



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

# Appropriation Accounts 2023-24

Government of Tripura



# **Appropriation Accounts**

**2023-24**

**Government of Tripura**



**Appropriation Accounts  
2023-24  
TABLE OF CONTENTS**

	Page(s)
Introductory	v
Summary of Appropriation Accounts	vi-xx
Report of the Comptroller and Auditor General of India	xxi-xxii
<b>Number and Name of Grant/Appropriation</b>	
1 Parliamentary Affairs	1-3
2 Governor's Secretariat	4-6
3 General Administration (S.A.) Department	7-10
4 Election	11-14
5 Law	15-19
6 Revenue Department	20-31
7 General Administration (AR) Department	32-33
8 General Administration (P&T) Department	34-37
9 Economics and Statistics	38-40
10 Home (Police) Department	41-46
11 Transport Department	47-53
12 Co-operation Department	54-58
13 Public Works (R&B) Department	59-75
14 Power Department	76-83
15 Public Works (WR)	84-95
16 Health Services	96-110
17 Information and Cultural Affairs Department	111-115
18 General Administration (Political) Department	116-117
19 Tribal Welfare Department	118-126
20 Welfare of Scheduled Castes Department	127-131
21 Food, Civil Supplies & Consumer Affairs Department	132-136
22 Relief & Rehabilitation Department	137-138
23 Panchayats	139-146
24 Industries & Commerce Department	147-156
25 Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	157-159
26 Fisheries Department	160-166
27 Agriculture and Farmers Welfare	167-179
28 Horticulture & Soil Conservation	180-187
29 Animal Resource Development Department	188-194

	Page(s)
30 Forest Department	195-206
31 Rural Development Department	207-221
32 T.R.P. & P.T.G.	222-224
33 Science, Technology & Environment	225-226
34 Planning and Co-ordination Department	227-229
35 Urban Development Department	230-252
36 Home (Jail) Department	253-256
37 Labour	257-259
38 General Administration (Printing and Stationery) Department	260-262
39 Higher Education	263-273
40 Secondary Education	274-290
41 Social Welfare & Social Education	291-308
42 Youth Affairs & Sports	309-312
43 Finance Department	313-320
44 Small Savings, GI & IF	321-322
45 Taxes and Excise	323-326
46 Treasuries	327-329
47 College of Agriculture	330-331
48 High Court	332-335
49 Fire and Emergency Services	336-339
50 Civil Defence	340-341
51 Public Works (Drinking Water and Sanitation) Department	342-349
52 Family Welfare & Preventive Medicine	350-359
53 Tribal Research and Cultural Institute	360-362
54 Factories & Boilers Organisation	363-364
55 Employment Services & Manpower Planning	365-366
56 Information Technology	367-373
57 Minorities Welfare	374-380
58 Home (FSL, PAC, Prosecution, Co-ordination Cell)	381-383
59 Tourism	384-389
60 Kokborok & Other Minority Languages	390-391
61 Welfare of Other Backward Classes	392-395
62 Elementary Education	396-402
63 Industries & Commerce (Skill Development)	403-407
64 Health (AGMC & GBP)	408-411
Appendix-I - Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure	412-416
Appendix-II - Grant-wise details of estimates and actuals transferred from Major Head 3054 to 8658-101 P.A.O. Suspense	417

## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tripura for the year 2023-24 presents the accounts of sums expended in the year ended 31 March 2024 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 2023-24**

**GOVERNMENT OF TRIPURA**

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>									

1 Parliamentary Affairs

Voted	34,74,50	1,27,40	31,68,27	1,25,12	3,06,23	2,28	...	...
<i>Charged</i>	<i>63,00</i>	...	<i>46,87</i>	...	<i>16,13</i>	...	...	...

2 Governor's Secretariat

<i>Charged</i>	<i>7,76,00</i>	<i>44,60</i>	<i>6,64,84</i>	<i>41,44</i>	<i>1,11,16</i>	<i>3,16</i>	...	...
----------------	----------------	--------------	----------------	--------------	----------------	-------------	-----	-----

3 General  
Administration(S.A.)  
Department

Voted	1,18,65,00	60,52,03	79,72,43	33,16,80	38,92,57	27,35,23	...	...
-------	------------	----------	----------	----------	----------	----------	-----	-----

4 Election

Voted	1,32,47,80	2,00,00	1,18,18,02	77,44	14,29,78	1,22,56	...	...
-------	------------	---------	------------	-------	----------	---------	-----	-----

5 Law

Voted	1,84,04,08	11,87,84	1,63,52,23	7,74,59	20,51,85	4,13,25	...	...
-------	------------	----------	------------	---------	----------	---------	-----	-----



**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24 - Contd.**

**GOVERNMENT OF TRIPURA**

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>									

6 Revenue Department

Voted	3,22,51,10	67,00,85	2,68,34,88	29,00,24	54,16,22	38,00,61	...	...
-------	------------	----------	------------	----------	----------	----------	-----	-----

7 General Administration (AR)  
Department

Voted	3,79,00	12,00	2,96,65	11,89	82,35	11	...	...
-------	---------	-------	---------	-------	-------	----	-----	-----

8 General Administration ( P & T )  
Department

Voted	2,73,25	2,60,00	2,03,79	1,46,13	69,46	1,13,87	...	...
-------	---------	---------	---------	---------	-------	---------	-----	-----

<i>Charged</i>	<i>7,62,00</i>	<i>20,00</i>	<i>5,99,94</i>	...	<i>1,62,06</i>	<i>20,00</i>	...	...
----------------	----------------	--------------	----------------	-----	----------------	--------------	-----	-----

9 Economics and Statistics

Voted	11,63,40	4,00,00	6,50,92	25,00	5,12,48	3,75,00	...	...
-------	----------	---------	---------	-------	---------	---------	-----	-----

10 Home (Police) Department

Voted	21,47,75,93	29,47,33	18,26,35,52	10,35,70	3,21,40,41	19,11,63	...	...
-------	-------------	----------	-------------	----------	------------	----------	-----	-----

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24 - Contd.**

**GOVERNMENT OF TRIPURA**

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>									

11 Transport Department

Voted	24,96,50	33,52,20	21,56,13	20,44,93	3,40,37	13,07,27	...	...
-------	----------	----------	----------	----------	---------	----------	-----	-----

12 Co-operation Department

Voted	32,04,00	6,95,02	25,95,14	5,26,50	6,08,86	1,68,52	...	...
-------	----------	---------	----------	---------	---------	---------	-----	-----

<i>Charged</i>	<i>1,00,00</i>	<i>6,73,00</i>	<i>1,00,00</i>	<i>6,73,00</i>	...	...	...	...
----------------	----------------	----------------	----------------	----------------	-----	-----	-----	-----

13 Public Works (R&B) Department

Voted	8,38,51,00	11,26,69,00	6,40,41,20	7,88,38,43	1,98,09,80	3,38,30,57	...	...
-------	------------	-------------	------------	------------	------------	------------	-----	-----

<i>Charged</i>	<i>22,00</i>	<i>3,27,35</i>	<i>21,59</i>	<i>3,27,35</i>	<i>41</i>	...	...	...
----------------	--------------	----------------	--------------	----------------	-----------	-----	-----	-----

14 Power Department

Voted	1,20,99,95	4,72,75,40	99,43,35	3,69,19,82	21,56,60	1,03,55,58	...	...
-------	------------	------------	----------	------------	----------	------------	-----	-----

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24 - Contd.**

**GOVERNMENT OF TRIPURA**

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)

(₹ in thousand)

15	Public Works (WR)	Voted	1,22,87,05	2,10,08,77	95,04,31	1,00,15,50	27,82,74	1,09,93,27	...	...
16	Health Services									
		Voted	5,25,48,66	1,59,67,00	4,17,17,27	43,06,88	1,08,31,39	1,16,60,12	...	...
17	Information and Cultural Affairs Department									
		Voted	71,91,51	2,25,00	67,53,91	1,24,71	4,37,60	1,00,29	...	...
18	General Administration (Political) Department									
		Voted	9,42,20	...	7,57,97	...	1,84,23	...	...	...
19	Tribal Welfare Department									
		Voted	8,70,35,44	2,32,05,00	7,12,90,42	1,00,16,79	1,57,45,02	1,31,88,21	...	...
20	Welfare of Scheduled Castes Department									
		Voted	1,16,74,65	21,50,00	28,04,60	5,81,07	88,70,05	15,68,93	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24 - Contd.**

**GOVERNMENT OF TRIPURA**

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>									

21 Food, Civil Supplies & Consumer  
Affairs Department

Voted 1,80,44,00 3,19,20 1,19,67,24 81,71 60,76,76 2,37,49 ... ..

22 Relief and Rehabilitation Department

Voted 1,36,14,00 ... 53,18,49 ... 82,95,51 ... ..

23 Panchayats

Voted 5,21,04,21 7,09,21 3,89,34,65 3,30,06 1,31,69,56 3,79,15 ... ..

24 Industries and Commerce Department

Voted 1,06,33,15 1,84,86,35 86,42,76 1,48,74,83 19,90,39 36,11,52 ... ..

25 Industries & Commerce  
(Handloom, Handicrafts and  
Sericulture) Department

Voted 28,35,31 12,10,00 23,56,21 12,00,00 4,79,10 10,00 ... ..

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24 - Contd.**

**GOVERNMENT OF TRIPURA**

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)

(₹ in thousand)

26	Fisheries Department	Voted	96,07,08	32,22,41	78,16,93	6,97,90	17,90,15	25,24,51	...	...
27	Agriculture and Farmers Welfare	Voted	5,24,75,60	80,07,93	3,52,30,61	43,59,90	1,72,44,99	36,48,03	...	...
28	Horticulture & Soil Conservation	Voted	1,33,63,31	9,50,00	99,54,01	7,68,39	34,09,30	1,81,61	...	...
29	Animal Resource Development Department	Voted	1,48,99,18	27,46,55	1,28,94,20	10,02,83	20,04,98	17,43,72	...	...
30	Forest Department	Voted	2,82,95,00	1,75,26,97	1,58,35,17	99,25,10	1,24,59,83	76,01,87	...	...
		Charged	13,90,00	...	...	...	13,90,00	...	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24 - Contd.**

**GOVERNMENT OF TRIPURA**

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)

(₹ in thousand)

31	Rural Development Department	Voted	29,64,33,86	1,26,85,20	24,68,05,87	73,79,07	4,96,27,99	53,06,13	...	...
32	T.R.P. & P.T.G.	Voted	25,17,70	16,17,88	21,83,79	12,60,23	3,33,91	3,57,65	...	...
33	Science, Technology and Environment Department	Voted	13,31,99	20,00	11,83,70	...	1,48,29	20,00	...	...
34	Planning and Co-ordination Department	Voted	47,22,65	32,00	32,53,11	7,00	14,69,54	25,00	...	...
35	Urban Development Department	Voted	5,73,37,88	8,97,81,78	4,14,88,28	4,26,12,97	1,58,49,60	4,71,68,81	...	...
36	Home (Jail) Department	Voted	49,56,90	10,10,00	41,84,22	4,12,52	7,72,68	5,97,48	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24 - Contd.**

**GOVERNMENT OF TRIPURA**

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>									

37 Labour Organisation

Voted                      15,95,77              1,00,00              12,98,28              ...              2,97,49              1,00,00              ...              ...

38 General Administration(Printing and Stationery) Department

Voted                      16,89,00              2,60,00              12,01,37              16,77              4,87,63              2,43,23              ...              ...

39 Higher Education

Voted                      2,45,77,09              44,79,19              2,08,51,80              8,57,02              37,25,29              36,22,17              ...              ...

40 Secondary Education

Voted                      18,67,35,53              4,67,57,84              13,75,21,88              2,10,29,95              4,92,13,65              2,57,27,89              ...              ...

41 Social Welfare & Social Education

Voted                      15,44,34,66              62,81,26              12,60,10,98              6,95,17              2,84,23,68              55,86,09              ...              ...

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24 - Contd.**

**GOVERNMENT OF TRIPURA**

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>									

42	Youth Affairs & Sports	Voted	97,44,00	25,50,00	77,28,30	18,60,63	20,15,70	6,89,37	...	...
43	Finance Department									
		Voted	34,27,16,00	3,00,00	30,90,49,55	25,00	3,36,66,45	2,75,00	...	...
		<i>Charged</i>	<i>15,89,93,10</i>	<i>9,12,66,53</i>	<i>14,33,90,64</i>	<i>8,94,27,10</i>	<i>1,56,02,46</i>	<i>18,39,43</i>	...	...
44	Small Savings, GI & IF									
		Voted	5,60,00	...	3,93,91	...	1,66,09	...	...	...
45	Taxes and Excise									
		Voted	40,11,22	3,87,80	34,25,33	1,41,13	5,85,89	2,46,67	...	...
46	Treasuries									
		Voted	11,05,50	73,00	7,60,73	51,13	3,44,77	21,87	...	...



**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24 - Contd.**

**GOVERNMENT OF TRIPURA**

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>										

47	College of Agriculture	Voted	9,22,90	29,52	7,51,24	22,02	1,71,66	7,50	...	...
48	High Court									
		Voted	6,40,10	4,78,30	4,60,62	3,08,90	1,79,48	1,69,40	...	...
		<i>Charged</i>	<i>39,19,35</i>	...	<i>28,86,11</i>	...	<i>10,33,24</i>	...	...	...
49	Fire and Emergency Services									
		Voted	1,40,78,00	37,87,00	1,08,70,86	32,93,07	32,07,14	4,93,93	...	...
50	Civil Defence									
		Voted	1,88,75	...	65,67	...	1,23,08	...	...	...
51	Public Works (Drinking Water and Sanitation) Department									
		Voted	2,87,80,53	2,81,80,00	2,67,82,75	1,49,25,54	19,97,78	1,32,54,46	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24 - Contd.**

**GOVERNMENT OF TRIPURA**

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)

(₹ in thousand)

52	Family Welfare and Preventive Medicine	Voted	9,23,91,42	61,31,75	6,14,73,77	36,02,62	3,09,17,65	25,29,13	...	...
53	Tribal Research and Cultural Institute	Voted	8,68,24	11,00,00	3,49,00	2,00,00	5,19,24	9,00,00	...	...
54	Factories and Boilers Organisation	Voted	4,67,25	...	3,33,45	...	1,33,80	...	...	...
55	Employment Services & Manpower Planning	Voted	9,18,70	...	7,33,02	...	1,85,68	...	...	...
56	Information Technology	Voted	37,32,00	15,65,32	27,58,08	10,50,17	9,73,92	5,15,15	...	...
57	Minorities Welfare	Voted	17,74,30	68,99,69	11,27,66	2,83,92	6,46,64	66,15,77	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24 - Contd.**

**GOVERNMENT OF TRIPURA**

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>									

58 Home (FSL, PAC, Prosecution, Co-ordination Cell)

Voted 8,77,55 54,77 6,34,04 51,55 2,43,51 3,22 ... ..

59 Tourism

Voted 12,42,00 46,63,00 11,87,35 18,25,41 54,65 28,37,59 ... ..

60 Kokborok & Other Minority Languages

Voted 1,43,58 21,50 1,14,92 ... 28,66 21,50 ... ..

61 Welfare of Other Backward Classes

Voted 57,13,00 21,50,00 41,34,23 ... 15,78,77 21,50,00 ... ..

62 Elemenrary Education

Voted 10,49,72,74 2,41,00 8,89,61,42 10,53 1,60,11,32 2,30,47 ... ..

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24 - Contd.**

**GOVERNMENT OF TRIPURA**

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)

(₹ in thousand)

63	Industries & Commerce (Skill Development )	Voted	14,86,50	2,00,00	2,69,11	...	12,17,39	2,00,00	...	...
64	Health (AGMC & GBP)	Voted	1,75,45,62	36,50,00	1,62,12,17	1,31,39	13,33,45	35,18,61	...	...
	<b>Total Voted</b>		<b>2,15,62,48,79</b>	<b>52,31,01,26</b>	<b>1,73,50,07,74</b>	<b>28,70,81,97</b>	<b>42,12,41,05</b>	<b>23,60,19,29</b>	...	...
	<b>Total Charged</b>		<b>16,60,25,45</b>	<b>9,23,31,48</b>	<b>14,77,09,99</b>	<b>9,04,68,89</b>	<b>1,83,15,46</b>	<b>18,62,59</b>	...	...
	<b>Grand Total</b>		<b>2,32,22,74,24</b>	<b>61,54,32,74</b>	<b>1,88,27,17,73</b>	<b>37,75,50,86</b>	<b>43,95,56,51</b>	<b>23,78,81,88</b>	...	...

**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 2023-2024 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>	1,73,50,07,74	28,70,81,97	14,77,09,99	9,04,68,89
<b>Deduct - Total of recoveries/reimbursable amount transferred to Suspense Head</b>	4,85,13,16	36,79,60	...	...
<b>Net total expenditure as shown in Statement No. 11 of the Finance Accounts</b>	1,68,64,94,58	28,34,02,37	14,77,09,99	9,04,68,89

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 2024 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 2024 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 2024.

#### **Basis for Opinion**

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform the audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

#### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Tripura are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.





Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Tripura for compilation and preparation of the Appropriation Accounts.

### **Responsibilities for Compilation of Annual Accounts**

The Office of the Principal Accountant General (Accounts and Entitlements) of Tripura functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Tripura and the statements received from the Reserve Bank of India.

### **Responsibilities for the Audit of the Annual Accounts**

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

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



**(K. SANJAY MURTHY)**

**Comptroller and Auditor General of India**

**Date: 27 December 2024**

**Place: New Delhi**



**Grant No. 1 - Parliamentary Affairs**

Major Head		Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
<b>REVENUE</b>				
<b>2011</b>	<b>Parliament/State/Union Territory Legislatures</b>			
<b>Voted</b>				
Original	33,12,50			
Supplementary	1,62,00	34,74,50	31,68,27	(-)3,06,23
Amount surrendered during the year (March 2024)				57,98
<b>Charged</b>				
Original	63,00	63,00	46,87	(-)16,13
Amount surrendered during the year (March 2024)				10,56
<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	1,20,00			
Supplementary	7,40	1,27,40	1,25,12	(-)2,28
Amount surrendered during the year (March 2024)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹306.23 lakh, only ₹57.98 lakh was surrendered during the year.

Saving occurred during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2022-23	649.84	20

**Grant No. 1 - Parliamentary Affairs-Contd.**

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

(₹ in lakh)

(b)	<b>2011 Parliament/State/Union Territory Legislatures</b>				
	02 State/Union Territory Legislatures				
	101 Legislative Assembly				
	05 Establishment				
	O	2,403.00			
	R	(-128.49	2,274.51	2,051.78	(-)222.73

Withdrawal of provision by reappropriation of ₹75.56 lakh and surrender of ₹52.93 lakh were stated to be based on actual requirement.

Saving of ₹199.09 lakh and ₹295.89 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reason for saving has not been intimated by the Department (August 2024).

(c) Saving was partly offset by excess under:

	<b>2011 Parliament/State/Union Territory Legislatures</b>				
	02 State/Union Territory Legislatures				
	101 Legislative Assembly				
	01 Emoluments and Allowances				
	O	632.00			
	R	75.56	707.56	686.63	(-)20.93

Addition to the provision by reappropriation of ₹75.56 lakh was stated to be based on actual requirement.

Reason for final saving has not been intimated by the Department (August 2024).

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

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

(₹ in lakh)

**Revenue  
Charged**

- (a) Out of the available saving of ₹16.13 lakh, only ₹10.56 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:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	0.49	1
2018-19	9.51	39
2019-20	2.97	12
2020-21	6.88	24
2021-22	1.82	6
2022-23	12.58	19

---

**Information in respect of unspent amount was not furnished by the Department.**

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

<b>Major Head</b>	<b>Total Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2012</b>	<b>President, Vice President, Governor/Administrator of Union Territories</b>		
<i>Charged</i>			
<i>Original</i>	7,76,00	7,76,00	6,64,84
<i>Amount surrendered during the year (March 2024)</i>			(-)1,11,16
			41,00
<b>CAPITAL</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>		
<i>Charged</i>			
<i>Original</i>	31,06		
<i>Supplementary</i>	13,54	44,60	41,44
<i>Amount surrendered during the year (March 2024)</i>			(-)3,16
			...

**Notes and Comments**

**REVENUE**

*Charged*

(a) Out of the available saving of ₹111.16 lakh, only ₹41.00 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>
2020-21	47.82	8
2021-22	119.18	6
2022-23	93.56	12

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

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

(₹ in lakh)

(b) Saving occurred mainly under:

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

03 Governor/Administrator of Union Territories

090 Secretariat

05 Establishment

<i>O</i>	374.79			
<i>R</i>	(-)61.98	312.81	269.22	(-)43.59

Withdrawal of provision by reappropriation of ₹20.98 lakh and surrendered ₹41.00 lakh was stated to be based on actual requirement.

Saving of ₹73.65 lakh and ₹68.18 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reasons for saving furnished by the Department was not specific.

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

(i) **2012 President, Vice President, Governor/Administrator of Union Territories**

105 Medical Facilities

05 Establishment

<i>O</i>	4.00			
<i>R</i>	5.00	9.00	5.83	(-)3.17

Addition to the provision by reappropriation of ₹5.00 lakh was stated to be based on actual requirement.

(ii) 107 Expenditure from Contract Allowance

05 Establishment

<i>O</i>	35.00			
<i>R</i>	13.50	48.50	47.12	(-)1.38

Addition to the provision by reappropriation of ₹13.50 lakh was stated to be based on actual requirement.

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

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

<b>Head</b>	<b>Total Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>CAPITAL</b>			
<i>Charged</i>			
(a)	No part of the available saving of ₹3.16 lakh was surrendered during the year.		
(b)	Saving occurred mainly under:		
<b>4070</b>	<b>Capital Outlay on Other Administrative Services</b>		
800	Other Expenditure		
05	Establishment		
<i>O</i>	<i>31.06</i>		
<i>S</i>	<i>13.54</i>	<i>44.60</i>	<i>41.44</i>
			<i>(-)3.16</i>

Augmentation of provision by supplementary grant of ₹13.54 lakh was stated to be based on actual requirement.

Saving of ₹13.69 lakh was also occurred in 2022-23.

Reasons for saving furnished by the Department was not specific.

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**



**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		1,18,65,00	1,18,65,00	79,72,43
Amount surrendered during the year (March 2024)				(-)38,92,57
				30,72,75
<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		12,35,00		
Supplementary		48,17,03	60,52,03	33,16,80
Amount surrendered during the year (March 2024)				(-)27,35,23
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available saving of ₹3,892.57 lakh, only ₹3,072.75 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>
2020-21	1,252.03	16
2021-22	2,143.54	24
2022-23	2,547.75	24

**Grant No. 3 - General Administration (S.A.) 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>2013 Council of Ministers</b>			
101 Salary of Ministers and Deputy Ministers			
01 Emoluments and Allowances			
O		165.00	
R		(-)84.00	81.00
			67.76
			(-)13.24

Withdrawal of provision by surrender of ₹84.00 lakh was stated to be based on actual requirement.

Saving of ₹23.78 lakh and ₹69.96 lakh were also occurred in 2021-22 and 2022-23 respectively.

Saving was occurred due to non-release of fund by the Finance Department as well as short expenditure on salary and allowances of council of Ministers.

(ii) <b>2052 Secretariat-General Services</b>				
090 Secretariat				
01 Emoluments and Allowances				
O		74.00		
R		(-)11.00	63.00	48.40
				(-)14.60

Withdrawal of provision by reappropriation of ₹11.00 lakh was stated to be based on actual requirement.

Reason for Saving furnished by the Department was not specific.

(iii) 05 Establishment				
O		10,211.00		
R		(-)2,838.04	7,372.96	6,659.76
				(-)713.20

Withdrawal of provision by surrender of ₹2,849.04 lakh and subsequent addition to the provision by reappropriation of ₹11.00 lakh were stated to be based on actual requirement.

Saving of ₹1,795.81 lakh and ₹2,271.68 lakh were also occurred in 2021-22 and 2022-23 respectively.

Saving occurred due to non-utilisation of fund by the Finance Department and also due to short expenditure mainly under salary due to non-filling up of vacant post's/promotion.

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

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

(iv)	<b>2070 Other Administrative Services</b>				
	115 Guest Houses, Government Hostels etc.				
	05 Establishment				
	O	1,365.00			
	R	(-)135.71	1,229.29	1,169.59	(-)59.70

Withdrawal of provision by surrender of ₹ 135.71 lakh was stated to be based on actual requirement.

Saving of ₹315.09 lakh and ₹176.02 lakh were also occurred in 2021-22 and 2022-23 respectively.

Saving was occurred due to non-release of fund by the Finance Department as well as non-filling up of vacant post's.

**CAPITAL**

**Voted**

(a) No part of the available saving of ₹2,735.23 lakh was surrendered during the year.

Saving during the earlier year is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	1.00	100
2018-19	4.34	87
2019-20	3.71	74
2020-21	3.06	61
2021-22	574.64	89
2022-23	343.44	50

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

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

(₹ in lakh)

(b) Saving occurred mainly under:

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

60 Other Buildings

051 Construction

05 Establishment

O 200.00

S 4,792.26 4,992.26 2,414.33 (-)2,577.93

Augmentation of provision by supplementary grant of ₹4,792.26 lakh was stated to be due to release of additional fund towards Major works and Acquisition of land for Tripura Bhawan.

Saving of ₹70.00 lakh and ₹111.82 lakh were also occurred in 2021-22 and 2022-23 respectively.

(ii) 80 General

052 Machinery and Equipment

05 Establishment

O 50.00 50.00 18.96 (-)31.04

Saving of ₹ 69.25 lakh was also occurred 2022-23.

Saving were occurred due to short release of fund by the Finance Department and non-utilisation of fund for Administrative ground in respect of above two cases as at Sl. No. (i) and (ii).

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

800 Other expenditure

05 Establishment

O 411.00

R (-)0.25 410.75 289.94 (-)120.81

Withdrawal of provision by reappropriation of ₹0.25 lakh was stated to be based on actual requirement.

Saving of ₹101.37 lakh was also occurred in 2022-23.

Saving was occurred due to less expenditure for procurement of vehicle.

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 4 - Election**

<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		83,81,40		
Supplementary		48,66,40	1,32,47,80	1,18,18,02
Amount surrendered during the year (March 2024)				(-)14,29,78
				...
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
Original		2,00,00	2,00,00	77,44
Amount surrendered during the year (March 2024)				(-)1,22,56
				1,00,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available saving of ₹1,429.78 lakh was surrendered during the year.

Saving during the earlier year 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
2021-22	606.76	33
2022-23	313.21	3

**Grant No. 4 - Election - 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>2015 Elections</b>			
	102 Electoral Officers			
	05 Establishment			
	O	831.40		
	S	6.00		
	R	5.00	842.40	745.51
				(-)96.89
	Augmentation of provision by supplementary grant of ₹6.00 lakh was stated to be due to requirement of additional fund for payment of salary. Further addition to the provision by reappropriation of ₹5.00 lakh was stated to be based on actual requirement.			
	Saving of ₹170.42 lakh and ₹101.99 lakh were also occurred in 2021-22 and 2022-23 respectively.			
(ii)	103 Preparation and Printing of Electoral rolls			
	99 Others			
	O	300.00		
	S	228.00	528.00	236.36
				(-)291.64
	Augmentation of provision by supplementary grant of ₹228.00 lakh was stated to be due to release of fund under preparation and printing of electoral rolls.			
(iii)	105 Charges for conduct of elections to Parliament			
	98 Administration			
	O	150.00	150.00	89.85
				(-)60.15
	Saving of ₹35.67 lakh and ₹42.10 lakh were also occurred in 2021-22 and 2022-23 respectively.			

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(iv)	99 Others			
	O	2,036.00		
	S	439.00	2,475.00	1,978.07

(₹ in lakh)

(-)496.93

Augmentation of provision by supplementary grant of ₹439.00 lakh was stated to be due to release of fund under "Charges for conduct of election to Parliament".

Saving of ₹41.76 lakh and ₹4.57 lakh were also occurred in 2021-22 and 2022-23 respectively.

(v)	106 Charges for conduct of elections to State/Union Territory Legislature			
	99 Others			
	O	4,964.00		
	S	4,193.40	9,157.40	8,700.33

(-)457.07

Augmentation of provision by supplementary grant of ₹4,193.40 lakh was stated to be due to release of additional fund under "Charges for conduct of elections to State/Union Territory Legislature".

(vi)	108 Issue of Photo Identity- Cards to Voters			
	99 Others			
	O	100.00		
	R	(-)5.00	95.00	67.91

(-)27.09

Withdrawal of provision by reappropriation of ₹5.00 lakh was stated to be based on actual requirement.

Reasons for saving in respect of six cases as at Sl. No. (i) and (vi) have not been intimated by the Department (August 2024).

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

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

**CAPITAL**

**Voted**

- (a) Out of the available saving of ₹122.56 lakh, only ₹100.00 lakh was surrendered during the year.

Saving during the earlier year is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	411.93	73
2018-19	117.70	52
2019-20	183.61	85
2020-21	91.53	36
2021-22	8.26	7
2022-23	151.68	51

- (b) Saving occurred mainly under:

**4059 Capital Outlay on Public Works**

60 Other Buildings

051 Construction

99 Others

O 200.00

R (-)100.00 100.00 77.44 (-)22.56

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

Saving of ₹51.68 lakh was also occurred in 2022-23.

Reason for saving has not been intimated by Department (August 2024).

---

**During the year 2023-24, no amount was transferred to the DDO's Account as per information furnished by the Department.**



**Grant No. 5 - Law**

<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	1,73,41,00		
	Supplementary	10,63,08	1,84,04,08	1,63,52,23
	Amount surrendered during the year (March 2024)			(-)20,51,85
				5,80,82
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
	Original	11,55,00		
	Supplementary	32,84	11,87,84	7,74,59
	Amount surrendered during the year (March 2024)			(-)4,13,25
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹16,352.23 lakh did not come even upto the original provision of ₹17,341.00 lakh, supplementary grant of ₹ 1,063.08 lakh obtained in March 2024 proved excessive.
- (b) Out of the available saving of ₹2,051.85 lakh, only ₹580.82 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	2,377.93	19
2018-19	5,515.14	38
2019-20	3,205.43	31
2020-21	529.10	5
2021-22	5,603.10	36
2022-23	5,720.10	34

**Grant No. 5 - Law - 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>2014 Administration of Justice</b>			
	106 Small Causes Courts			
	22 Judicial			
	O	1,502.50		
	R	(-)2.00	1,500.50	1,179.96
				(-)320.54
	Withdrawal of provision by reappropriation of ₹2.00 lakh was stated to be based on actual requirement.			
	Saving of ₹151.30 lakh was also occurred in 2022-23.			
(ii)	108 Criminal Courts			
	22 Judicial			
	O	2,932.00		
	R	(-)244.18	2,687.82	2,544.85
				(-)142.97
	Withdrawal of provision by surrender of ₹244.18 lakh was stated to be based on actual requirement.			
(iii)	114 Legal Advisers and Counsels			
	22 Judicial			
	O	2,676.80		
	R	(-)103.96	2,572.84	2,139.21
				(-)433.63
	Withdrawal of provision by reappropriation of ₹73.43 lakh and surrender of ₹30.53 lakh were stated to be based on actual requirement.			
(iv)	117 Family Courts			
	22 Judicial			
	O	1,277.30		
	R	(-)306.11	971.19	763.49
				(-)207.70
	Withdrawal of provision by surrender of ₹306.11 lakh was stated to be based on actual requirement.			

Saving of ₹133.26 lakh was also occurred in 2022-23.

Reasons for saving were stated to be due to short release of fund by the Finance Department at the fag end of the financial year as well as non-release of expected Dearness Allowances by the Governement of Tripura and also non payment of some pending bills for fuel and other office expenditure in respect of four cases as at Sl. No. (i) to (iv).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(v) <b>2059 Public Works</b>			
01 Office Building			
053 Maintenance and Repairs			
22 Judicial			
O	200.00	200.00	123.39 (-)76.61

Saving of ₹66.40 lakh was also occurred in 2022-23.

Reason for saving was stated to be due to non-utilisation of fund for various maintenance and repairs work by the implementing agency (PWD).

**CAPITAL**

**Voted**

(a) As the expenditure of ₹774.59 lakh fell were short of the original provision ₹1,155.00 lakh, supplementary grant of ₹32.84 lakh obtained in March 2024 proved lack of budgetary control from the part of the controlling officer.

(b) No part of the available saving of ₹413.25 lakh was surrender 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	2,060.32	67
2018-19	2,480.89	60
2019-20	1,869.91	52
2020-21	3,313.16	80
2021-22	138.38	8
2022-23	210.26	15

**Grant No. 5 - Law - 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 General			
051 Construction			
98 Administration			
O	104.00		
R	(-)52.00	52.00	(-)6.63
Withdrawal of provision by reappropriation of ₹52.00 lakh was stated to be based on actual requirement.			
(ii) 99 Others			
O	260.00	260.00	(-)201.24
(iii) 789 Special Component Plan for Scheduled Castes			
99 Others			
O	85.00	85.00	(-)65.79
(iv) 796 Tribal Area Sub-plan			
98 Administration			
O	62.00		
R	(-)31.00	31.00	(-)3.95
Withdrawal of provision by reappropriation of ₹31.00 lakh was stated to be based on actual requirement.			
(v) 99 Others			
O	155.00	155.00	(-)119.97

Reason for saving was stated to be due to non-utilisation of fund for various maintenance and repairs work by the implementing agency (PWD) in respect of five cases as at Sl. No. (i) to (v).

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

<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)	<b>4059 Capital Outlay on Public Works</b>			
	60 Other Buildings			
	051 Construction			
	90 State Share For Central Assistance to State Plan			
	O	167.64		
	S	16.86		
	R	52.70	237.20	233.92
				(-)3.28

Augmentation of provision by supplementary grant of ₹16.86 lakh was attributed to release of fund for development of infrastructure facilities for Judiciary including Gram Nyalayas. Further addition to the provision by the reappropriation of ₹52.70 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	54.57		
	S	5.68		
	R	17.17	77.42	76.48
				(-)0.94

Augmentation of provision by supplementary grant of ₹5.68 lakh was attributed to release of fund for development of infrastructure facilities for Judiciary including Gram Nyalayas. Further addition to the provision by the reappropriation of ₹17.17 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	90 State Share For Central Assistance to State Plan			
	O	99.79		
	S	10.30		
	R	31.31	141.40	139.45
				(-)1.95

Augmentation of provision by supplementary grant of ₹10.30 lakh was attributed to release of fund for development of infrastructure facilities for Judiciary including Gram Nyalayas. Further addition to the provision by the reappropriation of ₹31.31 lakh was stated to be based on actual requirement.

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

---

**Information in respect of unspent amount lying under DDO's Saving Bank Account was not furnished by the Department**

**Grant No. 6 - Revenue Department**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
2029			
2030			
2052			
2053			
2059			
2235			
2245			
2250			
2506			
2575			
3454			
<b>Voted</b>			
Original	3,22,51,10	3,22,51,10	2,68,34,88
Amount surrendered during the year (March 2024)			(-)54,16,22 21,30,57
<b>CAPITAL</b>			
4059			
4070			
4575			
<b>Voted</b>			
Original	61,15,90		
Supplementary	5,84,95	67,00,85	29,00,24
Amount surrendered during the year (March 2024)			(-)38,00,61 5,38,95

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

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

(₹ in lakh)

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹5,416.22 only ₹2,130.57 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	17,910.96	48
2019-20	11,449.33	26
2020-21	15,315.83	35
2021-22	15,372.21	33
2022-23	3,648.84	12

**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>		

- (b) Based on the recommendation of the Thirteenth Finance Commission State Disaster Response Fund was constituted on 28th May 2011 in lieu of the Calamity Relief Fund for meeting only the expenditure towards provision of immediate relief to the victims of cyclone, drought, earthquake, fire, flood etc. The State Disaster Response Fund stands included under "8121-General and Other Reserve Funds 122-State Disaster Response Fund and 130-State Disaster Mitigation Fund". An account of which is given in Statement 21 of the Finance Accounts 2023-24. The position of the Fund as on 31st March 2024 is given below.

Balance as on 01 April 2023	Receipt during the year	Disbursement during the year	Closing balance as on 31 March 2024
₹15,603.99 lakh	₹8,663.09 lakh (Central Share - ₹6,080.00 lakh, State Share - ₹675.56 lakh - Grants from NDRF NIL * and Central Share to SDMF - ₹1,420.00 lakh and State Share SDMF -₹157.78 lakh), Interest from Investment-329.75 lakh.	₹1,309.00 lakh	₹22,958.08 lakh

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

- (A) The details of amount credited:

(i) State contribution to SDRF	675.56 lakh
(ii) Central contribution to SDRF	6,080.00 lakh
(iii) Grants from NDRF	NIL
(iv) State Contribution to SDMF	157.78 lakh
(v) Central Contribution to SDMF	1,420.00 lakh
(vi) Investment during the year	NIL
(vii) Interest from Investment	329.75 lakh

- (B) The details of expenditure:

(i) Expenditure from SDRF	1,309.00 lakh
(ii) Expenditure from NDRF	Nil
(iii) Expenditure from SDMF	Nil

- (C) Specific purpose of expenditure:

For financing natural disaster relief assistance (flood cyclone earthquake etc.)



**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>		
(c)	Saving occurred mainly under:			
(i)	<b>2029 Land Revenue</b>			
	101 Collection Charges			
	05 Establishment			
	O	4,502.50		
	R	(-)182.08	4,320.42	3,812.95
				(-)507.47

Withdrawal of provision by surrender of ₹182.08 lakh was stated to be based on actual requirement.

Saving of ₹443.85 lakh was also occurred in 2022-23.

(ii)	102 Survey and Settlement Operations			
	05 Establishment			
	O	65.30		
	R	(-)42.27	23.02	20.77
				(-)2.26

Withdrawal of provision by surrender of ₹42.27 lakh was stated to be based on actual requirement.

Saving of ₹8.92 lakh was also occurred in 2022-23.

(iii)	103 Land Records			
	05 Establishment			
	O	845.27		
	R	(-)509.13	336.14	322.53
				(-)13.61

Withdrawal of provision by reappropriation of ₹59.45 lakh and surrender of ₹449.68 lakh were stated to be based on actual requirement.

Saving of ₹70.33 lakh was also occurred in 2022-23.

(iv)	<b>2030 Stamps and Registration</b>			
	03 Registration			
	001 Direction and Administration			
	98 Administration			
	O	334.60		
	R	(-)157.96	176.64	164.03
				(-)12.61

Withdrawal of provision by surrender of ₹157.96 lakh was stated to be based on actual requirement.

Saving of ₹72.92 lakh was also occurred in 2022-23.

**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>		
(v)	<b>2053 District Administration</b>			
	093 District Establishments			
	05 Establishment			
	O	6,562.78		
	R	(-)364.24	6,198.54	5,593.10
				(-)605.44

Withdrawal of provision by surrender of ₹364.24 lakh was stated to be based on actual requirement.

(vi)	094 Other Establishments			
	05 Establishment			
	O	7,232.24		
	R	(-)620.84	6,611.40	5,954.85
				(-)656.55

Withdrawal of provision by surrender of ₹620.84 lakh was stated to be based on actual requirement.

Saving of ₹820.57 lakh was also occurred in 2022-23.

(vii)	<b>2250 Other Social Services</b>			
	103 Upkeep of Shrines, Temples etc.			
	99 Others			
	O	250.00		
	R	72.40	322.40	298.71
				(-)23.69

Addition to the provision by reappropriation of ₹72.40 lakh was stated to be based on actual requirement.

Saving of ₹6.42 lakh was also occurred in 2022-23.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(viii) <b>2506 Land Reforms</b>			
001 Direction and Administration			
05 Establishment			
O	81.25		
R	(-)31.69	49.56	42.59
			(-)6.97
Withdrawal of provision by surrender of ₹31.69 lakh was stated to be based on actual requirement.			
Saving of ₹10.4 lakh was also occurred in 2022-23.			
(ix)              98 Administration			
O	1,960.06		
R	(-)219.14	1,740.92	1,536.67
			(-)204.25
Withdrawal of provision by reappropriation of ₹46.33 lakh and surrender of ₹172.81 lakh were stated to be based on actual requirement.			
Saving of ₹326.89 lakh was also occurred in 2022-23.			
Reasons for saving in respect of nine cases as at Sl. No. (i) to (ix) have not been intimated by the Department (August 2024).			
(d)	The provision remained unutilised under:		
(i) <b>2245 Relief on Account of Natural Calamities</b>			
107 Repairs and Restoration of Damaged Government Office Buildings			
43 Finance Commission			
O	170.00	170.00	...
			(-)170.00
Saving of ₹110.00 lakh was also occurred in 2022-23.			
(ii)             114 Assistance to Farmers for Purchase of Agricultural Inputs			
43 Finance Commission			
O	345.00	345.00	...
			(-)345.00
Saving of ₹270.00 lakh was also occurred in 2022-23.			
(iii)            122 Repairs and Restoration of Damaged Irrigation and Flood Control Works			
43 Finance Commission			
O	185.00	185.00	...
			(-)185.00
Saving of ₹170.00 lakh was also occurred in 2022-23.			

**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>		
(iv)	08 State Disaster Mitigation Fund		
	101 Disaster Mitigation		
	43 Finance Commission		
	O	300.00	300.00
	R		...
			(-300.00)
	Saving of ₹250.00 lakh was also occurred in 2022-23.		
(v)	<b>2575 Other Special Area Programmes</b>		
	06 Border Area Development		
	001 Direction and Administration		
	90 State Share for Central Assistance to State Plan		
	O	100.00	100.00
	R	(-60.00)	40.00
			...
			(-40.00)
	Withdrawal of provision by reappropriation of ₹60.00 lakh was stated to be based on actual requirement.		
(vi)	91 Central Assistance to State Plan		
	<b>(CASP)</b>		
	O	500.00	500.00
	R		...
			(-500.00)
(vii)	789 Special Component Plan for Scheduled Castes		
	90 State Share for Central Assistance to State Plan		
	O	50.00	50.00
	R	(-25.00)	25.00
			...
			(-25.00)
	Withdrawal of provision by surrender of ₹25.00 lakh was stated to be based on actual requirement.		
(viii)	91 Central Assistance to State Plan		
	<b>(CASP)</b>		
	O	250.00	250.00
	R		...
			(-250.00)
(ix)	796 Tribal Area Sub-plan		
	90 State Share for Central Assistance to State Plan		
	O	100.00	100.00
	R	(-75.00)	25.00
			...
			(-25.00)
	Withdrawal of provision by surrender of ₹75.00 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>		
(x)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	250.00	250.00	...
	R			(-)250.00

Reasons for saving in respect of 10 cases as at Sl. No. (i) to (x) have not been intimated by the Department (August 2024).

- (e) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by a token of provision in the budget. The excess expenditure requires regularisation.

**2029 Land Revenue**

103 Land Records

99 Others

R	59.45	59.45	59.45	...
---	-------	-------	-------	-----

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

(i) **2245 Relief on Account of Natural Calamities**

05 State Disaster Response Fund

101 Transfer to Reserve Funds and Deposit

Accounts- State Disaster Response Fund

43 Finance Commission

O
 6,720.00 |  |  |  |

R
 36.22 | 6,756.22 | 6,755.56 | (-)0.66 |

Addition to the provision by reappropriation of ₹36.22 lakh was stated to be based on actual requirement.

(ii) **2250 Other Social Services**

103 Upkeep Shrines, Temples etc.

99 Others

O
 250.00 |  |  |  |

R
 72.40 | 322.40 | 298.71 | (-)23.69 |

Addition to the provision by reappropriation of ₹72.40 lakh was stated to be based on actual requirement.

Reasons for saving/excess in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2024).

27

**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>		

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹2,900.24 lakh fell well short of the original provision of ₹6,115.90 lakh, supplementary grant of ₹584.95 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹3,800.61 lakh, only ₹538.95 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	4,501.90	74
2018-19	6,768.13	64
2019-20	4,012.96	83
2020-21	2,129.24	51
2021-22	1,356.40	68
2022-23	7,243.93	56

- (c) Saving occurred mainly under:

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

80 General

051 Construction

25 Public Works

O	1,220.00			
R	(-)31.84	1,188.16	1,017.86	(-)170.30

Withdrawal of provision by reappropriation of ₹31.84 lakh was stated to be based on actual requirement.

Saving of ₹1193.87 lakh was also occurred in 2022-23.

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

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	670.00		
	R	(-)311.64	358.36	102.80
				(-)255.56

Withdrawal of provision by surrender of ₹311.64 lakh was stated to be based on actual requirement.

Saving of ₹507.85 lakh was also occurred in 2022-23.

(iii)	99 Others			
	O	300.00		
	R	(-)1.31	298.69	2.33
				(-)296.36

Withdrawal of provision by surrender of ₹1.31 lakh was stated to be based on actual requirement.

(iv)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	810.00		
	R	(-)156.52	653.48	382.19
				(-)271.29

Withdrawal of provision by reappropriation of ₹156.52 lakh was stated to be based on actual requirement.

Saving of ₹940.11 lakh was also occurred in 2022-23.

(v)	99 Others			
	O	300.00		
	S	13.15		
	R	231.52	544.67	144.67
				(-)400.00

Augmentation of the provision by supplementary grant of ₹13.15 lakh was stated to be due to release of more fund under "Sabarna Jayanti Tripura Nirman Yojana" . Further addition to the provision by reappropriation of ₹231.52 lakh was stated to be based on actual requirement.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2024).

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

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

(d) The provision remained unutilised under:

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	99 Others			
	O	400.00		
	S	481.80		
	R	31.84	913.64	(-)913.64

Augmentation of provision by supplementary grant of ₹481.80 lakh was attributed to release of more fund under due to release of more fund under "Sabarna Jayanti Tripura Nirman Yojana" . Further addition to the provision by reappropriation of ₹31.84 lakh was stated to be based on actual requirement.

(ii)	<b>4575 Capital Outlay on other Special Areas Programmes</b>			
	06 Border Area Development			
	001 Direction and Administration			
	90 State Share for Central Assistance			
	O	100.00		
	R	(-)60.00	40.00	(-)40.00

Withdrawal of provision by reappropriation of ₹60.00 lakh was stated to be based on actual requirement.

(iii)	91 Central Assistance			
	O	500.00		
	R	(-)200.00	300.00	(-)300.00

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

(iv)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	50.00		
	R	(-)25.00	25.00	(-)25.00

Withdrawal of provision by surrender of ₹25.00 lakh was stated to be based on actual requirement.



**Grant No. 6 - Revenue 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			
O	250.00	250.00	...
R	250.00	...	(-)250.00
Saving of ₹100 lakh was also occurred in 2022-23.			
(vi) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance			
O	100.00		
R	(-)75.00	25.00	...
R	25.00	...	(-)25.00
Withdrawal of provision by reappropriation of ₹75.0 lakh was stated to be based on actual requirement.			
Saving of ₹82.97 lakh was also occurred in 2022-23.			
(vii) 91 Central Assistance			
O	250.00	250.00	...
R	250.00	...	(-)250.00
Saving of ₹200 lakh was also occurred in 2022-23.			
Reasons for saving in respect of seven cases as at Sl. No. (i) to (vii) have not been intimated by the Department (August 2024).			
(e)	Saving was partly counterbalanced by excess under:		
(i) <b>4070 Capital Outlay on other Administrative Services</b>			
800 Other Expenditure			
05 Establishment			
O	350.00		
S	90.00		
R	60.00	500.00	492.63
R	60.00	492.63	(-)7.37
Augmentation of provision by supplementary grant of ₹90.00 lakh was stated to be based on actual requirement. Further addition to the provision by the reappropriation of ₹60.00 lakh was stated to be based on actual requirement.			
Reasons for final saving has not been intimated by the Department (August 2024).			

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**

**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		3,79,00	2,96,65	(-)82,35
Amount surrendered during the year (March 2024)				27,11
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
Supplementary		12,00	11,89	(-)11
Amount surrendered during the year (March 2024)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available savings of ₹82.35 lakh, only ₹27.11 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
2021-22	54.91	15
2022-23	119.58	29

**Grant No. 7 - General Administration (AR) 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>2062 Vigilance</b>			
104 Vigilance Commission of State/UT			
05 Establishment			
O	332.15		
R	(-)44.82	287.33	252.22
			(-)35.11

Withdrawal of provision by reappropriation of ₹ 17.71 lakh and surrender of ₹27.11 lakh were stated to be based on actual requirement.

Saving of ₹48.27 lakh was also occurred during the year 2022-23.

Reasons for saving has not been intimated by the Department (August 2024).

---

**During the year 2023-24, an amount of ₹62.65 lakh was transferred to the DDO's Bank Account. Out of this an amount of ₹56.49 lakh was spent leaving an amount of ₹6.16 lakh as unspent as on 31.03.2024.**

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

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
<b>REVENUE</b>			
<b>2051 Public Service Commission</b>			
<b>2070 Other Administrative Services</b>			
<b>Voted</b>			
Original	2,73,25	2,73,25	2,03,79
Amount surrendered during the year (March 2024)			(-)69,46 15,25
<b>Charged</b>			
Original	7,62,00	7,62,00	5,99,94
Amount surrendered during the year (March 2024)			(-)1,62,06 1,31,73
<b>CAPITAL</b>			
<b>4059 Capital Outlay on Public Works</b>			
<b>4070 Capital Outlay on Other Administrative Services</b>			
<b>5475 Capital Outlay on Other Administrative Services</b>			
<b>4070 Capital Outlay on Other General Economic Services</b>			
<b>Voted</b>			
Original	60,00		
Supplementary	2,00,00	2,60,00	1,46,13
Amount surrendered during the year (March 2024)			(-)1,13,87 ...
<b>Charged</b>			
Original	20,00	20,00	...
Amount surrendered during the year (March 2024)			(-)20,00 20,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹ 69.46 lakh, only ₹ 15.25 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	9.35	36
2018-19	54.02	49
2019-20	112.63	73
2020-21	23.42	33
2021-22	67.59	49
2022-23	517.70	81

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

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

(b) Saving occurred mainly under:

**2070 Other Administrative Services**

003 Training				
03 Research and Training				
O	120.00	120.00	86.58	(-)33.42

Saving of ₹ 52.00 lakh and ₹4.53 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reasons for saving has not been intimated by the Department (August 2024).

(c) Entire provision remained unutilised under throughout the year in following case:

**2051 Public Service Commission**

102 State Public Service Commission				
05 Establishment				
O	20.00	20.00	...	(-)20.00

Reason for saving has not been intimated by the Department (August 2024).

**REVENUE**

**Charged**

(a) Out of the available saving of ₹162.06 lakh only, ₹131.73 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	284.91	37
2018-19	84.19	15
2019-20	45.16	8
2020-21	48.33	9
2021-22	92.50	15
2022-23	104.93	12

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

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

(b) Saving occurred under:

**2051 Public Service Commission**

102 State Public Service Commission

05 Establishment

*O* 762.00

*R* (-)131.73                      630.27                      599.94                      (-)30.33

Withdrawal of provision by surrender of ₹131.73 lakh was stated to be based on actual requirement.

Reason for saving has not been intimated by the Department (August 2024).

**CAPITAL**

**Voted**

(a) No part of the available saving of ₹113.57 lakh was surrendered during the year.

(b) Saving occurred due to non-utilisation of fund under:

**4059 Capital Outlay on Public Works**

80 General

051 Construction

25 Public Works

S 100.00                      100.00                      ...                      (-)100.00

Creation of provision by supplementary grant of ₹100.00 lakh was stated to be due to release of fund by the Government of India under "Special Assistance for Capital Expenditure".

Reason for saving has not been intimated by the Department (August 2024).

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

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

(₹ in Lakh)

**CAPITAL**

**Charged**

(a) Entire saving of ₹20.00 lakh was withdrawn by surrender in the following case:

**4070 Capital Outlay on other Administrative Services**

800 Other Expenditure

05 Establishment

*O* 20.00

*R* (-)20.00 ... ..

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

Reason for saving has not be intimated by the Department (August 2024).

---

**During the year 2023-24, no amount was transferred to the DDO's Account as per information furnished by the Department.**

**Grant No. 9 - Economics and Statistics**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>3454</b>	<b>Census Surveys and Statistics</b>			
<b>Voted</b>				
Original		11,63,40	11,63,40	6,50,92
Amount surrendered during the year (March 2024)				(-)5,12,48 17,90

**CAPITAL**

<b>4059</b>	<b>Capital Outlay on Public Works</b>
<b>5475</b>	<b>Capital Outlay on Other General Economic Services</b>

**Voted**

Original		4,00,00	4,00,00	25,00	(-)3,75,00
Amount surrendered during the year (March 2024)					2,75,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹512.48 lakh, only ₹17.90 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	183.65	20
2018-19	89.46	10
2019-20	393.19	31
2020-21	83.87	7
2021-22	286.80	26
2022-23	241.99	22



**Grant No. 9 - Economics and Statistics -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>3454 Census Surveys and Statistics</b>			
<i>01 Census</i>			
001 Direction and Administration			
05 Establishment			
O	706.71		
R	(-)41.21	665.50	618.41
			(-)47.09

Withdrawal of provision by reappropriation of ₹23.31 lakh and surrender of ₹17.90 lakh were stated to be based on actual requirement.

Saving of ₹215.60 lakh and ₹69.75 lakh were also occurred during the year in 2021-22 and 2022-23 respectively.

(ii) <i>02 Survey and Statistics</i>				
201 National Sample Survey Organisation				
99 Others				
O	456.69			
R	23.31	480.00	32.51	(-)447.49

Addition to the provision by reappropriation of ₹23.31 lakh was stated to be based on actual requirement.

Saving of ₹71.59 lakh was also occurred in 2022-23.

Reason for saving in respect of two cases as at Sl. No. (i) to (ii) have not been intimated by the Department (August 2024).

**Grant No. 9 - Economics and Statistics -Concl.**

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

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹375.00 lakh, only ₹275.00 lakh was surrendered during the year.

(b) Saving occurred due to non utilisation of fund under:

**4059 Capital Outlay on Public Works**

80 General

051 Construction

99 Others

O 400.00

R (-)300.00 100.00 ... (-)100.00

Withdrawal of provision by reappropriation of ₹25.00 lakh and surrender of ₹275.00 lakh were stated to be based on actual requirement.

Reasons for saving has not been intimated by the Department (August 2024).

(c) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.

**5475 Capital Outlay on Other General Economic Services**

112 Statistics

98 Administration

R 25.00 25.00 25.00 ...

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**

**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		21,47,75,93	21,47,75,93	18,26,35,52
	Amount surrendered during the year (March 2024)			(-)3,21,40,41
				1,44,95,24
<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		29,47,33	29,47,33	10,35,70
	Amount surrendered during the year (March 2024)			(-)19,11,63
				15,51,16

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹32,140.41 lakh, only ₹14,495.24 lakh was surrendered during the year.

Saving during the earlier year is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	10,887.18	8
2018-19	11,999.36	8
2019-20	8,104.94	5
2020-21	18,451.76	11
2021-22	32,323.70	18
2022-23	36,707.07	18

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

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

(b) Saving occurred mainly under:

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

090 Secretariat

05 Establishment

O 297.52

R (-)0.14 297.38 162.02 (-)135.36

Withdrawal of provision by reappropriation of ₹0.14 lakh was stated to be based on actual requirement.

Saving of ₹128.58 lakh was also occurred in 2022-23.

Reason for saving furnished by the Department was not specific

(ii) **2055 Police**

001 Direction and Administration

08 Police

O 1,47,521.84

R (-)6,925.60 1,40,596.23 1,25,673.43 (-)14,922.81

Withdrawal of provision by reappropriation of ₹543.46 lakh and surrender of ₹6,382.14 lakh were stated to be based on actual requirement.

Saving of ₹1,463.61 lakh was also occurred in 2022-23.

(iii) 104 Special Police

89 Centrally Sponsored Scheme-IV

O 1,055.00

R (-)972.00 83.00 82.54 (-)0.46

Withdrawal of provision by surrender of ₹972.00 lakh was stated to be based on actual requirement.

Saving of ₹86.40 lakh was also occurred in 2022-23.

Reasons for saving was stated to be mainly due to non-release of fund by the Finance Department in respect of SI No. (ii) and (iii).

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

	Head		Total	Actual	Excess (+)	
			Grant	Expenditure	Saving (-)	
			(₹ in lakh)			
(iv)	108	State Headquarters Police				
	09	Security Related Expenditure				
		O	500.00			
		R	(-98.00	402.00	401.26	(-0.74

Withdrawal of provision by reappropriation of ₹98.00 lakh was stated to be based on actual requirement.

Saving of ₹0.01 lakh was also occurred in 2022-23.

Reason for saving was stated to be due to less expenditure under purchase of Arms and Ammunations.

(v)	117	Internal Security				
	88	Centrally Sponsored Scheme - III				
		O	142.90			
		R	(-0.05	142.85	0.35	(-142.50

Withdrawal of provision by surrender of ₹0.05 lakh was stated to be based on actual requirement.

Saving of ₹142.84 lakh was also occurred in 2022-23.

Reason for saving was stated to be mainly due to non availibility of bills from the implementing agency (C-DAC).

(c) The provision remained unutilised under:

**3275 Other Communication Services**

	101	Wireless Planning and Co-ordination				
	08	Police				
		O	8,172.95			
		R	(-7,355.65	817.30	...	(-817.30

Withdrawal of provision by reappropriation of ₹214.60 lakh and surrender of ₹7,141.05 lakh were stated to be based on actual requirement.

Saving of ₹230.39 lakh was also occurred in 2022-23.

Reason for saving was stated to be due to change of minor head by the Finance Department.

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

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(d)	Saving was partly counter balanced by excess under:			
(i)	<b>2055 Police</b>			
	104 Special Police			
	08 Police			
	O	150.00		
	R	150.00	299.95	(-)0.05
	Addition to the provision by reappropriation of ₹150.00 lakh was stated to be based on actual requirement.			
(ii)	108 State Headquarters Police			
	08 Police			
	O	27.50		
	R	123.60	150.12	(-)0.98
	Addition to the provision by reappropriation of ₹123.60 lakh was stated to be based on actual requirement.			
(iii)	<b>2059 Public Works</b>			
	080 General			
	053 Maintenance and Repairs			
	79 Other Maintenance Expenditure			
	O	150.00		
	R	200.00	345.47	(-)4.53
	Addition to the provision by reappropriation of ₹200.00 lakh was stated to be based on actual requirement.			
(iv)	<b>2070 Other Administrative Services</b>			
	107 Home Guards			
	33 Welfare Programme			
	O	197.00		
	R	14.70	205.68	(-)6.02
	Addition to the provision by reappropriation of ₹14.70 lakh was stated to be based on actual requirement.			
	Reasons for saving furnished by the Department were not specific in respect of above four cases as at Sl. No. (i) to (iv).			

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

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

(₹ in lakh)

**CAPITAL**

**Voted**

- (a) Out of the available saving of ₹1,911.63 lakh, only ₹1,551.16 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
2021-22	2,856.55	78
2022-23	1,257.69	53

- (b) Saving occurred mainly under:

**4055 Capital Outlay on Police**

207 State Police

86 Centrally Sponsored Scheme-I

O 39.50

R (-)0.50 39.00 1.37 (-)37.63

Withdrawal of provision by surrender of ₹0.50 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non finalisation of approval process for purchase of Incenetator, Drone by the Dy IGP(Crime Branch) office.

- (c) The provision remained unutilised under:

**4055 Capital Outlay on Police**

207 State Police

91 Central Assistance to State Plan

( CASP )

O 357.55

R (-)67.00 290.55 ... (-)290.55

Withdrawal of provision by surrender of ₹67.00 lakh was stated to be based on actual requirement.

Saving of ₹0.01 lakh was also occurred in 2022-23.

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

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

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

**(₹ in lakh)**

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

**4059 Capital Outlay on Public Works**

80 General

051 Construction

25 Public Works

O 2,000.00

R (-)2,000.00

... ..

Withdrawal of provision by reappropriation of ₹516.57 lakh and surrender of ₹1,483.43 lakh were stated to be based on actual requirement.

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

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

207 State Police

08 Police

O 500.00

R 34.00

534.00 534.00

...

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

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

800 Other Expenditure

11 Tripura State Rifle Battalion

O 10.00

R 247.00

257.00 256.71

(-)0.29

Addition to the provision by reappropriation of ₹247.00 lakh was stated to be based on actual requirement.

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

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**



**Grant No. 11 - Transport Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</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>3075</b>	<b>Others Transport Services</b>			
<b>Voted</b>				
Original		24,96,50	21,56,13	(-)3,40,37
Amount surrendered during the year (March 2024)				2,48,88

**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		31,07,20		
Supplementary		2,45,00	33,52,20	20,44,93
Amount surrendered during the year (March 2024)				(-)13,07,27
				2,63,01

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available saving of ₹340.37 lakh, only ₹248.88 lakh was surrendered during the year

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(b) Saving occurred mainly under:			
<b>2041 Taxes on Vehicles</b>			
001 Direction and Administration			
98 Administration			
O	772.50		
R	(-)58.25	714.25	648.71 (-)65.54

Withdrawal of provision by reappropriation of ₹58.25 lakh was stated to be based on actual requirement.

Saving of ₹ 71.50 lakh and ₹86.37 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reason for saving was stated to be due to non-incurring expenditure under salary and wages and non drawal of office contingent expenditure due to non submission of bill in time.

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

(i)	<b>3075 Other Transport Service</b>			
	60 Others			
	001 Direction and Administration			
	98 Administration			
	O	163.00		
	R	(-)163.00	...	...

Withdrawal of provision by reappropriation of ₹55.87 lakh and surrender of ₹107.13 lakh were stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	98 Administration			
	O	54.00		
	R	(-)54.00	...	...

Withdrawal of provision by reappropriation of ₹3.52 lakh and surrender of ₹50.48 lakh were stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iii) 796 Tribal Area Sub-plan			
98 Administration			
O	98.00		
R	(-)98.00	...	...

Withdrawal of provision by reappropriation of ₹6.73 lakh and surrender of ₹91.27 lakh were stated to be based on actual requirement.

- (d) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.

**3055 Road Transport**

001 Direction and Administration				
98 Administration				
R	36.12	36.12	36.12	...

- (e) Saving was partly offset by excess under.

**3055 Road Transport**

190 Assistance to Public Sector and other Undertakings				
23 Corporation/PSUs/Boards				
O	800.00			
R	70.00	870.00	870.00	...

Addition to the provision by reappropriation of ₹70.00 lakh was stated to be based on actual requirement.

Reasons for excess was not furnished by the Department.

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

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

(₹ in lakh)

**CAPITAL**

**Voted**

- (a) Out of the available saving of ₹1,307.27 lakh, only ₹263.01 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	527.80	63
2018-19	1,159.29	56
2019-20	678.90	29
2020-21	930.15	49
2021-22	1,125.22	70
2022-23	1,229.16	48

- (b) Saving occurred mainly under:

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

050 Lands and Buildings

25 Public Works

O 850.00

R (-)350.48 499.52 36.64 (-)462.88

Withdrawal of provision by reappropriation of ₹350.48 lakh was stated to be based on actual requirement.

Saving of ₹ 173.25 lakh was also occurred in the year 2022-23.

Reason for saving was stated to be due to non-finalisation of tenders for construction of District Transport Offices and Construction of Motor Stand at Gandatwisa, Jirania and Melaghar and also non-clearing of site for development of Bus Port at Rajarbagh, Udaipur.

(ii) 102 Acquisition of Fleet

89 Centrally Sponsored Scheme-IV

O 280.00

R (-)128.95 151.05 147.01 (-)4.04

Withdrawal of provision by surrender of ₹128.95 lakh was stated to be based on actual requirement.

Saving of ₹ 237.48 lakh was also occurred in the year 2022-23.

Reason for saving was stated to be due to non-completion of project works in respect of development of in land water transport in Gomati River and also non-submission of bills in 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>		
(iii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	310.00		
	R	(-)114.81	195.19	43.93
				(-)151.26
	Withdrawal of provision by reappropriation of ₹114.81 lakh was stated to be based on actual requirement.			

(iv)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	540.00		
	R	(-)192.71	347.29	71.47
				(-)275.82
	Withdrawal of provision by reappropriation of ₹192.71 lakh was stated to be based on actual requirement.			

Saving of ₹217.75 lakh was also occurred in the year 2022-23.

Reason for saving was stated to be due to non-finalisation of tenders for construction of District Transport Offices and Construction of Motor Stand at Gandatwisa, Jirania and Melaghar and also non-clearing of site for development of Bus Port at Rajarbagh Udaipur in respect of above two cases as at Sl. No. (iii) and (iv).

(v)	89 Centrally Sponsored Scheme-IV			
	O	175.00		
	R	(-)84.94	90.06	90.00
				(-)0.06
	Withdrawal of provision by surrender of ₹84.94 lakh was stated to be based on actual requirement.			

Saving of ₹208.77 lakh was also occurred in the year 2022-23.

Reason for saving was attributed to non- submission of bills in time.

(c) The entire provision remained unutilised in the following case:

**5055 Capital Outlay on Road Transport**

	789 Special Component Plan for Scheduled Castes			
	89 Centrally Sponsored Scheme-IV			
	O	98.50		
	R	(-)49.11	49.39	...
				(-)49.39

Withdrawal of provision by surrender of ₹49.11 lakh was stated to be based on actual requirement.

Saving of ₹107.75 lakh was also occurred in the year 2022-23.

Reason for saving was stated to be due to non-completion of project works in respect of development of in land water transport in Gomati River and also non-submission of bills in time.

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(d) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token provision in the supplementary budget.			
(i) <b>5055 Capital Outlay on Road Transport</b>			
103 Workshop Facilities			
98 Administration			
R	150.00	150.00	150.00
			...
(ii) 789 Special Component Plan for Scheduled Castes			
98 Centrally Sponsored Scheme-IV			
R	55.00	55.00	55.00
			...
(iii) 796 Tribal Area Sub-plan			
98 Administration			
R	95.00	95.00	95.00
			...
(e) Saving was partly offset by excess under.			
(i) <b>5055 Capital Outlay on Road Transport</b>			
050 Lands and Buildings			
13 Transportation			
O	315.00		
S	52.52		
R	202.48	570.00	538.28
			(-)31.72

Augmentation of provision by supplementary grant of ₹52.52 lakh was attributed to release of additional fund for acquisition of land. Further addition to the provision by reappropriation of ₹ 202.48 lakh was based on actual requirement.

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

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	789 Special Component Plan for Scheduled Castes			
	13 Transportation			
	O	121.50		
	S	78.69		
	R	59.81	260.00	229.54
				(-)30.46

Augmentation of provision by supplementary grant of ₹78.69 lakh was attributed to release of additional fund for acquisition of land. Further addition to the provision by reappropriation of ₹58.91 lakh was based on actual requirement.

(iii)	796 Tribal Area Sub-Plan			
	13 Transportation			
	O	208.50		
	S	113.79		
	R	97.71	420.00	383.02
				(-)36.98

Augmentation of provision by supplementary grant of ₹113.79 lakh was attributed to release of additional fund for acquisition of land. Further addition to the provision by the reappropriation of ₹97.71 lakh was stated to be based on actual requirement.

Reasons for saving were stated to be due to non-finalisation of land settlement in respect of purchase of land for construction of ROBs on Kumarghat Agartala Railway Section and also Land Acquisition compensation in respect of above three cases as at Sl. No. (i) to (iii).

---

**Information in respect of unspent amount lying under DDO's Saving Bank Account was not furnished by the Department**

**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	30,63,00		
Supplementary	1,41,00	32,04,00	25,95,14
Amount surrendered during the year (March 2024)			(-)6,08,86
			4,37,75
<b>Charged</b>			
Original	1,00,00	1,00,00	1,00,00
Amount surrendered during the year (March 2024)			...
			...
<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	6,44,00		
Supplementary	51,02	6,95,02	5,26,50
Amount surrendered during the year (March 2024)			(-)1,68,52
			54,33
<b>Charged</b>			
Original	2,31,00		
Supplementary	4,42,00	6,73,00	6,73,00
Amount surrendered during the year (March 2024)			...
			...



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

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

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹608.86 lakh, only ₹437.75 lakh was surrendered during the year.

Saving during the earlier years is given under:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	647.57	24
2018-19	591.53	21
2019-20	14,542.00	6
2020-21	327.63	13
2021-22	368.97	13
2022-23	582.55	17

(b) Saving occurred mainly under:

(i) **2059 Public Works**

80 General

053 Maintenance and Repairs

25 Public Works

O	45.00	45.00	15.24	(-)29.76
---	-------	-------	-------	----------

(ii) **2425 Co-operation**

001 Direction and Administration

98 Administration

O	2,489.00
---	----------

R	(-)359.75	2,129.25	2,049.48	(-)79.77
---	-----------	----------	----------	----------

Withdrawal of provision by reappropriation of ₹4.00 lakh and surrender of ₹355.75 lakh were stated to be based on actual requirement.

Saving of ₹303.24 lakh and ₹154.28 lakh were also occurred in 2021-22 and 2022-23 respectively.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii) 99 Others			
O	190.00		
R	(-)78.00	112.00	104.30

Withdrawal of provision by surrender of ₹78.00 lakh was stated to be based on actual requirement.

Saving of ₹29.59 lakh and ₹95.51 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reasons for saving were stated to be due to non-release of fund by the Finance Department in respect of three cases as at SI No. (i) to (iii).

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹526.50 lakh did not come even up to the original provision of ₹644.00 lakh, supplementary grant of ₹51.02 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹168.52 lakh, only ₹54.33 lakh was surrendered during the year.

(i)	<b>4425 Capital Outlay on Co-operation</b>				
	106 Investments in Multipurpose Rural Co-operatives				
	14 Co-operation				
	O	122.00			
	R	(-)18.00	104.00	93.60	(-)10.40

Withdrawal of provision by surrender of ₹18.00 lakh was stated to be based on actual requirement.

(ii)	108 Investment in other Co-operatives				
	14 Co-operation				
	O	106.50			
	R	(-)8.60	97.90	89.69	(-)8.21

Withdrawal of provision by reappropriation of ₹3.17 lakh and surrender of ₹5.43 lakh were stated to be based on actual requirement.

Saving of ₹100.00 lakh was also occurred in 2022-23.

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

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iii) 796 Tribal Area Sub-plan			
14 Co-operation			
O	216.50		
R	(-)22.80	193.70	181.28 (-)12.42

Withdrawal of provision by reappropriation of ₹1.52 lakh and surrender of ₹21.28 lakh were stated to be based on actual requirement.

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

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

(i)	<b>4425 Capital Outlay on Co-operation</b>			
	106 Investments in Multipurpose Rural Co-operatives			
	89 Centrally Sponsored Scheme-IV			
	S	(-)26.51	26.51	... (-)26.51

Creation of provision by supplementary grant ₹26.51 lakh was attributed to release of state share on receipt of more fund from Government of India was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	89 Centrally Sponsored Scheme-IV			
	S	8.68	8.68	... (-)8.68

Creation of provision by supplementary grant ₹8.68 lakh was attributed to release of state share on receipt of more fund from Government of India was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	89 Centrally Sponsored Scheme-IV			
	S	15.83	15.83	... (-)15.83

Creation of provision by supplementary grant ₹15.83 lakh was attributed to release of state share on receipt of more fund from Government of India was stated to be based on actual requirement.

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

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(iv) <b>6425 Loans for Co-operation</b>			
108 Loans to other Cooperatives			
14 Co-operation			
O	10.00		
R	0.25	10.25	(-)10.25

Addition to the provision by reappropriation of ₹0.25 lakh was stated to be based on actual requirement.

Reasons for saving were stated to be due to non-release of fund by the Finance Department in respect of four cases as at Sl. No. (i) to (iv).

---

**No amount was transferred to the DDO's Bank Account during the year 2023-24 under this Grant as confirmed by the Department.**

**Grant No. 13 - Public Works (R&B) 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>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	8,07,51,00		
	Supplementary	31,00,00	8,38,51,00	6,40,41,20
	Amount surrendered during the year (March 2024)			(-)1,98,09,80
				1,51,97,30
<b>Charged</b>				
	Original	22,00	22,00	21,59
	Amount surrendered during the year (March 2024)			(-)41
				40
<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	10,23,04,00		
	Supplementary	1,03,65,00	11,26,69,00	7,88,38,43
	Amount surrendered during the year (March 2024)			(-)3,38,30,57
				67,81,00
<b>Charged</b>				
	Original	3,27,35	3,27,35	3,27,35
	Amount surrendered during the year (March 2024)			...
				...

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

<b>Head</b>	<b>Total Grant</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 ₹19,809.80 lakh, only ₹15,197.30 lakh was surrendered during the year.		
(b)	Saving occurred mainly under:		
(i)	<b>2059 Public Works</b>		
	80 General		
	001 Direction and Administration		
	25 Public Works		
	O	28,888.00	
	R	(-)2,838.30	26,049.70
			23,537.84
			(-)2,511.86
	Withdrawal of provision by surrender of ₹2,838.30 lakh was stated to be based on actual requirement.		
	Saving of ₹3,58.77 lakh was also occurred in 2022-23.		
(ii)	051 Construction		
	25 Public Works		
	O	520.00	520.00
			397.18
			(-)122.82
	Saving of ₹188.29 lakh was also occurred in 2022-23.		
(iii)	789 Special Component Plan for Scheduled Castes		
	25 Public Works		
	O	442.00	442.00
			370.27
			(-)71.73
	Saving of ₹83.64 lakh was also occurred in 2022-23.		
(iv)	796 Tribal Area Sub-plan		
	25 Public Works		
	O	806.00	806.00
			675.37
			(-)130.63
	Saving of ₹145.10 lakh was also occurred in 2022-23.		

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

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(v)	799 Suspense			
	65 Suspense Account			
	O	1,000.00		
	R	(-)500.00	500.00	216.67
				(-)283.33
	Withdrawal of provision by reappropriation of ₹208.00 lakh and surrender of ₹292.00 lakh were stated to be based on actual requirement.			
	Saving of ₹690.01 lakh was also occurred in 2022-23.			
(vi)	<b>3054 Roads and Bridges</b>			
	01 National Highways			
	337 Road Works			
	25 Public Works			
	O	416.00	416.00	0.95
				(-)415.05
	Saving of ₹338.00 lakh was also occurred in 2022-23.			
(vii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	136.00	136.00	3.03
				(-)132.97
	Saving of ₹110.05 lakh was also occurred in 2022-23.			
(viii)	04 District and Other Roads			
	337 Road Works			
	91 Central Assistance to State Plan			
	O	5,520.84		
	R	(-)4,402.84	1,118.00	716.93
				(-)401.07
	Withdrawal of provision by surrender of ₹4,402.84 lakh was stated to be based on actual requirement.			
(ix)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan			
	O	1,804.89		
	R	(-)1,439.39	365.50	234.40
				(-)131.10
	Withdrawal of provision by surrender of ₹1,439.39 lakh was stated to be based on actual requirement.			

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

Head			Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(x)	796	Tribal Area Sub-plan			
	91	Central Assistance to State Plan			
		O		3,291.27	
		R	(-)2,624.77	666.50	427.40
					(-)239.10

Withdrawal of provision by surrender of ₹2,624.77 lakh was stated to be based on actual requirement.

(xi)	799	Suspense			
	68	Roads and Bridges			
		O		1,000.00	
		R	(-)500.00	500.00	235.81
					(-)264.19

Withdrawal of provision by surrender of ₹500.00 lakh was stated to be based on actual requirement.

Saving of ₹565.74 lakh was also occurred in 2022-23.

(xii)	80	General			
	797	Transfers to Reserve Fund/Deposit Account			
	68	Roads and Bridges			
		O		45,100.00	
		R	(-)12,000.00	33,100.00	33,060.55
					(-)39.45

Withdrawal of provision by reappropriation of ₹8,900.00 lakh and surrender of ₹3,100.00 lakh were stated to be based on actual requirement.

Saving of ₹2,071.11 lakh was also occurred in 2022-23.

(xiii)	91	Central Assistance to State Plan			
		O		10,467.00	
		R	(-)7,967.00	2,500.00	1,728.73
					(-)771.27

Withdrawal of provision by reappropriation of ₹7,967.00 lakh was stated to be based on actual requirement.

Saving of ₹350.03 lakh was also occurred in 2022-23.

Reasons for saving in respect of 13 cases as at Sl. No. (i) to (xiii) have not been intimated by the Department (August 2024).



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

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

(₹ in lakh)

(c) Entire provision remained unutilised under the following case:

**3054 Roads and Bridges**

- 01 National Highways*
- 796 Tribal Area Sub-plan
- 25 Public Works

O	248.00	248.00	...	(-)248.00
---	--------	--------	-----	-----------

Saving of ₹201.50 lakh was also occurred in 2022-23.

Reasons for saving has not been intimated by the Department (August 2024).

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

(d) **Suspense Transaction** : The expenditure out of the provision under Sub-Grant Public Works include ₹452.48 booked under the minor head “**Suspense**” which is not a final head of account. It accommodates transactions pending their adjustment to the final head of account therefore balances under “**Suspense**” head are carried forward from year to year. The grants exclude the credit and were obtained for the gross debits. The suspense head has four sub-heads viz. (i) Stock (ii) Purchase (iii) Miscellaneous Works Advances and (iv) Workshop Suspense.

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

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

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

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

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

The expenditure under this grant included ₹452.48 lakh booked under “Suspense” during 2023-2024 together with the opening and closing balance is given below :

Heads	Opening Balance as on 1 April 2023		Debit +	Credit -	Closing Balance as on 31 March 2024	
	Debit (+)	Credit (-)			Debit(+)	Credit(-)
<b>(₹ in lakh)</b>						
<b>2059</b>	<b>Public Works</b>					
<b>3054</b>	<b>Roads and Bridges</b>					
1	Stock	(-)711.93	(+)452.48	(-)306.25	(-)565.70	
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>(+)505.50</b>	<b>(+)452.48</b>	<b>(-)306.25</b>	<b>(+)651.73</b>	

**REVENUE**

**Charged**

Out of the available saving of ₹0.41 lakh, only ₹0.40 lakh was surrendered during the year. The remaining saving of ₹0.01 lakh did not qualify for the comment in the sub head level.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	3,680.92	42
2018-19	1,304.20	22
2019-20	141.02	11
2020-21	774.99	62
2021-22	262.61	66
2022-23	23.00	0

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

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

(₹ in lakh)

**CAPITAL**

**Voted**

- (a) As the total Expenditure of ₹78,838.43 lakh did not come even upto the original provision of ₹1,02,304.00 lakh, supplementary grant of ₹10,365.00 lakh obtained in March 2024 excessive.
- (b) Out of the available saving of ₹33,830.57 lakh, only ₹6,781.00 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	14,380.79	42
2018-19	13,782.69	33
2019-20	30,264.99	58
2020-21	60,830.32	65
2021-22	547.71	53
2022-23	52,463.98	47

- (c) Saving occurred mainly under:

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

01 Office Buildings

051 Construction

25 Public Works

O 520.00

R (-)285.26 234.74 234.74 ...

Withdrawal of provision by reappropriation of ₹285.26 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 170.00

R (-)93.12 76.88 76.87 (-)0.01

Withdrawal of provision by reappropriation of ₹93.12 lakh was stated to be based on actual requirement.

Saving of ₹2.66 lakh was also occurred in 2022-23.

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

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iii) 796 Tribal Area Sub-plan			
25 Public Works			
O	310.00		
R	(-)170.02	139.98	139.98 ...
Withdrawal of provision by reappropriation of ₹170.02 lakh was stated to be based on actual requirement.			
(iv) 80 <i>General</i>			
051 Construction			
25 Public Works			
O	2,080.00		
R	(-)1,248.00	832.00	511.87 (-)320.13
Withdrawal of provision by reappropriation of ₹1,248.00 lakh was stated to be based on actual requirement.			
Saving of ₹9,801.71 lakh was also occurred in 2022-23.			
(v) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	765.00		
R	(-)408.00	357.00	202.82 (-)154.18
Withdrawal of provision by reappropriation of ₹408.00 lakh was stated to be based on actual requirement.			
Saving of ₹4,161.21 lakh was also occurred in 2022-23.			
(vi) 796 Tribal Area Sub-plan			
25 Public Works			
O	1,395.00		
R	(-)744.00	651.00	431.21 (-)219.79
Withdrawal of provision by reappropriation of ₹744.00 lakh was stated to be based on actual requirement.			
Saving of ₹6,723.86 lakh was also occurred in 2022-23.			

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

Head		Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
<b>(₹ in lakh)</b>				
(vii)	<b>4216 Capital Outlay on Housing</b>			
	01 Government Residential Buildings			
	106 General Pool Accommodation			
	52 Housing			
	O	104.00		
	R	(-)52.00	52.00	43.82 (-)8.18
	Withdrawal of provision by reappropriation of ₹52.00 lakh was stated to be based on actual requirement.			
	Saving of ₹4.22 lakh was also occurred in 2022-23.			
(viii)	789 Special Component Plan for Scheduled Castes			
	52 Housing			
	O	34.00		
	R	(-)17.00	17.00	8.53 (-)8.47
	Withdrawal of provision by reappropriation of ₹17.00 lakh was stated to be based on actual requirement.			
	Saving of ₹1.15lakh was also occurred in 2022-23.			
(ix)	796 Tribal Area Sub-plan			
	52 Housing			
	O	62.00		
	R	(-)31.00	31.00	23.50 (-)7.50
	Withdrawal of provision by reappropriation of ₹31.00 lakh was stated to be based on actual requirement.			
	Saving of ₹0.36 lakh was also occurred in 2022-23.			
(x)	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 District and Other Roads			
	337 Roads Works			
	76 Pradhan Mantri Gram Sadak Yojana			
	O	1,348.36		
	R	(-)568.36	780.00	780.00 ...
	Withdrawal of provision by reappropriation of ₹568.36 lakh was stated to be based on actual requirement.			

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

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xi) 90 State Share for Central Assistance to State Plan			
O	259.48		
R	(-)249.08	10.40	10.40 ...
Withdrawal of provision by reappropriation of ₹249.08 lakh was stated to be based on actual requirement.			
(xii) 91 Central Assistance to State Plan (CASP)			
O	18,382.00		
R	(-)10,228.93	8,153.07	4,729.31 (-)3,423.76
Withdrawal of provision by reappropriation of ₹5,090.80 lakh and surrender of ₹5,138.13 lakh were stated to be based on actual requirement.			
Saving of ₹386.19 lakh was also occurred in 2022-23.			
(xiii) 789 Special Component Plan for Scheduled Castes			
76 Pradhan Mantri Gram Sadak Yojana			
O	442.51		
R	(-)187.34	255.17	255.00 (-)0.17
Withdrawal of provision by reappropriation of ₹187.34 lakh was stated to be based on actual requirement.			
Saving of ₹85.00 lakh was also occurred in 2022-23.			
(xiv) 90 State Share for Central Assistance to State Plan			
O	84.83		
R	(-)81.43	3.40	3.40 ...
Withdrawal of provision by reappropriation of ₹81.43 lakh was stated to be based on actual requirement.			
(xv) 91 Central Assistance to State Plan (CASP)			
O	6,009.50		
R	(-)3,344.06	2,665.44	1,546.13 (-)1,119.31
Withdrawal of provision by reappropriation of ₹1,669.30 lakh and surrender of ₹1,674.76 lakh were stated to be based on actual requirement.			
Saving of ₹154.18 lakh was also occurred in 2022-23.			

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

	<b>Head</b>		<b>Total Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(xvi)	796 Tribal Area Sub-plan				
	76 Pradhan Mantri Gram Sadak Yojana				
	O	806.93			
	R	(-)341.62	465.31	465.00	(-)0.31
	Withdrawal of the provision through reappropriation of ₹341.62 lakh was stated to be based on actual requirement.				
(xvii)	90 State Share for Central Assistance to State Plan				
	O	154.69			
	R	(-)148.49	6.20	6.20	...
	Withdrawal of provision through reappropriation of ₹148.49 lakh was stated to be based on actual requirement.				
(xviii)	91 Central Assistance to State Plan <b>(CASP)</b>				
	O	10,958.50			
	R	(-)6,098.01	4,860.49	2,819.41	(-)2,041.08
	Withdrawal of provision by reappropriation of ₹3,834.90 lakh and surrender of ₹2,263.11 lakh was stated to be based on actual requirement.				
(xix)	05 Roads				
	337 Roads Works				
	25 Public Works				
	O	11,336.00			
	R	(-)9,660.56	1,675.44	1,675.44	...
	Withdrawal of provision through reappropriation of ₹9,660.56 lakh was stated to be based on actual requirement.				
(xx)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	3,706.00			
	R	(-)3,158.26	547.74	547.74	...
	Withdrawal of provision through reappropriation of ₹3,158.26 lakh was stated to be based on actual requirement.				



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

	<b>Head</b>		<b>Total Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(xxi)	99 Others				
	O	2,720.00			
	R	(-)98.94	2,621.06	2,444.52	(-)176.54
	Withdrawal of provision by reappropriation of ₹98.94 lakh was stated to be based on actual requirement.				
	Saving of ₹33.25 lakh was also occurred in 2022-23.				
(xxii)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	6,758.00			
	R	(-)5,759.18	998.82	998.82	...
	Withdrawal of provision by reappropriation of ₹5,759.18 lakh was stated to be based on actual requirement.				
	Reasons for saving in respect of 22 cases as at Sl. No. (i) to (xxii) have not been intimated by the Department (August 2024).				
(d)	The provision remained unutilised under:				
(i)	<b>4552 Capital Outlay on Roads and Bridges</b>				
	05 Roads				
	337 Roads Works				
	90 State Share for Central Assistance to State Plan				
	O	52.00	52.00	...	(-)52.00
(ii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	31.00	31.00	...	(-)31.00

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

<b>Head</b>	<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
	<b>Appropriation</b>	<b>Expenditure</b>	<b>Saving (-)</b>
	<b>(₹ in lakh)</b>		
(iii) <b>5054 Capital Outlay on Roads and Bridges</b>			
03 State Highways			
337 Roads Works			
91 Central Assistance to State Plan			
<b>(CASP)</b>			
O	2,860.00		
R	(-)1,300.00	1,560.00	... (-)1,560.00

Withdrawal of provision by reappropriation of ₹1,300.00 lakh was stated to be based on actual requirement.

Saving of ₹1,560.00 lakh was also occurred in 2022-23.

(iv)           789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
<b>(CASP)</b>			
O	935.00		
R	(-)425.00	510.00	... (-)510.00

Withdrawal of provision by reappropriation of ₹425.00 lakh was stated to be based on actual requirement.

Saving of ₹510.00 lakh was also occurred in 2022-23.

(v)           796 Tribal Area Sub-plan			
91 Central Assistance to State Plan			
<b>(CASP)</b>			
O	1,705.00		
R	(-)775.00	930.00	... (-)930.00

Withdrawal of provision by reappropriation of ₹775.00 lakh was stated to be based on actual requirement.

Saving of ₹930.00 lakh was also occurred in 2022-23.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2024).

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

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(e)	Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.		
(i)	<b>4059 Capital Outlay on Public Works</b>		
	<i>60 Other Buildings</i>		
	051 Construction		
	25 Public Works		
	R	419.12	419.12
			345.28
			(-)73.84
(ii)	789 Special Component Plan for Scheduled Castes		
	25 Public Works		
	R	419.12	419.12
			345.28
			(-)73.84
(iii)	796 Tribal Area Sub-plan		
	25 Public Works		
	R	249.86	249.86
			169.32
			(-)80.54
(f)	Saving was partly counterbalanced by excess under:		
(i)	<b>5054 Capital Outlay on Roads and Bridges</b>		
	<i>04 District and Other Roads</i>		
	337 Road Works		
	25 Public Works		
	S	5,389.80	
	R	7,595.64	12,985.44
			12,974.40
			(-)11.04
	Creation of provision by supplementary grant of ₹5,389.80 was attributed to release of more fund under Special Assistance for Capital Investment towards major works. Further addition to the provision by reappropriation of ₹7,595.64 lakh was stated to be based on actual requirement.		

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

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 54 National Bank for Agriculture and Rural Development (NABARD)			
O	8,424.00		
R	1,121.34	9,545.34	8,761.23 (-)784.11
Addition to the provision by reappropriation of ₹1,121.34 lakh was stated to be based on actual requirement.			
(iii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
S	1,762.05		
R	2,483.19	4,245.24	4,238.23 (-)7.01
Creation of provision by supplementary grant of ₹1,762.05 was attributed to release of more fund under Special Assistance for Capital Investment towards major works. Further addition to the provision by reappropriation of ₹2,483.19 lakh was stated to be based on actual requirement.			
(iv) 54 National Bank for Agriculture and Rural Development (NABARD)			
O	2,754.00		
R	366.59	3,120.59	2,863.65 (-)256.94
Addition to the provision by reappropriation of ₹366.59 lakh was stated to be based on actual requirement.			
(v) 99 Others			
O	255.00		
R	199.88	454.88	454.60 (-)0.28
Addition to the provision by reappropriation of ₹199.88 lakh was stated to be based on actual requirement.			
(vi) 796 Tribal Area Sub-plan			
25 Public Works			
S	3,213.15		
R	4,528.17	7,741.32	7,734.07 (-)7.25
Creation of provision by supplementary grant of ₹3,213.15 was attributed to release of more fund under Special Assistance for Capital Investment towards major works. Further addition to the provision by reappropriation of ₹4,528.17 lakh was stated to be based on actual requirement.			

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

<b>Head</b>	<b>Total Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(vii) 54 National Bank for Agriculture and Rural Development (NABARD)			
O	5,022.00		
R	668.49	5,690.49	(-)467.29
Addition to the provision by reappropriation of ₹668.49 lakh and was stated to be based on actual requirement.			
(viii) 99 Others			
O	965.00		
R	364.70	1,329.70	(-)0.52
Addition to the provision by reappropriation of ₹364.70 lakh was stated to be based on actual requirement.			
(ix) 800 Other Expenditure			
99 Others			
O	780.00		
R	611.82	1,391.82	(-)0.13
Addition to the provision by reappropriation of ₹611.82 lakh was stated to be based on actual requirement.			
Reasons for saving/excess in respect of nine cases as at Sl. No. (i) to (ix) have not been intimated by the Department (August 2024).			

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**

**Grant No. 14 - Power 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>2801</b>	<b>Power</b>			
<b>Voted</b>				
	Original	1,15,36,20		
	Supplementary	5,63,75	1,20,99,95	99,43,35
	Amount surrendered during the year (March 2024)			(-)21,56,60
				13,44,00
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4801</b>	<b>Capital Outlay on Power Projects</b>			
<b>6801</b>	<b>Loans for Power Projects</b>			
<b>Voted</b>				
	Original	3,68,20,00		
	Supplementary	1,04,55,40	4,72,75,40	3,69,19,82
	Amount surrendered during the year (March 2024)			(-)1,03,55,58
				14,00,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) As the expenditure of ₹9,943.35 lakh did not come even upto the original provision of ₹11,536.20 lakh, supplementary grant of ₹563.75 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.

Saving during the earlier years is given under:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	2,418.64	26
2018-19	3,268.15	54
2019-20	7.03	.07
2020-21	5,569.02	38
2021-22	9,741.33	55
2022-23	384.37	3

**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) Out of the available saving of ₹2,156.60 lakh, only ₹1,344.00 lakh was surrendered during the year.			
(c) Saving occurred mainly under:			
(i) <b>2801 Power</b>			
80 General			
001 Direction and Administration			
98 Administration			
O	45.00		
R	(-)11.25	33.75	0.60
			(-)33.15
Withdrawal of provision by reappropriation of ₹11.25 lakh was attributed to actual requirement.			
(ii) 004 Research and Development			
70 State Share			
O	2,600.00		
R	(-)1,248.00	1,352.00	1,035.01
			(-)316.99
Withdrawal of provision by reappropriation of ₹1,248.00 lakh was attributed to actual requirement.			
Saving of ₹0.09 lakh was also occurred during the year 2022-23.			
(iii) 789 Special Component Plan for Scheduled Castes			
70 State Share			
O	850.00		
R	(-)408.00	442.00	363.24
			(-)78.76
Withdrawal of provision by surrender of ₹408.00 lakh was stated to be based on actual requirement.			

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

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(iv)	796 Tribal Area Sub-plan				
	70 State Share				
	O	1,550.00			
	R	(-)744.00	806.00	647.28	(-)158.72

Withdrawal of provision by surrender of ₹744.00 lakh was stated to be based on actual requirement.

Reasons for saving were stated to be due to non-release of fund by the Finance Department in respect of above four cases as at Sl. No. (i) to (iv).

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

(i)	<b>2801 Power</b>				
	80 General				
	004 Research and Development				
	26 Power				
	O	104.00	104.00	...	(-)104.00
(ii)	789 Special Component Plan for Scheduled Castes				
	26 Power				
	O	34.00	34.00	...	(-)34.00
(iii)	796 Tribal Area Sub-plan				
	26 Power				
	O	62.00	62.00	...	(-)62.00

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



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

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

(e) Entire provision withdrawn in the following cases:

(i)	<b>2801 Power</b>			
	80 General			
	004 Research and Development			
	31 Science and Technology			
	O	208.00		
	R	(-)208.00	...	...

Withdrawal of provision by reappropriation of ₹208.00 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	31 Science and Technology			
	O	68.00		
	R	(-)68.00	...	...

Withdrawal of provision by surrender of ₹68.00 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	31 Science and Technology			
	O	124.00		
	R	(-)124.00	...	...

Withdrawal of provision by surrender of ₹124.00 lakh was stated to be based on actual requirement.

**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>	
(f) Saving was partly offset by excess under:			
(i) <b>2801 Power</b>			
80 General			
101 Assistance to Electricity Boards			
23 Corporation/PSUs/Boards			
O	3,071.00		
S	563.75		
R	1,240.25	4,875.00	4,875.00 ...

Augmentation of provision by supplementary grant of ₹563.75 lakh was attributed to release of additional fund under Subsidy to Tripura State Electricity Corporation Ltd. (TSECL). Further addition to the provision by reappropriation of ₹1,240.25 lakh was attributed to actual requirement.

(ii)	26 Power			
	O	135.00		
	R	230.00	365.00	365.00 ...

Addition to the provision by reappropriation of ₹230.00 lakh was stated to be based on actual requirement.

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

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

The details of the transactions under "Suspense" during 2023-24 together with opening and closing balances are as follows :

<b>Heads</b>	<b>Opening Balance as on 1 April 2023</b>		<b>Debit +</b>	<b>Credit -</b>	<b>Closing Balance as on 31 March 2024</b>
	Debit(+)	Credit(-)			Debit(+)
	<b>(₹ in lakh)</b>				
<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>(-)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)	In view of the overall saving of ₹10,355.58 lakh, supplementary grant of ₹10,455.40 lakh obtained in March 2024 proved injudicious.		
(b)	Out of the available saving of ₹10,355.58 lakh, only ₹1,400.00 lakh was surrendered during the year.		
(c)	Saving occurred mainly under:		
(i)	<b>4801 Capital Outlay on Power Projects</b>		
	80 General		
	004 Research and Development		
	54 National Bank for Agriculture and Rural Development <b>(NABARD)</b>		
	O	1,050.40	1,050.40
			910.22
			(-)140.18
(ii)	190 Investment in Public Sector and Other Undertakings		
	91 Central Assistance to State Plan		
	O	15,600.00	15,600.00
			11,655.28
			(-)3,944.72
	Saving of ₹0.37 lakh was also occurred in 2022-23.		
(iii)	789 Special Component Plan for Scheduled Castes		
	54 National Bank for Agriculture and Rural Development <b>(NABARD)</b>		
	O	343.40	343.40
			297.57
			(-)45.83
(iv)	91 Central Assistance to State Plan		
	O	5,100.00	5,100.00
			3,810.38
			(-)1,289.62
	Saving of ₹0.18 lakh was also occurred in 2022-23.		
(v)	796 Tribal Area Sub-plan		
	54 National Bank for Agriculture and Rural Development <b>(NABARD)</b>		
	O	626.20	626.20
			542.63
			(-)83.57

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi) 91 Central Assistance to State Plan			
O	9,300.00	9,300.00	6,948.34 (-)2,351.66
Reasons for saving were stated to be due to non-release of fund by the Finance Department in respect of above six cases as at Sl. No. (i) to (vi).			
(d) The provision remained unutilised in following cases:			
(i) <b>4801 Capital Outlay on Power Projects</b>			
06 Rural Electification			
052 Machinery and Equipment			
25 Public Works			
O	260.00	260.00	... (-)260.00
(ii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	85.00	85.00	... (-)85.00
(iii) 796 Tribal Area Sub-plan			
25 Public Works			
O	155.00	155.00	... (-)155.00
(iv) 80 General			
004 Research and Development			
89 Centrally Sponsored Scheme-IV			
O	1,040.00		
R	(-)728.00	312.00	... (-)312.00

Withdrawal of provision by surrender of ₹728.00 lakh was stated to be based on actual requirement.

(v) 789 Special Component Plan for Scheduled Castes			
89 Centrally Sponsored Scheme-IV			
O	340.00		
R	(-)238.00	102.00	... (-)102.00

Withdrawal of provision by surrender of ₹238.00 lakh was stated to be based on actual requirement.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(vi)	796 Tribal Area Sub-plan			
	89 Centrally Sponsored Scheme-IV			
	O		620.00	
	R		(-434.00)	
		186.00	...	(-186.00)

Withdrawal of provision by surrender of ₹434.00 lakh was stated to be based on actual requirement.

Reasons for saving were stated to be due to non-release of fund by the Finance Department in respect of above six cases as at Sl. No. (i) to (vi).

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**

**Grant No. 15 - Public Works (WR)**

<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>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		1,22,87,05	1,22,87,05	95,04,31 (-)27,82,74
Amount surrendered during the year (March 2024)				16,67,95

**CAPITAL**

<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<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		1,31,17,90		
Supplementary		78,90,87	2,10,08,77	1,00,15,50 (-)1,09,93,27
Amount surrendered during the year (March 2024)				11,88,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹2,782.74 lakh, only ₹1,667.95 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	6,226.09	47
2018-19	2,647.64	28
2019-20	6,456.71	47
2020-21	5,057.27	38
2021-22	7,973.53	44
2022-23	10,768.93	56

**Grant No. 15 - Public Works (WR) - 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>2701 Medium Irrigation</b>			
	80 General			
	006 Consultancy			
	98 Administration			
	O	500.00		
	R	(-)315.00	185.00	77.63
				(-)107.37

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

(ii)	<b>2702 Minor Irrigation</b>			
	01 Surface Water			
	101 Water Tanks			
	90 State Share for Central Assistance to State Plan			
	O	104.00		
	R	(-)84.22	19.78	19.77
				(-)0.01

Withdrawal of provision by reappropriation of ₹75.00 lakh and surrender of ₹9.22 lakh were stated to be based on actual requirement.

Saving of ₹312.00 lakh was also occurred in 2022-23.

(iii)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	34.00		
	R	(-)27.53	6.47	6.46
				(-)0.01

Withdrawal of provision by surrender of ₹27.53 lakh was stated to be based on actual requirement.

Saving of ₹102.00 lakh was also occurred in 2022-23.

**Grant No. 15 - Public Works (WR) - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(iv)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	62.00		
	R	(-)50.21	11.79	11.79 ...

**(₹ in lakh)**

Withdrawal of provision by surrender of ₹50.21 lakh was stated to be based on actual requirement.

(v)	80 <i>General</i>			
	001 Direction and Administration			
	25 Public Works			
	O	260.00	260.00	56.88 (-)203.12

Saving of ₹81.70 lakh was also occurred in 2022-23.

(vi)	27 Water Resource			
	O	4,715.93		
	R	(-)469.26	4,246.67	3,711.40 (-)535.27

Withdrawal of provision by surrender of ₹469.26 lakh was stated to be based on actual requirement.

Saving of ₹217.88 lakh was also occurred in 2022-23.

(vii)	<b>2711 Flood Control and Drainage</b>			
	01 <i>Flood Control</i>			
	001 Direction and Administration			
	27 Water Resource			
	O	3,263.32		
	R	(-)476.97	2,786.35	2,720.55 (-)65.80

Withdrawal of provision by surrender of ₹476.97 lakh was stated to be based on actual requirement.

Saving of ₹698.73 lakh was also occurred in 2022-23.

Reasons for saving in respect of seven cases as at Sl. No. (i) to (vii) have not been intimated by the Department (August 2024).



**Grant No. 15 - Public Works (WR) - Contd.**

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

**(₹ in lakh)**

(c) The provision remained unutilised under:

**2702 Minor Irrigation**

80 *General*

799 *Suspense*

65 *Suspense Account*

O 500.00

R (-)300.00 200.00 ... (-)200.00

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

Saving of ₹483.75 lakh was also occurred in 2022-23.

Reason for saving has not been intimated by the Department (August 2024).

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

**2702 Minor Irrigation**

03 *Maintenance*

102 *Lift Irrigation Schemes*

27 *Water Resource*

O 300.00

R 75.00 375.00 374.99 (-)0.01

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

Reasons for final Saving has not been intimated by the Department (August 2024).

**Grant No. 15 - Public Works (WR) - 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 (d) of Grant No. 13.

The details of the transactions under “Suspense” during 2023-24 together with opening and closing balances were as follows :

<b>Heads</b>	<b>Opening Balance as on 1 April 2023</b>		<b>Debit +</b>	<b>Credit -</b>	<b>Closing Balance as on 31 March 2024</b>	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
<b>(₹ in lakh)</b>						
<b>2702 Minor Irrigation</b>						
1	Stock	(-)2,213.26	...	...	(-)2,213.26	
2	Miscellaneous Public Works Advances	(+)177.18	...	...	(+)177.18	
3	Purchase	(-)1,312.30	...	...	(-)1,312.30	
<b>Total</b>		<b>(-)3,348.38</b>	...	...	<b>(-)3,348.38</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>(-) 3.70</b>	

**Grant No. 15 - Public Works (WR) - 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 ₹10,015.50 lakh did not come even upto the original provision of ₹13,117.90 lakh, supplementary grant of ₹7,890.87 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹10,993.27 lakh, only ₹1,188.00 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	3,222.92	76
2018-19	4,308.69	69
2019-20	3,308.66	56
2020-21	3,189.74	50
2021-22	6,487.94	51
2022-23	21,589.81	76

- (c) Saving occurred mainly under:

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

80 General

051 Construction

25 Public Works

O 104.00

S 470.35

R 205.65

780.00 117.47 (-)662.53

Augmentation of provision by supplementary grant of ₹470.35 lakh was stated to be due to release of more fund under "Special Assistance for Capital Investment" for major works. Further addition to the provision by the reappropriation of ₹205.65 lakh was stated to be based on actual requirement.

**Grant No. 15 - Public Works (WR) - 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			
	25 Public Works			
	O	34.00		
	S	163.58		
	R	57.42	255.00	34.02 (-)220.98

Augmentation of provision by supplementary grant of ₹163.58 lakh was stated to be due to release of more fund under "Special Assistance for Capital Investment" for major works. Further addition to the provision by the reappropriation of ₹57.42 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	62.00		
	S	298.29		
	R	104.71	465.00	21.00 (-)444.00

Augmentation of provision by supplementary grant of ₹298.29 lakh was stated to be due to release of more fund under "Special Assistance for Capital Investment" for major works. Further addition to the provision by the reappropriation of ₹104.71 lakh was stated to be based on actual requirement.

(iv)	<b>4702 Capital Outlay on Minor Irrigation</b>			
	101 Surface Water			
	27 Water Resource			
	O	820.00		
	R	(-)389.94	430.06	392.63 (-)37.43

Withdrawal of provision by reappropriation of ₹389.94 lakh was stated to be based on actual requirement.

Saving of ₹130.43 lakh was also occurred in 2022-23.

(v)	102 Ground Water			
	54 National Bank for Agriculture and Rural Development ( NABARD )			
	O	4,420.00		
	S	3,510.06		
	R	389.94	8,320.00	4,596.03 (-)3,723.97

Augmentation of provision by supplementary grant of ₹3,510.06 lakh was attributed to release of more fund under "Rural Industrial Development Fund" (RIDF) for loan of various projects under different Administrative Department for major works. Further addition to the provision by reappropriation of ₹389.94 lakh was stated to be based on actual requirement.

Saving of ₹5,227.01 lakh was also occurred in 2022-23.

**Grant No. 15 - Public Works (WR) - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(vi) 91 Central Assistance to State Plan ( CASP )			
O	513.71		
R	(-)97.76	415.95	415.95 ...
Withdrawal of provision by surrender of ₹97.76 lakh was stated to be based on actual requirement.			
(vii) 789 Special Component Plan for Scheduled Castes 27 Water Resource			
O	170.00		
R	(-)53.63	116.37	77.51 (-)38.86
Withdrawal of provision by reappropriation of ₹53.63 lakh was stated to be based on actual requirement.			
Saving of ₹164.78 lakh was also occurred in 2022-23.			
(viii) 54 National Bank for Agriculture and Rural Development ( NABARD )			
O	1,445.00		
S	1,221.37		
R	53.63	2,720.00	1,252.55 (-)1,467.45
Augmentation of provision by supplementary grant of ₹1,221.37 lakh was attributed to release of more fund under "Rural Industrial Development Fund" (RIDF) for loan of various projects under different Administrative Department for major works. Further addition to the provision of reappropriation of ₹53.63 lakh was stated to be based on actual requirement.			
Saving of ₹1,479.72 lakh was also occurred in 2022-23.			
(ix) 91 Central Assistance to State Plan ( CASP )			
O	167.94		
R	(-)31.96	135.98	135.98 ...
Withdrawal of provision by surrender of ₹31.96 lakh was stated to be based on actual requirement.			

**Grant No. 15 - Public Works (WR) - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			<b>(₹ in lakh)</b>	
(x)	796 Tribal Area Sub-plan			
	27 Water Resource			
	O	310.00		
	R	(-)97.78	212.22	179.22
				(-)33.00

Withdrawal of provision by reappropriation of ₹97.78 lakh was stated to be based on actual requirement.

Saving of ₹299.87 lakh was also occurred in 2022-23.

(xi)	54 National Bank for Agriculture and Rural Development ( NABARD )			
	O	2,635.00		
	S	2,227.22		
	R	97.78	4,960.00	2,334.43
				(-)2,625.57

Augmentation of provision by supplementary grant of ₹2,227.22 lakh was attributed to release of more fund under "Rural Industrial Development Fund" (RIDF) for loan of various projects under different Administrative Department for major works. Further addition to the provision by the reappropriation of ₹97.78 lakh was stated to be based on actual requirement.

Saving of ₹3,411.48 lakh was also occurred in 2022-23.

(xii)	91 Central Assistance to State Plan ( CASP )			
	O	306.25		
	R	(-)58.28	247.97	247.97
				...

Withdrawal of provision by surrender of ₹58.28 lakh was stated to be based on actual requirement.

Reasons for saving in respect of 12 cases as at Sl. No. (i) to (xii) have not been intimated by the Department (August 2024).

(d) The provision remained unutilised under:

(i)	<b>4711 Capital Outlay on Flood Control Projects</b>			
	01 Flood Control			
	103 Civil Works			
	99 Others			
	O	520.00		
	R	(-)390.00	130.00	...
				(-)130.00

Withdrawal of provision by reappropriation of ₹390.00 lakh was stated to be based on actual requirement.

**Grant No. 15 - Public Works (WR) - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 789 Special Component Plan for Scheduled Castes			
99 Others			
O	170.00		
R	(-)127.50	42.50	...
Withdrawal of provision by reappropriation of ₹127.50 lakh was stated to be based on actual requirement.			(-)42.50
(iii) 796 Tribal Area Sub-plan			
25 Public Works			
O	31.00		
R	127.79	158.79	...
Addition to the provision by reappropriation of ₹127.79 lakh was stated to be based on actual requirement.			(-)158.79
Saving of ₹829.07 lakh was also occurred in 2022-23.			
(iv) 99 Others			
O	310.00		
R	(-)232.50	77.50	...
Withdrawal of provision by reappropriation of ₹232.50 lakh was stated to be based on actual requirement.			(-)77.50
Saving of ₹31.00 lakh was also occurred in 2022-23.			
Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (August 2024).			
(e) Entire provision withdrawn in the following cases:			
(i) <b>4701 Capital Outlay on Medium Irrigation</b>			
04 <i>Medium Irrigation-Non-Commercial</i>			
001 Direction and Administration			
27 Water Resource			
O	30.00		
R	(-)30.00	...	...
Withdrawal of provision by reappropriation of ₹30.00 lakh was stated to be based on actual requirement.			...

**Grant No. 15 - Public Works (WR) - Contd.**

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

(ii)	<b>4711 Capital Outlay on Flood Control Projects</b>			
	01 Flood Control			
	103 Civil Works			
	91 Central Assistance to State Plan			
	O	520.00		
	R	(-)520.00	...	...

Withdrawal of provision by surrender of ₹520.00 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan			
	O	170.00		
	R	(-)170.00	...	...

Withdrawal of provision by surrender of ₹170.00 lakh was stated to be based on actual requirement.

(iv)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan			
	O	310.00		
	R	(-)310.00	...	...

Withdrawal of provision by surrender of ₹310.00 lakh was stated to be based on actual requirement.

Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (August 2024).



**Grant No. 15 - Public Works (WR) - Concl'd.**

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

(₹ in lakh)

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

**4711 Capital Outlay on Flood Control Projects**

01 *Flood Control*

103 Civil Works

25 Public Works

O 52.00

R 214.35 266.35 210.73 (-)55.62

Addition to the provision by reappropriation of ₹214.35 lakh was stated to be based on actual requirement.

Saving of ₹769.05 lakh was also occurred in 2022-23.

Reasons for final saving has not been intimated by the Department (August 2024).

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**

**Grant No. 16 - Health Services**

<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		5,25,48,66	5,25,48,66	4,17,17,27 (-)1,08,31,39
	Amount surrendered during the year (March 2024)			67,82,21
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>			
<b>Voted</b>				
Original		1,59,67,00	1,59,67,00	43,06,88 (-)1,16,60,12
	Amount surrendered during the year (March 2024)			68,30,90

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available huge saving of ₹10,831.39 lakh, only ₹6,782.21 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	3,058.40	9
2018-19	4,314.75	11
2019-20	6,899.61	14
2020-21	4,390.41	9
2021-22	16,204.29	32
2022-23	6,696.09	15

**Grant No. 16 - Health Services - 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>2210 Medical and Public Health</b>			
	<i>01 Urban Health Services-Allopathy</i>			
	001 Direction and Administration			
	98 Administration			
	O	39,889.74		
	R	(-)2,256.42	37,633.32	34,091.10
				(-)3,542.22

Withdrawal of provision by surrender of ₹2,256.42 lakh was stated to be based on actual requirement.

Saving of ₹3,952.97 lakh and ₹4,545.98 lakh werer also occurred during the year 2021-22 and 2022-23 respectively.

(ii)	<i>04 Rural Health Services- Other Systems of Medicine</i>			
	200 Other Systems			
	90 State Share for Central Assistances to State Plan			
	O	30.00		
	R	(-)23.81	6.19	6.19
				...

Withdrawal of provision by reappropriation of ₹23.81 lakh was stated to be based on actual requirement.

(iii)	91 Central Assistance to State Plan			
	O	100.00		
	R	(-)44.29	55.71	55.69
				(-)0.02

Withdrawal of provision by surrender of ₹44.29 lakh was stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iv) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
O	150.00		
R	(-)48.44	101.56	101.55 (-)0.01

Withdrawal of provision by surrender of ₹48.44 lakh was stated to be based on actual requirement.

(v) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan			
O	250.00		
R	(-)79.65	170.35	170.35 ...

Withdrawal of provision by surrender of ₹79.65 lakh was stated to be based on actual requirement.

(vi) 05 <i>Medical Education, Training and Research</i>			
105 Allopathy			
15 Health Services			
O	75.50		
R	(-)15.28	60.22	51.96 (-)8.26

Withdrawal of provision by reappropriation of ₹15.28 lakh was stated to be based on actual requirement.

(vii) 99 Others			
O	260.00		
R	(-)120.23	139.77	137.68 (-)2.09

Withdrawal of provision by surrender of ₹120.23 lakh was stated to be based on actual requirement.

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(viii)	200 Other Systems				
	15 Health Services				
	O	403.00			
	R	(-)229.40	173.60	108.94	(-)64.66

Withdrawal of provision by reappropriation of ₹229.40 lakh was stated to be based on actual requirement.

(ix)	789 Special Component Plan for Scheduled Castes				
	99 Others				
	O	390.00			
	R	(-)343.62	46.38	45.43	(-)0.95

Withdrawal of provision by reappropriation of ₹44.52 lakh and surrender of ₹299.10 lakh were stated to be based on actual requirement.

(x)	796 Tribal Area Sub-plan				
	99 Others				
	O	650.00			
	R	(-)527.82	122.18	120.77	(-)1.41

Withdrawal of provision by reappropriation of ₹81.08 lakh and surrender of ₹446.74 lakh were stated to be based on actual requirement.

Reasons for saving in respect of 10 cases as at Sl. No. (i) to (x) have not been intimated by the Department (August 2024).

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(c)	Entire Provision was Withdrawn in the following cases:			
(i)	<b>2210 Medical and Public Health</b>			
	06 Public Health			
	200 Other Systems			
	15 Health Services			
	O	800.00		
	R	(-) 800.00	...	...
	Withdrawal of provision by reappropriation of ₹527.66 lakh and surrender of ₹272.34 lakh were stated to be based on actual requirement.			
(ii)	789 Special Component Plan for Scheduled Castes			
	15 Health Services			
	O	1,200.00		
	R	(-)1,200.00	...	...
	Withdrawal of provision by surrender of ₹1,200.00 lakh was stated to be based on actual requirement.			
(iii)	796 Tribal Area Sub-plan			
	15 Health Services			
	O	2,000.00		
	R	(-)2,000.00	...	...
	Withdrawal of provision by surrender of ₹2,000.00 lakh was stated to be based on actual requirement.			
(d)	Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.			
(i)	<b>2210 Medical and Public Health</b>			
	04 Rural Health Services- Other Systems of Medicine			
	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	R	11.29	11.29	11.28
				(-)0.01

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
R	18.93	18.93	15.64
			(-)3.29
(iii) 80 <i>General</i>			
101 Ayushman Bharat- Pradhan Mantri Jan Arogya Yojana (PMJAY)			
70 State Share			
R	517.40	517.40	516.49
			(-)0.91

(e) Saving was partly counterbalanced by excess under:

(i) <b>2059 Public Works</b>				
80 <i>General</i>				
053 Maintenance and Repairs				
79 Other Maintenance Expenditure				
O	400.00			
R	200.00	600.00	549.64	(-)50.36

Addition to the provision by reappropriation of ₹200.00 lakh was stated to be based on actual requirement.

(ii) <b>2210 Medical and Public Health</b>				
06 <i>Public Health</i>				
789 Special Component Plan for Scheduled Castes				
16 Hospital				
O	70.00			
R	11.00	81.00	81.00	...

Addition to the provision by reappropriation of ₹11.00 lakh was stated to be based on actual requirement.

Reasons for final saving/excess in respect of above two cases have not been intimated by the Department (August 2024).

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

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

**CAPITAL**

**Voted**

(a) Out of the huge saving of ₹11,660.12 lakh, only ₹6,830.90 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	934.69	20
2018-19	646.90	6
2019-20	3,525.77	43
2020-21	4,946.15	67
2021-22	5,781.85	47
2022-23	22,974.81	78

(b) Saving occurred mainly under:

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

80 General

789 Special Component Plan for Scheduled Castes

25 Public Works

O 1,088.10

R (-)822.90 265.20 264.98 (-)0.22

Withdrawal of provision by surrender of ₹822.90 lakh was stated to be based on actual requirement.

Saving of ₹101.37 lakh was also occurred in 2022-23.

(ii) 796 Tribal Area Sub-plan

25 Public Works

O 1,813.50

R (-)1,218.70 594.80 594.80 ...

Withdrawal of provision by reappropriation of ₹63.50 lakh and surrender of ₹1,155.20 lakh were stated to be based on actual requirement.



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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		( <b>₹ in lakh</b> )		
(iii)	<b>4210 Capital Outlay on Medical and Public Health</b>			
	<i>01 Urban Health Services</i>			
	110 Hospitals and Dispensaries			
	16 Hospital			
	O	240.00		
	R	(-)60.95	179.05	154.81
				(-)24.24

Withdrawal of provision by reappropriation of ₹60.95 was stated to be based on actual requirement.

(iv)	54 National Bank for Agriculture and Rural Development <b>(NABARD)</b>			
	O	279.60		
	R	(-)241.31	38.29	38.26
				(-)0.03

Withdrawal of provision by reappropriation of ₹136.96 lakh and surrender of ₹104.35lakh were stated to be based on actual requirement.

(v)	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development <b>(NABARD)</b>			
	O	419.40		
	R	(-)390.98	28.42	28.42
				...

Withdrawal of provision by reappropriation of ₹60.00 lakh and surrender of ₹330.98 lakh were stated to be based on actual requirement.

(vi)	91 Central Assistance to State plan <b>(CASP)</b>			
	O	880.06		
	R	(-)641.81	238.25	38.25
				(-)200.00

Withdrawal of provision by surrender of ₹641.81 lakh was stated to be based on actual requirement.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(vii)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development <b>(NABARD)</b>			
	O	699.00		
	R	(-552.70)	146.30	98.99

Withdrawal of provision through surrender of ₹552.70 lakh was stated to be based on actual requirement.

(viii)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	1,472.75		
	R	(-1,050.99)	421.76	69.75

Withdrawal of provision by surrender of ₹1,050.99 lakh was stated to be based on actual requirement.

(ix)	03 <i>Medical Education Training and Research</i>			
	105 Allopathy			
	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	201.09		
	R	(-100.00)	101.09	101.09

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

(x)	99 Others			
	O	1,746.32		
	R	443.78	2,190.10	837.58

Addition to the provision by reappropriation of ₹443.78 lakh was stated to be based on actual requirement.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(xi)	789 Special Component plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	233.05		
	R	(-199.96)	33.09	33.05
				(-0.04)

Withdrawal of provision by surrender of ₹199.96 lakh was stated to be based on actual requirement.

Saving of ₹0.75 lakh was also occurred in 2022-23.

(xii)	99 Others			
	O	1,086.17		
	R	96.57	1,182.74	349.70
				(-833.04)

Addition to the provision by reappropriation of ₹96.57 lakh was stated to be based on actual requirement.

(xiii)	796 Tribal Area Sub Plan			
	91 Central Assistance to State Plan (CASP)			
	O	395.86		
	R	(-335.59)	60.27	60.26
				(-0.01)

Withdrawal of provision by surrender of ₹335.59 lakh was stated to be based on actual requirement.

Saving of ₹0.01 lakh was also occurred in 2022-23.

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(xiv)	99 Others				
	O	1,867.51			
	R	174.59	2,042.10	220.15	(-)1,821.95

Addition to the provision by reappropriation of ₹174.59 lakh was stated to be based on actual requirement.

(xv)	04 <i>Public Health</i>				
	200 Other Programmes				
	91 Central Assistance to State Plan <b>(CASP)</b>				
	O	101.00			
	R	(-)60.30	40.70	40.70	...

Withdrawal of provision by reappropriation of ₹60.00 lakh and surrender of ₹0.30 lakh were stated to be based on actual requirement.

(xvi)	789 Special Component plan for Scheduled Castes				
	91 Central Assistance to State Plan <b>(CASP)</b>				
	O	150.00			
	R	(-)75.77	74.23	74.21	(-)0.02

Withdrawal of provision by surrender of ₹75.77 lakh was stated to be based on actual requirement.

(xvii)	796 Tribal Area Sub Plan				
	91 Central Assistance to State Plan <b>(CASP)</b>				
	O	250.00			
	R	(-)125.50	124.50	124.49	(-)0.01

Withdrawal of provision by surrender of ₹125.50 lakh was stated to be based on actual requirement.

Reasons for saving in respect of 17 cases as at Sl. No. (i) to (xvii) have not been intimated by the Department (August 2024).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(c) Entire provision was withdrawn in the following cases:			
(i) <b>4210 Capital outlay on Medical and Public Health</b>			
01 <i>Urban Health Services</i>			
103 Central Government Health Scheme			
90 State Share of Central Assistance to State Plan			
O	50.00		
R	(-)50.00	...	...
Withdrawal of provision by surrender of ₹50.00 lakh was stated to be based on actual requirement.			
(ii) 91 Central Assistance to State Plan			
<b>(CASP)</b>			
O	561.20		
R	(-)561.20	...	...
Withdrawal of provision by surrender of ₹561.20 lakh was stated to be based on actual requirement.			
(iii) 110 Hospitals and Dispensaries			
90 State Share of Central Assistance to State Plan			
O	70.00		
R	(-)70.00	...	...
Withdrawal of provision by reappropriation of ₹70.00 lakh was stated to be based on actual requirement.			
(iv) 789 Special Component plan for Scheduled castes			
90 State Share of Central Assistance to State Plan			
O	280.00		
R	(-)280.00	...	...
Withdrawal of provision by reappropriation of ₹101.42 lakh and surrender of ₹178.58 lakh were stated to be based on actual requirement.			

**Grant No. 16 - Health Services - 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			
90 State Share of Central Assistance to State Plan			
O	570.00		
R	(-)570.00	...	...
Withdrawal of provision by reappropriation of ₹184.93 lakh and surrender of ₹385.07 lakh were stated to be based on actual requirement.			
(vi) 03 <i>Medical Education Training and Research</i>			
105 Allopathy			
71 Medical College			
O	50.00		
R	(-)50.00	...	...
Withdrawal of provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.			
(vii) 200 Other Systems			
15 Health Services			
O	110.00		
R	(-)110.00	...	...
Withdrawal of provision by reappropriation of ₹110.00 lakh was stated to be based on actual requirement.			
(viii) 04 <i>Public Health</i>			
200 Other Programmes			
89 Centrally Sponsored Scheme-IV			
O	40.00		
R	(-)40.00	...	...
Withdrawal of provision by reappropriation of ₹40.00 lakh was stated to be based on actual requirement.			
(ix) 789 Special Component plan for Scheduled castes			
89 Centrally Sponsored Scheme-IV			
O	60.00		
R	(-)60.00	...	...
Withdrawal of provision by surrender of ₹60.00 lakh was stated to be based on actual requirement.			

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(x) 796 Tribal Area Sub Plan			
89 Centrally Sponsored Scheme-IV			
O	100.00		
R	(-)100.00	...	...
Withdrawal of provision by surrender of ₹100.00 lakh was stated to be based on actual requirement.			
(d)	Instance of incurring expenditure through reappropriation without the knowledge of the State Legislature has been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.		
(i)	<b>4210 Capital outlay on Medical and Public Health</b>		
	<i>03 Medical Education Training and Research</i>		
	105 Allopathy		
	90 State Share for Central Assistances to State Plan		
	R	5.00	5.00
(ii)	789 Special Component Plan for Scheduled Castes		
	90 State Share for Central Assistances to State Plan		
	R	6.60	6.60
(iii)	796 Tribal Area Sub-plan		
	90 State Share for Central Assistance to State Plan		
	R	10.00	10.00
(iv)	<i>04 Public Health</i>		
	200 Other Programmes		
	90 State Share for Central Assistance to State Plan		
	R	4.53	4.52
			(-)0.01

**Grant No. 16 - Health Services - Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(v) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistances to State Plan			
R	8.25	8.25	...
(vi) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
R	13.84	13.83	(-0.01)
(e) Saving was partly offset by excess under:			
(i) <b>4210 Capital outlay on Medical and Public Health</b>			
01 <i>Urban Health Services</i>			
789 Special Component Plan for Scheduled Castes			
16 Hospital			
O	60.00		
R	50.00	110.00	72.29 (-)37.71

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

Reasons for final saving has not been intimated by the Department (August 2024).

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by 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	68,60,00		
	Supplementary	3,31,51	71,91,51	67,53,91
	Amount surrendered during the year ( March 2024)			(-)4,37,60
				...
<b>CAPITAL</b>				
<b>4220</b>	<b>Capital Outlay on Information and Publicity</b>			
<b>Voted</b>				
	Original	2,25,00	2,25,00	1,24,71
	Amount surrendered during the year ( March 2024)			(-)1,00,29
				1,00,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available saving of ₹437.60 lakh was surrendered during the year.

**Grant No. 17 - Information and Cultural Affairs 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>2059 Public Works</b>			
	80 General			
	796 Tribal Area Sub-Plan			
	79 Other Maintenance Expenditure			
	O	127.00		
	R	(-)53.13	73.87	73.77
				(-)0.10
	Withdrawal of provision by reappropriation of ₹53.13 lakh was stated to be based on actual requirement.			
	Reason for saving furnished by the Department was not specific.			
(ii)	<b>2220 Information and Publicity</b>			
	60 Others			
	001 Direction and Administration			
	98 Administration			
	O	3,733.70		
	R	(-)136.75	3,596.95	3,290.68
				(-)306.27
	Withdrawal of provision by reappropriation of ₹136.75 lakh was stated to be based on actual requirement.			
	Saving of ₹644.66 lakh and ₹371.72 lakh were also occurred in 2021-22 and 2022-23 respectively.			
(iii)	99 Others			
	O	170.00		
	R	(-)20.00	150.00	135.12
				(-)14.88
	Withdrawal of provision by reappropriation of ₹20.00 lakh was stated to be based on actual requirement.			
	Saving of ₹44.83 lakh and ₹89.49 lakh were also occurred in 2021-22 and 2022-23 respectively.			
	Reason for saving was attributed to less expenditure on salary component in respect of above two cases.			
(iv)	103 Press Information Services			
	21 Tourism and Publicity			
	O	107.80		
	R	(-)46.00	61.80	33.65
				(-)28.15
	Withdrawal of provision by reappropriation of ₹46.00 lakh was stated to be based on actual requirement.			
	Reasons for saving was stated to be due to non receipt of bills in time.			

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(v)	110 Publications			
	98 Administration			
	O	50.00		
	R	(-)23.33	26.67	26.19

Withdrawal of provision by reappropriation of ₹23.33 lakh was stated to be based on actual requirement.

Reasons for saving furnished by the Department was not specific.

(vi)	113 Monitoring Services			
	21 Tourism and Publicity			
	O	45.00		
	R	(-)8.00	37.00	23.43

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

Reasons for saving was stated to be due to non receipt of bills in time.

(vii)	<b>2235 Social Security and Welfare</b>			
	60 <i>Other Social Security and Welfare Programme</i>			
	102 Pensions under Social Security Scheme			
	02 Pension			
	O	30.00		
	R	(-)7.50	22.50	6.60

Withdrawal of provision by reappropriation of ₹7.50 lakh was stated to be based on actual requirement.

Saving of ₹20.75 lakh was also occurred in 2022-23.

Reasons for saving was stated to be due to less expenditure for non inclusion of new pensioners during the year.

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

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

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

(i) **2220 Information and Publicity**

60 Others

001 Direction and Administration

21 Tourism and Publicity

O 110.00

S 89.17

R 275.83 475.00 466.14 (-)8.86

Augmentation of provision by supplementary grant of ₹89.17 lakh was attributed to release of additional fund under "Pratighar Sushasan". Further addition to the provision by reappropriation of ₹275.83 lakh was stated to be based on actual requirement.

Reasons for saving was stated to be due to less expenditure for non drawal of bills by the agency.

(ii) 789 Special Component Plan for Scheduled Caste

21 Tourism and Publicity

O 520.00

S 72.13

R 7.87 600.00 599.88 (-)0.12

Augmentation of provision by supplementary grant of ₹72.13 lakh was attributed to release of additional fund under "Advertisement". Further addition to the provision by reappropriation of ₹7.87 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

21 Tourism and Publicity

O 702.00

S 70.21

R 59.79 832.00 831.47 (-)0.53

Augmentation of provision by supplementary grant of ₹70.21 lakh was attributed to release of additional fund under "Advertisement". Further addition to the provision by reappropriation of ₹59.79 lakh was stated to be based on actual requirement.

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

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

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

(₹ in lakh)

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹100.29 lakh, only ₹100.00 lakh were surrendered during the year.

(b) Saving occurred mainly under:

(i) **4220 Capital Outlay on Information and Publicity**

60 Others

789 Special Component Plan for Scheduled Caste

25 Public Works

O 40.00

R (-)40.00 ... ..

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

(ii) 796 Tribal Area Sub-Plan

25 Public Works

O 50.00

R (-)50.00 ... ..

Withdrawal of provision by surrender of ₹50.00 lakh was stated to be based on actual requirement.

Reasons for saving were not furnished by the Department in respect of two cases as at Sl. (i) and (ii).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

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

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

(₹ in thousand)

**REVENUE**

**2235 Social Security and Welfare**

**Voted**

Original	6,84,00		
Supplementary	2,58,20	9,42,20	7,57,97
Amount surrendered during the year (March 2024)			(-),84,23
			...

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available saving of ₹184.23 lakh was surrendered during the year.

Saving during the earlier years is given under:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2022-23	73.01	11

**Grant No. 18 - General Administration (Political) 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>2235 Social Security and Welfare</b>				
02 Social Welfare				
200 Other Programmes				
99 Others				
O	479.00			
S	258.20			
R	16.80	754.00	601.66	(-)152.34

Augmentation of provision by supplementary grant of ₹258.20 lakh was stated to be due to release of additional fund. Further addition to the provision by the reappropriation of ₹16.80 lakh was stated to be based on actual requirement.

Reasons for saving was state to be due to non-utilisation of fund for change of visit programme (Physical Mode) of Hon'ble Prime Minister to virtual meet.

(ii) 60 Other Social Security and Welfare Programmes				
200 Other Programmes				
05 Establishment				
O	156.80			
R	(-)14.80	142.00	113.52	(-)28.48

Withdrawal of provision by reappropriation of ₹14.80 lakh was stated to be based on actual requirement.

Saving of ₹22.87 lakh was also occurred in 2022-23.

Reason for saving was state to be mainly due to short release of fund by the Finance Department as well as non-receipt of claims for medical reimbursement, travel expenses and unspent balance under supply and materials.

---

**During the year 2023-24, an amount of ₹159.13 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹143.14 lakh was spent leaving an amount of ₹15.99 lakh as unspent as on 31.03.2024.**

**Grant No. 19 - Tribal Welfare 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>3604</b>	<b>Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>		
<b>REVENUE</b>			
<b>Voted</b>			
Original	7,99,37,20		
Supplementary	70,98,24	8,70,35,44	7,12,90,42
Amount surrendered during the year (March 2024)			(-)1,57,45,02
			...
<b>CAPITAL</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>		
<b>4225</b>	<b>Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>		
<b>Voted</b>			
Original	2,25,09,14		
Supplementary	6,95,86	2,32,05,00	1,00,16,79
Amount surrendered during the year (March 2024)			(-)1,31,88,21
			84,00,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹71,290.42 lakh did not come even upto the original provision of ₹79,937.20 lakh, supplementary grant of ₹7,098.24 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of the available saving ₹15,745.02 lakh was surrendered during the year.



**Grant No. 19 - Tribal Welfare 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 under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	43,908.55	38
2018-19	12,496.93	21
2019-20	5,522.16	12
2020-21	10,739.16	18
2021-22	9,456.60	15
2022-23	10,239.21	16

(c) Saving occurred mainly under:

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

02 Welfare of Scheduled Tribes

796 Tribal Area Sub-plan

33 Welfare Programme

O 3,601.00

R (-)58.00 3,543.00 3,201.92 (-)341.08

Withdrawal of provision by reappropriation of ₹58.00 lakh was stated to be based on actual requirement.

Saving of ₹317.18 lakh was also occurred in 2022-23.

(ii) 35 Scholarship and Stipend

O 9,839.19 9,839.19 8,361.13 (-)1,478.06

Saving of ₹1,111.60 lakh was also occurred in 2022-23.

**Grant No. 19 - Tribal Welfare 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	2,000.00		
R	(-435.00)	1,565.00	1,564.73 (-)0.27

Withdrawal of provision by reappropriation of ₹435.00 lakh was stated to be based on actual requirement.

(iv) 70 State Share			
O	2,000.00		
R	(-534.00)	1,466.00	560.58 (-)905.42

Withdrawal of provision by reappropriation of ₹534.00 lakh was stated to be based on actual requirement.

(v) 86 Centrally Sponsored Scheme - I <b>(CSS)</b>			
O	7,003.36		
S	2,029.69		
R	1,890.95	10,924.00	4,000.01 (-)6,923.99

Augmentation of provision by supplementary grant of ₹2,029.69 lakh was attributed to release of additional fund under "Post Matric Scholarship to ST Students" on receipt of additional fund from Government of India. Further addition to the provision by the reappropriation of ₹1,890.95 lakh was stated to be based on actual requirement.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(vi) 89 Centrally Sponsored Scheme - IV ( CSS )			
O	8,734.95		
R	(-)3,804.95	4,930.00	4,263.10 (-)666.90
Withdrawal of provision by reappropriation of ₹3,804.95 lakh was stated to be based on actual requirement.			
Saving of ₹3,697.44 lakh was also occurred in 2022-23.			
(vii) 91 Central Assistance to State Plan ( CASP )			
O	7,191.00		
R	1,934.00	9,125.00	4,658.32 (-)4,466.68
Addition to the provision by reappropriation of ₹1,934.00 lakh was stated to be based on actual requirement.			
Saving of ₹560.24 lakh was also occurred in 2022-23.			
(viii) 80 General			
796 Tribal Area Sub-plan			
33 Welfare Programme			
O	830.00		
R	(-)3.00	827.00	726.27 (-)100.73
Withdrawal of provision by reappropriation of ₹3.00 lakh was stated to be based on actual requirement.			
Saving of ₹16.11 lakh was also occurred in 2022-23.			
Reasons for saving in respect of eight cases as at Sl. No. (i) to (viii) have not been intimated by the Department (August 2024).			

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

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

(d) The provision remained unutilised under:

**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

O 40.00

R (-)20.00 20.00 ... (-)20.00

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

Saving of ₹40.00 lakh was also occurred in 2022-23.

Reasons for saving has not been intimated by the Department (August 2024).

(e) Saving was partly counterbalanced by excess under:

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

*02 Welfare of Scheduled Tribes*

796 Tribal Area Sub-plan

34 Tribal Sub-plan

O 18,281.70

S 1,768.55

R 1,001.00 21,051.25 20,239.67 (-)811.58

Augmentation of provision by supplementary grant of ₹1,768.55 lakh was attributed to release of additional fund under "Local Bodies (ADC) Sixth Scheduled". Further addition to the provision by the reappropriation of ₹1,001.00 lakh was stated to be based on actual requirement.

Reason for final saving has not been intimated by the Department (August 2024).

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

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

(₹ in lakh)

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹10,016.79 lakh did not come even upto the original provision of ₹22,509.14 lakh, supplementary grant of ₹695.86 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹13,188.21 lakh, only ₹8,400.00 lakh was surrendered during the year.

Saving during the earlier years is given under:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	86,287.74	57
2018-19	21,750.71	90
2019-20	1,093.52	51
2020-21	2,351.78	97
2021-22	509.66	75
2022-23	9,801.12	58

**Grant No. 19 - Tribal Welfare 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>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minority</b>			
02 <i>Welfare of Scheduled Tribes</i>			
796 Tribal Area Sub-plan			
52 Housing			
O	210.00	210.00	58.51
R			(-)151.49
Saving of ₹10.74 lakh was also occurred in 2022-23.			
(ii) 54 National Bank of Agriculture and Rural Development (NABARD)			
O	1,310.14		
R	(-)1,169.14	141.00	15.30
			(-)125.70
Withdrawal of provision by reappropriation of ₹1,169.14 lakh was stated to be based on actual requirement.			
(iii) 91 Central Assistance to State Plan (CASP)			
O	16,100.00		
R	(-)8,400.00	7,700.00	3,966.66
			(-)3,733.34
Withdrawal of provision by surrender of ₹8,400.00 lakh was stated to be based on actual requirement.			
Saving of ₹2.68 lakh was also occurred in 2022-23.			
(iv) 99 Others			
O	1,000.00		
R	(-)590.00	410.00	100.00
			(-)310.00
Withdrawal of provision by reappropriation of ₹590.00 lakh was stated to be based on actual requirement.			
Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (August 2024).			

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

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

(d) 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

25 Public Works

O 100.00

R (-)100.00

... ..

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

(e) Saving was partly counterbalanced by excess under:

**4059 Capital Outlay on Public Works**

80 *General*

796 Tribal Area Sub-plan

25 Public Works

O 700.00

S 695.86

R 1,804.14

3,200.00

2,735.00

(-)465.00

Augmentation of provision by supplementary grant of ₹695.86 lakh was attributed to release of more fund under "Special Assistance for Capital Investment". Further addition to the provision by the reappropriation of ₹1,804.14 lakh was stated to be based on actual requirement.

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

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

(₹ in lakh)

(ii)

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

02 *Welfare of Scheduled Tribes*

796 Tribal Area Sub-plan

34 Tribal Sub-plan

O 3,009.00

R 55.00 3,064.00 3,061.31 (-)2.69

Addition to the provision by reappropriation of ₹55.00 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2024).

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**



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

<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>		
<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>Voted</b>				
	Original	1,13,39,65		
	Supplementary	3,35,00	1,16,74,65	28,04,60
	Amount surrendered during the year (March 2024)			(-)88,70,05
				1,04,50
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4225</b>	<b>Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>Voted</b>				
	Original	20,76,00		
	Supplementary	74,00	21,50,00	5,81,07
	Amount surrendered during the year (March 2024)			(-)15,68,93
				3,35,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹2,804.60 lakh fell well short of the original provision of ₹11,339.65 lakh, supplementary grant of ₹335.00 lakh obtained in March 2024 proved lack of budgetary control on the part of the controlling officer.

<b>Grant No. 20 - Welfare of Scheduled Castes Department -Contd.</b>				
<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>		

(b) Out of the available saving of ₹ 8,870.05 lakh, only ₹ 104.50 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	2,02,094.51	44
2018-19	15,968.70	75
2019-20	5,550.46	60
2020-21	3,679.05	35
2021-22	4,517.65	43
2022-23	7,725.49	69

(c) Saving occurred mainly under:

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

*01 Welfare of Scheduled Castes*

789 Special Component Plan for Scheduled Castes

33 Welfare Programme

O 1,793.15

R (-)92.00 1,701.15 1,576.38 (-)124.77

Withdrawal of provision by surrender of ₹ 92.00 was stated to be based on actual requirement.

Saving of ₹279.08 lakh was also occurred in 2022-23

Reasons for saving was stated to be due to short release of fund by the Finance Department as well as less expenditure on salary/wages.

(ii) **35 Scholarship and Stipend**

O 148.00 148.00 93.15 (-)54.85

Saving of ₹ 91.83 lakh was also occurred in 2022-23

Reasons for saving was stated to be due to short release of fund by the Finance Department as well as less expenditure on Scholarship and Stipend due to non withdrawal fund by some DDOs.

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

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

(iii)	86 Centrally Sponsored Scheme-I			
	O	7,941.50		
	S	335.00	8,276.50	281.96

Augmentation of provision by supplementary grant of ₹335.00 lakh was stated to be due to release of fund for construction of hostels for schedule caste girls.

(iv)	89 Centrally Sponsored Scheme-IV			
	O	522.00	522.00	3.03

Saving of ₹ 491.43 lakh was also occurred in 2022-23

Reasons for saving was stated to be due to short release of fund by the Finance Department in respect of two cases as at Sl. No. (iii) and (iv).

**CAPITAL**

**Voted**

(a) As the expenditure of ₹581.07 lakh fell well short of the original provision of ₹2,076.00 lakh, supplementary grant of ₹74.00 lakh obtained in March 2024 proved lack of budgetary control on the part of the controlling officer.

(b) Out of the available saving of ₹ 1,568.93 lakh, only ₹ 335.00 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	35,685.57	54
2018-19	9,219.93	98
2019-20	1,079.91	93
2020-21	1,482.12	74
2021-22	2,401.58	72
2022-23	673.69	28

<b>Grant No. 20 - Welfare of Scheduled Castes Department -Contd.</b>				
<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>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Classes and Minorities</b>				
	01 <i>Welfare of Scheduled Castes</i>				
	789 Special Component Plan for Scheduled Castes				
	33 Welfare Programme				
	O	146.00			
	R	(-)29.00	117.00	114.09	(-)2.91

Withdrawal of provision by reappropriation of ₹ 29.00 was stated to be based on actual requirement.

(ii)	86 Centrally Sponsored Scheme - I (CASP)				
	O	1,400.00			
	R	(-)335.00	1,065.00	276.98	(-)788.02

Withdrawal of provision by surrender of ₹ 335.00 was stated to be based on actual requirement.

Saving of ₹ 475.01 lakh was also occurred in 2022-23

Reasons for saving was stated to be due to short release of fund by the Finance Department in respect of above two cases.

(d) Entire provision remained unutilised throughout the year in following Cases:

(i)	<b>4059 Capital Outlay on Public Works</b>				
	80 <i>General</i>				
	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	S	74.00			
	R	126.00	200.00	...	(-)200.00

Creation of provision by supplementary grant of ₹ 74.00 was stated to be due to release of more fund under "Special Assistance for Capital Investment". Further addition to the provision by reappropriation of ₹126.00 lakh was stated to be based on actual requirement.

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

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

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

(₹ in lakh)

(ii)	<b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>				
	01 <i>Welfare of Scheduled Castes</i>				
	789 Special Component Plan for Scheduled Castes				
	50 State Share of Central Sponsored Scheme				
	O	147.00			
	R	(-)97.00	50.00	...	(-)50.00
	Withdrawal of provision by reappropriation of ₹97.00 lakh was stated to be based on actual requirement.				

(iii)	91 Central Assistance to State Plan				
	O	193.00	193.00	...	(-)193.00
	Saving of ₹ 183.05 lakh was also occurred in 2022-23.				
	Reasons for saving were not furnished by the Department in respect of two cases as stated to be above.				

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**

**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>				
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2408</b>	<b>Food Storage and Warehousing</b>			
<b>3456</b>	<b>Civil Supplies</b>			
<b>3475</b>	<b>Other General Economic Services</b>			
<b>Voted</b>				
	Original	1,54,71,00		
	Supplementary	25,73,00	1,80,44,00	1,19,67,24
	Amount surrendered during the year (March 2024)			(-)60,76,76
				...
<b>CAPITAL</b>				
<b>4408</b>	<b>Capital Outlay on Food Storage and Warehousing</b>			
<b>5475</b>	<b>Capital Outlay on other General Economic Services</b>			
<b>Voted</b>				
	Original	3,03,00		
	Supplementary	16,20	3,19,20	81,71
	Amount surrendered during the year (March 2024)			(-)2,37,49
				87,50

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹11,967.24 lakh did not come even upto the original provision of ₹15,471.00 lakh, supplementary grant of ₹2,573.00 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of the available saving of ₹6,076.76 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	2,644.76	19
2018-19	1,762.33	12
2019-20	6,886.62	50
2020-21	988.88	10
2021-22	1,917.79	12
2022-23	2,420.13	16

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

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

(c) Saving occurred mainly under:

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

01 Food

001 Direction and Administration

98 Administration

O 4,419.00

R (-)354.30 4,064.70 3,752.16 (-)312.54

Withdrawal of provision by reappropriation of ₹354.30 lakh was stated to be based on actual requirement.

Saving of ₹408.41 lakh was also occurred in 2022-23.

(ii) **3456 Civil Supplies**

103 Consumer Subsidies

50 State Share of Centrally Sponsored Scheme

S 1,133.00

R 427.00 1,560.00 1,014.91 (-)545.09

Creation of provision by supplementary grant of ₹1,133.00 lakh was stated to be due to release of more fund under "State Share of Centrally Sponsored Scheme". Further addition to the provision by reappropriation of ₹427.00 lakh was stated to be based on actual requirement.

(iii) 72 State Share

O 4,025.00 4,025.00 3,057.35 (-)967.65

(iv) 89 Centrally Sponsored Scheme-IV

O 3,120.00 3,120.00 1,243.84 (-)1,876.16

Saving of ₹279.09 lakh was also occurred in 2022-23.

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

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

(v)	789 Special Component plan for scheduled Castes 50 State Share of Centrally Sponsored Scheme			
	S	510.00	510.00	331.80

Creation of provision by supplementary grant of ₹510.00 lakh was stated to be due to release of more fund under "State Share of Centrally Sponsored Scheme".

(vi)	89 Centrally Sponsored Scheme-IV			
	S	1,020.00	1,020.00	406.64

Saving of ₹91.24 lakh was also occurred in 2022-23.

(vii)	796 Tribal Area Sub-plan 50 State Share of Centrally Sponsored Scheme			
	S	930.00	930.00	605.05

Creation of provision by supplementary grant of ₹930.00 lakh was stated to be due to release of more fund under "State Share of Centrally Sponsored Scheme".

(viii)	89 Centrally Sponsored Scheme-IV			
	O	1,860.00	1,860.00	741.52

Saving of ₹166.38 lakh was also occurred in 2022-23.

(ix)	<b>3475 Other General Economic Services</b> 106 Regulation of Weight and Measures 05 Establishment			
	O	840.50		
	R	(-)67.70	772.80	638.41

Withdrawal of provision by reappropriation of ₹67.70 lakh was stated to be based on actual requirement.

Reasons for saving in respect of nine cases as at Sl. No. (i) to (ix) was not intimated by the Department (August 2024).



**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>
	<b>(₹ in lakh)</b>		

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹81.71 lakh fell well short of the original provision of ₹303.00 lakh, supplementary grant of ₹16.20 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹237.49 lakh, only ₹87.50 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	258.80	50
2018-19	567.80	57
2019-20	601.53	80
2020-21	448.73	57
2021-22	118.23	18
2022-23	82.27	35

- (c) Saving occurred mainly under:

**4408 Capital Outlay on Food Storage and Warehousing**

01 Food

800 Other Expenditure

99 Others

O 200.00

R (-)87.50 112.50 81.71 (-)30.79

Withdrawal of the provision by surrender of ₹87.50 lakh was stated to be based on actual requirement.

Reasons for saving was not intimated by the Department (August 2024).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>		
(d) Entire provision remained unutilised under:					
(i) <b>4408 Capital Outlay on Food Storage and Warehousing</b>					
<i>02 Storage and Warehousing</i>					
101 Rural Godown Programmes					
99 Others					
	O	52.00	52.00	...	(-52.00)
(ii) 796 Tribal Area Sub-plan					
99 Others					
	O	31.00	31.00	...	(-31.00)

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) was not intimated by the Department (August 2024).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 22 - Relief & Rehabilitation 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 Social Security and Welfare</b>			
<b>Voted</b>			
Original	1,36,14,00	1,36,14,00	53,18,49
Amount surrendered during the year (March 2024)			(-)82,95,51
			25,10,49

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹ 8,295.51 lakh, only ₹ 2,510.49 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>
2018-19	419.14	8
2019-20	781.84	22
2020-21	5,556.42	48
2021-22	541.22	86
2022-23	61,661.70	89

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

Head		Total		Actual Expenditure	Excess (+) Saving (-)
		Grant			
(b)	Saving occurred mainly under:				
(i)	<b>2235 Social Security and Welfare</b>				
	01 Rehabilitation				
	001 Direction and Administration				
	98 Administration				
	O		95.00		
	R	(-)12.00	83.00	62.50	(-)20.50

Withdrawal of provision by reappropriation of ₹1.51 lakh and surrender of ₹10.49 lakh were stated to be based on actual requirement.

Saving of ₹16.43 lakh was also occurred in 2022-23.

(ii)	200 Other Relief Measures				
	05 Establishment				
	O		11,000.00		
	R	(-)2,500.00	8,500.00	2,817.88	(-)5,682.12

Withdrawal of provision by surrender of ₹2,500.00 lakh was stated to be based on actual requirement.

Saving of ₹21,072.09 lakh and ₹491.78 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) was not intimated by the Department (August 2024).

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**

**Grant No. 23 - Panchayats**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>REVENUE</b>				
<b>2015</b>	<b>Elections</b>			
<b>2515</b>	<b>Other Rural Development Programmes</b>			
<b>3604</b>	<b>Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
<b>Voted</b>				
Original		4,98,41,39		
Supplementary		22,62,82	5,21,04,21	(-),31,69,56
Amount surrendered during the year (March 2024)				98,84
<b>CAPITAL</b>				
<b>4515</b>	<b>Capital Outlay on other Rural Development Programmes</b>			
<b>Voted</b>				
Original		7,09,21	7,09,21	(-),3,79,15
Amount surrendered during the year (March 2024)				1,20,69

**Notes and Comments****REVENUE****Voted**

- (a) As the expenditure of ₹38,934.65 lakh fell well short of the original provision of ₹49,841.39 lakh, supplementary grant of ₹2,262.82 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.

**Grant No. 23 - Panchayats - Contd.**

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

(b) Out of the available saving of ₹13,169.56 lakh, only ₹98.84 lakh was anticipated and surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	4,511.42	14
2019-20	3,157.73	9
2020-21	7,506.68	16
2021-22	4,572.72	9
2022-23	4,426.98	9

(c) Saving occurred mainly under:

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

98 Administration

O 19,210.55

R (-)1,725.54 17,485.01 15,653.46 (-)1,831.55

Withdrawal of provision by reappropriation of ₹1,725.54 lakh was stated to be based on actual requirement.

Saving of ₹1,946.57 lakh was also occurred in 2022-23.

(ii) 101 Panchayati Raj

41 Human Development

O 468.00

R (-)26.00 442.00 268.41 (-)173.59

Withdrawal of provision by reappropriation of ₹26.00 lakh was stated to be based on actual requirement.

**Grant No. 23 - Panchayats - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iii) 43 Finance Commission			
O	6,577.70		
R	0.07	2,631.12	(-)3,946.65
Addition to the provision by reappropriation of ₹0.07 lakh was stated to be based on actual requirement.			
(iv) 90 State Share For Central Assistance To State Plan			
O	89.33		
R	(-)12.33	77.00	15.67
			(-)61.33
Withdrawal of provision by reappropriation of ₹12.33 lakh was stated to be based on actual requirement.			
(v) 91 Central Assistance To State Plan			
O	742.93		
R	(-)44.93	698.00	141.00
			(-)557.00
Withdrawal of provision by surrender of ₹44.93 lakh was stated to be based on actual requirement.			
(vi) 789 Special Component Plan for Scheduled Castes			
41 Human Development			
O	153.00		
R	(-)8.50	144.50	93.47
			(-)51.03
Withdrawal of provision by surrender of ₹8.50 lakh was stated to be based on actual requirement.			
(vii) 90 State Share For Central Assistance To State Plan			
O	29.20		
R	(-)4.20	25.00	5.78
			(-)19.22
Withdrawal of provision by surrender of ₹4.20 lakh was stated to be based on actual requirement.			
(viii) 91 Central Assistance To State Plan			
O	242.88		
R	(-)14.88	228.00	52.00
			(-)176.00
Withdrawal of provision by surrender of ₹14.88 lakh was stated to be based on actual requirement.			

**Grant No. 23 - Panchayats - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ix) 796 Tribal Area Sub-plan			
41 Human Development			
O	279.00		
R	(-)15.50	263.50	159.13
Withdrawal of provision by reappropriation of ₹15.50 lakh was stated to be based on actual requirement.			(-)104.37
(x) 43 Finance Commission			
O	8,222.30		
R	(-)0.07	8,222.23	3,288.88
Withdrawal of provision by reappropriation of ₹0.07 lakh was stated to be based on actual requirement.			(-)4,933.35
(xi) 84 Block Advisory Committee			
O	1,740.00		
S	417.15		
R	22.85	2,180.00	2,123.06
Augmentation of provision by supplementary grant of ₹417.15 lakh was stated to be due to release of more fund under "Electricity Charges". Further addition to the provision by the reappropriation of ₹22.85 lakh was stated to be based on actual requirement.			(-)56.94
(xii) 90 State Share For Central Assistance To State Plan			
O	53.25		
R	(-)6.25	47.00	11.11
Withdrawal of provision by reappropriation of ₹6.25 lakh was stated to be based on actual requirement.			(-)35.89
(xiii) 91 Central Assistance To State Plan			
O	442.90		
R	(-)25.90	417.00	100.00
Withdrawal of provision by surrender of ₹25.90 lakh was stated to be based on actual requirement.			(-)317.00



**Grant No. 23 - Panchayats - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(xiv)	<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
	200 Other Miscellaneous Compensation and Assignments			
	85 Village Committee			
	O	1,859.60		
	S	1,250.00		
	R	(-)449.07	2,660.53	2,160.25
				(-)500.28

Augmentation of provision by supplementary grant of ₹1,250.00 lakh was attributed to release of additional fund for Panchayat Development (PDF). Subsequent reduction in provision by reappropriation of ₹449.07 lakh was stated to be based on actual requirement.

Saving of ₹408.61 lakh was also occurred in 2022-23.

Reasons for saving in respect of 14 cases as at Sl. No. (i) to (xiv) was not intimated by the Department (August 2024).

(d) Saving was partly offset by excess under:

(i)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	82 Panchayat Samiti			
	O	2,600.00		
	R	680.00	3,280.00	3,189.07
				(-)90.93

Addition to the provision through reappropriation of ₹680.00 lakh was stated to be based on actual requirement.

(ii)	101 Panchayati Raj			
	25 Public works			
	O	8.15		
	R	43.09	51.24	25.59
				(-)25.65

Addition to the provision by reappropriation of ₹43.09 lakh was stated to be based on actual requirement.

(iii)	<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
	200 Other Miscellaneous Compensation and Assignments			
	81 Zilla Parishad			
	O	580.47		
	R	241.49	821.96	821.92
				(-)0.04

Addition to the provision by reappropriation of ₹241.49 lakh was stated to be based on actual requirement.

**Grant No. 23 - Panchayats - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(iv)	82 Panchayat Samiti				
	O	893.81			
	R	213.76	1,107.57	1,107.51	(-0.06)
	Addition to the provision by reappropriation of ₹213.76 lakh was stated to be based on actual requirement.				
(v)	83 Gram Panchayat				
	O	2,204.44			
	S	529.38			
	R	586.46	3,320.28	3,320.25	(-0.03)
	Augmentation of provision by supplementary grant of ₹529.38 lakh was stated to be due release of more fund as grants in aid. Further addition to the provision by the reappropriation of ₹586.46 lakh was stated to be based on actual requirement.				
(vi)	796 Tribal Area Sub-Plan				
	84 Block Advisory Committee				
	O	677.04			
	R	238.21	915.25	915.22	(-0.03)
	Addition to the provision by reappropriation of ₹238.21 lakh was stated to be based on actual requirement.				
(vii)	94 T.T.A.A.D.C.-H.Q.				
	O	384.64			
	S	66.29			
	R	210.86	661.79	661.73	(-0.06)
	Augmentation of provision by supplementary grant of ₹66.29 lakh was attributed to release of additional fund for Panchayat Development (PDF). Further addition to the provision by the reappropriation of ₹210.86 lakh was stated to be based on actual requirement.				

Reasons for final saving in respect of seven cases as at Sl. No. (i) to (vii) was not intimated by the Department (August 2024).

**Grant No. 23 - Panchayats - Contd.**

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

(**₹ in lakh**)

**CAPITAL**

**Voted**

(a) Out of the available savings of ₹379.15 lakh, as ₹120.69 Lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i) **4515 Capital Outlay on Other Rural Development Programmes**

101 Panchayati Raj

91 Central Assistance to State Plan

O 305.23

R (-)57.23

248.00

248.00

...

Withdrawal of provision by surrender of ₹57.23 lakh was stated to be based on actual requirement.

(ii) 98 Administration

O 29.52

R 0.78

30.30

0.66

(-)29.64

Addition to the Provision by reappropriation of ₹ 0.78 lakh was stated to be based on actual requirement-

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) was not intimated by the Department (August 2024).

**Grant No. 23 - Panchayats - Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(b) The provision remained unutilised under:			
(i) <b>4515 Capital Outlay on other Rural Development Programmes</b>			
101 Panchayati Raj			
90 State Share for Central Assistance to State Plan			
O	33.91		
R	(-)5.91	28.00	...
			(-)28.00
Withdrawal of provision by reappropriation of ₹0.78 lakh and surrender of ₹5.13 lakh were stated to be based on actual requirement.			
(ii) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	20.22		
R	(-)4.22	16.00	...
			(-)16.00
Withdrawal of provision by reappropriation of ₹0.48 lakh and surrender of ₹3.74 lakh were stated to be based on actual requirement.			
(iii) 91 Central Assistance to State Plan			
O	181.97		
R	(-)33.97	148.00	...
			(-)148.00
Withdrawal of provision by surrender of ₹33.97 lakh was stated to be based on actual requirement.			

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) was not intimated by the Department (August 2024).

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished 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 Labour Employment and Skill Development</b>			
<b>2406 Forestry and Wild Life</b>			
<b>2851 Village and Small Industries</b>			
<b>2852 Industries</b>			
<b>2875 Other Industries</b>			
<b>Voted</b>			
Original	1,03,89,75		
Supplementary	2,43,40	1,06,33,15	86,42,76
Amount surrendered during the year (March 2024)			(-)19,90,39
			5,04,15
<b>CAPITAL</b>			
<b>4059 Capital Outlay on Public Works</b>			
<b>4070 Capital Outlay on other Administrative Services</b>			
<b>4552 Capital Outlay on North Eastern Areas</b>			
<b>4851 Capital Outlay on Village and Small Industries</b>			
<b>5453 Capital Outlay on Foreign Trade and Export Promotion</b>			
<b>5465 Investment in General Financial and Trading Institutions</b>			
<b>Voted</b>			
Original	1,60,57,00		
Supplementary	24,29,35	1,84,86,35	1,48,74,83
Amount surrendered during the year (March 2024)			(-)36,11,52
			5,07,00

**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>		

**Notes and Comments**

**REVENUE**

**Voted**

(a) As the expenditure of ₹8,642.76 lakh did not come even upto the original provision of ₹10,389.75 lakh, supplementary grant of ₹243.40 lakh obtained in March 2024 proved lack of budgetary control on the part of the controlling officer.

(b) Out of the available saving of ₹1,990.39 lakh, only ₹504.15 lakh was surrendered during the year.

(c) Saving occurred mainly under:

(i) **2406 Forestry and Wild Life**

01 Forestry

102 Social and Farm Forestry

87 Centrally Sponsored Scheme-II

**(CSS)**

O 312.00

R (-)32.00 280.00 195.30 (-)84.70

Withdrawal of provision by reappropriation of ₹32.00 lakh was stated to be based on actual requirement .

Saving of ₹331.16 lakh and ₹137.00 lakh were also occurred during the year 2021-22 and 2022-23 respectively.

(ii) 789 Special Component Plan for Scheduled Castes

87 Centrally Sponsored Scheme-II

**(CSS)**

O 102.00

R (-)10.00 92.00 68.98 (-)23.02

Withdrawal of provision by reappropriation of ₹10.00 lakh was stated to be based on actual requirement .

Saving of ₹108.33 lakh and ₹44.76 lakh were also occurred during the year 2021-22 and 2022-23 respectively.

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

	Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(iii)	796	Tribal Area Sub-Plan			
	87	Centrally Sponsored Scheme-II (CSS)			
	O	186.00			
	R	(-)20.00	166.00	123.23	(-)42.77

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

Saving of ₹197.61 lakh and ₹81.24 lakh were also occurred during the year 2021-22 and 2022-23 respectively.

(iv)	<b>2851</b>	<b>Village and Small Industries</b>			
	001	Direction and Administration			
	98	Administration			
	O	2,157.15			
	R	(-)87.67	2,069.48	1,866.05	(-)203.43

Withdrawal of provision by reappropriation of ₹5.90 lakh and surrender of ₹81.77 lakh were stated to be based on actual requirement.

Saving of ₹268.60 lakh and ₹127.71 lakh were also occurred during the year 2021-22 and 2022-23 respectively.

(v)	102	Small Scale Industries			
	91	Central Assistance to State Plan (CASP)			
	O	260.00			
	S	125.80			
	R	97.20	483.00	58.50	(-)424.50

Augmentation of provision by supplementary grant of ₹125.80 lakh was stated to be due to received of additional fund from the Government of India. Further addition to the provision by the reappropriation of ₹97.20 lakh was stated to be based on actual requirement.

(vi)	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance to State Plan (CASP)			
	O	112.20			
	S	42.05			
	R	38.75	193.00	53.12	(-)139.88

Augmentation of provision by supplementary grant of ₹42.05 lakh was stated to be due to received of additional fund from the Government of India. Further addition to the provision by the reappropriation of ₹38.75 lakh was stated to be based on actual requirement.

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

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(vii)	796 Tribal Area Sub-Plan			
	29 Industries Development			
	O	1,590.15		
	R	(-)369.00	1,221.15	1,220.75
				(-)0.40

Addition to the provision by reappropriation of ₹31.00 lakh and subsequent reduction in provision by surrender of ₹400.00 lakh were stated to be based on actual requirement.

Saving of ₹145.83 lakh and ₹77.39 lakh were also occurred during the year 2021-22 and 2022-23 respectively.

(viii)	91 Central Assistance to State Plan (CASP)			
	O	204.60		
	S	73.40		
	R	72.00	350.00	96.88
				(-)253.12

Augmentation of provision by supplementary grant of ₹73.40 lakh was stated to be due to received of additional fund from the Government of India. Further addition to the provision by the reappropriation of ₹72.00 lakh was stated to be based on actual requirement.

Reasons for saving furnished by the Department was not specific in respect of eight cases as at Sl. No. (i) to (viii).

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

(i)	<b>2851 Village and Small Industries</b>			
	796 Tribal Area Sub-Plan			
	37 Agricultural Development			
	O	50.00		
	R	(-)50.00	...	...

Withdrawal of provision by reappropriation of ₹29.02 lakh and surrender of ₹20.98 lakh were stated to be based on actual requirement.

(ii)	<b>2852 Industries</b>			
	80 General			
	003 Industrial Education-Research and Training			
	86 Centrally Sponsored Scheme-I (CSS)			
	O	86.00		
	R	(-)86.00	...	...

Withdrawal of provision by reappropriation of ₹86.00 lakh was stated to be based on actual requirement.



**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>		
(iii)	789 Special Component Plan for Scheduled Castes			
	86 Centrally Sponsored Scheme-I (CSS)			
	O	28.75		
	R	(-)28.75	...	...
	Withdrawal of provision by reappropriation of ₹28.75 lakh was stated to be based on actual requirement.			
(iv)	796 Tribal Area Sub-Plan			
	86 Centrally Sponsored Scheme-I (CSS)			
	O	52.00		
	R	(-)52.00	...	...
	Withdrawal of provision by reappropriation of ₹52.00 lakh was stated to be based on actual requirement.			
(d)	Saving was partly counterbalanced by excess under:			
(i)	<b>2851 Village and Small Industries</b>			
	003 Training			
	91 Central Assistance to State Plan (CASP)			
	O	83.20		
	R	20.80	104.00	104.00
	Addition to the provision by reappropriation of ₹20.80 lakh was stated to be based on actual requirement.			
(ii)	102 Small Scale Industries			
	29 Industries Development			
	O	1,089.60		
	R	81.77	1,171.37	1,100.50
	Addition to the provision by reappropriation of ₹81.77 lakh was stated to be based on actual requirement.			
	Reasons for final saving/excess furnished by the Department was not specific in respect of above two cases as at Sl. No. (i) and (ii).			

**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>		

**CAPITAL**

**Voted**

(a) As the expenditure of ₹14,874.83 lakh fell well short of the original provision of ₹16,057.00 lakh, supplementary grant of ₹2,429.35 lakh obtained in March 2024 proved lack of budgetary control on the part of the controlling officer.

(b) Out of the available saving of ₹3,611.52 lakh, only of ₹507.00 lakh was surrendered during the year.

(c) Saving occurred mainly under:

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

80 General

051 Construction

25 Public Works

O 3,810.56

R (-)3,317.60 492.96 492.96 ...

Withdrawal of provision by reappropriation of ₹3,317.60 lakh was stated to be based on actual requirement.

Saving of ₹424.96 lakh was also occurred in 2022-23.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 1,245.76

R (-)1,084.60 161.16 161.16 ...

Withdrawal of provision by reappropriation of ₹1,024.10 lakh and surrender of ₹60.50 lakh were stated to be based on actual requirement.

Saving of ₹220.66 lakh was also occurred in 2022-23.

(iii) 796 Tribal Area Sub-Plan

25 Public Works

O 2,271.68

R (-)1,977.80 293.88 293.88 ...

Withdrawal of provision by reappropriation of ₹1,832.30 lakh and surrender of ₹145.50 lakh were stated to be based on actual requirement.

Saving of ₹402.38 lakh was also occurred in 2022-23.

**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>		

(iv)	<b>4851 Capital Outlay on Village and Small Industries</b>			
	102 Small scale Industries			
	91 Central Assistance to State Plan (CASP)			
	O	1,040.00		
	R	(-)156.00	884.00	780.00
				(-)104.00

Withdrawal of provision by surrender of ₹156.00 lakh was stated to be based on actual requirement.

(v)	<b>789 Special Component Plan for Scheduled Castes</b>			
	91 Central Assistance to State Plan (CASP)			
	O	340.00		
	R	(-)51.00	289.00	255.00
				(-)34.00

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

(vi)	<b>796 Tribal Area Sub-plan</b>			
	29 Industrial Development			
	O	940.00		
	R	(-)930.00	10.00	9.93
				(-)0.07

Withdrawal of provision by reappropriation of ₹930.00 lakh was stated to be based on actual requirement.

(vii)	<b>91 Central Assistance to State Plan (CASP)</b>			
	O	620.00		
	R	(-)93.00	527.00	465.00
				(-)62.00

Withdrawal of provision by surrender of ₹93.00 lakh was stated to be based on actual requirement.

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

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

(viii) **5453 Capital Outlay on Foreign Trade and Export Promotion**

80 General

796 Tribal Area Sub-plan

70 State Share

O 373.70

R (-)92.70 281.00 281.00 ...

Withdrawal of provision by reappropriation of ₹92.70 lakh was stated to be based on actual requirement.

Reasons for saving furnished by the Department was not specific in respect of eight cases as at Sl. No. (i) to (viii).

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

(i) **4851 Capital Outlay on Village and Small Industries**

102 Small scale Industries

29 Industrial Development

O 1,560.00

R (-)1,560.00 ... ..

Withdrawal of provision by reappropriation of ₹1,560.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

29 Industrial Development

O 510.00

R (-)510.00 ... ..

Withdrawal of provision by reappropriation of ₹510.00 lakh was stated to be based on actual requirement.

(e) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.

(i) **4851 Capital Outlay on Village and Small Industries**

102 Small scale Industries

25 Public Works

R 4,472.00 4,472.00 2,964.00 (-)1,508.00

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 789 Special Component Plan for Scheduled Castes 70 State Share			
R	170.00	170.00	...
(iii) 796 Tribal Area Sub-plan 25 Public Works			
R	2,666.00	2,666.00	1,767.00 (-)899.00
(iv) 70 State Share			
R	203.00	203.00	203.00 ...
(f) Saving was partly counter balanced by excess under:			
(i) <b>4851 Capital Outlay on Village and Small Industries</b> 102 Small scale Industries 70 State Share			
O	21.30		
R	319.70	341.00	341.00 ...
Addition to the provision by reappropriation of ₹319.70 lakh was stated to be based on actual requirement.			
(ii) 789 Special Component Plan for Scheduled Castes 25 Public Works			
O	100.00		
R	1,364.00	1,464.00	969.00 (-)495.00
Addition to the provision by reappropriation of ₹1,364.00 lakh was stated to be based on actual requirement.			

**Grant No. 24 - Industries & Commerce Department- Concl.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(iii)	<b>5465 Investment in General Financial and Trading Institutions</b>			
	<i>02 Investment in Trading Institutions</i>			
	190 Investments in Public sector and other Undertakings			
	23 Corporations/Psus/Boards			
	O	2,163.00		
	R	2,429.35		
	S	85.90	4,678.25	4,678.25 ...

Augmentation of provision by supplementary grant of ₹2,429.35 lakh was stated to be due to release of additional fund under "Grants to PSUs" viz. Tripura Jute Mills Ltd; Tripura Small Industries Corporation and Tripura Tea Development Corporation respectively. Further addition to the provision by the reappropriation of ₹85.90 lakh was stated to be based on actual requirement.

Reasons for final excess/saving furnished by the Department was not specific in respect of three cases as at Sl. No. (i) to (iii).

---

**Information in respect of unspent amount lying under DDO's Saving Bank Account was not furnished by 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		28,35,00		
Supplementary		31	28,35,31	(-4,79,10)
Amount surrendered during the year (March 2024)				2,24,31
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>5465</b>	<b>Investments in General Financial and Trading Institutions</b>			
<b>Voted</b>				
Original		12,00,00		
Supplementary		10,00	12,10,00	(-10,00)
Amount surrendered during the year (March 2024)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹2,356.21 lakh did not come even upto the original provision of ₹2,835.00 lakh, supplementary grant of ₹0.31 lakh obtained in March 2024 proved excessive.

**Grant No. 25 - Industries & Commerce (Handloom, Handicrafts and Sericulture) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(b) Out of the available saving of ₹479.10 lakh, only ₹224.31 lakh was surrendered during the year.			
(c) Saving occurred mainly under:			
(i) <b>2851 Village and Small Industries</b>			
001 Direction and Administration			
98 Administration			
O	420.77		
R	(-)37.70	383.07	355.90

Withdrawal of provision by surrender of ₹37.70 lakh was stated to be based on actual requirement.

Saving of ₹103.37 lakh and ₹63.48 lakh were also occurred in 2021-22 and 2022-23 respectively.

(ii) 103 Handloom Industries				
29 Industries Development				
O	760.71			
R	(-)42.39	718.32	643.94	(-)74.38

Withdrawal of provision by surrender of ₹42.39 lakh was stated to be based on actual requirement.

Saving of ₹87.20 lakh was also occurred in 2022-23.



**Grant No. 25 - Industries & Commerce (Handloom, Handicrafts and Sericulture) Department - Concl'd.**

	Head		Total		Excess (+) Saving (-)
			Grant	Actual Expenditure	
			(₹ in lakh)		
(iii)	104	Handicraft Industries			
	29	Industries Development			
		O	286.11		
		R	(-)30.00	256.11	224.09
					(-)32.02

Withdrawal of provision by reappropriation of ₹5.00 lakh and surrender of ₹25.00 lakh were stated to be based on actual requirement.

Saving of ₹75.32 lakh and ₹68.34 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reasons for saving were stated to be due to over estimation of actual requirement and non-utilisation of fund under salary component as well as receipt of less number of claims under other expenditure, cost of fuel and hiring of private vehicles, minor works, publicity/advertisement etc. in respect of three cases as at Sl. No. (i) to (iii)

(iv)	107	Sericulture Industries			
	29	Industries Development			
		O	1,266.42		
		R	(-)119.04	1,147.38	1,030.85
					(-)116.53

Withdrawal of provision by surrender of ₹119.04 lakh was stated to be based on actual requirement.

Saving of ₹202.40 lakh and ₹115.96 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reasons for saving were stated to be due to over estimation of actual requirement and non-utilisation of fund under non-engagement of security guards at Sericulturre Training Institute, Khamarbari, Champaknagar and also non-execution of minor works for wants technical approval.

**CAPITAL**

**Voted**

- (a) No part of the available saving of ₹10.00 lakh was surrendered during the year. However, the said saving did not only for comment under sub-head level.

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished 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>2552</b>	<b>North Eastern Areas</b>			
<b>Voted</b>				
	Original	87,15,34		
	Supplementary	8,91,74	96,07,08	78,16,93
	Amount surrendered during the year (March 2024)			(-)17,90,15
				1,68,83
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4405</b>	<b>Capital Outlay on Fisheries</b>			
<b>Voted</b>				
	Original	32,22,41	32,22,41	6,97,90
	Amount surrendered during the year (March 2024)			(-)25,24,51
				14,11,71

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹7,816.93 lakh did not come even upto the original provision of ₹8,715.34 lakh, supplementary grant of ₹891.74 lakh obtained in March 2024 proved excessive.
- (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	1,329.03	26
2018-19	932.44	14
2019-20	1,069.32	17
2020-21	1,138.47	17
2021-22	1,348.69	15
2022-23	3,388.39	35

**Grant No. 26 - Fisheries Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
(₹ in lakh)			
(c) Saving occurred mainly under:			
(i) <b>2405 Fisheries</b>			
001 Direction and Administration			
98 Administration			
O	5,548.20		
R	(-)409.35	5,138.85	(-)465.68
Withdrawal of provision by reappropriation of ₹240.52 lakh and surrender of ₹168.83 lakh were stated to be based on actual requirement.			
Saving of ₹917.03 lakh and ₹618.33 lakh were also occurred during the year 2021-22 and 2022-23 respectively.			
Reason for saving stated by the Department mainly as 'less expenditure under salary component' was not tenable.			
(ii) 101 Inland Fisheries			
70 State Share			
O	150.00		
R	24.85	174.85	(-)87.85
Addition to the provision by reappropriation of ₹24.85 lakh was stated to be based on actual requirement.			
(iii) 86 Centrally Sponsored Scheme-I (CSS)			
O	652.40		
S	387.60	1,040.00	(-)488.19
Augmentation of provision by supplementary grant of ₹387.60 lakh was stated to be due to release of additional fund towards "Pradhan Mantri Matsya Sampada Yojana (PMMSY)".			
(iv) 109 Extension and Training			
36 Fishery Development			
O	416.00		
R	(-)390.50	25.50	25.50 ...
Withdrawal of provision by reappropriation of ₹390.50 lakh was stated to be based on 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>		
(v) 789 Special Component Plan for Scheduled Castes			
70 State Share			
O	56.00		
R	2.00	58.00	22.57 (-)35.43
Addition to the provision by reappropriation of ₹2.00 lakh was stated to be based on actual requirement.			
Saving of ₹0.04 lakh was also occurred in 2022-23.			
(vi) 86 Centrally Sponsored Scheme-I (CSS)			
O	239.19		
S	100.81	340.00	180.41 (-)159.59
Augmentation of provision by supplementary grant of ₹100.81 lakh was stated to be due to release of additional fund towards "Pradhan Mantri Matsya Sampada Yojana (PMMSY)".			
(vii) 796 Tribal Area Sub-plan			
70 State Share			
O	94.00		
R	11.15	105.15	62.00 (-)43.15
Addition to the provision by reappropriation of ₹11.15 lakh was stated to be based on actual requirement.			
Saving of ₹01 lakh was also occurred during the year 2021-22.			
(viii) 86 Centrally Sponsored Scheme-I (CSS)			
O	428.00		
S	192.00	620.00	328.97 (-)291.03
Augmentation of provision by supplementary grant of ₹192.00 lakh was stated to be due to release of more fund by the Government of India towards welfare of fishermen "Pradhan Mantri Matsya Sampada Yojana (PMMSY)".			
Reasons for saving were stated to be due to non-release of fund by the Finance Department as well as non-release of fund by the North Eastern Council (NEC) in respect of seven cases as at Sl. No. (ii) to (vii).			

**Grant No. 26 - Fisheries Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in lakh)			
(d) Saving was partly counter balanced by excess under:			
(i) <b>2405 Fisheries</b>			
001 Direction and Administration			
99 Others			
O	421.00		
R	14.00	435.00	432.01
			(-)2.99

Addition to the provision by reappropriation of ₹14.00 lakh was stated to be based on actual requirement.

Reason for final saving was stated to be due less expenditure under salary component owing to transfer (deputation) of staffs to TTAADC.

(ii) 101 Inland Fisheries				
36 Fishery Development				
O	12.35			
R	592.32	604.67	603.73	(-)0.94

Addition to the provision by reappropriation of ₹592.32 lakh was stated to be based on actual requirement.

Reason for final saving occurred mainly due to non submission of bills by the Contractor in time.

**CAPITAL**

**Voted**

- (a) Out of the available saving of ₹2,524.51 lakh, only ₹1,411.71 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>
2019-20	415.32	17
2020-21	1,116.92	65
2021-22	4,066.60	82
2022-23	5,498.73	79

**Grant No. 26 - Fisheries Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b) Saving occurred mainly under:			
(i) <b>4059 Capital Outlay on Public Works</b>			
80 General			
051 Construction			
25 Public Works			
O	78.00	78.00	25.99
R			(-)52.01
Saving of ₹78.00 lakh was also occurred in 2022-23.			
(ii) 796 Tribal Area Sub-plan			
25 Public Works			
O	46.50	46.50	14.56
R			(-)31.94
Saving of ₹46.50 lakh was also occurred in 2022-23.			
Reasons for saving were state to be due to short release of fund by the Finance Department in respect of above two cases as at Sl. No. (i) and (ii).			
(iii) <b>4405 Capital Outlay on Fisheries</b>			
101 Inland Fisheries			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	1,025.00		
R	(-)173.32	851.68	255.88
R			(-)595.80
Withdrawal of provision by surrender of ₹173.32 lakh was stated to be based on actual requirement.			
Saving of ₹546.54 lakh was also occurred in 2022-23.			
(iv) 789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	337.00		
R	24.07	361.07	13.48
R			(-)347.59
Addition to the provision by reappropriation of ₹24.07 lakh was stated to be based on actual requirement.			
Saving of ₹69.99 lakh and ₹249.95 lakh were also occurred in 2021-22 and 2022-23 respectively.			

**Grant No. 26 - Fisheries Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
(v) 796 Tribal Area Sub-plan			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	615.00		
R	(-)182.05	432.95	364.49

Withdrawal of provision by surrender of ₹182.05 lakh was stated to be based on actual requirement.

Saving of ₹248.97 lakh and ₹260.51 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reasons for saving were stated to be non completion of said works besides Bio-Floc scheme beneficiary selection often changed in the field level. Further, saving attributed due to short release of fund under minor head Tribal Area Sub-plan by the NABARD in respect of above three cases as at Sl. No. (iii) to (v).

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

(i)	<b>4405 Capital Outlay on Fisheries</b>			
	001 Direction and Administration			
	36 Fishery Development			
	O	208.00		
	R	(-)208.00	...	...

Withdrawal of provision by surrender of ₹208.00 lakh was stated to be based on actual requirement.

(ii)	101 Inland Fisheries			
	86 Centrally Sponsored Scheme-I (CSS)			
	O	387.60		
	R	(-)387.60	...	...

Withdrawal of provision by surrender of ₹387.60 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes			
	36 Fishery Development			
	O	68.00		
	R	(-)68.00	...	...

Withdrawal of provision by reappropriation of ₹24.07 lakh and surrender of ₹43.93 lakh were stated to be based on actual requirement.

**Grant No. 26 - Fisheries Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(iv)            86 Centrally Sponsored Scheme-I (CSS)			
O	100.81		
R	(-)100.81	...	...
Withdrawal of provision by surrender of ₹100.81 lakh was stated to be based on actual requirement.			
(v)            796 Tribal Area Sub-plan			
36 Fishery Development			
O	124.00		
R	(-)124.00	...	...
Withdrawal of provision by surrender of ₹124.00 lakh was stated to be based on actual requirement.			
(vi)            86 Centrally Sponsored Scheme-I (CSS)			
O	192.00		
R	(-)192.00	...	...
Withdrawal of provision by surrender of ₹192.00 lakh was stated to be based on actual requirement.			

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**



**Grant No. 27 - Agriculture and Farmers Welfare**

<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	5,12,38,07		
	Supplementary	12,37,53	5,24,75,60	3,52,30,61
	Amount surrendered during the year (March 2024)			(-)1,72,44,99
				58,87,40
<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>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	80,07,93	80,07,93	43,59,90
	Amount surrendered during the year (March 2024)			(-)36,48,03
				6,74,78

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹35,230.61 lakh did not come even upto the original provision of ₹51,238.07 lakh, supplementary grant of ₹1,237.53 lakh obtained in March 2024 proved lack of budgetary control over the expenditure by the Controlling Officer.
- (b) Out of the available saving of ₹17,244.99 lakh, only ₹5,887.40 lakh was surrendered during the year.

**Grant No. 27 - Agriculture and Farmers Welfare - 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	4,236.00	17
2018-19	3,664.00	10
2019-20	15,841.65	36
2020-21	12,648.03	29
2021-22	21,552.60	40
2022-23	16,123.75	31

(c) Saving occurred mainly under:

(i) **2401 Crop Husbandry**

001 Direction and Administration

98 Administration

O 54.00

R (-)31.22 22.78 21.98 (-)0.80

Withdrawal of provision by reappropriation of ₹31.22 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non completion of the programme.

(ii) 102 Food Grain Crops

86 Centrally Sponsored Scheme-I

O 150.00

R (-)55.00 95.00 95.00 ...

Withdrawal of provision by reappropriation of ₹55.00 lakh was stated to be based on actual requirement.

Saving of ₹91.76 lakh, ₹95.95 lakh and ₹37.80 lakh were also occurred in 2020-21, 2021-22 and 2022-23 respectively.

(iii) 90 State Share for Central Assistance to State Plan

O 39.72

R 0.10 39.82 19.68 (-)20.14

Addition to the provision by reappropriation of ₹0.10 lakh was stated to be based on actual requirement.

Reasons for saving was stated to be due to non-receipt of Central Share as per GOI allocation.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iv) 91 Central Assistance to State Plan			
O	357.41		
R	0.99	358.40	177.10 (-)181.30
Addition to the provision by reappropriation of ₹0.99 lakh was stated to be based on actual requirement.			
Saving of ₹115.76 lakh, ₹157.90 lakh and ₹229.82 lakh were also occurred in 2020-21, 2021-22 and 2022-23 respectively.			
Reason for saving was stated to be due to non receipt of central share from Government of India.			
(v) 103 Seeds			
65 Suspense Account			
O	1,000.00		
R	500.00	1,500.00	43.36 (-)1,456.64
Addition to the provision by reappropriation of ₹500.00 lakh was stated to be based on actual requirement.			
Saving of ₹1,820.67 lakh and ₹973.64 lakh were also occurred in 2021-22 and 2022-23 respectively.			
(vi) 105 Manures and Fertilisers			
65 Suspense Account			
O	4,000.00		
R	(-)500.00	3,500.00	278.86 (-)3,221.14
Withdrawal of provision by reappropriation of ₹107.92 lakh and surrender of ₹392.08 lakh were stated to be based on actual requirement.			
Saving of ₹2,602.16 lakh and ₹1,451.36 lakh were also occurred in 2021-22 and 2022-23 respectively.			
Reason for saving was not furnished by the Department in respect of above two cases as at Sl. No. (v) and (vi).			
(vii) 109 Extension and Farmers' Training			
90 State Share of Central Assistance to State Plan			
O	503.68		
R	4.27	507.95	363.23 (-)144.72
Addition to the provision by reappropriation of ₹4.27 lakh was stated to be based on actual requirement.			

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(viii)	91 Central Assistance to State Plan (CASP)			
	O	4,533.10		
	R	572.90	3,269.00	(-)1,837.00
	Addition to the provision by reappropriation of ₹572.90 lakh was stated to be based on actual requirement.			
	Saving of ₹20.00 lakh was also occurred in 2022-23.			
	Reason for saving was stated to be due to non receipt of central share from Government of India in respect of above two cases as at Sl No. (vii) and (viii).			
(ix)	113 Agricultural Engineering			
	70 State Share			
	O	387.69		
	R	(-)265.25	122.44	...
	Withdrawal of provision by reappropriation of ₹265.25 lakh was stated to be based on actual requirement.			
	Saving of ₹24.65 lakh, ₹36.83 lakh and ₹2.11 lakh were also occurred in 2020-21, 2021-22 and 2022-23 respectively.			
(x)	86 Centrally Sponsored Scheme - I			
	O	3,528.00		
	R	(-)2,426.00	1,102.00	...
	Withdrawal of provision by reappropriation of ₹679.25 lakh and surrender of ₹1,746.75 lakh were stated to be based on actual requirement.			
	Saving of ₹55.53 lakh, ₹331.39 lakh and ₹1,194.71 lakh were also occurred in 2020-21, 2021-22 and 2022-23 respectively.			
	Reason for saving was not furnished by the Department in respect of above two cases as at Sl. No. (ix) and (x).			
(xi)	115 Scheme of Small/Marginal Farmers and Agricultural Labour			
	91 Central Assistance to State Plan			
	O	104.00		
	R	(-)79.00	25.00	6.77
				(-)18.23
	Withdrawal of provision by reappropriation of ₹79.00 lakh was stated to be based on actual requirement.			
	Reason for saving was stated to be due to non receipt of central share from Government of India.			

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xii) 789 Special Component Plan for Scheduled Castes			
70 State Share			
O	128.29		
R	(-)64.34	63.95	63.95 ...
Withdrawal of provision by reappropriation of ₹12.31 lakh and surrender of ₹52.03 lakh were stated to be based on actual requirement.			
Saving of ₹22.59 lakh and ₹0.69 lakh were also occurred in 2021-22 and 2022-23 respectively.			
(xiii) 86 Centrally Sponsored Scheme - I			
O	1,162.80		
R	(-)587.07	575.73	575.73 ...
Addition to the provision by reappropriation of ₹19.17 lakh and subsequent reduction in provision by surrender of ₹606.24 lakh were stated to be based on actual requirement.			
Saving of ₹168.02 lakh, ₹217.55 lakh and ₹14.71 lakh were also occurred in 2020-21, 2021-22 and 2022-23.			
Reason for saving was not furnished by the Department in respect of above two cases as at Sl. No. (xii) and (xiii).			
(xiv) 90 State Share of Central Assistance to State Plan			
O	473.68		
R	(-)98.89	374.79	307.96 (-)66.83
Addition to the provision by reappropriation of ₹17.09 lakh and subsequent reduction in provision by surrender of ₹115.98 lakh were stated to be based on actual requirement.			
(xv) 91 Central Assistance to State Plan			
O	2,836.55		
R	(-)694.79	2,141.76	1,345.06 (-)796.70
Addition to the provision by reappropriation of ₹34.83 lakh and subsequent reduction in provision by surrender of ₹729.62 lakh were stated to be based on actual requirement.			
Saving of ₹133.95 lakh was also occurred in 2022-23.			
(xvi) 796 Tribal Area Sub-plan			
70 State Share			
O	227.02		
R	(-)119.63	107.39	106.46 (-)0.93
Withdrawal of provision by reappropriation of ₹119.63 lakh was stated to be based on actual requirement.			
Saving of ₹1.26 lakh was also occurred in 2022-23.			

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

	Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(xvii)	86	Centrally Sponsored Scheme-I			
		O		2,056.80	
		R	(-)1,090.13	966.67	958.23

Withdrawal of provision by reappropriation of ₹1,090.13 lakh was stated to be based on actual requirement.

Saving of ₹26.20 lakh was also occurred in 2022-23.

(xviii)	90	State Share of Central Assistance to State Plan			
		O		465.44	
		S		198.92	
		R	128.75	793.11	548.93

Augmentation of provision by supplementary grant of ₹198.92 lakh was attributed to release of State Share under "Rastriya Krishi Vikash Yojana" (RKVY). Further, addition to the provision by the reappropriation of ₹128.75 lakh was stated to be based on actual requirement.

Saving of ₹13.02 lakh was also occurred in 2022-23.

(xix)	91	Central Assistance to State Plan			
		O		1,587.10	
		S		1,038.61	
		R	1,183.13	3,808.84	2,338.37

Augmentation of provision by supplementary grant of ₹1,038.61 lakh was stated to be due to release of more fund by Government of India under "Rastriya Krishi Vikash Yojana" (RKVY). Further addition to the provision by the reappropriation of ₹1,183.13 lakh was stated to be based on actual requirement.

Saving of ₹183.37 lakh was also occurred in 2022-23.

Reasons for saving were not furnished by the Department in respect of above six cases as at Sl. No. (xiv) and (xix).

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

(i)	<b>2401 Crop Husbandry</b>				
	103	Seeds			
	87	Centrally Sponsored Scheme-II			
		O		153.00	
		R	(-)153.00	...	...

Withdrawal of provision by reappropriation of ₹153.00 lakh was stated to be based on actual requirement.

**Grant No. 27 - Agriculture and Farmers Welfare - 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 Casetes			
	87 Centrally Sponsored Scheme-II			
	O	54.00		
	R	(-)54.00	...	...
	Withdrawal of provision by reappropriation of ₹54.00 lakh was stated to be based on actual requirement.			
(iii)	796 Tribal Area Sub-plan			
	87 Centrally Sponsored Scheme-II			
	O	93.00		
	R	(-)93.00	...	...
	Withdrawal of provision by reappropriation of ₹93.00 lakh was stated to be based on actual requirement.			
(e)	Saving was partly counter balanced by excess under:			
(i)	<b>2401 Crop Husbandry</b>			
	105 Manures and Fertilisers			
	90 State Share for Central Assistance to State Plan			
	O	7.94		
	R	16.94	24.88	19.78 (-)5.10
	Addition to the provision by reappropriation of ₹16.94 lakh was stated to be based on actual requirement.			
(ii)	91 Central Assistance to State Plan			
	O	71.44		
	R	152.56	224.00	178.00 (-)46.00
	Addition to the provision by reappropriation of ₹152.56 lakh was stated to be based on actual requirement.			
(iii)	109 Extension and Farmers' Training			
	70 State Share			
	O	33.60		
	R	5.57	39.17	39.17 ...
	Addition to the provision by reappropriation of ₹5.57 lakh was stated to be based on actual requirement.			

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(iv)	86 Centrally Sponsored Scheme-I				
	O	302.40			
	R	50.20	352.60	352.60	...
	Addition to the provision by reappropriation of ₹50.20 lakh was stated to be based on actual requirement.				
(v)	114 Development of Oil Seeds				
	90 State Share for Central Assistance to State Plan				
	O	6.94			
	R	21.06	28.00	14.00	(-)14.00
	Addition to the provision by reappropriation of ₹21.06 lakh was stated to be based on actual requirement.				
(vi)	91 Central Assistance to State Plan				
	O	62.40			
	R	189.60	252.00	126.00	(-)126.00
	Addition to the provision by reappropriation of ₹189.60 lakh was stated to be based on actual requirement.				
	Reason for saving were not furnished by the Department in respect of above six cases as at Sl. No. (i) and (vi).				
(vii)	<b>2408 Food, Storage and Warehousing</b>				
	<i>02 Storage and Warehousing</i>				
	101 Rural Godowns Programme				
	37 Agricultural Development				
	O	46.00			
	R	8.00	54.00	53.75	(-)0.25
	Addition to the provision by reappropriation of ₹8.00 lakh was stated to be based on actual requirement.				
	Reason for final saving was not furnished by the Department.				
(viii)	37 Agricultural Development				
	O	129.00			
	R	9.00	138.00	138.00	...
	Addition to the provision by reappropriation of ₹9.00 lakh was stated to be based on actual requirement.				
	Reason for excess was not furnished by the Department.				



**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

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

(₹ in lakh)

**CAPITAL**

**Voted**

- (a) Out of the available saving of ₹3,648.03 lakh, only ₹674.78 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	5,970.42	65
2018-19	7,294.17	65
2019-20	7,340.28	56
2020-21	5,723.06	43
2021-22	4,505.28	56
2022-23	4,301.79	45

- (b) Saving occurred mainly under:

(i) **4401 Capital Outlay on Crop Husbandry**

113 Agricultural Engineering

54 National Bank for Agriculture and Rural Development

**(NABARD)**

O 620.59

R 128.40 748.99 454.12 (-)294.87

Addition to the provision by reappropriation of ₹128.40 lakh was stated to be based on actual requirement.

Saving of ₹38.11 lakh was also occurred in 2022-23.

(ii) 789 Special Component Plan for Scheduled Castes

54 National Bank for Agriculture and Rural Development

**(NABARD)**

O 223.43

R 50.78 274.21 160.55 (-)113.66

Addition to the provision by reappropriation of ₹50.78 lakh was stated to be based on actual requirement.

Saving of ₹19.20 lakh was also occurred in 2022-23.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

<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			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	389.96		
	R	23.11	413.07	197.97 (-)215.10

Addition to the provision by reappropriation of ₹23.11 lakh was stated to be based on actual requirement.

Saving of ₹33.58 lakh was also occurred in 2022-23.

Reasons for saving were stated to be due to non completion of programme on technical reasons in respect of above three cases as at Sl No. (i) to (iii).

(iv)	<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	495.07		
	R	(-)233.27	261.80	96.25 (-)165.55

Withdrawal of provision by reappropriation of ₹70.90 and surrender of ₹162.37 lakh were stated to be based on actual requirement.

(v)	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	162.40		
	R	(-)58.65	103.75	34.57 (-)69.18

Withdrawal of provision by reappropriation of ₹58.65 was stated to be based on actual requirement.

Saving of ₹107.21 lakh and ₹61.92 lakh were also occurred in 2021-22 and 2022-23 respectively.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(vi) 796 Tribal Area Sub-plan			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	295.37		
R	(-)133.52	161.85	47.49 (-)114.36

Withdrawal of provision by reappropriation of ₹13.12 and surrender of ₹120.40 lakh were stated to be based on actual requirement.

Saving of ₹80.07 lakh was also occurred in 2022-23.

Reasons for saving were stated to be due to non-completion of projects in respect of above three cases as at Sl. No. (iv) to (vi).

(vii) <b>4435 Capital Outlay on other Agricultural Programmes</b>			
01 Marketing and Quality Control			
101 Marketing Facilities			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	2,500.47		
R	(-)167.13	2,333.34	1,339.07 (-)994.27

Withdrawal of provision by reappropriation of ₹167.13 lakh was stated to be based on actual requirement.

Saving of ₹162.54 lakh, ₹491.35 lakh and ₹235.44 lakh were also occurred during the year 2020-21, 2021-22 and 2022-23 respectively.

(viii) 789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	894.24		
R	(-)166.95	727.29	480.99 (-)246.30

Withdrawal of provision by reappropriation of ₹1.62 lakh and surrender of ₹165.33 lakh were stated to be based on actual requirement.

Saving of ₹131.29 lakh, ₹141.45 lakh and ₹29.72 lakh were also occurred during the year 2020-21, 2021-22 and 2022-23 respectively.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

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

(ix)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	1,630.10		
	R	(-)122.22	1,507.88	950.34
				(-)557.54

Withdrawal of provision by reappropriation of ₹2.54 lakh and surrender of ₹119.68 lakh were stated to be based on actual requirement.

Saving of ₹272.53 lakh, ₹316.63 lakh and ₹246.09 lakh were also occurred during the year 2020-21, 2021-22 and 2022-23 respectively.

Reasons for saving were stated to be due to non-completion of projects in respect of above three cases as at Sl. No. (vii) to (ix).

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

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	25 Public Works			
	O	106.00		
	R	(-)106.00	...	...

Withdrawal of provision by surrender of ₹106.00 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	35.00		
	R	(-)35.00	...	...

Withdrawal of provision by reappropriation of ₹35.00 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	64.00		
	R	(-)64.00	...	...

Withdrawal of provision by reappropriation of ₹64.00 lakh was stated to be based on actual requirement.

**Grant No. 27 - Agriculture and Farmers Welfare - Concl'd.**

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

**(₹ in lakh)**

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

(i) **4401 Capital Outlay on Crop Husbandry**

113 Agricultural Engineering

37 Agricultural Development

O 4.00

R 5.69 9.69 9.66 (-)0.03

Addition to the provision by reappropriation of ₹5.69 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

99 Others

O 11.00

R 8.71 19.71 19.71 ...

Addition to the provision by reappropriation of ₹8.71 lakh was stated to be based on actual requirement.

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

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**

**Grant No. 28 - Horticulture & Soil Conservation**

<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>2402</b>	<b>Soil and Water Conservation</b>			
<b>Voted</b>				
	Original	1,30,51,30		
	Supplementary	3,12,01	1,33,63,31	99,54,01
	Amount surrendered during the year (March 2024)			(-)34,09,30
				9,34,56

<b>CAPITAL</b>				
<b>4401</b>	<b>Capital Outlay on Crop Husbandry</b>			
<b>4402</b>	<b>Capital Outlay on Soil and Water Conservation</b>			
<b>5465</b>	<b>Investments in General Financial and Trading Institutions</b>			
<b>Voted</b>				
	Original	9,50,00	9,50,00	7,68,39
	Amount surrendered during the year (March 2024)			(-)1,81,61
				1,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹9,954.01 lakh did not come even upto the original provision of ₹13,051.30 lakh, supplementary grant of ₹312.01 lakh obtained in March 2024 proved lack of budgetary control on the part of the controlling officer.
- (b) Out of the available saving of ₹3,409.30 lakh, only ₹934.56 lakh was surrendered during the year.

<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
2021-22	6,452.81	48
2022-23	5,091.51	35

**Grant No. 28 - Horticulture & Soil Conservation - 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) **2401 Crop Husbandry**

001 Direction and Administration

98 Administration

O 4,470.06

R (-)650.86 3,819.20 3,485.20 (-)334.00

Addition to the provision by reappropriation of ₹0.77 lakh and subsequent reduction in provision by surrender of ₹651.63 lakh were stated to be based on actual requirement.

Saving of ₹584.99 lakh was also occurred in 2022-23.

Reasons for saving was stated to be due to non incurring expenditure under salary and medical reimbursement.

(ii) 99 Others

O 700.00

R (-)158.00 542.00 541.32 (-)0.68

Withdrawal of provision by surrender of ₹158.00 lakh was stated to be based on actual requirement.

Saving of ₹0.37 lakh was also occurred in 2022-23.

Reasons for saving was stated to be due to non incurring expenditure under salary for staff deputed to TTAADC.

(iii) 119 Horticulture and Vegetable in Crops

90 State Share for Central Assistance to State Plan

O 171.73

R (-)25.73 146.00 73.53 (-)72.47

Withdrawal of provision by reappropriation of ₹25.73 lakh was stated to be based on actual requirement.

Saving of ₹19.81 lakh was also occurred in 2022-23.

**Grant No. 28 - Horticulture & Soil Conservation - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(iv)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	1,560.00		
	R	(-)247.00	1,313.00	661.76
				(-)651.24
	Withdrawal of provision by reappropriation of ₹247.00 lakh was stated to be based on actual requirement.			
	Saving of ₹178.36 lakh was also occurred in 2022-23.			
	Reasons for saving was stated to be due to non-release of fund by the Government of India under National Horticulture Mission in respect of two cases as at Sl. No. (iii) and (iv).			
(v)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	56.66		
	R	(-)8.91	47.75	25.99
				(-)21.76
	Withdrawal of provision by reappropriation of ₹8.91 lakh was stated to be based on actual requirement.			
	Saving of ₹6.47 lakh was also occurred in 2022-23.			
(vi)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	510.00		
	R	(-)80.75	429.25	233.89
				(-)195.36
	Withdrawal of provision by reappropriation of ₹80.75 lakh was stated to be based on actual requirement.			
	Saving of ₹58.31 lakh was also occurred in 2022-23.			
(vii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	103.33		
	R	(-)16.33	87.00	46.32
				(-)40.68
	Withdrawal of provision by reappropriation of ₹16.33 lakh was stated to be based on actual requirement.			
	Saving of ₹11.82 lakh was also occurred in 2022-23.			



**Grant No. 28 - Horticulture & Soil Conservation - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>	
(viii)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	930.00		
	R	(-)147.25	782.75	416.86
				(-)365.89
	Withdrawal of provision by reappropriation of ₹147.25 lakh was stated to be based on actual requirement.			
	Saving of ₹106.33 lakh was also occurred in 2022-23.			
	Reasons for saving was stated to be due to non-release of fund by the Government of India under National Horticulture Mission in respect of four cases as at Sl. No. (v) and (viii).			
(ix)	<b>2402 Soil and Water Conservation</b>			
	102 Soil Conservation			
	90 State share for Central assistances to State plan			
	O	190.67		
	R	(-)31.73	158.94	158.88
				(-)0.06
	Withdrawal of provision by reappropriation of ₹31.73 lakh was stated to be based on actual requirement.			
	Saving of ₹19.12 lakh was also occurred in 2022-23.			
	Reason for saving was stated to be due to non-utilisation of fund under State Share.			
(x)	789 Special Component Plan for Scheduled Castes			
	90 State share for Central assistances to State plan			
	O	62.34		
	R	(-)10.37	51.97	39.39
				(-)12.58
	Withdrawal of provision by reappropriation of ₹10.37 lakh was stated to be based on actual requirement.			
	Saving of ₹5.58 lakh was also occurred in 2022-23.			
(xi)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	340.00		
	S	91.23		
	R	42.26	473.49	360.49
				(-)113.00
	Augmentation of provision by supplementary grant of ₹91.23 lakh was stated to be due to release of additional fund under "Chief Ministers Swanirbhar Parivar Yojana". Further addition to the provision by the reappropriation of ₹42.26 lakh was stated to be based on actual requirement.			
	Saving of ₹48.45 lakh was also occurred in 2022-23.			

**Grant No. 28 - Horticulture & Soil Conservation - Contd.**

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

(xii)	796 Tribal Area Sub-plan			
	90 State share for Central assistances to State plan			
	O	113.67		
	R	(-)18.93	94.74	41.16
				(-)53.58

Withdrawal of provision by reappropriation of ₹18.93 lakh was stated to be based on actual requirement.

Saving of ₹10.50 lakh was also occurred in 2022-23.

(xiii)	91 Central Assistance to State Plan (CASP)			
	O	620.00		
	S	52.74		
	R	185.74	858.48	376.48
				(-)482.00

Augmentation of provision by supplementary grant of ₹52.74 lakh was stated to be due to release of more fund by the Government of India. Further addition to the provision by the reappropriation of ₹185.74 lakh was stated to be based on actual requirement.

Reasons for saving was stated to be due to non-release of fund by the Government of India under PMKSY-WDC & NMEO-OP in respect of above four cases as at Sl. No. (x) to (xiii).

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

(i)	<b>2401 Crop Husbandry</b>			
	119 Horticulture and Vegetable Crops			
	37 Agriculture Development			
	O	518.32		
	R	24.30	542.62	541.95
				(-)0.67

Addition to the provision by reappropriation of ₹24.30 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	37 Agriculture Development			
	O	120.41		
	R	7.25	127.66	127.63
				(-)0.03

Addition to the provision by reappropriation of ₹7.25 lakh was stated to be based on actual requirement.

**Grant No. 28 - Horticulture & Soil Conservation - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iii)	98 Administration		
	O	7.43	
	R	3.21	
		10.64	9.77
			(-)0.87
	Addition to the provision by reappropriation of ₹3.21 lakh was stated to be based on actual requirement.		
(iv)	796 Tribal Area Sub-plan		
	98 Administration		
	O	24.43	
	R	6.02	
		30.45	30.37
			(-)0.08
	Addition to the provision by reappropriation of ₹6.02 lakh was stated to be based on actual requirement.		
	Reasons for final saving were stated to be due to non-utilisation of fund by the Department in respect of four cases as at Sl. No. (i) to (iv).		
(v)	<b>2402 Soil and Water Conservation</b>		
	001 Direction and Administration		
	98 Administration		
	O	779.14	
	R	(-)168.38	
		610.76	483.92
			(-)126.84
	Withdrawal of provision by reappropriation of ₹43.44 lakh and surrender of ₹124.94 lakh were stated to be based on actual requirement.		
	Reason for saving was stated to be due to non-utilisation of fund under salary and medical reimbursement.		
(vi)	102 Soil Conservation		
	91 Central Assistance to State Plan		
	O	1,040.00	
	S	131.03	
	R	247.00	
		1,418.03	1,417.96
			(-)0.07
	Augmentation of provision by supplementary grant of ₹131.03 lakh was stated to be due to release of more fund by Government of India. Further addition to the provision by the reappropriation of ₹247.00 lakh was state to be based on actual requirement.		
(vii)	109 Extension and Training		
	41 Human Development		
	O	52.00	
	R	75.84	
		127.84	127.81
			(-)0.03
	Addition to the provision by reappropriation of ₹75.84 lakh was stated to be based on actual requirement.		

**Grant No. 28 - Horticulture & Soil Conservation - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(viii)	789 Special Component Plan for Scheduled Castes			
	41 Human Development			
	O	17.00		
	S	17.72		
	R	9.42	44.14	43.20
				(-)0.94

Augmentation of provision by supplementary grant of ₹17.72 lakh was stated to be due to release of more fund by Government of India. Further addition to the provision by the reappropriation of ₹9.42 lakh was state to be based on actual requirement.

(ix)	796 Tribal Area Sub-plan			
	41 Human Development			
	O	31.00		
	S	19.29		
	R	27.73	78.02	77.86
				(-)0.16

Augmentation of provision by supplementary grant of ₹19.29 lakh was stated to be due to release of more fund by Government of India. Further addition to the provision by the reappropriation of ₹27.73 lakh was state to be based on actual requirement.

Reasons for saving were stated to be due to non-utilisation of fund by the Department in respect of four cases as at Sl. No. (vi) to (ix).

**Grant No. 28 - Horticulture & Soil Conservation - Concl'd.**

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

(₹ in lakh)

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹181.61 lakh, only ₹1.00 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i) **4402 Capital outlay on Soil and Water Conservation**

102 Soil Conservation

98 Administration

O	428.48	428.48	269.63	(-)158.85
---	--------	--------	--------	-----------

Reason for saving was stated to be due to non-utilisation of fund by the Department.

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 29 - Animal Resource Development 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>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		1,48,32,80		
Supplementary		66,38	1,48,99,18	1,28,94,20
Amount surrendered during the year (March 2024)				6,93,82
<b>CAPITAL</b>				
<b>4403</b>	<b>Capital Outlay on Animal Husbandry</b>			
<b>Voted</b>				
Original		22,22,40		
Supplementary		5,24,15	27,46,55	10,02,83
Amount surrendered during the year (March 2024)				4,32,65

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹12,894.20 lakh did not come even upto the original provision of ₹14,832.80 lakh, supplementary grant of ₹66.38 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹2,004.98 lakh, only ₹693.82 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	769.75	8
2018-19	1,723.12	15
2019-20	1,222.30	11
2020-21	1,572.23	13
2021-22	3,277.57	21
2022-23	3,473.54	21

**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>
-------------	---	-------------------------------	----------------------------------

(c) Saving occurred mainly under:

(i) **2403 Animal Husbandry**

001 Direction and Administration

98 Administration

O 9,827.90

R (-)607.50 9,220.40 8,081.40 (-)1,139.00

Withdrawal of provision by reappropriation of ₹4.00 lakh and surrender of ₹603.50 lakh were stated to be based on actual requirement.

Saving of ₹1,059.73 lakh was also occurred in 2022-23.

(ii) 109 Extension and Training

39 Animal Resource Development

O 617.70

R (-)10.00 607.70 539.78 (-)67.92

Withdrawal of provision by reappropriation of ₹5.16 lakh and surrender of ₹4.84 lakh were stated to be based on actual requirement.

Saving of ₹101.51 lakh was also occurred in 2022-23.

(iii) **2404 Dairy Development**

001 Direction and Administration

98 Administration

O 260.00

R (-)21.00 239.00 144.43 (-)94.57

Withdrawal of provision by surrender of ₹21.00 lakh was stated to be based on actual requirement.

Saving of ₹39.67 lakh was also occurred in 2022-23.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2024).

**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>		

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

(i) **2403 Animal Husbandry**

789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O 41.00

R (-)41.00

... ..

Withdrawal of provision by reappropriation of ₹41.00 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 47.00

R (-)47.00

... ..

Withdrawal of provision by reappropriation of ₹0.52 lakh and surrender of ₹46.48 lakh were stated to be based on actual requirement.

(e) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making provision in the supplementary budget.

(i) **2403 Animal Husbandry**

101 Veterinary Services and Animal Health

50 State Share of Central Sponsored Scheme

R 5.11

5.11 5.11

...

(ii) 113 Administrative Investigation and Statistics

86 Centrally Sponsored Scheme-I

R 0.40

0.40 0.37

(-)0.03

(iii) 789 Special Component Plan for Scheduled Castes

50 State Share of Central Sponsored Scheme

R 1.03

1.03 1.02

(-)0.01



**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>
(iv) 796 Tribal Area Sub-plan			
50 State Share of Central Sponsored Scheme			
R	0.52	0.52	0.51
			(-0.01)

(f) Saving was partly offset by excess under:

**2403 Animal Husbandry**

789 Special Component Plan for Scheduled Castes

39 Animal Resource Development

O 775.94

S 9.98

R 39.97 825.89 823.91 (-)1.98

Augmentation of provision by supplementary grant of ₹9.98 lakh was attributed to release of more fund under "Feed for Animals/Birds". Further addition to the provision by the reappropriation of ₹39.97 lakh was stated to be based on actual requirement.

Reasons for final saving was not intimated by the Department (August 2024).

**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>
-------------	---	-------------------------------	----------------------------------

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹1,002.83 lakh did not come even upto the original provision of ₹2,222.40 lakh, supplementary grant of ₹524.15 lakh obtained in March 2024 proved lack of budgetary control on the part of the controlling officer.
- (b) Out of the available saving of ₹1,743.72 lakh, only ₹432.65 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	898.86	97
2018-19	795.22	82
2019-20	762.54	78
2020-21	678.95	93
2021-22	1,697.05	84
2022-23	3,675.69	74

**Grant No. 29 - Animal Resource Development Department - Contd.**

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

(c) Saving occurred mainly under:

(i) **4403 Capital Outlay on Animal Husbandry**

101 Veterinary Services and Animal Health

54 National Bank for Agriculture and Rural Development

**(NABARD)**

O 300.00

S 524.15

R 100.00 924.15 500.36 (-)423.79

Augmentation of provision by supplementary grant of ₹524.15 lakh was attributed to release of fund from Government of India. Further addition to the provision by the reappropriation of ₹100.00 lakh was stated to be based on actual requirement.

Saving of ₹4.07 lakh was also occurred in 2022-23.

(ii) 789 Special Component Plan for Scheduled Castes

39 Animal Resource Development

O 51.25 51.25 25.94 (-)25.31

Saving of ₹2.14 lakh was also occurred in 2022-23.

(iii) 54 National Bank for Agriculture and Rural Development

**(NABARD)**

O 500.00

R (-)38.15 461.85 136.53 (-)325.32

Withdrawal of provision by surrender of ₹38.15 lakh was stated to be based on actual requirement.

Saving of ₹54.68 lakh was also occurred in 2022-23.

(iv) 796 Tribal Area Sub-plan

39 Animal Resource Development

O 129.75

R (-)76.50 53.25 53.10 (-)0.15

Withdrawal of provision by reappropriation of ₹76.50 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 (-)
------	--	-----------------------	--------------------------

(v)	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	700.00		
	R	82.00	782.00	255.54 (-)526.46

Addition to the provision by reappropriation of ₹82.00 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 intimated by the Department (August 2024).

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

(i)	<b>4403 Capital Outlay on Animal Husbandry</b>			
	101 Vererniary Services and Animal Health			
	25 Public Works			
	O	100.00		
	R	(-)100.00	...	...

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

(ii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	200.00		
	R	(-)200.00	...	...

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

(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	200.00		
	R	(-)200.00	...	...

Withdrawal of provision by reappropriation of ₹5.50 lakh and surrender of ₹194.50 lakh were stated to be based on actual requirement.

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**

**Grant No. 30 - Forest 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>2049 Interest Payments</b>			
<b>2059 Public Works</b>			
<b>2402 Soil and Water Conservation</b>			
<b>2406 Forestry and Wild Life</b>			
<b>Voted</b>			
Original	2,82,95,00	2,82,95,00	1,58,35,17
Amount surrendered during the year (March 2024 )			(-)1,24,59,83
			45,81,11
<b>Charged</b>			
Original	10,00,00		
Supplementary	3,90,00	13,90,00	...
Amount surrendered during the year (March 2024 )			(-)13,90,00
			...
<b>CAPITAL</b>			
<b>4059 Capital Outlay on Public Works</b>			
<b>4406 Capital Outlay on Forestry and Wild Life</b>			
<b>Voted</b>			
Original	1,61,53,00		
Supplementary	13,73,97	1,75,26,97	99,25,10
Amount surrendered during the year (March 2024)			(-)76,01,87
			59,84,61

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available saving of ₹12,459.83 lakh, only ₹4,581.11 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	937.54	10
2018-19	1,231.03	12
2019-20	1,522.56	12
2020-21	4,702.61	23
2021-22	9,451.86	31
2022-23	12,642.33	46

**Grant No. 30 - Forest Department - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ in lakh)		
(b) Saving occurred mainly under:			
(i) <b>2402 Soil and Water Conservation</b>			
102 Soil Conservation			
40 Forestry			
O	155.00		
R	(-)18.75	136.25	113.17
			(-)23.08
Withdrawal of provision by surrender of ₹18.75 lakh was stated to be based on actual requirement.			
Saving of ₹28.27 lakh, ₹16.23 lakh and ₹9.67 lakh were also occurred during the years 2020-21, 2021-22 and 2022-23 respectively.			
(ii) <b>2406 Forestry and Wild Life</b>			
01 Forestry			
001 Direction and Administration			
98 Administration			
O	12,034.00		
R	(-)956.49	11,077.51	10,020.54
			(-)1,056.97
Withdrawal of provision by reappropriation of ₹96.29 lakh and surrender ₹860.20 of was stated to be based on actual requirement.			
Saving of ₹3.03 lakh, ₹1,234.82 lakh and ₹1,436.48 lakh were also occurred during the year 2020-21, 2021-22 and 2022-23 respectively.			
(iii) 003 Education and Training			
40 Forestry			
O	120.00		
R	(-)113.00	7.00	7.00
			...
Withdrawal of provision by reappropriation of ₹113.00 lakh was stated to be based on actual requirement.			
(iv) 101 Forest conservation, Development and Regeneration			
88 Centrally Sponsored Scheme-III			
O	102.00		
R	(-)29.00	73.00	14.08
			(-)58.92
Withdrawal of provision by reappropriation of ₹29.00 lakh was stated to be based on actual requirement.			
Saving of ₹16.19 lakh was also occurred in 2022-23.			

**Grant No. 30 - Forest Department - Contd.**

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(v) 789 Special Component Plan for Scheduled Castes			
88 Centrally Sponsored Scheme-III			
O	40.00		
R	(-)19.40	20.60	4.60 (-)16.00
Withdrawal of provision by reappropriation of ₹19.40 lakh was stated to be based on actual requirement.			
Saving of ₹10.00 lakh was also occurred in 2022-23.			
(vi) 796 Tribal Area Sub-plan			
88 Centrally Sponsored Scheme-III			
O	70.00		
R	(-)43.60	26.40	8.40 (-)18.00
Withdrawal of provision by surrender of ₹43.60 lakh was stated to be based on actual requirement.			
Saving of ₹12.00 lakh was also occurred in 2022-23.			
(vii) 02 Environmental Forestry and Wild Life			
110 Wild Life Preservation			
91 Central Assistance to State Plan (CASP)			
O	319.00		
R	(-)29.28	289.72	96.78 (-)192.94
Withdrawal of provision by reappropriation of ₹29.28 lakh was stated to be based on actual requirement.			
Saving of ₹35.56 lakh was also occurred in 2022-23.			
(viii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	200.00		
R	31.62	231.62	31.62 (-)200.00
Addition to the provision by reappropriation of ₹31.62 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)		
(ix) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	300.00		
R	7.66	307.66	57.66 (-)250.00
Addition to the provision by reappropriation of ₹7.66 lakh was stated to be based on actual requirement.			
Saving of ₹24.00 lakh was also occurred in 2022-23.			
(x) 04 Afforestation and Ecology Development			
101 National Afforestation and Ecology Development Programme			
88 Centrally Sponsored Scheme-III			
O	90.00		
R	(-)32.23	57.77	17.77 (-)40.00
Withdrawal of provision by reappropriation of ₹32.23 lakh was stated to be based on actual requirement.			
Saving of ₹12.50 lakh and ₹37.11 were also occurred in 2021-22 and 2022-23 respectively.			
(xi) 103 State Compensatory Afforestation (SCA)			
69 State Compensatory Afforestation Fund- Tripura			
O	2,784.00		
R	173.00	2,957.00	1,462.36 (-)1,494.64
Addition to the provision by reappropriation of ₹173.00 lakh was stated to be based on actual requirement.			
Saving of ₹1,764.74 lakh and ₹4,896 lakh were also occurred in 2021-22 and 2022-23 respectively.			
(xii) 789 Special Component Plan for Scheduled Castes			
69 State Compensatory Afforestation Fund- Tripura			
O	1,700.00		
R	(-)620.00	1,080.00	634.84 (-)445.16
Withdrawal of provision by reappropriation of ₹16.31 lakh and surrender of ₹603.69 lakh were stated to be based on actual requirement.			
Saving of ₹923.50 lakh and ₹1,630.43 lakh were also occurred in 2021-22 and 2022-23 respectively.			



**Grant No. 30 - Forest Department - Contd.**

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xiii)            88 Centrally Sponsored Scheme-III			
O	35.00		
R	22.53	57.53	7.53      (-)50.00
Addition to the provision by reappropriation of ₹22.53 lakh was stated to be based on actual requirement.			

(xiv)            796 Tribal Area Sub-plan			
69 State Compensatory Afforestation Fund- Tripura			
O	3,900.00		
R	(-)1,960.00	1,940.00	1,154.26      (-)785.74
Withdrawal of provision by reappropriation of ₹37.29 lakh and surrender ₹1,922.71 lakh were stated to be based on actual requirement.			
Saving of ₹1,664.04 lakh and ₹2,892.46 lakh were also occurred in 2021-22 and 2022-23 respectively.			

(xv)            88 Centrally Sponsored Scheme-III (CSS)			
O	60.00		
R	7.94	67.94	7.94      (-)60.00
Addition to the provision by reappropriation of ₹7.94 lakh was stated to be based on actual requirement.			
Saving of ₹30.00 lakh was also occurred in 2022-23.			
Reasons for saving in respect of 15 cases as at Sl. No. (i) to (xv) were not intimated by the Department (August 2024).			
Reasons for saving were stated to be due to short-release of fund by the Finance Department in respect of above 15 cases as at Sl. No. (i) to (xv).			

(c) The provision remained unutilised under:

(i) <b>2406 Forestry and Wild Life</b>			
01 Forestry			
101 Forest conservation, Development and Regeneration			
91 Central Assistance to State Plan			
O	500.00		
R	222.00	722.00	...      (-)722.00
Addition to the provision by reappropriation of ₹222.00 lakh was stated to be based on actual requirement.			

**Grant No. 30 - Forest Department - Contd.**

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in lakh)			
(ii)	102 Social and Farm Forestry		
	91 Central Assistance to State Plan		
	O	414.00	
	R	100.00	514.00
		...	(-)514.00
	Addition to the provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.		
	Saving of ₹121.00 lakh was also occurred in 2022-23.		
(iii)	789 Special Component Plan for Scheduled Castes		
	90 State Share For Central Assistance to State Plan		
	O	20.00	
	R	(-)8.00	12.00
		...	(-)12.00
	Withdrawal of provision by reappropriation of ₹8.00 lakh was stated to be based on actual requirement.		
	Saving of ₹50.00 lakh was also occurred in 2022-23.		
(iv)	91 Central Assistance to State Plan		
	O	714.00	
	R	(-)14.00	700.00
		...	(-)700.00
	Withdrawal of provision by reappropriation of ₹14.00 lakh was stated to be based on actual requirement.		
(v)	796 Tribal Area Sub-plan		
	90 State Share For Central Assistance to State Plan		
	O	20.00	
	R	(-)2.00	18.00
		...	(-)18.00
	Withdrawal of provision by reappropriation of ₹2.00 lakh was stated to be based on actual requirement.		
	Saving of ₹50.00 lakh was also occurred in 2022-23.		
(vi)	91 Central Assistance to State Plan		
	O	1,400.00	
	R	(-)300.00	1,100.00
		...	(-)1,100.00
	Withdrawal of provision by surrender of ₹300.00 lakh was stated to be based on actual requirement.		

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not intimated by the Department (August 2024).

**Grant No. 30 - Forest Department - Contd.**

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

(d) Entire provision withdrawn in the following cases:

(i) **2406 Forestry and Wild Life**

02 *Environmental Forestry and Wild Life*

110 Wild Life Preservation

87 Centrally Sponsored Scheme-II

O 400.00

R (-)400.00

... ..

Withdrawal of provision by reappropriation of ₹231.49 lakh and surrender of ₹168.51 lakh were stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

87 Centrally Sponsored Scheme-II

O 200.00

R (-)200.00

... ..

Withdrawal of provision by reappropriation of ₹20.75 lakh and surrender of ₹179.25 lakh were 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) 796 Tribal Area Sub-plan			
87 Centrally Sponsored Scheme-II			
O	500.00		
R	(-)500.00	...	...

Withdrawal of provision by reappropriation of ₹15.60 lakh and surrender of ₹484.40 lakh were stated to be based on actual requirement.

(e) Saving was partly counterbalanced by excess under:

(i) **2406 Forestry and Wild Life**

01 Forestry

789 Special Component Plan for Scheduled Castes

98 Administration

O 159.00

R 7.75 166.75 166.64 (-)0.11

Addition to the provision by reappropriation of ₹7.75 lakh was stated to be based on actual requirement.

(ii) 02 Environmental Forestry and Wild Life

110 Wild Life Preservation

40 Forestry

O 278.00

R 16.95 294.95 292.33 (-)2.62

Addition to the provision by reappropriation of ₹16.95 lakh was stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

40 Forestry

O 240.00

R 20.20 260.20 257.01 (-)3.19

Addition to the provision by reappropriation of ₹20.20 lakh was stated to be based on actual requirement.

**Grant No. 30 - Forest 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			
40 Forestry			
O	175.00		
R	30.85	203.00	(-)2.85
Addition to the provision by reappropriation of ₹30.85 lakh was stated to be based on actual requirement.			
Reasons for final saving were not furnished by the Department in respect of four cases as at Sl. No. (i) and (iv).			

**Revenue  
Charged**

- (a) In view of the no expenditure incurred during the year supplementary grant of ₹390.00 lakh obtained in March 2024 proved wholly unnecessary.
- (b) No part of the available saving of ₹1,390.00 lakh was surrendered during the year
- (c) Entire Provision remained unutilised under:
- |   |          |          |                 |
|---|----------|----------|-----------------|
| <b>2049 Interest Payments</b>                   |          |          |                 |
| 05 Interest on Reserve Fund                     |          |          |                 |
| 105 Interest on General and Other Reserve Funds |          |          |                 |
| 58 Debt Services                                |          |          |                 |
| O   | 1,000.00 |          |                 |
| S   | 390.00   | 1,390.00 | ... (-)1,390.00 |

Augmentation of provision by supplementary grant of ₹390.00 lakh was attributed to release of more fund towards interest on General and Other Reserve Fund.

Reason for saving was not furnished by the Department.

**CAPITAL  
Voted**

- (a) As the expenditure of ₹9,925.10 lakh fell well short of the original provision of ₹16,153.00 lakh, supplementary grant of ₹1,373.97 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹7,601.87 lakh, only ₹5,984.61 lakh was surrendered during the year.

**Grant No. 30 - Forest Department - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(c) Saving occurred mainly under:			
(i) <b>4406 Capital Outlay on Forestry and wild Life</b>			
<i>01 Forestry</i>			
101 Forest Conservation, Development and Regeneration			
88 Centrally Sponsored Scheme-III (CSS)			
O	83.00		
R	(-)38.44	44.56	7.20
			(-)37.36
Withdrawal of provision by reappropriation of ₹38.44 lakh was stated to be based on actual requirement.			
Saving of ₹37.00 lakh was also occurred in 2022-23.			
(ii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	200.00		
R	(-)72.50	127.50	127.50
			...
Withdrawal of provision by surrender of ₹72.50 lakh was stated to be based on actual requirement.			
(iii) 88 Centrally Sponsored Scheme-III (CSS)			
O	35.00		
R	(-)2.75	32.25	2.25
			(-)30.00
Withdrawal of provision by surrender of ₹2.75 lakh was stated to be based on actual requirement.			
(iv) 91 Central Assistance to State Plan (CASP)			
O	4,000.00		
R	(-)2,177.65	1,822.35	1,437.35
			(-)385.00
Withdrawal of provision by surrender of ₹2,177.65 lakh was stated to be based on actual requirement.			
Saving of ₹800.00 lakh was also occurred in 2022-23.			

**Grant No. 30 - Forest Department - Contd.**

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
(v) 796 Tribal Area Sub-plan			
88 Centrally Sponsored Scheme-III (CSS)			
O	60.00		
R	(-)15.05	44.95	4.95 (-)40.00

Withdrawal of provision by surrender of ₹15.05 lakh was stated to be based on actual requirement.

Saving of ₹30.00 lakh was also occurred in 2022-23.

(vi) 91 Central Assistance to State Plan (CASP)				
O	7,000.00			
S	(-)3,623.96	3,376.04	2,621.04	(-)755.00

Withdrawal of provision by surrender of ₹3,623.96 lakh was stated to be based on actual requirement.

Saving of ₹1,445.00 lakh was also occurred in 2022-23.

Reasons for saving were stated to be short release of fund by the Finance Department in respect of six cases as at Sl. No. (i) to (vi).

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

(i) <b>4059 Capital Outlay on Public works</b>				
80 General				
051 Construction				
25 Public Works				
O	35.00			
R	(-)35.00	...	...	...

Withdrawal of provision by reappropriation of ₹35.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes				
25 Public Works				
O	25.00			
R	(-)25.00	...	...	...

Withdrawal of provision by surrender of ₹25.00 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>
	<b>(₹ in lakh)</b>		
(iii) 796 Tribal Area Sub-plan			
25 Public Works			
O	40.00		
R	(-)40.00	...	...

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

(e) Saving was partly counterbalanced by excess under:

(i)	<b>4406 Capital Outlay on Forestry and Wild Life</b>			
	01 Forestry			
	101 Forest Conservation, Development and Regeneration			
	25 Public Works			
	O	300.00		
	S	50.80		
	R	39.20	390.00	390.00
				...

Augmentation of provision by supplementary grant of ₹50.80 lakh was attributed to release of additional fund under "Special Assistance for Capital Investment". Further addition to the provision by reappropriation of ₹39.20 lakh was stated to be based on actual requirement.

Reasons for excess was not furnished by the Department.

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**



**Grant No. 31 - Rural Development 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 Work</b>			
<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	27,91,34,58		
	Supplementary	1,72,99,28	29,64,33,86	24,68,05,87
	Amount surrendered during the year (March 2024)			(-)4,96,27,99
				2,01,46,90
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4216</b>	<b>Capital Outlay on Housing</b>			
<b>4515</b>	<b>Capital Outlay on other Rural Development Programmes</b>			
<b>Voted</b>				
	Original	1,26,85,20	1,26,85,20	73,79,07
	Amount surrendered during the year (March 2024)			(-)53,06,13
				34,37,52

**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>		

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹2,46,805.87 lakh did not come even upto the original provision of ₹2,79,134.58 lakh, supplementary grant of ₹17,299.28 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹49,627.99 lakh, only ₹20,146.90 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	2,001.89	14
2018-19	12,924.22	47
2019-20	90,961.39	57
2020-21	1,00,013.14	63
2021-22	30,986.57	16
2022-23	72,521.75	23

- (c) Saving occurred mainly under:

(i) **2215 Water Supply and Sanitation**

*01 Water Supply and Sanitation*

001 Direction and Administration

30 Rural Development

	O	321.00	321.00	272.27	(-)48.73
--	---	--------	--------	--------	----------

**Grant No. 31 - Rural Development Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 102 Rural Water Supply Programmes			
25 Public Works			
O	500.00		
R	(-)358.45	141.55	126.76
Withdrawal of provision by reappropriation of ₹358.45 lakh was stated to be based on actual requirement.			(-)14.79
(iii) 799 Suspense			
65 Suspense Account			
O	500.00		
R	(-)230.00	270.00	265.60
Withdrawal of provision by reappropriation of ₹230.00 lakh was stated to be based on actual requirement.			(-)4.40
(iv) <b>2216 Housing</b>			
03 Rural Housing			
105 Indira Awaas Yojana			
89 Centrally Sponsored Scheme-IV			
S	4,322.16	4,322.16	1,009.24
Creation of provision by supplementary grant of ₹4,322.16 lakh was attributed to release of fund under "Pradhan Mantri Janjati Adivasi Nyaya Mayha Abhiyan".			(-)3,312.92
(v) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	3,390.62		
R	(-)1,093.78	2,296.84	2,296.84
Withdrawal of provision by reappropriation of ₹1,093.78 lakh was stated to be based on actual requirement.			...
(vi) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	11,966.91		
R	(-)5,746.96	6,219.95	6,219.95
Withdrawal of provision by reappropriation of ₹1,658.14 lakh and surrender of ₹4,088.82 lakh were stated to be based on actual requirement.			...

**Grant No. 31 - Rural Development Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(vii)	91 Central Assistance to State Plan (CASP)			
	O	90,954.00		
	R	(-)22,074.68	68,879.32	67,979.53
				(-)899.79
	Withdrawal of provision by reappropriation of ₹11,275.20 lakh and surrender of ₹10,799.48 lakh were stated to be based on actual requirement.			
(viii)	<b>2501 Special Programmes for Rural Development</b>			
	<i>01 Integrated Rural Development programme</i>			
	001 Direction and Administration			
	30 Rural Development			
	O	11,820.00		
	R	(-)675.00	11,145.00	10,078.96
				(-)1,066.04
	Withdrawal of provision by reappropriation of ₹79.03 lakh and surrender of ₹595.97 lakh were stated to be based on actual requirement.			
	Saving of ₹1,332.10 lakh was also occurred in 2022-23.			
(ix)	<i>06 Self Employment Programmes</i>			
	102 National Rural Livelihood Mission			
	90 State Share for Central Assistance to State Plan			
	O	264.50		
	R	(-)139.48	125.02	50.03
				(-)74.99
	Withdrawal of provision by reappropriation of ₹139.48 lakh was stated to be based on actual requirement.			
	Saving of ₹0.07 lakh was also occurred in 2022-23.			
(x)	91 Central Assistance to State Plan (CASP)			
	O	2,435.70		
	R	(-)484.16	1,951.54	551.53
				(-)1,400.01
	Withdrawal of provision by reappropriation of ₹484.16 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>		
(xi)	789	Special Component Plan for Scheduled Castes	
	90	State Share for Central Assistance to State Plan	
	O	195.50	
	R	(-)88.83	106.67
			0.21
			(-)106.46
	Withdrawal of provision by reappropriation of ₹88.83 lakh was stated to be based on actual requirement.		
	Saving of ₹0.01 lakh was also occurred in 2022-23.		
(xii)	91	Central Assistance to State Plan (CASP)	
	O	1,800.30	
	R	(-)1,798.47	1.83
			1.83
			...
	Withdrawal of provision by reappropriation of ₹1,798.47 lakh was stated to be based on actual requirement.		
(xiii)	796	Tribal Area Sub-plan	
	90	State Share for Central Assistance to State Plan	
	O	690.00	
	R	(-)438.36	251.64
			3.21
			(-)248.43
	Withdrawal of provision by surrender of ₹438.36 lakh was stated to be based on actual requirement.		
	Saving of ₹0.01 lakh was also occurred in 2022-23.		
(xiv)	91	Central Assistance to State Plan (CASP)	
	O	6,360.00	
	R	(-)6,330.88	29.12
			28.95
			(-)0.17
	Withdrawal of provision by reappropriation of ₹2,112.36 lakh and surrender of ₹4,218.52 lakh were stated to be based on actual requirement.		
	Saving of ₹0.01 lakh was also occurred in 2022-23.		
(xv)	<b>2515</b>	<b>Other Rural Development Programmes</b>	
	101	Panchayati Raj	
	89	Centrally Sponsored Scheme-IV	
	O	1,575.50	
	R	(-)87.53	1,487.97
			1,078.46
			(-)409.51
	Withdrawal of provision by reappropriation of ₹87.53 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>		
(xvi)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	7,590.00		
	R	157.91	7,747.91	6,504.59
				(-)1,243.32
	Addition to the provision by reappropriation of ₹157.91 lakh was stated to be based on actual requirement.			
(xvii)	789 Special Component Plan for Scheduled Castes 89 Centrally Sponsored Scheme-IV			
	O	1,164.50		
	R	(-)64.84	1,099.66	784.63
				(-)315.03
	Withdrawal of provision by reappropriation of ₹64.84 lakh was stated to be based on actual requirement.			
(xviii)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	5,611.70		
	R	131.80	5,743.50	4,824.39
				(-)919.11
	Addition to the provision by reappropriation of ₹131.80 lakh was stated to be based on actual requirement.			
	Saving of ₹2,325.64 lakh was also occurred in 2022-23.			
(xix)	796 Tribal Area Sub-plan 89 Centrally Sponsored Scheme-IV			
	O	4,110.00		
	R	(-)228.54	3,881.46	2,813.45
				(-)1,068.01
	Withdrawal of provision by reappropriation of ₹228.54 lakh was stated to be based on actual requirement.			
(xx)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	19,806.00		
	R	468.84	20,274.84	17,027.22
				(-)3,247.62
	Addition to the provision by reappropriation of ₹468.84 lakh was stated to be based on actual requirement.			
	Saving of ₹9,220.87 lakh was also occurred in 2022-23.			
	Reasons for saving in respect of 20 cases as at Sl. No. (i) to (xx) were not intimated by the Department (August 2024).			

**Grant No. 31 - Rural Development Department - Contd.**

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

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

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

102 Community Development

30 Rural Development

O 163.00

R (-)163.00

... ..

Withdrawal of provision by reappropriation of ₹163.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

30 Rural Development

O 120.70

R (-)120.70

... ..

Withdrawal of provision by reappropriation of ₹120.70 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

30 Rural Development

O 426.00

R (-)426.00

... ..

Withdrawal of provision by reappropriation of ₹426.00 lakh was stated to be based on actual requirement.

(e) 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) **2216 Housing**

03 Rural Housing

105 Indira Awaas Yojana

50 State Share for Central State Plan

R 489.44 489.44 112.13 (-)377.31

**Grant No. 31 - Rural Development Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 789 Special Component Plan for Scheduled Castes 50 State Share for Central State Plan			
R	361.76	361.76	82.89 (-)278.87
(iii) 796 Tribal Area Sub-plan 50 State Share for Central State Plan			
R	1,276.80	1,276.80	292.54 (-)984.26
(iv) 89 Centrally Sponsored Scheme-IV			
R	11,275.20	11,275.20	2,632.80 (-)8,642.40
(v) <b>2501 Special Programmes for Rural Development</b> 06 <i>Self Employment Programmes</i> 102 National Rural Livelihood Mission 89 Centrally Sponsored Scheme-IV			
R	80.78	80.78	80.78 ...
(vi) 789 Special Component Plan for Scheduled Castes 89 Centrally Sponsored Scheme-IV			
R	32.60	32.60	32.60 ...
(vii) 796 Tribal Area Sub-plan 89 Centrally Sponsored Scheme-IV			
R	66.62	66.62	66.62 ...



**Grant No. 31 - Rural Development Department - Contd.**

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

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

(i)	<b>2216 Housing</b>			
	03 Rural Housing			
	789 Special Component Plan for Scheduled Castes			
	89 Centrally Sponsored Scheme-IV			
	S	151.47		
	R	3,043.17	3,194.64	745.96 (-)2,448.68

Creation of provision by supplementary grant of ₹151.47 lakh was attributed to release of fund under "Pradhan Mantri Janjati Adivasi Nyaya Mayha Abhiyan". Further addition to the provision by the reappropriation of ₹3,043.17 lakh was stated to be based on actual requirement.

(ii)	<b>2501 Special Programmes for Rural Development</b>			
	04 Integrated Rural Energy Planning Programme			
	105 Project Implementation			
	90 State Share for Central Assistance to State Plan			
	O	736.00		
	R	224.94	960.94	960.94 ...

Addition to the provision by reappropriation of ₹224.94 lakh was stated to be based on actual requirement.

(iii)	91 Central Assistance to State Plan (CASP)			
	O	6,624.00		
	S	2,169.80		
	R	287.91	9,081.71	9,062.50 (-)19.21

Augmentation of provision by supplementary grant of ₹2,169.80 lakh was stated to be due to release of more fund under "National Rural Livelihood Mission (NRLM)". Further addition to the provision by the reappropriation of ₹287.91 lakh was stated to be based on actual requirement.

(iv)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan			
	O	4,896.00		
	R	336.03	5,232.03	4,964.61 (-)267.42

Addition to the provision by reappropriation of ₹336.03 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>		

(v)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan			
	O	17,274.00		
	R	1,740.53	19,014.53	19,014.53

Addition to the provision by reappropriation of ₹1,740.53 lakh was stated to be based on actual requirement.

(vi)	<b>2515 Other Rural Development Programmes</b>			
	101 Panchayati Raj			
	90 State Share for Central Assistance to State Plan			
	O	2,039.11		
	R	280.30	2,319.41	2,127.23

Addition to the provision by reappropriation of ₹280.30 lakh was stated to be based on actual requirement.

(vii)	104 DRDA Administration			
	91 Central Assistance to State Plan			
	<b>(CASP)</b>			
	O	2.30		
	R	20.21	22.51	22.50

Addition to the provision by reappropriation of ₹20.21 lakh was stated to be based on actual requirement.

(viii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	5,319.44		
	R	810.22	6,129.66	5,531.27

Addition to the provision by reappropriation of ₹810.22 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of eight cases as at Sl. No. (i) to (viii) were not intimated by the Department (August 2024).

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

The details of the transactions under “Suspense” during 2023-24 together with opening and closing balances were as follows :

<b>Heads</b>	<b>Opening Balance as on 1 April 2023</b>	<b>Debit +</b>	<b>Credit -</b>	<b>Closing Balance as on 31 March 2024</b>
	<b>Debit + Credit -</b>		<b>Debit + Credit -</b>	
	<b>(₹ in lakh)</b>			
<b>2215 Water Supply and Sanitation</b>				
1 Stock	(-)2,187.82	(+ )265.60	(-)193.15	(-)2,115.37
2 Miscellaneous Public Works Advances	...	...	...	...
3 Purchase	...	...	...	...
<b>Total</b>	<b>(-)2,187.82</b>	<b>(+)265.60</b>	<b>(-)193.15</b>	<b>(-)2,115.37</b>

**Grant No. 31 - Rural Development Department - Contd.**

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

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹5,306.13 lakh, only ₹3,437.52 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2021-22	3,000.25	60
2022-23	6,786.63	69

(b) Saving occurred mainly under:

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

60 Other Buildings

051 Construction

30 Rural Development

O	276.00	276.00	246.81	(-)29.19
---	--------	--------	--------	----------

Saving of ₹4.60 lakh was also occurred in 2022-23.

(ii) 789 Special Component Plan for Scheduled Castes

30 Rural development

O	204.00	204.00	156.85	(-)47.15
---	--------	--------	--------	----------

Saving of ₹2.16 lakh was also occurred in 2022-23.

**Grant No. 31 - Rural Development Department - Contd.**

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

(iii) **4515 Capital Outlay on other Rural Development Programmes**

102 Community Development

54 National Bank for Agriculture and Rural Development

**( NABARD )**

O 1,909.96

R (-)752.51 1,157.45 818.72 (-)338.73

Withdrawal of provision by reappropriation of ₹15.19 lakh and surrender of ₹737.32 lakh were stated to be based on actual requirement.

Saving of ₹417.94 lakh was also occurred in 2022-23.

(iv) 103 Rural Development

30 Rural Development

O 115.00

R (-)55.81 59.19 47.01 (-)12.18

Withdrawal of provision by reappropriation of ₹55.81 lakh was stated to be based on actual requirement.

(v) 789 Special Component Plan for Scheduled Castes

30 Rural Development

O 187.00

R (-)34.45 152.55 127.61 (-)24.94

Withdrawal of provision by reappropriation of ₹34.45 lakh was stated to be based on actual requirement.

(vi) 54 National Bank for Agriculture and Rural Development

**( NABARD )**

O 1,411.72

R (-)556.21 855.51 501.12 (-)354.39

Withdrawal of provision by reappropriation of ₹31.33 lakh and surrender of ₹524.88 lakh were stated to be based on actual requirement.

Saving of ₹368.14 lakh was also occurred in 2022-23.

**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>		
(vii)	796 Tribal Area Sub-plan			
	30 Rural Development			
	O	660.00		
	R	(-)121.60	538.40	410.00
				(-)128.40

Addition to the provision by reappropriation of ₹28.40 lakh and subsequent reduction in provision by surrender of ₹150.00 lakh were stated to be based on actual requirement.

Saving of ₹430.74 lakh was also occurred in 2022-23.

(viii)	54 National Bank for Agriculture and Rural Development ( NABARD )			
	O	4,982.52		
	R	(-)1,963.07	3,019.45	2,194.86
				(-)824.59

Withdrawal of provision by surrender of ₹1,963.07 lakh was stated to be based on actual requirement.

Saving of ₹515.45 lakh was also occurred in 2022-23.

Reasons for saving in respect of eight cases as at Sl. No. (i) to (viii) were not intimated by the Department (August 2024).

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

(i)	<b>4515 Capital Outlay on other Rural Development Programmes</b>			
	103 Rural Development			
	25 Public Works			
	O	23.00		
	R	(-)23.00	...	...
				...

Withdrawal of provision by reappropriation of ₹23.00 lakh was stated to be based on actual requirement.

(ii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	60.00		
	R	(-)60.00	...	...
				...

Withdrawal of provision by reappropriation of ₹57.25 lakh and surrender of ₹2.75 lakh were stated to be based on actual requirement.

**Grant No. 31 - Rural Development Department - Concl'd.**

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

(**₹ in lakh**)

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

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

80 General

051 Construction

25 Public Works

O 345.23

R 23.00 368.23 363.11 (-)5.12

Addition to the provision by reappropriation of ₹23.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 255.17

R 17.00 272.17 268.09 (-)4.08

Addition to the provision by reappropriation of ₹17.00 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

25 Public Works

O 900.60

R 60.00 960.60 946.20 (-)14.40

Addition to the provision by reappropriation of ₹60.00 lakh was stated to be based on actual requirement.

(iv) **4515 Capital Outlay on other Rural Development Programmes**

103 Rural Development

99 Others

O 113.48

R 66.24 179.72 167.35 (-)12.37

Addition to the provision by reappropriation of ₹66.24 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 2024).

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**

**Grant No. 32 - T.R.P. & P.T.G.**

<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>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Backward Classes and Minorities</b>			<b>Other</b>
<b>2406</b>	<b>Forestry and Wild Life</b>			
<b>Voted</b>				
Original		25,17,70	25,17,70	21,83,79
	Amount surrendered during the year (March 2024)			(-)3,33,91
				1,26,90
<b>CAPITAL</b>				
<b>4225</b>	<b>Capital Outlay on Welfare of scheduled Castes, scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
<b>Voted</b>				
Original		11,34,50		
Supplementary		4,83,38	16,17,88	12,60,23
	Amount surrendered during the year (March 2024)			(-)3,57,65
				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹333.91 lakh, only ₹126.90 lakh was surrendered during the year.

Saving during the earlier year is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	1,980.64	36
2018-19	393.06	11
2019-20	1,578.70	41
2020-21	1,775.21	38
2021-22	5,074.27	78
2022-23	489.97	14



**Grant No. 32 - T.R.P. & P.T.G. - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(b) Saving occurred mainly under:			
<b>2406 Forestry and Wild Life</b>			
01 Government Residential Buildings			
001 Direction and Administration			
98 Rural Development			
O	1,540.78		
R	(-)131.64	1,409.14	1,280.69
			(-)128.45

Withdrawal of provision by reappropriation of ₹4.74 lakh and surrender of ₹126.90 lakh were stated to be based on actual requirement.

Saving of ₹182.32 lakh was also occurred in 2022-23.

Reason for saving was stated to be due to Death and Superannuation of some staffs of the Department.

(c) Saving was partly offset by excess under:				
<b>2059 Public Works</b>				
80 General				
053 Maintenance and Repairs				
79 Other Maintenance Expenditure				
O	30.00			
R	6.00	36.00	36.00	...

Addition to the provision by reappropriation of ₹6.00 lakh was stated to be based on actual requirement.

Reason for excess was not furnished by the Department.

**Grant No. 32 - T.R.P. & P.T.G. - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
<b>CAPITAL</b>			
<b>Voted</b>			
(a)	No part of the available saving of ₹357.65 lakh was surrendered during the year.		
(b)	Saving occurred mainly under:		
(i)	<b>4225 Capital Outlay on Welfare of scheduled Castes, scheduled Tribes, Other Backward Classes and Minorities</b>		
	<i>02 Welfare of Scheduled Tribes</i>		
	102 Economic Development		
	87 Centrally Sponsored Scheme-II		
	O	820.00	820.00
			462.35
			(-)357.65

Saving of ₹1,353.30 lakh was also occurred in 2022-23.

Reason for saving furnished by the Department was not specific.

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**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	13,31,50		
	Supplementary	49	13,31,99	11,83,70
	Amount surrendered during the year (March 2024)			(-)1,48,29
				78,10
<b>CAPITAL</b>				
<b>Voted</b>				
<b>5425</b>	<b>Capital Outlay on other Scientific and Environmental Research</b>			
	Original	20,00	20,00	...
	Amount surrendered during the year (March 2024)			(-)20,00
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available saving of ₹148.29 lakh, only ₹78.10 lakh was anticipated and surrendered during the year.

**Grant No. 33 - Science Technology & Environment-Concl.**

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

(₹ in lakh)

(b) Saving occurred mainly under:

**3425 Other Scientific Research**

60 Others

001 Direction and Administration

98 Administration

O 648.35

R (-)111.62 536.73 469.59 (-)67.14

Withdrawal of provision by reappropriation of ₹33.52 lakh and surrender of ₹78.10 lakh were stated to be based on actual requirement.

Saving of ₹70.04 lakh was also occurred in 2022-23.

Reason for saving was stated to be due to less expenditure in Medical reimbursement, Travel expensess, Professional Services and Outsourcing Services.

(c) Saving was partly counterbalanced by excess under:

**3435 Ecology and Environment**

03 Environmental Research and Ecological Regeneration

103 Research and Ecological Regeneration

31 Science and Technology

O 32.75

R 31.00 63.75 63.75 ...

Addition to the provision by reappropriation of ₹31.00 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 ₹20.00 lakh was surrendered during the year. However, the said saving did not qualify for the comment in the sub head level.

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 34 - Planning and Co-ordination Department**

Major Head		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>REVENUE</b>				
<b>3451</b>	<b>Secretariat-Economic Services</b>			
<b>Voted</b>				
Original		36,56,70		
Supplementary		10,65,95	47,22,65	32,53,11
Amount surrendered during the year (March 2024)				(-)14,69,54
				...
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>5475</b>	<b>Capital Outlay on other General Economic Services</b>			
<b>Voted</b>				
Supplementary		32,00	32,00	7,00
Amount surrendered during the year (March 2024)				(-)25,00
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹3,253.11 lakh did not come even upto the original provision of ₹3,656.70 lakh, Supplementary provision of ₹1,065.95 lakh obtained in March 2024 proved lack of budgetary control over the expenditure by the Controlling Officer.
- (b) No part of the available saving of ₹1,469.54 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	13,036.16	97
2018-19	65.50	15
2019-20	24.50	6
2020-21	2,742.13	80
2021-22	1,509.09	44
2022-23	1,519.66	32

**Grant No. 34 - Planning and Co-ordination Department-Contd.**

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

(c) Saving occurred mainly under:

(i) **3451 Secretariat-Economic Services**

091 Attached Offices

05 Establishment

O 646.50

R (-)138.50 508.00 384.75 (-)123.25

Withdrawal of provision by reappropriation of ₹138.50 lakh was stated to be based on actual requirement.

Saving of ₹87.52 lakh, ₹77.71 lakh and ₹179.78 lakh were also occurred in year 2020-21, 2021-22 and 2022-23 respectively.

(ii) 092 Other Offices

05 Establishment

S 109.95

R 140.05 250.00 170.22 (-)79.78

Creation of provision by supplementary grant of ₹109.95 lakh was stated to be due to requirement of additional fund. Further addition to the provision by reappropriation of ₹140.05 lakh was stated to be based on actual requirement.

(iii) 102 District Planning Machinery

99 Others

O 1,560.00

S 461.10 2,021.10 1,322.89 (-)698.21

Augmentation of provision by supplementary grant of ₹461.10 lakh was attributed to release of additional fund under Bidhyak Elaka Unnayan Prakalpa (BEUP) for MLA Area Development Programme.

Saving of ₹1,261.10 lakh, ₹658.93 lakh and ₹756.65 were also occurred during the year 2020-21, 2021-22 and 2022-23 respectively.

(iv) 789 Special Component Plan for Scheduled Castes

99 Others

O 510.00

S 180.53 690.53 537.27 (-)153.26

Augmentation of provision by supplementary grant of ₹180.53 lakh was attributed to release of additional fund under Bidhyak Elaka Unnayan Prakalpa (BEUP) for MLA Area Development Programme.

Saving of ₹505.64 lakh ₹282.70 lakh and ₹260.86 lakh were also occurred during the year 2020-21, 2021-22 and 2022-23 respectively.

**Grant No. 34 - Planning and Co-ordination Department-Concltd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(v)	796 Tribal Sub-plan			
	99 Others			
	O	930.00		
	S	314.37	1,244.37	829.48 (-)414.89

Augmentation of provision by supplementary grant of ₹314.37 lakh was attributed to release of additional fund under Bidhyak Elaka Unnayan Prakalpa (BEUP) for MLA Area Development Programme.

Saving of ₹320.28 lakh was also occurred in 2022-23.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not intimated by the Department (August 2024).

**CAPITAL**

**Voted**

- (a) No part of the available saving of ₹25.00 lakh was surrendered during the year.  
(b) Saving occurred due to non-utilisation of fund as under:

**4059 Capital Outlay on Public Works**

80 General

001 Direction and Administration

98 Administration

S	25.00	25.00	...	(-)25.00
---	-------	-------	-----	----------

Creation of provision by supplementary grant of ₹25.00 lakh was attributed to release of additional fund under Motor Vehicle.

Reason for saving was not intimated by the Department (August 2024).

---

**During the year 2023-24, an amount of ₹4,754.65 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹3,265.04 lakh was spent leaving an amount of ₹ 1.49 lakh as unspent as on 31.03.2024.**

**Grant No. 35 - Urban Development 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>2217 Urban Development</b>			
<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
<b>Voted</b>			
Original	5,03,24,63		
Supplementary	70,13,25	5,73,37,88	4,14,88,28
Amount surrendered during the year (March 2024)			(-)1,58,49,60
			68,61,61
<b>CAPITAL</b>			
<b>4217 Capital Outlay on Urban Development</b>			
<b>Voted</b>			
Original	8,28,88,00		
Supplementary	68,93,78	8,97,81,78	4,26,12,97
Amount surrendered during the year (March 2024)			(-)4,71,68,81
			1,95,00,00



**Grant No. 35 - Urban Development Department - Contd.**

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

(₹ in lakh)

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹41,488.28 lakh did not come even upto the original provision of ₹50,324.63 lakh, supplementary grant of ₹7,013.25 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹15,849.60 lakh, only ₹6,861.61 lakh was surrendered during the year.

Saving during the earlier year is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	5,310.60	31
2018-19	1,616.89	8
2019-20	26,610.70	46
2020-21	44,151.62	39
2021-22	95,349.93	69
2022-23	63,184.62	61

**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>		

(c) Saving occurred mainly under:

(i) **2217 Urban Development**

01 State Capital Development

191 Assistance to Municipal Corporation

90 State Share for Central Assistance to State Plan

O 104.00

R (-)40.04 63.96 45.24 (-)18.72

Withdrawal of provision by reappropriation of ₹40.04 lakh was stated to be based on actual requirement.

(ii) 91 Central Assistance to State Plan

( CASP )

O 1,144.00

R (-)572.00 572.00 407.10 (-)164.90

Withdrawal of provision by reappropriation of ₹572.00 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 612.00

R (-)187.00 425.00 129.20 (-)295.80

Withdrawal of provision by reappropriation of ₹187.00 lakh was stated to be based on actual requirement.

(iv) 796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O 62.00

R (-)23.87 38.13 15.08 (-)23.05

Withdrawal of provision by surrender of ₹23.87 lakh was stated to be based on actual requirement.

**Grant No. 35 - Urban Development Department - Contd.**

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

(v)	91 Central Assistance to State Plan ( CASP )			
	O	1,116.00		
	R	(-)341.00	775.00	135.70
				(-)639.30

Withdrawal of provision by surrender of ₹341.00 lakh was stated to be based on actual requirement.

(vi)	03 <i>Integrated Development of Small and Medium Towns</i>			
	051 Construction			
	89 Centrally Sponsored Scheme- IV (CSS)			
	O	5,002.40		
	R	(-)3,341.00	1,661.40	97.49
				(-)1,563.91

Withdrawal of provision by reappropriation of ₹177.32 lakh and surrender of ₹ 3,163.68 lakh were stated to be based on actual requirement.

(vii)	90 State Share for Central Assistance to State Plan			
	O	34.32		
	R	(-)23.92	10.40	5.92
				(-)4.48

Withdrawal of provision by reappropriation of ₹23.92 lakh was stated to be based on actual requirement.

Saving of ₹0.01 lakh was also occurred in 2022-23.

(viii)	91 Central Assistance to State Plan ( CASP )			
	O	598.52		
	R	(-)260.00	338.52	29.36
				(-)309.16

Withdrawal of provision by reappropriation of ₹260.00 lakh was stated to be based on actual requirement.

Saving of ₹528.89 lakh was also occurred in 2022-23.

**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>		
(ix)	191 Assistance to Local Bodies, Corporations Urban Development Authorities, Town Improvement Boards, etc.		
	32 Urban Development		
	O	3,172.00	3,172.00
	R		2,839.20
			(-)332.80
	Saving of ₹26.00 lakh was also occurred in 2022-23.		
(x)	789 Special Component Plan for Scheduled Castes		
	32 Urban Development		
	O	1,207.00	
	R	(-)153.00	1,054.00
			928.20
			(-)125.80
	Withdrawal of provision by surrender of ₹153.00 lakh was stated to be based on actual requirement.		
(xi)	89 Centrally Sponsored Scheme- IV (CSS)		
	O	1,635.40	
	R	(-)1,092.25	543.15
			31.88
			(-)511.27
	Withdrawal of provision by reappropriation of ₹57.97 lakh and surrender of ₹1,034.28 lakh were stated to be based on actual requirement.		
(xii)	91 Central Assistance to State Plan (CASP)		
	O	195.67	
	R	(-)85.00	110.67
			9.61
			(-)101.06
	Withdrawal of provision by reappropriation of ₹85.00 lakh was stated to be based on actual requirement.		
	Saving of ₹156.11 lakh was also occurred in 2022-23.		
(xiii)	796 Tribal Area Sub-plan		
	32 Urban Development		
	O	2,201.00	
	R	(-)279.00	1,922.00
			1,692.60
			(-)229.40
	Withdrawal of provision by surrender of ₹279.00 lakh was 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>		
(xiv)	89	Centrally Sponsored Scheme- IV (CSS)	
	O	2,982.20	
	R	(-)1,991.75	990.45
			58.13
			(-)932.32
	Withdrawal of provision by reappropriation of ₹446.71 lakh and surrender of ₹1,545.04 lakh were stated to be based on actual requirement.		
(xv)	91	Central Assistance to State Plan (CASP)	
	O	356.81	
	R	(-)155.00	201.81
			17.53
			(-)184.28
	Withdrawal of provision by reappropriation of ₹155.00 lakh was stated to be based on actual requirement.		
	Saving of ₹332.10 lakh was also occurred in 2022-23.		
(xvi)	05	Other Urban Development Schemes	
	051	Construction	
	91	Central Assistance to State Plan (CASP)	
	O	208.00	
	R	(-)51.48	156.52
			84.24
			(-)72.28
	Withdrawal of provision by reappropriation of ₹51.48 lakh was stated to be based on actual requirement.		
(xvii)	789	Special Component Plan for Scheduled Castes	
	91	Central Assistance to State Plan (CASP)	
	O	102.00	
	R	(-)16.83	85.17
			61.54
			(-)23.63
	Withdrawal of provision by reappropriation of ₹16.83 lakh was 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>		
(xviii)	796 Tribal Area Sub-plan		
	91 Central Assistance to State Plan ( CASP )		
	O	186.00	
	R	(-)30.69	155.31
			112.22
			(-)43.09
	Withdrawal of provision by reappropriation of ₹30.69 lakh was stated to be based on actual requirement.		
(xix)	80 General		
	001 Direction and Administration		
	05 Establishment		
	O	520.00	
	R	(-)260.00	260.00
			85.40
			(-)174.60
	Withdrawal of provision by reappropriation of ₹260.00 lakh was stated to be based on actual requirement.		
(xx)	90 State Share for Central Assistance to State Plan		
	O	26.00	
	R	(-)18.20	7.80
			3.79
			(-)4.01
	Withdrawal of provision by reappropriation of ₹18.20 lakh was stated to be based on actual requirement.		
(xxi)	91 Central Assistance to State Plan ( CASP )		
	O	520.00	520.00
			93.05
			(-)426.95
(xxii)	98 Administration		
	O	835.00	
	R	(-)91.00	744.00
			652.96
			(-)91.04
	Withdrawal of provision by reappropriation of ₹91.00 lakh was 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>		
(xxiii)	789	Special Component Plan for Scheduled Castes	
	05	Establishment	
		O	170.00
		R	(-)85.00
			85.00
			27.93
			(-)57.07
	Withdrawal of provision by surrender of ₹85.00 lakh was stated to be based on actual requirement.		
(xxiv)	91	Central Assistance to State Plan ( CASP )	
		O	170.00
			170.00
			30.44
			(-)139.56
(xxv)	796	Schedule Tribe Sub-plan (TSP)	
	05	Establishment	
		O	310.00
		R	(-)155.00
			155.00
			50.94
			(-)104.06
	Withdrawal of provision by surrender of ₹155.00 lakh was stated to be based on actual requirement.		
(xxvi)	91	Central Assistance to State Plan ( CASP )	
		O	310.00
			310.00
			55.50
			(-)254.50
	Reasons for saving in respect of 26 cases as at Sl. No. (i) to (xxvi) were not intimated by the Department (August 2024).		
(d)	The provision remained unutilised under:		
(i)	<b>2217</b>	<b>Urban Development</b>	
	01	State Capital Development	
	051	Construction	
	91	Central Assistance to State Plan ( CASP )	
		O	728.00
			728.00
			...
			(-)728.00
	Saving of ₹728.00 lakh was also occurred in 2022-23.		

**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>		
(ii) <i>03 Integrated Development of Small and Medium Towns</i>			
001 Direction and Administration			
32 Urban Development			
O	520.00		
R	(-)468.00	52.00	...
			(-)52.00
Withdrawal of provision by reappropriation of ₹468.00 lakh was stated to be based on actual requirement.			
(iii)            051 Construction			
70 State Share			
O	26.00		
R	(-)20.80	5.20	...
			(-)5.20
Withdrawal of provision by reappropriation of ₹20.80 lakh was stated to be based on actual requirement.			
(iv) <i>05 Other Urban Development Schemes</i>			
053 Maintenance and Repairs			
32 Urban Development			
O	52.00	52.00	...
			(-)52.00
(v)            796 Schedule Tribe Sub-plan (TSP)			
32 Urban Development			
O	31.00	31.00	...
			(-)31.00

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not intimated by the Department (August 2024).



**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) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.

(i)	<b>2217 Urban Development</b>				
	80 <i>General</i>				
	001 Direction and Administration				
	89 Centrally Sponsored Scheme-IV				
	R	520.00	520.00	128.64	(-)391.36

(ii)	796 Tribal Area Sub-plan				
	89 Centrally Sponsored Scheme-IV				
	R	310.00	310.00	76.70	(-)233.30

(f) Saving was partly counterbalanced by excess under:

(i)	<b>2217 Urban Development</b>				
	01 <i>State Capital Development</i>				
	191 Assistance to Municipal Corporation				
	43 Finance Commission				
	O	7,600.00			
	S	6,363.25			
	R	836.75	14,800.00	14,800.00	...

Augmentation of provision by supplementary grant of ₹6,363.25 lakh was stated to be due to release of additional fund under "Finance Commission Grant". Further, addition to the provision by the reappropriation of ₹836.75 lakh was stated to be based on actual requirement.

**Grant No. 35 - Urban Development Department - Contd.**

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

(ii)	05 Other Urban Development Schemes			
	001 Direction and Administration			
	87 Centrally Sponsored Scheme-I			
	O	1,040.00		
	R	540.80	1,580.80	1,326.00
				(-)254.80

Addition to the provision by reappropriation of ₹540.80 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes			
	87 Centrally Sponsored Scheme-I			
	O	340.00		
	R	176.80	516.80	433.50
				(-)83.30

Addition to the provision by reappropriation of ₹176.80 lakh was stated to be based on actual requirement.

(iv)	796 Tribal Area Sub-plan			
	87 Centrally Sponsored Scheme-I			
	O	620.00		
	R	322.40	942.40	790.50
				(-)151.90

Addition to the provision by reappropriation of ₹322.40 lakh was stated to be based on actual requirement.

(v)	80 General			
	191 Assistance to Local Bodies, Corporations Urban Development Authorities, Town Improvement Boards, etc			
	32 Urban Development			
	O	3,175.00		
	R	100.00	3,275.00	3,275.00
				...

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

Reasons for excess/final saving in respect of five cases as at Sl. No. (i) to (v) were not intimated by the Department (August 2024).

**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>		

**CAPITAL**

**Voted**

(a) As the total expenditure of ₹41,849.96 lakh fell well short of the original provision of ₹82,888.00 lakh, supplementary grant of ₹6,893.78 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.

(b) Out of the available saving of ₹47,168.81 lakh, only ₹19,500.00 lakh was surrendered during the year.

(c) Saving occurred mainly under:

(i) **4217 Capital Outlay on Urban Development**

01 State Capital Development

051 Construction

99 Others

O 520.00

R (-)143.00 377.00 15.60 (-)361.40

Withdrawal of provision by reappropriation of ₹143.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

99 Others

O 170.00

R (-)46.75 123.25 5.10 (-)118.15

Withdrawal of provision by reappropriation of ₹46.75 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

99 Others

O 310.00

R (-)85.25 224.75 9.30 (-)215.45

Withdrawal of provision by reappropriation of ₹85.25 lakh was stated to be based on actual requirement.

**Grant No. 35 - Urban Development Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(iv)	03 <i>Integrated Development of Small and Medium Towns</i>			
	051 Construction			
	70 State Share			
	O	416.00		
	R	(-)192.14	223.86	10.64
	Withdrawal of provision by reappropriation of ₹192.14 lakh was stated to be based on actual requirement.			
(v)	89 Centrally Sponsored Scheme-IV			
	O	11,960.00		
	R	(-)4,680.00	7,280.00	1,813.59
	Withdrawal of provision by surrender of ₹4,680.00 lakh was stated to be based on actual requirement.			
(vi)	90 State Share for Central Assistance to State Plan			
	O	648.96		
	R	136.24	785.20	579.75
	Addition to the provision by reappropriation of ₹136.24 lakh was stated to be based on actual requirement.			
	Saving of ₹84.94 lakh was also occurred in 2022-23.			
(vii)	91 Central Assistance to State Plan			
	O	7,397.00		
	R	(-)793.00	6,604.00	5,441.39
	Withdrawal of provision by reappropriation of ₹793.00 lakh was stated to be based on actual requirement.			
(viii)	190 Investments in Public sector and other Undertakings			
	32 Urban Development			
	O	3,120.00	3,120.00	2,787.20
				(-)332.80

**Grant No. 35 - Urban Development Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ix) 789 Special Component Plan for Scheduled Castes			
32 Urban Development			
O	1,105.00		
R	(-)85.00	1,020.00	911.20
Withdrawal of provision by reappropriation of ₹85.00 lakh was stated to be based on actual requirement.			(-)108.80
(x) 70 State Share			
O	136.00		
R	(-)62.81	73.19	3.48
Withdrawal of provision by reappropriation of ₹62.81 lakh was stated to be based on actual requirement.			(-)69.71
(xi) 89 Centrally Sponsored Scheme-IV			
O	3,910.00		
R	(-)1,530.00	2,380.00	592.78
Withdrawal of provision by surrender of ₹1,530.00 lakh was stated to be based on actual requirement.			(-)1,787.22
(xii) 90 State Share for Central Assistance to State Plan			
O	212.16		
R	44.54	256.70	187.17
Addition to the provision by reappropriation of ₹44.54 lakh was stated to be based on actual requirement.			(-)69.53
Saving of ₹27.73 lakh was also occurred in 2022-23.			
(xiii) 91 Central Assistance to State Plan			
O	2,418.25		
R	(-)259.25	2,159.00	1,757.50
Withdrawal of provision by reappropriation of ₹259.25 lakh was stated to be based on actual requirement.			(-)401.50

**Grant No. 35 - Urban Development Department - Contd.**

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xiv)	796 Tribal Area Sub-plan 32 Urban Development				
	O	2,015.00			
	R	(-)155.00	1,860.00	1,661.60	(-)198.40
	Withdrawal of provision by reappropriation of ₹155.00 lakh was stated to be based on actual requirement.				
(xv)	03 <i>Integrated Development of Small and Medium Towns</i> 796 Tribal Area Sub-plan				
	70 State Share				
	O	248.00			
	R	(-)114.55	133.45	6.35	(-)127.10
	Withdrawal of provision by reappropriation of ₹114.55 lakh was stated to be based on actual requirement.				
(xvi)	89 Centrally Sponsored Scheme-IV				
	O	7,130.00			
	R	(-)2,790.00	4,340.00	1,081.13	(-)3,258.87
	Withdrawal of provision by surrender of ₹2,790.00 lakh was stated to be based on actual requirement.				
(xvii)	90 State Share for Central Assistance to State Plan				
	O	386.88			
	R	81.22	468.10	294.36	(-)173.74
	Addition to the provision by reappropriation of ₹81.22 lakh was stated to be based on actual requirement.				
	Saving of ₹50.61 lakh was also occurred in 2022-23.				
(xviii)	91 Central Assistance to State Plan				
	O	4,409.75			
	R	(-)472.75	3,937.00	2,782.51	(-)1,154.49
	Withdrawal of provision by surrender of ₹472.75 lakh was stated to be based on actual requirement.				

**Grant No. 35 - Urban Development Department - Contd.**

Head			Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(xix)	60	Other Urban Development Schemes			
	051	Construction			
	91	Central Assistance to State Plan			
		O		10,465.00	
		R	(-)5,187.00	5,278.00	1,013.25
					(-)4,264.75
		Withdrawal of provision by reappropriation of ₹5,187.00 lakh was stated to be based on actual requirement.			
(xx)	789	Special Component Plan for Scheduled Castes			
	32	Urban Development			
		O		935.00	
		S	187.00	1,122.00	850.00
					(-)272.00
		Augmentation of provision by supplementary grant of ₹187.0 lakh was stated to be due to release of more fund under Sewage Treatment Plant, Fecal Sludge Treatment and Situ Nala Treatment Plant.			
(xxi)	91	Central Assistance to State Plan			
		O		3,421.25	
		R	(-)1,695.75	1,725.50	331.28
					(-)1,394.22
		Withdrawal of provision by reappropriation of ₹255.00 lakh and surrender of ₹1,440.75 lakh were stated to be based on actual requirement.			
(xxii)	796	Tribal Area Sub-plan			
	91	Central Assistance to State Plan			
		O		6,238.75	
		R	(-)3,092.25	3,146.50	604.08
					(-)2,542.42
		Withdrawal of provision by reappropriation/surrender of ₹3,092.25 lakh was stated to be based on actual requirement.			
		Reasons for saving in respect of 22 cases as at Sl. No. (i) to (xxii) were not intimated by the Department (August 2024).			

**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>		

(d) The provision remained unutilised under:

(i) **4217 Capital Outlay on Urban Development**

04 *Slum Area Improvement*

051 Construction

90 State Share for Central Assistance to State Plan

O 53.04

R (-)32.24 20.80 ... (-)20.80

Withdrawal of provision by reappropriation of ₹32.24 lakh was stated to be based on actual requirement.

(ii) 91 Central Assistance to State Plan

O 624.00

R (-)260.00 364.00 ... (-)364.00

Withdrawal of provision by surrender of ₹260.00 lakh was stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

O 204.00

R (-)85.00 119.00 ... (-)119.00

Withdrawal of provision by surrender of ₹85.00 lakh was stated to be based on actual requirement.

(iv) 796 Tribal Area Sub-plan

90 State Share for Central Assistance

O 31.62

R (-)19.22 12.40 ... (-)12.40

Withdrawal of provision by reappropriation of ₹19.22 lakh was stated to be based on actual requirement.

(v) 91 Central Assistance to State Plan

O 372.00

R (-)155.00 217.00 ... (-)217.00

Withdrawal of provision by surrender of ₹155.00 lakh was stated to be based on actual requirement.



**Grant No. 35 - Urban Development Department - Contd.**

<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>		
(vi)	60 Other Urban Development Schemes			
	051 Construction			
	32 Urban Development			
	O	260.00	260.00	...
				(-)260.00
(vii)	64 Hudco (UIDF)			
	S	74.76		
	R	611.64	686.40	...
				(-)686.40

Creation of provision by supplementary grant of ₹74.76 lakh was attributed to release of more fund under Urban Infrastructure Development Fund (UIDF) towards major works. Further, addition to the provision by the reappropriation of ₹611.64 lakh was stated to be based on actual requirement.

(viii)	789 Special Component Plan for Scheduled Castes			
	64 HUDCO (UIDF)			
	S	24.45		
	R	199.95	224.40	...
				(-)224.40

Creation of provision by supplementary grant of ₹24.45 lakh was attributed to release of more fund under Urban Infrastructure Development Fund (UIDF) towards major works. Further, addition to the provision by the reappropriation of ₹199.95 lakh was stated to be based on actual requirement.

(ix)	796 Tribal Area Sub-plan			
	64 HUDCO (UIDF)			
	S	372.00		
	R	37.20	409.20	...
				(-)409.20

Creation of provision by supplementary grant of ₹372.00 lakh was attributed to release of more fund under Urban Infrastructure Development Fund (UIDF) towards major works. Further, addition to the provision by the reappropriation of ₹37.20 lakh was stated to be based on actual requirement.

Reasons for saving in respect of nine cases as at Sl. No. (i) to (ix) were not intimated by the Department (August 2024).

**Grant No. 35 - Urban Development Department - Contd.**

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

(₹ in lakh)

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

(i) **4217 Capital Outlay on Urban Development**

03 *Integrated Development of Small and Medium Towns*

052 Machinery and Equipment

32 Urban Development

O 260.00

R (-)260.00

... ..

Withdrawal of provision by reappropriation of ₹260.00 lakh was stated to be based on actual requirement.

(ii) *60 Other Urban Development Schemes*

051 Construction

54 National Bank For Agriculture And Rural Development (NABARD)

O 520.00

R (-)520.00

... ..

Withdrawal of provision by reappropriation of ₹520.00 lakh was stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

54 National Bank For Agriculture And Rural Development (Nabard)

O 170.00

R (-)170.0

... ..

Withdrawal of provision by reappropriation of ₹170.00 lakh was stated to be based on actual requirement.

(iv) 796 Tribal Area Sub-plan

54 National Bank For Agriculture And Rural Development (Nabard)

O 310.00

R (-)310.00

... ..

Withdrawal of provision by reappropriation of ₹310.00 lakh was 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>		
(f) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.			
(i) <b>4217 Capital Outlay on Urban Development</b>			
60 Other Urban Development Schemes			
051 Construction			
70 State Share			
R	59.53	59.53	(-)3.66
(ii) 89 Centrally Sponsored Scheme-IV			
R	780.00	780.00	(-)16.99
(iii) 789 Special Component Plan for Scheduled Castes			
70 State Share			
R	19.47	19.47	(-)1.19
(iv) 89 Centrally Sponsored Scheme-IV			
R	255.00	255.00	(-)5.54
(v) 796 Tribal Area Sub-plan			
89 Centrally Sponsored Scheme-IV			
R	465.00	465.00	(-)10.11

**Grant No. 35 - Urban Development Department - Contd.**

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

(₹ in lakh)

(g) Saving was partly counterbalanced by excess under:

(i) **4217 Capital Outlay on Urban Development**

01 State Capital Development

051 Construction

25 Public Works

O 2,600.00

S 2,938.00

R 143.00 5,681.00 5,637.34 (-)43.66

Augmentation of provision by supplementary grant of ₹2,938.00 lakh was stated to be due to release of more fund under "Special Assessment for Capital Investment" towards creator of capital assets. Further, addition to the provision by the reappropriation of ₹143.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 850.00

S 960.50

R 46.75 1,857.25 1,842.96 (-)14.29

Augmentation of provision by supplementary grant of ₹960.50 lakh stated to be due to release of more fund under "Special Assessment for Capital Investment" towards creator of capital assets. Further, addition to the provision by the reappropriation of ₹46.75 lakh was stated to be based on actual requirement.

**Grant No. 35 - Urban 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) 796 Tribal Area Sub-plan			
25 Public Works			
O	1,550.00		
S	1,751.50		
R	85.25	3,386.75	3,360.70 (-)26.05

Augmentation of provision by supplementary grant of ₹1,751.50 lakh stated to be due to release of more fund under "Special Assessment for Capital Investment" towards creator of capital assets. Further, addition to the provision by the reappropriation of ₹85.25 lakh was stated to be based on actual requirement.

(iv) 03 <i>Integrated Development of Small and Medium Towns</i>			
051 Construction			
98 Administration			
O	312.00		
R	104.00	416.00	381.59 (-)34.41

Addition to the provision by reappropriation ₹104.00 lakh was stated to be based on actual requirement.

(v) 789 Special Component Plan for Scheduled Castes			
98 Administration			
O	102.00		
R	34.00	136.00	124.76 (-)11.24

Addition to the provision by reappropriation ₹34.00 lakh was stated to be based on actual requirement.

(vi) 796 Tribal Area Sub-plan			
98 Administration			
O	186.00		
R	62.00	248.00	227.50 (-)20.50

Addition to the provision by reappropriation ₹62.00 lakh was stated to be based on actual requirement.

**Grant No. 35 - Urban Development Department - Concltd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(vii) 60 <i>Other Urban Development Schemes</i>			
796 Tribal Area Sub-plan			
70 State Share			
S	13.57		
R	21.93	35.50	(-2.16)

Creation of provision by supplementary grant of ₹13.57 lakh was stated to be due to release of more fund under "State Share". Further, addition to the provision by the reappropriation of ₹21.93 lakh was stated to be based on actual requirement.

Reasons for final saving/excess in respect of seven cases as at Sl. No. (i) to (vii) were not intimated by the Department (August 2024).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**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>		
<b>REVENUE</b>				
<b>2056</b>	<b>Jails</b>			
<b>2059</b>	<b>Public Works</b>			
<b>Voted</b>				
Original		49,56,90	49,56,90	(-)7,72,68
Amount surrendered during the year (March 2024)				2,83,70
<b>CAPITAL</b>				
<b>4055</b>	<b>Capital Outlay on Police</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
Original		10,10,00	10,10,00	(-)5,97,48
Amount surrendered during the year (March 2024)				3,98,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹772.68 lakh, only ₹283.70 lakh was surrendered during the year.

Saving during the earlier year is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	476.65	15
2018-19	429.53	13
2019-20	344.56	10
2020-21	468.95	13
2021-22	773.23	19
2022-23	633.99	13

**Grant No. 36 - Home (Jail) 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>2056 Jails</b>			
101 Jails			
33 Welfare Programme			
O	240.00		
R	(-)100.00	140.00	139.80
Withdrawal of provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.			(-)0.20
Saving of ₹29.80 lakh was also occurred during the year 2022-23.			
(ii) 99 Others			
O	4,253.90		
R	(-)280.25	3,973.65	3,596.75
Withdrawal of provision by reappropriation of ₹16.64 lakh and surrender of ₹263.61 lakh were stated to be based on actual requirement.			(-)376.90
Saving of ₹605.47 lakh and ₹434.29 lakh were also occurred during the year 2021-22 and 2022-23 respectively.			
(iii) <b>2059 Public Works</b>			
80 General			
789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	59.50	59.50	38.00
Saving of ₹39.74 lakh and ₹32.92 lakh were also occurred during the year 2021-22 and 2022-23 respectively.			(-)21.50
(iv) 796 Tribal Area Sub-plan			
25 Public Works			
O	108.50	108.50	71.91
Saving of ₹39.78 lakh, ₹75.79 lakh and ₹54.79 lakh were also occurred during the year 2020-21, 2021-22 and 2022-23 respectively.			(-)36.59

Saving of ₹39.78 lakh, ₹75.79 lakh and ₹54.79 lakh were also occurred during the year 2020-21, 2021-22 and 2022-23 respectively.

Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) were not intimated by the Department (August 2024).



**Grant No. 36 - Home (Jail) Department - Contd.**

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

(₹ in lakh)

(c) Saving was partly counterbalanced by excess under:

(i)	<b>2056 Jails</b>			
	001 Direction and Administration			
	99 Others			
	O	31.00		
	R	96.64	127.64	110.14

Addition to the provision by reappropriation of ₹96.64 lakh was stated to be based on actual requirement.

(ii)	101 Jails			
	98 Administration			
	O	30.00		
	R	20.00	50.00	49.62

Addition to the provision by reappropriation of ₹20.00 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 2024).

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹597.48 lakh, only ₹398.00 lakh were surrendered during the year.

(b) Saving occurred mainly under:

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	99 Others			
	O	520.00		
	R	(-)206.96	313.04	259.29

Withdrawal of provision by surrender ₹206.96 lakh was stated to be based on actual requirement.

Saving of ₹3.00 lakh was also occurred in 2022-23.

**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)	789 Special Component Plan for Scheduled Castes			
	99 Others			
	O	170.00		
	R	(-)67.66	102.34	27.06
				(-)75.28

Withdrawal of provision by surrender of ₹67.66 lakh was stated to be based on actual requirement.

Saving of ₹88.61 lakh was also occurred in 2022-23.

(iii)	796 Tribal Area Sub-plan			
	99 Others			
	O	310.00		
	R	(-)123.38	186.62	117.27
				(-)69.35

Withdrawal of provision by surrender of ₹123.38 lakh was stated to be based on actual requirement.

Saving of ₹226.82 lakh was also occurred in 2022-23.

Reason for saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2024).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 37 - Labour**

<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	15,95,77	15,95,77	12,98,28	(-)2,97,49
Amount surrendered during the year (March 2024)				1,24,24
<b>REVENUE</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
Supplementary	1,00,00	1,00,00	...	(-)1,00,00
Amount surrendered during the year (March 2024)				...

**Notes and Comments****REVENUE****Voted**

(a) Out of the available saving of ₹297.49 lakh, only ₹124.24 lakh was surrendered during the year.

Saving during the earlier year is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2017-18	282.24	22
2018-19	41.64	4
2019-20	60.34	5
2020-21	141.39	11
2021-22	197.37	13
2022-23	349.61	22

**Grant No. 37 - Labour - 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>2230 Labour Employment and Skill Development</b>			
<i>01 Labour</i>			
001 Direction and Administration			
98 Administration			
O	1,445.23		
R	(-)67.79	1,377.44	1,214.51
			(-)162.93
Addition to the provision by reappropriation of ₹0.20 lakh and subsequent surrender of ₹67.99 lakh were stated to be based on actual requirement.			
Saving of ₹167.25 lakh was also occurred in 2022-23.			
Reasons for saving was stated to be due to non regularisation of 61 numbers of Lower Division Clerks.			
(ii) 111 Social Security for Labour			
33 Welfare Programme			
O	65.01		
R	(-)20.19	44.82	43.53
			(-)1.29

Withdrawal of provision by reappropriation of ₹0.01 lakh and surrender of ₹20.18 lakh were stated to be based on actual requirement.

Saving of ₹0.02 lakh and ₹29.62 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reasons for saving was not furnished by the Department.

**Capital  
Voted**

(a) No part of the available saving of ₹100.00 lakh was surrendered during the year.

**Grant No. 37 - Labour - conclud.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(b) Entire saving remained unutilised under:			
(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 release of additional fund under "Special Assistance for Capital Investment".			
(ii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
S	17.00	17.00	... (-)17.00
Creation of provision by supplementary grant of ₹17.00 lakh was attributed to release of additional fund under "Special Assistance for Capital Investment".			
(iii) 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 release of additional fund under "Special Assistance for Capital Investment".			

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

---

**No amount remained unspent under the DDO's SB/CD Bank Account during the year 2023-24.**

**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	16,89,00	16,89,00	12,01,37	(-)4,87,63
Amount surrendered during the year (March 2024)				1,09,00

**CAPITAL**

**4058 Capital Outlay on Stationery and Printing**

**4059 Capital Outlay on Public Works**

**Voted**

Original	2,60,00	2,60,00	16,77	(-)2,43,23
Amount surrendered during the year (March 2023)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹487.63 lakh, only ₹109.00 lakh was surrendered during the year.

Saving during the earlier year is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2022-23	410.03	28

**Grant No. 38 - General Administration (Printing and Stationery) Department-Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(b)	Saving occurred mainly under:			
(i)	<b>2058 Stationery and Printing</b>			
	001 Direction and Administration			
	98 Administration			
	O	345.75		
	R	(-)18.50	327.25	302.51

(₹ in lakh)

Withdrawal of provision by surrender of ₹ 18.50 lakh was stated to be based on actual requirement.

Saving of ₹29.84 lakh and ₹48.58 lakh were also occurred during the year 2021-22 and 2022-23 respectively.

(ii)	101 Purchase and Supply of Stationery Stores			
	62 Printing and Stationery			
	O	162.00		
	R	(-)1.50	160.50	136.83

Withdrawal of provision by surrender of ₹1.50 lakh was stated to be based on actual requirement.

Saving of ₹46.11 lakh was also occurred during the year 2022-23.

(iii)	103 Government Press			
	05 Establishment			
	O	907.25		
	R	(-)89.00	818.25	725.79

Withdrawal of provision by surrender of ₹89.00 lakh was stated to be based on actual requirement.

Saving of ₹ 258.49 lakh and ₹135.05 lakh were also occurred during the year 2021-22 and 2022-23 respectively.

(iv)	<b>2059 Public Works</b>			
	80 General			
	053 Maintenance and Repairs			
	79 Other Maintenance Expenditure			
	O	270.00	270.00	35.05

(-)234.95

Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) were not intimated by the Department (August 2024).

**Grant No. 38 - General Administration (Printing and Stationery) Department-Concl.**

<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 ₹243.23 lakh was surrendered during the year.

Saving during the earlier year is given below:

<b>Year</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage of Saving over total Provision</b>
2022-23	54.38	91

- (b) Saving occurred under:

(i) **4058 Capital Outlay on Stationery and Printing**

103 Government Press

62 Printing and Stationery

O 60.00 60.00 4.00 (-)56.00

Saving of ₹52.00 lakh and ₹0.03 lakh were also occurred during the year 2021-22 and 2022-23 respectively.

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

80 General

051 Construction

25 Public Works

O 60.00 60.00 4.00 (-)56.00

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2024).

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**



**Grant No. 39 - Higher Education**

<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 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	2,45,55,49		
Supplementary	21,60	2,45,77,09	2,08,51,80
Amount surrendered during the year (March 2024)			(-)37,25,29
			9,12,10
<b>CAPITAL</b>			
<b>4059 Capital Outlay on Public Works</b>			
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
<b>Voted</b>			
Original	37,57,51		
Supplementary	7,21,68	44,79,19	8,57,02
Amount surrendered during the year (March 2024)			(-)36,22,17
			19,60,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹20,851.80 lakh fell well short of original provision of ₹24,555.49 lakh, supplementary grant of ₹21.60 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹3,725.29 lakh, only ₹912.10 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	2,552.43	18
2018-19	2,377.76	15
2019-20	1,510.60	7
2020-21	3,110.06	16
2021-22	2,308.40	89
2022-23	4,012.70	16

**Grant No. 39 - Higher Education - 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>2202 General Education</b>			
03 <i>University and Higher Education</i>			
001 Direction and Administration			
98 Administration			
O	22,024.84		
R	(-)1,033.81	20,991.03	19,119.13
			(-)1,871.90
Withdrawal of provision by reappropriation of ₹121.71 lakh and was surrender of ₹912.10 lakh were stated to be based on actual requirement.			
(ii) 103 Government Colleges and Institutes			
41 Human Development			
O	78.00	78.00	12.97
			(-)65.03
(iii) 107 Scholarships			
35 Scholarships and Stipend			
O	52.00	52.00	27.39
			(-)24.61
(iv) 91 Central Assistance to State Plan			
O	200.00	200.00	126.15
			(-)73.85
(v) 796 Tribal Area Sub-plan			
41 Human Development			
O	46.50	46.50	7.70
			(-)38.80

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not intimated by the Department (August 2024).

**Grant No. 39 - Higher Education - Contd.**

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

(d) The provision remained unutilised under the following cases:

(i)	<b>2202 General Education</b>				
	03 University and Higher Education				
	103 Government Colleges and Institutes				
	90 State Share for Central Assistance				
	O	107.64			
	R	(-)21.32	86.32	...	(-)86.32

Withdrawal of provision by reappropriation of ₹21.32 lakh was stated to be based on actual requirement.

Saving of ₹22.40 lakh was also occurred in 2022-23.

(ii)	91 Central Assistance to State Plan				
	O	260.00	260.00	...	(-)260.00

Saving of ₹605.63 lakh was also occurred in 2022-23.

(iii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance				
	O	35.19			
	R	(-)6.97	28.22	...	(-)28.22

Withdrawal of provision by reappropriation of ₹6.97 lakh was stated to be based on actual requirement.

(iv)	91 Central Assistance to State Plan				
	O	85.00	85.00	...	(-)85.00

Saving of ₹198.00 lakh was also occurred in 2022-23.

(v)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance				
	O	64.17			
	R	(-)12.71	51.46	...	(-)51.46

Withdrawal of provision by reappropriation of ₹12.71 lakh was stated to be based on actual requirement.

**Grant No. 39 - Higher Education - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi) 91 Central Assistance to State Plan			
O	155.00	155.00	...

Saving of ₹361.05 lakh was also occurred in 2022-23.

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not intimated by the Department (August 2024).

(e) Saving was partly counterbalanced by excess under:

(i)	<b>2059 Public Works</b>				
	80 General				
	053 Maintenance and Repairs				
	25 Public Works				
	O	104.00			
	R	10.40	114.40	114.07	(-)0.33

Addition to the provision by reappropriation of ₹10.40 lakh was stated to be based on actual requirement.

(ii)	<b>2202 General Education</b>				
	03 University and Higher Education				
	102 Assistance to Universities				
	22 Judicial				
	O	78.00			
	R	26.00	104.00	104.00	...

Addition to the provision by reappropriation of ₹26.00 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes				
	22 Judicial				
	O	25.50			
	S	0.68			
	R	7.82	34.00	34.00	...

Augmentation of provision by supplementary grant of ₹0.68 lakh was attributed to release of additional fund under "National Law University". Further, addition to the provision by the reappropriation of ₹7.82 lakh was stated to be based on actual requirement.

**Grant No. 39 - Higher Education - 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			
22 Judicial			
O	46.50		
S	1.24		
R	14.26	62.00	62.00 ...

Augmentation of provision by supplementary grant of ₹1.24 lakh was attributed to release of additional fund under "National Law University". Further, addition to the provision by the reappropriation of ₹14.26 lakh was stated to be based on actual requirement.

(v) <b>2203 Technical Education</b>				
105 Polytechnics				
41 Human Development				
O	169.62			
R	57.67	227.29	202.35	(-24.94)

Addition to the provision by reappropriation of ₹57.67 was stated to be based on actual requirement.

(vi) <b>2204 Sports and Youth Services</b>				
102 Youth Welfare Programmes for Students				
41 Human Development				
O	14.84			
R	24.47	39.31	37.83	(-1.48)

Addition to the provision by reappropriation of ₹24.47 was stated to be based on actual requirement.

(vii) <b>2205 Art and Culture</b>				
101 Fine Arts Education				
41 Human Development				
O	16.70			
R	13.57	30.27	29.25	(-1.02)

Addition to the provision by reappropriation of ₹13.57 was stated to be based on actual requirement.

**Grant No. 39 - Higher Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(viii) 105 Public Libraries			
41 Human Development			
O	5.20		
R	10.92	16.12	(-)0.80

Addition to the provision by reappropriation of ₹10.92 was stated to be based on actual requirement.

Reasons for final saving/excess in respect of eight cases as at Sl. No. (i) to (viii) were not intimated by the Department (August 2024).

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹857.02 lakh fell well short of original provision of ₹3,757.51 lakh, supplementary grant of ₹721.68 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹3,622.17 lakh, only ₹1,960.00 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	2,827.48	45
2018-19	3,763.36	81
2019-20	2,732.07	61
2020-21	323.73	17
2021-22	2,308.40	89
2022-23	7,276.35	94

**Grant No. 39 - Higher Education - 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>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
<i>01 General Education</i>			
203 University and Higher Education			
25 Public Works			
O	442.00		
R	(-)104.00	338.00	144.78 (-)193.22
Withdrawal of provision by reappropriation of ₹64.28 and surrender of ₹39.72 lakh were stated to be based on actual requirement.			
Saving of ₹5.82 lakh was also occurred in 2022-23.			
(ii) 41 Human Development			
O	148.40		
R	59.60	208.00	86.63 (-)121.37
Addition to the provision by reappropriation of ₹59.60 lakh was stated to be based on actual requirement.			
Saving of ₹84.37 lakh was also occurred in 2022-23.			
(iii) 98 Administration			
O	52.00		
R	15.60	67.60	42.34 (-)25.26
Addition to the provision by reappropriation of ₹15.60 lakh was stated to be based on actual requirement.			
(iv) 99 Others			
O	208.00		
R	(-)10.40	197.60	174.80 (-)22.80
Withdrawal of provision by reappropriation of ₹10.40 lakh was stated to be based on actual requirement.			
Saving of ₹52.00 lakh was also occurred in 2022-23.			

**Grant No. 39 - Higher Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(v) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	144.50		
R	(-)34.00	110.50	46.41
			(-)64.09
Withdrawal of provision by reappropriation of ₹18.53 lakh and surrender of ₹15.47 lakh were stated to be based on actual requirement.			
(vi) 41 Human Development			
O	268.90		
R	(-)200.90	68.00	27.15
			(-)40.85
Addition to the provision by reappropriation of ₹17.00 lakh and subsequent reduction in provision by surrender of ₹217.90 lakh were stated to be based on actual requirement.			
Saving of ₹25.78 lakh was also occurred in 2022-23.			
(vii) 99 Others			
O	68.00		
R	(-)3.40	64.60	44.51
			(-)20.09
Withdrawal of provision by reappropriation of ₹3.40 lakh was stated to be based on actual requirement.			
Saving of ₹17.00 lakh was also occurred in 2022-23.			
(viii) 796 Tribal Area Sub-plan			
25 Public Works			
O	263.50		
R	(-)62.00	201.50	84.63
			(-)116.87
Withdrawal of provision by reappropriation of ₹33.79 lakh and surrender of ₹28.21 lakh were stated to be based on actual requirement.			
(ix) 41 Human Development			
O	352.70		
R	(-)228.70	124.00	47.85
			(-)76.15
Addition to the provision by reappropriation of ₹31.00 lakh and subsequent reduction in provision by surrender of ₹259.70 lakh were stated to be based on actual requirement.			
Saving of ₹81.68 lakh was also occurred in 2022-23.			



**Grant No. 39 - Higher Education - Contd.**

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

(x)	796 Tribal Area Sub-plan			
	99 Others			
	O	124.00		
	R	(-)6.20	117.80	77.73
				(-)40.07

Withdrawal of provision by reappropriation of ₹6.20 lakh was stated to be based on actual requirement.

Reasons for saving in respect of 10 cases as at Sl. No. (i) to (x) were not intimated by the Department (August 2024).

(d) The provision remained unutilised under:

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	25 Public Works			
	O	52.00		
	R	(-)51.48	0.52	...
				(-)0.52

Withdrawal of provision by surrender of ₹51.48 lakh was stated to be based on actual requirement.

Saving of ₹49.44 lakh was also occurred in 2022-23.

(ii)	99 Others			
	O	150.00		
	R	(-)130.00	20.00	...
				(-)20.00

Withdrawal of provision by surrender of ₹130.00 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes			
	99 Others			
	O	600.00		
	R	(-)520.00	80.00	...
				(-)80.00

Withdrawal of provision by surrender of ₹520.00 lakh was stated to be based on actual requirement.

**Grant No. 39 - Higher Education - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 796 Tribal Area Sub-plan			
25 Public Works			
O	31.00		
R	(-)30.69	0.31	...

Withdrawal of provision by surrender of ₹30.69 lakh was stated to be based on actual requirement.

Saving of ₹231.53 lakh was also occurred in 2022-23.

(v) 99 Others			
O	750.00		
R	(-)650.00	100.00	...

Withdrawal of provision by surrender of ₹650.00 lakh was stated to be based on actual requirement.

(vi) <b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
02 <i>Technical Education</i>			
104 Polytechnics			
91 Central Assistance to State Plan			
O	0.52		
S	375.27	375.79	...

Augmentation of provision by supplementary grant of ₹375.27 lakh was stated to be due to revalidation of fund of the previous year for creation of Capital Assets under "Non Lapsable Central Pool of Resources" (NLCPR).

(vii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
O	0.17		
S	122.69	122.86	...

Augmentation of provision by supplementary grant of ₹122.69 lakh was stated to be due to revalidation of fund of the previous year for creation of Capital Assets under "Non Lapsable Central Pool of Resources" (NLCPR).

Saving of ₹105.27 lakh was also occurred in 2022-23.

**Grant No. 39 - Higher Education - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(viii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan			
O	0.31		
S	223.72	224.03	...

Augmentation of provision by supplementary grant of ₹223.72 lakh was stated to be due to revalidation of fund of the previous year for creation of Capital Assets under "Non Lapsable Central Pool of Resources" (NLCPR).

Saving of ₹191.94 lakh was also occurred in 2022-23.

Reasons for saving in respect of eight cases as at Sl. No. (i) to (viii) were not intimated by the Department (August 2024).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 40 - Secondary Education**

<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		17,88,85,69		
Supplementary		78,49,84	18,67,35,53	13,75,21,88
Amount surrendered during the year (March 2024)				(-)4,92,13,65
				1,87,06,23
<b>CAPITAL</b>				
<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		2,05,71,45		
Supplementary		2,61,86,39	4,67,57,84	2,10,29,95
Amount surrendered during the year (March 2024)				(-)2,57,27,89
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹1,37,521.88 lakh did not come even up to the original provision of ₹1,78,885.69 lakh, supplementary grant of ₹7,849.84 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹49,213.65 lakh, only ₹18,706.23 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>
2019-20	16,644.46	10
2020-21	26,674.65	15
2021-22	5,710.29	3
2022-23	60,400.29	30

**Grant No. 40 - Secondary Education - 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>2059 Capital Outlay on Public Works</b>			
	80 <i>General</i>			
	053 Maintenance and Repairs			
	79 Other Maintenance Expenditure			
	O	100.00		
	R	(-)25.00	75.00	73.60
				(-)1.40
	Withdrawal of provision by surrender of ₹25.00 lakh was stated to be based on actual requirement.			
(ii)	<b>2202 Education, Sports, Art and Culture</b>			
	01 <i>Elementary Education</i>			
	102 Assistance to Non-Government Primary Schools			
	41 Human Development			
	O	1,131.10		
	R	(-)77.35	1,053.75	992.79
				(-)60.96
	Withdrawal of provision by surrender of ₹77.35 lakh was stated to be based on actual requirement.			
(iii)	113 Samagra Shiksha			
	90 State Share for Central Assistance to State Plan			
	O	835.74		
	R	(-)10.60	825.14	214.96
				(-)610.18
	Withdrawal of provision by surrender of ₹10.60 lakh was stated to be based on actual requirement.			
(iv)	91 Central Assistance to State Plan <b>( CASP )</b>			
	O	5,575.06		
	S	4,510.24	10,085.30	1,934.64
				(-)8,150.66
	Augmentation of provision by supplementary grant of ₹4,510.24 lakh was attributed to release of more fund under "Samagra Shiksha".			

**Grant No. 40 - Secondary Education - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(v) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	352.70		
S	41.28		
R	77.53	214.96	(-)256.55
Augmentation of provision by supplementary grant of ₹41.28 lakh was attributed to release of more fund under state share for "Samagra Shiksha". Further, addition to the provision by the reappropriation of ₹77.53 lakh was stated to be based on actual requirement.			
(vi) 91 Central Assistance to State Plan ( CASP )			
O	2,677.50		
R	317.70	1,934.63	(-)1,060.57
Addition to the provision by reappropriation of ₹317.70 lakh was stated to be based on actual requirement.			
Saving of ₹1,119.08 lakh was also occurred in 2022-23.			
(vii) 796 Tribal Area Sub-plan			
50 State Share of Central Sponsored Scheme			
S	34.29	34.29	8.58 (-)25.71
Creation of provision by supplementary grant of ₹34.29 lakh was stated to be due to release of fund under State Share for "Pradhan Mantri School for Rising India" (PM SHRI).			
(viii) 104 Teachers and Other Services			
41 Human Development			
O	1,27,380.24		
R	(-)11,123.54	1,16,256.70	1,05,541.28 (-)10,715.42
Withdrawal of provision by reappropriation of ₹11,123.54 lakh was stated to be based on actual requirement.			
Saving of ₹13,599.10 lakh was also occurred in 2022-23.			
(ix) 107 Scholarships			
41 Human Development			
O	235.00		
R	(-)63.00	172.00	120.67 (-)51.33
Withdrawal of provision by reappropriation of ₹55.47 lakh and surrender of ₹7.53 lakh were stated to be based on actual requirement.			

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(x)	109 Government Secondary Schools			
	41 Human Development			
	O	1,100.00		
	R	(-)100.00	1,000.00	97.17 (-)902.83
	Withdrawal of provision by reappropriation of ₹25.00 lakh and surrender of ₹75.00 lakh were stated to be based on actual requirement.			
	Saving of ₹0.17 lakh was also occurred in 2022-23.			
(xi)	113 Samagra Shiksha			
	90 State Share for Central Assistance to State Plan			
	O	743.66		
	R	(-)195.47	548.19	548.19 ...
	Withdrawal of provision by reappropriation of ₹8.45 lakh and surrender of ₹187.02 lakh were stated to be based on actual requirement.			
	Saving of ₹86.06 lakh was also occurred in 2022-23.			
(xii)	91 Central Assistance to State Plan ( CASP )			
	O	6,015.17		
	S	2,564.89		
	R	(-)42.60	8,537.46	4,937.46 (-)3,600.00
	Augmentation of provision by supplementary grant of ₹2,564.89 lakh was stated to be due to release of more fund under "Samagra Shiksha". Further, reduction in provision by reappropriation of ₹42.60 lakh was stated to be based on actual requirement.			
	Saving of ₹519.19 lakh was also occurred in 2022-23.			
(xiii)	789 Special Component Plan for Scheduled Castes			
	41 Human Development			
	O	1,540.00		
	R	(-)38.00	1,502.00	1,477.85 (-)24.15
	Withdrawal of provision by reappropriation of ₹38.00 lakh was stated to be based on actual requirement.			
(xiv)	90 State Share for Central Assistance to State Plan			
	O	431.09		
	R	(-)102.64	328.45	308.06 (-)20.39
	Withdrawal of provision by reappropriation of ₹102.64 lakh was stated to be based on actual requirement.			
	Saving of ₹49.70 lakh was also occurred in 2022-23.			

**Grant No. 40 - Secondary Education - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xv) 91 Central Assistance to State Plan ( CASP )			
O	3,272.50		
R	(-)499.97	2,772.53	2,772.53 ...
Withdrawal of provision by reappropriation of ₹375.15 lakh and surrender of ₹124.82 lakh were stated to be based on actual requirement.			
(xvi) 98 Administration			
O	82.60		
R	(-)1.80	80.80	30.20 (-)50.60
Withdrawal of provision by reappropriation of ₹1.80 lakh was stated to be based on actual requirement.			
(xvii) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	754.39		
R	1.15	755.54	130.34 (-)625.20
Addition to the provision by reappropriation of ₹1.15 lakh was stated to be based on actual requirement.			
Saving of ₹111.55 lakh was also occurred in 2022-23.			
(xviii) 91 Central Assistance to State Plan			
O	5,726.87		
R	(-)2,346.06	3,380.81	1,172.98 (-)2,207.83
Withdrawal of provision by reappropriation of ₹99.00 lakh and surrender of ₹2,247.06 lakh were stated to be based on actual requirement.			
Saving of ₹667.55 lakh was also occurred in 2022-23.			
(xix) 98 Administration			
O	185.85		
R	(-)4.05	181.80	67.95 (-)113.85
Withdrawal of provision by reappropriation of ₹4.05 lakh was stated to be based on actual requirement.			
Saving of ₹6.03 lakh was also occurred in 2022-23.			



**Grant No. 40 - Secondary Education - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(xx)	80 <i>General</i>			
	001 Direction and Administration			
	98 Administration			
	O	1,015.00		
	R	(-)73.75	941.25	878.20
				(-)63.05

**(₹ in lakh)**

Withdrawal of provision by reappropriation of ₹20.87 lakh and surrender of ₹52.88 lakh were stated to be based on actual requirement.

Saving of ₹165.98 lakh was also occurred in 2022-23.

Reasons for saving in respect of 20 cases as at Sl. No. (i) to (xx) were not intimated by the Department (August 2024).

(d) Entire provision remained unutilised under:

(i)	<b>2202 General Education</b>			
	01 <i>Elementary Education</i>			
	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	617.23		
	S	643.66	1,260.89	...
				(-)1,260.89

Augmentation of provision by supplementary grant of ₹643.66 lakh was stated to be due to release of more fund under State Share for "Samagra Siksha".

(ii)	02 <i>Secondary Education</i>			
	052 Equipments			
	98 Administration			
	O	70.00	70.00	...
				(-)70.00

(iii)	107 Scholarships			
	98 Administration			
	O	21.70		
	R	(-)3.15	18.55	...
				(-)18.55

Withdrawal of provision by surrender of ₹3.15 lakh was stated to be based on actual requirement.

**Grant No. 40 - Secondary Education - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iv)            04 <i>Adult Education</i>			
200    Other Adult Education Programmes			
91    Central Assistance to State Plan			
( CASP )			
O                            50.45			
R                            (-)12.65	37.80	...	(-)37.80
Withdrawal of provision by reappropriation of ₹12.65 lakh was stated to be based on actual requirement.			

(v)            789    Special Component Plan for Scheduled Castes			
91    Central Assistance to State Plan			
O                            28.83			
R                            (-)7.23	21.60	...	(-)21.60
Withdrawal of provision by reappropriation of ₹7.23 lakh was stated to be based on actual requirement.			

(vi)            796    Tribal Area Sub-plan			
91    Central Assistance to State Plan			
O                            64.86			
R                            (-)16.26	48.60	...	(-)48.60
Withdrawal of provision by surrender of ₹16.26 lakh was stated to be based on actual requirement.			

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not intimated by the Department (August 2024).

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

**2202 General Education, Sports, Art and Culture**

01    *Elementary Education*

796    Tribal Area Sub-plan

91    Central Assistance to State Plan

O                            4,685.62

R                            (-)4,685.62

...                            ...                            ...

Withdrawal of provision by reappropriation of ₹38.58 lakh and surrender of ₹4,647.04 lakh were stated to be based on actual requirement.

**Grant No. 40 - Secondary Education - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(f) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.			
(i) <b>2202 General Education, Sports, Art and Culture</b>			
<i>01 Elementary Education</i>			
101 Government Primary Schools			
50 State Share of Centrally Sponsored Scheme			
	R	32.97	32.97
			5.94
			(-)27.03
(ii) 789 Special Component Plan for Scheduled Castes			
50 State Share of Centrally Sponsored Scheme			
	R	12.02	12.02
			4.59
			(-)7.43
(iii) 89 Central Sponsored Scheme-IV			
	R	20.66	20.66
			20.66
			...
(iv) 796 Tribal Area Sub-plan			
89 Central Sponsored Scheme-IV			
	R	38.58	38.58
			38.58
			...
(v) <i>02 Secondary Education</i>			
50 State Share of Centrally Sponsored Scheme			
	R	99.00	99.00
			99.00
			...
(g) Saving was partly counterbalanced by excess under:			
(i) <b>2202 General Education, Sports, Art and Culture</b>			
<i>02 Secondary Education</i>			
107 Scholarships			
35 Scholarships and Stipend			
	O	58.80	
	R	58.62	117.42
			107.34
			(-)10.08
Addition to the provision by reappropriation of ₹58.62 lakh was stated to be based on actual requirement.			

**Grant No. 40 - Secondary Education - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	109 Government Secondary Schools			
	05 Establishment			
	O	70.00		
	R	24.50	94.50	89.98
				(-)4.52
	Addition to the provision by reappropriation of ₹24.50 lakh was stated to be based on actual requirement.			
(iii)	789 Special Component Plan for Scheduled Castes			
	35 Scholarships and Stipend			
	O	33.60		
	R	33.70	67.30	63.44
				(-)3.86
	Addition to the provision by reappropriation of ₹33.70 lakh was stated to be based on actual requirement.			
(iv)	796 Tribal Area Sub-plan			
	35 Scholarships and Stipend			
	O	75.60		
	R	74.73	150.33	138.44
				(-)11.89

Addition to the provision by reappropriation of ₹74.73 lakh was stated to be based on actual requirement.

Reasons for final saving/excess in respect of four cases as at Sl. No. (i) to (iv) were not intimated by the Department (August 2024).

**CAPITAL**

**Voted**

- (a) No part of the available saving of ₹25,727.89 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹in lakh)	Percentage of Saving over total Provision
2017-18	1,445.09	27
2018-19	2,570.54	89
2019-20	390.57	70
2020-21	456.03	67
2021-22	5,710.29	56
2022-23	24,149.01	77

**Grant No. 40 - Secondary Education - 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>4059 Capital Outlay on Public Works</b>			
	80 <i>General</i>			
	796 Tribal Area Sub-plan			
	25 Public Works			
	O	450.00		
	S	176.85		
	R	130.50	757.35	347.25
				(-)410.10

Augmentation of provision by supplementary grant of ₹176.85 lakh was attributed to release of more fund for Special Assistance for Capital Investment towards major works. Further, addition to the provision by the reappropriation of ₹130.50 lakh was stated to be based on actual requirement.

(ii)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 <i>General Education</i>			
	201 Elementary Education			
	89 Centrally Sponsored Scheme-IV			
	S	799.99	799.99	313.53
				(-)486.46

Creation of provision by supplementary grant of ₹799.99 lakh was stated to be due to release of more fund under PMSHRI (PM School for Rising India).

(iii)	202 Secondary Education			
	41 Human Development			
	O	83.85		
	R	(-)30.46	53.39	18.15
				(-)35.24

Withdrawal of provision by reappropriation of ₹30.46 lakh was stated to be based on actual requirement.

Saving of ₹14.17 lakh was also occurred in 2022-23.

(iv)	52 Housing			
	O	1,750.00		
	S	1,050.00	2,800.00	1,750.00
				(-)1,050.00

Augmentation of provision by supplementary grant of ₹1,050.00 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment.

**Grant No. 40 - Secondary Education - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v) 54 National Bank for Agriculture and Rural Development ( NABARD)			
O	2,100.00		
S	3,206.17		
R	48.40	5,354.57	1,502.72 (-)3,851.85

Augmentation of provision by supplementary grant of ₹3,206.17 lakh was attributed to release of more fund under "Rural Infrastructure Development Fund" (RIDF). Further, addition to the provision by the reappropriation of ₹48.40 lakh was stated to be based on actual requirement.

Saving of ₹624.30 lakh was also occurred in 2022-23.

(vi) 91 Central Assistance to State Plan ( CASP )			
O	3,191.59		
R	1,224.59	4,416.18	3,191.59 (-)1,224.59

Addition to the provision by reappropriation of ₹1,224.59 lakh was attributed to release of more fund under "Samagra Shiksha".

Saving of ₹1,595.63 lakh was also occurred in 2022-23.

(vii) 789 Special Component Plan for Scheduled Castes 41 Human Development			
O	42.20		
R	(-)18.83	23.37	3.37 (-)20.00

Withdrawal of provision by reappropriation of ₹18.83 lakh was stated to be based on actual requirement.

Saving of ₹10.56 lakh was also occurred in 2022-23.

(viii) 52 Housing			
O	1,000.00		
S	600.00	1,600.00	1,000.00 (-)600.00

Augmentation of provision by supplementary grant of ₹600.00 lakh was stated to be due to release of more fund under "Special Assistance for Capital Investment".

(ix) 54 National Bank for Agriculture and Rural Development ( NABARD)			
O	1,200.00		
S	1,596.84	2,796.84	926.12 (-)1,870.72

Augmentation of provision by supplementary grant of ₹1,596.84 lakh was attributed to release of more fund under "Rural Infrastructure Development Fund" (RIDF).

Saving of ₹513.24 lakh was also occurred in 2022-23.

**Grant No. 40 - Secondary Education - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(x)	89 Centrally Sponsored Scheme-IV			
	S	491.74	491.74	242.48 (-)249.26
	Creation of provision by supplementary grant of ₹491.74 lakh was attributed to release of more fund under "Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan".			
(xi)	796 Tribal Area Sub-plan			
	41 Human Development			
	O	90.45		
	R	(-)37.87	52.58	7.58 (-)45.00
	Withdrawal of provision by reappropriation of ₹37.87 lakh was stated to be based on actual requirement.			
	Saving of ₹14.83 lakh was also occurred in 2022-23.			
(xii)	52 Housing			
	O	2,250.00		
	S	1,350.00	3,600.00	2,233.50 (-)1,366.50
	Augmentation of provision by supplementary grant of ₹1,350.00 lakh was attributed to release of more fund under Special Assistance for Capital Investment.			
(xiii)	54 National Bank for Agriculture and Rural Development ( NABARD)			
	O	2,700.00		
	S	3,148.59	5,848.59	2,083.40 (-)3,765.19
	Augmentation of provision by supplementary grant of ₹3,148.59 lakh was attributed to release of more fund under "Rural Infrastructure Development Fund" (RIDF).			
	Saving of ₹1,337.89 lakh was also occurred in 2022-23.			
(xiv)	89 Centrally Sponsored Scheme-IV			
	S	1,114.32	1,114.32	542.78 (-)571.54
	Creation of provision by supplementary grant of ₹1,114.32 lakh was attributed to release of more fund under "Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan".			

**Grant No. 40 - Secondary Education - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(xv)	90 State Share for Central Assistance to State Plan			
	O	263.03		
	S	159.23		
	R	(-)5.74	416.52	263.93
				(-)152.59

Augmentation of provision by supplementary grant of ₹159.25 lakh was attributed to release of more fund under "Samagra Shiksha". Further subsequent reduction in provision by reappropriation of ₹5.74 lakh was stated to be based on actual requirement.

(xvi)	91 Central Assistance to State Plan ( CASP )			
	O	1,837.50		
	S	1,937.77	3,775.27	2,375.27
				(-)1,400.00

Augmentation of provision by supplementary grant of ₹1,937.77 lakh was attributed to release of more fund under "Samagra Shiksha".

Reasons for saving in respect of 16 cases as at Sl. No. (i) to (xvi) were not intimated by the Department (August 2024).

(c) The provision remained unutilised under:

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	91 Central Assistance to State Plan			
	O	0.35		
	S	1,843.45	1,843.80	...
				(-)1,843.80

Augmentation of provision by supplementary grant of ₹1,843.45 lakh was attributed to release of more fund under "North East Special Infrastructure Development Scheme" (NESIDS).

(ii)	99 Others			
	O	105.00		
	R	(-)101.50	3.50	...
				(-)3.50

Withdrawal of provision by reappropriation of ₹101.50 lakh was stated to be based on actual requirement.



**Grant No. 40 - Secondary Education - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
O	0.20		
S	1,053.40	1,053.60	...
			(-)1,053.60
Augmentation of provision by supplementary grant of ₹1,053.40 lakh was attributed to release of more fund under "North East Special Infrastructure Development Scheme" (NESIDS).			
(iv) 99 Others			
O	60.00		
R	(-)58.00	2.00	...
			(-)2.00
Withdrawal of provision by reappropriation of ₹58.00 lakh was stated to be based on actual requirement.			
(v) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan			
O	0.45		
S	2,370.15	2,370.60	...
			(-)2,370.60
Augmentation of provision by supplementary grant of ₹2,370.15 lakh was attributed to release of more fund under "Samagra Shiksha".			
(vi) 99 Others			
O	135.00		
R	(-)130.50	4.50	...
			(-)4.50
Withdrawal of provision by reappropriation of ₹130.50 lakh was stated to be based on actual requirement.			
(vii) <b>4202 Capital Outlay on North Eastern Areas</b>			
01 General Education			
201 Elementary Education			
90 State Share for Central Assistance to State Plan			
O	140.70		
R	(-)1.41	139.29	...
			(-)139.29
Withdrawal of provision by reappropriation of ₹1.41 lakh was stated to be based on actual requirement.			

**Grant No. 40 - Secondary Education - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
(viii) 91 Central Assistance to State Plan			
O	968.19		
S	2,031.81	3,000.00	(-)3,000.00

Augmentation of provision by supplementary grant of ₹2,031.81 lakh was attributed to release of more fund under "Samagra Shiksha".

Saving of ₹1,089.62 lakh was also occurred in 2022-23.

(ix) 202 Secondary Education			
89 Centrally Sponsored Scheme-IV			
S	91.75	91.75	(-)91.75

Creation of provision by supplementary grant of ₹91.75 lakh was attributed to release of more fund under "Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan".

Reasons for saving in respect of nine cases as at Sl. No. (i) to (ix) were not intimated by the Department (August 2024).

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

(i) <b>4552 Capital Outlay on North Eastern Areas</b>			
202 Secondary Education			
90 State Share for Central Assistance to State Plan			
O	28.82		
R	(-)28.82	...	...

Withdrawal of provision by reappropriation of ₹28.82 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	20.99		
R	(-)20.99	...	...

Withdrawal of provision by reappropriation of ₹20.99 lakh was stated to be based on actual requirement.

**Grant No. 40 - Secondary Education - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
(₹ in lakh)			
(e) Saving was partly counterbalance by excess under:			
(i) <b>4059 Capital Outlay on Public Works</b>			
80 General			
051 Construction			
25 Public Works			
O	350.00		
S	137.57		
R	101.50	589.07	588.89 (-)0.18

Augmentation of provision by supplementary grant of ₹137.57 lakh was attributed to release of more fund under Special Activity of Vidyajyoti School. Further, addition to the provision by the reappropriation of ₹101.50 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	200.00		
S	78.58		
R	58.00	336.58	336.58 ...

Augmentation of provision by supplementary grant of ₹78.58 lakh was attributed to release of more fund under Special Activity of Vidyajyoti School. Further, addition to the provision by the reappropriation of ₹58.00 lakh was stated to be based on actual requirement.

(iii) <b>4202 Capital Outlay on North Eastern Areas</b>			
01 General Education			
202 Secondary Education			
90 State Share for Central Assistance to State Plan			
O	150.76		
S	114.13		
R	16.47	281.36	281.36 ...

Augmentation of provision by supplementary grant of ₹114.13 lakh was attributed to release of more fund under Special Activity of Vidyajyoti School. Further, addition to the provision by the reappropriation of ₹16.47 lakh was stated to be based on actual requirement.

**Grant No. 40 - Secondary Education - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(iv) 796 Tribal Area Sub-plan			
50 State Share of Centrally Sponsored Scheme			
S	17.26		
R	69.55	86.81	(-)14.01

Addition to the provision by reappropriation of ₹69.55 lakh was stated to be based on actual requirement.

Reasons for final saving/excess in respect of four cases as at Sl. No. (i) to (iv) were not intimated by the Department (August 2024).

---

**Information in respect of unspent amount lying under DDO's Saving Bank Account was not furnished by the Department**

**Grant No. 41 - Social Welfare & Social Education**

<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		14,45,39,57		
Supplementary		98,95,09	15,44,34,66	12,60,10,98
Amount surrendered during the year (March 2024)				(-)2,84,23,68
				1,07,07,81
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
<b>Voted</b>				
Original		62,81,23	62,81,23	6,95,17
Amount surrendered during the year (March 2024)				(-)55,86,09
				24,24,83

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹1,26,010.98 lakh did not come even upto the original provision of ₹1,44,539.57 lakh, supplementary grant of ₹9,895.09 lakh obtained in March 2024 proved injudicious.
- (b) Out of the available saving of ₹28,423.68 lakh, only ₹10,707.81 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>
2019-20	14,176.65	15
2020-21	22,984.40	22
2021-22	21,024.06	21
2022-23	13,302.21	9

**Grant No. 41 - Social Welfare & Social Education - Contd.**

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

(₹ in lakh)

(b) Saving occurred mainly under:

(i) **2235 Social Security and Welfare**

02 Social Welfare

001 Direction and Administration

33 Welfare

O 16,931.40

R (-)1,892.40 15,039.00 14,030.10 (-)1,008.90

Withdrawal of provision by reappropriation of ₹1,892.40 lakh was stated to be based on actual requirement.

Saving of ₹2,764.89 lakh and ₹524.06 lakh were also occurred during the years 2021-22 and 2022-23 respectively.

(ii) 101 Welfare of handicapped

33 Welfare Programme

O 112.10

R (-)33.00 79.10 73.09 (-)6.01

Withdrawal of provision by reappropriation of ₹33.00 lakh was stated to be based on actual requirement.

(iii) 102 Child Welfare

33 Welfare Programme

O 111.60

R (-)86.30 25.30 25.30 ...

Withdrawal of provision by reappropriation of ₹86.30 lakh was stated to be based on actual requirement.

Saving of ₹22.60 lakh and ₹50.45 lakh were also occurred during the years 2021-22 and 2022-23 respectively.

(iv) 87 Centrally Sponsored Scheme-II  
(CASP)

O 187.14

R (-)59.15 127.99 92.53 (-)35.46

Withdrawal of provision by reappropriation of ₹59.15 lakh was stated to be based on actual requirement.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(v) 89			
Css Scheme-IV			
O	422.70		
R	12.12	434.82	308.43
			(-)126.39
Addition to the provision by reappropriation of ₹12.12 lakh was stated to be based on actual requirement.			
(vi) 90			
State Share for Central Assistance to State Plan			
O	2,369.41		
R	(-)969.75	1,399.66	1,016.96
			(-)382.70
Withdrawal of provision by reappropriation of ₹969.75 lakh was stated to be based on actual requirement.			
Saving of ₹0.02 lakh was also occurred during the year 2022-23.			
(vii) 91			
Central Assistance to State Plan			
(CASP)			
O	22,106.87		
R	(-)6,336.56	15,770.31	10,415.75
			(-)5,354.56
Addition to the provision by reappropriation of ₹170.52 lakh and subsequent reduction in provision by surrender of ₹6,507.08 lakh were stated to be based on actual requirement.			
Saving of ₹1,604.87 lakh was also occurred during the year 2022-23.			
(viii) 103			
Women's Welfare			
89			
Css Scheme-IV			
O	86.64		
R	1.06	87.70	63.33
			(-)24.37
Addition to the provision by reappropriation of ₹1.06 lakh was stated to be based on actual requirement.			
(ix) 91			
Central Assistance to State Plan			
(CASP)			
O	396.03		
R	(-)295.67	100.36	93.60
			(-)6.76
Withdrawal of provision by reappropriation of ₹295.67 lakh was stated to be based on actual requirement.			

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(x)	200 Other Programmes 33 Welfare Programme			
	O	229.21	229.21	200.40
				(-)28.81
(xi)	86 Centrally Sponsored Scheme-I			
	O	284.42		
	R	(-)270.13	14.29	9.46
				(-)4.83
	Withdrawal of provision by reappropriation of ₹270.13 lakh was stated to be based on actual requirement.			
	Saving of ₹117.23 lakh and ₹9.01 lakh were also occurred during the years 2021-22 and 2022-23 respectively.			
(xii)	789 Special Component Plan for Scheduled Castes 41 Human Development			
	O	10.00		
	S	408.00	418.00	379.02
				(-)38.98
	Augmentation of provision by supplementary grant of ₹408.00 lakh was attributed to release of more fund under "Mukhyamantri Samajik Suraksha Sahayata Prakalpa" towards social pension.			
(xiii)	86 Centrally Sponsored Scheme-I			
	O	101.48		
	R	(-)96.80	4.68	3.11
				(-)1.57
	Withdrawal of provision by reappropriation of ₹96.80 lakh was stated to be based on actual requirement.			
(xiv)	87 Centrally Sponsored Scheme-II ( CASP )			
	O	61.18		
	R	(-)19.33	41.85	30.26
				(-)11.59
	Withdrawal of provision by reappropriation of ₹19.33 lakh was stated to be based on actual requirement.			



**Grant No. 41 - Social Welfare & Social Education - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xv)                    89    Css Scheme-IV			
O	179.65		
R	(-)8.82	170.83	121.54      (-)49.29
Withdrawal of provision by reappropriation of ₹8.82 lakh was stated to be based on actual requirement.			
Saving of ₹1.65 lakh and ₹18.83 lakh were also occurred during the year 2021-22 and 2022-23 respectively.			
(xvi)                    90    State Share for Central Assistance to State Plan			
O	973.16		
R	(-)350.01	623.15	521.21      (-)101.94
Withdrawal of provision by reappropriation of ₹350.01 lakh was stated to be based on actual requirement.			
Saving of ₹301.12 lakh and ₹0.09 lakh were also occurred during the years 2021-22 and 2022-23 respectively.			
(xvii)                    91    Central Assistance to State Plan (CASP)			
O	7,103.81		
R	(-)966.15	6,137.66	5,003.84      (-)1,133.82
Withdrawal of provision by reappropriation of ₹73.55 lakh and surrender of ₹892.60 lakh were stated to be based on actual requirement.			
Saving of ₹1,115.94 lakh and ₹1,917.39 lakh were also occurred during the years 2021-22 and 2022-23 respectively.			
(xviii)                    796   Tribal Area Sub-plan 41    Human Development			
O	10.00		
S	744.00	754.00	568.70      (-)185.30
Augmentation of provision by supplementary grant of ₹744.00 lakh was attributed to release of more fund under "Mukhyamantri Samajik Suraksha Sahayata Prakalpa" towards social pension.			

**Grant No. 41 - Social Welfare & Social Education - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xix) 86 Centrally Sponsored Scheme-I			
O	185.06		
R	(-)176.53	8.53	5.68 (-)2.85
Withdrawal of provision by reappropriation of ₹176.53 lakh was stated to be based on actual requirement.			
(xx) 87 Centrally Sponsored Scheme-II (CASP)			
O	111.57		
R	(-)35.25	76.32	55.17 (-)21.15
Withdrawal of provision by reappropriation of ₹35.25 lakh was stated to be based on actual requirement.			
(xxi) 89 CSS Scheme-IV			
O	309.54		
R	1.97	311.51	221.63 (-)89.88
Addition to the provision by reappropriation of ₹1.97 lakh was stated to be based on actual requirement.			
Saving of ₹3.01 lakh and ₹34.33 lakh were also occurred during the years 2021-22 and 2022-23 respectively.			
(xxii) 90 State Share for Central Assistance to State Plan			
O	1,530.40		
R	(-)704.64	825.76	709.35 (-)116.41
Withdrawal of provision by reappropriation of ₹704.64 lakh was stated to be based on actual requirement.			
Saving of ₹0.26 lakh was also occurred during the year 2022-23.			
(xxiii) 91 Central Assistance to State Plan (CASP)			
O	13,043.43		
R	(-)4,161.68	8,881.75	5,982.95 (-)2,898.80
Withdrawal of provision by reappropriation of ₹853.55 lakh and surrender of ₹3,308.13 lakh were stated to be based on actual requirement.			
Saving of ₹2,581.13 lakh was also occurred during the year 2022-23.			

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(xxiv) 03 National Social Assistance Programme			
102 National Family Benefit Scheme			
87 Centrally Sponsored Scheme-II (CASP)			
O	119.87	119.87	84.51
			(-)35.36
(xxv) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	1,380.00		
R	103.00	1,483.00	1,294.38
			(-)188.62
Addition to the provision by way of reappropriation of ₹103.00 lakh was stated to be based on actual requirement.			
Saving of ₹744.76 lakh was also occurred in 2022-23.			
(xxvi) 796 Tribal Area Sub-plan			
87 National Family Benefit Schemes under NSAP			
O	71.46	71.46	16.84
			(-)54.62
(xxvii) 60 Other Social Security and Welfare Programmes			
200 Other Programmes			
91 Central Assistance to State Plan (CASP)			
O	141.52		
R	(-)71.84	69.68	57.49
			(-)12.19
Withdrawal of provision by reappropriation of ₹71.84 lakh was stated to be based on actual requirement.			

**Grant No. 41 - Social Welfare & Social Education - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xxviii)            91 Central Assistance to State Plan <b>(CASP)</b>			
O	46.27		
R	(-)23.49	22.78	18.80      (-)3.98
Withdrawal of provision by reappropriation of ₹23.49 lakh was stated to be based on actual requirement.			
Saving of ₹21.14 lakh was also occurred during the year 2022-23.			
 (xxix)                91 Central Assistance to State Plan <b>(CASP)</b>			
O	84.37		
R	(-)42.83	41.54	34.28      (-)7.26
Withdrawal of provision by reappropriation of ₹42.83 lakh was stated to be based on actual requirement.			
Saving of ₹38.54 lakh was also occurred during the year 2022-23.			
 (xxx) <b>2236 Nutrition</b>			
02 <i>Distribution of Nutritious Food and Beverages</i>			
101 Special Nutrition programmes			
90 State Share of Central Assistance to State Plan			
O	114.40		
R	(-)109.26	5.14	5.14      ...
Withdrawal of provision by reappropriation of ₹109.26 lakh was stated to be based on actual requirement.			
 (xxxi)                91 Central Assistance to State Plan <b>(CASP)</b>			
O	1,040.00		
R	(-)104.00	936.00	54.63      (-)881.37
Withdrawal of provision by reappropriation of ₹104.00 lakh was stated to be based on actual requirement.			
Saving of ₹596.61 lakh was also occurred during the year 2022-23.			

**Grant No. 41 - Social Welfare & Social Education - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xxxii) 789 Special component Plan for Scheduled Castes			
90 State Share of Central Assistance to State Plan			
O	37.40		
R	(-)35.72	1.68	1.68 ...
Withdrawal of provision by reappropriation of ₹35.72 lakh was stated to be based on actual requirement.			
(xxxiii) 91 Central Assistance to State Plan			
(CASP)			
O	340.00		
R	(-)34.00	306.00	15.12 (-)290.88
Withdrawal of provision by reappropriation of ₹34.00 lakh was stated to be based on actual requirement.			
Saving of ₹195.05 lakh was also occurred during the year 2022-23.			
(xxxiv) 796 Tribal Area Sub-plan			
90 State Share of Central Assistance to State Plan			
O	68.20		
R	(-)65.14	3.06	3.06 ...
Withdrawal of provision by reappropriation of ₹65.14 lakh was stated to be based on actual requirement.			
(xxxv) 91 Central Assistance to State Plan			
(CASP)			
O	620.00		
R	(-)62.00	558.00	27.57 (-)530.43
Withdrawal of provision by reappropriation of ₹62.00 lakh was stated to be based on actual requirement.			
Saving of ₹355.68 lakh was also occurred during the year 2022-23.			
Reasons for saving in respect of 35 cases as at Sl. No. (i) to (xxxv) were not intimated by the Department (August 2024).			

**Grant No. 41 - Social Welfare & Social Education - 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 under:			
<b>2235 Social Security and Welfare</b>			
03 National Social Assistance Programme			
789 Special component Plan for Scheduled Castes			
87 Centrally Sponsored Scheme-II			
O	39.19	39.19	...
			(-)39.19

Reasons for saving has not been intimated by the Department (August 2024).

(d) Entire provision withdrawn in the following cases:

(i) <b>2235 Social Security and Welfare</b>				
02 Social Welfare				
104 Welfare of Aged, Infirm and Destitute				
86 Centrally Sponsored Scheme-I				
O	26.00			
R	(-)26.00	...	...	...

Withdrawal of provision by reappropriation of ₹26.00 lakh was stated to be based on actual requirement.

(ii) 106 Correctional Services				
90 State Share of Central Assistance to State Plan				
O	133.50			
R	(-)133.50	...	...	...

Withdrawal of provision by reappropriation of ₹133.50 lakh was stated to be based on actual requirement.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2024).

(e) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.

<b>2235 Social Security and Welfare</b>				
60 Other Social Security and Welfare Programmes				
200 Other Programmes				
33 Welfare Programme				
R	33.24	33.24	32.98	(-)0.26

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(f) Saving was partly counter balanced by excess under:			
(i) <b>2235 Social Security and Welfare</b>			
02 Social Welfare			
103 Women's Welfare			
88 Centrally Sponsored Scheme-III			
O	156.00		
R	468.00	624.00	589.19
			(-)34.81
Addition to the provision by reappropriation of ₹468.00 lakh was stated to be based on actual requirement.			
(ii) 200 Other Programmes			
41 Human Development			
O	65.00		
S	133.44		
R	1,114.56	1,313.00	1,238.91
			(-)74.09
Augmentation of provision by supplementary grant of ₹133.44 lakh was attributed to release of more fund under "Mukhyamantri Samajik Suraksha Sahayata Prakalpa" towards social pension. Further, addition to the provision by reappropriation of ₹1,114.56 lakh was stated to be based on actual requirement.			
Saving of ₹44.71 lakh was also occurred in 2022-23.			
(iii) 789 Special component Plan for Scheduled Castes			
88 Centrally Sponsored Scheme-III			
O	51.00		
R	153.00	204.00	111.05
			(-)92.95
Addition to the provision by reappropriation of ₹153.00 lakh was stated to be based on actual requirement.			
(iv) 796 Tribal Area Sub-plan			
88 Centrally Sponsored Scheme-III			
O	93.00		
R	279.99	372.99	317.06
			(-)55.93
Addition to the provision by reappropriation of ₹279.99 lakh was stated to be based on actual requirement.			

**Grant No. 41 - Social Welfare & Social Education - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(v)	03 National Social Assistance Programme			
	101 National Old Age Pension Scheme			
	90 State Share for Central Assistance to State Plan			
	O	13,180.00		
	S	1,654.00		
	R	106.00	14,940.00	14,940.00
				...
	Augmentation of provision by supplementary grant of ₹1,654.00 lakh was attributed to release of more fund under "State Share of National Assistance Programme" (NSAP) towards IGNUAP, IGNUWP and IGNUDP. Further, addition to the provision by the reappropriation of ₹106.00 lakh was stated to be based on actual requirement.			
(vi)	91 Central Assistance to State Plan			
	O	3,010.00		
	R	175.09	3,185.09	3,185.09
				...
	Addition to the provision by reappropriation of ₹175.09 lakh was stated to be based on actual requirement.			
(vii)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	5,672.00		
	S	1,325.00		
	R	93.00	7,090.00	7,090.00
				...
	Augmentation of provision by supplementary grant of ₹1,325.00 lakh was attributed to release of more fund under "State Share of National Assistance Programme" (NSAP) towards IGNUAP, IGNUWP and IGNUDP. Further, addition to the provision by the reappropriation of ₹93.00 lakh was stated to be based on actual requirement.			
(viii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan			
	O	964.48		
	R	888.20	1,852.68	1,781.92
				(-)70.76
	Addition to the provision by reappropriation of ₹888.20 lakh was stated to be based on actual requirement.			



**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(ix)	60 Other Social Security and Welfare Programmes			
	102 Pension under Social Security Scheme			
	33 Welfare Programme			
	O	19,310.00		
	S	1,878.76		
	R	1,973.80	23,162.56	21,283.51
				(-)1,879.05

Augmentation of provision by supplementary grant of ₹1,878.76 lakh was attributed to release of more fund under "State Share of National Assistance Programme" (NSAP) towards IGrNoAP, IGrNWP and IGrNDP. Further addition to the provision by the reappropriation of ₹1,973.80 lakh was stated to be based on actual requirement.

Reasons for saving/Excess in respect of nine cases as at Sl. No. (i) to (ix) were not intimated by the Department (August 2024).

**CAPITAL**

**Voted**

(a) Out of available saving of ₹5,586.09 lakh, only ₹2,424.83 lakh was surrendered during the year.

(b) Saving occurred mainly under:

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

60 Other Buildings

051 Construction

91 Central Assistance to State Plan

    O 1,121.84

    R (-)81.84

1,040.00

62.24

(-)977.76

Withdrawal of provision by surrender of ₹81.84 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 366.75

    R (-)26.75

340.00

34.06

(-)305.94

Withdrawal of provision by surrender of ₹26.75 lakh was stated to be based on actual requirement.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan			
	( CASP)			
	O	668.78		
	R	(-)48.78	620.00	23.30
				(-)596.70

Withdrawal of provision by surrender of ₹48.78 lakh was stated to be based on actual requirement.

(iv)	80 General			
	051 Construction			
	98 Administration			
	O	200.00		
	R	(-)100.00	100.00	37.64
				(-)62.36

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

(v)	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	02 Social Welfare			
	102 Child Welfare			
	90 State Share of Central Assistance to State Plan			
	O	78.66		
	R	(-)50.69	27.97	27.96
				(-)0.01

Withdrawal of provision by surrender of ₹50.69 lakh was stated to be based on actual requirement.

(vi)	91 Central Assistance to State Plan			
	( CASP)			
	O	723.74		
	R	(-)213.82	509.92	251.73
				(-)258.19

Withdrawal of provision by reappropriation of ₹56.73 lakh and surrender of ₹157.09 lakh were stated to be based on actual requirement.

(vii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan			
	(CASP)			
	O	468.99		
	R	(-)264.54	204.45	82.31
				(-)122.14

Withdrawal of provision by reappropriation of ₹59.13 lakh and surrender of ₹205.41 lakh were stated to be based on actual requirement.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(viii)	796 Tribal Area Sub-plan			
	90 State Share of Central Assistance to State Plan			
	O	46.91		
	R	(-)30.23	16.68	16.68 ...

Withdrawal of provision by surrender of ₹30.23 lakh was stated to be based on actual requirement.

(ix)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	860.59		
	R	(-)487.77	372.82	150.09 (-)222.73

Addition to the provision by reappropriation of ₹11.61 lakh and surrender of ₹499.38 lakh were stated to be based on actual requirement.

(c) The provision remained unutilised in the following cases :

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	25 Public Works			
	O	150.00		
	R	(-)46.00	104.00	... (-)104.00

Withdrawal of provision by surrender of ₹46.00 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	100.00		
	R	(-)66.00	34.00	... (-)34.00

Withdrawal of provision by surrender of ₹66.00 lakh was stated to be based on actual requirement.

(iii)	98 Administration			
	O	200.00		
	R	(-)100.00	100.00	... (-)100.00

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

**Grant No. 41 - Social Welfare & Social Education - 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			
	25 Public Works			
	O	150.00		
	R	(-)88.00	62.00	...
	Withdrawal of provision by surrender of ₹88.00 lakh was stated to be based on actual requirement.			
(vi)	98 Administration			
	O	200.00		
	R	(-)100.00	100.00	...
	Withdrawal of provision by surrender of ₹100.00 lakh was stated to be based on actual requirement.			
(vii)	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	02 Social Welfare			
	103 Women's Welfare			
	91 Central Assistance to State Plan			
	O	1.00		
	R	114.44	115.44	...
	Addition to the provision by reappropriation of ₹114.44 lakh was stated to be based on actual requirement.			
	Reasons for saving in respect of seven cases as at Sl. No. (i) to (vii) were not intimated by the Department (August 2024).			
(d)	Entire provision was withdrawn in the following cases:			
(i)	<b>4059 Capital Outlay on Public Works</b>			
	60 Other Buildings			
	051 Construction			
	90 State Share of Central Assistance to State Plan			
	O	112.18		
	R	(-)112.18	...	...
	Withdrawal of provision by surrender of ₹112.18 lakh was stated to be based on actual requirement.			

**Grant No. 41 - Social Welfare & Social Education - Contd.**

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

(ii)	789	Special Component Plan for Scheduled Castes			
	90	State Share of Central Assistance to State Plan			
		O	36.68		
		R	(-)36.68	...	...

Withdrawal of provision by surrender of ₹36.68 lakh was stated to be based on actual requirement.

(iii)	796	Tribal Area Sub-plan			
	90	State Share of Central Assistance to State Plan			
		O	66.88		
		R	(-)66.88	...	...

Withdrawal of provision by surrender of ₹66.88 lakh was stated to be based on actual requirement.

(iv)	<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
	02	<i>Social Welfare</i>			
	101	Welfare of Handicapped			
	91	Central Assistance to State Plan			
		O	701.54		
		R	(-)701.54	...	...

Withdrawal of provision by reappropriation of ₹109.19 lakh and surrender of ₹592.35 lakh were stated to be based on actual requirement.

(e) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.

(i)	<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
	02	<i>Social Welfare</i>			
	102	Child Welfare			
	89	Centrally Sponsored Scheme-IV			
		R	52.00	52.00	(-)52.00

**Grant No. 41 - Social Welfare & Social Education - Concl.**

<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			
89 Centrally Sponsored Scheme-IV			
R	17.00	17.00	...
			(-17.00)
(iii) 796 Tribal Area Sub-plan			
89 Centrally Sponsored Scheme-IV			
R	31.00	31.00	...
			(-31.00)

---

**During the year 2023-24, an amount of ₹4,594.39 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹4,158.77 lakh was spent leaving an amount of ₹435.62 lakh as unspent as on 31.03.2024.**

**Grant No. 42 - Youth Affairs & Sports**

<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		97,44,00	97,44,00	77,28,30
	Amount surrendered during the year (March 2024)			(-)20,15,70
				13,33,00

**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		25,50,00	25,50,00	18,60,63
	Amount surrendered during the year (March 2024)			(-)6,89,37
				6,03,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹2,015.70 lakh, only ₹1,333.00 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>
2020-21	658.18	8.84
2021-22	1,243.55	15
2022-23	1,622.69	18

**Grant No. 42 - Youth Affairs & Sports - Contd.**

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

(₹ in lakh)

(b) Saving occurred mainly under:

(i) **2204 Sports and Youth Services**

101 Physical Education

41 Human Development

O 8,495.20

R (-)1,241.50 7,253.70 6,606.46 (-)647.24

Withdrawal of provision by surrender of ₹1,223.50 lakh and further reduction in provision by reappropriation of ₹18.00 lakh was stated to be based on actual requirement.

Saving of ₹948.60 lakh was also occurred in 2022-23.

(ii) 104 Sports and Games

33 Welfare Programme

O 52.00

R (-)38.00 14.00 3.85 (-)10.15

Addition to the provision by reappropriation of ₹10.00 lakh and surrender of ₹48.00 lakh were stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

33 Welfare Programme

O 41.00

R (-)27.00 14.00 9.73 (-)4.27

Withdrawal of provision by surrender of ₹27.00 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 2024).

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

**2204 Sports and Youth Services**

104 Sports and Games

41 Human Development

O 375.50

R 8.00 383.50 383.30 (-)0.20

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

Reasons for saving was not intimated by the Department (August 2024).



**Grant No. 42 - Youth Affairs & Sports - Contd.**

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

(₹ in lakh)

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹689.37 lakh, only ₹603.00 lakh was surrendered during the year.

(b) Saving occurred mainly under:

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

80 General

051 Construction

25 Public Works

O 242.00

R 120.00 362.00 325.87 (-)36.13

Addition to the provision by reappropriation of ₹120.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 97.00

R 23.00 120.00 119.49 (-)0.51

Addition to the provision by reappropriation of ₹23.00 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

25 Public Works

O 161.00

R 57.00 218.00 217.05 (-)0.95

Addition to the provision by reappropriation of ₹57.00 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) have not been intimated by the Department (August 2024).

(vi) **4202 Capital Outlay on Education, Sports, Art and Culture**

03 Sports and Youth Services

101 Youth Hostels

**Grant No. 42 - Youth Affairs & Sports- Concl.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
99 Others				
	O	480.00		
	R	(-)376.00	104.00	104.00 ...

Withdrawal of provision by surrender of ₹256.52 lakh and reduction in provision by reappropriation of ₹119.48 lakh was stated to be based on actual requirement.

(v) 789 Special Component Plan for Scheduled Castes

99 Others				
	O	200.00		
	R	(-)166.00	34.00	34.00 ...

Withdrawal of provision by surrender of ₹143.17 lakh and reduction in provision by reappropriation of ₹22.83 lakh was stated to be based on actual requirement.

(vi) 796 Tribal Area Sub-plan

99 Others				
	O	320.00		
	R	(-)258.00	62.00	62.00 ...

Withdrawal of provision by surrender of ₹201.31 lakh and reduction in provision by reappropriation of ₹56.69 lakh was stated to be based on actual requirement.

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not intimated by the Department (August 2024).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 43 - Finance Department**

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
<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	34,27,16,00	34,27,16,00	30,90,49,55 (-)3,36,66,45
Amount surrendered during the year (March 2024)			2,70,08,33
<b>Charged</b>			
Original	15,89,93,10	15,89,93,10	14,33,90,64 (-)1,56,02,46
Amount surrendered during the year (March 2024)			95,45,25
<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	3,00,00	3,00,00	25,00 (-)2,75,00
Amount surrendered during the year (March 2024)			1,00,00
<b>Charged</b>			
Original	9,12,66,53	9,12,66,53	8,94,27,10 (-)18,39,43
Amount surrendered during the year (March 2024)			19,94,68

**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 ₹33,666.45 lakh, only ₹27,008.33 lakh was surrendered during the year.		
(b)	Saving occurred mainly under:		
(i)	<b>2013 Council of Ministers</b>		
	105 Discretionary grant by Ministers		
	05 Establishment		
	O	3,000.00	
	R	(-)2,000.00	1,000.00
			12.00
			(-)988.00
	Withdrawal of provision by surrender of ₹2,000.00 lakh was stated to be based on actual requirement.		
	Saving of ₹859.00 lakh was also occurred in 2022-23.		
(ii)	<b>2052 Secretariat-</b>		
	090 Secretariat		
	05 Establishment		
	O	2,541.80	
	R	57.36	2,599.16
			2,183.68
			(-)415.48
	Addition to the provision by reappropriation of ₹57.36 lakh was stated to be based on actual requirement.		
	Saving of ₹528.85 lakh was also occurred in 2022-23.		
(iii)	<b>2071 Pensions</b>		
	01 Civil		
	102 Commuted Value of Pension		
	02 Pension		
	O	47,978.00	
	R	(-)7,978.00	40,000.00
			34,223.76
			(-)5,776.24
	Withdrawal of provision by surrender of ₹7,978.00 lakh was stated to be based on actual requirement.		
	Saving of ₹7,145.07 lakh was also occurred in 2022-23.		

**Grant No. 43 - Finance Department - Contd.**

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

(iv)	104 Gratuities			
	02 Pension			
	O	42,178.00		
	R	(-)7,178.00	35,000.00	31,024.55

Withdrawal of provision by surrender of ₹7,178.00 lakh was stated to be based on actual requirement.

Saving of ₹1,523.82 lakh was also occurred in 2022-23.

(v)	111 Pensions to Legislators			
	02 Pension			
	O	127.00		
	R	(-)7.00	120.00	102.51

Withdrawal of provision by reappropriation of ₹7.00 lakh was stated to be based on actual requirement.

Saving of ₹22.00 lakh was also occurred in 2022-23.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not intimated by the Department (August 2024).

(c) The provision remained unutilised under:

(i)	<b>2052 Secretariat- General Services</b>			
	090 Secretariat			
	98 Administration			
	O	100.00		
	R	(-)25.00	75.00	...

Withdrawal of provision by reappropriation of ₹25.00 lakh was stated to be based on actual requirement.

(ii)	091 Attached Offices			
	99 Others			
	O	7,000.00		
	R	(-)6,026.49	973.51	...

Withdrawal of provision by reappropriation of ₹32.36 lakh and surrender of ₹5,994.13 lakh were stated to be based on actual requirement.

**Grant No. 43 - Finance Department - Contd.**

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

(iii)	<b>3475 Other General Economic Services</b>			
	115 Financial Support for Infrastructure Development			
	05 Establishment			
	O	100.00		
	R	(-)90.00	10.00	(-)10.00

Withdrawal of provision by surrender of ₹90.00 lakh was stated to be based on actual requirement.

Saving of ₹79.00 lakh was also occurred in 2022-23.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2024).

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

(i)	<b>2049 Interest Payments</b>			
	01 Interest on Internal Debt			
	105 Interest on General and Other Reserve Funds			
	58 Debt Services			
	O	100.00		
	R	(-)100.00	...	...

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

(e) Saving was partly offset by excess under:

(i)	<b>2071 Pensions and other Retirement benefits</b>			
	01 Civil			
	101 Superannuation and Retirement Allowances			
	02 Pension			
	O	1,68,713.00		
	R	(-)3,713.00	1,65,000.00	1,72,835.93 (+)7835.93

Withdrawal of provision by reappropriation of ₹3,713.00 lakh was stated to be based on actual requirement.

(ii)	106 Pensionary Charges in respect of High Court Judges			
	02 Pension			
	O	42.00	42.00	75.54 (+)33.54

**Grant No. 43 - Finance Department - Contd.**

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

(iii)	117 Government Contribution for Defined Contribution in Pension Scheme			
	02 Pension			
	O	2,003.20		
	R	1,496.80	3,500.00	3,924.80 (+)424.80

Addition to the provision by reappropriation of ₹1,496.80 lakh was stated to be based on actual requirement.

Reasons for excess in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2024).

**REVENUE**

**Charged**

(a) Out of the available saving of ₹15,602.46 lakh, only ₹9,545.25 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i)	<b>2049 Interest Payments</b>			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	58 Debt Services			
	O	87,000.00		
	R	(-)7,000.00	80,000.00	77,214.78 (-)2,785.22

Withdrawal of provision by surrender of ₹7,000.00 lakh was stated to be based on actual requirement.

(ii)	123 Interest on Special Securities issued to National Small Saving Fund of the Central Government by State Government			
	58 Debt Services			
	O	12,000.00		
	R	(-)4,500.00	7,500.00	6,871.98 (-)628.02

Withdrawal of provision by reappropriation of ₹1,954.75 lakh and surrender of ₹2,545.25 lakh were stated to be based on actual requirement.

Saving of ₹1,976.40 lakh was also occurred in 2022-23.

**Grant No. 43 - Finance Department - Contd.**

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

(iii)	<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>	805.00		
	<i>R</i>	(-)205.00	600.00	597.42
				(-)2.58

Withdrawal of provision by reappropriation of ₹205.00 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 2024).

(c) Saving was partly offset by excess under:

(i)	<b>2048 Appropriation for Reduction or Avoidance of Debt</b>			
	101 Sinking Funds			
	99 Others			
	<i>O</i>	10,000.00		
	<i>R</i>	100.00	10,100.00	10,094.55
				(-)5.45

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

(ii)	<b>2049 Interest Payments</b>			
	<i>04 Interest on Loans and Advances from Central Government</i>			
	112 Interest on other Loans for State/Union Territory (with Legislature) Schemes			
	58 Debt Services			
	<i>O</i>	47.00		
	<i>R</i>	77.60	124.60	124.58
				(-)0.02

Addition to the provision by reappropriation of ₹77.60 lakh was stated to be based on actual requirement.

Reasons for final saving of the above two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2024).



**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>	

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹275.00 lakh, only ₹100.00 lakh was surrendered during the year.

(b) Saving occurred mainly under:

**7610 Loans to Government Servants etc.**

201 House Building Advances

99 Others

O	200.00	200.00	25.00	(-)175.00
---	--------	--------	-------	-----------

Saving of ₹86.25 lakh was also occurred in 2022-23.

Reasons for saving has not been intimated by the Department (August 2024).

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

**4059 Capital Outlay on Public Works**

80 General

051 Construction

25 Others

O	100.00			
R	(-)100.00	...	...	...

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

**CAPITAL**

**Charged**

(a) Out of the available saving of ₹1,839.43 lakh, only ₹1,994.68 lakh was surrendered during the year. However, the said saving did not qualify for comment under sub head level.

**Grant No. 43 - Finance Department - Concl'd.**

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

(₹ in lakh)

(b) Saving was partly offset by excess under:

(i)	<b>6004 Loans and Advances from the Central Government</b>				
	09	Other Loans for State/Union Territory with Legislature Schemes			
	101	Block Loans			
	58	Debt Services			
		<i>O</i>	45.00		
		<i>R</i>	4.88	49.88	49.88
					...

Addition to the provision by reappropriation of ₹4.88 lakh was stated to be based on actual requirement.

Reasons for excess was not intimated by the Department (August 2024).

---

**During the year 2023-24, an amount of ₹1.34 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹0.076 lakh was spent leaving an amount of ₹1.27 lakh as unspent as on 31.03.2024.**

**Grant No. 44 - Small Savings, GI & IF**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>REVENUE</b>				
<b>2047</b>	<b>Other Fiscal Services</b>			
<b>2075</b>	<b>Miscellaneous General Services</b>			
<b>Voted</b>				
Original		5,60,00	3,93,91	(-)1,66,09
Amount surrendered during the year (March 2024)				57,50

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹ 166.09 lakh, only ₹57.50 lakh was surrendered during the year.

**Grant No. 44 - Small Savings, GI & IF - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in lakh )			
(b) Saving occurred mainly under:			
(i) <b>2047 Other Fiscal Services</b>			
103 Promotion of Small Savings			
05 Establishment			
O	529.80		
R	(-)50.00	479.80	393.54
			(-)86.26

Withdrawal of provision by surrender of ₹50.00 lakh was stated to be based on actual requirement.

Saving of ₹115.45 lakh and ₹76.08 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reasons for saving were stated to be mainly due to non-filling up of vacant post of Small saving Inspector etc. and non receipt of medical reimbursement claim and economic measures in office expenses.

(ii) <b>2075 Miscellaneous General Services</b>				
103 State Lotteries				
05 Establishment				
O	30.20			
R	(-)7.50	22.70	0.38	(-)22.32

Withdrawal of provision by surrender of ₹7.50 lakh was stated to be based on actual requirement.

Reasons for saving was stated to be non submission of claims for payment of professional services.

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**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		35,44,70		
Supplementary		4,66,52	40,11,22	34,25,33
Amount surrendered during the year (March 2024)				(-)5,85,89
				...
<b>Capital</b>				
<b>Voted</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
Original		3,87,80	3,87,80	1,41,13
Amount surrendered during the year (March 2024)				(-)2,46,67
				2,10,89

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹3,425.33 lakh did not come even upto the original provision of ₹3,544.70 lakh, supplementary grant of ₹466.52 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of the available saving of ₹585.89 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
2021-22	574.99	17
2022-23	1,121.94	33

**Grant No. 45 - Taxes and Excise - Contd.**

<b>Major 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>2039 State Excise</b>			
	104 Purchase of Liquor and Spirits			
	05 Establishment			
	O	350.00		
	R	(-)50.00	300.00	294.53
				(-)5.47
	Withdrawal of provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.			
	Saving of ₹62.74 lakh was also occurred in 2022-23.			
(ii)	<b>2040 Taxes on Sales Trade etc.</b>			
	101 Collection Charges			
	05 Establishment			
	O	2,376.70		
	S	466.52		
	R	68.87	2,912.09	2,443.25
				(-)468.84
	Augmentation of provision by supplementary grant of ₹466.52 lakh was attributed to release of more fund towards "Other Charges". Further addition to the provision by the reappropriation of ₹68.87 lakh was stated to be based on actual requirement.			
	Saving of ₹340.74 lakh was also occurred in 2022-23.			
(iii)	98 Administration			
	O	80.00	80.00	53.00
				(-)27.00
	Saving of ₹38.00 lakh was also occurred in 2022-23.			
	Reasons for saving in respect of above three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2024).			

**Grant No. 45 - Taxes and Excise - Contd.**

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

(d) The provision remained unutilised under:

**2040 Taxes on Sales Trade etc.**

001 Direction and Administration

98 Administration

O 25.00

R (-)15.00 10.00 ... (-)10.00

Withdrawal of provision by reappropriation of ₹15.00 lakh was stated to be based on actual requirement.

Reasons for saving was not intimated by the Department (August 2024).

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹246.67 lakh, only ₹210.89 lakh was surrendered during the year.

(b) Saving occurred mainly under:

**4059 Capital Outlay on Public Works**

01 Office Buildings

051 Construction

98 Administration

O 300.00

R (-)249.89 50.11 30.80 (-)19.31

Withdrawal of provision by reappropriation of ₹39.00 lakh and surrender of ₹210.89 lakh were stated to be based on actual requirement.

Reasons for saving has not been intimated by the Department (August 2024).

(c) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.

**4059 Capital Outlay on Public Works**

80 General

052 Machinery and Equipment

98 Administration

R 10.80 10.80 2.05 (-)8.75

**Grant No. 45 - Taxes and Excise - Concltd.**

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

(₹ in lakh)

(d) Saving was partly counterbalanced by excess under:

**4059 Capital Outlay on Public Works**

80 *General*

201 Acquisition of Land

05 Establishment

O 1.00

R 39.00 40.00 39.39 (-)0.61

Addition to the provision by reappropriation of ₹39.00 lakh was stated to be based on actual requirement.

Reasons for final saving was not intimated by the Department (August 2024).

---

**During the year 2023-24, an amount of ₹3,775.05 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹3,575.92 lakh was spent leaving an amount of ₹199.13 lakh as unspent as on 31.03.2024.**



**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		11,05,50	11,05,50	7,60,73	(-3,44,77)
	Amount surrendered during the year (March 2024)				1,81,69
<b>CAPITAL</b>					
<b>4070</b>	<b>Capital outlay on other Administrative Services</b>				
<b>Voted</b>					
Original		73,00	73,00	51,13	(-21,87)
	Amount surrendered during the year (March 2024)				9,00

**Notes and Comments****REVENUE****Voted**

(a) Out of the available saving of ₹344.77 lakh, only ₹181.69 lakh was surrendered during the year.

**Grant No. 46 - Treasuries-Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(b) Saving occurred mainly under:			
(i) <b>2030 Stamps and Registration</b>			
02 <i>Stamps- Non- Judicial</i>			
101 Cost of Stamps			
06 District Treasuries			
O	125.00		
R	(-)85.00	40.00	30.98
			(-)9.02

Withdrawal of provision by surrender of ₹85.00 lakh was stated to be based on actual requirement.

(ii) <b>2054 Treasury and Accounts Administration</b>			
095 Directorate of Accounts and Treasuries			
05 Establishment			
O	980.50		
R	(-)96.69	883.81	729.76
			(-)154.05

Withdrawal of provision by surrender of ₹96.69 lakh was stated to be based on actual requirement.

Saving of ₹278.66 lakh ₹215.23 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reasons for saving in respect of above two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2024).

**Grant No. 46 - Treasuries - Concl'd.**

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

(₹ in lakh)

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹21.87 lakh, only ₹9.00 lakh was surrendered during the year.

(b) Saving occurred under:

**4070 Capital Outlay on other Administrative Services**

800 Other expenditure

05 Establishment

O 73.00

R (-)9.00 64.00 51.13 (-)12.87

Withdrawal of provision by surrender of ₹9.00 lakh was stated to be based on actual requirement.

Saving of ₹21.20 lakh ₹113.30 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reasons for saving was not intimated by the Department (August 2024).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 47 - College of Agriculture**

<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>2415</b>	<b>Agricultural Research and Education</b>			
<b>Voted</b>				
Original		9,22,90	9,22,90	7,51,24
Amount surrendered during the year (March 2024)				(-)1,71,66
				31,91

**CAPITAL**

**Major Head**

**4415**      **Capital outlay on Agricultural Research and Education**

**Voted**

Original		29,52	29,52	22,02	(-)7,50
Amount surrendered during the year (March 2024)					...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹171.66 lakh, only ₹31.91 lakh was surrendered during the year.

Saving during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2022-23	230.38	26

**Grant No. 47 - College of Agriculture-Conclld.**

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

(₹ in lakh)

(b) Saving occurred mainly under:

**2415 Agricultural Research and Education**

01 Crop Husbandry

277 Education

37 Agricultural Development

O 836.86

R (-)29.51

807.35

674.58

(-)132.77

Withdrawal of provision by surrender of ₹29.51 lakh was stated to be based on actual requirement.

Saving of ₹98.06 lakh was also occurred in 2022-23.

Reason for saving was not intimated by the Department (August 2024).

**CAPITAL**

**Voted**

(a) No part of the available saving of ₹7.50 lakh was surrendered during the year. However, the said saving did not qualify for comment under sub head level.

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

Major Head		Appropriation No. 48 - High Court			Excess (+) Saving (-)
		Total Grant or Appropriation	Actual Expenditure	(₹ in thousand)	
<b>REVENUE</b>					
<b>2014</b>	<b>Administration of Justice</b>				
<b>Voted</b>					
Original		5,01,25			
Supplementary		1,38,85	6,40,10	4,60,62	(-),79,48
Amount surrendered during the year (March 2024)					...
<b>Charged</b>					
Original		39,19,35	39,19,35	28,86,11	(-),10,33,24
Amount surrendered during the year (March 2024)					7,47,00
<b>CAPITAL</b>					
<b>4059</b>	<b>Capital Outlay on Public Works</b>				
<b>Voted</b>					
Original		4,78,30	4,78,30	3,08,90	(-),1,69,40
Amount surrendered during the year (March 2024)					1,58,74

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹460.62 lakh did not come even upto the original provision of ₹501.25 lakh, supplementary grant of ₹138.85 lakh obtained in March 2024 proved injudicious.
- (b) No part of the available saving of ₹179.48 lakh was surrendered during the year.

**Appropriation No. 48 - High Court- Contd.**

<b>Head</b>		<b>Total Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>	
(c)	Saving occurred mainly under:			
(i)	<b>2014 Administration of Justice</b>			
	102	High Courts		
	05	Establishment		
	O	271.25		
	S	138.85		
	R	(-)1.00	409.10	310.51
				(-)98.59

Augmentation of provision by supplementary grant of ₹138.85 lakh was attributed to release of additional fund under "Procurement of Vehicles and Professional Services". Subsequent reduction in provision by reappropriation of ₹1.00 lakh was stated to be based on actual requirement.

(ii)	98	Administration		
	O	200.00		
	R	(-)1.00	199.00	123.05
				(-)75.95

Withdrawal of provision by reappropriation of ₹1.00 lakh was stated to be based on actual requirement.

Saving of ₹56.13 lakh was also occurred in 2022-23.

Reasons for saving in respect of above two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2024).

**REVENUE**

**Charged**

(a) Out of the available saving of ₹1,033.24 lakh, only ₹747.00 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i)	<b>2014 Administration of Justice</b>			
	102	High Courts		
	01	Emoluments and Allowances		
	O	425.00		
	R	(-)100.00	325.00	214.27
				(-)110.73

Withdrawal of provision by reappropriation of ₹35.71 and surrender of ₹64.29 lakh were stated to be based on actual requirement.

Saving of ₹126.37 lakh was also occurred in 2022-23.

**Appropriation No. 48 - High Court- Contd.**

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 05 Establishment			
<i>O</i>	3,494.35		
<i>R</i>	(-)647.00	2,847.35	2,671.84
			(-)175.51

Withdrawal of provision by surrender of ₹647.00 lakh was stated to be based on actual requirement.

Saving of ₹441.37 lakh was also occurred in 2022-23.

Reasons for saving in the two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2024).

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹169.40 lakh, only ₹158.74 lakh was surrendered during the year.

(b) Saving occurred mainly due to withdrawal of fund under:

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

*80 General*

051 Construction

25 Public Works

*O* 156.00

*R* (-)156.00

... ..

Withdrawal of provision by reappropriation of ₹141.26 and surrender of ₹14.74 lakh were stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

*O* 51.00

*R* (-)51.00

... ..

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



**Appropriation No. 48 - High Court- Concl'd.**

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iii) 796 Tribal Area Sub-plan			
25 Public Works			
O	93.00		
R	(-)93.00	...	...

Withdrawal of provision by surrender of ₹93.00 lakh was stated to be based on actual requirement.

(c) Saving was partly offset by excess under.

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

80 *General*

001 Direction and Administration

98 Administration

O 89.80

R 37.20 127.00 125.66 (-)1.34

Addition to the provision by reappropriation of ₹37.20 lakh was stated to be based on actual requirement.

(ii) 052 Machinery and Equipment

98 Administration

O 48.50

R 108.06 156.56 147.63 (-)8.93

Addition to the provision by reappropriation of ₹108.06 lakh was stated to be based on actual requirement.

Reasons for final saving in the above two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2024).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 49 - Fire and Emergency Services**

<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		1,40,78,00	1,40,78,00	1,08,70,86
	Amount surrendered during the year (March 2024)			(-)32,07,14 23,68,25
<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		36,87,00		
Supplementary		1,00,00	37,87,00	32,93,07
	Amount surrendered during the year (March 2024)			(-)4,93,93 ...

**Grant No. 49 - Fire and Emergency Services-Contd.**

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

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹3,207.14 lakh, only ₹2,368.25 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i) **2070 Other Administrative Services**

108 Fire Protection and Control

05 Establishment

O 13,678.00

R (-)2,283.50 11,394.50 10,595.85 (-)798.65

Withdrawal of provision by reappropriation of ₹7.73 lakh and surrender of ₹2,275.77 lakh were stated to be based on actual requirement.

Saving of ₹1,592.63 lakh was also occurred in 2022-23.

Reason for saving was stated to be mainly due to non-filling up of vacant post of Firemen and Drivers, Outsourcing staff and payment of POL bills on time, etc.

(ii) 98 Administration

O 250.00

R (-)109.75 140.25 132.91 (-)7.34

Withdrawal of provision by reappropriation of ₹17.27 lakh and surrender of ₹92.48 lakh were stated to be based on actual requirement.

Saving of ₹50.00 lakh and ₹13.31 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reason for saving was stated to be due to non-submission of bills on time.

**Grant No. 49 - Fire and Emergency Services-Contd.**

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

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹3,293.07 lakh did not come even upto the original provision of ₹3,687.00 lakh, supplementary grant of ₹100.00 lakh obtained in March 2024 proved excessive.
- (b) Out of the available saving of ₹2,150.00 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
2017-18	443.03	87.00
2018-19	1,000.44	97.00
2019-20	53.88	83.00
2020-21	16.20	32.00
2021-22	195.00	95
2022-23	992.84	75

- (c) Saving occurred under:

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

80 General

051 Construction

25 Public Works

O 411.51

R 0.39 411.90 216.21 (-)195.69

Addition to the provision by reappropriation of ₹0.39 lakh was stated to be based on actual requirement.

Saving of ₹810.63 lakh was also occurred in 2022-23.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 142.82

R (-)0.01 142.81 90.10 (-)52.71

Withdrawal of provision by surrender of ₹0.01 lakh was stated to be based on actual requirement.

**Grant No. 49 - Fire and Emergency Services-Concl'd.**

<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			
	O	256.67		
	R	(-)0.38	256.29	119.01
				(-)137.28

Withdrawal of provision by reappropriation of ₹0.38 lakh was stated to be based on actual requirement.

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

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

(i)	<b>4070 Capital Outlay on Other Administrative Service</b>			
	800 Other expenditure			
	05 Establishment.			
	O	100.00		
	R	(-)100.00	...	...

Withdrawal of provision by reappropriation of ₹100.0 lakh was stated to be based on actual requirement.

Saving of ₹55.00 lakh and ₹30.45 lakh were also occurred in 2021-22 and 2022-23 respectively.

(e) Saving was partly counterbalanced by excess under:

(i)	<b>4055 Capital Outlay on Police</b>			
	216 Other Police Organisation			
	25 Public Works			
	O	1,391.52		
	S	4.39		
	R	99.61	1,495.52	1,443.52
				(-)52.00

Augmentation of provision by supplementary grant of ₹4.39 lakh was stated to be due to release of more fund under "Special Assistance for Capital Investment". Further addition to the provision by the reappropriation of ₹99.61 lakh was stated to be based on actual requirement.

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

---

**Information in respect of unspent amount lying under DDO's Saving Bank Account was not furnished 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>REVENUE</b>				
<b>2070</b>	<b>Other Administrative Services</b>			
<b>Voted</b>				
Original	1,88,75			
Supplementary		1,88,75	65,67	(-),23,08
Amount surrendered during the year (March 2024)				2,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹123.08 lakh, only ₹2.00 only was surrendered during the year.

**Grant No. 50 - Civil Defence-Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(b) Saving occurred under:			
(i) <b>2070 Other Administrative Services</b>			
106 Services and Supplies			
05 Establishment			
O	188.75		
R	(-2.00)	186.75	65.67
			(-)121.08

Withdrawal of provision by surrender of ₹2.00 lakh was stated to be based on actual requirement.

Saving of ₹641.54 lakh was also occurred during in 2022-23.

Reason for saving was not intimated by Department (August 2024)

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department**

<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	2,77,53,00		
Supplementary	10,27,53	2,87,80,53	2,67,82,75
Amount surrendered during the year (March 2024)			(-)19,97,78
			...

**CAPITAL**

**4059 Capital Outlay on Public Works**

**4215 Capital Outlay on Water Supply and Sanitation**

**4552 Capital Outlay on North Eastern Areas**

**Voted**

Original	2,81,80,00		
Supplementary	...	2,81,80,00	1,49,25,54
Amount surrendered during the year (March 2024)			(-)1,32,54,46
			49,64,82

**Notes and Comments**

**REVENUE**

**Voted**

(a) As the total expenditure of ₹26,782.75 lakh did not come up even upto the original provision of ₹27,753.00 lakh, supplementary grant of ₹1,027.53 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.

(b) No part of the available saving of ₹1,997.78 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	4,017.39	21
2018-19	2,476.09	11
2019-20	3,411.23	14
2020-21	3,564.93	14
2021-22	6,904.92	24
2022-23	5,310.46	20



**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>2215 Water Supply and Sanitation</b>			
<i>01 Water Supply</i>			
001 Direction and Administration			
28 Public Health			
O	16,158.00		
R	(-)472.47	15,685.53	14,421.75
			(-)1,263.78
Withdrawal of provision by reappropriation of ₹472.47 lakh was stated to be based on actual requirement.			
Saving of ₹2,242.19 lakh and ₹1,615.99 lakh were also occurred in 2021-22 and 2022-23 respectively.			
(ii) 799 Suspense			
65 Suspense Account			
O	1,000.00		
R	(-)500.00	500.00	71.56
			(-)428.44
Withdrawal of provision by reappropriation of ₹500.00 lakh was stated to be based on actual requirement.			
(iii) 800 Other Expenditure			
25 Public Works			
O	150.00		
R	(-)50.00	100.00	42.32
			(-)57.68
Withdrawal of provision by reappropriation of ₹50.00 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 2024).			

**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.**

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

(₹ in lakh)

(d) Saving was partly offset by excess under:

(i) **2215 Water Supply and Sanitation**

01 Water Supply

101 Urban Water Supply

28 Public Health

O 3,360.60

R 974.37 4,334.97 4,298.59 (-)36.38

Addition to the provision by reappropriation of ₹974.37 lakh was stated to be based on actual requirement.

Reasons for final saving has not been intimated by the Department (August 2024).

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

The details of the transactions under “Suspense” during 2023-24 together with opening and closing balances were as follows :

Heads	Opening Balance as on 1 April 2023	Debit +	Credit -	Closing Balance as on 31 March 2024
	Debit(+) Credit(-)			Debit(+) Credit(-)
(₹ in lakh)				
<b>2215 Water Supply and Sanitation</b>				
1 Stock	(+4,173.79	(+71.56	(-)23.85	(+4,479.65
2 Miscellaneous Public Works Advances	(-)860.23	...	...	(-)860.23
3 Purchase	(+508.12	...	...	(+508.12
<b>Total</b>	<b>(+)4,079.83</b>	<b>(+)71.56</b>	<b>(-)23.85</b>	<b>(+)4,127.54</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>
	<b>(₹ in lakh)</b>		

**CAPITAL**

**Voted**

- (a) Out of available saving of ₹13,254.46 lakh, only ₹4,964.82 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	6,637.96	48
2018-19	6,542.14	21
2019-20	15,527.13	49
2020-21	6,726.42	19
2021-22	21,618.09	47
2022-23	7,558.85	55

- (b) Saving occurred mainly under:

(i)	<b>4215 Capital Outlay on Water Supply and Sanitation</b>				
	01 Water Supply				
	101 Urban Water Supply				
	28 Public Health				
	O	52.00	52.00	20.95	(-)31.05

(ii)	102 Rural Water Supply				
	25 Public Works				
	O	5,803.20			
	R	(-)2,370.08	3,433.12	3,433.12	...

Withdrawal of provision by reappropriation of ₹1,236.56 lakh and surrender of ₹1,133.52 lakh were stated to be based on actual requirement.

(iii)	90 State Share for Central Assistance to State Plan				
	O	4,818.32			
	R	919.36	5,737.68	1,923.56	(-)3,814.12

Addition to the provision by reappropriation of ₹919.36 lakh was stated to be based on actual requirement.

**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>
(iv)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	1,931.37			
	R	(-)808.81	1,122.56	1,122.38	(-)0.18
	Withdrawal of provision by reappropriation of ₹404.26 lakh and surrender of ₹404.55 lakh were stated to be based on actual requirement.				
(v)	90 State Share for Central Assistance to State Plan				
	O	1,575.22			
	R	300.56	1,875.78	628.87	(-)1,246.91
	Addition to the provision by reappropriation of ₹300.56 lakh was stated to be based on actual requirement.				
	Saving of ₹2.83 lakh, ₹326.66 lakh and ₹264.89 lakh were also occurred in 2020-21, 2021-22 and 2022-23 respectively.				
(vi)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	3,521.91			
	R	(-)1,474.93	2,046.98	2,046.67	(-)0.32
	Withdrawal of provision by reappropriation of ₹737.18 lakh and surrender of ₹737.75 lakh were stated to be based on actual requirement.				
(vii)	28 Public Health				
	O	63.55	63.55	41.16	(-)22.39
	Saving of ₹22.28 lakh and ₹11.25 lakh were also occurred in 2021-22 and 2022-23 respectively.				
(viii)	90 State Share for Central Assistance to State Plan				
	O	2,872.46			
	R	548.08	3,420.54	1,146.74	(-)2,273.80
	Addition to the provision by reappropriation of ₹548.08 lakh was stated to be based on actual requirement.				
	Saving of ₹7.29, ₹300.01 lakh and ₹483.00 lakh were also occurred in 2020-21, 2021-22 and 2022-23 respectively.				

**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.**

	Head	Total			Excess (+) Saving (-)
		Grant	Expenditure	(₹ in lakh)	
(ix)	02 Sewerage and Sanitation				
	102 Rural Water Supply				
	90 State Share for Central Assistance to State Plan				
	O		370.24		
	R	(-)141.44	228.80	206.78	(-)22.02
	Withdrawal of provision by surrender of ₹141.44 lakh was stated to be based on actual requirement.				
	Saving of ₹961.49 lakh and ₹36.64 lakh were also occurred in 2021-22 and 2022-23 respectively.				
(x)	91 Central Assistance to State Plan ( CASP )				
	O		3,335.28		
	R	(-)1,255.28	2,080.00	1,861.07	(-)218.93
	Withdrawal of provision by reappropriation of ₹52.52 lakh and surrender of ₹1,202.76 lakh were stated to be based on actual requirement.				
	Saving of ₹48.24 lakh was also occurred in 2022-23.				
(xi)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O		121.04		
	R	(-)46.24	74.80	67.62	(-)7.18
	Withdrawal of provision by surrender of ₹46.24 lakh was stated to be based on actual requirement.				
(xii)	91 Central Assistance to State Plan ( CASP )				
	O		1,090.38		
	R	(-)410.38	680.00	608.44	(-)71.56
	Withdrawal of provision by reappropriation of ₹17.17 lakh and surrender of ₹393.21 lakh were stated to be based on actual requirement.				
	Saving of ₹0.07 lakh was also occurred in 2022-23.				
(xiii)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance to State Plan				
	O		220.72		
	R	(-)84.32	136.40	123.27	(-)13.13
	Withdrawal of provision by surrender of ₹84.32 lakh was stated to be based on actual requirement.				

**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.**

	Head		Total		Excess (+) Saving (-)
			Grant	Actual Expenditure	
(xiv)	91 Central Assistance to State Plan ( CASP )				
	O	1,988.34			
	R	(-)748.34	1,240.00	1,109.49	(-)130.51

Withdrawal of provision by reappropriation of ₹31.31 lakh and surrender of ₹717.03 lakh were stated to be based on actual requirement.

Reasons for saving in respect of fourteen cases as at Sl. No. (i) to (xiv) were not intimated by the Department (August 2024).

(c) The provision remained unutilised under:

**4215 Capital Outlay on Water Supply and Sanitation**

*01 Water Supply*

101 Urban Water Supply

25 Public Health

O 104.52

R (-)104.00 0.52 ... (-)0.52

Withdrawal of provision by surrender of ₹104.00 lakh was stated to be based on actual requirement.

Reasons for saving has not been intimated by the Department (August 2024).

(d) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.

(i) **4215 Capital Outlay on Water Supply and Sanitation**

*01 Water Supply*

102 Rural Water Supply

89 Centrally Sponsored Scheme-IV

R 52.00 52.00 ... (-)52.00

(ii) 796 Tribal Area Sub-plan

89 Centrally Sponsored Scheme-IV

R 31.00 31.00 ... (-)31.00

**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>
-------------	------------------------	-------------------------------	----------------------------------

(₹ in lakh)

(e) Saving was partly offset by excess under:

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 *Water Supply*

102 Rural Water Supply

54 National Bank for Agriculture and Rural Development

O 115.44

R 312.00 427.44 295.07 (-)132.37

Addition to the provision by reappropriation of ₹312.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

54 National Bank for Agriculture and Rural Development

O 37.74

R 102.00 139.74 72.44 (-)67.30

Addition to the provision by reappropriation of ₹102.00 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

54 National Bank for Agriculture and Rural Development

O 68.82

R 186.00 254.82 153.92 (-)100.90

Addition to the provision by reappropriation of ₹186.00 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2024).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 52 - Family Welfare & Preventive Medicine**

<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>		
<b>REVENUE</b>				
<b>2210</b>	<b>Medical and Public Health</b>			
<b>2211</b>	<b>Family Welfare</b>			
	<b>Voted</b>			
	Original	8,24,08,35		
	Supplementary	99,83,07	9,23,91,42	6,14,73,77
	Amount surrendered during the year (March 2024)			(-)3,09,17,65
				1,89,48,67
<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>4059</b>	<b>Capital Outlay on Public Works</b>			
	<b>Voted</b>			
	Original	38,34,21		
	Supplementary	22,97,54	61,31,75	36,02,62
	Amount surrendered during the year (March 2024)			(-)25,29,13
				24,36



**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

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

**Notes and Comments**

**REVENUE**

**Voted**

(a) As the expenditure of ₹61,473.77 lakh did not come even upto the original provision of ₹82,408.35 lakh, supplementary grant of ₹9,983.07 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.

(b) Out of the available saving of ₹30,917.65 lakh, only ₹18,948.67 lakh was surrendered during the year.

Saving of ₹26,871.59 lakh was also occurred in 2022-23.

(c) Saving occurred mainly under:

(i) **2210 Medical and Public Health**

03 Rural Health Services-Allopathy

103 Primary Health Centres

16 Hospital

O 1,806.81

R (-)10.08 1,796.73 1,611.41 (-)185.32

Withdrawal of provision by reappropriation of ₹10.08 lakh was stated to be based on actual requirement.

(ii) 104 Community Health Centres

16 Hospital

O 155.97

R 0.01 155.98 131.58 (-)24.40

Addition to the provision by reappropriation of ₹0.01 lakh was stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

16 Hospital

O 1,029.48

S 105.51 1,134.99 989.29 (-)145.70

Augmentation of provision by supplementary grant of ₹105.51 lakh was attributed to release of additional fund mainly under major works.

Saving of ₹116.96 lakh was also occurred in 2022-23.

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

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

(iv)	06 Public Health			
	001 Direction and Administration			
	98 Administration			
	O	24,374.60		
	R	(-)2,742.68	21,631.92	19,849.69
				(-)1,782.23

Addition to the provision by reappropriation of ₹0.42 lakh and subsequent reduction in provision by surrender of ₹2,743.10 lakh were stated to be based on actual requirement.

(v)	789 Special Component Plan for Scheduled Castes			
	43 Finance Commission			
	O	1,541.00		
	S	3,912.00	5,453.00	1,499.72
				(-)3,953.28

Augmentation of provision by supplementary grant of ₹3,912.00 lakh was attributed to release of previous years fund by the Government of India.

(vi)	796 Tribal Area Sub-plan			
	43 Finance Commission			
	O	3,085.00		
	S	4,112.96	7,197.96	2,603.96
				(-)4,594.00

Augmentation of provision by supplementary grant of ₹4,112.96 lakh was attributed to release of previous years fund by the Government of India.

(vii)	<b>2211 Family Welfare</b>			
	001 Direction and Administration			
	90 State Share for Central Assistance to State Plan			
	O	1,819.00		
	R	(-)790.08	1,028.92	1,028.91
				(-)0.01

Withdrawal of provision by reappropriation of ₹272.35 lakh and surrender of ₹517.73 lakh were stated to be based on actual requirement.

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(viii) 91 Central Assistance to State Plan (CASP)			
O	8,567.00		
R	(-)695.95	7,871.05	7,692.70
R			(-)178.35
Withdrawal of provision by reappropriation of ₹31.96 lakh and surrender of ₹663.99 lakh were stated to be based on actual requirement.			
(ix) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	10,017.00		
R	(-)5,725.60	4,291.40	4,280.77
R			(-)10.63
Withdrawal of provision by surrender of ₹5,725.60 lakh was stated to be based on actual requirement.			
Saving of ₹3,197 lakh was also occurred in 2022-23.			
(x) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	1,258.54		
S	509.10		
R	0.38	1,768.02	1,320.72
R			(-)447.30
Augmentation of provision by supplementary grant of ₹509.10 lakh was attributed to release of additional fund under State Share of "National Health Mission" (NHM). Further addition to the provision by the reappropriation of ₹0.38 lakh was stated to be based on actual requirement.			
(xi) 91 Central Assistance to State Plan (CASP)			
O	18,815.00		
R	(-)9,272.34	9,542.66	8,974.52
R			(-)568.14
Withdrawal of provision by surrender of ₹9,272.34 lakh was stated to be based on actual requirement.			

Reasons for saving were attributed to short-release of fund by the Finance Department in respect of 11 cases as at Sl. No. (i) to (xi).

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

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

**(₹ in lakh)**

(d) Saving was partly counterbalanced by excess under:

**2211 Family Welfare**

789 Special Component Plan for Scheduled Castes

15 Health Services

S 469.26

R 38.27 507.53 507.52 (-)0.01

Creation of provision by supplementary grant of ₹469.26 lakh was attributed to release of fund for "Chief Minister Jan Arogya Yojana" (CMJAY). Further, addition to the provision by the reappropriation of ₹38.27 lakh was stated to be based on actual requirement.

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

**CAPITAL**

**Voted**

(a) As the total expenditure of ₹3,602.62 lakh did not come even upto the original provision of ₹3,834.21 lakh, supplementary grant of ₹2,297.54 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.

(b) Out of the available saving of ₹2,529.13 lakh, only ₹24.36 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	6,665.51	64
2018-19	12,604.54	82
2019-20	817.79	68
2020-21	1,091.39	91
2021-22	3,290.43	60
2022-23	6,977.70	82

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

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

(c) Saving occurred mainly under:

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

80 General

789 Special Component Plan for Scheduled Castes

25 Public Works

O 100.00

R (-)77.48 22.52 22.51 (-)0.01

Withdrawal of provision by reappropriation of ₹53.12 lakh and surrender ₹24.36 lakh were stated to be based on actual requirement.

Saving of ₹33.12 lakh was also occurred in 2022-23.

(ii) 796 Tribal Area Sub-plan

25 Public Works

O 100.00

R (-)64.95 35.05 35.03 (-)0.02

Withdrawal of provision by reappropriation of ₹64.95 lakh was stated to be based on actual requirement.

Saving of ₹30.68 lakh was also occurred in 2022-23.

Reasons for saving were attributed to non-completion of major works in respect of above two cases as at Sl. No. (i) and (ii).

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

02 Rural Health Services

103 Primary Health Centres

16 Hospital

O 52.31

S 50.01 102.32 60.71 (-)41.61

Augmentation of provision by supplementary grant of ₹50.01 lakh was attributed to release of fund to primary health centre towards major works.

Saving of ₹27.43 lakh was also occurred in 2022-23.

(iv) 54 National Bank for Agriculture and Rural Development

**( NABARD )**

O 100.00

S 254.38 354.38 42.70 (-)311.68

Augmentation of provision by supplementary grant of ₹254.38 lakh was attributed to release of additional fund under "Rural Infrastructure Development Fund" (RIDF) towards major works.

**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>		
(v) 789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development ( NABARD )			
O	150.00		
R	83.16	233.16	83.03 (-)150.13
Addition to the provision by reappropriation of ₹83.16 lakh was stated to be based on actual requirement.			
Saving of ₹21.34 lakh was also occurred in 2022-23.			
(vi) 796 Tribal Area Sub-plan			
16 Hospital			
O	600.25		
R	(-)47.00	553.25	534.50 (-)18.75
Withdrawal of provision by reappropriation of ₹47.00 lakh was stated to be based on actual requirement.			
Saving of ₹81.59 lakh was also occurred in 2022-23.			
(vii) 54 National Bank for Agriculture and Rural Development ( NABARD )			
O	250.00		
S	222.48		
R	47.00	519.48	212.32 (-)307.16
Augmentation of provision by supplementary grant of ₹47.00 lakh was attributed to release of additional fund under "Rural Infrastructure Development Fund" (RIDF) towards major works. Further addition to the provision by the reappropriation of ₹47.00 lakh was stated to be based on actual requirement.			
(viii) <b>4211 Capital Outlay on Family Welfare</b>			
101 Rural Family Welfare Service			
25 Public Works			
O	100.00		
S	44.97		
R	7.03	152.00	61.64 (-)90.36
Augmentation of provision by supplementary grant of ₹7.03 lakh was attributed to release additional fund under Special Assistance for Capital Investment towards major works. Further, addition to the provision by the reappropriation of ₹7.03 lakh was stated to be based on actual requirement.			

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ix) 106 Services and supplies			
91 Central Assistance to State Plan (CASP)			
O	100.10		
R	(-)44.21	55.89	45.89
			(-)10.00
Withdrawal of provision by reappropriation of ₹44.21 lakh was stated to be based on actual requirement.			
Saving of ₹157.71 lakh was also occurred in 2022-23.			
(x) 108 Selected Area Programmes			
99 Others			
O	35.00		
R	(-)25.00	10.00	10.00
			...
Withdrawal of provision by reappropriation of ₹25.00 lakh was stated to be based on actual requirement.			
(xi) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	700.00		
R	17.00	717.00	235.64
			(-)481.36
Addition to the provision by reappropriation of ₹17.00 lakh was stated to be based on actual requirement.			
(xii) 91 Central Assistance to State Plan (CASP)			
O	173.40		
S	467.49	640.89	407.99
			(-)232.90
Augmentation of provision by supplementary grant of ₹467.49 lakh was attributed to release of more fund under "National Health Mission" (NHM), "North East Special Infrastructure Development Fund" and "Pradhan Mantri Ayushman Bharat Healthcare Infrastructure Mission" (PMABHIM).			
Saving of ₹318.53 lakh was also occurred in 2022-23.			
(xiii) 99 Others			
O	100.00		
R	(-)60.00	40.00	40.00
			...
Withdrawal of provision by reappropriation of ₹60.00 lakh was stated to be based on actual requirement.			

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

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

(xiv)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	200.00		
	S	231.00	431.00	89.20
				(-)341.80

Augmentation of provision by supplementary grant of ₹231.00 lakh was attributed to release of more fund under Special Assistance for Capital Investment towards major works.

(xv)	91 Central Assistance to State Plan (CASP)			
	O	257.50		
	S	783.19	1,040.69	689.58
				(-)351.11

Augmentation of provision by supplementary grant of ₹783.19 lakh was attributed to release of fund under "National Health Mission" (NHM) by the Government of India.

Saving of ₹310.76 lakh was also occurred in 2022-23.

Reasons for saving were stated to be short-release of fund by the Finance Department in respect of thirteen cases as at Sl. No. (iii) to (xv) above.

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

(i)	<b>4211 Capital Outlay on Family Welfare</b>			
	101 Services and Supplies			
	90 State Share For Central Assistance			
	O	25.90		
	R	8.75	34.65	34.64
				(-)0.01

Addition to the provision by reappropriation of ₹8.75 lakh was stated to be based on actual requirement.

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



**Grant No. 52 - Family Welfare & Preventive Medicine - Concl'd.**

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

(ii)	91 Central Assistance to State Plan (CASP)			
	O	233.00		
	S	98.21		
	R	43.21	374.42	374.42
				...

Augmentation of provision by supplementary grant of ₹98.21 lakh was attributed to release of fund on receipt of fund from Government of India under "National Health Mission" (NHM). Further, addition to the provision by the reappropriation of ₹43.21 lakh was stated to be based on actual requirement.

Reason for excess was not furnished by the Department.

(iii)	789 Special Component Plan for Scheduled Castes			
	90 State Share For Central Assistance			
	O	9.23		
	R	15.95	25.18	25.17
				(-)0.01

Addition to the provision by reappropriation of ₹15.95 lakh was stated to be based on actual requirement.

(iv)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance			
	O	16.34		
	R	26.76	43.10	43.09
				(-)0.01

Addition to the provision by reappropriation of ₹26.76 lakh was stated to be based on actual requirement.

Reason for final saving furnished by the Department were not specific in respect fo two cases as at Sl. No. (iii) and (iv).

---

**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 Research and Cultural Institute**

<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	8,64,96		
Supplementary	3,28	8,68,24	3,49,00
Amount surrendered during the year (March 2024)			(-)5,19,24
			53,44
<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	11,00,00	11,00,00	2,00,00
Amount surrendered during the year (March 2024)			(-)9,00,00
			4,00,00

**Grant No. 53 - Tribal Research and Cultural Institute-Contd.**

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

(₹ in lakh)

**Notes and Comments**

**REVENUE**

**Voted**

(a) As the total expenditure of ₹349.00 lakh did not come even upto the original provision of ₹864.96 lakh, supplementary grant of ₹3.28 lakh obtained in March 2024 proved excessing.

(b) Out of the available savings of ₹519.24 lakh, only ₹53.44 lakh was surrendered during the year .

(c) Saving occurred mainly under:

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

**Classes and Minorities**

02 Welfare of Scheduled Tribes

102 Economic Development

88 Centrally Sponsored Scheme - III

**( CSS )**

O 501.00

R (-)53.44 447.56 25.00 (-)422.56

Withdrawal of provision by surrender of ₹53.44 lakh was stated to be based on actual requirement.

Saving of ₹371.71 lakh was also occurred in 2022-23.

(ii) 80 General

001 Direction and Administration

33 Welfare Programme

O 235.76

R 3.85 239.61 204.87 (-)34.74

Addition to the provision by reappropriation of ₹3.85 lakh was stated to be based on actual requirement.

Saving of ₹29.43 lakh was also occurred in 2022-23.

Reasons for saving in respect of above two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2024).

**Grant No. 53 - Tribal Research and Cultural Institute-Concltd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ in lakh)		
<b>CAPITAL</b>			
<b>Voted</b>			
(a)	Out of the available saving of ₹900.00 lakh, only ₹400.00 lakh was surrendered during the year.		
(b)	Saving occurred mainly under:		
(i)	<b>4059 Capital Outlay on Public Works</b>		
	80 General		
	051 Construction		
	99 Others		
	O	400.00	
	R	(-)200.00	200.00      200.00      ...
	Withdrawal of provision by surrender of ₹200.00 lakh was stated to be based on actual requirement.		

(ii)	<b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Class and Minori</b>		
	02 Welfare of Scheduled Tribes		
	102 Economic Development		
	88 Centrally Sponsored Scheme-II		
	O	700.00	
	R	(-)200.00	500.00      ...      (-)500.00
	Withdrawal of provision by surrender of ₹200.00 lakh was stated to be based on actual requirement.		

Saving of ₹420.33 lakh was also occurred in 2022-23.

Reasons for saving in respect of above two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2024).

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**

**Grant No. 54 - Factories & Boilers Organisation**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>REVENUE</b>				
<b>2230</b>	<b>Labour Employment and Skill Development</b>			
<b>Voted</b>				
Original		4,67,25	3,33,45	(-),33,80
Amount surrendered during the year (March 2024)				90,90

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹133.80 lakh, only ₹90.90 lakh was surrendered during the year.

**Grant No. 54 - Factories & Boilers Organisation-Concl.**

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

(₹ in lakh)

(b) Saving occurred mainly under:

**2230 Labour Employment and Skill Development**

*01 Labour*

102 Working Condition and Safety

33 Welfare Programme

O 428.66

R (-)84.76

343.90

306.73

(-)37.17

Withdrawal of provision by surrender of ₹84.76 lakh was stated to be based on actual requirement.

Saving of ₹75.57 lakh was also occurred in 2022-23.

Reasons for saving has not been intimated by the Department (August 2024).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 55 - Employment Services & Manpower Planning**

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

**REVENUE**

**2230 Labour Employment and Skill Development**

**Voted**

Original	9,18,70	9,18,70	7,33,02	(-)1,85,68
Amount surrendered during the year (March 2024)				87,16

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹185.68 lakh, only ₹87.16 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	113.11	17
2018-19	162.84	22
2019-20	91.46	13
2020-21	88.33	12
2021-22	216.97	27
2022-23	185.54	21

**Grant No. 55 - Employment Services & Manpower Planning - Concl'd.**

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

(₹ in lakh)

(b) Saving occurred mainly under:

(i) **2230 Labour Employment and Skill Development**

02 *Employment Service*

001 Direction and Administration

98 Administration

O 292.91

R (-)51.46 241.45 207.58 (-)33.87

Withdrawal of provision by surrender of ₹51.46 lakh was stated to be based on actual requirement.

Saving of ₹46.15 lakh was also occurred in 2022-23.

(ii) 101 Employment Services

99 Others

O 513.09

R (-)16.00 497.09 436.47 (-)60.62

Addition to the provision by reappropriation of ₹0.15 lakh and subsequent reduction in provision by surrender of ₹16.15 lakh were stated to be based on actual requirement.

Saving of ₹111.87 lakh and ₹58.57 lakh were also occurred in 2021-22 and 2022-23 respectively.

Reasons for saving in respect of above two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2024).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**



**Grant No. 56 - Information Technology**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>REVENUE</b>				
<b>2070</b>	<b>Other Administrative Services</b>			
<b>2220</b>	<b>Information and Publicity</b>			
<b>2852</b>	<b>Industries</b>			
<b>Voted</b>				
Original		37,32,00	27,58,08	(-)9,73,92
Amount surrendered during the year (March 2024)				5,05,50
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4859</b>	<b>Capital Outlay on Telecommunication and Electronic Industries</b>			
<b>4875</b>	<b>Capital Outlay on Other Industries</b>			
<b>Voted</b>				
Original		12,00,00		
Supplementary		3,65,32	10,50,17	(-)5,15,15
Amount surrendered during the year (March 2024)				...

**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>		

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹973.92 lakh, only ₹505.50 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	114.72	12
2018-19	1,185.85	86
2019-20	786.74	54
2020-21	869.21	39
2021-22	762.44	27
2022-23	1,435.95	27

(b) Saving occurred mainly under:

(i) **2070 Other Administrative Services**

003 Training

29 Industries Development

O 1,131.68

R (-)119.34

1,012.34 878.96 (-)133.38

Withdrawal of provision by reappropriation of ₹26.00 lakh and surrender of ₹93.34 lakh were stated to be based on actual requirement.

Saving of ₹50.01 lakh was also occurred in 2022-23.

(ii) 789 Special Component Plan for Scheduled Castes

29 Industries Development

O 316.03

R (-)37.39

278.64 211.61 (-)67.03

Withdrawal of provision by surrender of ₹37.39 lakh was stated to be based on actual requirement.

Saving of ₹36.98 lakh was also occurred in 2022-23.

**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>		
(iii) 796 Tribal Area Sub-plan			
29 Industries Development			
O	576.29		
R	(-)60.77	515.52	442.56
			(-)72.96

Withdrawal of provision by surrender of ₹60.77 lakh was stated to be based on actual requirement.

Saving of ₹45.18 lakh was also occurred in 2022-23.

(iv) <b>2852 Industries</b>			
07 <i>Telecommunication and Electronic Industries</i>			
102 Digital India Programme			
29 Industries Development			
O	400.00		
R	(-)145.60	254.40	185.31
			(-)69.09

Withdrawal of provision by surrender of ₹145.60 lakh was stated to be based on actual requirement.

Saving of ₹30.87 lakh was also occurred in 2022-23.

(v) 789 Special Component Plan for Scheduled Castes			
29 Industries Development			
O	217.26		
R	(-)56.60	160.66	132.26
			(-)28.40

Withdrawal of provision by surrender of ₹56.60 lakh was stated to be based on actual requirement.

Saving of ₹41.48 lakh was also occurred in 2022-23.

**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>		
(vi) 796 Tribal Area Sub-plan			
29 Industries Development			
O	396.18		
R	(-)95.80	300.38	246.41
			(-)53.97

Withdrawal of provision by surrender of ₹95.80 lakh was stated to be based on actual requirement.

Saving of ₹7.17 lakh was also occurred in 2022-23.

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not intimated by the Department (August 2024).

(c) Saving was partly offset by excess under:

**2070 Other Administrative Services**

800 Other expenditure				
29 Industries Development				
O	130.00			
R	26.00	156.00	156.00	...

Addition to the provision by reappropriation of ₹26.00 lakh was stated to be based on actual requirement.

Reasons for excess was not intimated by the Department (August 2024).

**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>		

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹1,050.17 lakh did not come even upto the original provision of ₹1,200.00 lakh, supplementary grant of ₹365.32 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of the available saving of ₹515.15 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	179.00	55
2018-19	550.00	100
2019-20	200.00	100
2020-21	843.13	78
2021-22	2,378.30	82
2022-23	260.38	3

- (c) Saving occurred due to non-utilisation of fund mainly under:

(i)	<b>4059 Capital Outlay on Public Works</b>				
	80 General				
	051 Construction				
	25 Public Works				
	S	198.13			
	R	14.55	212.68	...	(-)212.68

Augmentation of provision by supplementary grant of ₹198.13 lakh was attributed to release of fund under Special Assistance for Capital Investment. Further, addition to the provision by the reappropriation of ₹14.55 lakh was stated to be based on actual requirement.

**Grant No. 56 - Information Technology - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 796 Tribal Area Sub-plan			
25 Public Works			
O	31.00		
S	107.98		
R	18.81	157.79	...
			(-)157.79

Augmentation of provision by supplementary grant of ₹107.98 lakh was attributed to release of fund on receipt of fund from Government of India. Further, addition to the provision by the reappropriation of ₹18.81 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 2024).

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

(i) **4859 Capital Outlay on Telecommunication and Electronic Industries**

    02 *Electronics*

    004 Research and Development

    29 Industries Development

        O
 312.00 |  |  |

        R
 (-)312.00 | ... | ... |

Withdrawal of provision by reappropriation of ₹312.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

    29 Industries Development

        O
 102.00 |  |  |

        R
 (-)102.00 | ... | ... |

Withdrawal of provision by reappropriation of ₹102.00 lakh was stated to be based on actual requirement.

**Grant No. 56 - Information Technology - Concl.**

<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:

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	99 Others			
	S	260.00		
	R	277.27	537.27	537.25
				(-)0.02

Addition to the provision by reappropriation of ₹277.27 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	99 Others			
	O	85.00		
	R	90.64	175.64	175.64
				...

Addition to the provision through reappropriation of ₹90.64 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	99 Others			
	O	155.00		
	R	165.29	320.29	320.28
				(-)0.01

Addition to the provision through reappropriation of ₹165.29 lakh was stated to be based on 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 2024).

---

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**

**Grant No. 57 - Minorities Welfare**

<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>2235</b>	<b>Social Security and Welfare</b>			
<b>Voted</b>				
Original	17,74,30	17,74,30	11,27,66	(-)6,46,64
Amount surrendered during the year (March 2024)				2,79,65
<b>CAPITAL</b>				
<b>Voted</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4215</b>	<b>Capital Outlay on Water Supply and Sanitation</b>			
<b>4225</b>	<b>Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
Original	61,29,00			
Supplementary	7,70,69	68,99,69	2,83,92	(-)66,15,77
Amount surrendered during the year (March 2024)				27,75,00



**Grant No. 57 - Minorities Welfare - Contd.**

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

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of available saving of ₹646.64 lakh, only ₹279.65 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	605.51	19
2018-19	721.91	27
2019-20	936.51	45
2020-21	603.00	43
2021-22	627.01	39
2022-23	531.19	32

- (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 151.00

R (-)4.32 146.68 126.78 (-)19.90

Withdrawal of provision by surrender of ₹4.32 lakh was stated to be based on actual requirement.

Saving of ₹21.57 lakh was also occurred in 2022-23.

Reasons for saving was not intimated by the Department (August 2024).

**Grant No. 57 - Minorities Welfare - 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 under:

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

04 *Welfare of Minorities*

277 Education

90 State Share for Central Assistance to State Plan

O	65.00	65.00	...	(-)65.00
---	-------	-------	-----	----------

Saving of ₹62.50 lakh was also occurred in 2022-23.

(ii) 91 Central Assistance to State Plan  
**(CASP)**

O	300.00
---	--------

R	(-)150.00	150.00	...	(-)150.00
---	-----------	--------	-----	-----------

Withdrawal of provision by surrender of ₹150.00 lakh was stated to be based on actual requirement.

(iii) 283 Housing

91 Central Assistance to State Plan

**(CASP)**

O	150.00
---	--------

R	(-)75.00	75.00	...	(-)75.00
---	----------	-------	-----	----------

Withdrawal of provision by surrender of ₹75.00 lakh was stated to be based on actual requirement.

Saving of ₹100.00 lakh was also occurred in 2022-23.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2024).

**Grant No. 57 - Minorities Welfare - Contd.**

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

(₹ in lakh)

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

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

04 *Welfare of Minorities*

104 Subsidy for Special Operations

72 Public Distribution System

O 50.00

R (-)50.00

... ..

Withdrawal of provision by surrender of ₹50.00 lakh was stated to be based on actual requirement.

**CAPITAL**

**Voted**

(a) As the expenditure of ₹283.92 lakh fell well short of the original provision of ₹6,129.00 lakh, supplementary grant of ₹770.69 lakh obtained in March 2024 proved lack of budgetary control on the part of the controlling officer.

(b) Out of the available saving of ₹6,615.77 lakh, only ₹2,775.00 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	4,369.43	60
2018-19	3,807.53	69
2019-20	4,907.17	86
2020-21	36.36	83
2021-22	3,902.93	72
2022-23	4,941.13	77

**Grant No. 57 - Minorities Welfare - Contd.**

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

(c) Saving occurred mainly under:

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	30.00		
	S	418.69		
	R	100.00	548.69	256.42 (-)292.27

Augmentation of provision by supplementary grant of ₹418.69 lakh was attributed to release of additional fund under "Rural Infrastructure Development Fund" (RIDF) towards Major Works. Further addition to the provision by the reappropriation of ₹100.00 lakh was stated to be based on actual requirement.

Saving of ₹519.18 lakh was also occurred in 2022-23.

(ii)	<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
	01 Water Supply			
	102 Rural Water Supply			
	90 State Share for Central Assistance to State Plan			
	O	100.00	100.00	12.50 (-)87.50

Saving of ₹62.50 lakh was also occurred in 2022-23.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2024).

(d) Entire provision remained unutilised under:

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	25 Public Works			
	O	1.00		
	S	352.00	353.00	... (-)353.00

Augmentation of provision by supplementary grant of ₹352.00 lakh was state to be due to release of additional fund under "Special Assistance to Capital Investment".

**Grant No. 57 - Minorities Welfare - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(ii)	<b>4215 Capital</b>			
	01 <i>Water Supply</i>			
	102 Rural Water Supply			
	91 Central Assistance to State Plan			
	O	500.00		
	R	(-)250.00	250.00	...
				(-)250.00

Withdrawal of provision by surrender of ₹250.00 lakh was stated to be based on actual requirement.

Saving of ₹350.00 lakh was also occurred in 2022-23.

(iii)	<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	328.00		
	R	(-)100.00	228.00	...
				(-)228.00

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

Saving of ₹258.46 lakh was also occurred in 2022-23.

(iv)	91 Central Assistance to State Plan			
	O	4,500.00		
	R	(-)2,250.00	2,250.00	...
				(-)2,250.00

Withdrawal of provision by surrender of ₹2,250.00 lakh was stated to be based on actual requirement.

Saving of ₹3,331.44 lakh was also occurred in 2022-23.

**Grant No. 57 - Minorities Welfare - Concl'd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(v)	282 Health				
	90 State Share for Central Assistance to State Plan				
	O	100.00	100.00	...	(-)100.00
	R	(-)275.00	275.00	...	(-)275.00

Saving of ₹53.58 lakh was also occurred in 2022-23.

Withdrawal of provision by surrender of ₹275.00 lakh was stated to be based on actual requirement.

Saving of ₹358.96 lakh was also occurred in 2022-23.

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not intimated by the Department (August 2024).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**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		8,77,55	8,77,55	6,34,04 (-)2,43,51
Amount surrendered during the year (March 2024)				1,38,82
<b>CAPITAL</b>				
<b>4055</b>	<b>Capital Outlay on Police</b>			
<b>5475</b>	<b>Capital Outlay on Other General Economic Services</b>			
<b>Voted</b>				
Original		31,45		
Supplementary		23,32	54,77	51,55 (-)3,22
Amount surrendered during the year (March 2024)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹243.51 lakh, only ₹138.82 lakh was surrendered during the year.

**Grant No. 58 - Home (FSL, PAC, Prosecution, Co-ordination Cell) - Contd.**

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

(₹ in lakh)

(b) Saving occurred mainly under:

(i) **2053 District Administration**

094 Other Establishment

09 Security Related Expenditure

O 150.00

R (-)148.00 2.00 1.74 (-)0.26

Withdrawal of provision by reappropriation of ₹34.53 lakh and surrender of ₹113.47 lakh were stated to be based on actual requirement.

Saving of ₹0.60 lakh and ₹0.76 lakh were also occurred in 2021-22 and 2022-23 respectively.

(ii) **2055 Police**

001 Direction and Administration

05 Establishment

O 250.76

R 3.86 254.62 192.73 (-)61.89

Addition to the provision by reappropriation of ₹3.86 lakh was stated to be based on actual requirement.

Saving of ₹22.79 lakh and ₹39.28 lakh were also occurred in 2021-22 and 2022-23 respectively.

(iii) 101 Criminal Investigation and Vigilance

05 Establishment

O 40.04

R (-)11.82 28.22 16.44 (-)11.78

Withdrawal of provision by reappropriation of ₹11.82 lakh was stated to be based on actual requirement.

(iv) 116 Forensic Science

88 Centrally Sponsored Scheme-III

O 37.00

R (-)20.50 16.50 12.06 (-)4.44

Withdrawal of provision by surrender of ₹20.50 lakh was stated to be based on actual requirement.

Reasons for saving in respect of above four cases as at Sl. No. (i) to (iv) were not intimated by the Department (August 2024).



**Grant No. 58 - Home (FSL, PAC, Prosecution, Co-ordination Cell) - Concl'd.**

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

(₹ in lakh)

(c) Saving was partly counterbalanced by excess under:

**2055 Police**

116 Forensic Science

08 Police

O 381.75

R 43.48 425.23 403.22 (-)22.01

Addition to the provision by reappropriation of ₹43.48 lakh was stated to be based on actual requirement.

Reasons for final saving was not been intimated by the Department (August 2024).

**CAPITAL**

**Voted**

(a) No part of the available saving of ₹3.22 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:

<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
2021-22	17.68	20
2022-23	17.54	35

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 59 - Tourism**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>REVENUE</b>				
<b>3452</b>	<b>Tourism</b>			
<b>Voted</b>				
Original		10,35,00		
Supplementary		2,07,00	12,42,00	(-)54,65
Amount surrendered during the year (March 2024)				...
<b>CAPITAL</b>				
<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		33,13,00		
Supplementary		13,50,00	46,63,00	(-)28,37,59
Amount surrendered during the year (March 2024)				15,96,00

**Grant No. 59 - Tourism - Contd.**

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

(₹ in lakh)

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available saving of ₹54.65 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	47.78	17
2017-18	66.60	20
2018-19	15.13	47
2019-20	23.31	6
2020-21	102.08	20
2021-22	363.66	48
2022-23	565.85	39

(b) Saving occurred mainly under:

(i) **3452 Tourism**

80 General

001 Direction and Administration

98 Administration

O 535.00

R (-)21.00 514.00 464.54 (-)49.46

Withdrawal of provision by reappropriation of ₹21.00 lakh was stated to be based on actual requirement.

Reasons for saving was not intimated by the Department (August 2024).

**Grant No. 59 - Tourism - Contd.**

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

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

**3452 Tourism**

01 *Tourist Infrastructure*

101 Tourist Center

21 Tourism and Publicity

O 156.00

S 99.96

R 16.00 271.96 271.64 (-)0.32

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

Reasons for final saving was not intimated by the Department (August 2024).

**CAPITAL**

**Voted**

(a) As the expenditure of ₹1,825.41 lakh did not come even upto the original provision of ₹3,313.00 lakh, supplementary grant of ₹1,350.00 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.

(b) Out of the available saving of ₹2,837.59 lakh, only ₹1,596.00 lakh was anticipated and surrendered during the year.

(c) Saving occurred mainly under:

(i) **5452 Capital Outlay on Tourism**

01 *Tourist Infrastructure*

101 Tourist Centre

91 Central Assistance to State Plan

**(CASP)**

O 1,040.00

R (-)829.40 210.60 137.80 (-)72.80

Withdrawal of provision by reappropriation of ₹829.40 lakh was stated to be based on actual requirement.

Saving of ₹204.00 lakh was also occurred in 2022-23.

**Grant No. 59 - Tourism - 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			
	91 Central Assistance to State Plan (CASP)			
	O	340.00		
	R	(-)271.15	68.85	45.05
				(-)23.80
	Withdrawal of provision by surrender of ₹271.15 lakh was stated to be based on actual requirement.			
(iii)	99 Others			
	O	350.00		
	R	(-)200.00	150.00	100.41
				(-)49.59
	Withdrawal of provision by reappropriation of ₹200.00 lakh was stated to be based on actual requirement.			
(iv)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	620.00		
	R	(-)494.45	125.55	82.15
				(-)43.40
	Withdrawal of provision by surrender of ₹494.45 lakh was stated to be based on actual requirement.			

Saving of ₹128.00 lakh was also occurred in 2022-23.

Reasons for saving in respect of above four cases as at Sl. No. (i) to (iv) were not intimated by the Department (August 2024).

**Grant No. 59 - Tourism - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(d) Entire provision remained unutilised under:			
(i) <b>5452 Capital Outlay on Tourism</b>			
<i>01 Tourist Infrastructure</i>			
101 Tourist Centre			
99 Others			
O	200.00	200.00	...
			(-)200.00
(ii) 796 Tribal Area Sub-plan			
99 Others			
O	500.00		
R	(-)250.00	250.00	...
			(-)250.00
Withdrawal of provision by reappropriation of ₹250.00 lakh was stated to be based on actual requirement.			
Reasons for saving in respect of above two cases as at Sl. No. (i) and (ii) were not intimated by the Department (August 2024).			
(e) Saving was partly counterbalanced by excess under:			
(i) <b>5452 Capital Outlay on Tourism</b>			
<i>01 Tourist Infrastructure</i>			
101 Tourist Centre			
25 Public Works			
O	104.52		
S	424.00	528.52	144.00
			(-)384.52
Augmentation of provision by supplementary grant of ₹424.00 lakh was attributed to release of more fund under Special Assistance for Capital Investment.			
(ii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	34.17		
S	104.00		
R	200.00	338.17	234.00
			(-)104.17
Augmentation of provision by supplementary grant of ₹104.00 lakh was attributed to release of more fund under Special Assistance for Capital Investment. Further addition to the provision by reappropriation of ₹200.00 lakh was based on actual requirement.			

**Grant No. 59 - Tourism - Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(iii) 796 Tribal Area Sub-plan			
25 Public Works			
O	62.31		
S	222.00		
R	250.00	534.31	422.00 (-)112.31

Augmentation of provision by supplementary grant of ₹222.00 lakh was attributed to release of more fund under Special Assistance for Capital Investment. Further addition to the provision by reappropriation of ₹250.00 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2024).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 60 - Kokborok & Other Minority Languages**

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

**REVENUE**

**2202 General Education**

**Voted**

Original	1,43,58	1,43,58	1,14,92	(-)28,66
Amount surrendered during the year (March 2024)				8,06

**CAPITAL**

**4202 Capital Outlay on Education, Sports, Art and Culture**

**Voted**

Original	21,50	21,50	...	(-)21,50
Amount surrendered during the year (March 2024)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹28.66 lakh, only ₹8.06 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	15.19	20
2018-19	7.00	9
2019-20	10.63	12
2020-21	15.34	17
2021-22	16.99	11
2022-23	24.58	18



<b>Grant No. 60 - Kokborok &amp; Other Minority Languages-Concltd.</b>				
<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>	
	<b>(₹ in Lakh)</b>			

(b) Saving occurred mainly under:

**2202 General Education**

05 Language Development

200 Other Languages Education

41 Human Development

O 141.58

S (-)8.06

133.52 112.92

(-)20.60

Withdrawal of provision by surrender of ₹8.06 lakh was stated to be based on actual requirement.

Saving of ₹24.50 lakh was also occurred in 2022-23.

Reasons for saving were not intimated by the Department (August 2024).

**CAPITAL**

**Voted**

(a) No part of the available saving of ₹21.50 lakh was surrender during year.

(b) Saving occurred due to non-utilisation of fund under:

**4202 Capital Outlay on Education, Sports, Art and Culture**

01 General Education

205 Languages Development

41 Human Development

O 21.50

21.50

...

(-)21.50

Reasons for saving were not intimated by the Department (August 2024).

---

**During the year 2023-24, an amount of ₹153.44 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹116.47 lakh was spent leaving an amount of ₹36.97 lakh as unspent as on 31.03.2024.**

**Grant No. 61 - Welfare of Other Backward Classes**

<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	57,13,00	57,13,00	41,34,23 (-)15,78,77
Amount surrendered during the year (March 2024)			1,86,75
<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	21,50,00	21,50,00	... (-)21,50,00
Amount surrendered during the year (March 2024)			50,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available saving of ₹1,578.77 lakh, only ₹186.75 lakh was surrendered during the year.
- (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	2,268.58	63
2018-19	1,786.27	35
2019-20	2,258.49	55
2020-21	162.70	4
2021-22	162.22	4
2022-23	2,173.15	40

**Grant No. 61 - Welfare of Other Backward Classes - Contd.**

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

(₹ in lakh)

(c) Saving occurred mainly under:

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

03 *Welfare of Backward Classes*

001 Direction and Administration

33 Welfare Programme

O 233.00

R (-)11.75

221.25

180.98

(-)40.27

Withdrawal of provision by surrender of ₹11.75 lakh was stated to be based on actual requirement.

Saving of ₹34.53 lakh was also occurred in 2022-23.

(ii) 102 Economic Development

50 State Share of CSS

O 350.00

350.00

316.75

(-)33.25

Saving of ₹282.39 lakh was also occurred in 2022-23.

(iii) 277 Education

35 Scholarship and Stipend

O 300.00

300.00

192.12

(-)107.88

Saving of ₹175.87 lakh was also occurred in 2022-23.

(iv) 86 Centrally Sponsored Scheme-I

O 4,330.00

4,330.00

3,147.55

(-)1,182.45

Saving of ₹1,540.30 lakh was also occurred in 2022-23.

Reasons for saving were stated to be due to short release of fund by the Finance Department in respect of Sl. No. (ii) and (iv) as well as economic measure due to model code of conduct(MCC) of Lok Sabha Election, 2024 in respect of Sl. No. (i) and (iii).

**Grant No. 61 - Welfare of Other Backward Classes - Contd.**

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

**(₹ in lakh)**

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

(i) **2225 Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes**

03 *Welfare of Backward Classes*

102 Economic Development

33 Welfare Programme

O 100.00

R (-)75.00 25.00 ... (-)25.00

Withdrawal of provision by surrender of ₹75.00 lakh was stated to be based on actual requirement.

(ii) 72 Public Distribution System

O 100.00 100.00 ... (-)100.00

Reasons for saving were due to non-release of fund by the Finance Department in respect of two cases as at Sl. No. (i) and (ii).

**CAPITAL**

**Voted**

(a) The whole provision of ₹ 2,150.00 lakh turned out to be saving due to nonutilisation of fund. Out of which only ₹50.00 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i) **4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes other Backward Classes and Minorities**

03 *Welfare of Backward Classes*

102 Economic Development

54 National Bank For Agriculture And Rural Development (NABARD)

O 50.00

R 50.00 ... ..

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

**Grant No. 61 - Welfare of Other Backward Classes - Concl.**

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

(₹ in lakh)

(ii)	91 Central Assistance To State Plan				
	O	2,100.00	2,100.00	...	(-)2,100.00

Reasons for saving were stated to be due to non- release of fund by the Finance Department. in respect of above two cases as at. Sl. No. (i) and (ii).

---

**No amount was transferred to the DDO's SB/CD Bank Account during the year 2023-24.**

**Grant No. 62 - Elementary Education**

<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>2202</b>	<b>General Education</b>			
<b>2236</b>	<b>Nutrition</b>			
<b>Voted</b>				
Original		10,25,84,74		
Supplementary		23,88,00	10,49,72,74	(-)1,60,11,32
Amount surrendered during the year (March 2024)				14,21,29
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
<b>Voted</b>				
Original		2,41,00	2,41,00	10,53
Amount surrendered during the year (March 2024)				(-)2,30,47
				2,26,00

**Grant No. 62 - Elementary Education - Contd.**

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

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹88,961.42 lakh did not come even upto the original provision of ₹1,02,584.74 lakh, supplementary grant of ₹2,388.00 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹16,011.32 lakh, only ₹1,421.29 lakh was anticipated and 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	12,944.45	12
2018-19	12,970.46	13
2019-20	7,189.40	8
2020-21	17,140.64	18
2021-22	27,584.25	27
2022-23	39,167.03	33

- (c) Saving occurred mainly under:

(i) **2202 General Education**

01 *Elementary Education*

001 Direction and Administration

98 Administration

O 80,341.90

R (-)4,844.70      75,497.20      71,591.53      (-)3,905.67

Withdrawal of provision by reappropriation of ₹4,497.21 lakh and surrender of ₹347.49 lakh were stated to be based on actual requirement.

Saving of ₹3,079.60 lakh was also occurred in 2022-23.

**Grant No. 62 - Elementary Education - Contd.**

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

(ii)	106 Teachers and Other Services				
	41 Human Development				
	O	8,100.00			
	R	2,329.90	10,429.90	7,242.31	(-)3,187.59

Addition to the provision by reappropriation of ₹2,329.90 lakh was stated to be based on actual requirement.

Saving of ₹5,468.25 lakh was also occurred in 2022-23.

(iii)	796 Tribal Area Sub-plan				
	42 Government Primary Schools				
	O	175.00			
	R	(-)5.00	170.00	101.25	(-)68.75

Withdrawal of provision by surrender of ₹5.00 lakh was stated to be based on actual requirement.

Saving of ₹28.55 lakh was also occurred in 2022-23.

(iv)	05 <i>Language Development</i>				
	200 Other Languages Education				
	41 Human Development				
	O	1,870.00			
	R	2,139.90	4,009.90	1,506.67	(-)2,503.23

Addition to the provision by reappropriation of ₹2,139.90 lakh was stated to be based on actual requirement.

Saving of ₹282.04 lakh was also occurred in 2022-23.

(v)	<b>2236 Nutrition</b>				
	02 <i>Distribution of nutritious food and beverages</i>				
	102 Mid-day Meals				
	41 Human Development				
	O	354.34			
	R	2.30	356.64	175.00	(-)181.64

Addition to the provision by reappropriation of ₹2.30 lakh was stated to be based on actual requirement.



**Grant No. 62 - Elementary Education - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(vi)	87 Centrally Sponsored Scheme-II			
	S	411.08	411.08	62.84 (-)348.24
	Creation of provision by supplementary grant of ₹411.08 lakh was attributed to release of more fund under "Pradhan Mantri Poshan Scheme"(Mid-Day-Meal).			
(vii)	91 Central Assistance to State Plan (CASP)			
	O	1,652.80		
	S	1,559.32	3,212.12	2,169.67 (-)1,042.45
	Augmentation of provision by supplementary grant of ₹1,559.32 lakh was attributed to release of more fund under "Pradhan Mantri Poshan Scheme"(Mid-Day-Meal). Saving of ₹1671.53 lakh was also occurred in 2022-23.			
(viii)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	368.64		
	R	(-)89.04	279.60	279.00 (-)0.60
	Withdrawal of provision by surrender of ₹89.04 lakh was stated to be based on actual requirement.			
(ix)	87 Centrally Sponsored Scheme-II			
	S	367.67	367.67	38.69 (-)328.98
	Creation of provision by supplementary grant of ₹367.67 lakh was attributed to release of more fund under "Pradhan Mantri Poshan Scheme"(Mid-Day-Meal).			
(x)	91 Central Assistance to State Plan (CASP)			
	O	1,652.80		
	S	49.93	1,702.73	1,042.85 (-)659.88
	Augmentation of provision by supplementary grant of ₹49.93 lakh was attributed to release of more fund under "Pradhan Mantri Poshan Scheme"(Mid-Day-Meal). Saving of ₹1,671.53 lakh was also occurred in 2022-23.			

**Grant No. 62 - Elementary Education - 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			
	70 State Share			
	O	1,106.04		
	R	(-)476.94	629.10	629.05
				(-)0.05

Withdrawal of provision by surrender of ₹476.94 lakh was stated to be based on actual requirement.

(xii)	90 State Share for Central Assistance to State Plan			
	O	386.80		
	R	(-)67.35	319.45	318.66
				(-)0.79

Withdrawal of provision by surrender of ₹67.35 lakh was stated to be based on actual requirement.

Saving of ₹96.10 lakh was also occurred in 2022-23.

(xiii)	91 Central Assistance to State Plan (CASP)			
	O	4,958.40		
	R	(-)2,165.62	2,792.78	2,316.95
				(-)475.83

Withdrawal of provision by reappropriation of ₹1,865.62 lakh and surrender of ₹300.00 lakh were stated to be based on actual requirement.

Saving of ₹5,014.57 lakh was also occurred in 2022-23.

Reasons for saving in respect of 13 cases as at Sl. No. (i) to (xiii) were not intimated by the Department (August 2024).

(d) The provision remained unutilised under:

(i)	<b>2059 Public Works</b>			
	80 General			
	053 Maintenance and Repairs			
	79 Other Maintenance Expenditure			
	O	85.00		
	R	(-)84.00	1.00	...
				(-)1.00

Withdrawal of provision by surrender of ₹84.00 lakh was stated to be based on actual requirement.

**Grant No. 62 - Elementary Education - Contd.**

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

(ii)	<b>2202 General Education</b>			
	01 Elementary Education			
	106 Teachers and other Services			
	42 Government Primary Schools			
	O	160.00		
	R	(-)132.80	27.20	...

Withdrawal of provision by reappropriation of ₹132.80 lakh was stated to be based on actual requirement.

Saving of ₹13.57 lakh was also occurred in 2022-23.

(iii)	789 Special Component Plan for Scheduled Castes			
	42 Government Primary Schools			
	O	30.00		
	R	(-)15.00	15.00	...

Withdrawal of provision by surrender of ₹15.00 lakh was stated to be based on actual requirement.

Saving of ₹29.74 lakh was also occurred in 2022-23.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2024).

- (e) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.

**2236 Nutrition**

02 Distribution of Nutritious food and beverages

796 Tribal Area Sub-plan

87 Centrally Sponsored Scheme-II

R	1,865.62	1,865.62	98.67	(-)1,766.95
---	----------	----------	-------	-------------

- (f) Saving was partly offset by excess under:

(i)	<b>2202 General Education</b>			
	80 General			
	001 Direction and Administration			
	98 Administration			
	O	235.00		
	R	20.50	255.50	241.27

Addition to the provision by reappropriation of ₹20.50 lakh was stated to be based on actual requirement.

**Grant No. 62 - Elementary Education - Concl.**

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

**(₹ in lakh)**

(ii)	<b>2236 Nutrition</b>			
	02 <i>Distribution of nutritious food and beverages</i>			
	102 Mid-day Meals			
	70 State Share			
	O	368.64		
	R	120.66	489.30	489.30

Addition to the provision by reappropriation of ₹120.66 lakh was stated to be based on actual requirement.

(iii)	90 State Share For Central Assistance to State Plan			
	O	128.94		
	R	9.86	138.80	134.79

Addition to the provision by reappropriation of ₹9.86 lakh was stated to be based on 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 2024).

**CAPITAL**

**Voted**

- (a) Out of the available saving of ₹230.47 lakh, only ₹226.00 lakh was surrendered during the year. The remaining saving of ₹4.47 lakh did not qualify for comments under 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	410.34	19
2018-19	13.58	25
2019-20	20.00	100
2020-21	3.00	100
2021-22	50.00	100
2022-23	150.00	98

**Information in respect of unspent amount laying under DDO's Saving Bank Account was not furnished by the Department**

**Grant No. 63 - Industries & Commerce (Skill Development)**

<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>2851</b>	<b>Village and Small Industries</b>			
<b>Voted</b>				
Original		14,36,50		
Supplementary		50,00	14,86,50	2,69,11
Amount surrendered during the year (March 2024)				(-)12,17,39
				...
<b>CAPITAL</b>				
<b>4070</b>	<b>Capital Outlay on Other Administrative Services</b>			
<b>Voted</b>				
Original		2,00,00	2,00,00	...
Amount surrendered during the year (March 2024)				(-)2,00,00
				2,00,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹2,69.11 lakh did not come ever upto the original provision of ₹1,436.50 lakh, supplementary grant of ₹50.00 lakh obtained in March 2024 proved excessive.

Saving during the earlier years are 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
2021-22	186.43	83
2022-23	891.43	72

**Grant No. 63 - Industries & Commerce (Skill Development)-Contd.**

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

(b) No part of the available saving of ₹1,217.39 lakh was surrendered during the year.

(c) Saving occurred mainly under:

(i) **2851 Village and Small Industries**

003 Training

87 Centrally Sponsored Scheme - II

**(CSS)**

O	208.00	208.00	177.61	(-)30.39
---	--------	--------	--------	----------

Saving of ₹416.00 lakh was also occurred in 2022-23.

(ii) 103 Handloom Industries

70 State share

O	40.80
---	-------

R	0.80	41.60	10.26	(-)31.34
---	------	-------	-------	----------

Addition to the provision by reappropriation of ₹0.80 lakh was stated to be based on actual requirement.

Saving of ₹40.80 lakh was also occurred in 2022-23.

Reasons for saving were stated to be due to short release of fund by the Finance Department in respect of above two cases as at Sl. No. (i) and (ii).

(d) The provision remained unutilised under:

(i) **2230 Labour Employment and Skill Development**

03 Training

102 Apprenticeship Training

29 Industries Development

O	416.00
---	--------

R	(-)130.00	286.00	...	(-)286.00
---	-----------	--------	-----	-----------

Withdrawal of provision by reappropriation of ₹16.30 lakh and surrender of ₹113.70 lakh were stated to be based on actual requirement.

**Grant No. 63 - Industries & Commerce (Skill Development)-Contd.**

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

(ii)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	26.00		
	S	26.00	...	(-)52.00

Augmentation of provision by supplementary grant of ₹26.00 lakh was stated to be due to release of fund by the Government of India.

(iii)	789 Special Component Plan for Scheduled Castes 29 Industries Development			
	O	136.00		
	R	(-)42.50	93.50	...
				(-)93.50

Withdrawal of provision by surrender of ₹42.50 lakh was stated to be based on actual requirement.

(iv)	796 Tribal Area Sub-plan 29 Industries Development			
	O	248.00		
	R	(-)77.50	170.50	...
				(-)170.50

Withdrawal of provision by surrender of ₹77.50 lakh was stated to be based on actual requirement.

(v)	91 Central Assistance to State Plan <b>(CASP)</b>			
	O	15.50		
	S	15.50	31.00	...
				(-)31.00

Augmentation of provision by supplementary grant of ₹15.50.00 lakh was stated to be based on actual requirement.

(vi)	<b>2851 Village and Small Industries</b> 003 Training 91 Central Assistance to State Plan <b>(CASP)</b>			
	O	26.00	26.00	...
				(-)26.00

**Grant No. 63 - Industries & Commerce (Skill Development)-Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vii) 789 Special Component Plan for Scheduled Castes			
87 Centrally Sponsored Scheme - II (CSS)			
O	68.00	68.00	...
			(-)68.00

Saving of ₹136 lakh was also occurred in 2022-23.

Reasons for saving were stated to be due to short release of fund by the Finance Department in respect of above seven cases as at Sl. No. (i) to (vii).

(viii) 796 Tribal Area Sub-plan			
87 Centrally Sponsored Scheme - II (CSS)			
O	124.00	124.00	...
			(-)124.00

Saving of ₹248.00 lakh was also occurred in 2022-23.

Reason for saving was not furnished by the Department.

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

**2851 Village and Small Industries**

003 Training

05 Establishment

O 56.50

R 15.50 72.00 71.76 (-)0.24

Addition to the provision by reappropriation of ₹15.00 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department.

**CAPITAL**

**Voted**

(a) The whole part of the saving of ₹200.00 lakh was surrendered during the year.

(i) <b>4070 Capital</b>			
003 Training			
29 Industries Development			
O	104.00		
R	(-)104.00	...	...

Withdrawal of provision by surrender of ₹104.00 lakh was stated to be based on actual requirement.



**Grant No. 63 - Industries & Commerce (Skill Development)-Concl.**

<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			
	29	Industries Development			
		O	34.00		
		R	(-)34.00	...	...

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

(iii)	796	Tribal Area Sub-plan			
	29	Industries Development			
		O	62.00		
		R	(-)62.00	...	...

Withdrawal of provision by surrender of ₹62.00 lakh was stated to be based on actual requirement.

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

---

**During the year 2023-24, an amount of ₹19.74 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹17.32 lakh was spent leaving an amount of ₹2.42 lakh as unspent as on 31.03.2024.**

**Grant No. 64 - Health (AGMC & GBP)**

<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	1,71,54,00		
	Supplementary	3,91,62	1,75,45,62	1,62,12,17
	Amount surrendered during the year (March 2024)			(-)13,33,45
				21,92
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>			
<b>Voted</b>				
	Original	36,50,00	36,50,00	1,31,39
	Amount surrendered during the year (March 2024)			(-)35,18,61
				34,75,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹16,212.17 lakh did not come even upto the original provision of ₹17,154.00 lakh, supplementary grant of ₹391.62 lakh obtained in March 2024 proved injudicious.

**Grant No. 64 - Health (AGMC & GBP) - Contd.**

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

(b) Out of the available saving of ₹1,333.45 lakh, only ₹21.92 lakh was surrendered during the year.

(c) Saving occurred mainly under:

(i) **2210 (₹ in lakh)**

01 Urban Health Services-Allopathy

110 Hospitals and Dispensaries

16 Hospital

O 3,350.00

R (-)255.19 3,094.81 2,959.91 (-)134.90

Withdrawal of provision by reappropriation of ₹255.19 lakh was stated to be based on actual requirement.

Saving of ₹291.12 lakh was also occurred in 2022-2023.

(ii) 789 Special Component Plan for Scheduled Castes

16 Hospital

O 320.00

R (-)49.75 270.25 226.28 (-)43.97

Withdrawal of provision by reappropriation of ₹27.83 lakh and surrender of ₹21.92 lakh were stated to be based on actual requirement.

Saving of ₹19.31 lakh was also occurred in 2022-2023.

(iii) 796 Tribal Area Sub-plan

16 Hospital

O 280.00

R (-)33.75 246.25 213.93 (-)32.32

Withdrawal of provision by reappropriation of ₹33.75 lakh was stated to be based on actual requirement.

Saving of ₹50.91 lakh was also occurred in 2022-2023.

Reasons for saving in respect of above three cases as at Sl. No. (i) to (iii) were not intimated by the Department (August 2024).

**Grant No. 64 - Health (AGMC & GBP) - Contd.**

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

(₹ in lakh)

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

(i) **2210 Medical and Public Health**

789 Special Component Plan for Scheduled Castes

71 Medical College

O 300.00

R 27.83 327.83 326.37 (-)1.46

Addition to the provision by reappropriation of ₹27.83 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

71 Medical College

O 490.00

S 16.99

R 33.75 540.74 540.48 (-)0.26

Augmentation of provision by supplementary grant of ₹16.99 lakh was attributed to release of fund on receipt of Central Share from Government of India. Further, addition to the provision by the reappropriation of ₹33.75 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 2024).

**CAPITAL**

**Voted**

(a) Out of the available saving of ₹3,518.61 lakh, only ₹3,475.00 lakh was surrendered during the year.

(b) Saving

(i) **4059 Capital**

80 General

051 Construction

25 Public Works

O 1,820.00

R (-)1,820.00 ... ..

Withdrawal of provision by reappropriation of ₹25.00 lakh and surrender of ₹1,795.00 lakh were stated to be based on actual requirement.

**Grant No. 64 - Health (AGMC & GBP) - Concl.**

<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			
	25 Public Works			
	O	595.00		
	R	(-)595.00	...	...
	Withdrawal of provision by surrender of ₹595.00 lakh was stated to be based on actual requirement.			
(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	1,085.00		
	R	(-)1,085.00	...	...
	Withdrawal of provision by surrender of ₹1,085.00 lakh was stated to be based on actual requirement.			

---

**During the year 2023-24, an amount of ₹395.00 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹393.97 lakh was spent leaving an amount of ₹1.03 lakh as unspent as on 31.03.2024.**

**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>				
1	Parliamentary Affairs			
	Revenue			
	Voted	...	42	+42
3	General Administration (S.A.) Department			
	Revenue			
	Voted	...	25,01	+25,01
4	Election Department			
	Revenue			
	Voted	...	2,31	+2,31
5	Law Department			
	Revenue			
	Voted	...	1,73,18	+1,73,18
6	Revenue Department			
	Revenue			
	Voted	...	4,54	+4,54
10	Home (Police) Department			
	Revenue			
	Voted	...	24,11	+24,11
11	Transport Department			
	Revenue			
	Voted	...	5	+5
12	Co-operation Department			
	Revenue			
	Voted	...	4,27,11	+4,27,11
13	Public Works (R&B) Department			
	Revenue			
	Voted	20,00,00	3,15,88	-16,84,12
	Capital			
	Voted	...	10,52,16	+10,52,16

**APPENDIX-I - Contd.**

15	Public Works (Water Resource) Department	Revenue			
		Voted	5,00,00	61	-4,99,39
16	Health Services	Revenue			
		Voted	...	7,44,41	+7,44,41
		Capital			
		Voted	...	12,67	+12,67
17	Information & Cultural Affairs Department	Revenue			
		Voted	...	2	+2
18	General Administration (Political) Department	Revenue			
		Voted	...	16,54	+16,54
19	Tribal Welfare Department	Revenue			
		Voted	...	16	+16
20	Welfare of Scheduled Castes Department	Revenue			
		Voted	...	6	+6
21	Food, Civil Supplies & Consumer Affairs Department	Revenue			
		Voted	...	8	+8
23	Panchayats	Revenue			
		Voted	...	68	+68
24	Industries & Commerce Department	Revenue			
		Voted	...	5	+5
25	Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	Revenue			
		Voted	...	12	+12

**APPENDIX-I - Contd.**

26	Fisheries Department				
		Revenue			
		Voted	...	1,74	+1,74
27	Agriculture and Farmers Welfare				
		Revenue			
		Voted	50,00,00	14,98	-49,85,02
		Capital			
		Voted	...	1,45,75	+1,45,75
28	Horticulture & Soil Conservation				
		Revenue			
		Voted	...	5	+5
29	Animal Resource Development Department				
		Revenue			
		Voted	...	5,04	+5,04
30	Forest Department				
		Revenue			
		Voted	...	32,62,70	+32,62,70
31	Rural Development Department				
		Revenue			
		Voted	5,00,00	2,76,19,79	+2,71,19,79
32	T.R.P. & P.T.G.				
		Revenue			
		Voted	...	60	+60
34	Planning & Co-ordination Department				
		Revenue			
		Voted	...	22	+22
35	Urban Development				
		Revenue			
		Voted	...	2,58	+2,58
36	Home (Jail)				
		Revenue			
		Voted	...	2,28	+2,28
37	Labour				
		Revenue			
		Voted	...	60	+60



**APPENDIX-I - Contd.**

39	Higher Education				
		Revenue			
		Voted	...	27,06	+27,06
40	Secondary Education				
		Revenue			
		Voted	...	38,24	+38,24
41	Social Welfare & Social Education				
		Revenue			
		Voted	...	1,51,27,87	+1,51,27,87
42	Youth Affairs & Sports				
		Revenue			
		Voted	...	59	+59
43	Finance				
		Revenue			
		Voted	...	74,63	+74,63
45	Taxes and Excise				
		Revenue			
		Voted	...	14	+14
46	Treasuries				
		Revenue			
		Voted	...	7	+7
48	High Court				
		Revenue			
		Voted	...	4	+4
49	Fire and Emergency Service				
		Revenue			
		Voted	...	89	+89
51	Public Works (Drinking Water and Sanitation)				
		Revenue			
		Voted	10,00,00	23,85	-9,76,15
52	Family Welfare & Preventive Medicine				
		Revenue			
		Voted	...	43,46	+43,46

**APPENDIX-I - Concl.**

56	Information Technology				
		Capital			
		Voted	...	24,69,02	+24,69,02
61	Welfare of Other Backward Classes				
		Revenue			
		Voted	...	7	+7
62	Elementary Education				
		Revenue			
		Voted	...	18,99	+18,99
64	Health (AGMC & GBP)				
		Revenue			
		Voted	...	49	+49
<hr/>					
	Total				
		Revenue			
		Voted	90,00,00	4,80,02,31	+3,90,02,31
		Capital			
		Voted	...	36,79,60	+36,79,60
<hr/>					
	<b>Grand Total</b>		<b>90,00,00</b>	<b>5,16,81,91</b>	<b>+4,26,81,91</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 (-)
13. Public Works (R&B) Department		<b>(₹ in thousand)</b>	
	Revenue		
	Voted	...	5,10,85
<b>Total</b>			<b>+5,10,85</b>
	Revenue		
	Voted	...	<b>5,10,85</b>
<b>Total recoveries/ reimbursable amount adjusted in the accounts</b>			
Appendix-I	Revenue	90,00,00	4,80,02,31
	Voted		+3,90,02,31
Appendix-II	Voted	...	5,10,85
<b>Total</b>	Revenue Voted	<b>90,00,00</b>	<b>4,85,13,16</b>
Appendix-I	Capital Voted		36,79,60
<b>Grand Total</b>		<b>90,00,00</b>	<b>5,21,92,76</b>
			<b>+4,31,92,76</b>





© COMPTROLLER AND  
AUDITOR GENERAL OF INDIA  
[www.cag.gov.in](http://www.cag.gov.in)

<https://cag.gov.in/ae/tripura/en>

