part of the available saving of ₹34.34 lakh was surrendered during the year.

(b) Saving occurred under:

**4202 Capital**

04 *Art and Culture*

796 Tribal Area Sub-plan

21 Tourism and Publicity

S	25.00	25.00	4.00	-21.00
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Creation of provision by supplementary grant of ₹25.00 lakh was attributed to release of additional fund under unavoidable circumstances.

Reason for saving was occurred due to non-drawal of fund by the implementing agency.

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**During the year 2021-22, the whole amount of ₹16.00 lakh transferred to the DDO's Bank Account was spent.**

**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	3,82,22			
Supplementary	49,80	4,32,02	3,35,52	-96,50
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the overall saving of ₹96.50 lakh, supplementary grant of ₹49.80 lakh obtained in March 2022 proved unnecessary.
- (b) No part of the available saving of ₹96.50 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

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

(i)	<b>2235 Social Security and Welfare</b>			
	02 Social Welfare			
	200 Other Programmes			
	99 Others			
	O	199.00		
	S	49.80		
	R	1.20	250.00	184.35
				-65.65

Addition to the provision by supplementary grant of ₹49.80 lakh was stated to be due to release of additional fund to meet the expenditure and further addition to the provision by reappropriation of ₹1.20 lakh was attributed to actual requirement.

Reason for saving was attributed to curtailment of programmes due to sudden surge of COVID cases.

**Grant No. 18 - General Administration (Political) Department - Concl'd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(ii)	60	<i>Other Social Security and Welfare Programmes</i>		
	200	Other Programmes		
	05	Establishment		
	O	123.97		
	R	2.25	126.22	106.07
				-20.15

Addition to the provision by reappropriation of ₹2.25 lakh was stated to be based on actual requirement.

Reason for saving furnished by the Department was not specific.

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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. 19 - Tribal Welfare Department**

<b>Major Head</b>	<b>Total Grant/ Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2049 Interest Payments</b>			
<b>2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			

**REVENUE**

**Voted**

Original	5,20,73,89			
Supplementary	1,08,12,21	6,28,86,10	5,34,29,50	-94,56,60
Amount surrendered during the year (March 2022)				...

**Charged**

Original	20,00	20,00	...	-20,00
Amount surrendered during the year (March 2022)				20,00

**CAPITAL**

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

**Voted**

Original	6,80,00	6,80,00	1,70,34	-5,09,66
Amount surrendered during the year (March 2022)				2,83,41

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of huge saving of ₹9,456.60 lakh, supplementary grant of ₹10,812.21 lakh obtained in March 2022 proved poor budgetary control over the expenditure on the part of Controlling Officer.
- (b) No part of the available saving of ₹9,456.60 lakh was surrendered during the year.

**Grant No. 19 - Tribal Welfare Department - Contd.**

Head	Total Grant/ Appropriation	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

(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 2,884.00

R 4.00 2,888.00 2,338.90 -549.10

Addition to the provision by reappropriation of ₹4.00 lakh was attributed to actual requirement. Reasons for saving occurred due to release of excess fund under Salary, Wages, Minor Works etc. and non-drawal of fund during the year as stated by the Department was not tenable.

(ii) 34 Tribal Sub-plan

O 16,150.00

R 78.00 16,228.00 15,125.77 -1,102.23

Addition to the provision by reappropriation of ₹78.00 lakh was attributed to actual requirement. Reason for saving was attributed to non-conducting Election of Village Committee.

(iii) 35 Scholarship and Stipend

O 7,031.00 7,031.00 4,101.07 -2,929.93

Saving of ₹2429.00 lakh was also occurred during the year 2020-21.

Reason for saving was occurred due to excess provision of fund for stipend/scholarship.

**Grant No. 19 - Tribal Welfare Department - Contd.**

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 70 State Share			
S	259.79		
R	672.16	931.95	824.46
			-107.49

Creation of the provision through supplementary grant of ₹259.79 lakh was attributed to release of additional fund under unavoidable circumstances. Further addition to the provision by reappropriation of ₹672.16 lakh was stated to be based on actual requirement.

(v) 86 Centrally Sponsored Scheme - I ( CSS )				
O	6,301.53			
S	3,852.42	10,153.95	9,894.25	-259.70

Addition to the provision through supplementary grant of ₹3,852.42 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Saving of ₹64.46.63 lakh was also occurred during the year 2020-21.

(vi) 89 Centrally Sponsored Scheme - IV ( CSS )				
O	508.00			
S	4,000.00	4,508.00	2,367.70	-2,140.30

Addition to the provision through supplementary grant of ₹4,000.00 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Saving of ₹522.57 lakh was also occurred during the year 2020-21.

(vii) 91 Central Assistance to State Plan ( CASP )				
O	2,595.47	2,595.47	637.90	-1,957.57

Saving of ₹0.35 lakh was also occurred during the year 2020-21.



**Grant No. 19 - Tribal Welfare Department - Contd.**

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(viii) 80 General			
796 Tribal Area Sub-plan			
33 Welfare Programme			
O	432.00		
R	-123.00	309.00	251.95
			-57.05

Reduction in provision by reappropriation of ₹123.00 lakh was attributed to actual requirement.

Saving of ₹102.71 lakh was also occurred during the year 2020-21.

Reasons for saving were occurred due to non-release of fund by the Finance Department in respect of Sl. No. (iv) to (viii).

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

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

02 *Welfare of Scheduled Tribes*

796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O 931.89

R -931.89

...

...

...

Withdrawal of provision through reappropriation of ₹931.89 lakh was stated to be based on actual requirement.

(e) Entire provision remained unutilised in the following case:

**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 occurred due to non-release of fund by the Finance Department.

**Grant No. 19 - Tribal Welfare Department - Contd.**

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

- (f) Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. However the said provision remained unutilised throughout the year.

**2225 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 )

R	300.73	300.73	...	-300.73
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Reason for saving was occurred due to non-release of fund by the Finance Department.

**REVENUE**

***Charged***

- (a) The entire provision of ₹20.00 lakh was surrendered in March 2022. Similar saving of ₹20.00 lakh was also occurred during the year 2020-21 due to unutilisation of fund.
- (b) Entire provision was withdrawn in the following case:

**2049 Interest Payments**

01 *Interest on Internal Debt*

796 Tribal Area Sub-plan

58 Debt Services

<i>O</i>	20.00			
<i>R</i>	-20.00	...	...	...

Withdrawal of provision by surrender of ₹20.00 lakh was stated to be based on actual requirement.

**Grant No. 19 - Tribal Welfare Department - Contd.**

<b>Head</b>	<b>Total Grant/ Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ in lakh)		

**CAPITAL  
Voted**

- (a) Out of available saving of ₹509.66 lakh, only ₹283.41 lakh was anticipated and surrendered during the year.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	108,908.10	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

- (b) Entire provision was withdrawn in the following case:

**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

52 Housing

O 600.00

R -600.00

... ..

Withdrawal of provision by way of surrender of ₹283.41 lakh and further reduction in provision by way of reappropriation of ₹316.59 lakh were attributed to actual requirement in both the cases.

- (c) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. The 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 125.00

125.00

37.54

-87.46

Reason for saving was occurred due to non-execution of work and non-drawal of fund by the Executive Engineer, Rural Development Department.

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 34 Tribal Sub-plan			
R	52.80	52.80	...
(d)	Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. However the said provision remained unutilised throughout the year.		
(i)	<b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>		
	02 Welfare of Scheduled Tribes		
	796 Tribal Area Sub-plan		
	25 Public Works		
	R	100.00	100.00 ... -100.00
(ii) 54 National Bank for Agriculture and Rural Development ( NABARD )			
R	38.79	38.79	... -38.79

Reasons for saving occurred due to non-utilisation of fund and non-drawal of fund as stated by the Department were not tenable.

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**During the year 2021-22, an amount of ₹45,861.19 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹45,854.67 lakh was spent leaving an unspent amount of ₹6.52 lakh as on 31.03.2022.**

**Grant No. 20 - Welfare of Scheduled Castes Department**

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

**REVENUE**

<b>2059</b>	<b>Public Works</b>			
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			

**Voted**

Original	93,18,80			
Supplementary	12,40,47	1,05,59,27	60,41,62	-45,17,65
Amount surrendered during the year (March 2022)				...

**CAPITAL**

<b>4225</b>	<b>Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
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**Voted**

Original	33,17,40	33,17,40	9,15,82	-24,01,58
Amount surrendered during the year (March 2022)				11,43,11

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹6,041.62 lakh did not come even upto the original provision of ₹9,318.80 lakh, supplementary grant of ₹1,240.47 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) No part of the available saving of ₹4,517.65 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	202,094.51	44
2018-19	15,968.70	75
2019-20	5,550.46	60
2020-21	3,679.05	35

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(c) Saving occurred mainly under:

(i) **2059 Public Works**

80 *General*

789 Special Component Plan for Scheduled Castes

25 Public Works

O	110.00	110.00	60.09	-49.91
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Saving of ₹10.56 lakh was also occurred during the year 2020-21.

(ii) **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	1,435.16			
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S	165.68	1,600.84	1,258.07	-342.77
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Augmentation of provision through supplementary grant of ₹165.68 lakh was attributed to release of additional fund under unavoidable circumstances.

Saving of ₹189.30 lakh was also occurred during the year 2020-21.

(iii) 35 Scholarship and Stipend

O	115.00			
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S	26.00	141.00	80.93	-60.07
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Augmentation of provision through supplementary grant of ₹26.00 lakh was attributed to release of additional fund under unavoidable circumstances.

Saving of ₹35.72 lakh was also occurred during the year 2020-21.

Reasons for saving occurred due to non-drawal of fund and non requirement of fund for Salary/wages furnished by the Department were not tenable in respect of Sl. No. (i) to (iii).

(iv) 70 State Share

O	534.00			
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S	66.00	600.00	449.20	-150.80
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Augmentation of provision through supplementary grant of ₹66.00 lakh was attributed to release of additional fund under unavoidable circumstances.

Saving of ₹149.66 lakh was also occurred during the year 2020-21.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		

(v)	86 Centrally Sponsored Scheme - I ( CSS )			
	O	6,463.00		
	S	973.27		
	R	23.99	7,460.26	3,818.40
				-3,641.86

Augmentation of provision through supplementary grant of ₹973.27 lakh was attributed to release of additional fund under unavoidable circumstances and further addition to the provision by reappropriation of ₹23.99 lakh was attributed to actual requirement.

Saving of ₹3,043.12 lakh was also occurred during the year 2020-21.

(vi)	88 Centrally Sponsored Scheme - III ( CSS )			
	O	42.66	42.66	6.41
				-36.25

(vii)	89 Centrally Sponsored Scheme - IV ( CSS )			
	O	475.00	475.00	247.24
				-227.76

Saving of ₹247.67 lakh was also occurred during the year 2020-21.

(viii)	91 Central Assistance to State Plan ( CASP )			
	O	24.00		
	R	-23.99	0.01	...
				-0.01

Reduction in provision by reappropriation of ₹23.99 lakh was attributed to actual requirement.

Reasons for saving were attributed to non-release of fund by the Finance Department in respect of Sl. No. (iv) to (viii).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹2,401.58 lakh, only ₹1,143.11 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

(b) Saving occurred mainly under:

(i) **4225 Capital Outlay on 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	85.90			
R	-77.90	8.00	5.76	-2.24

Withdrawal of provision by surrender of ₹77.90 lakh was attributed to actual requirement.

(ii) 86 Centrally Sponsored Scheme - I  
(CSS)

O	962.50			
R	838.68	1,801.18	839.51	-961.67

Addition to the provision by reappropriation of ₹838.68 lakh was stated to be based on actual requirement.

Saving of ₹340.02 lakh was also occurred during the year 2020-21.



**Grant No. 20 - Welfare of Scheduled Castes Department - Concl'd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(iii)	91 Central Assistance to State Plan ( CASP )			
	O		2,268.00	
	R		-1,903.89	
		364.11	69.55	-294.56

Reduction in provision by surrender of ₹1,065.21 lakh and further reduction in provision by way of reappropriation of ₹838.68 lakh were stated to be based on actual requirement.

Saving of ₹1,142.09 lakh was also occurred during the year 2020-21.

Reasons for saving were attributed to non-release of fund by the Finance Department in respect of Sl. No. (i) to (iii).

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**During the year 2021-22, the whole amount of ₹7.06 lakh transferred to the DDO's Bank Account remained un-spent as on 31-03-2022.**

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

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		

**REVENUE**

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

**Voted**

Original	1,04,74,80			
Supplementary	56,92,23	1,61,67,03	1,42,49,24	-19,17,79
Amount surrendered during the year (March 2022)				48

**CAPITAL**

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

**Voted**

Original	21,00			
Supplementary	6,51,09	6,72,09	5,53,86	-1,18,23
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹1,917.79 lakh, only a token amount of ₹0.48 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
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

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(b) Saving occurred mainly under:

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

01 Food

001 Direction and Administration

98 Administration

O	4,128.75	4,128.75	3,368.16	-760.59
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(ii) **3456 Civil Supplies**

103 Consumer Subsidies

72 Public Distribution System

O 5,415.00

R -625.00 4,790.00 3,995.55 -794.45

Reduction in provision by reappropriation of ₹625.00 lakh was attributed to actual requirement.

(iii) 104 Consumer Welfare Fund

98 Administration

O 105.00

R -20.00 85.00 65.37 -19.63

Reduction in provision by reappropriation of ₹20.00 lakh was attributed to actual requirement.

(iv) **3475 Other General Economic Services**

106 Regulation of Weights and Measures

05 Establishment

O	743.00	743.00	594.85	-148.15
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Saving of ₹141.07 lakh was also occurred during the year 2020-21.

Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) were not intimated by the Department (August 2022).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(c) Entire provision remained unutilized throughout the year under:

(i) **3456 Civil Supplies**

103 Consumer Subsidies

70 State Share

O 27.56

R 8.84 36.40 ... -36.40

Addition to the provision by reappropriation of ₹8.84 lakh was attributed to actual requirement.

(ii) 796 Tribal Area Sub-plan

70 State Share

O 16.43

S 5.27 21.70 ... -21.70

Addition to the provision through supplementary grant of ₹5.27 lakh was stated to be due to release of additional fund to meet the departmental expenses.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2022).

(d) Saving was partly offset by excess under:

**3456 Civil Supplies**

102 Civil Supplies Scheme

99 Others

S 2,650.11

R 636.16 3,286.27 3,166.46 -119.81

Creation of provision through supplementary grant of ₹2,650.11 lakh and further addition to the provision by reappropriation of ₹636.16 lakh were stated to be due to release of additional fund to meet the departmental expenses and based on actual requirement.

Reasons for final saving was not intimated by the Department (August 2022).

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

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

- (a) No part of the available saving of ₹118.23 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	743.34	58
2017-18	258.80	50
2018-19	567.80	57
2019-20	601.53	80
2020-21	448.73	57

- (b) Saving occurred under:

(i) **4408 Capital Outlay on Food Storage and Warehousing**

02 Storage and Warehousing

101 Rural Godown Programmes

88 Centrally Sponsored Scheme - III  
(CSS)

O 0.52

S 173.68 174.20 93.92 -80.28

Addition to the provision through supplementary grant of ₹173.68 lakh was attributed to release of additional fund to meet the departmental expenses.

Reason for final saving was not intimated by the Department (August 2022).

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During the year 2021-22, an amount of ₹1.17 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹1.16 lakh was spent leaving an amount of ₹0.01 lakh as unspent as on 31.03.2022.

**Grant No. 22 - Relief & Rehabilitation Department**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in thousand)

**REVENUE**

**2235 Social Security and Welfare**

**Voted**

Original	6,32,84,20	6,32,84,20	91,62,12	-5,41,22,08
Amount surrendered during the year (March 2022)				2,96,89,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹ 54,122.08 lakh, only ₹ 29,689.00 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2018-19	419.14	8
2019-20	781.84	22
2020-21	5,556.42	48

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
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(b) Saving occurred mainly under:

(i) **2235 Social Security and Welfare**

01 *Rehabilitation*

001 Direction and Administration

98 Administration

O	95.20	95.20	70.69	-24.51
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(ii) 200 Other Relief Measures

05 Establishment

O	59,689.00
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R	-29,689.00	30,000.00	8,927.91	-21,072.09
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Withdrawal of provision by surrender of ₹29,689.00 lakh was attributed to actual requirement.

(iii) 202 Other Rehabilitation Schemes

05 Establishment

O	3,500.00	3,500.00	163.52	-3,336.48
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Reasons for saving of all the three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2022).

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**Information on unspent amount in respect of the DDO's Bank Account was not received from the Department.**

**Grant No. 23 - Panchayat Raj Department**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2015 Elections</b>			
<b>2515 Other Rural Development Programmes</b>			
<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
<b>Voted</b>			
Original	4,60,68,96		
Supplementary	35,27,68	4,95,96,64	4,50,23,92
Amount surrendered during the year (March 2022)			-45,72,72
			7,92,05

**CAPITAL**

<b>4515 Capital Outlay on other Rural Development Programmes</b>				
<b>Voted</b>				
Original	2,00			
Supplementary	81,98	83,98	55,00	-28,98
Amount surrendered during the year (March 2022)				96

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹45,023.92 lakh did not come even upto the original provision of ₹46,068.96 lakh, supplementary grant of ₹3,527.68 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹4,572.72 lakh, only ₹792.05 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	4,511.42	14
2019-20	3,157.73	9
2020-21	7,506.68	16



**Grant No. 23 - Panchayat Raj Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(c)	Saving occurred mainly under:			
(i)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	82 Panchayat Samiti			
	O	1,885.00		
	S	176.57		
	R	3.43	2,065.00	2,017.34
				-47.66

Addition to the provision through supplementary grant of ₹176.57 lakh and further addition to the provision by way of reappropriation of ₹3.43 lakh were stated to be based on actual requirement.

Reasons for saving was attributed to non-drawal of fund by DDOs was not tenable.

(ii)	98 Administration			
	O	16,470.80		
	R	-3.43	16,467.37	13,668.22
				-2,799.15

Reduction in provision by reappropriation of ₹3.43 lakh was attributed to actual requirement.

(iii)	101 Panchayati Raj			
	41 Human Development			
	O	1,407.11		
	R	-1,062.07	345.04	274.55
				-70.49

Reduction in provision by reappropriation of ₹1,062.07 lakh was attributed to actual requirement.

Reasons for saving were not furnished by the Department in respect of Sl. No. (ii) and (iii).

(iv)	90 State Share for Central Assistance to State Plan			
	O	90.09		
	R	-33.41	56.68	18.51
				-38.17

Reduction in provision by reappropriation of ₹33.41 lakh was attributed to actual requirement.

Saving of ₹69.95 lakh was also occurred during the year 2020-21.

**Grant No. 23 - Panchayat Raj Department - Contd.**

	Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
				(₹ in lakh)	
(v)	91	Central Assistance to State Plan (CASP)			
		O	810.52		
		R	-300.92	509.60	166.57
					-343.03

Reduction in provision by surrender of ₹300.92 lakh was stated to be based on actual requirement.

Saving of ₹617.24 lakh was also occurred during the year 2020-21.

Reasons for saving were attributed to non-release of fund by the Finance Department in respect of Sl. No. (iv) and (v).

(vi)	789	Special Component Plan for Scheduled Castes			
	41	Human Development			
		O	460.00		
		R	-210.34	249.66	221.21
					-28.45

Reduction in provision by surrender of ₹210.34 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department.

(vii)	91	Central Assistance to State Plan (CASP)			
		O	264.98		
		R	-98.38	166.60	150.00
					-16.60

Reduction in provision by surrender of ₹98.38 lakh was stated to be based on actual requirement.

Saving of ₹201.79 lakh was also occurred during the year 2020-21.

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

(viii)	796	Tribal Area Sub-plan			
	41	Human Development			
		O	838.00		
		R	-474.90	363.10	347.11
					-15.99

Reduction in provision by reappropriation of ₹474.90 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department.

**Grant No. 23 - Panchayat Raj Department - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(ix)	90 State Share for Central Assistance to State Plan				
	O	53.71			
	R	-19.92	33.79	21.78	-12.01
	Reduction in provision by reappropriation of ₹19.92 lakh was attributed to actual requirement.				
	Saving of ₹41.68 lakh was also occurred during the year 2020-21.				
(x)	91 Central Assistance to State Plan (CASP)				
	O	483.20			
	R	-179.40	303.80	173.05	-130.76
	Reduction in provision by surrender of ₹179.40 lakh was stated to be based on actual requirement.				
	Saving of ₹367.97 lakh was also occurred during the year 2020-21.				
(xi)	<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>				
	200 Other Miscellaneous Compensation and Assignments				
	81 Zilla Parishad				
	O	440.45			
	R	-102.75	337.70	337.68	-0.02
	Reduction in provision by reappropriation of ₹102.75 lakh was attributed to actual requirement.				
	Saving of ₹164.05 lakh was also occurred during the year 2020-21.				
(xii)	796 Tribal Area Sub-plan				
	84 Block Advisory Committee				
	O	555.86			
	R	-137.21	418.65	418.62	-0.03
	Reduction in provision by reappropriation of ₹137.21 lakh was attributed to actual requirement.				
	Saving of ₹214.90 lakh was also occurred during the year 2020-21.				
(xiii)	85 Village Committee				
	O	1,729.99			
	R	-117.50	1,612.49	1,612.45	-0.04
	Reduction in provision by reappropriation of ₹117.50 lakh was attributed to actual requirement.				

**Grant No. 23 - Panchayat Raj Department - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xiv)	94 T.T.A.A.D.C.-Headquarter			
	O	332.57		
	R	-77.75	254.82	254.79
				-0.03

Reduction in provision by reappropriation of ₹77.75 lakh was attributed to actual requirement. Reasons for saving were attributed to non-release of fund by the Finance Department in respect of Sl. No. (ix) to (xiv).

(d) Saving was partly counterbalanced by excess under:

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

101 Panchayati Raj				
43 Finance Commission				
	O	6,266.67		
	S	1,024.75		
	R	1,097.46	8,388.88	8,388.88
				...

Addition to the provision through supplementary grant of ₹1,024.75 lakh was stated to be due to receipt of Finance Commission grant from the Government of India. Further addition to the provision by reappropriation of ₹1,097.46 lakh was attributed to actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes  
30 Rural Development

	O	8.50		
	R	7.87	16.37	16.37
				...

Addition to the provision by way of reappropriation of ₹7.87 lakh was attributed to actual requirement.

(iii) 796 Tribal Area Sub-plan  
30 Rural Development

	O	15.50		
	R	14.38	29.88	29.88
				...

Addition to the provision by way of reappropriation of ₹14.38 lakh was attributed to actual requirement.

**Grant No. 23 - Panchayat Raj Department - Contd.**

	Head		Total		Excess (+) Saving (-)
			Grant	Actual Expenditure	
(iv)	43	Finance Commission			
	O		7,833.33		
	S		1,959.78		
	R		693.01	10,486.12	10,486.12

Augmentation of provision through supplementary grant of ₹1,959.78 lakh was attributed to release of Finance Commission grant from the Government of India. Further addition to the provision by reappropriation of ₹693.01 lakh was stated to be based on actual requirement.

(v)	84	Block Advisory Committee			
	O		1,290.00		
	R		120.00	1,410.00	1,385.81

Addition to the provision by reappropriation of ₹120.00 lakh was stated to be based on actual requirement.

(vi)	<b>3604</b>	<b>Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
	200	Other Miscellaneous Compensation and Assignments			
	82	Panchayat Samiti			
	O		684.51		
	R		39.85	724.36	724.34

Addition to the provision by reappropriation of ₹39.85 lakh was stated to be based on actual requirement.

(vii)	83	Gram Panchayat			
	O		1,856.62		
	S		332.46		
	R		62.90	2,251.98	2,251.96

Augmentation of provision through supplementary grant of ₹332.46 lakh was attributed to release of Finance Commission grant from the Government of India. Further addition to the provision by reappropriation of ₹62.90 lakh was stated to be based on actual requirement.

Reasons for excess were attributed mainly due to non-release of fund by the Finance Department and non-drawal of fund by some of the DDOs in respect of Sl. No. (i) to (iv) and final saving in respect of Sl. No. (v) to (vii).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

**CAPITAL**

**Voted**

- (a) Out of the available saving of ₹28.98 lakh, only ₹0.96 lakh was surrendered during the year.  
(b) Saving occurred under:

**4515 Capital Outlay on other Rural Development Programmes**

101 Panchayati Raj

98 Administration

O 1.04

S 81.98 83.02 55.00 -28.02

Addition to the provision through supplementary grant of ₹81.98 lakh was attributed to actual requirement.

Reason for saving was attributed to non-drawal of fund by some of the DDOs during the year.

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**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. 24 - Industries & Commerce Department**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2230</b>	<b>Labour Employment and Skill Development</b>		
<b>2406</b>	<b>Forestry and Wild Life</b>		
<b>2851</b>	<b>Village and Small Industries</b>		
<b>2852</b>	<b>Industries</b>		
<b>2875</b>	<b>Other Industries</b>		
<b>Voted</b>			
Original	90,95,00		
Supplementary	16,80,06	1,07,75,06	90,05,66
Amount surrendered during the year (March 2022)			-17,69,40
			...
<b>CAPITAL</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>		
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>		
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>		
<b>4851</b>	<b>Capital Outlay on Village and Small Industries</b>		
<b>5054</b>	<b>Capital Outlay on Roads and Bridges</b>		
<b>5465</b>	<b>Investment in General Financial and Trading Institutions</b>		
<b>Voted</b>			
Original	42,80,00		
Supplementary	1,06,65	43,86,65	30,42,74
Amount surrendered during the year (March 2022)			-13,43,91
			11,78,08

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹9,005.66 lakh fell short of the original provision of ₹9,095.00 lakh, supplementary grant of ₹1,680.06 lakh obtained during the year proved wholly injudicious.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ in lakh)		

(b) No part of the available saving of ₹1,769.40 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	368.44	6
2018-19	1,234.01	15
2019-20	1,348.88	17
2020-21	407.13	5

(c) Saving occurred mainly in the following cases:

(i) **2406 Forestry and Wild Life**

*01 Forestry*

102 Social and Farm Forestry

70 State Share

O	52.00			
R	5.45	57.45	25.53	-31.92

Addition to the provision through reappropriation of ₹5.45 lakh was stated to be based on actual requirement.

(ii) **87 Centrally Sponsored Scheme-II  
(CSS)**

S	561.30	561.30	229.74	-331.56
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Creation of provision by supplementary grant of ₹561.30 lakh was attributed to receipt of more fund towards National Bamboo Mission under NIMSA from the Government of India.

(iii) **789 Special Component Plan for Scheduled Castes  
87 Centrally Sponsored Scheme-II  
(CSS)**

S	183.43	183.43	75.10	-108.33
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Creation of provision by supplementary grant of ₹183.43 lakh was attributed to receipt of more fund towards National Bamboo Mission under NIMSA from the Government of India.



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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iv) 796 Tribal Area Sub-plan			
87 Centrally Sponsored Scheme-II (CSS)			
S	334.58	334.58	136.97
			-197.61
Creation of provision by supplementary grant of ₹334.58 lakh was attributed to receipt of more fund towards National Bamboo Mission under NIMSA from the Government of India.			
(v) <b>2851 Village and Small Industries</b>			
001 Direction and Administration			
98 Administration			
O	1,378.15		
R	-1.60	1,376.55	1,107.95
			-268.60
Reduction in provision through reappropriation of ₹1.60 lakh was stated to be based on actual requirement.			
(vi) 003 Training			
91 Central Assistance to State Plan (CASP)			
O	104.00		
R	0.52	104.52	9.36
			-95.16
Addition to the provision through reappropriation of ₹0.52 lakh was stated to be based on actual requirement.			
(vii) 101 Industrial Estates			
05 Establishment			
O	95.00	95.00	71.44
			-23.56
(viii) 102 Small Scale Industries			
29 Industries Development			
O	1,301.00		
S	13.37		
R	26.63	1,341.00	1,235.77
			-105.23
Addition to the provision by supplementary grant of ₹13.37 lakh was attributed to release of more fund to meet the Departmental expenses and further addition through reappropriation of ₹26.63 lakh was also stated to be based on actual requirement.			

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

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ix)	105 Khadi and Village Industries			
	29 Industries Development			
	O	462.00		
	R	-62.00	400.00	400.00

Reduction in provision through reappropriation of ₹62.00 lakh was attributed to actual requirement.

(x)	796 Tribal Area Sub-plan			
	29 Industries Development			
	O	1,774.00		
	R	70.00	1,844.00	1,698.17

Addition to the provision by reappropriation of ₹70.00 lakh was attributed to actual requirement.

(xi)	796 Tribal Area Sub-plan			
	91 Centrally Sponsored Scheme (CASP)			
	O	186.00		
	S	154.61		
	R	22.63	363.24	306.51

Augmentation of provision by supplementary grant of ₹154.61 lakh was attributed to receipt of more fund towards National Mission on Food Processing/PM Formalization of Micro Food Processing Enterprises from the Government of India and further addition through reappropriation of ₹22.63 lakh was also stated to be based on actual requirement.

(xii)	800 Other Expenditure			
	29 Industries Development			
	O	509.40		
	R	3.05	512.45	433.68

Addition to the provision through reappropriation of ₹3.05 lakh was stated to be based on actual requirement.

Reasons for saving in respect of 12 cases as at Sl. No. (i) to (xii) were not intimated by the Department (August 2022).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(d) Entire provision was withdrawn as under:			
(i) <b>2852 Industries</b>			
80 <i>General</i>			
003 Industrial Education- Research and Training			
86 Centrally Sponsored Scheme-I (CSS)			
O	37.96		
R	-37.96	...	...

Withdrawal of entire provision of ₹37.96 lakh was attributed to actual requirement.

(ii) 796 Tribal Area Sub-plan			
86 Centrally Sponsored Scheme-I (CSS)			
O	22.63		
R	-22.63	...	...

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

**CAPITAL**

**Voted**

- (a) As the total expenditure of ₹3,042.74 lakh fell short of original provision of ₹4,280.00 lakh, supplementary grant of ₹106.65 lakh obtained during the year proved wholly injudicious.
- (b) Out of the available of ₹1,343.91 lakh, only ₹1,178.08 lakh was surrendered during the year.
- (c) Saving Occurred mainly under:

(i) <b>4059 Capital</b>				
80 <i>General</i>				
796 Tribal Area Sub-plan				
29 Industries Development				
O	85.00			
R	-23.00	62.00	21.25	-40.75

Reduction in provision through reappropriation of ₹22.04 lakh and subsequent reduction by surrender of ₹0.96 lakh were stated to be based on actual requirement in both the cases.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	<b>4851 Capital</b>			
	796 Tribal Area Sub-plan			
	05 Establishment			
	O	56.00		
	R	-26.00	30.00	29.82
				-0.18

Reduction in provision by way of surrender of ₹ 26.00 lakh was attributed actual requirement.

(iii)	<b>5465 Investments</b>			
	02 <i>Investment in Trading Institutions</i>			
	190 Investment in Public Sector and other Undertakings			
	23 Corporations/PSUs/Boards			
	O	3,438.00		
	R	-624.00	2,814.00	2,814.00
				...

Reduction in provision by surrender of ₹587.05 lakh and subsequent reduction through reappropriation of ₹36.95 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. (i) to (iii) were not intimated by the Department (August 2022).

(d) Entire provision was withdrawn as under:

(i)	<b>4851 Capital</b>			
	789 Special Component Plan for Schedule Castes			
	70 State Share			
	O	119.00		
	R	-119.00	...	...
				...

Withdrawal of provision by surrender of ₹60.93 lakh and through reappropriation of ₹ 58.07 lakh were stated to be based on actual requirement in both the cases.

(ii)	796 Tribal Area Sub-plan			
	70 Tribal Sub-plan			
	O	217.00		
	R	-217.00	...	...
				...

Withdrawal of provision by way of surrender of ₹217.00 lakh was attributed to actual requirement.

**Grant No. 24 - Industries & Commerce Department- Concltd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(e) Entire provision remained unutilised under:			
<b>4851 Capital</b>			
102 Small scale Industries			
70 State Share			
O	364.00		
R	-286.14	77.86	...
			-77.86
Withdrawal of provision by way of surrender of ₹286.14 lakh was attributed to actual requirement.			
Reasons for saving was not intimated by the Department (August 2022).			
(f) Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed during the year. Excess expenditure incurred requires regularisation.			
(i)	<b>5054 Capital outlay on Roads and Bridges</b>		
	04 District and Other Roads		
	337 Road Works		
	68 Roads and Bridges		
	R	36.95	36.95
			36.95
			...
(ii)	789 Special Component Plan for Scheduled Castes		
	68 Roads and Bridges		
	R	12.07	12.07
			12.07
			...
(iii)	796 Tribal Area Sub-plan		
	68 Roads and Bridges		
	R	22.04	22.04
			22.04
			...

Reasons for creation of provision by way of reappropriation in the above three cases as at Sl. No. (i) to (iii) were stated to be based on actual requirement.

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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. 25 - Industries & Commerce (Handloom Handicrafts and Sericulture) Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>REVENUE</b>				
<b>2851</b>	<b>Village and Small Industries</b>			
<b>Voted</b>				
Original		26,68,16	21,35,88	-5,32,28
Amount surrendered during the year (March 2022)				2,83
<b>CAPITAL</b>				
<b>5465</b>	<b>Investments in General Financial and Trading Institutions</b>			
<b>Voted</b>				
Original		14,82,00		
Supplementary		10,00	14,92,00	...
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available saving of ₹532.28 lakh, only ₹ 2.83 lakh was surrendered during the year.

**Grant No. 25 - Industries & Commerce (Handloom Handicrafts and Sericulture) Department**

**- Concl'd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(b)	Saving occurred mainly under:				
(i)	<b>2851 Village and Small Industries</b>				
	001 Direction and Administration				
	98 Administration				
	O	432.31			
	R	1.71	434.02	330.65	-103.37
	Addition to the provision through reappropriation of ₹1.71 lakh was attributed to actual requirement.				
(ii)	103 Handloom Industries				
	29 Industries Development				
	O	737.58			
	R	2.35	739.93	597.83	-142.10
	Addition to the provision through reappropriation of ₹2.35 lakh was stated to be based on actual requirement.				
(iii)	104 Handicraft Industries				
	29 Industries Development				
	O	313.73			
	R	2.40	316.13	240.81	-75.32
	Addition to the provision through reappropriation of ₹2.40 lakh was attributed to actual requirement.				
(iv)	107 Sericulture Industries				
	29 Industries Development				
	O	1,108.82			
	R	-5.44	1,103.38	900.98	-202.40
	Reduction in provision through reappropriation of ₹3.62 lakh and further reduction by way of surrender of ₹1.82 lakh were stated to be based on actual requirement in both the cases.				
	Reasons for saving furnished by the Department in respect of four cases as at Sl. No. (i) to (iv) were not specific.				

**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. 26 - Fisheries Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2405</b>	<b>Fisheries</b>			
<b>Voted</b>				
Original		77,85,80		
Supplementary		13,33,09	91,18,89	77,70,20
Amount surrendered during the year (March 2022)				-13,48,69
				2,26,98
<b>CAPITAL</b>				
<b>4405</b>	<b>Capital Outlay on Fisheries</b>			
<b>Voted</b>				
Original		48,63,05		
Supplementary		68,99	49,32,04	8,65,44
Amount surrendered during the year (March 2022)				-40,66,60
				35,15,57

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹7,770.20 lakh did not come even upto the original provision of ₹7,785.80 lakh, supplementary grant of ₹1,333.09 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹1,348.69 lakh, only ₹226.98 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	1,329.03	26
2018-19	932.44	14
2019-20	1,069.32	17
2020-21	1,138.47	17



**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 4,739.35

R 47.37 4,786.72 3,869.69 -917.03

Addition to the provision through reappropriation of ₹47.37 lakh was attributed to actual requirement.

Reason for saving furnished by the Department was not specific.

(ii) 101 Inland Fisheries

70 State Share

O 309.00

R -135.95 173.05 94.64 -78.41

Reduction in provision by way of surrender of ₹135.46 lakh and through reappropriation of ₹0.49 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was attributed to non-receipt of fund from the Government of India under Rural Infrastructure Development Fund(RIDF) and Pradhan Mantri Matsya Sampada Yojana (PMMSY).

(iii) 86 Centrally Sponsored Scheme-I  
(CSS)

O 400.25

S 81.01

R -50.98 430.28 430.28 ...

Augmentation of provision by supplementary grant of ₹81.01 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS). Further reduction in provision through reappropriation of ₹50.98 lakh was attributed to actual requirement.

Reason for saving was attributed to non-receipt of fund from the Government of India under Pradhan Mantri Matsya Sampada Yojana (PMMSY).

(iv) 789 Special Component Plan for Schedule Castes

70 State Share

O 102.00

R -45.30 56.70 56.70 ...

Withdrawal of provision by way of surrender of ₹37.21 lakh and subsequent reduction in provision through reappropriation of ₹8.09 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was not furnished by the Department.

**Grant No. 26 - Fisheries Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(v)	86 Centrally Sponsored Scheme-I (CSS)			
	O	130.25		
	S	772.41		
	R	-27.08	875.58	828.97
				-46.61

Augmentation of provision by supplementary grant of ₹772.41 lakh was attributed to receipt of more fund from the Government of India under Centrally Sponsored Scheme-I. Subsequent reduction in provision through reappropriation of ₹27.08 lakh was stated to be based on actual requirement.

Reason for saving was attributed to non-receipt of fund from the Government of India.

(vi)	796 Tribal Area Sub-plan			
	70 State Share			
	O	185.00		
	R	-81.50	103.50	96.29
				-7.22

Reduction in provision by way of surrender of ₹54.31 lakh and through reappropriation of ₹27.19 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was not furnished by the Department.

(d) Entire provision was withdrawn under:

**2405 Fisheries**

121 Welfare Schemes for Fishermen

36 Fishery Development

O	25.50			
R	-25.50	...	...	...

Withdrawal of entire provision through reappropriation of ₹25.50 lakh was attributed to actual requirement.

**Grant No. 26 - Fisheries Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(e) Saving was partly counterbalanced by excess under:			
(i) <b>2405 Fisheries</b>			
101 Inland Fisheries			
89 Centrally Sponsored Scheme-IV (CSS)			
O	0.50		
R	50.98	51.48	-39.29
Addition to the provision through reappropriation of ₹50.98 lakh was attributed to actual requirement.			
(ii) 109 Extension and Training			
03 Research and Training			
O	5.20		
R	10.82	16.02	-5.00
Addition to the provision through reappropriation of ₹10.82 lakh was stated to be based on actual requirement.			
(iii) 789 Special Component Plan for Schedule Castes			
89 Centrally Sponsored Scheme-IV (CSS)			
O	0.20		
R	27.08	27.28	-6.63
Addition to the provision through reappropriation of ₹27.08 lakh was attributed to actual requirement.			
(iv) 796 Tribal Area Sub-plan			
03 Research and Training			
O	13.50		
R	16.52	30.02	...
Addition to the provision through reappropriation of ₹16.52 lakh was attributed to actual requirement.			
(v) 89 Centrally Sponsored Scheme-IV (CSS)			
O	0.30		
R	34.25	34.55	-12.47
Addition to the provision through reappropriation of ₹34.25 lakh was attributed to actual requirement.			

**Grant No. 26 - Fisheries Department - Contd.**

Head			Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(vi)	98 Administration				
	O	51.80			
	R	26.17	77.97	73.60	-4.37

Addition to the provision through reappropriation of ₹26.17 lakh was stated to be based on actual requirement.

Reasons for excess/saving were not furnished by the Department in respect of Sl. No. (i) to (vi) .

**CAPITAL**

**Voted**

- (a) As the total expenditure of ₹865.44 lakh did not come even upto the original provision of ₹4,863.05 lakh, supplementary grant of ₹68.99 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹4,066.60 lakh, only ₹3,515.57 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

(i)	<b>4405 Capital Outlay on Fisheries</b>				
	101 Inland fisheries				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	659.35			
	R	-0.01	659.34	496.31	-163.03

Reduction in provision through reappropriation of 0.01 lakh was stated to be based on actual requirement.

(ii)	86 Centrally Sponsored Scheme - I (CSS)				
	O	1,849.27			
	R	-1,813.75	35.52	35.52	...

Reduction in provision by way of surrender of ₹1,812.80 lakh and through reappropriation of ₹0.95 lakh were stated to be based on actual requirement in both the cases.

Reasons for saving were not furnished by the Department in respect of Sl. No. (i) to (ii) .

**Grant No. 26 - Fisheries Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(iii)	789	Special Component Plan for Scheduled Castes			
	54	National Bank for Agriculture and Rural Development (NABARD)			
		O	220.00		
		R	-0.56	219.44	149.45
					-69.99

Withdrawal of provision by way of surrender of ₹0.56 lakh was attributed to actual requirement.  
Reason for saving was attributed to non-incurring expenditure in Cage Culture Programme as the full cages could not supply by the supplier under Rural Infrastructure Development Fund (RIDF).

(iv)	86	Centrally Sponsored Scheme - I (CSS)			
		O	605.17		
		R	-593.55	11.62	11.62
					...

Reduction in provision by way of surrender of ₹593.52 lakh and through reappropriation of ₹0.03 lakh were stated to be based on actual requirement.

Reason for saving was not furnished by the Department.

(v)	796	Tribal Area Sub-plan			
	54	National Bank for Agriculture and Rural Development (NABARD)			
		O	413.50		
		R	-15.28	398.22	149.25
					-248.97

Reduction in provision by way of surrender of ₹15.28 lakh was stated to be based on actual requirement.

Reason for saving was attributed to non-incurring expenditure in Cage Culture Programme as the full cages could not supply by the supplier under Rural Infrastructure Development Fund (RIDF).

**Grant No. 26 - Fisheries Department - Concl'd.**

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

(vi)	86 Centrally Sponsored Scheme - I (CSS)			
	O	1,115.76		
	R	-1,094.57	21.19	21.19 ...

Reduction in provision by way of surrender of ₹1,093.41 lakh and through reappropriation of ₹1.16 lakh were stated to be based on actual requirement in both the cases (August 2022).

Reason for saving was not furnished by the Department.

(d) Entire Provision remained unutilised throughout the year as under:

**4405 Capital Outlay on Fisheries**

101 Inland fisheries				
25 Public Works				
S	68.99			
R	0.01	69.00	...	-69.00

Creation of provision by supplementary grant of ₹68.99 lakh was attributed to actual requirement. Further addition to the provision through reappropriation of ₹0.01 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department.

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

(i) **4405 Capital Outlay on Fisheries**

101 Inland fisheries				
89 Centrally Sponsored Scheme - IV (CSS)				
R	0.95	0.95	0.95	...

Creation of provision of ₹0.95 lakh through reappropriation was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan  
89 Centrally Sponsored Scheme - IV  
(CSS)

R	1.16	1.16	1.15	-0.01
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Creation of provision through reappropriation of ₹1.16 lakh was attributed to actual requirement.

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**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. 27 - Agriculture Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2401</b>	<b>Crop Husbandry</b>			
<b>2408</b>	<b>Food Storage and Warehousing</b>			
<b>2415</b>	<b>Agricultural Research and Education</b>			
<b>Voted</b>				
Original		5,44,96,53		
Supplementary		20,67	5,45,17,20	3,29,64,60
Amount surrendered during the year (March 2022)				-2,15,52,60
				1,07,45,76
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4401</b>	<b>Capital Outlay on Crop Husbandry</b>			
<b>4408</b>	<b>Capital Outlay on Food Storage and Warehousing</b>			
<b>4415</b>	<b>Capital Outlay on Agricultural Research and Education</b>			
<b>4435</b>	<b>Capital Outlay on Other Agricultural Programmes</b>			
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>Voted</b>				
Original		80,43,67		
Supplementary		58,68	81,02,35	35,97,07
Amount surrendered during the year (March 2022)				-45,05,28
				23,40,53

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the huge saving of ₹21,552.60 lakh, supplementary grant of ₹20.67 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹21,552.60 lakh, only ₹10,745.76 lakh was surrendered during the year.

**Grant No. 27 - Agriculture Department - Contd.**

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

(c) Saving occurred mainly under:

(i) **2401 Crop Husbandry**

001 Direction and Administration

37 Agricultural Development

O 19,687.59

R 326.37 20,013.96 15,691.82 -4,322.14

Addition to the provision through reappropriation of ₹326.37 lakh was attributed to actual requirement.

Saving of ₹1867.44 lakh was also occurred during the year 2020-21.

(ii) 99 Others

O 27,418.00

R -255.44 1,874.56 1,809.61 -64.95

Reduction in provision through reappropriation of ₹255.44 lakh was stated to be based on actual requirement.

(iii) 102 Food grain crops

70 State Share

O 41.60

R -17.35 24.25 13.61 -10.64

Reduction in provision through reappropriation of ₹17.35 lakh was stated to be based on actual requirement.



**Grant No. 27 - Agriculture Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 86 Centrally Sponsored Scheme - I ( CSS )			
O	374.40		
R	-157.61	216.79	120.84
			-95.95
Reduction in provision through reappropriation of ₹125.15 lakh and subsequent withdrawal by way of surrender of ₹32.46 lakh were stated to be based on actual requirement in the both the cases.			
Saving of ₹91.76 lakh was also occurred during the year 2020-21.			
(v) 90 State Share for Central Assistance to State Plan			
O	58.62		
R	-32.94	25.68	17.26
			-8.42
Reduction in provision through reappropriation of ₹32.94 lakh was attributed to actual requirement.			
(vi) 91 Central Assistance to State Plan (CASP)			
O	527.62		
R	-214.35	313.27	155.37
			-157.90
Reduction in provision through reappropriation of ₹214.35 lakh was attributed to actual requirement.			
Saving of ₹115.76 lakh was also occurred during the year 2020-21.			
(vii) 103 Seeds			
65 Suspense Account			
O	1,365.00		
R	869.13	2,234.13	413.46
			-1,820.67
Addition to the provision through reappropriation of ₹869.13 lakh was attributed to actual requirement.			
(viii) 105 Manures and Fertilisers			
65 Suspense Account			
O	3,185.00		
R	944.73	4,129.73	1,527.57
			-2,602.16
Addition to the provision through reappropriation of ₹944.73 lakh was stated to be based on actual requirement.			

**Grant No. 27 - Agriculture Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ix)	108 Commercial Crops			
	86 Centrally Sponsored Scheme - I (CSS)			
	O	74.20		
	R	-40.30	33.90	13.65
				-20.25
	Reduction in provision through reappropriation of ₹40.30 lakh was attributed to actual requirement.			
(x)	109 Extension and Farmers' Training			
	70 State Share			
	O	39.16		
	R	-2.65	36.51	17.73
				-18.78
	Withdrawal of provision by way of surrender of ₹2.65 lakh was stated to be based on actual requirement.			
(xi)	86 Centrally Sponsored Scheme - I (CSS)			
	O	351.80		
	R	-23.18	328.62	159.61
				-169.01
	Reduction in provision through reappropriation of ₹23.18 lakh was attributed to actual requirement.			
(xii)	91 Central Assistance to State Plan (CASP)			
	O	4,478.00		
	R	-459.09	4,018.91	3,941.82
				-77.09
	Reduction in provision by reappropriation of ₹459.09 lakh was attributed to actual requirement. Saving of ₹638.01 lakh was also occurred during the year 2020-21.			

**Grant No. 27 - Agriculture Department - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xiii)	111 Agricultural Economics and Statistics			
	86 Centrally Sponsored Scheme - I (CSS)			
	O	130.00		
	R	-125.66	4.34	4.34
				...
	Reduction in provision through reappropriation of ₹125.66 lakh was stated to be based on actual requirement.			
	Saving of ₹69.33 lakh was also occurred during the year 2020-21.			
(xiv)	113 Agricultural Engineering			
	70 State Share			
	O	188.64		
	R	-59.16	129.48	92.65
				-36.83
	Withdrawal of provision by surrender of ₹188.64 lakh and subsequent addition through reappropriation of ₹129.48 lakh were stated to be based on actual requirement in both the cases.			
	Saving of ₹24.65 lakh was also occurred during the year 2020-21.			
(xv)	86 Centrally Sponsored Scheme - I (CSS)			
	O	1,697.40		
	R	-698.82	998.58	667.19
				-331.39
	Withdrawal of provision by way of surrender of ₹1,695.00 lakh and subsequent addition to the provision through reappropriation of ₹996.18 lakh were stated to be based on actual requirement in both the cases.			
	Saving of ₹55.53 lakh was also occurred during the year 2020-21.			
(xvi)	114 Development of Oil Seeds			
	91 Central Assistance to State Plan (CASP)			
	O	98.28		
	R	-12.60	85.68	42.84
				-42.84
	Reduction in provision through reappropriation of ₹12.60 lakh was attributed to actual requirement.			
	Saving of ₹1.67 lakh was also occurred during the year 2020-21.			

**Grant No. 27 - Agriculture Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xvii) 789 Special Component Plan for Scheduled Castes			
37 Agricultural Development			
O	907.49		
R	-898.45	9.05	8.54
			-0.51
Withdrawal of provision by way of surrender of ₹901.74 lakh and subsequent addition to the provision through reappropriation of ₹3.29 lakh were stated to be based on actual requirement in both the cases.			
(xviii) 70 State Share			
O	140.31		
R	-28.58	111.73	88.84
			-22.89
Reduction in provision through reappropriation of ₹28.58 lakh was attributed to actual requirement.			
(xix) 86 Centrally Sponsored Scheme - I (CSS)			
O	1,305.87		
R	-268.47	1,037.40	819.85
			-217.55
Reduction in provision through reappropriation of ₹268.47 lakh was attributed to actual requirement.			
Saving of ₹168.02 lakh was also occurred during the year 2020-21.			
(xx) 796 Tribal Area Sub-plan			
37 Agricultural Development			
O	1,654.84		
R	-1,638.31	16.53	16.36
			-0.17
Withdrawal of provision by way of surrender of ₹1,644.34 lakh and subsequent addition to the provision through reappropriation of ₹6.03 lakh were stated to be based on actual requirement in both the cases.			
(xxi) 70 State Share			
O	164.23		
R	-90.21	74.02	32.57
			-41.45
Reduction in provision by surrender of ₹114.75 lakh and subsequent addition to the provision through reappropriation of ₹24.54 lakh were stated to be based on actual requirement in both the cases.			

**Grant No. 27 - Agriculture Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xxii)                    86 Centrally Sponsored Scheme - I (CSS)			
O	1,555.56		
R	-838.66	716.90	344.03
			-372.87
Withdrawal of provision by way of surrender of ₹1,000.00 lakh and subsequent addition to the provision through reappropriation of ₹161.34 lakh were stated to be based on actual requirement in both the cases.			
Saving of ₹253.14 lakh was also occurred during the year 2020-21.			
(xxiii)                    90 State Share for Central Assistance to State Plan			
O	416.66		
R	-52.10	364.56	339.99
			-24.57
Reduction in provision by surrender of ₹124.67 lakh and subsequent addition through reappropriation of ₹72.57 lakh were stated to be based on actual requirement in both the cases.			
Saving of ₹81.59 lakh was also occurred during the year 2020-21.			
(xxiv)                    91 Central Assistance to State Plan (CASP)			
O	1,861.05		
R	-257.41	1,603.65	1,445.02
			-158.63
Reduction in provision through reappropriation of ₹161.34 lakh and by way of surrender of ₹96.07 lakh were stated to be based on actual requirement in both the cases.			
Saving of ₹519.57 lakh was also occurred during the year 2020-21.			
Reasons for saving of all the 24 cases as at Sl. No. (i) to (xxiv) were not intimated by the Department (August 2022).			
(d)	Provision was withdrawn during the year in the following cases:		
(i)	<b>2401 Crop Husbandry</b>		
	001 Direction and Administration		
	41 Human Development		
	O	52.00	
	R	-52.00	... ..
Withdrawal of entire provision through reappropriation of ₹52.00 lakh was attributed to actual requirement.			

**Grant No. 27 - Agriculture Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	104 Agricultural Farms			
	37 Agricultural Development			
	O	2,758.25		
	R	-2,758.25	...	...
	Withdrawal of provision through reappropriation of ₹2,149.83 lakh and by surrender of ₹608.42 lakh were stated to be based on actual requirement in both the cases.			
(iii)	43 Finance Commission			
	O	2,371.20		
	R	-2,370.70	0.50	...
	Withdrawal of provision by way of surrender of ₹2,370.70 lakh was attributed to actual requirement.			
(iv)	789 Special Component Plan for Scheduled Castes			
	43 Finance Commission			
	O	775.20		
	R	-775.00	0.20	...
	Withdrawal of provision by way of surrender of ₹607.05 lakh and through reappropriation of ₹167.95 lakh were stated to be based on actual requirement in both the cases.			
(v)	796 Tribal Area Sub-plan			
	41 Human Development			
	O	31.00		
	R	-31.00	...	...
	Withdrawal of entire provision by way of surrender of ₹31.00 lakh was attributed to actual requirement.			
(vi)	43 Finance Commission			
	O	1,413.60		
	R	-1,413.30	0.30	...
	Withdrawal of provision by way of surrender of ₹1,261.21 lakh and through reappropriation of ₹152.09 lakh were stated to be based on actual requirement in both the cases.			
	Reasons for saving of all the six cases as at Sl. No. (i) to (vi) were not intimated by the Department (August 2022).			

**Grant No. 27 - Agriculture Department - Contd.**

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

- (e) Instance of incurring expenditure through reappropriation without the knowledge of the State Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

**2401 Crop Husbandry**

103 Seeds				
87 Centrally Sponsored Scheme - II (CSS)				
R	12.50	12.50	12.50	...

Reason for creation of provision through reappropriation was stated to be based on actual requirement.

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

(i) **2401 Crop Husbandry**

001 Direction and Administration				
98 Administration				
O	1.00			
R	1.49	2.49	2.49	...

Addition to the provision by reappropriation of ₹1.49 lakh was attributed to actual requirement.

(ii) 110 Crop Insurance

90 State Share for Central Assistance to State Plan				
O	160.65			
R	122.73	283.38	283.38	...

Addition to the provision through reappropriation of ₹122.73 lakh was attributed to actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan				
O	198.49			
R	152.31	350.80	336.63	-14.17

Addition to the provision through reappropriation of ₹152.31 lakh was stated to be based on actual requirement.

**Grant No. 27 - Agriculture Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iv) 91 Central Assistance to State Plan (CASP)			
O	2,213.06		
S	20.67		
R	268.47	2,502.20	2,359.99
			-142.21
Addition to the provision by supplementary grant of ₹20.67 lakh was due to receipt of more fund under Centrally Sponsored Scheme from the Government of India. Further addition through reappropriation of ₹268.47 lakh was attributed to actual requirement.			
(v) 98 Administration			
O	407.94		
R	12.83	420.77	415.20
			-5.57
Addition to the provision through reappropriation of ₹12.83 lakh was attributed to actual requirement.			
(vi) <b>2408 Food Storage and Warehousing</b>			
02 Storage and Warehousing			
101 Rural Godowns Programme			
37 Agricultural Development			
O	23.42		
R	75.25	98.67	96.66
			-2.01
Addition to the provision through reappropriation of ₹75.25 lakh was attributed to actual requirement.			
(vii) 789 Special Component Plan for Scheduled Castes			
37 Agricultural Development			
O	25.51		
R	28.53	54.04	53.00
			-1.04
Addition to the provision through reappropriation of ₹28.53 lakh was attributed to actual requirement.			
(viii) 796 Tribal Area Sub-plan			
37 Agricultural Development			
O	51.07		
R	47.86	98.93	98.63
			-0.30
Addition to the provision through reappropriation of ₹47.86 lakh was attributed to actual requirement.			

Reasons for final saving in respect of eight cases as at Sl. No. (i) to (viii) were not intimated by the Department (August 2022).



**Grant No. 27 - Agriculture Department - Contd.**

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

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹3,597.07 lakh did not come even upto the original provision of ₹8,043.67 lakh, supplementary grant of ₹58.68 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹4,505.28 lakh, only ₹2,340.53 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

- (c) Saving occurred mainly under:

(i) **4401 Capital Outlay on Crop Husbandry**

103 Seeds

65 Suspense Account

O 585.00

R -560.28 24.72 24.64 -0.08

Reduction in provision by way of surrender of ₹560.28 lakh was attributed to actual requirement.

Saving of ₹750.77 lakh was also occurred during the year 2020-21.

(ii) 87 Centrally Sponsored Scheme - II  
(CSS)

O 181.48

R -128.82 52.66 52.64 -0.02

Reduction in provision through reappropriation of ₹128.82 lakh was stated to be based on actual requirement.

Saving of ₹52.64 lakh was also occurred during the year 2020-21.

**Grant No. 27 - Agriculture Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(iii)	105 Manures and Fertilisers			
	65 Suspense Account			
	O	1,365.00		
	R	-1,253.58	111.42	111.30
	Withdrawal of provision by way of surrender of ₹1,253.58 lakh was attributed to actual requirement.			
	Saving of ₹0.50 lakh was also occurred during the year 2020-21.			
(iv)	789 Special Component Plan for Scheduled Castes			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	59.33		
	R	-49.97	9.36	9.34
	Reduction in provision through reappropriation of ₹48.79 lakh and by way of surrender of ₹1.18 lakh were stated to be based on actual requirement in both the cases.			
(v)	796 Tribal Area Sub-plan			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	108.19		
	S	38.26		
	R	-88.97	57.48	57.46
	Augmentation of provision by supplementary grant of ₹38.26 lakh was attributed to receipt of more fund from the Government of India under Centrally Sponsored Scheme (CSS). Subsequent reduction in provision by reappropriation of ₹88.97 lakh was attributed to actual requirement.			
	Saving of ₹57.46 lakh was also occurred during the year 2020-21.			
(vi)	<b>4408 Capital Outlay on Food Storage and Warehousing</b>			
	02 Storage and Warehousing			
	101 Rural Godown programmes			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	664.06		
	R	-107.94	556.12	192.93
	Reduction in provision by way of surrender of ₹107.95 lakh and further addition by reappropriation of ₹0.01 lakh were stated to be based on actual requirement in both the cases.			

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(vii) 789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	217.09		
R	-16.55	200.54	93.33
			-107.21
Reduction in provision by way of surrender of ₹16.55 lakh was attributed to actual requirement.			
(viii) 796 Tribal Area Sub-plan			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	396.38		
R	-27.65	368.73	164.47
			-204.26
Reduction in provision through reappropriation of ₹27.65 lakh was attributed to actual requirement.			
(ix) <b>4435 Capital Outlay on other Agricultural Programmes</b>			
01 <i>Marketing and Quality Control</i>			
101 Marketing Facilities			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	1,992.76		
R	-740.89	1,251.88	760.53
			-491.35
Reduction in provision through reappropriation of ₹561.35 lakh and by way of surrender of ₹179.54 lakh were stated to be based on actual requirement in both the cases.			
Saving of ₹162.84 lakh was also occurred during the year 2020-21.			
(x) 789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	651.48		
R	-236.02	415.46	274.01
			-141.45
Reduction in provision by reappropriation of ₹169.72 lakh and further reduction by way of surrender of ₹66.30 lakh were stated to be based on actual requirement in both the cases.			
Saving of ₹131.29 lakh was also occurred during the year 2020-21.			

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(xi)	796 Tribal Area Sub-plan				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	1,188.61			
	R	-342.08	846.53	529.90	-316.63

Reduction in provision through reappropriation of ₹329.89 lakh and further reduction by way of surrender of ₹12.19 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹272.53 lakh was also occurred during the year 2020-21.

Reasons for saving in respect of 11 cases as at Sl. No. (i) to (xi) were not intimated by the Department (August 2022).

(d) Entire provision was withdrawn under:

(i)	<b>4401 Capital Outlay on Crop Husbandry</b>				
	103 Seeds				
	70 State Share				
	O	20.17			
	R	-20.17	...	...	...

Withdrawal of entire provision by way of surrender of ₹20.17 lakh was attributed to actual requirement.

(ii)	<b>4552 Capital Outlay on North Eastern Areas</b>				
	101 Contribution to Central Resources Pool for Development (NEC)				
	90 State Share for Central Assistance to State Plan				
	O	67.34			
	R	-67.34	...	...	...

Withdrawal of entire provision by way of surrender of ₹67.34 lakh was attributed to actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	22.02			
	R	-22.02	...	...	...

Withdrawal of entire provision through reappropriation of ₹22.02 lakh was stated to be based on actual requirement.

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(iv) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	40.15		
R	-40.15	...	...
Withdrawal of entire provision by way of surrender of ₹40.15 lakh was attributed to actual requirement.			
(e)	Instances of creation of provision by reappropriation without the knowledge of the State Legislature have been noticed in the following cases. However no expenditure have been incurred during the year. It is irregular and leads to un-necessary blocking of fund without any purpose:		
(i)	<b>4059 Capital Outlay on Public Works</b>		
	80 General		
	051 Construction		
	25 Public Works		
	R	51.00	51.00      ...      -51.00
(ii)	796 Tribal Area Sub-plan		
	25 Public Works		
	R	31.00	31.00      ...      -31.00
Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2022).			
(f)	Instances of incurring expenditure through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation :		
(i)	<b>4415 Capital Outlay on Agricultural Research and Education</b>		
	01 Crop Husbandry		
	796 Tribal Area Sub-plan		
	90 State Share for Central Assistance to State Plan		
	R	4.65	4.65      1.52      -3.13

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(ii) <b>4552 Capital Outlay on North Eastern Areas</b>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan <b>(CASP)</b>			
R	48.79	48.79	11.09
			-37.70
(iii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan <b>(CASP)</b>			
R	88.97	88.97	10.78
			-78.19

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2022).

(g) Saving was partly offset by excess under:

(i) <b>4401 Capital Outlay on Crop Husbandry</b>				
113 Agricultural Engineering				
54 National Bank for Agriculture and Rural Development <b>(NABARD)</b>				
O	186.99			
R	400.46	587.45	498.51	-88.94

Addition to the provision through reappropriation of ₹412.73 lakh and by way of surrender of ₹12.27 lakh were stated to be based on actual requirement in both the cases.

(ii) 789 Special Component Plan for Scheduled Castes				
37 Agricultural Development				
O	7.46			
R	31.91	39.37	34.09	-5.28

Addition to the provision by reappropriation of ₹31.91 lakh was stated to be based on actual requirement.

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(iii)	54 National Bank for Agriculture and Rural Development <b>(NABARD)</b>			
	O	61.12		
	R	145.39	206.51	152.99
				-53.52
	Addition to the provision through reappropriation of ₹148.42 lakh and subsequent reduction by way of surrender of ₹3.03 lakh were attributed to actual requirement.			
(iv)	796 Tribal Area Sub-plan 37 Agricultural Development			
	O	0.10		
	R	58.09	58.19	23.41
				-34.78
	Addition to the provision through reappropriation of ₹58.09 lakh was attributed to actual requirement.			
(v)	54 National Bank for Agriculture and Rural Development <b>(NABARD)</b>			
	O	111.97		
	R	270.01	381.98	284.96
				-97.02
	Addition to the provision by reappropriation of ₹270.01 lakh was attributed to actual requirement.			
(vi)	800 Other expenditure 37 Agricultural Development			
	O	17.44		
	R	97.61	115.05	73.19
				-41.86
	Addition to the provision by reappropriation of ₹97.61 lakh was stated to be based on actual requirement.			
(vii)	<b>4435 Capital Outlay on other Agricultural Programmes</b>			
	01 Marketing and Quality Control			
	796 Tribal Area Sub-plan			
	04 Marketing			
	O	80.92		
	R	5.81	86.73	86.73
				...
	Addition to the provision by reappropriation of ₹5.81 lakh was stated to be based on actual requirement.			

**Grant No. 27 - Agriculture Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(viii) <b>4552 Capital Outlay on North Eastern Areas</b>			
101 Contribution to Central Resources Pool for Development (NEC)			
91 Central Assistance to State Plan (CASP)			
S	20.42		
R	128.82	149.24	149.24 ...

Creation of the provision by supplementary grant of ₹20.42 lakh was attributed to receipt of fund under Centrally Sponsored Scheme (CSS) from the Government of India. Further addition to the provision by reappropriation of ₹128.82 lakh was stated to be based on actual requirement.

Reasons for final saving of all the eight cases as at Sl. No. (i) to (viii) were not intimated by the Department (August 2022).

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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. 28 - Horticulture Department**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2401 Crop Husbandry</b>			
<b>2402 Soil and Water Conservation</b>			
<b>Voted</b>			
Original	1,30,50,00		
Supplementary	3,46,98	1,33,96,98	69,44,17
Amount surrendered during the year (March 2022)			-64,52,81
			21,80,00

**CAPITAL**

<b>4401 Capital Outlay on Crop Husbandry</b>				
<b>4552 Capital Outlay on North Eastern Areas</b>				
<b>5465 Investments in General Financial and Trading Institutions</b>				
<b>Voted</b>				
Original	80,00			
Supplementary	43,11	1,23,11	92,65	-30,46
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹6,944.17 lakh did not come even upto the original provision of ₹13,050.00 lakh, supplementary grant of ₹346.98 lakh obtained in March 2022 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹6,452.81 lakh, only ₹2,180.00 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	3,499.48	36
2018-19	7,160.97	47
2019-20	6,366.01	42
2020-21	5,120.15	37

**Grant No. 28 - Horticulture Department-Contd.**

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

(c) Saving occurred mainly under:

(i) **2401 Crop Husbandry**

001 Direction and Administration

98 Administration

O 3,870.13

S 6.61

R 186.16 4,062.90 3,341.75 -721.15

Addition to the provision through supplementary grant of ₹6.61 lakh was stated to be due to release of additional fund to continue the departmental process and further addition to the provision by reappropriation of ₹186.16 lakh was stated to be based on actual requirement.

Saving of ₹133.37 lakh was also occurred during the year 2020-21.

(ii) 99 Others

O 796.50

R -186.16 610.34 608.65 -169.00

Reduction in provision by reappropriation of ₹186.16 lakh was stated to be based on actual requirement in both the cases.

(iii) 119 Horticulture and Vegetable Crops

90 State Share for Central Assistance to State Plan

O 232.00

R -127.63 104.37 52.00 -52.37

Reduction in provision by reappropriation of ₹127.63 lakh was stated to be based on actual requirement.

Saving of ₹41.90 lakh was also occurred during the year 2020-21.

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

(iv) 91 Central Assistance to State Plan

**(CASP)**

O 2,080.00

R -1,133.60 946.40 467.00 -479.40

Reduction in the provision by reappropriation of ₹1,133.60 lakh was stated to be based on actual requirement.

Saving of ₹377.28 lakh was also occurred during the year 2020-21.

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

**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	94.00		
	S	95.83		
	R	18.55	208.38	113.02
				-95.36

Addition to the provision through supplementary grant of ₹95.83 lakh was stated to be due to release of additional fund to continue the departmental process. Further addition of the provision by reappropriation of ₹18.55 lakh was stated to be based on actual requirement.

(vi)	90	State Share for Central Assistance to State Plan		
	O	76.00		
	R	-48.03	27.97	24.00
				-3.97

Reduction in provision by reappropriation of ₹48.03 lakh was stated to be based on actual requirement.

Saving of ₹21.57 lakh was also occurred during the year 2020-21.

Reasons for saving furnished by the Department were not specific in respect of Sl. No. (v) to (vi).

(vii)	91	Central Assistance to State Plan (CASP)		
	O	680.00		
	R	-370.60	309.40	153.00
				-156.40

Reduction in provision by reappropriation of ₹370.60 lakh was stated to be based on actual requirement.

Saving of ₹190.13 lakh was also occurred during the year 2020-21.

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

(viii)	796	Tribal Area Sub-plan		
	37	Agricultural Development		
	O	336.00		
	S	97.00		
	R	20.30	453.30	355.21
				-98.09

Addition to the provision through supplementary grant of ₹97.00 lakh was stated to be due to release of additional fund to continue the departmental process. Further addition to the provision by reappropriation of ₹20.30 lakh was stated to be based on actual requirement.

**Grant No. 28 - Horticulture Department-Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	90 State Share for Central Assistance to State Plan			
	O	137.00		
	R	-80.86	56.14	24.00
				-32.14

Reduction in provision by reappropriation of ₹80.86 lakh was stated to be based on actual requirement.

Saving of ₹35.29 lakh was also occurred during the year 2020-21.

Reasons for saving furnished by the Department were not specific in respect of Sl. No. (viii) and (ix).

(x)	91 Central Assistance to State Plan (CASP)			
	O	1,240.00		
	R	-675.80	564.20	280.00
				-284.20

Reduction in provision by reappropriation of ₹675.80 lakh was stated to be based on actual requirement.

Saving of ₹321.59 lakh was also occurred during the year 2020-21.

(xi)	<b>2402 Soil and Water Conservation</b>			
	001 Direction and Administration			
	98 Administration			
	O	956.10		
	R	0.36	956.46	638.30
				-318.16

Addition to the provision through reappropriation ₹0.36 lakh was attributed to actual requirement.

Saving of ₹141.44 lakh was also occurred during the year 2020-21.

Reason for saving furnished by the Department was not specific.

(xii)	102 Soil Conservation			
	90 State Share for Central Assistance to State Plan			
	O	115.70		
	R	-0.26	115.44	18.20
				-97.24

Reduction in provision by reappropriation of ₹0.26 lakh was stated to be based on actual requirement.

Saving of ₹0.01 lakh was also occurred during the year 2020-21.

**Grant No. 28 - Horticulture Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(xiii)                    91 Central Assistance to State Plan <b>(CASP)</b>			
O	1,040.00	1,040.00	158.66
			-881.34

Saving of ₹140.00 lakh was also occurred during the year 2020-21.

(xiv)                    789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	37.90		
R	-0.16	37.74	10.85
			-26.89

Reduction in provision by reappropriation of ₹0.16 lakh was stated to be based on actual requirement.

(xv)                    91 Central Assistance to State Plan <b>(CASP)</b>			
O	340.00	340.00	56.17
			-283.83

(xvi)                    796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	68.80		
R	0.02	68.82	5.95
			-62.87

Addition to the provision by reappropriation of ₹0.02 lakh was stated to be based on actual requirement.

Saving of ₹51.36 lakh was also occurred during the year 2020-21.

(xvii)                    91 Central Assistance to State Plan <b>(CASP)</b>			
O	620.00	620.00	100.17
			-519.83

Saving of ₹346.00 lakh was also occurred during the year 2020-21.

Reasons for saving were attributed to non-release of fund by the Finance Department in respect of Sl. No. (xii) to (xvii).

**Grant No. 28 - Horticulture Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(d) Saving was partly offset by excess under:

(i) **2401 Crop Husbandry**

119 Horticulture and Vegetable Crops				
03 Research and Training				
O	31.00			
R	11.34	42.34	42.21	-0.13

Addition to the provision by reappropriation of ₹11.34 lakh was attributed to actual requirement.

(ii) 119 Horticulture and Vegetable Crops				
37 Agriculture Development				
O	127.00			
S	19.80			
R	57.02	203.82	161.11	-42.71

Addition to the provision through supplementary grant of ₹19.80 lakh was stated to be due to release of additional fund to continue the departmental process and further addition to the provision by reappropriation of ₹57.02 lakh was stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes				
03 Research and Training				
O	10.50			
R	11.38	21.88	21.83	-0.05

Addition to the provision through reappropriation of ₹11.38 lakh was attributed to actual requirement.

(iv) 98 Administration				
O	3.34			
R	2.36	5.70	5.39	-0.31

Addition to the provision through reappropriation of ₹2.36 lakh was attributed to actual requirement.

(v) 796 Tribal Area Sub-plan				
03 Research and Training				
O	18.50			
R	11.28	29.78	29.47	-0.31

Addition to the provision by reappropriation of ₹11.28 lakh was attributed to actual requirement.

**Grant No. 28 - Horticulture Department - Concl'd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(vi)	<b>2402 Soil and Water Conservation</b>			
	109 Extension and Training			
	41 Human Development			
	O	20.00		
	R	60.00	80.00	34.86

Addition to the provision by reappropriation of ₹60.00 lakh was attributed to actual requirement.

(vii)	789 Special Component Plan for Scheduled Castes			
	41 Human Development			
	O	40.00		
	S	74.90		
	R	15.10	130.00	120.71

Addition to the provision through supplementary grant of ₹74.90 lakh was stated to be due to release of additional fund to continue the departmental process. Further addition to the provision through reappropriation of ₹15.10 lakh was stated to be based on actual requirement.

(viii)	98 Administration			
	O	1.20		
	R	1.07	2.27	2.27

Addition to the provision through reappropriation ₹1.07 lakh was attributed to actual requirement.

Reasons for saving furnished by the Department were not specific in respect of Sl. No. (i) to (viii).

**CAPITAL**

**Voted**

- (a) No part of the available saving of ₹30.46 lakh was surrendered during the year. However, the said saving did not qualify for comments in the sub head level.

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**During the year 2021-22, an amount of ₹1,350.00 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹818.52 lakh was spent leaving an amount of ₹531.48 lakh as unspent as on 31.03.2022.**

**Grant No. 29 - Animal Resource Development Department**

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
<b>REVENUE</b>			
<b>2049</b>	<b>Interest Payments</b>		
<b>2403</b>	<b>Animal Husbandry</b>		
<b>2404</b>	<b>Dairy Development</b>		
<b>2552</b>	<b>North Eastern Areas</b>		
<b>Voted</b>			
Original	1,44,67,37		
Supplementary	13,21,30	1,57,88,67	1,25,11,10
Amount surrendered during the year (March 2022)			96,44
<b>Charged</b>			
Original	32,00	32,00	...
Amount surrendered during the year (March 2022)			32,00

**CAPITAL**

<b>4403</b>	<b>Capital Outlay on Animal Husbandry</b>		
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>		
<b>Voted</b>			
Original	13,11,63		
Supplementary	7,10,60	20,22,23	3,25,18
Amount surrendered during the year (March 2022)			20,09

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹12,511.10 lakh fell short of original provision of ₹14,467.37 lakh, supplementary grant of ₹1,321.30 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹3,277.57 lakh, only ₹96.44 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	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



**Grant No. 29 - Animal Resource Development Department - Contd.**

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Saving (-)
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(c) Saving occurred mainly under:

(i) **2403 Animal Husbandry**

001 Direction and Administration

98 Administration

O 8,802.40

R 169.74 8,972.14 7,102.25 -1,869.89

Addition to the provision through reappropriation of ₹169.74 lakh was attributed to actual requirement.

(ii) 001 Direction and Administration

99 Others

O 1,330.00

R -180.00 1,150.00 1,142.77 -7.23

Reduction in provision through reappropriation of ₹180.00 lakh was stated to be based on actual requirement.

(iii) 101 Veterinary Services and Animal Health

91 Central Assistance to State Plan

(CASP)

O 86.00

S 696.18 782.18 223.96 -558.22

Augmentation of provision by supplementary grant of ₹696.18 lakh was attributed to release of fund by the Government of India under Centrally Sponsored Scheme (CSS).

(iv) 103 Poultry Development

39 Animal Resource Development

O 65.70

R -17.98 47.72 28.41 -19.31

Reduction in provision by way of surrender of ₹13.32 lakh and subsequent reduction through reappropriation of ₹4.66 lakh were stated to be based on actual requirement.

(v) 104 Sheep and Wool Development

39 Animal Resource Development

O 34.10

R -12.73 21.37 7.24 -14.13

Reduction in provision through reappropriation of ₹12.73 lakh was attributed to actual requirement.

**Grant No. 29 - Animal Resource Development Department - Contd.**

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Saving (-)
(vi)	105 Piggery Development		
	39 Animal Resource Development		
	O	64.30	
	R	-12.60	
		51.70	39.03
			-12.67
	Reduction in provision through reappropriation of ₹12.60 lakh was stated to be based on actual requirement.		
(vii)	106 Other Livestock Development		
	39 Animal Resource Development (CASP)		
	O	27.20	
	R	-10.10	
		17.10	5.07
			-12.03
	Reduction in provision through reappropriation of ₹10.10 lakh was stated to be based on actual requirement.		
(viii)	109 Extension and Training		
	39 Animal Resource Development		
	O	682.18	
	R	-16.56	
		665.62	476.45
			-189.17
	Reduction in provision through reappropriation of ₹16.56 lakh was stated to be based on actual requirement.		
(ix)	789 Special Component Plan for Scheduled Castes		
	39 Animal Resource Development (CASP)		
	O	405.67	
	R	-47.23	
		358.44	303.83
			-54.61
	Reduction in provision through reappropriation of ₹47.23 lakh was stated to be based on actual requirement.		
(x)	91 Central Assistance to State Plan (CASP)		
	O	98.00	
	S	234.98	
	R	20.55	
		353.53	305.57
			-47.96
	Augmentation of provision by supplementary grant of ₹234.98 lakh was attributed to release of more fund by the Government of India and further addition to the provision through reappropriation ₹20.55 lakh was also stated to be based on actual requirement.		

**Grant No. 29 - Animal Resource Development Department - Contd.**

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

(xi)	796 Tribal Area Sub-plan			
	39 Animal Resource Development			
	O	864.65		
	R	-69.65	795.00	741.45

Reduction in provision by way of surrender of ₹42.82 lakh and through reappropriation of ₹26.83 lakh were stated to be based on actual requirement in both the cases.

(xii)	41 Human Development			
	O	389.03		
	R	0.01	389.04	345.47

Addition to the provision through reappropriation of ₹0.01 lakh was attributed to actual requirement.

(xiii)	91 Central Assistance to State Plan (CASP)			
	O	249.00		
	S	67.88		
	R	74.88	391.76	292.37

Augmentation of provision by supplementary grant of ₹67.88 lakh was attributed to release of fund by the Government of India under Centrally Sponsored Scheme(CSS) and further addition to the provision through reappropriation of ₹74.88 lakh was stated to be based on actual requirement.

(xiv)	<b>2404 Dairy Development</b>			
	001 Direction and Administration			
	98 Administration			
	O	207.00		
	R	50.00	257.00	171.49

Addition to the provision through reappropriation of ₹50.00 lakh was attributed to actual requirement.

**Grant No. 29 - Animal Resource Development Department - Contd.**

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Saving (-)
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(xv)	<b>2552 North Eastern Areas</b>			
	796 Tribal Area Sub-plan			
	91 Central assistance to State Plan (CASP)			
	O	57.20		
	R	-37.88	19.32	19.32

Reduction in provision through reappropriation of ₹37.88 lakh was stated to be based on actual requirement.

Reasons for saving were attributed mainly due to less expenditure on different types of bills on Establishment Charges, Miscellaneous Office Expenses viz cost of fuel, medicine/feeds for animals, etc. in respect of Sl. No. (i) to (xv).

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

(i)	<b>2403 Animal Husbandry</b>			
	103 Animal Resource Development			
	90 State Share for Central Assistance to State Plan (CASP)			
	O	40.30		
	R	-40.30	...	...

Withdrawal of entire provision by way of surrender of ₹40.30 lakh was stated to be based on actual requirement.

(ii)	<b>2404 Dairy</b>			
	102 Dairy Development Projects			
	91 Central Assistance to State Plan			
	O	40.00		
	R	-40.00	...	...

Withdrawal of entire provision through reappropriation of ₹40.00 lakh was attributed to actual requirement.

(iii)	<b>789 Special Component Plan for Schedule Castes</b>			
	91 Central Assistance to State Plan (CASP)			
	O	25.00		
	R	-25.00	...	...

Withdrawal of entire provision through reappropriation of ₹25.00 lakh was attributed to actual requirement.

**Grant No. 29 - Animal Resource Development Department - Contd.**

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

(iv)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	35.00		
	R	-35.00	...	...

Withdrawal of entire provision through reappropriation of ₹35.00 lakh was attributed to actual requirement.

(v)	2552 <b>North</b>			
	102 Dairy Development Projects			
	91 Central Assistance to State Plan (CASP)			
	O	64.80		
	R	-64.80	...	...

Withdrawal of entire provision through reappropriation of ₹64.80 lakh was attributed to actual requirement.

(e) Instances of incurring expenditure through appropriation without the knowledge of the Legislature have been noticed during the year. The Excess expenditure incurred requires regularisation.

(i)	<b>2403 Animal Husbandry</b>			
	103 Poultry Development			
	91 Central Assistance to State Plan (CASP)			
	R	76.80	76.80	66.90

Creation of provision through reappropriation of ₹76.80 lakh was attributed to actual requirement.

(ii)	104 Sheep and Wool Development			
	90 State Share for Central Assistance to State Plan			
	R	19.14	19.14	19.14

Creation of provision through reappropriation of ₹19.14 lakh was attributed to actual requirement.

**Grant No. 29 - Animal Resource Development Department - Contd.**

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

(iii)	<b>2552 North Eastern Area</b>			
	102 Small Scale Industries			
	90 State Share for Central Assistance to State Plan			
	R	7.20	7.20	7.20

Creation of provision through reappropriation of ₹7.20 lakh was attributed to actual requirement.

(iv)	105 Piggery Development			
	90 State Share for Central Assistance to State Plan			
	R	6.86	6.86	4.75

Creation of provision through reappropriation of ₹6.86 lakh was attributed to actual requirement.

(v)	91 Central Assistance to State Plan <b>(CASP)</b>			
	R	2.87	2.87	2.87

Creation of provision through reappropriation of ₹2.87 lakh was attributed to actual requirement.

(vi)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan <b>(CASP)</b>			
	R	6.45	6.45	5.41

Creation of provision through reappropriation of ₹6.45 lakh was attributed to actual requirement.

(vii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	R	4.10	4.10	1.95

Creation of provision through reappropriation of ₹4.10 lakh was attributed to actual requirement.

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

**Grant No. 29 - Animal Resource Development Department - Contd.**

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

(f) Saving was partly counterbalanced by excess under:

(i) **2403 Animal Husbandry**

105 Animal Resource Development

91 Central Assistance to State Plan  
(CASP)

O 58.00

S 21.99

R 31.63 111.62 109.66 -1.96

Augmentation of provision by supplementary grant of ₹21.99 lakh was attributed to release of more fund by the Government of India under Centrally Sponsored Scheme (CSS). Further addition to the provision through reappropriation of ₹31.63 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 20.00

S 53.51

R 32.22 105.73 88.86 -16.87

Augmentation of provision by supplementary grant of ₹53.51 lakh was stated to be due to receipt of more fund under Centrally Sponsored Scheme(CSS) from the Government of India. Further addition to the provision through reappropriation of ₹32.22 lakh was attributed to actual requirement.

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

**REVENUE**

**Charged**

(a) The whole provision of ₹32.00 lakh was surrendered during the year.

(b) Entire provision was withdrawn under:

**2049 Interest Payments**

01 Interest on Internal Debt

200 Interest on Other Internal Debts

58 Debt Services

O 32.00

R -32.00 ... ..

Withdrawal of provision by way of surrender of ₹32.00 lakh was attributed to actual requirement.

**Grant No. 29 - Animal Resource Development Department - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation (₹ in lakh)</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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**CAPITAL**

**Voted**

- (a) As the total expenditure of ₹325.18 lakh did not come even upto the original provision of ₹1,311.63 lakh, supplementary grant of ₹710.60 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹1,697.05 lakh, only ₹20.09 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

- (c) Saving occurred mainly under:

(i) **4403 Capital Outlay on Animal Husbandry**

789 Special Component Plan for Scheduled Castes

54 National Bank for Agriculture and Rural Development (NABARD)

O	500.00	500.00	157.72	-342.28
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(ii) 796 Tribal Area Sub-plan

41 Human Development

O	102.47
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R	-0.15	102.32	6.63	-95.69
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Reduction in provision through reappropriation of ₹ 0.15 lakh was 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 (-)
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(iii)	91 Central Assistance to State Plan			
	O	100.00		
	S	150.20	250.20	89.25
				-160.95

Augmentation of provision by supplementary grant of ₹ 150.20 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme(CSS) from the Government of India.

(iv)	<b>4552 Capital Outlay on North Eastern Areas</b>			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan			
	S	66.10		
	R	2.00	68.10	24.49
				-43.61

Creation of provision by supplementary grant of ₹66.10 lakh was attributed to release of fund by the Government of India under Centrally Sponsored Scheme (CSS) and through reappropriation of ₹2.00 lakh was stated to be based on actual requirement.

(v)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan			
	S	58.34	58.34	19.59
				-38.75

Creation of provision by supplementary grant of ₹58.34 lakh was attributed to release of fund on Centrally Sponsored Scheme (CSS) by the Government of India.

Reason for saving were attributed mainly due to less receipts of claims for payment due to non-completion of works by the implementing agencies in respect of Sl. No. (i) to (v).

(d) Entire provision was withdrawn under:

**4403 Capital Outlay on Animal Husbandry**

	105 Piggery Development			
	39 Animal Resource Development			
	O	35.00		
	R	-35.00	...	...
				...

Withdrawal of entire provision of ₹35.00 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)		

(e) Entire/reduced provision remained unutilised during the year in the following cases:

(i) **4403 Capital Outlay on Animal Husbandry**

106 Other Live Stock Development

39 Animal Resource Development

O 30.00

R -15.00 15.00 ... -15.00

Withdrawal of provision by way of surrender of ₹15.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

S 94.14

R 105.86 200.00 ... -200.00

Creation of provision by supplementary grant of ₹94.14 lakh was attributed to actual requirement. Further addition to the provision through reappropriation of ₹105.86 lakh was stated to be based on actual requirement.

(iii) 39 Animal Resource Development

O 150.00

R -104.50 45.50 ... -45.50

Reduction in provision through reappropriation of ₹104.50 lakh was stated to be based on actual requirement.

(iv) 796 Tribal Area Sub-plan

25 Public Works

S 291.00

R 9.00 300.00 ... -300.00

Creation of provision by supplementary grant of ₹291.00 lakh was attributed to actual requirement. Further addition to the provision through reappropriation of ₹9.00 lakh was stated to be based on actual requirement.

(v) 39 Animal Resource Development

O 353.50

R -244.25 109.25 ... -109.25

Reduction in provision through reappropriation of ₹244.25 lakh was stated to be based on actual requirement.

**Grant No. 29 - Animal Resource Development Department - Concl'd.**

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Saving (-)
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(vi)	<b>4552 Capital Outlay on North Eastern Areas</b>			
	105 Forest Produce			
	91 Central Assistance to State Plan (CASP)			

S	24.00	24.00	...	-24.00
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Creation of provision by supplementary grant of ₹ 24.00 lakh was attributed to receipt of fund from the Government of India under Centrally Sponsored Scheme (CSS).

Reasons for non utilization of the entire/reduced provision in respect of Sl. No. (i) to (vi) were not furnished by the Department.

(f) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed during the year. Excess expenditure incurred requires regularization.

(i)	<b>4403 Capital Outlay on Animal Husbandry</b>			
	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture			

R	200.00	200.00	12.59	-187.41
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(ii)	90 State Share for Central Assistance to State Plan			
R	36.90	36.90	4.19	-32.71

Reasons for creation of provision through reappropriation of the above two cases as at Sl No. (i) and (ii) were stated to be based on actual requirement.

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**During the year 2021-22, an amount of ₹2.96 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹1.46 lakh was spent leaving an amount of ₹1.50 lakh as unspent as on 31.03.2022.**

**Grant No. 30 - Forest Department**

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving(-)
	(₹ in thousand)		
<b>REVENUE</b>			
<b>2059 Public Works</b>			
<b>2402 Soil and Water Conservation</b>			
<b>2406 Forestry and Wild Life</b>			
<b>Voted</b>			
Original	2,68,75,50		
Supplementary	38,59,17	3,07,34,67	2,12,82,81
Amount surrendered during the year (March 2022 )			17,98,83
<b>Charged</b>			
Supplementary	15,50,00	15,50,00	15,49,00
Amount surrendered during the year (March 2022)			...
<b>CAPITAL</b>			
<b>4059 Capital Outlay on Public Works</b>			
Original	20,00		
Supplementary	1,15,00	1,35,00	35,00
Amount surrendered during the year (March 2022)			...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹21,282.81 lakh fell short of the original provision of ₹26,875.50 lakh, supplementary grant of ₹3,859.17 lakh obtained in March 2022 proved wholly injudicious.
- (b) Out of the available saving of ₹9,451.86 lakh, only ₹1,798.83 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	937.54	10
2018-19	1,231.03	12
2019-20	1,522.56	12
2020-21	4,702.61	23

**Grant No. 30 - Forest Department - Contd.**

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(c) Saving occurred mainly under:			
(i) <b>2402 Soil and Water Conservation</b>			
102 Soil Conservation			
40 Forestry			
O	152.00		
R	-20.60	131.40	115.17
			-16.23
Reduction in provision through reappropriation of ₹20.60 lakh was attributed to actual requirement.			
Saving of ₹28.27 lakh was also occurred during the year 2020-21.			
(ii) <b>2406 Forestry and Wild Life</b>			
01 Forestry			
001 Direction and Administration			
98 Administration			
O	10,023.22		
R	34.74	10,057.96	8,823.14
			-1,234.82
Addition to the provision through reappropriation of ₹34.74 lakh was attributed to actual requirement.			
Saving of ₹3.03 lakh was also occurred during the year 2020-21.			
Reasons for saving furnished by the Department were not specific in respect of Sl. No. (i) and (ii).			
(iii) 102 Social and Farm Forestry			
91 Central Assistance to State Plan (CASP)			
O	120.00		
R	-17.00	103.00	94.97
			-8.03
Reduction in provision through reappropriation of ₹17.00 lakh was stated to be based on actual requirement.			
(iv) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	4,230.00		
R	-1,445.00	2,785.00	2,525.75
			-259.26
Reduction in provision by way of surrender of ₹1,412.24 lakh and further reduction in provision through reappropriation of ₹32.76 lakh were stated to be based on actual requirement in both the cases.			
Reasons for saving were attributed to non-release of fund by the Finance Department in respect of Sl. No. (iii) and (iv).			

**Grant No. 30 - Forest Department - Contd.**

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(v)                    02 <i>Environmental Forestry and Wild Life</i>			
789 Special Component Plan for Scheduled Castes			
40 Forestry			
O	119.00		
S	17.00	136.00	82.74      -53.26
Augmentation in provision by supplementary grant of ₹17.00 lakh was attributed to release of additional fund by the State Government.			
Reason for saving furnished by the Department was not specific.			
(vi)                    04 <i>Afforestation and Ecology Development</i>			
101 National Afforestation and Ecology Development programme			
88 Centrally Sponsored Scheme - III (CSS)			
O	51.00		
R	-11.78	39.22	26.72      -12.50
Reduction in provision through reappropriation of ₹11.78 lakh was stated to be based on actual requirement.			
Saving of ₹9.61 lakh was also occurred during the year 2020-21.			
(vii)                    103 State Compensatory Afforestation (SCA)			
69 State Compensatory Afforestation Fund-Tripura			
S	2,236.04		
R	709.83	2,945.87	1,181.14      -1,764.74
Creation of provision by supplementary grant of ₹2,236.04 lakh was stated to be due to release of additional fund by the State Government. Further addition to the provision of ₹709.83 lakh was stated to be based on actual requirement.			
(viii)                    789 Special Component Plan for Scheduled Castes			
69 State Compensatory Afforestation Fund-Tripura			
O	800.00		
S	524.45	1,324.45	400.95      -923.50
Augmentation of provision by supplementary grant of ₹524.45 lakh was stated to be due to release of additional fund by the State Government.			

**Grant No. 30 - Forest Department - Contd.**

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ix) 796 Tribal Area Sub-plan			
69 State Compensatory Afforestation Fund-Tripura			
O	1,400.00		
S	1,014.10	2,414.10	750.06
			-1,664.04
Augmentation of provision by supplementary grant of ₹1,014.10 lakh was stated to be due to release of additional fund by the State Government.			
Reasons for saving were attributed to non-release of fund by the Finance Department in respect of Sl. No. (vi) to (ix).			
(d)	Entire/reduced provision remained unutilised in the following cases:		
(i)	<b>2406 Forestry and Wild Life</b>		
	<i>01 Forestry</i>		
	101 Forest Conservation Development and Regeneration		
	90 State Share for Central Assistance to State Plan		
	O	23.00	
	R	-11.00	12.00
			...
			-12.00
Reduction in provision through reappropriation of ₹11.00 lakh was attributed to actual requirement.			
(ii)	<i>02 Environmental Forestry and Wild Life</i>		
	110 Wild Life Preservation		
	87 Centrally Sponsored Scheme - II		
	<b>(CSS)</b>		
	O	45.00	
	R	-5.00	40.00
			...
			-40.00
Reduction in provision through reappropriation of ₹5.00 lakh was stated to be based on actual requirement.			
(iii)	789 Special Component Plan for Scheduled Castes		
	87 Centrally Sponsored Scheme - II		
	<b>(CSS)</b>		
	O	20.00	20.00
			...
			-20.00

**Grant No. 30 - Forest Department - Contd.**

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iv) 796 Tribal Area Sub-plan			
87 Centrally Sponsored Scheme - II (CSS)			
O	35.00		
R	5.00	40.00	...

Addition to the provision through reappropriation of ₹5.00 lakh was stated to be based on actual requirement.

(v) 04 <i>Afforestation and Ecology Development</i>			
129 State Compensatory Afforestation			
69 State Compensatory Afforestation Fund-Tripura			
O	2,022.00		
R	-918.42	1,103.58	...

Reduction in provision through reappropriation of ₹918.42 lakh was attributed to actual requirement.

Reasons for saving were not furnished by the Department in respect of Sl.No. (i) to (v).

(e) Saving was partly offset by excess under:

(i) <b>2059 Public Works</b>			
80 <i>General</i>			
053 Maintenance and Repairs			
79 Other Maintenance Expenditure			
O	14.00		
R	5.00	19.00	19.00

Addition to the provision through reappropriation of ₹5.00 lakh was attributed to actual requirement.

(ii) <b>2406 Forestry and Wild Life</b>			
01 <i>Forestry</i>			
003 Education and Training			
40 Forestry			
O	10.50		
R	135.70	146.20	146.18

Addition to the provision through reappropriation of ₹135.70 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)		
(iii) 105 Forest Produce			
40 Forestry			
O	8.00		
R	16.00	24.00	23.99
			-0.01
Addition to the provision through reappropriation of ₹16.00 lakh was stated to be based on actual requirement.			
(iv) 02 Environmental Forestry and Wild Life			
112 Public Gardens			
40 Forestry			
O	25.00		
R	52.00	77.00	70.22
			-6.78

Addition to the provision through reappropriation of ₹52.00 lakh was attributed to actual requirement.

Reasons for excess were not furnished by the Department in respect of Sl. No. (i) to (iv).

**REVENUE**

**Charged**

- (a) No part of the available saving of ₹1.00 lakh was surrendered during the year.

**CAPITAL**

**Voted**

- (a) No part of the available saving of ₹100.00 lakh was surrendered during the year.  
 (b) Entire/reduced provision remained unutilised during the year:

(i) <b>4059 Capital Outlay on Public Works</b>				
80 General				
051 Construction				
25 Public Works				
	S	40.00	40.00	...
				-40.00

Creation of provision by supplementary grant of ₹40.00 lakh was stated to be based on actual requirement.

**Grant No. 30 - Forest Department - Concl'd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(ii) 789 Special Component Plan for Scheduled Castes 25 Public Works			
S	20.00	20.00	...
Creation of provision by supplementary grant of ₹20.00 lakh was stated to be based on actual requirement.			
(iii) 796 Tribal Area Sub-plan 25 Public Works			
S	40.00	40.00	...
Creation of provision by supplementary grant of ₹40.00 lakh was stated to be based on actual requirement.			
Reasons for saving were not furnished by the Department in respect of Sl. No. (i) to (iii).			

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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. 31 - Rural Development Department**

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	( <b>₹ in thousand</b> )		

**REVENUE**

<b>2215</b>	<b>Water Supply and Sanitation</b>			
<b>2216</b>	<b>Housing</b>			
<b>2501</b>	<b>Special Programmes for Rural Development</b>			
<b>2515</b>	<b>Other Rural Development Programmes</b>			
<b>Voted</b>				
Original	9,27,52,61			
Supplementary	10,37,13,15	19,64,65,76	16,54,79,19	-3,09,86,57
Amount surrendered during the year (March 2022)				...

**CAPITAL**

<b>4515</b>	<b>Capital Outlay on other Rural Development Programmes</b>			
<b>Voted</b>				
Supplementary	49,90,23	49,90,23	19,89,98	-30,00,25
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available saving of ₹30,986.57 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	2,070.01	15
2017-18	2,001.89	14
2018-19	12,924.22	47
2019-20	90,961.39	57
2020-21	100,013.14	63

**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(b) Saving occurred mainly under:			
(i) <b>2215 Water Supply and Sanitation</b>			
01 Water Supply			
799 Suspense			
65 Suspense Account			
O	3,000.00		
R	-2,000.00	1,000.00	406.70
			-593.30
Reduction in provision through reappropriation of ₹2,000.00 lakh was stated to be based on actual requirement.			
Saving of ₹1,426.78 lakh was also occurred during the year 2020-21.			
(ii) <b>2501 Special Programmes for Rural Development</b>			
01 Integrated Rural Development Programme			
001 Direction and Administration			
30 Rural Development			
O	9,207.00	9,207.00	8,167.14
			-1,039.86
(iii) <b>04 Integrated Rural Energy Planning Programme</b>			
105 Project Implementation			
91 Central Assistance to State Plan (CASP)			
O	460.00	460.00	7.44
			-452.56
(iv) <b>789 Special Component Plan for Scheduled Castes</b>			
91 Central Assistance to State Plan (CASP)			
O	340.00	340.00	5.50
			-334.50

**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(v) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	1,200.00	1,200.00	19.42
			-1,180.58
(vi) 06 <i>Self Employment Programmes</i>			
102 National Rural Livelihood Mission			
90 State Share for Central Assistance to State Plan			
O	276.00		
S	128.78		
R	135.72	540.50	321.94
			-218.56

Augmentation of provision by supplementary grant of ₹128.78 lakh was attributed to receipt of more fund from the Government of India and further addition to the provision through reappropriation of ₹135.72 lakh was stated to be based on actual requirement.

Saving of ₹104.89 lakh was also occurred during the year 2020-21.

(vii) 91 Central Assistance to State Plan (CASP)				
O	3,496.12			
S	497.60	3,993.72	2,897.46	-1,096.26

Augmentation of provision by supplementary grant of ₹497.60 lakh was attributed to release of more fund under Centrally Sponsored Scheme (C.S.S) from the Government of India.

Saving of ₹205.71 lakh was also occurred during the year 2020-21.

(viii) 789 Special Component Plan for Scheduled Castes				
90 State Share for Central Assistance to State Plan				
O	204.00			
S	108.57			
R	86.93	399.50	237.96	-161.54

Addition to the provision by supplementary grant of ₹108.57 lakh was attributed to receipt of more fund from the Government of India and further addition to the provision through reappropriation of ₹86.93 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)	91 Central Assistance to State Plan (CASP)			
	O	2,584.09		
	S	367.79	2,951.88	2,141.60

Augmentation of provision by supplementary grant of ₹367.79 lakh was stated to be due to release of more fund under Centrally Sponsored Scheme (C.S.S) from the Government of India.

(x)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	720.00		
	S	399.08		
	R	290.92	1,410.00	839.84

Addition to the provision by supplementary grant of ₹399.08 lakh was attributed to receipt of more fund from the Government of India and further addition through reappropriation of ₹290.92 lakh was stated to be based on actual requirement.

(xi)	91 Central Assistance to State Plan (CASP)			
	O	9,120.31		
	S	1,298.09	10,418.40	7,558.59

Augmentation of provision by supplementary grant of ₹1,298.09 lakh was attributed to release of more fund under Centrally Sponsored Scheme (C.S.S) from the Government of India.

(xii)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	30 Rural Development			
	O	93.60		
	R	1.40	95.00	69.21

Addition to the provision through reappropriation of ₹1.40 lakh was stated to be based on actual requirement.

Saving of ₹26.25 lakh was also occurred during the year 2020-21.

**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(xiii)	102 Community Development			
	89 Centrally Sponsored Scheme - IV ( CSS )			
	O	1,055.70		
	R	-810.29	245.41	0.04
	Reduction in provision through reappropriation of ₹810.29 lakh was stated to be based on actual requirement.			
(xiv)	90 State Share for Central Assistance to State Plan			
	O	1,842.58		
	R	458.80	2,301.38	1,446.81
	Addition to the provision through reappropriation of ₹458.80 lakh was attributed to actual requirement.			
(xv)	91 Central Assistance to State Plan (CASP)			
	O	6,900.00		
	S	1,036.50		
	R	803.50	8,740.00	4,931.20
	Augmentation of provision by supplementary grant of ₹1,036.50 lakh was attributed to release of more fund under Centrally Sponsored Scheme (C.S.S) from the Government of India. Further addition to the provision through reappropriation of ₹803.50 lakh was stated to be based on actual requirement.			
(xvi)	789 Special Component Plan for Scheduled Castes			
	89 Centrally Sponsored Scheme - IV ( CSS )			
	O	780.30		
	R	-598.91	181.39	0.03
	Reduction in provision through reappropriation of ₹598.91 lakh was stated to be based on actual requirement.			
(xvii)	90 State Share for Central Assistance to State Plan			
	O	1,366.35		
	R	339.00	1,705.35	1,074.20
	Addition to the provision through reappropriation of ₹339.00 lakh was stated to be based on actual requirement.			

**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(xviii)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	5,140.03		
	S	766.11		
	R	598.91	6,505.05	3,689.84
				-2,815.21
	Augmentation of provision by supplementary grant of ₹766.11 lakh was attributed to release of more fund by the Government of India under Centrally Sponsored Scheme (C.S.S). Further addition to the provision through reappropriation of ₹598.91 lakh was stated to be based on actual requirement.			
(xix)	796 Tribal Area Sub-plan 89 Centrally Sponsored Scheme - IV <b>(CSS)</b>			
	O	2,754.00		
	R	-2,113.80	640.20	0.11
				-640.09
	Reduction in provision through reappropriation of ₹2,113.80 lakh was stated to be based on actual requirement.			
(xx)	90 State Share for Central Assistance to State Plan			
	O	4,822.42		
	R	1,196.48	6,018.90	3,791.27
				-2,227.63
	Addition to the provision through reappropriation of ₹1,196.48 lakh was attributed to actual requirement.			
(xxi)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	18,141.30		
	S	2,703.90		
	R	2,113.80	22,959.00	13,022.97
				-9,936.03
	Augmentation of provision by supplementary grant of ₹2,703.90 lakh was attributed to release of more fund under Centrally Sponsored Scheme (C.S.S) by the Government of India. Further addition to the provision through reappropriation of ₹2,113.80 lakh was stated to be based on actual requirement.			

Reasons for saving of all the 21 cases as at Sl. No. (i) to (xxi) were not intimated by the Department (August 2022).



**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

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

(i) **2501 Special Programmes for Rural Development**

04 *Integrated Rural Energy Planning Programme*

105 Project Implementation

90 State Share for Central Assistance to State Plan

O 23.00

R -23.00

... ..

Withdrawal of entire provision of ₹23.00 lakh through reappropriation was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O 60.00

R -60.00

... ..

Withdrawal of entire provision through reappropriation of ₹60.00 lakh was stated to be based on actual requirement.

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

102 Community Development

30 Rural Development

O 87.60

R -87.60

... ..

Withdrawal of entire provision through reappropriation of ₹87.60 lakh was stated to be based on actual requirement.

(iv) 41 Human Development

O 23.00

R -23.00

... ..

Withdrawal of entire provision of ₹23.00 lakh through reappropriation was stated to be based on actual requirement.

(v) 43 Finance Commission

O 345.00

R -344.77

0.23 ... -0.23

Reduction in provision through reappropriation of ₹344.77 lakh was attributed to actual requirement.

**Grant No. 31 - Rural Development Department - Contd.**

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

(vi)	70 State Share			
	O	117.30		
	R	-117.30	...	...

Withdrawal of entire provision of ₹117.30 lakh through reappropriation was stated to be based on actual requirement.

(vii)	789 Special Component Plan for Scheduled Castes			
	30 Rural Development			
	O	50.40		
	R	-50.40	...	...

Withdrawal of entire provision through reappropriation of ₹50.40 lakh was stated to be based on actual requirement.

(viii)	43 Finance Commission			
	O	255.00		
	R	-254.83	0.17	...

Withdrawal of provision of ₹254.83 lakh through reappropriation was stated to be based on actual requirement.

(ix)	70 State Share			
	O	86.70		
	R	86.70	...	...

Withdrawal of entire provision of ₹86.70 lakh through reappropriation was stated to be based on actual requirement.

(x)	796 Tribal Area Sub-plan			
	30 Rural Development			
	O	162.00		
	R	-162.00	...	...

Withdrawal of entire provision through reappropriation of ₹162.00 lakh was stated to be based on actual requirement.

(xi)	41 Human Development			
	O	60.00		
	R	-60.00	...	...

Withdrawal of entire provision of ₹60.00 lakh through reappropriation was stated to be based on actual requirement.

**Grant No. 31 - Rural Development Department - Contd.**

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

(xii)	43 Finance Commission			
	O	900.00		
	R	-899.40	0.60	...

Withdrawal of provision of ₹899.40 lakh through reappropriation was stated to be based on actual requirement.

(xiii)	70 State Share			
	O	306.00		
	R	-306.00	...	...

Withdrawal of entire provision of ₹306.00 lakh through reappropriation was stated to be based on actual requirement.

(d) Saving was partly counterbalanced by excess under:

(i)	<b>2216 Housing</b>			
	03 Rural Housing			
	105 Indira Awaas Yojana			
	90 State Share for Central Assistance to State Plan			
	O	380.10		
	S	1,465.35		
	R	1,283.50	3,128.95	3,128.95

Augmentation of provision by supplementary grant of ₹1,465.35 lakh was attributed to receipt of more fund under Central Assistance to State Plan and subsequent addition through reappropriation of ₹1,283.50 lakh was stated to be based on actual requirement.

(ii)	<b>2515 Other Rural Development Programmes</b>			
	104 District Rural Development Agency (DRDA) Administration			
	91 Central Assistance to State Plan (CASP)			
	O	54.16		
	R	6.79	60.95	60.93

Addition to the provision through reappropriation of ₹6.79 lakh was stated to be based on actual requirement.

Reason for excess/final saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2022).

**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

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

**2215 Water Supply and Sanitation**

01 Water Supply

102 Rural Water Supply Programmes

25 Public Works

R	716.50	716.50	424.95	-291.55
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(f) **Suspense Transaction** : The nature of transaction booked under the suspense and accounting procedure followed for each transaction have been explained in the note (g) of Grant No. 13.

The details of the transactions under “Suspense” during 2021-22 together with opening and closing balances were as follows :

Heads	Opening Balance as on 1 April 2021	Debit +	Credit -	Closing Balance as on 31 March 2022
	<b>Debit + Credit -</b>		<b>Debit + Credit -</b>	
	<b>( ₹ in lakh )</b>			
<b>2215 Water Supply and Sanitation</b>				
1 Stock	-2,146.82	406.70	386.61	-2,126.73
2 Miscellaneous Public Works Advances	...	...	...	...
3 Purchase	...	...	...	...
<b>Total</b>	<b>-2,146.82</b>	<b>406.70</b>	<b>386.61</b>	<b>-2,126.73</b>

**CAPITAL**

**Voted**

(a) No part of the available saving of ₹3,000.25 lakh was surrendered during the year.

(b) Saving occurred mainly under:

**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(i) <b>4515 Capital Outlay on other Rural Development Programmes</b>			
102 Community Development			
54 National Bank for Agriculture and Rural Development <b>( NABARD )</b>			
S	576.25	576.25	261.19
Creation of provision by supplementary grant of ₹576.25 lakh was attributed to actual requirement.			-315.06
(ii)           103 Rural Development			
25 Public Works			
S	184.00	184.00	24.49
Creation of provision by supplementary grant of ₹184.00 lakh was attributed to actual requirement.			-159.51
(iii)           30 Rural Development			
S	310.50	310.50	204.25
Creation of provision by supplementary grant of ₹310.50 lakh was attributed to actual requirement.			-106.25
(iv)           789 Special Component Plan for Scheduled Castes			
25 Public Works			
S	136.00	136.00	19.58
Creation of provision by supplementary grant of ₹136.00 lakh was attributed to actual requirement.			-116.42
(v)           30 Rural Development			
S	229.51	229.51	102.16
Creation of provision by supplementary grant of ₹229.51 lakh was attributed to actual requirement.			-127.35

**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(vi) 54 National Bank for Agriculture and Rural Development ( NABARD )			
S	425.93	425.93	193.76 -232.17
Creation of provision by supplementary grant of ₹425.93 lakh was attributed to actual requirement.			
(vii) 796 Tribal Area Sub-plan 25 Public Works			
S	480.00	480.00	37.80 -442.20
Creation of provision by supplementary grant of ₹480.00 lakh was stated to be based on actual requirement.			
(viii) 30 Rural Development			
S	809.99	809.99	366.44 -443.55
Creation of provision by supplementary grant of ₹809.99 lakh was stated to be based on actual requirement.			
(ix) 54 National Bank for Agriculture and Rural Development ( NABARD )			
S	1,503.28	1,503.28	644.77 -858.51
Creation of provision by supplementary grant of ₹1,503.28 lakh was stated to be based on actual requirement.			
(x) 91 Central Assistance to State Plan (CASP)			
S	85.75	85.75	51.16 -34.59
Creation of provision by supplementary grant of ₹85.75 lakh was attributed to release of fund by the Government of India under Centrally Sponsored Scheme (CSS).			
Reasons for saving of all above 10 cases as at Sl. No. (i) to (x) were not intimated by the Department (August 2022).			

**Grant No. 31 - Rural Development Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

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

(i) **4216 Capital Outlay on Housing**

03 Rural Housing

789 Special Component Plan for Scheduled Castes

30 Rural Development

S	24.30	24.30	...	-24.30
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Creation of provision by supplementary grant of ₹24.30 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

30 Rural Development

S	85.80	85.80	...	-85.80
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Creation of provision by supplementary grant of ₹85.80 lakh was stated to be based on actual requirement.

(iii) 800 Other expenditure

30 Rural Development

S	32.90	32.90	...	-32.90
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Creation of provision by supplementary grant of ₹32.90 lakh was stated to be based on actual requirement.

Reasons for non-utilisation of the entire provision of all above three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2022).

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**During the year 2021-22, an amount of ₹31.99 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹6.49 lakh was spent leaving an amount of ₹25.50 lakh as unspent as on 31.03.2022.**

**Grant No. 32 - Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department**

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
<b>REVENUE</b>			
<b>2059</b>	<b>Public Works</b>		
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>		
<b>2406</b>	<b>Forestry and Wild Life</b>		
<b>Voted</b>			
Original	64,98,70		
Supplementary	6,52	65,05,22	14,30,95
Amount surrendered during the year (March 2022)			-50,74,27
			30,09,00
<b>CAPITAL</b>			
<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>		
<b>Voted</b>			
Original	3,00,00	3,00,00	3,00,00
Amount surrendered during the year (March 2022)			...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹1,430.95 lakh did not come even upto the original provision of ₹6,498.70 lakh, supplementary grant of ₹6.52 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹5,074.27 lakh, only ₹3,009.00 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	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



**Grant No. 32 - Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department  
- Concl'd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Saving occurred mainly under:			
(i) <b>2225 Welfare of Scheduled Castes Scheduled Tribes Other Backward Classes and Minorities</b>			
02 <i>Welfare of Scheduled Tribes</i>			
102 Economic Development			
33 Welfare Programme			
O	5,009.00		
R	-3,009.00	2,000.00	207.34
			-1,792.66
Reduction in provision by way of surrender of ₹3,009.00 lakh was attributed to actual requirement.			
Reason for saving was attributed mainly due to non-release of fund by the Finance Department as well as less expenditure on welfare programme during the year.			

(ii) <b>2406 Forestry</b>				
01 <i>Forestry</i>				
001 Direction and Administration				
98 Administration				
O	1,429.50			
S	3.26	1,432.76	1,160.16	-272.60
Augmentation of provision by supplementary grant of ₹3.26 lakh was attributed to release of additional fund by the State Government.				
Reason for saving was attributed to adjustment of actual expenditure towards festival advance, etc. during the year.				

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**During the year 2021-22, the whole amount of ₹ 27.79 lakh transferred to the DDO's Bank Account was spent.**

**Grant No. 33 - Science Technology & Environment**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>3425</b>	<b>Other Scientific Research</b>			
<b>3435</b>	<b>Ecology and Environment</b>			
<b>Voted</b>				
Original		9,36,00		
Supplementary		4,97	9,40,97	8,58,46
Amount surrendered during the year (March 2022)				-82,51
				4,96

**CAPITAL**

**Voted**

<b>5425</b>	<b>Capital Outlay on other Scientific and Environmental Research</b>			
Original		2,25,82		
Supplementary		28,74,18	31,00,00	12,00,00
Amount surrendered during the year (March 2022)				-19,00,00
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the overall saving of ₹82.51 lakh, supplementary grant of ₹4.97 lakh obtained in March 2022 proved lack of budgetary control over the expenditure by the Controlling Officer. Saving of ₹52.39 lakh was also occurred during the year 2020-21.
- (b) Saving occurred mainly under:

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
<b>3425</b>	<b>Other Scientific Research</b>			
60	Others			
001	Direction and Administration			
98	Administration			
O		560.25		
R		-5.28	554.97	481.88
				-73.09

Withdrawal of provision by reappropriation of ₹5.28 lakh was attributed to actual requirement.

Saving of ₹8.18 lakh and ₹36.22 lakh were also occurred during the year 2019-20 & 2020-21 respectively.

Reason for saving was not intimated by the Department (August 2022).

**Grant No. 33 - Science Technology & Environment - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
<b>CAPITAL</b>			
<b>Voted</b>			
(a)	In view of the huge saving of ₹1,900.00 lakh, supplementary grant of ₹2,874.18 lakh obtained in March 2022 proved excessive.		
(b)	No part of the available saving was surrendered during the year.		
(c)	Saving occurred due to non-utilisation of fund throughout the year under:		
(i)	<b>5425 Capital Outlay on other Scientific and Environmental Research</b>		
	600 Other Services		
	89 Centrally Sponsored Scheme- IV		
	( CSS )		
	S	987.76	
	R	0.24	988.00
			... -988.00
	Creation of provision through supplementary grant of ₹987.76 lakh was attributed to anticipation of receipt of more fund under the Vigyan Gram Scheme from the Government of India. Further addition to the provision by reappropriation of ₹0.24 lakh was stated to be based on actual requirement.		
(ii)	789 Special Component Plan for Scheduled Castes		
	89 Centrally Sponsored Scheme- IV		
	( CASP )		
	S	223.00	
	R	100.00	323.00
			... -323.00
	Creation of provision through supplementary grant of ₹223.00 lakh was attributed to anticipation of receipt of more fund under the Vigyan Gram Scheme from the Government of India. Further addition to the provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.		
(iii)	796 Tribal Area Sub-plan		
	89 Centrally Sponsored Scheme- IV		
	( CASP )		
	S	486.00	
	R	103.00	589.00
			... -589.00
	Creation of provision through supplementary grant of ₹486.00 lakh was attributed to anticipation of receipt of more fund under the Vigyan Gram Scheme from the Government of India. Further addition to the provision by reappropriation of ₹103.00 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 intimated by the Department (August 2022).

**Grant No. 33 - Science Technology & Environment - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

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

(i) **5425 Capital Outlay on other Scientific and Environmental Research**

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan  
( CASP )

O 100.00

R -100.00

... ..

Withdrawal of provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan  
( CASP )

O 103.00

R -103.00

... ..

Withdrawal of provision by reappropriation of ₹103.00 lakh was stated to be based on actual requirement.

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**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. 34 - Planning and Co-ordination Department**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>	
<b>REVENUE</b>			
<b>3451 Secretariat-Economic Services</b>			
<b>Voted</b>			
Original	34,40,71		
Supplementary	1,61	34,42,32	19,33,23
Amount surrendered during the year (March 2022)			-15,09,09
			...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹1,933.23 lakh fell well short of the original provision of ₹3,440.71 lakh, supplementary grant of ₹1.61 lakh obtained in March 2022 proved unnecessary.
- (b) No part of the available saving of ₹1,509.09 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	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

- (c) Saving occurred mainly under:

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
<b>(i) 3451 Secretariat-Economic Services</b>			
091 Attached Offices			
05 Establishment			
O	336.94		
R	-17.80	319.14	241.43
			-77.71

Reduction in provision by reappropriation of ₹17.80 lakh was attributed to actual requirement.

Saving of ₹87.52 lakh was also occurred during the year 2020-21.

Reason for saving was attributed to non-receipts of bills for out sourcing services, supplies of materials, etc..

**Grant No. 34 - Planning and Co-ordination Department - Concl.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 99 Others			
O	103.77		
R	-0.59	103.18	71.11
			-32.07
Reduction in provision by reappropriation of ₹0.59 lakh was attributed to actual requirement.			
Saving of ₹3.35 lakh and ₹8.97 lakh were also occurred during the year 2019-20 and 2020-21 respectively.			
(iii) 102 District Planning Machinery			
99 Others			
O	1,500.00	1,500.00	841.07
			-658.93
Saving of ₹1,261.10 lakh was also occurred during the year 2020-21.			
(iv) 789 Special Component Plan for Scheduled Castes			
99 Others			
O	540.00	540.00	257.30
			-282.70
Saving of ₹550.64 lakh was also occurred during the year 2020-21.			
(v) 796 Tribal Area Sub-plan			
99 Others			
O	960.00	960.00	506.47
			-453.53
Saving of ₹872.33 lakh was also occurred during the year 2020-21.			
Reasons for saving were attributed to less expenditure due to COVID-19 and also for non-release of fund for the Bidhayak Elaks Unnayan Prakslpa (BEUP) during the year in respect of Sl. No. (ii) to (v).			

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**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. 35 - Urban Development Department**

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
<b>REVENUE</b>			
<b>2049</b>	<b>Interest Payments</b>		
<b>2217</b>	<b>Urban Development</b>		
<b>3604</b>	<b>Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>		
<b>Voted</b>			
Original	13,73,88,00	13,73,88,00	4,20,38,07
Amount surrendered during the year (March 2022)			-9,53,49,93
			6,18,72,00
 <i>Charged</i>			
Original	1,20,00	1,20,00	...
Amount surrendered during the year (March 2022)			-1,20,00
			1,20,00
 <b>CAPITAL</b>			
<b>4217</b>	<b>Capital Outlay on Urban Development</b>		
<b>Voted</b>			
Original	40,40,00		
Supplementary	36,75,55	77,15,55	76,55,48
Amount surrendered during the year (March 2022)			-60,07
			...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹95,349.93 lakh, only ₹61,872.00 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	5,310.60	31
2018-19	1,616.89	8
2019-20	26,610.70	46
2020-21	44,151.62	39

**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**

01 State Capital Development

191 Assistance to Municipal Corporation

91 Central Assistance to State Plan

(CASP)

O 1,144.00

R -76.44 1,067.56 858.98 -208.58

Withdrawal of provision by reappropriation of ₹76.44 lakh was stated to be based on actual requirement.

Saving of ₹450.41 lakh was also occurred during the year 2020-21.

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O 612.00

R -262.99 349.01 280.82 -68.19

Withdrawal of provision by reappropriation of ₹262.99 lakh was stated to be based on actual requirement.

Saving of ₹385.25 lakh was also occurred during the year 2020-21.

(iii) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

(CASP)

O 1,116.00

R -479.57 636.43 512.08 -124.35

Reduction in provision by reappropriation of ₹479.57 lakh was attributed to actual requirement.

Saving of ₹702.51 lakh was also occurred during the year 2020-21.

(iv) 03 Integrated Development of Small and Medium Towns

051 Construction

70 State Share

O 4,394.00

R -3,832.40 561.60 476.26 -85.34

Reduction in provision by way of reappropriation of ₹2,804.24 lakh and by surrender of ₹1,028.16 lakh were stated to be based on actual requirement.

Saving of ₹13,222.42 lakh was also occurred during the year 2020-21.



**Grant No. 35 - Urban Development Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v) 88 Centrally Sponsored Scheme- III (CSS)			
O	2,106.00		
R	-1,551.68	554.32	490.28
			-64.04
Reduction in provision by way of surrender of ₹536.12 lakh and further reduction through reappropriation of ₹1,015.56 lakh were stated to be based on actual requirement.			
Saving of ₹1,077.45 lakh was also occurred during the year 2020-21.			
(vi) 89 Centrally Sponsored Scheme- IV (CSS)			
O	11,440.00		
R	780.00	1,222.00	4,247.52
			-7,972.48
Addition to the provision by reappropriation of ₹780.00 lakh was attributed to actual requirement.			
Saving of ₹3,956.03 lakh was also occurred during the year 2020-21.			
(vii) 90 State Share for Central Assistance to State Plan			
O	1,575.60		
R	-1,211.60	364.00	328.33
			-35.67
Reduction in provision by reappropriation of ₹1,211.60 lakh was attributed to actual requirement.			
(viii) 91 Central Assistance to State Plan (CASP)			
O	35,891.44		
R	-27,113.30	8,778.14	3,374.57
			-5,403.57
Reduction in provision by surrender of ₹27,113.30 lakh was attributed to actual requirement.			
Saving of ₹1,003.59 lakh was also occurred during the year 2020-21.			
(ix) 789 Special Component Plan for Scheduled Castes			
70 State Share			
O	1,436.50		
R	-1,252.90	183.60	155.70
			-27.90
Reduction in provision by surrender of ₹1,289.60 lakh and subsequent addition to the provision by way of reappropriation of ₹36.70 lakh were stated to be based on actual requirement.			
Saving of ₹4,322.71 lakh was also occurred during the year 2020-21.			

**Grant No. 35 - Urban Development Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(x)	88 Centrally Sponsored Scheme- III			
	O	688.50		
	R	-507.28	181.22	158.23
				-22.99
	Reduction in provision by surrender of ₹507.28 lakh was stated to be based on actual requirement.			
	Saving of ₹352.24 lakh was also occurred during the year 2020-21.			
(xi)	89 Centrally Sponsored Scheme- IV ( CSS )			
	O	3,740.00		
	R	255.00	3,995.00	1,388.61
				-2,606.39
	Addition to the provision by reappropriation of ₹255.00 lakh was attributed to actual requirement.			
	Saving of ₹1,126.59 lakh was also occurred during the year 2020-21.			
(xii)	90 State Share for Central Assistance to State Plan			
	O	515.10		
	R	-396.10	119.00	107.34
				-11.66
	Withdrawal of provision by way of surrender of ₹46.26 lakh and reappropriation of ₹349.84 lakh were stated to be based on actual requirement.			
(xiii)	91 Central Assistance to State Plan ( CASP )			
	O	11,733.74		
	R	-8,864.01	2,869.73	1,103.23
				-1,766.50
	Reduction in provision by surrender of ₹8,864.01 lakh was attributed to actual requirement.			
	Saving of ₹328.10 lakh was also occurred during the year 2020-21.			
(xiv)	796 Tribal Area Sub-plan			
	70 State Share			
	O	2,619.50		
	R	-2,284.70	334.80	283.92
				-50.58
	Reduction in provision by way of surrender of ₹2,351.63 lakh and subsequent addition to the provision through reappropriation of ₹66.93 lakh were stated to be based on actual requirement.			
	Saving of ₹7,882.60 lakh was also occurred during the year 2020-21.			

**Grant No. 35 - Urban Development Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xv) 88 Centrally Sponsored Scheme- III			
O	1,255.50		
R	-925.04	330.46	276.73
			-53.73
Withdrawal of provision by surrender of ₹925.04 lakh was attributed to actual requirement. Saving of ₹642.32 lakh was also occurred during the year 2020-21.			
(xvi) 89 Centrally Sponsored Scheme- IV ( CSS )			
O	6,820.00		
R	465.00	7,285.00	2,532.17
			-4,752.83
Addition to the provision by reappropriation of ₹465.00 lakh was attributed to actual requirement. Saving of ₹2,054.36 lakh was also occurred during the year 2020-21.			
(xvii) 90 State Share for Central Assistance to State Plan			
O	939.30		
R	-722.30	217.00	195.73
			-21.27
Reduction in provision by way of surrender of ₹84.35 lakh and further reduction in provision by reappropriation of ₹637.95 lakh were stated to be based on actual requirement.			
(xviii) 91 Central Assistance to State Plan ( CASP )			
O	21,396.82		
R	-16,163.69	5,233.13	2,011.77
			-3,221.36
Reduction in provision by surrender of ₹16,163.69 lakh was attributed to actual requirement. Saving of ₹598.30 lakh was also occurred during the year 2020-21.			
(xix) 80 General			
001 Direction and Administration			
98 Administration			
O	761.00		
R	-32.00	729.00	568.39
			-160.61
Withdrawal of provision by reappropriation of ₹32.00 lakh was stated to be based on actual requirement. Saving of ₹87.27 lakh was also occurred during the year 2020-21.			

**Grant No. 35 - Urban Development Department - Contd.**

Head			<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
			<b>Grant</b>	<b>Expenditure</b>	<b>Saving (-)</b>
			<b>(₹ in lakh)</b>		
(xx)	99	Others			
		O	900.00	541.19	-358.81

Reasons for saving in respect of 20 cases as at Sl. No. (i) and (xx) were not intimated by the Department (August 2022).

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

(i)	<b>2217 Urban Development</b>				
	01 State Capital Development				
	051 Construction				
	91 Central Assistance to State Plan ( CASP )				
	O	728.00			
	R	-728.00	...	...	...

Withdrawal of provision by reappropriation of ₹728.00 lakh was stated to be based on actual requirement.

(ii)	05 Other Urban Development Schemes				
	051 Construction				
	91 Central Assistance to State Plan ( CASP )				
	O	2,028.00			
	R	-2,028.00	...	...	...

Withdrawal of provision by surrender of ₹2,028.00 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State Plan ( CASP )				
	O	663.00			
	R	-663.00	...	...	...

Withdrawal of provision by way of surrender of ₹330.99 lakh and further reduction in provision by reappropriation of ₹332.01 lakh were stated to be based on actual requirement.

**Grant No. 35 - Urban Development Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(iv)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan ( CASP )			
	O	1,209.00		
	R	-1,209.00	...	...
	Withdrawal of provision by way of surrender of ₹603.57 lakh and further reduction in provision by reappropriation of ₹605.43 lakh were stated to be based on actual requirement.			
(d)	Creation of provision by reappropriation without the knowledge of the Legislature have been noticed in the following cases. However no expenditure incurred during the year. It is irregular and leads to un-necessary blocking of fund without any purpose.			
(i)	<b>2217 Urban Development</b>			
	05 Other Urban Development Schemes			
	001 Direction and Administration			
	87 Centrally Sponsored Scheme - II ( CSS )			
	R	1,040.00	1,040.00	... -1,040.00
(ii)	789 Special Component Plan for Scheduled Castes			
	87 Centrally Sponsored Scheme - II ( CSS )			
	R	340.00	340.00	... -340.00
(iii)	796 Tribal Area Sub-plan			
	87 Centrally Sponsored Scheme - II ( CSS )			
	R	620.00	620.00	... -620.00

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2022).

**Grant No. 35 - Urban Development Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(e) Saving was partly offset by excess under:

(i)	<b>2217 Urban Development</b>				
	01 State Capital Development				
	191 Assistance to Municipal Corporation				
	43 Finance Commission				
	O	7,000.00			
	R	2,300.00	9,300.00	7,211.43	-2,088.57

Addition to the provision by way of reappropriation of ₹2,300.00 lakh was attributed to actual requirement.

(ii)	<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>				
	200 Other Miscellaneous Compensations and Assignments				
	96 Agartala Municipal Council				
	O	1,840.00			
	R	338.00	2,178.00	2,177.40	-0.60

Addition to the provision by way of reappropriation of ₹338.00 lakh was attributed to actual requirement.

(iii)	97 Nagar Panchayats				
	O	1,020.00			
	R	25.00	1,045.00	1,045.00	...

Addition to the provision by way of reappropriation of ₹25.00 lakh was attributed to actual requirement.

Reasons for final saving/excess in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2022).

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

(i)	<b>2217 Urban Development</b>				
	80 General				
	001 Direction and Administration				
	05 Establishment				
	R	437.84	437.84	4.09	-433.75

**Grant No. 35 - Urban Development Department - Concl'd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(ii) 789 Special Component Plan for Scheduled Castes 05 Establishment			
R	143.14	143.14	13.36 -129.78
(iii) 796 Tribal Area Sub-plan 05 Establishment			
R	261.02	261.02	2.44 -258.58

Reasons for final saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2022).

**REVENUE**

***Charged***

- (a) Entire provision of ₹120.00 lakh turned up to be saving and was withdrawn by surrender during the year.  
Similar saving of ₹120.00 lakh was also occurred during the year 2020-21.
- (b) Saving occurred under:

**2049 Interest Payments**

02 *Interest on External Debt*

249 Interest on Loans from Asian Development Bank

58 Debt Services

*O* 120.00

*R* 120.00

...

...

...

Withdrawal of entire provision by surrender of ₹120.00 lakh was attributed to actual requirement.

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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. 36 - Home (Jail) Department**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		

**REVENUE**

**2056 Jails**

**2059 Public Works**

**Voted**

Original	36,54,50			
Supplementary	4,68,65	41,23,15	33,49,92	-7,73,23
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the saving of ₹773.23 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	476.65	15
2018-19	429.53	13
2019-20	344.56	10
2020-21	468.95	13

(b) Saving occurred mainly under:

(i) **2056 Jails**

101 Jails

99 Others

O	3,584.50			
S	15.05	3,599.55	2,994.08	-605.47

Augmentation of provision through supplementary grant of ₹15.05 lakh was attributed to actual requirement.

Saving of ₹331.29 lakh was also occurred during the year 2020-21.



**Grant No. 36 - Home (Jail) Department - Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(ii)	<b>2059 Public</b>			
	80 General			
	053 Maintenance and Repairs			
	25 Public Works			
	O	26.00		
	S	130.87	121.54	-35.33

Augmentation of provision through supplementary grant of ₹130.87 lakh was attributed to actual requirement.

Saving of ₹44.53 lakh was also occurred during the year 2020-21.

(iii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	8.50		
	S	42.31	50.81	-39.74

Addition to the provision through supplementary grant of ₹42.31 lakh was stated to be based on actual requirement.

Saving of ₹23.48 lakh was also occurred during the year 2020-21.

(iv)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	15.50		
	S	78.52	94.02	-75.79

Addition to the provision through supplementary grant of ₹78.52 lakh was stated to be based on actual requirement.

Saving of ₹39.78 lakh was also occurred during the year 2020-21.

Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) were not intimated by the Department (August 2022).

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**During the year 2021-22, the whole amount of ₹3,084.08 lakh transferred to the DDO's Bank Account was spent.**

**Grant No. 37 - Labour Organisation Department**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		

**REVENUE**

**2230 Labour Employment and Skill Development**

**Voted**

Original	15,34,03	15,34,03	13,36,66	-1,97,37
Amount surrendered during the year (March 2022)				44,59

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹197.37 lakh, only ₹44.59 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

(b) Saving occurred mainly under:

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(i) **2230 Labour Employment and Skill Development**

**01 Labour**

111 Social Security for labour

33 Welfare Programme

O	80.01			
R	-30.37	49.64	49.62	-0.02

Reduction in provision by surrender of ₹0.97 lakh and by reappropriation of ₹29.40 lakh were stated to be based on actual requirement.

**Grant No. 37 - Labour Organisation Department - Concl'd.**

<b>Major Head</b>			<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
			<b>Grant</b>	<b>Expenditure</b>	<b>Saving (-)</b>
			<b>(₹ in thousand)</b>		
(ii)	796 Tribal Area Sub-plan				
	33 Welfare Programme				
	O	80.00			
	R	-28.87	51.13	51.12	-0.01

Reduction in provision by surrender of ₹28.87 lakh was stated to be based on actual requirement. Saving of ₹30.37 lakh was also occurred during the year 2020-21.

Reasons for saving were attributed to non-utilisation of fund for non-submission of bills in time in respect of Sl. No. (i) and (ii).

- (e) Instance of incurring expenditure by reappropriation without the knowledge of State legislature has been noticed in the following case. The excess expenditure incurred requires regularisation:

**2230** Labour, Employment and Skill Development

*01 Labour*

103 General Labour Welfare

25 Public Works

R	0.10	0.10	0.10	...
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Creation of provision by reappropriation of 0.10 lakh was stated to be based on actual requirement

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**During the year 2021-22, the whole amount of ₹1,362.65 lakh transferred to the DDO's Bank Account was spent.**

**Grant No. 38 - General Administration (Printing and Stationery) Department**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		

**REVENUE**

**2058 Stationery and Printing**

**2059 Public Works**

**Voted**

Original	13,48,00	13,48,00	8,96,13	-4,51,87
Amount surrendered during the year (March 2022)				33,10

**CAPITAL**

**4058 Capital Outlay on Stationery and Printing**

**Voted**

Original	50,00			
Supplementary	2,00	52,00	...	-52,00
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹451.87 lakh, only ₹33.10 lakh was surrendered during the year.

(b) Saving occurred mainly under:

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(i) **2058 Stationery and Printing**

001 Direction and Administration

98 Administration

O	293.50			
R	-31.40	262.10	232.26	-29.84

Reduction in provision by surrender of ₹31.00 lakh and further reduction in provision through reappropriation of ₹0.40 lakh were stated to be based on actual requirement in both the cases

Reason for saving was due to non-utilisation of fund towards procurement of printing and stationery goods due to non-finalisation of Tender process in due time.

**Grant No. 38 - General Administration (Printing and Stationery) Department-conclld.**

			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(ii)	101 Purchase and Supply of Stationery Stores				
	62 Printing and Stationery				
	O	120.00			
	R	8.00	128.00	18.98	-109.02

Addition to the provision through reappropriation of ₹8.00 lakh was attributed to actual requirement.

Reason for saving was due to less expenditure on salary for retirement of staff and non-payment of fund towards medical reimbursement and supply of materials.

(iii)	103 Government Presses				
	05 Establishment				
	O	889.50			
	R	-1.20	888.30	629.81	-258.49

Reduction in provision by surrender of ₹1.20 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department.

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

**2059 Public Works**80 *General*

53 Maintenance and repairs

79 Other Maintenance Expenditure

O	20.00	20.00	...	-20.00
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Reason for saving was not furnished by the Department.

**CAPITAL****Voted**

(a) The whole provision of ₹52.00 lakh remained unutilised during the year.

(b) Entire provision remained unutilised during the year under:

**4058 Capital Outlay on Stationery and Printing**

103 Government Presses

62 Printing and Stationery

O	50.00			
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S	2.00	52.00	...	-52.00
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Addition to the provision by supplementary grant of ₹2.00 lakh was stated to be due to release of additional fund by the State Govt.

**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. 39 - Education (Higher) Department**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		

**REVENUE**

<b>2059 Public Works</b>				
<b>2202 General Education</b>				
<b>2203 Technical Education</b>				
<b>2204 Sports and Youth Services</b>				
<b>2205 Art and Culture</b>				
<b>2552 North Eastern Areas</b>				
<b>Voted</b>				
Original	2,09,03,40			
Supplementary	7,89,42	2,16,92,82	1,51,51,99	-65,40,83
Amount surrendered during the year (March 2022)				1,12,49

**CAPITAL**

<b>4059 Capital Outlay on Public Works</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
<b>Voted</b>				
Original	23,23,00			
Supplementary	2,71,10	25,94,10	2,85,70	-23,08,40
Amount surrendered during the year (March 2022)				10,33,50

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹15,151.99 lakh did not come even upto the original provision of ₹20,903.40 lakh, supplementary grant of ₹789.42 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹6,540.83 lakh, only ₹112.49 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	3,984.19	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

**Grant No. 39 - Education (Higher) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Saving occurred mainly under:

(i) **2202 General Education**

03 *University and Higher Education*

001 Direction and Administration

98 Administration

O 18,011.80

R -117.37 17,894.43 13,973.53 -3,920.90

Reduction in provision by way of surrender of ₹79.32 lakh and further reduction by reappropriation of ₹38.05 lakh were stated to be based on actual requirement.

Saving of ₹1,875.72 lakh was also occurred during the year 2020-21.

(ii) 103 Government College and Institutes

91 Central Assistance to State Plan

**(CASP)**

O 780.00

S 463.03

R 4.97 1,248.00 135.96 -1,112.04

Augmentation of provision by supplementary grant of ₹463.03 lakh was attributed to release of additional fund by the State Government in anticipation of release of more fund from the Government of India. Further addition to the provision through reappropriation of ₹4.97 lakh was stated to be based on actual requirement.

Saving of ₹336.27 lakh was also occurred during the year 2020-21.

(iii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

**(CASP)**

O 255.00

S 118.04

R 34.96 408.00 51.45 -356.55

Augmentation of provision by supplementary grant of ₹118.04 lakh was attributed to release of additional fund by the State Government in anticipation of release of more fund from the Government of India. Further addition to the provision through reappropriation of ₹34.96 lakh was stated to be based on actual requirement.

Saving of ₹109.91 lakh was also occurred during the year 2020-21.

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

**Grant No. 39 - Education (Higher) Department - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	465.00		
	S	208.35		
	R	70.65	744.00	74.06 -669.94

Augmentation of provision by supplementary grant of ₹208.35 lakh was attributed to release of additional fund by the State Government in anticipation of release of more fund from the Government of India. Further addition to the provision through reappropriation of ₹70.65 lakh was stated to be based on actual requirement.

Saving of ₹200.65 lakh was also occurred during the year 2020-21.

(v)	<b>2203 Technical Education</b>			
	105 Polytechnics			
	41 Human Development			
	O	243.60		
	R	22.09	265.69	217.63 -48.06

Addition to the provision through reappropriation of ₹22.09 lakh was attributed to actual requirement.

Saving of ₹32.63 lakh was also occurred during the year 2020-21.

Reasons for saving were attributed to non-completion of quotation/tender process, etc. to purchase stationeries in respect of Sl. No. (iv) and (v).

(vi)	<b>2552 North Eastern Areas</b>			
	107 Scholarships			
	91 Central Assistance to State Plan (CASP)			
	O	130.00		
	R	-129.97	0.03	0.03 ...

Reduction in provision through reappropriation of ₹129.97 lakh was attributed to actual requirement.

Saving of ₹30.80 lakh was also occurred during the year 2020-21.

(vii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	42.50		
	R	-34.96	7.54	7.53 -0.01

Reduction in provision through reappropriation of ₹34.96 lakh was attributed to actual requirement.



**Grant No. 39 - Education (Higher) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(viii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	77.50		
	R	-70.65	6.85	6.85 ...

Reduction in provision through reappropriation of ₹70.65 lakh was attributed to actual requirement.

Saving of ₹25.19 lakh was also occurred during the year 2020-21.

Reasons for saving furnished by the Department in respect of Sl. No. (vi) to (viii) were not been specific.

(d) Entire provision remained unutilised during the year:

(i) **2202 General Education**

03 University and Higher Education

103 Government Colleges and Institutes

90 State Share for Central Assistance to State Plan

O
 101.40 |  |  |

R
 -42.16 | 59.24 | ... -59.24 |

Reduction in provision through reappropriation of ₹42.16 lakh was attributed to actual requirement.

Reason for saving furnished by the Department was not specific.

(ii) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O
 33.15 |  |  |

R
 -13.79 | 19.36 | ... -19.36 |

Reduction in provision by way of surrender of ₹11.75 lakh and through reappropriation of ₹2.04 lakh were stated to be based on actual requirement in both the cases.

(iii) 796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O
 60.45 |  |  |

R
 -25.14 | 35.31 | ... -35.31 |

Reduction in provision by way of surrender of ₹21.42 lakh and through reappropriation of ₹3.72 lakh were stated to be based on actual requirement in both the cases.

Reasons for saving were attributed to administrative reason i.e. technical difficulties in purchase/quotation/tender etc. in respect of Sl. No. (ii) and (iii).

**Grant No. 39 - Education (Higher) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(e) Saving was partly offset by excess under:

(i)	<b>2059 Public Works</b>			
	80 General			
	053 Maintenance and Repairs			
	25 Public Works			
	O	6.24		
	R	6.76	13.00	12.56
				-0.44

Addition to the provision through reappropriation of ₹6.76 lakh was attributed to actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	2.04		
	R	2.21	4.25	3.97
				-0.28

Addition to the provision through reappropriation of ₹2.21 lakh was attributed to actual requirement.

(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	3.72		
	R	4.03	7.75	7.47
				-0.28

Addition to the provision through reappropriation of ₹4.03 lakh was attributed to actual requirement.

Reasons for saving were attributed to administrative reason i.e. technical difficulties in purchase/quotation/tender etc. in connection with in respect of Sl. No. (i) to (iii).

(iv)	<b>2202 General Education</b>			
	03 University and Higher Education			
	103 Government Colleges and Institutes			
	41 Human Development			
	O	15.00		
	R	57.38	72.38	71.32
				-1.06

Addition to the provision through reappropriation of ₹57.38 lakh was stated to be based on actual requirement.

Reason for saving furnished by the Department was not specific.

**Grant No. 39 - Education (Higher) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
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**CAPITAL**

**Voted**

- (a) In view of the huge saving of ₹2,308.40 lakh, supplementary grant of ₹271.10 lakh obtained in March 2022 proved lack of poor estimation on the part of the Controlling Officer.
- (b) Out of the available saving of ₹2,308.40 lakh, only ₹1,033.50 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	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

- (c) Saving occurred mainly under:

(i) **4202 Capital Outlay on Education Sports Art and Culture**

01 General Education

203 University and Higher Education

41 Human Development

O 260.52

R -228.28 32.24 31.85 -0.39

Reduction of provision through reappropriation of ₹228.28 lakh was attributed to actual requirement.

Reason for saving furnished by the Department was not specific.

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

S 140.62 140.62 119.17 -21.45

Creation of provision by supplementary grant of ₹140.42 lakh was attributed to receipt of fund from the Government of India under Centrally Sponsored Scheme (CSS).

Reason for saving was occurred due to administrative reason i.e. technical difficulties in purchase/quotation/tender etc.

**Grant No. 39 - Education (Higher) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii) 789 Special Component Plan for Scheduled Castes			
41 Human Development			
O	85.17		
R	-74.63	10.54	10.41
			-0.13
Reduction of provision through reappropriation of ₹74.63 lakh was attributed to actual requirement.			
Reason for saving furnished by the Department was not specific.			
(iv) 91 Central Assistance to State Plan (CASP)			
S	45.97	45.97	17.47
			-28.50
Creation of provision by supplementary grant of ₹45.97 lakh was attributed to receipt of fund from the Government of India under Centrally Sponsored Scheme (CSS).			
(v) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
S	83.83	83.83	55.05
			-28.78
Creation of provision by supplementary grant of ₹83.83 lakh was attributed to actual requirement.			
Reasons for saving were occurred due to administrative reason i.e. technical difficulties in purchase/quotation/tender etc. in respect of Sl. No. (iv) and (v).			
(d)	Entire/reduced provision remained unutilised during the year under:		
(i) <b>4202 Capital Outlay on Education Sports Art and Culture</b>			
01 General Education			
203 University and Higher Education			
43 Finance Commission			
O	572.00		
R	-571.48	0.52	...
			-0.52
Withdrawal of provision by way of surrender of ₹537.44 lakh and through reappropriation of ₹34.04 lakh were stated to be based on actual requirement in both the cases.			

**Grant No. 39 - Education (Higher) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	789 Special Component Plan for Scheduled Castes			
	43 Finance Commission			
	O	187.00		
	R	-186.83	0.17	...
				-0.17

Withdrawal of provision by way of surrender of ₹175.69 lakh and through reappropriation of ₹11.14 lakh were stated to be based on actual requirement in both the cases.

Reasons for saving were occurred due to non release of fund by the Finance Department in respect of Sl. No. (i) and (ii).

(iii)	796 Tribal Area Sub-plan			
	41 Human Development			
	O	155.31		
	R	-136.09	19.22	18.99
				-0.23

Withdrawal of provision by reappropriation of ₹136.09 lakh was attributed to actual requirement.

Reason for saving furnished by the Department was not specific.

(iv)	43 Finance Commission			
	O	341.00		
	R	-340.69	0.31	...
				-0.31

Reduction in provision by way of surrender of ₹320.37 lakh and through reappropriation of ₹20.32 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was occurred due to non release of fund by the Finance Department.

(v)	02 <i>Technical Education</i>			
	104 Polytechnics			
	91 Central Assistance to State Plan (CASP)			
	O	375.44		
	S	0.35	375.79	...
				-375.79

Addition to the provision by supplementary grant of ₹0.35 lakh was attributed to receipt of more fund against budget provision under Centrally Sponsored Scheme (CSS).

Reason for saving was occurred due to administrative reason i.e. technical difficulties in purchase/quotation/tender etc..

**Grant No. 39 - Education (Higher) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(vi) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	122.74		
S	0.12	122.86	...
			-122.86
Addition to the provision by supplementary grant of ₹0.12 lakh was attributed to receipt of more fund against budget provision under Centrally Sponsored Scheme (CSS).			
Reason for saving furnished by the Department was not specific.			
(vii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	223.82		
S	0.21	224.03	...
			-124.03
Addition to the provision by supplementary grant of ₹0.21 lakh was attributed to receipt of more fund against budget provision under Centrally Sponsored Scheme (CSS).			
Reason for saving furnished by the Department were not specific in respect of Sl. No. (vi) and (vii).			
(e)	Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. However no expenditure have been incurred during the year. It is irregular and leads to unnecessary blocking of fund without any purpose.		
(i)	<b>4059 Capital Outlay on Public Works</b>		
	80 General		
	051 Construction		
	25 Public Works		
	R	180.31	180.31
			...
			-180.31
(ii)	789 Special Component Plan for Scheduled Castes		
	25 Public Works		
	R	58.95	58.95
			...
			-58.95

**Grant No. 39 - Education (Higher) Department - Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(iii)	796 Tribal Area Sub-plan 25 Public Works			
	R	107.50	107.50	...
				-107.50

Reasons for savings furnished by the Department were not specific in respect of Sl. No. (i) to

(iv)	<b>4202 Capital Outlay on Education Sports Art and Culture</b> <i>01 General Education</i> 203 University and Higher Education 98 Administration			
	R	37.25	37.25	...
				-37.25

(v)	796 Tribal Area Sub-plan 98 Administration			
	R	22.22	22.22	...
				-22.22

Reasons for saving were occurred due to administrative reason i.e. technical difficulties in purchase/quotation/tender etc.in respect of Sl. No. (iv) and (v).

(vi)	<i>04 Art and Culture</i> 105 Public Libraries 90 State Share for Central Assistance to State Plan			
	R	30.40	30.40	...
				-30.40

Reason for saving was occurred due to non release of fund by the Finance Department.

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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. 40 - Education (School) Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2202</b>	<b>Education, Sports, Art and Culture</b>			
<b>Voted</b>				
Original		18,22,38,24	18,22,38,24	14,17,17,60
	Amount surrendered during the year (March 2022)			-4,05,20,64
				89,81,50

**CAPITAL**

<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>Voted</b>				
Original		31,19,00		
Supplementary		70,73,66	1,01,92,66	44,82,37
	Amount surrendered during the year (March 2022)			-57,10,29
				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) In view of the huge saving of ₹40,520.64 lakh surrender of ₹8,981.50 lakh was proved inadequate.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2019-20	16,644.46	10
2020-21	26,674.65	15



**Grant No. 40 - Education (School) Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(b)	Saving occurred mainly under:			
(i)	<b>2059 Public Works</b>			
	80 General			
	053 Maintenance and Repairs			
	25 Public Works			
	O	35.00		
	R	-17.50	17.50	-5.27
	Withdrawal of provision by surrender of ₹17.50 lakh was attributed to actual requirement.			
(ii)	79 Other Maintenance Expenditure			
	O	80.00		
	R	-60.00	20.00	-1.77
	Withdrawal of provision by surrender of ₹60.00 lakh was attributed to actual requirement.			
(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	45.00		
	R	-22.50	22.50	-3.72
	Reduction in provision by surrender of ₹22.50 lakh was stated to be based on actual requirement.			
(iv)	<b>2202 Education, Sports, Art and Culture</b>			
	01 Elementary Education			
	102 Assistance to Non Government Primary Schools			
	41 Human Development			
	O	1,060.00		
	R	-86.10	973.90	-46.66
	Reduction in provision by reappropriation of ₹9.95 lakh and surrender of ₹76.15 lakh were stated to be based on actual requirement.			

**Grant No. 40 - Education (School) Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(v)	113 Samagra Shiksha			
	90 State Share for Central Assistance to State Plan			
	O	1,050.25		
	R	-385.42	664.83	664.83
				...
	Reduction in provision by surrender of ₹259.42 lakh and further reduction in provision by reappropriation of ₹126.00 lakh were stated to be based on actual requirement in both the cases.			
	Saving of ₹567.04 lakh was also occurred during the year 2020-21.			
(vi)	91 Central Assistance to State Plan ( CASP )			
	O	10,502.15		
	R	-2,836.84	7,665.31	7,665.31
				...
	Reduction in provision by way of reappropriation of ₹68.69 lakh and further reduction in provision by surrender of ₹2,768.15 lakh were stated to be based on actual requirement.			
	Saving of ₹7,753.83 lakh was also occurred during the year 2020-21.			
(vii)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	535.00		
	R	-235.00	300.00	300.00
				...
	Reduction in provision by surrender of ₹146.11 lakh and further reduction in provision by reappropriation of ₹88.89 lakh were stated to be based on actual requirement in both the cases.			
(viii)	91 Central Assistance to State Plan ( CASP )			
	O	4,550.40		
	R	-187.29	4,363.11	3,571.96
				-791.15
	Reduction in provision by way of surrender of ₹187.29 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)		
(ix)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	1,009.35		
	R	-420.35	589.00	589.00
				...
	Reduction in provision by surrender of ₹420.35 lakh was stated to be based on actual requirement.			
(x)	91 Central Assistance to State Plan ( CASP )			
	O	11,675.03		
	R	-2,856.56	8,818.47	7,653.85
				-1,164.62
	Reduction in provision by way of reappropriation of ₹2,856.56 lakh was stated to be based on actual requirement.			
	Saving of ₹3,887.00 lakh was also occurred during the year 2020-21.			
(xi)	02 Secondary Education			
	001 Direction and Administration			
	98 Administration			
	O	178.50		
	R	-3.00	175.50	156.21
				-19.29
	Reduction in provision by way of reappropriation of ₹3.00 lakh was stated to be based on actual requirement.			
(xii)	004 Research and Training			
	41 Human Development			
	O	32.48		
	R	-23.34	9.14	9.13
				-001
	Reduction in provision by surrender of ₹32.45 lakh and subsequent addition to the provision by reappropriation of ₹9.11 lakh were stated to be based on actual requirement in both the cases.			
	Saving of ₹38.78 lakh was also occurred during the year 2020-21.			

**Grant No. 40 - Education (School) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xiii) 104 Teachers and Others Services			
41 Human Development			
O	121,578.22		
R	1,951.58	123,529.90	98,010.26
			-25,519.54
Addition to the provision by reappropriation of ₹1,951.58 lakh was stated to be based on actual requirement.			
Saving of ₹10,527.10 lakh was also occurred during the year 2020-21.			
(xiv) 108 Examinations			
41 Human Development			
O	101.50		
R	-45.93	55.57	26.80
			-28.77
Reduction in provision by way of reappropriation of ₹45.93 lakh was stated to be based on actual requirement.			
Saving of ₹46.89 lakh was also occurred during the year 2020-21.			
(xv) 109 Government Secondary Schools			
41 Human Development			
O	430.00		
R	-380.00	50.00	29.79
			-20.21
Reduction in provision by reappropriation of ₹380.00 lakh was stated to be based on actual requirement.			
(xvi) 110 Assistance to Non-Govt. Secondary Schools			
41 Human Development			
O	9,003.50		
R	-994.00	8,009.50	7,839.51
			-169.99
Reduction in provision by reappropriation of ₹994.00 lakh was stated to be based on actual requirement.			
(xvii) 113 Samagra Shiksha			
90 State Share for Central Assistance to State Plan			
O	437.25		
R	-126.75	310.50	310.50
			...
Withdrawal of provision of ₹126.75 lakh by way of reappropriation was stated to be based on actual requirement.			
Saving of ₹166.77 lakh was also occurred during the year 2020-21.			

**Grant No. 40 - Education (School) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xviii)            91 Central Assistance to State Plan ( CASP )			
O	3,403.00		
R	68.69	3,471.69	2,968.75
			-502.94
Addition to the provision by reappropriation of ₹68.69 lakh was stated to be based on actual requirement.			
(xix)                199 Other Non-Government Institutions			
41 Human Development			
O	710.00		
R	-109.26	600.74	599.82
			-0.92
Reduction in provision by reappropriation of ₹109.26 lakh was stated to be based on actual requirement.			
Saving of ₹10.02 lakh was also occurred during the year 2020-21.			
(xx)                 789 Special Component Plan for Scheduled Castes			
41 Human Development			
O	1,120.56		
R	223.76	1,344.32	1,007.77
			-336.55
Addition to the provision by reappropriation of ₹223.76 lakh was stated to be based on actual requirement.			
Saving of ₹49.12 lakh was also occurred during the year 2020-21.			
(xxi)                90 State Share for Central Assistance to State Plan			
O	315.00		
R	-123.89	191.11	191.11
			...
Withdrawal of provision of ₹123.89 lakh by way of reappropriation was stated to be based on actual requirement.			
(xxii)              91 Central Assistance to State Plan ( CASP )			
O	3,395.40		
R	-1,394.51	2,000.89	1,696.43
			-304.46
Withdrawal of provision of ₹1,394.51 lakh by way of surrender was stated to be based on actual requirement.			

**Grant No. 40 - Education (School) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xxiii) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	903.15		
R	-507.94	395.21	395.21
			...
Withdrawal of provision of ₹507.94 lakh by way of reappropriation was stated to be based on actual requirement.			
(xxiv) 91 Central Assistance to State Plan ( CASP )			
O	6,203.02		
R	-702.49	5,500.53	3,816.96
			-1,683.57
Reduction in provision by way of surrender of ₹702.49 lakh was stated to be based on actual requirement.			
(xxv) 80 General			
001 Direction and Administration			
98 Administration			
O	665.37		
R	-47.37	618.00	556.26
			-61.74
Withdrawal of provision by way of reappropriation of ₹47.37 lakh was stated to be based on actual requirement.			
Reasons for saving in respect of 25 cases as at Sl. No. (i) to (xxv) were not intimated by the Department (August 2022).			
(c)	Entire provision was withdrawn in the following cases:		
(i)	<b>2202 Education, Sports, Art and Culture</b>		
	01 Elementary Education		
	104 Inspection		
	41 Human Development		
	O	100.00	
	R	-100.00	...
			...
Withdrawal of provision by way of reappropriation of ₹100.00 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)	02 Secondary Education			
	004 Research and Training			
	03 Research and Training			
	O	35.00		
	R	-35.00	...	...

Withdrawal of provision by way of reappropriation of ₹35.00 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes			
	03 Research and Training			
	O	20.00		
	R	-20.00	...	...

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

(iv)	796 Tribal Area Sub-plan			
	03 Research and Training			
	O	45.00		
	R	-45.00	...	...

Withdrawal of provision by surrender of ₹28.02 lakh and further reduction by reappropriation of ₹16.98 lakh were stated to be based on actual requirement.

(d) Saving was partly offset by excess under:

(i)	<b>2202 Education, Sports, Art and Culture</b>			
	02 Secondary Education			
	004 Research and Training			
	98 Administration			
	O	25.20		
	R	27.72	52.92	37.97
				-14.95

Addition to the provision by reappropriation of ₹27.72 lakh was stated to be based on actual requirement.

**Grant No. 40 - Education (School) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	05	Language Development			
	103	Sanskrit Education			
	41	Human Development			
	O		0.28		
	R		0.28	0.56	0.55
					-0.01

Addition to the provision by reappropriation of ₹0.28 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) were not intimated by the Department (August 2022).

**CAPITAL**

**Voted**

(a) No part of the available saving of ₹5,710.29 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	538.69	24.00
2017-18	1,445.09	27.00
2018-19	2,570.54	89.00
2019-20	390.57	70.00
2020-21	456.03	67.00

(b) Saving occurred mainly under:

(i) **4202 Capital Outlay on Education Sports, Art and Culture**

01	General Education				
202	Secondary Education				
41	Human Development				
O		746.85			
R		-712.67	34.18	33.72	-0.46

Withdrawal of provision by way of reappropriation of ₹712.67 lakh was stated to be based on actual requirement.



**Grant No. 40 - Education (School) Department - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(ii)	43 Finance Commission				
	O	350.00			
	R	-349.65	0.35	...	-0.35
	Withdrawal of provision by way of reappropriation of ₹349.65 lakh was stated to be based on actual requirement.				
(iii)	54 National Bank for Agriculture and Rural Development ( NABARD )				
	S	1,425.20	1,425.20	139.60	-1,285.60
	Creation of provision through supplementary grant of ₹1,425.20 lakh was attributed to release of fund by NABARD under Rural Infrastructure Development Fund project.				
(iv)	789 Special Component Plan for Scheduled Castes				
	41 Human Development				
	O	422.20			
	R	-407.97	14.23	14.22	-0.01
	Reduction in provision by reappropriation of ₹407.97 lakh was stated to be based on actual requirement.				
(v)	43 Finance Commission				
	O	200.00			
	R	-199.80	0.20	...	-0.20
	Withdrawal of provision by way of reappropriation of ₹199.80 lakh was stated to be based on actual requirement.				
(vi)	54 National Bank for Agriculture and Rural Development ( NABARD )				
	S	814.40	814.40	79.77	-734.63
	Creation of provision through supplementary grant of ₹814.40 lakh was attributed to release of fund by NABARD under Rural Infrastructure Development Fund project.				
(vii)	796 Tribal Area Sub-plan				
	41 Human Development				
	O	945.45			
	R	-921.20	24.25	22.97	-1.28
	Withdrawal of provision by reappropriation of ₹921.20 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)		
(viii)	43 Finance Commission			
	O	450.00		
	R	-449.55	0.45	...
				-0.45

Withdrawal of provision by way of reappropriation of ₹449.55 lakh was stated to be based on actual requirement.

(ix)	54 National Bank for Agriculture and Rural Development ( NABARD )			
	S	1,635.15		
	R	197.25	1,832.40	193.45
				-1,638.95

Creation of provision through supplementary grant of ₹1,635.15 lakh and further addition to the provision by reappropriation of ₹197.25 lakh were attributed to release of fund by NABARD under Rural Infrastructure Development Fund project and based on actual requirement respectively.

(x)	<b>4552 Capital Outlay on North Eastern Areas</b>			
	202 Secondary Education			
	91 Central Assistance to State Plan ( CASP )			
	S	118.18	118.18	94.65
				-23.53

Creation of provision through supplementary grant of ₹118.18 lakh was stated to be due to release of fund towards Major Works by the Government of India under Centrally Sponsored Scheme.

Saving of ₹140.66 lakh was also occurred during the year 2020-21.

(xi)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan ( CASP )			
	S	67.53	67.53	25.84
				-41.69

Creation of provision through supplementary grant of ₹67.53 lakh was stated to be due to release of fund towards Major Works by the Government of India under Centrally Sponsored Scheme.

**Grant No. 40 - Education (School) Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan ( CASP )			
S	151.94	151.94	57.83
			-94.11
Creation of provision through supplementary grant of ₹151.94 lakh was stated to be due to release of fund towards Major Works by the Government of India under Centrally Sponsored Scheme - North Eastern Council Scheme.			
Saving of ₹83.31 lakh was also occurred during the year 2020-21.			
Reasons for saving in respect of 12 cases as at Sl No. (i) to (xii) were not intimated by the Department (August 2022).			
(c) Entire provision remained unutilised during the year under:			
(i) <b>4059 Capital Outlay on Public Works</b>			
80 General			
051 Construction			
25 Public Works			
S	35.00	35.00	...
			-35.00
Creation of provision through supplementary grant of ₹35.00 lakh was stated to be due to release of fund towards Major Works.			
(ii) 91 Central Assistance to State Plan ( CASP )			
S	616.00	616.00	...
			-616.00
Creation of provision through supplementary grant of ₹616.00 lakh was stated to be due to receipt of more fund under Centrally Sponsored Scheme from Government of India.			
(iii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
S	20.00	20.00	...
			-20.00
Creation of provision through supplementary grant of ₹20.00 lakh was stated to be due to release of fund towards Major Works.			

**Grant No. 40 - Education (School) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)                    91 Central Assistance to State Plan ( CASP )			
S                                    352.00	352.00	...	-352.00
Creation of provision through supplementary grant of ₹352.00 lakh was stated to be due to receipt of fund from the Government of India.			
(v)                    796 Tribal Area Sub-plan 25 Public Works			
S                                    45.00	45.00	...	-45.00
Creation of provision through supplementary grant of ₹45.00 lakh was stated to be due to release of fund towards Major Works..			
(vi)                    91 Central Assistance to State Plan ( CASP )			
S                                    792.00	792.00	...	-792.00
Creation of provision through supplementary grant of ₹792.00 lakh was stated to be due to release of fund towards North East special Infrastructure Development Scheme.			
Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not intimated by the Department (August 2022).			
(d)                    Saving was partly offset by excess under:			
(i) <b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
01 General Education			
202 Secondary Education			
52 Housing			
S                                    913.68			
R                                    1,062.32	1,976.00	1,965.60	-10.40
Creation of provision through supplementary grant of ₹913.68 lakh and further addition to the provision by reappropriation of ₹1,062.32 lakh were stated to be based on actual requirement in both the cases.			

**Grant No. 40 - Education (School) Department - Concl'd.**

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

(ii)	789 Special Component Plan for Scheduled Castes			
	52 Housing			
	S	38.23		
	R	607.77	646.00	642.60

-340.00

Creation of provision through supplementary grant of ₹38.23 lakh and further addition to the provision by reappropriation of ₹607.77 lakh were stated to be based on actual requirement in both the cases.

Reasons for final saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2022).

- (e) Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed as under. The excess expenditure incurred requires regularization:

**4202 Capital Outlay on Education, Sports, Art and Culture**

*01 General Education*

796 Tribal Area Sub-plan

52 Housing

R	1,178.00	1,178.00	1,171.80	-6.20
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Creation of provision by reappropriation of ₹1,178.00 lakh was stated to be based on actual requirement.

Reason for saving was not intimated by the Department (August 2022).

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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. 41 - Education (Social) Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>2236</b>	<b>Nutrition</b>			
<b>Voted</b>				
	Original	9,75,92,89		
	Supplementary	9,35,16	9,85,28,05	7,75,03,99
	Amount surrendered during the year (March 2022)			-2,10,24,06
				52,21,42
<b>CAPITAL</b>				
<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
	Original	7,86,00		
	Supplementary	27,66,52	35,52,52	7,40,56
	Amount surrendered during the year (March 2022)			-28,11,96
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹77,503.99 lakh did not come even upto the original provision of ₹97,592.89 lakh, supplementary grant of ₹935.16 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹21,024.06 lakh, only ₹5,221.42 lakh was surrendered during the year.

**Grant No. 41 - Education (Social) Department - contd.**

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

(c) Saving occurred mainly under:

(i) **2235 Social Security and Welfare**

02 Social Welfare

001 Direction and Administration

33 Welfare Programme

O 13,472.30

R 102.48 13,574.78 10,809.89 -2,764.89

Addition to the provision through reappropriation of ₹102.48 lakh was stated to be based on actual requirement.

(ii) 99 Others

O 2,400.00

R -491.28 1,908.72 1,768.51 -140.21

Reduction in provision through reappropriation of ₹491.28 lakh was stated to be based on actual requirement.

Saving of ₹271.46 lakh, ₹0.01 lakh, ₹457.06 lakh and ₹239.96 lakh were also occurred during the year 2017-18, 2018-19, 2019-20 and 2020-21 respectively.

Reasons for saving were attributed to retirement and transfer of staffs to the Education Department and release of fund by the Finance Department at the fag end of the year in respect of Sl. No. (i) and (ii).

(iii) 102 Child Welfare

33 Welfare Programme

O 53.97

R -6.83 47.14 24.54 -22.60

Reduction in provision through reappropriation of ₹6.83 lakh was attributed to actual requirement.

Reason for saving was attributed to non-receipt of application from the inmates for rehabilitation grant and release of fund by the Finance Department at the fag end of the year.

(iv) 90 State Share for Central Assistance to State Plan

O 1,537.25

R -224.05 1,313.20 699.88 -613.32

Reduction in provision through reappropriation of ₹224.05 lakh was stated to be based on actual requirement.

Saving of ₹647.66 lakh was also occurred during the year 2020-21.

**Grant No. 41 - Education (Social) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(v)                    91 Central Assistance to State Plan <b>( CASP )</b>			
O                    13,213.87			
R                    1,054.37	14,268.24	10,507.39	-3,760.85
Addition to the provision through reappropriation of ₹1,054.37 lakh was attributed to actual requirement.			
Saving of ₹1,229.16 lakh was also occurred during the year 2020-21.			
Reasons for saving were attributed to non-release of fund by the Government of India in respect of ICDS and SABLA in respect of Sl. No. (iv) and (v).			
(vi)                    103 Women's Welfare			
91 Central Assistance to State Plan <b>( CASP )</b>			
O                    638.70			
R                    -112.08	526.62	496.51	-30.11
Reduction in provision through reappropriation of ₹112.08 lakh was attributed to actual requirement.			
Saving of ₹100.00 lakh and ₹95.42 lakh were also occurred during the year 2019-20 and 2020-21 respectively.			
Reasons for saving were attributed to non-release of fund by the Government of India in respect of IGNPW and PSK & MSK (IGMSY).			
(vii)                    106 Correctional Services			
90 State Share for Central Assistance to State Plan			
O                    106.00			
R                    -36.71	69.29	11.58	-57.71
Reduction in provision through reappropriation of ₹36.71 lakh was stated to be based on actual requirement.			
Reason for saving was attributed to non-release of fund by the Finance Department.			
(viii)                    91 Central Assistance to State Plan <b>( CASP )</b>			
O                    858.00			
R                    -164.84	693.16	179.80	-513.36
Reduction in provision through reappropriation of ₹164.84 lakh was stated to be based on actual requirement.			
Reason for saving was attributed to non-release of fund by the Government of India in respect of ICPS.			



**Grant No. 41 - Education (Social) Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ix) 200 Other Programmes			
41 Human Development			
O	60.00	60.00	4.95
R	-55.05		
Reason for saving was attributed to non-utilisation of fund by the implementing agency due to COVID-19 situation.			
(x) 86 Centrally Sponsored Scheme - I ( CSS )			
O	249.44		
R	-129.61	119.83	2.60
Reduction in provision through reappropriation of ₹129.61 lakh was stated to be based on actual requirement.			
Saving of ₹106.89 lakh was also occurred during the year 2020-21.			
Reason for saving was attributed to non-utilisation of fund for National action plan for Drug demand reduction scheme due to COVID-19 situation.			
(xi) 789 Special Component Plan for Scheduled Castes			
89 Centrally Sponsored Scheme - IV ( CSS )			
O	54.23		
R	-44.20	10.03	8.38
Reduction in provision through reappropriation of ₹44.20 lakh was stated to be based on actual requirement.			
(xii) 90 State Share for Central Assistance to State Plan			
O	661.10		
R	-59.99	601.11	299.99
Reduction in provision through reappropriation of ₹59.99 lakh was attributed to actual requirement.			
Saving of ₹209.04 lakh was also occurred during the year 2020-21.			
(xiii) 91 Central Assistance to State Plan ( CASP )			
O	4,675.30		
R	-1,050.61	3,624.69	2,508.75
Withdrawal of provision by way of surrender of ₹1,015.09 lakh and subsequent reduction through reappropriation of ₹35.52 lakh were stated to be based on actual requirement in both the cases.			
Saving of ₹847.78 lakh and ₹478.71 lakh were also occurred during the year 2019-20 and 2020-21 respectively.			

**Grant No. 41 - Education (Social) Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		(₹ in lakh)		
(xiv)	91 Central Assistance to State Plan ( CASP )			
	O	4,675.30		
	R	-1,050.61	3,624.69	2,508.75
				-1,115.94
	Withdrawal of provision by way of surrender of ₹1,015.09 lakh and subsequent reduction by reappropriation of ₹35.52 lakh were stated to be based on actual requirement in both the cases.			
	Saving of ₹847.78 lakh and ₹478.71 lakh were also occurred during the year 2019-20 and 2020-21 respectively.			
(xv)	796 Tribal Area Sub-plan 89 Centrally Sponsored Scheme - IV ( CSS )			
	O	98.89		
	R	-80.60	18.29	15.28
				-3.01
	Reduction in provision through reappropriation of ₹80.60 lakh was attributed to actual requirement.			
(xvi)	90 State Share for Central Assistance to State Plan			
	O	1,555.05		
	R	-461.75	1,093.30	497.50
				-595.80
	Reduction in provision through reappropriation of ₹461.75 lakh was stated to be based on actual requirement.			
	Saving of ₹764 lakh and ₹642.70 lakh were also occurred during the year 2019-20 and 2020-21 respectively.			
(xvii)	91 Central Assistance to State Plan ( CASP )			
	O	8,440.93		
	R	-205.56	8,235.37	5,528.95
				-2,706.42
	Withdrawal of provision by surrender of ₹185.07 lakh and subsequent reduction through reappropriation of ₹ 20.49 lakh were stated to be based on actual requirement in both the cases.			
	Saving of ₹1,186.96 lakh and ₹677.20 lakh were also occurred during the year 2019-20 and 2020-21 respectively.			

**Grant No. 41 - Education (Social) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(xviii)            03 <i>National Social Assistance Programme</i>			
101 National Old Age Pension Scheme			
70 State Share			
O	4,975.00		
R	100.00	5,075.00	4,375.00      -700.00
Addition to the provision through reappropriation of ₹ 100.00 lakh was attributed to actual requirement.			
(xix)                91 Central Assistance to State Plan			
( <b>CASP</b> )			
O	2,198.80		
R	-38.28	2,160.52	1,726.03      -434.49
Reduction in provision through reappropriation of ₹38.28 lakh was attributed to actual requirement.			
Saving of ₹480.46 lakh and ₹62.69 lakh were also occurred during the year 2019-20 and 2020-21 respectively.			
Reasons for saving were attributed to non-release of fund by the Government of India on various schemes/project concerned in respect of Sl. No. (xii) to (xix).			
(xx)                102 National Family Benefit Scheme			
87 Centrally Sponsored Scheme - II			
( <b>CSS</b> )			
O	114.92		
R	-64.37	50.55	50.40      -0.15
Reduction in provision through reappropriation of ₹64.37 lakh was attributed to actual requirement.			
Reason for saving was not furnished by the Department.			
(xxi)                789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
( <b>CASP</b> )			
O	776.90		
R	151.10	928.00	478.59      -449.41
Addition to the provision through reappropriation of ₹ 151.10 lakh was attributed to actual requirement.			
Saving of ₹282.63 lakh was also occurred during the year 2020-21.			

**Grant No. 41 - Education (Social) Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xxii) 796 Tribal Area Sub-plan			
70 State Share			
O	4,619.27		
R	-589.27	4,030.00	3,842.73
Reduction in provision through reappropriation of ₹589.27 lakh was stated to be based on actual requirement.			-187.27
(xxiii) 91 Central Assistance to State Plan ( CASP )			
O	1,454.80		
R	17.68	1,472.48	1,174.78
Addition to the provision through reappropriation of ₹249.02 lakh and subsequent reduction by way surrender of ₹231.34 lakh were stated to be based on actual requirement in both the cases. Saving of ₹173.51 lakh was also occurred during the year 2020-21. Reasons for saving were attributed to non-release of fund by the Government of India on various schemes/project concerned in respect of Sl. No. (xxi) to (xxiii).			-297.70
(xxiv) 60 Other Social Security and Welfare Programmes			
789 Special Component Plan for Scheduled Castes			
33 Welfare Programme			
O	6,889.80		
R	-1,803.50	5,086.30	5,086.30
Reduction in provision by surrender of ₹1,227.33 lakh and further reduction through reappropriation of ₹576.17 lakh were stated to be based on actual requirement in both the cases. Reason for saving was not furnished by the Department.			...
(xxv) 796 Tribal Area Sub-plan			
98 Administration			
O	35.00		
R	-7.00	28.00	14.00
Reduction in provision through reappropriation of ₹7.00 lakh was stated to be based on actual requirement. Reason for saving was attributed to non-utilisation of fund released by the Finance Department at the fag end of the year.			-14.00

**Grant No. 41 - Education (Social) Department - Contd.**

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

(xxvi)	<b>2236 Nutrition</b>			
	02 <i>Distribution of nutritious food and beverages</i>			
	101 Special Nutrition programmes			
	90 State Share for Central Assistance to State Plan			
	O	50.00		
	R	-48.55	1.45	1.45

Reduction in provision of ₹48.55 lakh through reappropriation was stated to be based on actual requirement.

Saving of ₹3.03 lakh was also occurred during the year 2020-21.

(xxvii)	91 Central Assistance to State Plan ( CASP )			
	O	1,560.00		
	R	-1,532.00	28.00	27.55

Reduction in provision by surrender of ₹1,122.59 lakh and further reduction through reappropriation of ₹409.41 lakh were stated to be based on actual requirement in both cases.

Reasons for saving were not furnished by the Department in respect of Sl. No. (xxvi) and (xxvii).

(d) Entire Provision was withdrawn under:

(i)	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	102 Child Welfare			
	33 Welfare Programme			
	O	20.00		
	R	-20.00	...	...

Withdrawal of provision through reappropriation of ₹20.00 lakh was attributed to actual requirement.

(ii)	89 Centrally Sponsored Scheme-IV ( CSS )			
	O	135.20		
	R	-135.20	...	...

Withdrawal of provision through reappropriation of ₹135.20 lakh was attributed to actual requirement.

**Grant No. 41 - Education (Social) Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iii)	03 National Social Assistance Programme		
	789 Special Component Plan for Scheduled Castes		
	87 Centrally Sponsored Scheme-II ( CSS )		
	O	39.00	
	R	-39.00	...
Withdrawal of provision through reappropriation of ₹39.00 lakh was attributed to actual requirement.			
(iv)	796 Tribal Area Sub-plan		
	87 National Family Benefit Schemes under NSAP		
	O	75.60	
	R	-75.60	...
Withdrawal of provision through reappropriation of ₹75.60 lakh was attributed to actual requirement.			
(v)	<b>2236 Nutrition</b>		
	02 Distribution of Nutritious Food and Beverages		
	789 Special Component Plan for Scheduled Castes		
	91 Central Assistance to State Plan ( CASP )		
	O	510.00	
	R	-510.00	...
Withdrawal of provision through surrender of ₹510.00 lakh was attributed to actual requirement.			
(vi)	796 Tribal Area Sub-plan		
	91 Central Assistance to State Plan ( CASP )		
	O	930.00	
	R	-930.00	
Withdrawal of provision through surrender of ₹930.00 lakh was attributed to actual requirement.			
(e)	Reduced provision remained unutilised during the year as under:		
(i)	<b>2235 Social Security and Welfare</b>		
	02 Social Welfare		
	789 Special Component Plan for Scheduled Castes		
	86 Centrally Sponsored Scheme-I (CSS)		
	O	84.86	
	R	-40.72	44.14
Reduction in provision through reappropriation of ₹40.72 lakh was attributed to actual requirement.			

**Grant No. 41 - Education (Social) Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 796 Tribal Area Sub-plan			
86 Centrally Sponsored Scheme-I (CSS)			
O	154.45		
R	-77.24	77.21	...
			-77.21
Reduction in provision through reappropriation of ₹77.24 lakh was stated to be based on actual requirement.			
Reasons for saving were attributed to non-utilisation of fund due to COVID-19 situation and non-submission of bills in respect of National Action Plan for Sr. Citizen Scheme in respect of Sl. No. (i) and (ii).			
(f) Saving was partly offset by excess under:			
(i) <b>2235 Social Security and Welfare</b>			
02 Social Welfare			
103 Women's Welfare			
70 State Share			
O	564.55		
R	48.87	613.42	612.40
			-1.02
Addition to the provision through reappropriation of ₹48.87 lakh was attributed to actual requirement.			
(ii) 200 Other Programmes			
33 Welfare Programme			
O	111.51		
R	46.44	157.95	137.72
			-20.23
Addition to the provision by reappropriation of ₹46.44 lakh was attributed to actual requirement.			
Reasons for saving were not furnished by the Department in respect of Sl. No. (i) and (ii).			
(iii) 789 Special Component Plan for Scheduled Castes			
33 Welfare Programme			
O	32.00		
R	23.36	55.36	39.46
			-15.90
Addition to the provision through reappropriation of ₹23.36 lakh was stated to be based on actual requirement.			
(iv) 796 Tribal Area Sub-plan			
33 Welfare Programme			
O	75.88		
R	25.28	101.16	81.53
			-19.63
Addition to the provision through reappropriation of ₹25.28 lakh was attributed to actual requirement.			

**Grant No. 41 - Education (Social) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

Reasons for saving were attributed to non-utilisation of fund released by the Finance Department at the fag end of the year in respect of Sl. No, (iii) and (iv).

(v)	70 State Share			
	O	546.14		
	R	58.39	604.53	576.75
				-27.78

Addition to the provision through reappropriation of ₹58.39 lakh was stated to be based on actual requirement.

Reason for saving was attributed to death of beneficiary in respect of Indira Gandhi National Widow Pension Scheme (IGNWPS).

(vi)	60 Other Social Security and Welfare Programmes			
	102 Pensions under Social Security Scheme			
	33 Welfare Programme			
	O	12,920.58		
	S	868.71		
	R	537.81	14,327.10	14,318.21
				-8.89

Augmentation of provision by supplementary grant of ₹868.71 lakh was attributed to release of additional fund to continue the departmental process and further addition to the provision through reappropriation of ₹537.81 lakh was stated to be based on actual requirement.

Reason for saving was attributed to death of beneficiary.

(g) Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed during the year. Excess expenditure incurred requires regularisation.

(i)	<b>2235 Social Security and Welfare</b>			
	02 Social Welfare			
	789 Special Component Plan for Scheduled Castes			
	99 Others			
	R	2.86	2.86	2.53
				-0.34

Reason for provision of fund by way of reappropriation was stated to be based on actual requirement.

(ii)	796 Tribal Area Sub-plan			
	99 Others			
	R	5.21	5.21	4.27
				-0.94

Reason for provision of fund through of reappropriation was stated to be based on actual requirement.

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



**Grant No. 41 - Education (Social) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

**CAPITAL**

**Voted**

- (a) In view of the overall saving of ₹2,811.96 lakh supplementary grant of ₹2,766.52 lakh obtained in March 2022 proved lack of budgetary control over the expenditure by the controlling officer.
- (b) No part of the available saving of ₹2,811.96 lakh was 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

**( CASP )**

S	176.80	176.80	133.60	-43.20
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Creation of provision by supplementary grant of ₹176.80 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

**( CASP )**

S	57.80	57.80	30.09	-27.71
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Creation of provision by supplementary grant of ₹57.80 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Reasons for saving were attributed to non-utilisation of fund by the implementing agency (Public Works Department) in due time in respect of Sl. (i) and (ii).

(iii) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

**( CASP )**

S	105.40	105.40	3.10	-102.30
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Creation of provision by supplementary grant of ₹105.40 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

**Grant No. 41 - Education (Social) Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(iv)	<b>4235 Capital Outlay on Social Security and Welfare</b>				
	02 Social Welfare				
	101 Welfare of handicapped				
	91 Central Assistance to State Plan ( CASP )				
	O	408.72			
	S	1,327.10	1,735.82	200.32	-1,535.50

Augmentation of provision by supplementary grant of ₹1,327.10 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Saving of ₹1,670.47 lakh was also occurred during the year 2020-21.

Reasons for saving were attributed to non-released of fund by the Government of India in respect of Sl. No. (i) to (iv),

(v)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State Plan ( CASP )				
	O	133.62			
	S	347.20	480.82	192.91	-287.91

Augmentation of provision by supplementary grant of ₹347.20 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Saving of ₹546.14 lakh was also occurred during the year 2020-21.

(vi)	796 Schedule Tribe Sub-plan				
	91 Central Assistance to State Plan ( CASP )				
	O	243.66			
	S	752.22	995.88	180.53	-815.35

Addition to the provision by supplementary grant of ₹752.22 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Saving of ₹995.89 lakh was also occurred during the year 2020-21.

Reasons for saving were attributed to non-released of fund by the Government of India in respect of Sl. No. (i) to (vi).

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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. 42 - Education (Youth Affairs & Sports) Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2204</b>	<b>Sports and Youth Services</b>			
<b>Voted</b>				
	Original	82,27,26		
	Supplementary	19,71	82,46,97	70,03,42
	Amount surrendered during the year (March 2022)			11,60

**CAPITAL**

<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4202</b>	<b>Capital Outlay on Education Sports Art and Culture</b>			
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>Voted</b>				
	Original	3,00		
	Supplementary	5,99,00	6,02,00	...
	Amount surrendered during the year (March 2022)			2,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹7,003.42 lakh fell short of original provision of ₹8,227.26 lakh, supplementary grant of ₹19.71 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹1,243.55 lakh, only ₹11.60 lakh was anticipated and surrendered during the year.

**Grant No. 42 - Education (Youth Affairs & Sports) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(c) Saving occurred mainly under:

(i) **2204 Sports and Youth Services**

101 Physical Education

41 Human Development

O 7,548.56

R -65.76 7,482.80 6,303.24 -1,179.56

Reduction in provision through reappropriation of ₹65.76 lakh was attributed to actual requirement.

Reason for saving was attributed to non-release of fund by the Finance Department as well as non-filling up of vacant posts..

(ii) 796 Tribal Area Sub-plan

41 Human Development

O 216.20

R -32.60 183.60 172.68 -10.92

Reduction in provision through reappropriation and surrender of ₹21.00 lakh and 11.60 lakh respectively were attributed to actual requirement.

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

(d) Saving was partly counterbalanced by excess under:

(i) **2204 Sports and Youth Services**

001 Direction and Administration

98 Administration

O 23.00

S 13.80

R 66.46 103.26 99.34 -3.92

Augmentation of provision by supplementary grant of ₹13.80 lakh was due to release of additional fund to meet the Departmental expenditure and further addition to the provision through reappropriation of ₹66.46 lakh was based on actual requirement.

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

**Grant No. 42 - Education (Youth Affairs & Sports) Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(ii)	796 Tribal Area Sub-plan			
	98 Administration			
	O	63.30		
	R	21.00	81.24	-3.06

Addition to the provision through reappropriation of ₹21.00 lakh was stated to be based on actual requirement.

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

**CAPITAL**

**Voted**

- (a) The whole provision of ₹602.00 lakh remained un-utilised during the year.
- (b) Out of the available saving of ₹602.00 lakh, only ₹2.00 lakh was surrendered during the year.
- (c) Entire provision remained un-utilised during the year in the following cases:

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	25 Public Works			
	S	52.00	52.00	...
				-52.00

Creation of provision by supplementary grant of ₹52.00 lakh was attributed to requirement of more fund to continue the departmental process.

(ii)	796 Tribal Area Sub-plan			
	25 Public Works			
	S	31.00	31.00	...
				-31.00

Creation of provision by supplementary grant of ₹31.00 lakh was attributed to requirement of more fund to continue the departmental process.

Reasons for saving was attributed to non-release of fund by the Finance Department in respect of Sl. No. (i) and (ii)

**Grant No. 42 - Education (Youth Affairs & Sports) Department - Concl'd.**

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

(iii)	<b>4202 Capital Outlay on Education Sports Art and Culture</b>			
	03 Sports and Youth Services			
	102 Sports Stadia			
	98 Administration			
	S	259.50		
	R	0.50	260.00	...

Creation of provision by supplementary grant of ₹259.50 lakh was attributed to requirement of more fund to continue the departmental process. Further addition to the provision of ₹0.50 lakh through reappropriation was attributed to the actual requirement.

(iv)	789 Special Component Plan for Scheduled Castes			
	98 Administration			
	S	84.80		
	R	0.20	85.00	...

Creation of provision by supplementary grant of ₹84.80 lakh was attributed to requirement of more fund to continue the departmental process. Further addition to the provision through reappropriation of ₹0.20 lakh through reappropriation was attributed to the actual requirement.

(v)	796 Tribal Area Sub-plan			
	98 Administration			
	S	154.70		
	R	0.30	155.00	...

Creation of provision by supplementary grant of ₹154.70 lakh was attributed to requirement of more fund to continue the departmental process. Further addition to the provision of ₹0.30 lakh was attributed to the actual requirement.

Reasons for saving was attributed to non-utilisation of fund due to non-finalisation of tender process in time after observing codal formalities in respect of Sl. No. (iii) to (v).

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**During the year 2021-22, an amount of ₹4,415.35 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹4,405.99 lakh was spent leaving an amount of ₹9.36 lakh as unspent as on 31.03.2022.**

**Grant No. 43 - Finance Department**

<b>Major Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2013</b>	<b>Council of Ministers</b>		
<b>2048</b>	<b>Appropriation for reduction or avoidance of Debt</b>		
<b>2049</b>	<b>Interest Payments</b>		
<b>2052</b>	<b>Secretariat-General Services</b>		
<b>2071</b>	<b>Pensions and other Retirement Benefits</b>		
<b>2075</b>	<b>Miscellaneous General Services</b>		
<b>2235</b>	<b>Social Security and Welfare</b>		
<b>3475</b>	<b>Other General Economic Services</b>		
<b>Voted</b>			
Original	39,10,20,38	39,10,20,38	25,54,19,88
Amount surrendered during the year (March 2022)			-13,56,00,50
			3,59,65,99
<b>Charged</b>			
Original	13,66,78,75		
Supplementary	2,88,02,25	16,54,81,00	16,47,51,19
Amount surrendered during the year (March 2022)			-7,29,81
			...
<b>CAPITAL</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>		
<b>6003</b>	<b>Internal Debt of the State Government</b>		
<b>6004</b>	<b>Loans and Advances from the Central Government</b>		
<b>7610</b>	<b>Loans to Government Servants etc.</b>		
<b>Voted</b>			
Original	2,59,64,15	2,59,64,15	1,35,70,36
Amount surrendered during the year (March 2022)			-1,23,93,79
			1,22,64,15
<b>Charged</b>			
Original	6,73,07,25	6,73,07,25	6,47,75,65
Amount surrendered during the year (March 2022)			-25,31,60
			...

**Grant No. 43 - Finance Department - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>		
		<b>(₹ in lakh)</b>			
<b>Notes and Comments</b>					
<b>REVENUE</b>					
<b>Voted</b>					
(a)	Out of the available saving of ₹1,35,600.50 lakh, only ₹35,965.99 lakh was surrendered during the year.				
(b)	Saving occurred mainly under:				
(i)	<b>2013 Council of</b>				
	105 Discretionary grant by Ministers				
	05 Establishment				
	O	3,000.00	3,000.00	600.00	-2,400.00
(ii)	<b>2052 Secretariat-</b>				
	090 Secretariat				
	05 Establishment				
	O	1,890.00			
	R	154.00	2,044.00	1,627.84	-416.16
	Addition to the provision through reappropriation of ₹154.00 lakh was attributed to actual requirement.				
(iii)	<b>2071 Pensions</b>				
	01 Civil				
	101 Superannuation and Retirement Allowances				
	02 Pension				
	O	180,800.00			
	R	-16,300.00	164,500.00	135,161.32	-29,338.68
	Reduction in provision through reappropriation of ₹3,852.00 lakh and by way of surrender of ₹12,448.00 lakh were stated to be based on actual requirement.				
	Saving of ₹22,905.01 lakh was also occurred during the year 2020-21.				
(iv)	102 Commuted value of Pensions				
	02 Pension				
	O	45,200.00			
	R	4,800.00	50,000.00	33,289.18	-16,710.82
	Addition to the provision through reappropriation of ₹4,800.00 lakh was attributed to actual requirement.				
	Saving of ₹8,933.04 lakh was also occurred during the year 2020-21.				



**Grant No. 43 - Finance Department - Contd.**

Head		Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v)	104 Gratuities			
	02 Pension			
	O	33,275.00		
	R	6,725.00	40,000.00	29,838.51

Addition to the provision through reappropriation of ₹6,725.00 lakh was attributed to actual requirement.

(vi)	105 Family Pensions			
	02 Pension			
	O	55,400.00		
	R	4,600.00	60,000.00	52,304.30

Addition to the provision through reappropriation of ₹4,600.00 lakh was attributed to actual requirement.

(vii)	111 Pensions to Legislators			
	02 Pension			
	O	650.00		
	R	-107.00	543.00	79.76

Reduction in provision through reappropriation of ₹107.00 lakh was attributed to actual requirement.

Saving of ₹1.72 lakh was also occurred during the year 2020-21.

Reasons for saving in respect of seven cases as at Sl. No. (i) to (vii) were not intimated by the Department (August 2022).

(c) Entire provision was withdrawn during the year under:

**2052 Secretariat-**

091	Attached Offices			
98	Administration			
	O	5,000.00		
	R	-5,000.00	...	...

Withdrawal of entire provision through reappropriation of ₹5,000.00 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) Entire/reduced provision remained unutilised during the year:

(i) **2048 Appropriation for reduction or avoidance of Debt**

101 Sinking Funds

99 Others

O	10,000.00	10,000.00	...	-10,000.00
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(ii) **2052 Secretariat-**

091 Attached Offices

99 Others

O	20,000.00	20,000.00	...	-20,000.00
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(iii) 092 Other Offices

70 State Share

O	24,696.00			
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R	-23,517.99	1,178.01	...	-1,178.01
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Withdrawal of provision by way of surrender of ₹23,517.99 lakh was stated to be based on actual requirement.

(iv) **2071 Pensions**

01 Civil

106 Pensionary charges in respect of High Court Judges

O	54.38	54.38	...	-54.38
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Reasons for non-utilisation/final saving in respect of four cases as at Sl. No. (i) to (iv) were not intimated by the Department (August 2022).

**Grant No. 43 - Finance Department - Contd.**

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(e) Saving was partly offset by excess under:

(i)	<b>2071 Pensions</b>			
	01 Civil			
	117 Government Contribution of Defined Contribution in Pension Scheme			
	02 Pension			
	O	720.00		
	R	280.00	1,000.00	971.14
				-28.86

Addition to the provision through reappropriation of ₹280.00 lakh was attributed to actual requirement.

Saving of ₹9.39 lakh was also occurred during the year 2020-21.

(ii)	<b>2075</b>			
	797 Transfer to/from Reserve Fund and Deposit Accounts Guarantees Redemption Fund			
	99 Others			
	O	300.00		
	R	200.00	500.00	385.71
				-114.29

Addition to the provision through reappropriation of ₹200.00 lakh was attributed to actual requirement.

Reasons for final saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2022).

**REVENUE**

**Charged**

(a) No part of the available saving of ₹729.81 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i)	<b>2049 Interest Payments</b>			
	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	12,000.00	9,175.22
				-2,824.78

Saving of ₹1,533.15 lakh was also occurred during the year 2020-21.

**Grant No. 43 - Finance Department - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(ii) 200 Interest on Other Internal Debts			
58 Debt Services			
<i>O</i>	7,200.00	7,200.00	4,510.77
			-2,689.23

Saving of ₹2,117.04 lakh was also occurred during the year 2020-21.

(iii) 03 Interest on Small Savings Provident Funds etc.				
104 Interest on State Provident Funds				
58 Debt Services				
<i>O</i>	42,680.00			
<i>S</i>	1,102.25			
<i>R</i>	-252.25	43,530.00	38,928.58	-4,601.42

Augmentation of provision by supplementary grant of ₹1,102.25 lakh was attributed to release of additional fund to continue the departmental process. Subsequent reduction in provision through reappropriation of ₹252.25 lakh was stated to be based on actual requirement.

Saving of ₹3,791.55 lakh was also occurred during the year 2020-21.

(iv) 108 Interest on Insurance and Pension Fund				
58 Debt Services				
<i>O</i>	1,200.00			
<i>R</i>	-175.00	1,025.00	803.38	-221.62

Reduction in provision through reappropriation of ₹175.00 lakh was stated to be based on actual requirement.

(v) 04 Interest on Loans and Advances from Central Government.				
112 Interest on other Loans for State/Union Territory (with Legislature) Schemes				
58 Debt Services				
<i>O</i>	60.00			
<i>R</i>	2.00	62.00	19.81	-42.19

Addition to the provision through reappropriation of ₹2.00 lakh was attributed to actual requirement.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not intimated by the Department (August 2022).

**Grant No. 43 - Finance Department - Contd.**

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Entire/reduced provision remained unutilised during the year:

**2049 Interest Payments**

60 *Interest on other Obligations*

701 Miscellaneous

58 Debt Services

<i>O</i>	2,000.00	2,000.00	...	-2,000.00
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Reason for saving in the above case was not intimated by the Department (August 2022).

(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>	16,700.00	16,700.00	26,647.00	+9,947.00
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Creation of provision by supplementary grant of ₹16,700.00 lakh was attributed to release of fund to continue the departmental process.

(ii) **2049 Interest Payments**

01 *Interest on Internal Debt*

101 Interest on Market Loans

58 Debt Services

<i>O</i>	70,000.00
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<i>S</i>	11,000.00	81,000.00	82,771.93	+1,771.93
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Augmentation of provision by supplementary grant of ₹11,000.00 lakh was attributed to release of fund to continue the departmental process.

(iii) 305 Management of Debt

58 Debt Services

<i>O</i>	140.00
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<i>R</i>	110.00	250.00	162.51	-87.49
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Addition to the provision through reappropriation of ₹110.00 lakh was attributed to actual requirement.

**Grant No. 43 - Finance Department - Contd.**

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

(iv)	<i>04 Interest on Loans and Advances from Central Government</i>				
	101 Interest on Loans for State/Union Territory Plan Schemes				
	58 Debt Services				
	<i>O</i>	1,204.00			
	<i>R</i>	336.00	1,540.00	1,536.75	-3.25

Addition to the provision through reappropriation of ₹336.00 lakh was attributed to actual requirement.

(v)	<b>2071 Pensions</b>				
	<i>01 Civil</i>				
	106 Pensionary charges in respect of High Court Judges				
	<i>02 Pension</i>				
	<i>R</i>	2.00	2.00	25.80	+23.80

Creation of provision by reappropriation of ₹2.00 lakh was attributed to actual requirement.

Reasons for excess in respect of three case as at Sl. No. (i) (ii) and (v) and final saving as at Sl. No. (iii) and (iv) were not intimated by the Department (August 2022).

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹12,393.79 lakh, only ₹12,264.15 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	112.50	-87.50
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Saving of ₹23.49lakh was also occurred during the year 2020-21.

Reason for final saving was not intimated by the Department (August 2022).

**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:

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 <i>General</i>			
	051 Construction			
	54 National Bank for Agriculture and Rural Development ( NABARD )			
	O	7,764.15		
	R	-7,764.15	...	...

Withdrawal of provision through reappropriation of ₹7,764.15 lakh was stated to be based on actual requirement.

(ii)	201 Acquisition of Land			
	98 Administration			
	O	18,000.00		
	R	-18,000.00	...	...

Withdrawal of provision by way of surrender of ₹12,264.15 lakh and through reappropriation of ₹5,735.85 lakh were stated to be based on actual requirement in both the cases.

Reasons for final saving were not intimated by the Department (August 2022).

(d) Instance of incurring expenditure through reappropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

	<b>4059 Capital Outlay on Public Works</b>			
	80 <i>General</i>			
	051 Construction			
	25 Public Works			
	R	13,500.00	13,500.00	13,457.86
				-42.14

Reason for creation of provision through reappropriation was stated to be based on actual requirement.

**Grant No. 43 - Finance Department - Concl.**

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

**CAPITAL**

**Charged**

(a) No part of the available saving of ₹2,531.60 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i)	<b>6003 Internal Debt of the State Government</b>				
	105 Loans from the National Bank for Agricultural and Rural Development				
	58 Debt Services				
	<i>O</i>	22,000.00	22,000.00	19,582.94	-2,417.06

(ii)	<b>6004 Loans and Advances from the Central Government</b>				
	02 Loans for State/Union Territory Plan Schemes				
	105 State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission				
	58 Debt Services				
	<i>O</i>	2,364.80			
	<i>R</i>	-2.00	2,362.80	2,224.79	-138.01

Reduction in provision through reappropriation of ₹2.00 lakh was attributed to actual requirement.

Reason for saving was not intimated by the Department (August 2022).

(c) Saving was partly offset by excess under:

	<b>6004 Loans and Advances from the Central Government</b>				
	02 Loans for State/Union Territory Plan Schemes				
	101 Block Loans				
	58 Debt Services				
	<i>O</i>	673.00			
	<i>R</i>	-1.00	672.00	808.78	+136.78

Reduction in provision through reappropriation of ₹1.00 lakh was stated to be based on actual requirement.

Reason for excess was not intimated by the Department (August 2022).

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**During the year 2021-22, an amount of ₹2.05 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹0.77 lakh was spent leaving an amount of ₹1.28 lakh as unspent as on 31.03.2022.**



**Grant No. 44 - Institutional Finance**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		(₹ in lakh)		
<b>REVENUE</b>				
<b>2047</b>	<b>Other Fiscal Services</b>			
<b>2075</b>	<b>Miscellaneous General Services</b>			
<b>Voted</b>				
Original		5,23,65		
Supplementary		1,37	5,25,02	4,09,51
Amount surrendered during the year (March 2022)				-1,15,51
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹409.51 lakh did not come even upto the original provision of ₹523.65 lakh, supplementary grant of ₹1.37 lakh obtained in March 2022 proved wholly unnecessary.
- (b) No part of the available saving of ₹115.51 lakh was surrendered during the year.
- (c) Saving occurred under:

**2047 Other Fiscal Services**

103 Promotion of Small Savings

05 Establishment

O 523.15

S 1.37 524.52 409.07 -115.45

Addition to the provision by supplementary grant of ₹1.37 lakh was attributed to actual requirement.

Reason for saving was mainly due to non-filling of vacant posts of Small Saving Inspector and non-receipt of medical claims from the Departmental Officers etc.

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**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. 45 - Taxes and Excise**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2020</b>	<b>Collection of Taxes on Income and Expenditure</b>			
<b>2039</b>	<b>State Excise</b>			
<b>2040</b>	<b>Taxes on Sales Trade etc.</b>			
<b>Voted</b>				
Original		33,31,67	33,31,67	27,56,68
	Amount surrendered during the year (March 2022)			-5,74,99
				1,76,56
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
Original		59,40	59,40	...
	Amount surrendered during the year (March 2022)			-59,40
				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of available saving of ₹574.99 lakh, only ₹176.56 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2018-19	1,012.77	28
2019-20	599.79	18
2020-21	821.03	24

**Grant No. 45 - Taxes and Excise - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b) Saving occurred mainly under:			
(i) <b>2020 Collection of Taxes on Income and Expenditure</b>			
105 Collection Charges-Taxes on Professions, Trades Callings and Employment.			
05 Establishment			
O	36.96	36.96	6.55
			-30.41
(ii) <b>2039 State Excise</b>			
001 Direction and Administration			
05 Establishment			
O	724.40		
R	-21.55	702.85	546.68
			-156.17
Reduction in provision by reappropriation of ₹21.55 lakh was attributed to actual requirement.			
Saving of ₹83.68 lakh was also occurred during the year 2020-21.			
(iii) 104 Purchase of Liquor and Spirits			
05 Establishment			
O	648.00		
R	-355.90	292.10	292.08
			-0.02
Reduction in provision by surrender of ₹157.30 lakh and further reduction in provision by reappropriation of ₹198.60 lakh were stated to be based on actual requirement.			
Saving of ₹250.55 lakh was also occurred during the year 2020-21.			
(iv) <b>2040 Taxes on Sales Trade etc.</b>			
001 Direction and Administration			
05 Establishment			
O	130.00	130.00	66.57
			-63.43

Saving of ₹54.64 lakh was also occurred during the year 2020-21.

**Grant No. 45 - Taxes and Excise - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v) 101 Collection Charges			
98 Administration			
O	60.00		
R	-20.00	40.00	40.00 ...

Reduction in provision by reappropriation of ₹20.00 lakh was attributed to actual requirement.

Saving of ₹32.00 lakh was also occurred during the year 2020-21.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not intimated by the Department (August 2022).

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

**2039 State Excise**

86 Centrally Sponsored Scheme - I ( CSS )				
O	22.26			
R	-19.26	3.00	... -3.00	

Reduction in provision by reappropriation of ₹19.26 lakh was stated to be based on actual requirement.

Reason for saving was not intimated by the Department (August 2022).

(d) Saving was partly counterbalanced by excess under:

**2040 Taxes on Sales Trade etc.**

101 Collection Charges				
05 Establishment				
O	1,700.73			
R	239.15	1,939.88	1,795.56	-144.32

Addition to the provision by reappropriation of ₹239.15 lakh was attributed to actual requirement.

Saving of ₹378.14 lakh was also occurred during the year 2020-21.

Reason for saving was not intimated by the Department (August 2022).

Head	Grant No. 45 - Taxes and Excise - Concltd.			Excess (+) Saving (-)
	Total Grant	Actual Expenditure	(₹ in lakh)	

**CAPITAL**

**Voted**

- (a) No part of the available saving of ₹59.40 lakh was surrendered during the year.  
 (b) The entire provision remained un-utilised during the year under:

**4059 Capital Outlay on Public Works**

01 Office Buildings

051 Construction

98 Administration

S	59.40	59.40	...	-59.40
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Creation of provision by supplementary grant of ₹59.40 lakh was attributed to actual requirement.

Reason for saving was not intimated by the Department (August 2022).

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**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. 46 - Treasuries**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2030</b>	<b>Stamps and Registration</b>			
<b>2054</b>	<b>Treasury and Accounts Administration</b>			
<b>Voted</b>				
Original		10,48,78		
Supplementary		52,87	11,01,65	8,02,18
Amount surrendered during the year (March 2022)				-2,99,47
				...

**CAPITAL**

**Major Head**

**4070 Capital outlay on other Administrative Services**

**Voted**

Supplementary		30,00	30,00	8,74	-21,26
Amount surrendered during the year (March 2022)				...	

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹802.18 lakh fell short of the original provision of ₹1,048.78 lakh, supplementary grant of ₹52.87 lakh obtained during the year proved wholly injudicious.
- (b) No part of the available saving of ₹299.47 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(i)	<b>2030 Stamp and Registration</b>			
	02 Stamp-Non-Judicial			
	101 Cost of Stamps			
	06 District Treasuries			
	O	15.00		
	S	40.27	55.27	34.46
				-20.81

Augmentation of provision by supplementary grant of ₹40.27 lakh was attributed to meet the expenses of departmental process.

Reason for saving was attributed to due to non-requirement of physical stamp papers after introduction of e-Stamp.

**Grant No. 46 - Treasuries - Concl'd.**

Major Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	<b>2054 Treasury and Accounts Administration</b>			
	095 Directorate of Accounts and Treasuries			
	05 Establishment			
	O	1,028.78		
	S	12.60		
	R	5.00	1,046.38	767.72 -278.66

Augmentation of provision by supplementary grant of ₹12.60 lakh was stated to be due to meet up the charges of professional Services. Further addition to the provision through reappropriation of ₹5.00 lakh was stated to be based on actual requirement.

Reason for saving was attributed mainly due to non-filling of vacant posts, economy in expenditure, receipt of less claim for medical reimbursement bill.

**CAPITAL**

**Voted**

- (a) No part of the available saving of ₹21.26 lakh was surrendered during the year.
- (b) Saving occurred under:

**4070 Capital Outlay on other Administrative Services**

800 Other expenditure				
05 Establishment				
S	30.00	30.00	8.74	-21.26

Creation of provision by supplementary grant of ₹30.00 lakh was stated to be due to release of more fund on the expenses of departmental process.

Reason for saving stated by the Department 'due to non-requirement of fund' was not tenable.

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**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. 47 - College of Agriculture**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>REVENUE</b>				
<b>2415</b>	<b>Agricultural Research and Education</b>			
<b>Voted</b>				
Original	5,21,12			
Supplementary	2,49,77	7,70,89	7,00,91	-69,98
Amount surrendered during the year (March 2020)				54

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available saving of ₹69.98 lakh, only ₹0.54 lakh was surrendered during the year. However the said saving did not qualify for comments in the Sub-head level.

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**No amount was transferred to the DDO's Bank Account during the year 2021-22 under this Grant as confirmed by the Department.**



**Appropriation No. 48 - High Court**

<b>Major Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2014 Administration of Justice</b>			
<b>Voted</b>			
Original	88,25		
Supplementary	1,80,06	2,68,31	2,54,92
Amount surrendered during the year (March 2022)			-13,39
			...
<b>Charged</b>			
Original	22,84,35		
Supplementary	6,23,75	29,08,10	25,24,34
Amount surrendered during the year (March 2022)			-3,83,76
			...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) No part of the available saving of ₹13.39 lakh was surrendered during the year. However, the said saving did not qualify for comment under Sub-head level.

**REVENUE**

**Charged**

- (a) No part of the available saving of ₹383.76 lakh was surrendered during the year.
- (b) Saving occurred mainly under:

<b>Head</b>	<b>Total Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(i) <b>2014 Administration of Justice</b>			
102 High Courts			
01 Emoluments and Allowances			
O	272.00		
S	13.30	285.00	242.47
			-42.53

Addition to the provision through supplementary grant of ₹13.30 lakh was attributed to actual requirement.

Reason for saving occurred due to non completion of scanning and digitization of judicial records of the Court of Tripura and non-submission of bills by the implementing firm for non-completion of gardening works of High Court.

**Appropriation No. 48 - High Court - Concl'd.**

<b>Head</b>		<b>Total Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(ii)	05 Establishment			
	<i>O</i>	2,012.35		
	<i>S</i>	610.75	2,281.87	-341.23

Addition to the provision through supplementary grant of ₹610.75 lakh was attributed to actual requirement.

Reasons for saving furnished by the Department was not specific.

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**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. 49 - Fire Service Organisation**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
	<b>Voted</b>			
	Original	96,48,09		
	Supplementary	5,16	96,53,25	84,51,61
	Amount surrendered during the year (March 2022)			-12,01,64
				...
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4070</b>	<b>Capital Outlay on Other Administrative Services</b>			
	<b>Voted</b>			
	Original	55,00		
	Supplementary	1,40,00	1,95,00	10,00
	Amount surrendered during the year (March 2022)			-1,85,00
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹8,451.61 lakh did not come even upto the original provision of ₹9,648.09 lakh, supplementary grant of ₹5.16 lakh obtained in March 2022 proved injudicious.
- (b) No part of the available saving of ₹1,201.64 lakh was surrendered.
- (c) Saving occurred under:

**2070 Other Administrative Services**

108 Fire Protection and Control

05 Establishment

O 9,578.09

S 0.16 9,578.25 8,428.16 -1,150.09

Addition to the provision through supplementary grant of ₹0.16 lakh was attributed to release of additional fund under unavoidable circumstances.

Reason for saving furnished by the Department was not specific.

**Grant No. 49 - Fire Service Organisation - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ in lakh)		

(d) Entire provision remained unutilised during the year under:

**2070 Other Administrative Services**

108 Fire Protection and Control

98 Administration

O	50.00	50.00	...	-50.00
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Reason for saving furnished by the Department was not specific.

**CAPITAL**

**Voted**

(a) In view of the huge saving of ₹185.00 lakh, supplementary grant of ₹140.00 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.

(b) No part of the available saving of ₹185.00 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	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

(c) Saving occurred under:

**4059 Capital Outlay on Public Works**

60 Other Buildings

051 Construction

05 Establishment

S	140.00	140.00	10.00	-130.00
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Creation of provision through supplementary grant of ₹140.00 lakh was attributed to release of additional fund under unavoidable circumstances.

Reason for saving furnished by the Department was not specific.

**Grant No. 49 - Fire Service Organisation - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(d) Entire provision remained unutilised the during the year as under:			
<b>4070 Capital Outlay on Public Works</b>			
800 Other expenditure			
05 Establishment			
O	55.00	55.00	...
			-55.00
Reason for saving furnished by the Department was not specific.			

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**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. 50 - Civil Defence**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2070</b>	<b>Other Administrative Services</b>			
<b>Voted</b>				
Original		20,00		
Supplementary		11,80	26,81	-4,99
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) No part of the available saving of ₹4.99 lakh was surrendered during the year. However the said saving did not qualify for comment under Sub-head level.

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**No amount was transferred to the DDO's Bank Account during the year 2021-22 under this Grant as confirmed by the Department.**

<b>Grant No. 51 - Public Works (Drinking Water and Sanitation) Department</b>				
<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		

**REVENUE**

**2215 Water Supply and Sanitation**

**Voted**

Original	2,66,26,00			
Supplementary	24,04,03	2,90,30,03	2,21,25,11	-69,04,92
Amount surrendered during the year (March 2022)				...

**CAPITAL**

**4059 Capital Outlay on Public Works**

**4215 Capital Outlay on Water Supply and Sanitation**

**4552 Capital Outlay on North Eastern Areas**

**Voted**

Original	4,00,35,00			
Supplementary	55,58,64	4,55,93,64	2,39,75,55	-2,16,18,09
Amount surrendered during the year (March 2022)				1,66,66,49

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹22,125.11 lakh did not come up even upto the original provision of ₹26,626.00 lakh, supplementary grant of ₹2,404.03 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) No part of the available saving of ₹6,904.92 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	4,017.39	21
2018-19	2,476.09	11
2019-20	3,411.23	14
2020-21	3,564.93	14

**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.**

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

(c) Saving occurred mainly under:

(i) **2215 Water Supply and Sanitation**

01 Water Supply

001 Direction and Administration

28 Public Health

O 14,515.50

R -102.24 14,413.26 12,171.07 -2,242.19

Reduction in provision by reappropriation of ₹102.24 lakh was attributed to actual requirement.

Reason for saving was attributed to non-payment of bills for non-receipt of working report, non-functioning account of beneficiary etc.

(ii) 789 Special Component Plan for Scheduled Castes

28 Public Health

O 510.00

S 314.90 824.90 602.70 -222.20

Addition to the provision through supplementary of ₹314.90 lakh was stated to be due to release of additional fund towards minor works for maintenance of rural as well as urban water supply works.

(iii) 796 Tribal Area Sub-plan

28 Public Health

O 930.00

S 574.10 1,504.10 1,129.00 -375.10

Addition to the provision through supplementary grant of ₹574.10 lakh was stated to be due to release of additional fund towards making payment of water tanker bills used during dry season and making payment for maintenance of rural and urban water supply works.

Reasons for saving were attributed to non-incurring expenditure for Alum, Urban-(Outsourcing) and RWS (Mtc.) due to late receipt of fund at the fag end of the year in respect of Sl. No. (ii) and (iii).

(iv) 799 Suspense

65 Suspense Account

O 4,000.00

4,000.00 457.84 -3,542.16

Saving of ₹1,010.34 lakh and ₹2,512.57 lakh were also occurred during the year 2019-20 and 2020-21 respectively.

Reason for saving was attributed to non-payment of bills due to objection raised by the Treasury at the fag end of the year.



**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.**

<b>Major Head</b>	<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
	<b>Grant</b>	<b>Expenditure</b>	<b>Saving (-)</b>
	<b>(₹ in lakh)</b>		

(d) Saving was partly offset by excess under:

**2215 Water Supply and Sanitation**

01 Water Supply

800 Other expenditure

25 Public Works

O 1.00

R 57.50 58.50 24.72 -33.78

Addition to the provision by reappropriation of ₹57.50 lakh was stated to be based on actual requirement.

Reason for saving was attributed to non-payment of Refund of Security deposit and other deposit works due to non-submission of bills by the agencies.

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

The details of the transactions under “Suspense” during 2021-22 together with opening and closing balances were as follows :

Heads	Opening Balance as on 1 April 2021	Debit +	Credit -	Closing Balance as on 31 March 2022
	Debit(+) Credit(-)			Debit(+) Credit(-)
<b>(₹ in lakh)</b>				
<b>2215 Water Supply and Sanitation</b>				
1 Stock	3,724.24	457.84	8.29	4,173.79
2 Miscellaneous Public Works Advances	-860.23	...	...	-860.23
3 Purchase	508.12	...	...	508.12
<b>Total</b>	<b>3,372.13</b>	<b>457.84</b>	<b>8.29</b>	<b>3,821.68</b>

**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

**CAPITAL****Voted**

- (a) As the total expenditure of ₹23,975.55 lakh did not come even upto the original provision of ₹40,035.00 lakh, supplementary grant of ₹5,558.64 lakh obtained in March 2022 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of available saving of ₹21,618.09 lakh, only ₹16,666.49 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
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

**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(c) Saving occurred mainly under:			
(i) <b>4215 Capital Outlay on Water Supply and Sanitation</b>			
01 Water Supply			
101 Urban Water Supply			
25 Public Works			
O	0.52		
S	39.94	40.46	18.51
			-21.95
Addition to the provision through supplementary grant of ₹39.94 lakh was stated to be due to receipt of special assistance towards major works from Government of India and for making payment towards acquisition of land for various projects.			
(ii)           28 Public Health			
S	41.60	41.60	14.47
			-27.13
Creation of provision through supplementary grant of ₹41.60 lakh was stated to be based on actual requirement.			
(iii)           102 Rural Water Supply			
28 Public Health			
O	8.32		
S	65.58	73.90	38.31
			-35.59
Addition to the provision through supplementary grant of ₹65.58 lakh was stated to be due to release of fund for urgent procurement of machinery and equipment.			
(iv)           54 National Bank for Agriculture and Rural Development (NABARD)			
O	821.60		
S	254.84	1,076.44	306.46
			-769.98
Addition to the provision through supplementary grant of ₹254.84 lakh was stated to be due to release of fund towards major works on receipt of loan from National Bank for Agriculture and Rural Development.			

Saving of ₹595.56 lakh was also occurred during the year 2020-21.

**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.**

	Head	Total		Actual	Excess (+)
		Grant	Expenditure		Saving (-)
(₹ in lakh)					
(v)	789 Special Component Plan for Scheduled Castes				
	54 National Bank for Agriculture and Rural Development ( NABARD )				
	O	268.60			
	S	83.33	351.93	72.17	-279.76
	Addition to the provision through supplementary grant of ₹83.33 lakh was stated to be due to release of fund towards major works on receipt of loan from National Bank for Agriculture and Rural Development.				
(vi)	90 State Share for Central Assistance to State Plan				
	O	568.82			
	S	665.81	1,234.63	907.97	-326.66
	Addition to the provision through supplementary grant of ₹665.81 lakh was stated to be due to mainly on receipt of fund under National Rural Drinking Water Programme (NLCPR) from Government of India for urgent procurement of machinery and equipment.				
	Saving of ₹2.83 lakh was so occurred during the year 2020-21.				
(vii)	91 Central Assistance to State Plan ( CASP )				
	O	5,100.00			
	R	-5,047.12	52.88	0.18	-52.70
	Reduction in provision by surrender of ₹5047.12 lakh was stated to be based on actual requirement.				
	Saving of ₹14.73 lakh was so occurred during the year 2020-21.				
(viii)	796 Tribal Area Sub-plan				
	28 Public Health				
	O	4.96			
	S	70.14	75.10	52.82	-22.28
	Addition to the provision through supplementary grant of ₹70.14 lakh was stated to be due to release of fund towards major works on receipt of loan from National Bank for Agriculture and Rural Development.				

**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.**

	Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
(₹ in lakh)					
(ix)	54	National Bank for Agriculture and Rural Development ( NABARD )			
	O	489.80			
	S	151.92	641.72	112.66	-529.06

Addition to the provision through supplementary grant of ₹151.92 lakh was stated to be due to release of fund towards major works on receipt of loan from National Bank for Agriculture and Rural Development.

Saving of ₹345.37 lakh was also occurred during the year 2020-21.

(x)	90	State Share for Central Assistance to State Plan			
	O	1,037.26			
	S	918.65	1,955.91	1,655.90	-300.01

Addition to the provision through supplementary grant of ₹918.65 lakh was stated to be due to release of fund towards major works on receipt of loan from Government of India.

Saving of ₹7.29 lakh was also occurred during the year 2020-21.

(xi)	91	Central Assistance to State Plan ( CASP )			
	O	9,300.00			
	R	-9,203.57	96.43	12.65	-83.78

Withdrawal of provision by surrender of ₹9,203.57 lakh was stated to be based on actual requirement.

Saving of ₹1,238.00 lakh was also occurred during the year 2020-21.

(xii)	02	Sewerage and Sanitation			
	102	Rural Sanitation Services			
	91	Central Assistance to State Plan ( CASP )			
	O	2,600.00			
	R	-817.44	1,782.56	821.07	-961.49

Withdrawal of provision by surrender of ₹490.24 lakh and by reappropriation of ₹327.20 lakh were stated to be based on actual requirement.

**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.**

	Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(xiii)	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance to State Plan ( CASP )			
	O	850.00			
	R	-267.24	58,276.00	364.00	-218.76

Withdrawal of provision by surrender of ₹233.64 lakh and by reappropriation of ₹33.60 lakh were stated to be based on actual requirement.

(xiv)	796	Tribal Area Sub-plan			
	91	Central Assistance to State Plan ( CASP )			
	O	1,550.00			
	R	-487.28	1,062.72	528.95	-533.77

Withdrawal of provision by surrender of ₹383.32 lakh and by reappropriation of ₹103.96 lakh were stated to be based on actual requirement.

(xv)	<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
	101	Contribution to Central Resource Pool for Development of North Eastern Region			
	90	State Share for Central Assistance to State Plan (NEC Scheme)			
	O	0.52			
	S	28.73	29.25	7.07	-22.18

Addition to the provision through supplementary grant of ₹28.73 lakh was stated to be due to release of fund towards major works on receipt of loan from Government of India.

Reasons for saving furnished by the Department in respect of 15 cases as at Sl. No. (i) to (xv) were not specific.

(d) Entire provision remained unutilized during the year as under:

(i)	<b>4059</b>	<b>Capital Outlay on Public Works</b>			
	80	General			
	051	Construction			
	25	Public Works			
	S	161.20	161.20	...	-161.12

Creation of provision through supplementary grant of ₹161.20 lakh was attributed to release of fund towards major works.

**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in lakh)					
(ii)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	S	52.70	52.70	...	-52.70
Creation of provision through supplementary grant of ₹52.70 lakh was attributed to receipt of loan under Special Assistance towards major works from Government of India.					
(iii)	796 Tribal Area Sub-plan				
	25 Public Works				
	S	96.10	96.10	...	-96.10
Creation of provision through supplementary grant of ₹96.10 lakh was attributed to receipt of loan under Special Assistance towards major works from Government of India.					
(iv)	<b>4552 Capital Outlay on North Eastern Areas</b>				
	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance to State Plan (North Eastern Council)				
	O	0.31			
	S	21.64	21.95	...	-21.95
Augmentation of provision through supplementary grant of ₹21.64 lakh was attributed to receipt of loan under Special Assistance towards major works from Government of India.					
(v)	91 Central Assistance to State Plan (North Eastern Council)				
	O	0.31			
	R	103.96	104.27	...	-104.27
Addition to the provision by reappropriation of ₹103.96 lakh was stated to be based on actual requirement.					
Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not furnished by the Department.					

**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in lakh)</b>			
(e) Saving was partly offset by excess under:			
(i) <b>4552 Capital Outlay on North Eastern Areas</b>			
101 Contribution to Central Resource Pool for Development of North Eastern Region			
91 Central Assistance to State Plan (North Eastern Council)			
O	0.52		
R	165.44	165.96	5.22
			-160.74
Addition to the provision by reappropriation of ₹165.44 lakh was stated to be based on actual requirement.			
(ii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (North Eastern Council)			
O	0.17		
R	33.60	33.77	10.02
			-23.75
Addition to the provision by reappropriation of ₹33.60 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) were not furnished by the Department.			
(f) Instances of incurring expenditure through appropriation without the knowledge of the Legislature have been noticed in the following cases. The Excess expenditure incurred requires regularisation.			
(i) <b>4215 Capital Outlay on Water Supply and Sanitation</b>			
01 Water Supply			
101 Urban Water Supply			
91 Central Assistance to State Plan (CASP)			
R	161.20	161.20	69.98
			-91.22
(ii) 800 Other expenditure			
91 Central Assistance to State Plan (CASP)			
R	0.56	0.56	0.55
			-0.01
Reasons for final saving in respect of two cases as at Sl. No. (i) and (ii) were not furnished by the Department.			

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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. 52 - Family Welfare & Preventive Medicine**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2210</b>	<b>Medical and Public Health</b>			
<b>2211</b>	<b>Family Welfare</b>			
<b>Voted</b>				
Original		6,69,23,09		
Supplementary		2,34,76,12	9,03,99,21	6,39,53,75
Amount surrendered during the year (March 2022)				-2,64,45,46
				...
<b>CAPITAL</b>				
<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>			
<b>4211</b>	<b>Capital Outlay on Family Welfare</b>			
<b>Voted</b>				
Original		27,40,08		
Supplementary		27,27,59	54,67,67	21,77,24
Amount surrendered during the year (March 2022)				-32,90,43
				7,34,29

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹63,953.75 lakh did not come even upto the original provision of ₹66,923.09, supplementary grant of ₹23,476.12 lakh obtained in March 2022 proved injudicious.
- (b) No part of the available saving of ₹26,445.46 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(i)	<b>2210 Medical and Public Health</b>			
	03 Rural Health Services-Allopathy			
	103 Primary Health Centres			
	16 Hospital			
	O	755.60		
	R	-129.00	626.60	531.02
				-95.58

Reduction in provision through reappropriation of ₹129.00 lakh was stated to be based on actual requirement.

Reason for saving furnished by the Department was not specific.

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(ii)	789 Special Component Plan for Scheduled Castes			
	16 Hospital			
	O	1,051.30		
	R	-139.52	911.78	636.93
				-274.84

Reduction in provision by reappropriation of ₹139.52 lakh was attributed to actual requirement.

Reason for saving was attributed to late receipt of fund from the Finance Department.

(iii)	06 Public Health			
	001 Direction and Administration			
	98 Administration			
	O	22,248.83		
	S	210.14	22,458.97	18,516.59
				-3,942.38

Augmentation of provision by supplementary grant of ₹210.14 lakh was attributed to release of additional fund by the State Government due to unavoidable reason.

(iv)	101 Prevention and Control of Diseases			
	16 Hospital			
	S	81.12	81.12	42.19
				-38.93

Creation of provision by supplementary grant of ₹81.12 lakh was attributed to release of additional fund by the State Government.

Reasons for saving furnished by the Department were not specific in respect of Sl. No. (ii) and (iv).

(v)	99 Others			
	S	7,122.16	7,122.16	448.86
				-6,673.48

Creation of provision by supplementary grant of ₹7,122.16 lakh was stated to be due to requirement of additional fund by the State Government.

Reason for saving was mainly due to less consumption under Science and Technology due to COVID-19 situation.

(vi)	789 Special Component Plan for Scheduled Castes			
	16 Hospital			
	S	26.52	26.52	1.65
				-24.87

Creation of provision by supplementary grant of ₹26.52 lakh was stated to be based on actual requirement.

Reason for saving furnished by the Department was not specific.

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(vii)	99 Others				
	S	1,782.31			
	R	546.09	2,328.40	146.69	-2,181.71

Creation of provision by supplementary grant of ₹1,782.31 lakh was attributed to release of additional fund by the State Government for meeting the unavoidable expenses. Further addition to the provision through reappropriation of ₹546.09 lakh was stated to be based on actual requirement.

(viii)	796 Tribal Area Sub-plan				
	99 Others				
	S	4,239.02			
	R	6.89	4,245.91	267.49	-3,978.42

Creation of provision by supplementary grant of ₹4,239.02 lakh was stated to be due to release of additional fund by the State Government and further addition through reappropriation of ₹6.89 was stated to be based on actual requirement.

Reason for saving was mainly due to less consumption under Science and Technology due to COVID-19 situation in respect of Sl. No. (vii) and (viii).

(ix)	<b>2211 Family Welfare</b>				
	001 Direction and Administration				
	91 Central Assistance to State Plan (CASP)				
	O	10,396.00			
	R	-142.24	10,253.76	7,547.01	-2,706.75

Reduction in provision through reappropriation ₹142.24 lakh was stated to based on actual requirement.

Reason for saving furnished by the Department was not specific.

(x)	102 Urban Family Welfare Services				
	70 State Share				
	O	41.00			
	R	-20.02	20.98	20.97	-0.01

Reduction in provision through reappropriation ₹20.02 lakh was attributed to actual requirement.

(xi)	87 Centrally Sponsored Scheme-II (CSS)				
	O	184.00	184.00	106.60	-77.40

Reasons for saving was attributed to non-release of fund by the Finance Department in respect of Sl. No. (x) and (xi).

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(xii)	200 Other Services and Supplies			
	98 Administration			
	S	526.98		
	R	20.02	547.00	181.77
				-365.23

Creation of provision by supplementary grant of ₹526.98 lakh was attributed to release of additional fund by the State Government. Further addition to the provision through reappropriation of ₹ 20.02 lakh was stated to be based on actual requirement.

Reason for saving was mainly due to less consumption under Tourism and Publicity due to COVID-19 situation.

(xiii)	789 Special Component Plan for Scheduled Castes			
	15 Health Services			
	O	119.00	119.00	57.69
				-61.31

Reason for saving was attributed to late receipt of fund from the Finance Department.

(xiv)	87 Centrally Sponsored Scheme-II (CSS)			
	O	386.11		
	S	42.35		
	R	-147.11	281.35	116.70
				-164.65

Addition to the provision by supplementary grant of ₹42.35 lakh was attributed to receipt of fund from the Government of India. Subsequent reduction in provision through reappropriation of ₹147.11 lakh was stated to be based on actual requirement.

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

(xv)	90 State Share for Central Assistance to State Plan			
	O	1,200.00		
	R	-407.92	792.08	792.08
				...

Reduction in provision through reappropriation of ₹ 407.92 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department .

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(xvi)	91 Central Assistance to State Plan (CASP)			
	O	8,634.50		
	S	113.66		
	R	147.11	8,895.27	5,033.64
				-3,861.63

Augmentation of provision by supplementary grant of ₹113.66 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India. Further addition to the provision through reappropriation of ₹147.11 lakh was stated to be based on actual requirement.

Reason for saving furnished by the Department was not specific..

(xvii)	796 Tribal Area Sub-plan 15 Health Services			
	O	217.00	217.00	193.40
				-23.60

Reason for saving was attributed to late receipt of fund from the Finance Department

(xviii)	70 State Share			
	O	55.85		
	R	-46.99	8.86	8.86
				...

Reduction in provision through reappropriation of ₹46.99 lakh was stated to be based on actual requirement.

(xix)	90 State Share for Central Assistance to State Plan			
	O	1,510.70		
	S	146.49		
	R	22.81	1,680.00	1,680.00
				...

Augmentation of provision by supplementary grant of ₹146.49 lakh was attributed to receipt of fund from the Government of India. Further addition to the provision through reappropriation of ₹22.81 lakh was stated to be based on actual requirement.

Reasons for saving was not furnished by the Department.

(xx)	91 Central Assistance to State Plan (CASP)			
	O	16,024.76		
	R	-4,225.69	11,799.07	10,486.21
				-1,312.86

Reduction in provision through reappropriation of ₹4,225.69 lakh was attributed to actual requirement.

Reason for saving furnished by the Department was not specific.

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

- (d) Instance of incurring expenditure without the knowledge of the Legislature has been noticed in the following case. The excess expenditure incurred requires regularisation.

**2211 Family Welfare**

200 Other Services and Supplies

87 Centrally Sponsored Scheme-II

(CSS)

R	129.54	129.54	51.55	-77.99
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Reason for creation of provision through reappropriation of ₹129.54 lakh was stated to be based on actual requirement.

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

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

(i) **2210 Medical and Public Health**

200 Other Systems

43 Finance Commission

S	4,241.24
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R	131.02	4,372.26	4,372.26	...
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Creation of provision by supplementary grant of ₹4,241.24 lakh was attributed to release of additional fund by the State Government and further addition to the provision through reappropriation of ₹ 131.02 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

19 Family Welfare

O	5.38
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R	24.18	29.56	29.31	-0.25
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Addition to the provision through reappropriation of ₹24.18 lakh was stated to be based on actual requirement.

(iii) 87 Centrally Sponsored Scheme-II

(CSS)

O	450.00
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S	27.55
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R	4,225.69	4,703.24	4,373.28	-329.96
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Addition to the provision by supplementary grant of ₹ 27.55 lakh was attributed to receipt of fund from the Government of India under the Centrally Sponsored Scheme(CSS) and further addition through reappropriation of ₹4,225.69 lakh was stated to be based on actual requirement.

Reasons for excess/final saving were not furnished by the Department Sl. No. (i) to (iii).

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹ 2,177.24 lakh did not come even upto the original provision of ₹2,740.08 lakh, supplementary grant of ₹2,727.59 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹3,290.43 lakh, only ₹734.29 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	3,938.40	63
2017-18	6,665.51	64
2018-19	12,604.54	82
2019-20	817.79	68
2020-21	1,091.39	91

- (c) Saving occurred mainly under:

(i)	<b>4210 Capital Outlay on Medical and Public Health</b>				
	02 Rural Health Services				
	103 Primary Health Centres				
	16 Hospital				
	O	201.00	201.00	169.82	-31.18
(ii)	54 National Bank for Agriculture and Rural Development ( NABARD )				
	O	231.00			
	S	719.11	950.11	798.60	-151.51

Augmentation of provision by supplementary grant of ₹719.11 lakh was attributed to receipt loan of various project under different Administrative Department from the National Bank for Agriculture and Rural Development (NABARD).

(iii)	789 Special Component Plan for Scheduled Castes				
	16 Hospital				
	O	800.75			
	R	-682.23	118.52	33.50	-85.02

Reduction in provision by way of surrender of ₹ 365.40 lakh and through reappropriation of ₹316.83 lakh were stated to be based on actual requirement in both the cases.

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(iv) 796 Tribal Area Sub-plan			
54 National Bank for Agriculture and Rural Development ( NABARD )			
O	1,507.33		
R	-1,024.10	483.23	246.25
			-236.98
Reduction in provision through reappropriation of ₹655.21 lakh and by surrender of ₹368.89 lakh were stated to be based on actual requirement in both the cases.			
Reasons for saving were attributed to non-completion of major works in respect of Sl. No. (i) to (iv).			
(v) 4211 Capital Outlay on Family Welfare			
101 Rural Family Welfare Service			
25 Public Works			
S	51.48	51.48	20.00
			-31.48
Creation of provision by supplementary grant of ₹51.48 lakh was attributed to release of additional fund by the State Government.			
Reason for saving was attribute to non-completion of major works.			
(vi) 106 Services and Supplies			
91 Central Assistance to State Plan (CASP)			
S	1,017.64	1,017.64	213.20
			-804.44
Creation of provision by supplementary grant of ₹1,017.64 lakh was attributed to receipt of fund from the Government of India under Centrally Sponsored Scheme (CSS).			
(vii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
S	350.19	350.19	69.70
			-280.49
Creation of provision by supplementary grant of ₹350.19 lakh was attributed to receipt of fund from the Government of India under Centrally Sponsored Scheme (CSS).			
(viii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
S	589.17	589.17	127.10
			-462.07
Creation of provision by supplementary grant of ₹589.17 lakh was attributed to receipt of fund from the Government of India under Centrally Sponsored Scheme (CSS).			
Reasons for saving were attributed to non-release of fund by the Finance Department in respect of Sl.No. (vi) to (viii).			



**Grant No. 52 - Family Welfare & Preventive Medicine - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

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

(i)	<p><b>4210 Capital Outlay on Medical and Public Health</b>  <i>02 Rural Health Services</i>            789 Special Component Plan for Scheduled Castes            54 National Bank for Agriculture and Rural Development  <b>( NABARD )</b></p>	R	300.00	300.00	151.74	-148.26
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(ii)	<p>796 Tribal Area Sub-plan            54 National Bank for Agriculture and Rural Development  <b>( NABARD )</b></p>	R	624.52	624.52	335.32	-289.20
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(iii)	<p><b>4211 Capital Outlay on Family Welfare</b>            796 Tribal Area Sub-plan            25 Public Works</p>	R	30.69	30.69	12.00	-18.69
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Reasons for creation of provision through reappropriation of all the three cases as at Sl. No. (i) to (iii) were stated to be based on actual requirement.

Reasons for saving were attributed to non-release of fund by the Finance Department in respect of Sl. No. (i) to (iii).

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**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**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>		
<b>Voted</b>			
Original	7,48,39	7,48,39	2,41,44 -5,06,95 21,79
Amount surrendered during the year (March 2022)			

<b>CAPITAL</b>			
<b>4225</b>	<b>Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>		
<b>Voted</b>			
Original	5,00,00	5,00,00	1,72,39 -3,27,61 1,32,65
Amount surrendered during the year (March 2022)			

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹506.95 lakh, only ₹21.79 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	119.71	30
2017-18	96.82	27
2018-19	242.43	47
2019-20	215.44	46
2020-21	376.99	59

**Grant No. 53 - Tribal Welfare (Research) 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**

02 Welfare of Scheduled Tribes

102 Economic Development

88 Centrally Sponsored Scheme - III

( CSS )

O 500.52

R -47.87 452.65 31.83 -420.82

Withdrawal of provision by surrender of ₹21.79 lakh and through reappropriation of ₹ 26.08 lakh were stated to be based on actual requirement in both the cases.

(ii) 80 General

001 Direction and Administration

33 Welfare Programme

O 195.46

R 11.58 207.04 146.73 -60.31

Addition to the provision through reappropriation of ₹11.58 lakh was attributed to actual requirement.

Reasons for saving were occurred due to Tripura Tribal Areas Autonomous District Council Election and COVID 19 pandemic surge in respect of two cases as at Sl. No. (i) and (ii).

(c) Incurring expenditure without the knowledge of the State Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation.

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

80 General

800 Other Expenditure

33 Welfare Programme

R 14.50 14.50 10.47 -4.03

Creation of provision by reappropriation of ₹14.50 lakh was attributed to actual requirement.

**Grant No. 53 - Tribal Welfare (Research) Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹327.61 lakh, only ₹132.65 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 500.00

R -132.65 367.35 172.39 -194.96

Reduction in provision through reappropriation of ₹132.65 lakh was attributed to actual requirement.

Reason for saving furnished by the Department was not specific.

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**During the year 2021-22, the whole amount of ₹30.00 lakh transferred to the DDO's Bank Account was spent.**

**Grant No. 54 - Factories & Boilers Organisation**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2230</b>	<b>Labour Employment and Skill Development</b>			
<b>Voted</b>				
Original		3,54,00		
Supplementary		4,50	2,87,40	-71,10
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of overall saving of ₹71.10 lakh, supplementary grant of ₹4.50 lakh obtained in March 2022 proved injudicious.
- (b) No part of the available saving of ₹71.10 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

**2230 Labour Employment and Skill Development**

*01 Labour*

102 Working Condition and Safety

33 Welfare Programme

O 349.63

S 2.80

352.43

281.71

-70.72

Addition to the provision by supplementary grant of ₹2.80 lakh was stated to be due to actual requirement.

Reason for saving furnished by the Department was not specific.

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**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. 55 - Employment & Manpower**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		

**REVENUE**

**2230 Labour Employment and Skill Development**

**Voted**

Original	8,18,32	8,18,32	6,01,35	-2,16,97
Amount surrendered during the year (March 2022)				35,33

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available saving of ₹216.97 lakh, only ₹35.33 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	113.11	17
2018-19	162.84	22
2019-20	91.46	13
2020-21	88.33	12

- (c) Saving occurred mainly under:

(i) **2230 Labour Employment and Skill Development**

02 *Employment Services*

001 Direction and Administration

98 Administration

O	215.41			
R	-29.60	185.81	142.90	-42.91

Reduction in provision by surrender of ₹11.28 lakh and further reduction in provision by reappropriation of ₹18.32 lakh were stated to be based on actual requirement in both the cases.

**Grant No. 55 - Employment & Manpower- Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(ii) 101 Employment Services			
99 Others			
O	468.59		
R	29.90	498.49	386.62
			-111.87

Addition to the provision by reappropriation of ₹29.90 lakh was attributed to actual requirement.

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

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**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. 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	27,77,20	27,77,20	20,14,76	-7,62,44
Amount surrendered during the year (March 2022)				4,54,18

**CAPITAL**

**4859 Capital Outlay on Telecommunication and Electronic Industries**

**Voted**

Original	29,00,00	29,00,00	5,21,70	-23,78,30
Amount surrendered during the year (March 2022)				22,86,78

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹762.44 lakh, only ₹454.18 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



**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 970.60

R -203.19 767.41 669.74 -97.67

Withdrawal of provision by surrender of ₹178.57 lakh and further reduction in provision by reappropriation of ₹24.62 lakh were stated to be based on actual requirement.

Saving of ₹212.78 lakh was also occurred during the year 2020-21.

Reason for saving was attributed mainly due to non-utilisation of fund under Salary, Miscellaneous Office expenses, Medical reimbursement bills, e-District/e-Office Scheme, Outsourcing services, etc.

(ii) 789 Special Component Plan for Scheduled Caste

29 Industries Development

O 306.00

R -121.15 184.85 143.53 -41.32

Withdrawal of provision by surrender of ₹99.16 lakh and further reduction in provision by reappropriation of ₹21.99 lakh were stated to be based on actual requirement.

Saving of ₹76.43 lakh was also occurred during the year 2020-21.

Reason for saving was attributed mainly due to non-utilisation of fund under MYYY, e-District/e-Office Scheme, etc.

(iii) 796 Tribal Area Sub-plan

29 Industries Development

O 558.00

R -226.68 331.32 229.21 -102.11

Withdrawal of provision by surrender of ₹176.45 lakh and further reduction in provision by reappropriation of ₹50.23 lakh were stated to be based on actual requirement.

Saving of ₹182.20 lakh was also occurred during the year 2020-21.

Reason for saving was attributed mainly due to non-utilisation of fund under e-District/e-Office Scheme, etc..

**Grant No. 56 - Information Technology - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(iv)	800 Other expenditure			
	29 Industries Development			
	O	197.60		
	R	-41.60	156.00	1.48.30
				-7.70

Withdrawal of provision by reappropriation of ₹41.60 lakh was stated to be based on actual requirement.

Reason for saving furnished by the Department was not specific.

(c) Saving was partly counterbalanced by excess under:

(i)	<b>2852 Industries</b>			
	07 <i>Telecommunication and Electronic Industries</i>			
	789 Special Component Plan for Scheduled Caste			
	29 Industries Development			
	O	126.65		
	R	16.14	142.79	134.73
				-8.06

Addition to the provision by reappropriation of ₹16.14 lakh was stated to be based on actual requirement.

(ii)	796 Tribal Area Sub-plan			
	29 Industries Development			
	O	230.95		
	R	39.56	270.51	250.43
				-20.08

Addition to the provision by reappropriation of ₹39.56 lakh was stated to be based on actual requirement.

Reasons for final saving was not furnished by the Department in respect of Sl. No. (i) and (ii).

**Grant No. 56 - Information Technology - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(d) Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation :			
(i)	<b>2220</b>		
	60 Others		
	102 Information Centres		
	99 Others		
	R	18.50	15.88
		18.50	-2.62
(ii)	789 Special Component Plan for Scheduled Caste		
	99 Others		
	R	5.85	0.94
		5.85	-4.91
(iii)	796 Tribal Area Sub-plan		
	99 Others		
	R	10.67	1.84
		10.67	-8.83
(iv)	<b>2852 Industries</b>		
	07 Telecommunication and Electronic Industries		
	102 Digital India Programme		
	29 Industries Development		
	R	71.24	59.37
		71.24	-11.87

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

**Grant No. 56 - Information Technology - Contd.**

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

**CAPITAL**

**Voted**

- (a) Out of the available saving of ₹2,378.30 lakh, only ₹2,286.78 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	429.36	37
2017-18	179.00	55
2018-19	550.00	100
2019-20	200.00	100
2020-21	843.13	78

- (b) Saving occurred mainly under:

(i) **4859 Capital Outlay on Telecommunication and Electronic Industries**

02 Electronics

004 Research and Development

29 Industries Development

O 1,508.00

R -1,189.13 318.87 286.90 -31.97

Withdrawal of provision by surrender of ₹1,189.13 lakh was stated to be based on actual requirement.

Saving of ₹337.89 lakh was also occurred during the year 2020-21.

(ii) 789 Special Component Plan for Scheduled Castes

29 Industries Development

O 493.00

R -388.75 104.25 58.31 -45.94

Reduction in provision by way of surrender of ₹388.75 lakh was stated to be based on actual requirement. cases.

Saving of ₹110.46 lakh was also occurred during the year 2020-21.

**Grant No. 56 - Information Technology - Concl'd.**

<b>Head</b>		<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
		<b>Grant</b>	<b>Expenditure</b>	<b>Saving (-)</b>
		<b>(₹ in lakh)</b>		
(iii)	796 Tribal Area Sub-plan			
	29 Industries Development			
	O	899.00		
	R	-708.90	190.10	176.49
				-13.61

Reduction in provision by way of surrender of ₹708.90 lakh was stated to be based on actual requirement in both the cases.

Saving of ₹201.25 lakh was also occurred during the year 2020-21.

Reasons for saving were attributed to non-receipt of bills from the vender in respect of three cases as at Sl. No. (i) to (iii).

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**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. 57 - Welfare of Minorities Department**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		

**REVENUE**

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

**2235 Social Security and Welfare**

**Voted**

Original	16,16,63	16,16,63	9,89,62	-6,27,01
Amount surrendered during the year (March 2022)				1,86

**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	50,66,50			
Supplementary	3,55,95	54,22,45	15,19,52	-39,02,93
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of available saving of ₹627.01 lakh, only ₹1.86 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

**Grant No. 57 - Welfare of Minorities Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(b) Saving occurred mainly under:

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

04 *Welfare of Minorities*

001 Direction and Administration

33 Welfare Programme

O 120.23

R -1.51 118.72 93.85 -24.87

Withdrawal of provision by surrender of ₹1.51 lakh was stated to be based on actual requirement.

(ii) 277 Education

33 Welfare Programme

O 850.40

R -0.05 850.35 705.21 -145.14

Withdrawal of provision through surrender of ₹0.05 lakh was stated to be based on actual requirement.

Saving of ₹328.34 lakh was also occurred during the year 2020-21.

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

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

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

04 *Welfare of Minorities*

104 Subsidy for Special Operation

72 Public Distribution System

O 100.00 100.00 ... -100.00

**Grant No. 57 - Welfare of Minorities Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ in lakh)		
(ii) 277 Education			
90 State Share for Central Assistance to State Plan			
O	50.00	50.00	...
			-50.00
(iii) 91 Central Assistance to State Plan (CASP)			
O	250.00	250.00	...
			-250.00
(iv) 283 Housing			
91 Central Assistance to State Plan (CASP)			
O	50.00	50.00	...
			-50.00

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

**CAPITAL**

**Voted**

- (a) In view of the huge saving of ₹3,902.93 lakh supplementary grant of ₹355.95 lakh obtained in March 2022 proved wholly unnecessary.
- (b) No part of the available saving of ₹3,902.93 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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



**Grant No. 57 - Welfare of Minorities Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(c) Saving occurred mainly under:			
(i) <b>4059 Capital Outlay on Public Works</b>			
80 <i>General</i>			
051 Construction			
54 National Bank for Agriculture and Rural Development (NABARD)			
S	305.95	305.95	201.59
Creation of provision through supplementary grant of ₹3.05.95 lakh was attributed to actual requirement.			-104.36
(ii) <b>4215 Capital Outlay on Water Supply and Sanitation</b>			
01 <i>Water Supply</i>			
102 Rural Water Supply			
90 State Share for Central Assistance to State Plan			
O	50.00	50.00	2.08
Saving of ₹23.52 lakh was also occurred during the year 2020-21.			-47.92
(iii) 91 Central Assistance to State Plan (CASP)			
O	300.00	300.00	21.00
Saving of ₹180.61 lakh was also occurred during the year 2020-21.			-279.00
(iv) <b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities</b>			
04 <i>Welfare of Minorities</i>			
277 Education			
90 State Share for Central Assistance to State Plan			
O	245.00	245.00	149.36
Saving of ₹139.82 lakh and ₹129.47 lakh were also occurred during the year 2019-20 and 2020-21 respectively.			-95.64

**Grant No. 57 - Welfare of Minorities Department - Concl'd.**

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

(v)	91 Central Assistance to State Plan (CASP)			
	O	4,004.50		
	R	2.00	4,006.50	1,124.77
				-2,881.73

Addition to the provision by reappropriation of ₹2.00 lakh was stated to be based on actual requirement.

Saving of ₹2,971.27 lakh and ₹2,916.63 lakh were also occurred during the year 2019-20 and 2020-21 respectively.

(vi)	282 Health			
	90 State Share for Central Assistance to State Plan			
	O	50.00	50.00	2.34
				-47.66

Saving of ₹24.12 lakh and ₹20.83 lakh were also occurred during the year 2019-20 and 2020-21 respectively.

(vii)	91 Central Assistance to State Plan (CASP)			
	O	400.00	400.00	3.38
				-396.62

Saving of ₹1,153.04 lakh and ₹56.52 lakh were also occurred during the year 2019-20 and 2020-21 respectively.

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

(d) Entire provision remained unutilized throughout the year under:

**4059 Capital Outlay on Public Works**

80 General

051 Construction

25 Public Works

S	50.00	50.00	...	-50.00
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Creation of provision through supplementary grant of ₹50.00 lakh was stated to be due to release of additional fund to meet the expenditure.

Reason for saving was not furnished by the Department.

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**During the year 2021-22, the whole amount of ₹1.22 lakh transferred to the DDO's Bank Account was spent.**

**Grant No. 58 - Home (FSL PAC Prosecution & Co-ordination Cell)**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving(-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2053</b>	<b>District Administration</b>			
<b>2055</b>	<b>Police</b>			
<b>2235</b>	<b>Social security and welfare</b>			
<b>Voted</b>				
Original		6,53,00		
Supplementary		1,09,18	7,62,18	5,73,11
Amount surrendered during the year (March 2022)				-1,89,07
				93,92
<b>CAPITAL</b>				
<b>4055</b>	<b>Capital Outlay on Police</b>			
<b>Voted</b>				
Original		52,00		
Supplementary		38,11	90,11	72,43
Amount surrendered during the year (March 2022)				-17,68
				16,92

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available saving of ₹189.70 lakh, only of ₹93.92 lakh was anticipated and surrendered during the year.

**Grant No. 58 - Home (FSL PAC Prosecution & Co-ordination Cell) - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving(-)</b>
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(₹ in lakh)

(b) Saving occurred mainly under:

(i) **2053 District Administration**

094 Other Establishments

09 Security Related Expenditure

O 150.00

R -86.64 63.36 62.76 -0.60

Withdrawal of provision by surrender of ₹85.54 lakhs and further reduction in provision through reappropriation of ₹1.10 lakh were stated to be based on actual requirement in both the cases.

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

(ii) **2055 Police**

001 Direction and Administration

05 Establishment

O 172.77

R 1.13 173.90 151.11 -22.79

Addition to the provision through reappropriation of ₹1.13 lakh was attributed to actual requirement.

(iii) **116 Forensic Science**

08 Police

O 286.40

R -10.46 275.94 253.53 -22.41

Reduction in provision by surrender of ₹8.38 lakh and further reduction through reappropriation of ₹2.08 lakh were stated to be based on actual requirement in both the cases.

Reasons for saving were attributed to non-receipt of claims for Electricity bills receipt from the agencies in respect of Sl. No. (ii) and (iii).

**Grant No. 58 - Home (FSL PAC Prosecution & Co-ordination Cell) - Concltd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving(-)</b>
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(₹ in lakh)

(iv)	2235 Social Security and welfare				
	60 Other Social Security and Welfare Programmes				
	200 Other Programmes				
	87 Centrally Sponsored Scheme - II ( CSS )				
	S	100.00	100.00	67.99	-32.01

Creation of provision by supplementary grant of ₹100.00 lakh was stated to be due to release of additional fund under unavoidable circumstance.

Reason for saving was attributed to non-receipt of requisition for assistance to Civilian victims/Family victims of Terrorist, etc. from DMs & Collectors.

**CAPITAL****Voted**

- (a) Out of the available saving of ₹17.68 lakh, only ₹16.92 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:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	97.01	69
2018-19	15.11	12
2019-20	203.40	78
2020-21	25.10	10

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**During the year 2021-22, an amount of ₹334.09 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹331.13 lakh was spent leaving an amount of ₹2.96 lakh as unspent as on 31.03.2022.**

**Grant No. 59 - Tourism**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2552</b>	<b>North Eastern Areas</b>			
<b>3452</b>	<b>Tourism</b>			
<b>Voted</b>				
Original		7,62,00	7,62,00	3,98,34
	Amount surrendered during the year (March 2022)			-3,63,66
				50,00

**CAPITAL**

<b>4552</b>	<b>Capital Outlay North Eastern Areas</b>			
<b>5452</b>	<b>Capital Outlay on Tourism</b>			
<b>5465</b>	<b>Investments in General Financial and Trading Institutions</b>			
<b>Voted</b>				
Original		7,88,00		
Supplementary		20,06,09	27,94,09	22,95,33
	Amount surrendered during the year (March 2022)			-4,98,76
				1,00,76

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹363.66 lakh, only ₹50.00 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	47.78	17
2017-18	66.60	20
2018-19	15.13	47
2019-20	23.31	6
2020-21	102.08	20

**Grant No. 59 - Tourism - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(b) Saving occurred mainly under:

(i)	<b>3452 Tourism</b>			
	01 Tourist Infrastructure			
	789 Special Component Plan for Scheduled Castes			
	21 Tourism and Publicity			
	O	70.00	70.00	25.89
				-44.11

Saving of ₹25.50 lakh was also occurred during the year 2020-21.

(ii)	80 General			
	001 Direction and Administration			
	98 Administration			
	O	412.00	412.00	345.75
				-66.25

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2022).

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

(i)	<b>3452 Tourism</b>			
	01 Tourist Infrastructure			
	789 Special Component Plan for Scheduled Castes			
	98 Administration			
	O	40.00	40.00	...
				-40.00

(ii)	796 Tribal Area Sub-plan			
	21 Tourism and Publicity			
	O	100.00	100.00	...
				-100.00

(iii)	98 Administration			
	O	50.00	50.00	...
				-50.00

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2022).

**Grant No. 59 - Tourism - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
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(d) Entire provision was withdrawn under:

(i) **2552 North Eastern Areas**

789 Special Component Plan for Scheduled Castes

91 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

91 Central Assistance to State Plan

(CASP)

O 25.00

S -25.00

... ..

Withdrawal of provision by surrender of ₹25.00 lakh was stated to be based on actual requirement.

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹498.76 lakh, only ₹100.76 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i) **5452 Capital Outlay on Tourism**

01 Tourist Infrastructure

101 Tourist Centre

91 Central Assistance to State Plan

(CASP)

O 138.00

S 145.76

283.76 144.00 -139.76

Addition to the provision through supplementary grant of ₹145.76 lakh was due to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Saving of ₹40.00 lakh was also occurred during the year 2020-21.



**Grant No. 59 - Tourism - Concltd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance to State Plan (CASP)			
		O	250.00		
		S	-24.54	225.46	94.00
					-131.46

Reduction in provision by reappropriation of ₹20.00 lakh and further reduction in provision by way of surrender of ₹4.54 lakh were attributed to actual requirement.

Saving of ₹60.00 lakh was also occurred during the year 2020-21.

(iii)	796	Tribal Area Sub-plan			
	91	Central Assistance to State Plan (CASP)			
		O	350.00		
		R	-121.22	228.78	162.00
					-66.78

Reduction in provision by reappropriation of ₹25.00 lakh and further reduction in provision by way of surrender of ₹96.22 lakh were attributed to actual requirement.

Saving of ₹100.00 lakh was also occurred during the year 2020-21.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2022).

(c) Instances of creation of provision by reappropriation without the knowledge of the Legislature have been noticed in the following cases. However no expenditure have been incurred during the year. It is irregular and leads to un-necessary blocking of fund without any purpose:

(i)	<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance to State Plan (CASP)			
		R	20.00	20.00	...
					-20.00

(ii)	796	Tribal Area Sub-plan			
	91	Central Assistance to State Plan (CASP)			
		R	25.00	25.00	...
					-25.00

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2022).

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**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. 60 - Kokborok & Other Minority Languages**

<b>Major Head</b>	<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
	<b>Grant</b>	<b>Expenditure</b>	<b>Saving (-)</b>
	<b>(₹ in thousand)</b>		

**REVENUE**

**2202 General Education**

**Voted**

Original	1,07,20			
Supplementary	45,90	1,53,10	1,36,11	-16,99
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) No part of the available saving of ₹16.99 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
2017-18	15.19	20
2018-19	7.00	9
2019-20	10.63	12
2020-21	15.34	17

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During the year 2021-22, an amount of ₹146.23 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹136.11 lakh was spent leaving an amount of ₹10.12 lakh as unspent as on 31.03.2022.

**Grant No. 61 - OBC Welfare**

<b>Major Head</b>	<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
	<b>Grant</b>	<b>Expenditure</b>	<b>Saving (-)</b>
	<b>(₹ in thousand)</b>		

**REVENUE**

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

**Voted**

Original	40,16,00			
Supplementary	4,30,71	44,46,71	42,84,49	-1,62,22
Amount surrendered during the year (March 2022)				...

**CAPITAL**

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

**Voted**

Original	85,00			
Supplementary	4,46,69	5,31,69	1,81,68	-3,50,01
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available saving of ₹ 162.22 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

**Grant No. 61 - OBC Welfare - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(b) Saving occurred mainly under:

(i)	<b>2225 Welfare of Scheduled Castes, Scheduled Tribes Other Backward classes and Minorities</b>				
	03 <i>Welfare of Backward Classes</i>				
	001 Direction and Administration				
	33 Welfare Programme				
	O	186.00			
	R	-2.19	183.81	130.62	-53.19

Reduction in provision through reappropriation of ₹2.19 lakh was attributed to actual requirement.

(ii)	277 Education				
	35 Scholarship and Stipend				
	O	400.00	400.00	292.92	-107.08

Reasons for saving occurred due to surrender of funds as stated by the Department were not tenable in respect of SI No. (i) and (ii).

(c) Entire provision remained unutilised under:

	<b>2225 Welfare of Scheduled Castes, Scheduled Tribes Other Backward classes and Minorities</b>				
	03 <i>Welfare of Backward Classes</i>				
	102 Economic Development				
	72 Public Distribution System				
	O	100.00	100.00	...	-100.00

Reason for saving occurred due to surrender of funds as stated by the Department was not tenable.

**Grant No. 61 - OBC Welfare - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(d) Saving was partly counterbalanced by excess under :

**2225 Welfare of Scheduled Castes, Scheduled Tribes Other Backward classes and Minorities**

03 *Welfare of Backward Classes*

277 Education

70 State Share

S 24.81

R 2.19 27.00 201.08 +174.08

Creation of provision by supplementary grant of ₹24.81 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India and further addition to the provision through reappropriation of ₹2.19 lakh was stated to be based on actual requirement.

Reason for excess was not furnished by the Department.

**CAPITAL**

**Voted**

(a) No part of the available saving of ₹350.01 lakh was surrendered during the year.

(b) Entire provision remained unutilized during the year :

**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

**(CASP)**

S 350.00 350.00 ... -350.00

Creation of provision by supplementary grant of ₹350.00 lakh was attributed to receipt of fund under Centrally Sponsored Scheme from the Government of India.

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

**Grant No. 61 - OBC Welfare - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(c) Saving was partly counterbalanced by excess under:

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

03 *Welfare of Backward Classes*

102 Economic Development

54 National Bank for Agriculture and Rural Development

**(NABARD)**

O 50.00

S 96.69

R 35.00

181.69

181.68

-0.01

Augmentation of provision by supplementary grant of ₹96.69 lakh was attributed to release of State Share on receipt of fund from the National Bank for Agriculture and Rural Development (NABARD) on RIDF Loan of various projects under different Administrative Department. Further addition to the provision through reappropriation of ₹35.00 lakh was stated to be based on actual requirement.

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

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**During the year 2021-22, the whole amount of ₹1.17 lakh transferred to the DDO's Bank Account was spent.**

**Grant No. 62 - Education (Elementary)**

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

<b>2059</b>	<b>Public Works</b>
<b>2202</b>	<b>General Education</b>
<b>2236</b>	<b>Nutrition</b>

**Voted**

Original	9,99,12,40			
Supplementary	15,00,91	10,14,13,31	7,38,29,06	-2,75,84,25
Amount surrendered during the year (March 2022)				1,66,33

**CAPITAL**

<b>4236</b>	<b>Capital Outlay on Nutrition</b>
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**Voted**

Original	50,00	50,00	...	-50,00
Amount surrendered during the year (March 2022)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹73,829.06 lakh did not come even upto the original provision of ₹99,912.40 lakh, supplementary grant of ₹1,500.91 lakh obtained in March 2022 proved poor budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹27,584.25 lakh, only ₹166.33 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	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

**Grant No. 62 - Education (Elementary) - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Saving occurred mainly under:

(i) **2202 General Education**

01 Elementary Education

001 Direction and Administration

98 Administration

	O	77,357.11	77,357.11	57,855.46	-19,501.65
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Savings of ₹13,344.05 lakh was also occurred during the year 2020-21.

Reason for saving was occurred due to non-filling up of vacant posts.

(ii) 106 Teachers and Other Services

41 Human Development

	O	12,018.89	12,018.89	7,768.10	-4,250.79
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Reason for saving was occurred due to transfer and retirement of employees.

(iii) 42 Government Primary Schools

O 90.00

	R	-31.60	58.40	52.26	-6.14
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Withdrawal of provision by surrender of ₹31.60 lakh was attributed to actual requirement.

Reason for saving was occurred due to less requirement of stipend, etc..

(iv) 05 Language Development

200 Other Languages Education

41 Human Development

	O	1,715.00	1,715.00	1,461.11	-253.89
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Savings of ₹164.62 lakh was also occurred during the year 2020-21.

Reason for saving furnished by the Department was not specific.

(v) 80 General

001 Direction and Administration

98 Administration

O 142.50

	R	-16.00	126.50	108.21	-18.29
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Withdrawal of provision by surrender of ₹16.00 lakh was attributed to actual requirement.

Savings of ₹54.28 lakh was also occurred during the year 2020-21.

Reason for saving occurred due to non-incurring fund by some DDOs' as stated by the Department was not tenable.



**Grant No. 62 - Education (Elementary) - Contd.**

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

(vi)	<b>2236 Nutrition</b>			
	02 <i>Distribution of nutritious food and beverages</i>			
	102 Mid-day Meals			
	41 Human Development			
	O	273.72		
	R	-104.82	168.90	168.88
				-0.02

Withdrawal of provision by surrender of ₹78.73 lakh and further reduction in provision by reappropriation of ₹26.09 lakh were stated to be based on actual requirement.

Reason for saving was not furnished by the Department.

(vii)	90 State Share for Central Assistance to State Plan			
	O	240.44		
	R	26.09	266.53	160.81
				-105.72

Addition to the provision by reappropriation of ₹26.09 lakh was attributed to actual requirement.

(viii)	91 Central Assistance to State Plan (CASP)			
	O	1,938.60		
	S	421.80	2,360.40	1,004.66
				-1,355.74

Addition to the provision by supplementary grant of ₹421.80 lakh was attributed to release of more fund under Centrally Sponsored Scheme (CSS) by the Government of India.

Savings of ₹1,130.60 lakh was also occurred during the year 2020-21.

ix)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	240.44		
	S	17.56		
	R	8.60	266.60	160.81
				-105.79

Addition to the provision by supplementary grant of ₹17.56 lakh and further addition to the provision by way of reappropriation of ₹8.60 lakh were stated to be based on actual requirement.

Savings of ₹66.12 lakh was also occurred during the year 2020-21.

**Grant No. 62 - Education (Elementary) - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(x)	91 Central Assistance to State Plan (CASP)				
	O	1,938.60			
	S	421.80	2,360.40	1,005.23	-1,355.17

Augmentation of provision by supplementary grant of ₹421.80 lakh was stated to be due to release of more fund under Centrally Sponsored Scheme (CSS) by the Government of India.

Savings of ₹1,131.29 lakh was also occurred during the year 2020-21.

(xi)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance to State Plan				
	O	721.30			
	S	68.70			
	R	9.80	799.80	482.40	-317.40

Augmentation of provision by supplementary grant of ₹68.70 lakh was attributed to release of fund under Centrally Sponsored Scheme (CSS) by the Government of India. Further addition to the provision by reappropriation of ₹9.80 lakh was stated to be based on actual requirement.

Savings of ₹139.31 lakh was also occurred during the year 2020-21.

(xii)	91 Central Assistance to State Plan (CASP)				
	O	2,584.80			
	S	562.40	3,147.20	3,015.51	-131.69

Augmentation of provision by supplementary grant of ₹562.40 lakh was attributed to release of fund under Centrally Sponsored Scheme (CSS) by the Government of India.

Reasons for saving were occurred due to non-release of fund by the Finance Department in respect of Sl. No. (vii) to (xii) .

**Grant No. 62 - Education (Elementary) - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ in lakh)		

**CAPITAL**

**Voted**

(a) No part of the available saving of ₹50.00 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	1,746.89	84
2017-18	410.34	19
2018-19	13.58	25
2019-20	20.00	100
2020-21	3.00	100

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

**4059 Capital Outlay on Public Works**

80 General

796 Tribal Area Sub-plan

79 Other Maintenance Expenditure

O	20.00	20.00	...	-20.00
---	-------	-------	-----	--------

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

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**During the year 2021-22, an amount of ₹127.67 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹121.64 lakh was spent leaving an amount of ₹6.03 lakh as unspent as on 31.03.2022.**

**Grant No. 63 - Industries & Commerce (Skill Development)**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
-------------------	--------------------	---------------------------	------------------------------

(₹ in thousand)

**REVENUE****2230 Labour Employment and Skill Development****2851 Village and Small Industries****Voted**

Original	2,14,85			
Supplementary	8,64	2,23,49	37,06	-1,86,43
Amount surrendered during the year (March 2022)				1,85,00

**Notes and Comments****REVENUE****Voted**

- (a) As the expenditure of ₹37.06 lakh did not come even upto the original provision of ₹214.85 lakh, supplementary grant of ₹8.64 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹186.43 lakh, only ₹185.00 lakh was surrendered during the year.

Saving during the earlier years is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2018-19	2,393.89	99
2019-20	2,694.41	73
2020-21	1,727.35	67

**Grant No. 63 - Industries & Commerce (Skill Development) - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		

(c) Entire provision was withdrawn under:

(i) **2230 Labour Employment and Skill Development**

03 Training

102 Apprenticeship Training

91 Central Assistance to State Plan

**(CASP)**

O 96.20

R -96.20

... ..

Reduction in provision by surrender of ₹96.20 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 31.45

R -31.45

... ..

Reduction in provision by surrender of ₹31.45 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

**(CASP)**

O 57.35

R -57.35

... ..

Reduction in provision by surrender of ₹57.35 lakh was stated to be based on actual requirement.

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**During the year 2021-22, the whole amount of ₹1.00 lakh transferred to the DDO's Bank Account was spent.**

**Grant No. 64 - Health (AGMC & GBP)**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>	
<b>REVENUE</b>					
<b>2059</b>	<b>Public Works</b>				
<b>2210</b>	<b>Medical and Public Health</b>				
<b>Voted</b>					
Original		1,71,00,85			
Supplementary		9,31,69	1,80,32,54	1,23,14,08	-57,18,46
Amount surrendered during the year (March 2020)					5,65,19

**CAPITAL****4210 Capital Outlay on Medical and Public Health****Voted**

Original		37,00,00	37,00,00	2,01,89	-34,98,11
Amount surrendered during the year (March 2020)					17,00,00

**Notes and Comments****REVENUE****Voted**

- (a) As the total expenditure of ₹12,314.08 lakh fell short of the original provision of ₹17,100.85 lakh, supplementary grant of ₹931.69 lakh obtained in March 2022 proved injudicious.
- (b) Out of the available saving of ₹5,718.46 lakh, only ₹565.19 lakh was surrendered during the year.

**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 General

053 Maintenance and Repairs

25 Public Works

O 60.00

S 290.00 350.00 250.63 -99.37

Augmentation of provision by supplementary grant of ₹290.00 lakh was attributed to requirement of more fund on maintenance and repairs works.

(ii) 79 Other Maintenance Expenditure

O 10.00

S 140.00 150.00 8.42 -141.58

Addition to the provision by supplementary grant of ₹140.00 lakh was stated to be based on actual requirement.

(iii) **2210 Medical and Public Health**

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

16 Hospital

O 2,871.90

S 501.69

R 110.05 3,483.64 2,534.46 -949.18

Augmentation of provision by supplementary grant of ₹501.69 lakh was attributed to requirement of more fund on professional services outsourcing of services and modernisation of psychometric Hospital. Further addition to the provision through reappropriation of ₹110.05 lakh was stated to be based on actual requirement.

(iv) 789 Special Component Plan for Scheduled Castes

16 Hospital

O 493.90

R -206.28 287.62 10.41 -277.21

Reduction in provision by surrender of ₹206.28 lakh was attributed to actual requirement.

**Grant No. 64 - Health (AGMC & GBP) - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
-------------	--	------------------------	-------------------------------	----------------------------------

(₹ in lakh)

(v)	796 Tribal Area Sub-plan			
	16 Hospital			
	O	977.70		
	R	-358.91	618.79	358.23

Reduction in provision by surrender of ₹358.91 lakh was stated to be based on actual requirement.

(vi)	05 <i>Medical Education Training and Research</i>			
	105 Allopathy			
	71 Medical College			
	O	11,895.35		
	R	-110.05	11,785.30	8,461.14

Reduction in provision through surrender of ₹110.05 lakh was attributed to actual requirement.

(vii)	789 Special Component Plan for Scheduled Castes			
	71 Medical College			
	O	190.00	190.00	99.83

Reasons for saving in respect of seven cases as at Sl. No. (i) to (vii) were not intimated by the Department (August 2022).

**CAPITAL****Voted**

(a)	Out of the available saving of ₹3,498.11 lakh, only ₹1,700.00 lakh was surrendered during the year.
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**Grant No. 64 - Health (AGMC & GBP) - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
-------------	------------------------	-------------------------------	----------------------------------

(₹ in lakh)

(b) Saving occurred under:

**4210 Capital outlay on Medical and Public Health**

*01 Urban Health Services-Allopathy*

110 Hospital and Dispensaries

16 Hospital

O 3,000.00

R -1,000.00 2,000.00 201.89 -1,798.11

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

Reason for saving was not intimated by the Department (August 2022).

(c) Entire provision was withdrawn under:

**4210 Capital Outlay on Medical and Public Health**

*03 Medical Education Training and Research*

105 Allopathy

71 Medical College

O 700.00

R -700.00 ... ..

Withdrawal of entire provision by way of surrender of ₹700.00 lakh was attributed to actual requirement.

---

**No amount was transferred to the DDO's Bank Account during the year 2021-22 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 (-)
<b>(₹ in thousand)</b>				
3	General Administration (S.A.) Department			
	Revenue			
	Voted	...	2,38	+2,38
4	Election Department			
	Revenue			
	Voted	...	46	+46
5	Law Department			
	Revenue			
	Voted	...	92	+92
6	Revenue Department			
	Revenue			
	Voted	...	4,37	+4,37
7	General Administration (AR) Department			
	Revenue			
	Voted	...	10,77	+10,77
10	Home (Police) Department			
	Revenue			
	Voted	...	6,94	+6,94
12	Co-operation Department			
	Revenue			
	Voted	...	24	+24
13	Public Works (R&B) Department			
	Revenue			
	Voted	30,00,00	2,21,26	-27,78,74
	Capital			
	Voted	...	70,39,25	+70,39,25
15	Public Works (Water Resource) Department			
	Revenue			
	Voted	...	3	+3

**APPENDIX-I - Contd.**

16	Health Department				
		Revenue			
		Voted	...	10,30	+10,30
17	Information and Cultural Affairs				
		Revenue			
		Voted	...	16	+16
19	Tribal Welfare Department				
		Revenue			
		Voted	...	99	+99
20	Welfare of Scheduled Castes Department				
		Revenue			
		Voted	...	16,46	+16,46
23	Panchayati Raj Department				
		Revenue			
		Voted	...	56	+56
25	Industries & Commerce (Handloom, Handicrafts and Sericulture) Department				
		Revenue			
		Voted	...	5	+5
26	Fisheries Department				
		Revenue			
		Voted	...	72	+72
27	Agriculture Department				
		Revenue			
		Voted	45,50,00	29,48,39	-16,01,61
		Capital			
		Voted	19,50,00	6,01,71	-13,48,29
28	Horticulture Department				
		Revenue			
		Voted	...	80	+80
29	Animal Resource Development				
		Revenue			
		Voted	...	16	+16
30	Forest Department				
		Revenue			
		Voted	...	23,32,53	+23,32,53

**APPENDIX-I - Contd.**

31	Rural Development Department				
		Revenue			
		Voted	30,00,00	3,87,05	-26,12,95
32	T.R.P & P.T.G. Department				
		Revenue			
		Voted	...	81	+81
39	Education (Higher) Department				
		Revenue			
		Voted	...	58	+58
40	Education (School) Department				
		Revenue			
		Voted	...	4,97	+4,97
41	Education (Social) Department				
		Revenue			
		Voted	...	1,00	+1,00
42	Education (Youth Affairs & Sports) Department				
		Revenue			
		Voted	...	57	+57
43	Finance Department				
		Revenue			
		Voted	...	21,57	+21,57
45	Taxes and Excise				
		Revenue			
		Voted	...	19,54	+19,54
46	Treasuries				
		Revenue			
		Voted	...	7	+7
51	Public Works (Drinking Water and Sanitation) Department				
		Revenue			
		Voted	40,00,00	4,08,29	-35,91,71
52	Family Welfare & Preventive Medicine				
		Revenue			
		Voted	...	5,23	+5,23
61	OBC Welfare				
		Revenue			
		Voted	...	48	+48

**APPENDIX-I - Concl'd.**

62	Education (Elementary)				
		Revenue			
		Voted	...	8,65	+8,65
64	Health (AGMC & GBP)				
		Revenue			
		Voted	...	33	+33
<hr/>					
	Total				
		Revenue			
		Voted	1,45,50,00	64,17,63	-81,32,37
		Capital			
		Voted	19,50,00	76,40,96	+56,90,96
<hr/>					
	<b>Grand Total</b>		<b>1,65,00,00</b>	<b>1,40,58,59</b>	<b>-24,41,41</b>
<hr/>					

**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)				
	Revenue Voted	Nil	Nil	Nil
<b>Total</b>				
	Revenue Voted	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>Total recoveries/ reimbursable amount adjusted in the accounts</b>				
Appendix-I	Revenue Voted	1,45,50,00	64,17,63	-81,32,37
Appendix-II	Voted	Nil	Nil	Nil
<b>Total</b>	Revenue Voted	1,45,50,00	64,17,63	-81,32,37
Appendix-I	Capital Voted	19,50,00	76,40,96	+56,90,96
<b>Grand Total</b>		<b>1,65,00,00</b>	<b>1,40,58,59</b>	<b>-24,41,41</b>



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