

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

Appropriation Accounts 2023-24

Government of Tripura

Appropriation Accounts

2023-24

Government of Tripura

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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.

	SUMN			ON ACCOUN 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	Capita
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			(₹in thou	sand)					
1 Parliamentary Affairs									
	Voted	34,74,50	1,27,40	31,68,27	1,25,12	3,06,23	2,28		
	Charged	63,00		46,87		16,13			
2 Governor's Secretariat									
	Charged	7,76,00	44,60	6,64,84	41,44	1,11,16	3,16		
3 General Administration(S.A.) Department	Voted	1 19 65 00	(0.52.02	70 72 42	22.1(.80	28 02 57	27 25 22		
4 Election	voted	1,18,65,00	60,52,03	79,72,43	33,16,80	38,92,57	27,35,23		
	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		

	SUMN	<u>AARY OF AP</u> GOV	PROPRIATI ERNMENT (- Contd.				
Number and Name of Grant or Appropriation	Voted/ Charged	Total of	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 thou	sand)						
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			
	Charged	7,62,00	20,00	5,99,94		1,62,06	20,00			
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			

	SUMN		<u>PPROPRIATI</u> /ERNMENT (- Contd.			
Number and Name of Grant or Appropriation	Voted/ Charged	Total o	f Grant/ priation	Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capita
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			(₹ in thou	sand)					
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		
	Charged	1,00,00	6,73,00	1,00,00	6,73,00				
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		
	Charged	22,00	3,27,35	21,59	3,27,35	41			
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		

	SUMN		PROPRIATI /ERNMENT (- Contd.			
Number and Name of G or Appropriation	rant Voted/ Charged	Total of Grant/ Appropriation		Actual Ex		Savings		Excess	
	-	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1))	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			(₹in thou	sand)					
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 A Department	Affairs								
	Voted	71,91,51	2,25,00	67,53,91	1,24,71	4,37,60	1,00,29		
18 General Administration (P Department	olitical)								
	Voted	9,42,20		7,57,97		1,84,23			
19 Tribal Welfare Department	t								
	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 Cast Department	tes								
	Voted	1,16,74,65	21,50,00	28,04,60	5,81,07	88,70,05	15,68,93		

	SUMN		PROPRIATI ERNMENT			- Contd.			
Number and Name of Grant or Appropriation	Voted/ Charged		f Grant/	Actual Expenditure		Savings		Excess	
	-	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capita
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			(₹in thou	sand)					
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		

	SUMN		PPROPRIATI			- Contd.			
Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant/ Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			(₹ in thou	sand)					
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			

		SUMN		<u>PROPRIATI</u> /ERNMENT (- Contd.			
	mber and Name of Grant Appropriation	Voted/ Charged	Total o	f Grant/ priation	Actual Expenditure		Savings		Excess	
		-	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capita
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				(₹in thou	sand)					
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 Departmen	t								
		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		

	SUMN		PROPRIATI			- Contd.			
Number and Name of Grant or Appropriation	Voted/ Charged	Total o	VERNMENT (f Grant/ priation	Actual Expenditure		Savings		Excess	
	•	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capita
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			(₹in thou	sand)					
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		

		SUMN		PPROPRIATI /ERNMENT (- Contd.			
	mber and Name of Grant Appropriation	Voted/ Charged	Total o	f Grant/ priation	Actual Expenditure		Savings		Excess	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				(₹ in thou	sand)		-			
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		
		Charged	15,89,93,10	9,12,66,53	14,33,90,64	8,94,27,10	1,56,02,46	18,39,43		
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		

	SUMN		PPROPRIATI			- Contd.			
Number and Name of or Appropriation	Grant Voted/ Charged	Total o	/ERNMENT (f Grant/ priation	Actual Expenditure		Savings		Excess	
	-	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			(₹ in thou	sand)					
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		
	Charged	39,19,35		28,86,11		10,33,24			
49 Fire and Emergency Ser	vices								
	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 Sanitation) Department	Water and								
	Voted	2,87,80,53	2,81,80,00	2,67,82,75	1,49,25,54	19,97,78	1,32,54,46		

		SUMN			<u>ON ACCOUN</u> OF TRIPURA		- Contd.			
	mber and Name of Grant Appropriation	Voted/ Charged	Total of Approp	Grant/	Actual Ex		Sav	ings	Exce	SS
		-	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capita
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				(₹in thou	sand)					
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		

		SUMN		PROPRIATI ERNMENT (- Contd.			
Number and or Appropri	Name of Grant	Voted/ Charged	Total of		Actual Ex		Sav	ings	Exce	ess
		-	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				(₹ in thou	sand)					
58 Home (FS ordination	L, PAC, Prosecution, Co- 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 Language	es								
		Voted	1,43,58	21,50	1,14,92		28,66	21,50		
61 Welfare of	f Other Backward Classes									
		Voted	57,13,00	21,50,00	41,34,23		15,78,77	21,50,00		
62 Elemenrar	y Education									
		Voted	10,49,72,74	2,41,00	8,89,61,42	10,53	1,60,11,32	2,30,47		

		GOV	ERNMENT	OF TRIPURA	TS 2023-24				
Number and Name of Grant or Appropriation	Voted/ Charged		f Grant/ priation	Actual Exp	oenditure	Sav	ings	Exce	288
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capita
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			(₹in thou	sand)					
3 Industries & Commerce (Skill Development)	Voted	14,86,50	2,00,00	2,69,11		12,17,39	2,00,00		
4 Health (AGMC & GBP)									
	Voted	1,75,45,62	36,50,00	1,62,12,17	1,31,39	13,33,45	35,18,61		
	Total Voted	2,15,62,48,79	52,31,01,26	1,73,50,07,74	28,70,81,97	42,12,41,05	23,60,19,29		
	Total Charged	16,60,25,45	9,23,31,48	14,77,09,99	9,04,68,89	1,83,15,46	18,62,59		
	Grand Total	2,32,22,74,24	61,54,32,74	1,88,27,17,73	37,75,50,86	43,95,56,51	23,78,81,88	•••	•••

Summary of Appropriation Accounts - Contd.

The Excess over the following Grants/Appropriations requires regularisation:

Revenue - Voted

Nil

Capital - Voted

Nil

Summary of Appropriation Accounts - Concld.

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 :

Vote	d	Charge	ed
Revenue	Capital	Revenue	Capital
	(₹ in thou	isand)	
1,73,50,07,74	28,70,81,97	14,77,09,99	9,04,68,89
4,85,13,16	36,79,60		
1,68,64,94,58	28,34,02,37	14,77,09,99	9,04,68,89
	Revenue 1,73,50,07,74 4,85,13,16	(₹ in thou 1,73,50,07,74 28,70,81,97 4,85,13,16 36,79,60	Revenue Capital Revenue (₹ in thousand) 1,73,50,07,74 28,70,81,97 14,77,09,99 4,85,13,16 36,79,60

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

Major Head		Total Grant or Appropriation (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE				
2011 Parliament/State/Union Territory Le	gislatures			
Voted				
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
Charged Original Amount surrendered during the year (March 2024)	63,00	63,00	46,87	(-)16,13 10,56
CAPITAL				
4059 Capital Outlay on Public Works				
4070 Capital Outlay on Other Administrat	tive Services			
Voted				
Original	1,20,00			
Supplementary	7,40	1,27,40	1,25,12	(-)2,28
Amount surrendered during the year (March 2024)				

Grant No. 1 - Parliamentary Affairs

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
ľ	2022-23	649.84	20

	Head			Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	2011	Parliament/State/Unio	on Territory L	egislatures		
	02	State/Union Territory L	Legislatures			
	101	Legislative Assembly				
	05	Establishment				
		0	2,403.00			
		R	(-)128.49	2,274.51	2,051.78	(-)222.73
		of provision by reappro on actual requirement.	priation of ₹75	.56 lakh and surre	nder of ₹52.93 lak	h were stated
	Saving of ₹1	99.09 lakh and ₹295.89 l	lakh were also o	occurred in 2021-2	2 and 2022-23 res	pectively.
	Reason for s	aving has not been intima	ated by the Dep	oartment (August 2	024).	

Grant No. 1 - Parliamentary Affairs-Contd.

(c) Saving was partly offset by excess under:

2011 Parliament/State/Union Territory Legislatures

- 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-Concld.

Head

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

Revenue

Charged

(a)

Out of the available saving of $\gtrless 16.13$ lakh, only $\gtrless 10.56$ lakh was surrendered during the year. However, the said saving did not qualify for comment under sub head level.

ig into ournor y	e
Saving (₹ in lakh)	Percentage of Saving over total Provision
0.49	1
9.51	39
2.97	12
6.88	24
1.82	6
12.58	19
	Saving (₹ in lakh) 0.49 9.51 2.97 6.88 1.82

Saving during the earlier years is given below:

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

Appropriation No.	2 - Govern	nor's Secretariat		
Major Head		Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹	in thousand)	
REVENUE				
2012 President, Vice President, Governor/A	Administrat	tor of Union Terri	tories	
Charged				
Original	7,76,00	7,76,00	6,64,84	(-)1,11,16
Amount surrendered during the year (March 2024)				41,00
CAPITAL				
4070 Capital Outlay on other Administrativ	ve Services			
Charged				
Original	31,06			
Supplementary	13,54	44,60	41,44	(-)3,16
Amount surrendered during the year (March 2024)				
Notes and Comments				
REVENUE				
Charged				

(a)

Out of the available saving of $\overline{111.16}$ lakh, only $\overline{11.00}$ lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2020-21	47.82	8
2021-22	119.18	6
2022-23	93.56	12

Head		•	Total ppropriation l	Actual Expenditure	Excess (+) Saving (-)
		A		n lakh)	Saving (-)
Saving occu	rred mainly under:				
2012	President, Vice Pre	sident, Governor/Ad	ministrator of U	nion Territori	es
03		ator of Union Territor			
090	Secretariat	v			
05	Establishment				
	0	374.79			
	R	(-)61.98	312.81	269.22	(-)43.59
	of provision by reap on actual requirement.	propriation of ₹20.98	lakh and surrend	lered ₹41.00 lal	kh was stated
Saving of ₹7	73.65 lakh and ₹68.18	lakh were also occurr	ed in 2021-22 an	d 2022-23 resp	ectively.
				1	
				1	
Reasons for	saving furnished by th			Ĩ	
		e Department was not			
Saving was	partly counter balanced	e Department was not d by excess under:	specific.		
Saving was 3	partly counter balanced President, Vice Pre	e Department was not d by excess under:	specific.		es
Saving was 2012 105	partly counter balanced President, Vice Pre Medical Facilities	e Department was not d by excess under:	specific.		es
Saving was 2012 105	partly counter balanced President, Vice Pre Medical Facilities Establishment	e Department was not d by excess under:	specific.		es
Saving was 2012 105	partly counter balanced President, Vice Pre Medical Facilities Establishment <i>O</i>	e Department was not d by excess under: sident, Governor/Ad 4.00	specific. ministrator of U	nion Territori	
Saving was 2012 105 05	partly counter balanced President, Vice Pre Medical Facilities Establishment <i>O</i> <i>R</i>	e Department was not d by excess under: sident, Governor/Ad 4.00 5.00	specific. ministrator of U 9.00	inion Territori 5.83	(-)3.17
Saving was 2012 105 05	partly counter balanced President, Vice Pre Medical Facilities Establishment <i>O</i> <i>R</i> the provision by re	e Department was not d by excess under: sident, Governor/Ad 4.00 5.00	specific. ministrator of U 9.00	inion Territori 5.83	(-)3.17
Saving was 2012 105 05 Addition to requirement	partly counter balanced President, Vice Pre Medical Facilities Establishment <i>O</i> <i>R</i> the provision by re	e Department was not d by excess under: sident, Governor/Ad 4.00 5.00 appropriation of ₹5.0	specific. ministrator of U 9.00	inion Territori 5.83	(-)3.17
Saving was 2012 105 05 Addition to requirement 107	partly counter balanced President, Vice Pre Medical Facilities Establishment <i>O</i> <i>R</i> the provision by re	e Department was not d by excess under: sident, Governor/Ad 4.00 5.00 appropriation of ₹5.0	specific. ministrator of U 9.00	inion Territori 5.83	(-)3.17
Saving was 2012 105 05 Addition to requirement 107	partly counter balanced President, Vice Pre Medical Facilities Establishment <i>O</i> <i>R</i> the provision by re Expenditure from Co	e Department was not d by excess under: sident, Governor/Ad 4.00 5.00 appropriation of ₹5.0	specific. ministrator of U 9.00	inion Territori 5.83	(-)3.17

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

(b)

(c)

(i)

(ii)

Addition to the provision by reappropriation of $\overline{13.50}$ 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-Concld.

Head	Total	Actual	Excess (+)
	Appropriation	Expenditure	Saving (-)
	(1	₹ in lakh)	
CAPITAL			
Charged			

(a) No part of the available saving of ₹3.16 lakh was surrendered during the year.

(b) Saving occurred mainly under:

4070	Capital Outlay on Other Administrative Services						
800	Other Expenditure						
05	Establishment						
	0	31.06					
	S	13.54	44.60	41.44	(-)3.16		

Augmentation of provision by supplementary grant of $\gtrless 13.54$ 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.

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE			(*	in thousand)	
2013	Council of Ministers				
2052	Secretariat-General Services				
2070	Other Administrative Services				
Voted					
Original		1,18,65,00	1,18,65,00	79,72,43	(-)38,92,57
Amount surr	rendered during the year (March 2024)				30,72,75
CAPITAL					
4059	Capital Outlay on Public Works				
4070	Capital Outlay on other Administra	tive Services			
Voted					
Original		12,35,00			
Supplementa	ary	48,17,03	60,52,03	33,16,80	(-)27,35,23
Amount surr	rendered during the year (March 2024)				

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

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:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(b)	Saving occurred mainly under:				
(i)	2013 Council of Ministers				
	101 Salary of Ministers and D	eputy Ministers			
	01 Emoluments and Allowar	nces			
	Ο	165.00			
	R	(-)84.00	81.00	67.76	(-)13.24
	Withdrawal of provision by surrender of	f ₹84.00 lakh was stat	ted to be ba	sed on actual req	uirement.
	Saving of ₹23.78 lakh and ₹69.96 lakh Saving was occurred due to non-rel expenditure on salary and allowances o	ease of fund by the	e Finance 1	-	-
(ii)	2052 Secretariat-General Ser	vices			
	090 Secretariat				
	01 Emoluments and Allowar	nces			
	Ο	74.00			
	R	(-)11.00	63.00	48.40	(-)14.60
	Withdrawal of provision by reapprorequirement.	priation of ₹11.00 la	akh was s	tated to be base	ed on actual
	Reason for Saving furnished by the Dep	partment was not spec	eific.		

(iii)

05 Establishment

0	10,211.00			
R	(-)2,838.04	7,372.96	6,659.76	(-)713.

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.

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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.

Gra	Grant No. 3 - General Administration (S.A.) Department - Contd.						
Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)		
2070	Other Administra	tive Services					
115	Guest Houses, Gov	ernment Hostels etc.					
05	Establishment						
	0	1,365.00					
	R	(-)135.71	1,229.29	1,169.59	(-)59.70		

Withdrawal of provision by surrender of \gtrless 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

(iv)

(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:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

	Gra	nt No. 3 - General Ad	ministration (S.A.	.) Department	- Concld.	
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
(b)	Savin a a an	مروح مروح المروح ال			(₹ in lakh)	
(b)	Saving occur	rred mainly under:				
(i)	4059	Capital Outlay on Pu	blic Works			
	60	Other Buildings				
	051	Construction				
	05	Establishment				
		0	200.00			
		S	4,792.26	4,992.26	2,414.33	(-)2,577.93
		on of provision by supple fund towards Major wo				due to release
	Saving of ₹7	70.00 lakh and ₹111.82 l	akh were also occu	urred in 2021-22	2 and 2022-23 resp	pectively.
(ii)	80	General				
	052	Machinery and Equipn	nent			
	05	Establishment				
		0	50.00	50.00	18.96	(-)31.04
	U	69.25 lakh was also occu				
	-	occurred due to short r ninistrative ground in res	•		*	-utilisation of
(iii)	4070	Capital Outlay on oth	er Administrative	e Services		
	800	Other expenditure				
	05	Establishment				

411.00

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

0

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	ı		
Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹	in thousand)	
REVENUE				
2015 Elections				
Voted				
Original	83,81,40			
Supplementary	48,66,40	1,32,47,80	1,18,18,02	(-)14,29,78
Amount surrendered during the year (March 2024)				
CAPITAL				
4059 Capital Outlay on Public Works				
Voted				
Original	2,00,00	2,00,00	77,44	(-)1,22,56
Amount surrendered during the year (March 2024)				1,00,00
Notes and Comments				

REVENUE

Voted (a)

No part of the available saving of $\gtrless 1,429.78$ lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	1,371.75	23
2019-20	2,230.57	25
2020-21	243.44	15
2021-22	606.76	33
2022-23	313.21	3

		Grant No.	4 - Election - Contd	l.		
	Head				Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
				(
(b)	Saving occur	rred mainly under:				
(i)	2015	Elections				
	102	Electoral Officers				
	05	Establishment				
		0	831.40			
		S	6.00			
		R	5.00	842.40	745.51	(-)96.89
	of additional lakh was stat	on of provision by supplement fund for payment of salary and to be based on actual rec 70.42 lakh and ₹101.99 lak	. Further addition to quirement.	the provisio	n by reappropria	tion of ₹5.00
(ii)	103	Preparation and Printing of	f Electoral rolls			
()	99	Others				
		0	300.00			
		S	228.00	528.00	236.36	(-)291.64
	-	on of provision by suppleme reparation and printing of e		00 lakh was	stated to be due	
(iii)	105	Charges for conduct of ele	ections to Parliament			
	98	Administration				
		0	150.00	150.00	89.85	(-)60.15

 0
 150.00
 150.00
 89.85
 (-)60.13

 Saving of ₹35.67 lakh and ₹42.10 lakh were also occurred in 2021-22 and 2022-23 respectively.

		(Grant No. 4 - 1	Election - C	Contd.		
	Head				Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹	t in lakh)	
(iv)	99	Others					
		0	2,	036.00			
		S		439.00	2,475.00	1,978.07	(-)496.93
			by supplementanduct of election			is stated to be due	e to release of
	Saving of ₹4	1.76 lakh and ₹	4.57 lakh were	also occurre	d in 2021-22 an	d 2022-23 respec	tively.
(v)	106	Charges for co	onduct of election	ons to State/I	Union Territory	Legislature	
	99	Others			5	0	
		0	4,9	964.00			
		S	4,	193.40	9,157.40	8,700.33	(-)457.07
	e	1	* 11		-	was stated to be on Territory Legis	
(vi)	108		Identity- Cards	to Voters			
	99	Others					
		0		100.00			
		R		(-)5.00	95.00	67.91	(-)27.09
	Withdrawal requirement.	-		· /		stated to be bas	

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 - Concld.

Head

TotalActualExcess (+)GrantExpenditureSaving (-)(₹ in lakh)

CAPITAL

Voted

(a)

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

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

Saving during the earlier year is given below:

(b) Saving occurred mainly under:

4059 Capital Outlay on Public Works

60	Other Buildings				
051	Construction				
99	Others				
	0	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.

	Gra	nnt No. 5 - Law			
	Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
REVENUE	r.		(x m	thousand)	
2014	Administration of Justice				
2059 Voted	Public Works				
Original		1,73,41,00			
Supplement	tary	10,63,08	1,84,04,08	1,63,52,23	(-)20,51,85
Amount sur	rendered during the year (March 2024)				5,80,82
CAPITAL					
4059	Capital Outlay on Public Works				
Voted					
Original		11,55,00			
Supplement	tary	32,84	11,87,84	7,74,59	(-)4,13,25
Amount sur	rendered during the year (March 2024)				
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.

Out of the available saving of ₹2,051.85 lakh, only ₹580.82 lakh was surrendered during the year. (b)

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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	o. 5 - Law - Contd	I.		
	Head			Total	Actual	Excess (+)
				-	penditure	Saving (-)
				(₹ in	lakh)	
(c)	Saving occur	rred mainly under:				
(i)	2014	Administration of Justi	ce			
	106	Small Causes Courts				
	22	Judicial				
		0	1,502.50			
		R	(-)2.00	1,500.50	1,179.96	(-)320.54
	Withdrawal requirement.	of provision by reappro	opriation of ₹2.00	lakh was stated	l to be based	d on actual
	Saving of ₹1	51.30 lakh was also occurr	red in 2022-23.			
(ii)	108	Criminal Courts				
	22	Judicial				
		0	2,932.00			
		R	(-)244.18	2,687.82	2,544.85	(-)142.97
	Withdrawal	of provision by surrender o	of ₹244.18 lakh was	stated to be based	d on actual req	uirement.
(iii)	114	Legal Advisers and Cour	nsels			
		Judicial				
		0	2,676.80			
		R	(-)103.96	2,572.84	2,139.21	(-)433.63
		of provision by reappropria actual requirement.	X /		-	
(iv)	117	Family Courts				
× /	22	Judicial				
		0	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.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	01	Public Works <i>Office Building</i> 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 \gtrless 413.25 lakh was surrender during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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.
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	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occur	red mainly under:				
(i)	4059 <i>80</i> 051 98	Capital Outlay on E General Construction Administration O	Public Works 104.00			
	Withdrawal requirement.	R of provision by rea	(-)52.00 appropriation of	52.00 ₹52.00 lakh was	45.37 stated to be base	(-)6.63 d on actual
(ii)	99	Others O	260.00	260.00	58.76	(-)201.24
(iii)	789 99	Special Component Others	Plan for Schedul	ed Castes		
		0	85.00	85.00	19.21	(-)65.79
(iv)	796 98	Tribal Area Sub-pla Administration O R	n 62.00 (-)31.00	31.00	27.05	(-)3.95
	Withdrawal requirement.	of provision by rea	ppropriation of	₹31.00 lakh was	stated to be base	d on actual
(v)	99	Others O	155.00	155.00	35.03	(-)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 - Concld.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(d)	Saving was p	eartly offset by excess un	nder:			
(i)	4059	Capital Outlay on Pu	blic Works			
	60	Other Buildings				
	051	Construction				
	90	State Share For Centra	l Assistance to State I	Plan		
		0	167.64			
		S	16.86			
		R	52.70	237.20	233.92	(-)3.28
	Augmentatio	n of provision by supple	ementary grant of ₹16	.86 lakh was	attributed to relea	se of fund for

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				
	0	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 Assis	tance to State Plan	L		
	0	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 includig 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 laying under DDO's Saving Bank Account was not furnished by the Department

Grant No. 6 - Revenue Department

	Major Head		Total Grant (₹ in	Actual Expenditure a thousand)	Excess (+) Saving (-)
REVENUI	E				
2029	Land Revenue				
2030	Stamps and Registration				
2052	Secretariat-General Services				
2053	District Administration				
2059	Public Works				
2235	Social Security and Welfare				
2245	Relief on Account of Natural Calan	nities			
2250	Other Social Services				
2506	Land Reforms				
2575	Other Special Areas Programmes				
3454	Census Surveys and Statistics				
Voted					
Original		3,22,51,10	3,22,51,10	2,68,34,88	(-)54,16,22
Amount su	rrendered during the year (March 2024)				21,30,57

CAPITAL

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

Original	61,15,90			
Supplementary	5,84,95	67,00,85	29,00,24	(-)38,00,61
Amount surrendered during the year (March 2024)				5,38,95

Head

Total Actual Excess (+) Grant Expenditure Saving (-) (₹ 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.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	17,910.96	48
2019-20	11,449.33	26
2020-21	15,315.83	35
2021-22	15,372.21	33
2022-23	3,648.84	12

Head

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

(b)

(A)

(B)

(C)

Based on the recommendation of the Thirteenth Finance Commission State Disaster Response Fund was constituted on 28th May 2011 in lieu of the Calamity Relief Fund for meeting only the expenditure towards provision of immediate relief to the victims of cyclone, drought, earthquake, fire, flood etc. The State Disaster Response Fund stands included under "8121-General and Other Reserve Funds 122-State Disaster Response Fund and 130-State Disaster Mitigation Fund". An account of which is given in Statement 21 of the Finance Accounts 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.		₹22,958.08 lakh

* The details of State Disaster Response Fund and State Disaster Mitigation are given below: 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
	The details of expenditure:	
(i)	Expenditure from SDRF	1,309.00 lakh
(ii)	Expenditure from NDRF	Nil
(iii)	Expenditure from SDMF	Nil
	Specific purpose of expenditure:	For financing natural disaster relief assistance (flood cyclone earthquake etc.)

	Head		·	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occur	rred mainly under:				
(i)	2029	Land Revenue				
	101	Collection Charges				
	05	Establishment				
		0	4,502.50			
		R	(-)182.08	4,320.42	3,812.95	(-)507.47
	Withdrawal	of provision by surrender	of ₹182.08 lakh was s	tated to be	e based on actual re	quirement.
	Saving of ₹4	43.85 lakh was also occu	rred in 2022-23.			
(ii)	102	Survey and Settlement (Operations			
()		Establishment	- F			
		0	65.30			
		R	(-)42.27	23.02	20.77	(-)2.26
	Withdrawal	of provision by surrender				
	Saving of ₹8	.92 lakh was also occurre	d in 2022-23.			
(iii)	103	Land Records				
	05	Establishment				
		0	845.27			
		R	(-)509.13	336.14	322.53	(-)13.61
		of provision by reappropr on actual requirement.	iation of ₹59.45 lakh a	ind surren	der of ₹449.68 lakl	n were stated
	Saving of ₹7	0.33 lakh was also occurr	red in 2022-23.			
(iv)	2030	Stamps and Registration	on			
	03	Registration				
	001	Direction and Administr	ration			
	98	Administration				
		0	334.60			
		R	(-)157.96	176.64	164.03	(-)12.61
	Withdrawal	of provision by surrender		stated to b	e based on actual re	

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

Grant No. 6 - Revenue Department - Contd.						
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(v)	2053	District Administration				
	093	District Establishments				
	05	Establishment				
		0	6,562.78			
		R	(-)364.24	6,198.54	5,593.10	(-)605.44
v	Vithdrawal	of provision by surrender of			-	
(vi)	094	Other Establishments				
	05	Establishment				
		0	7,232.24			
		R	(-)620.84	6,611.40	5,954.85	(-)656.55
v	Vithdrawal	of provision by surrender of	₹620.84 lakh w	as stated to be	based on actual re	equirement.
S	aving of ₹8	320.57 lakh was also occurre	ed in 2022-23.			
(vii)		Other Social Services				
	103	Upkeep of Shrines, Templ	es etc.			
	99	Others				
		0	250.00			
		R	72.40	322.40	298.71	(-)23.69
	Addition to equirement	the provision by reapprop.	priation of ₹72.	.40 lakh was	stated to be bas	ed on actual
S	aving of ₹6	5.42 lakh was also occurred	in 2022-23.			

	Head	Total Grant	Actual Exces Expenditure Savin (₹ in lakh)	ss (+) ng (-)
(viii)	2506 Land Reforms			
	001 Direction and Administration			
	05 Establishment			
	O 8	1.25		
	R (-)3	1.69 49.56	42.59 (-)6.97
	Withdrawal of provision by surrender of ₹31.	69 lakh was stated to be	based on actual requiremer	nt.
	Saving of ₹10.4 lakh was also occurred in 202	2-23.		
(ix)	98 Administration			
	O 1,96	0.06		
	R (-)21	9.14 1,740.92	1,536.67 (-)20	04.25
	Withdrawal of provision by reappropriation o to be based on actual requirement.	f ₹46.33 lakh and surrer	nder of ₹172.81 lakh were s	stated
	Saving of ₹326.89 lakh was also occurred in 2	.022-23.		
	Reasons for saving in respect of nine cases Department (August 2024).	as at Sl. No. (i) to (ix)	have not been intimated b	by the
(d)	The provision remained unutilised under:			
(i)	2245 Relief on Account of Natural	Calamities		
	107 Repairs and Restoration of Dam	aged Government Office	e Buildings	
	43 Finance Commission			
		0.00 170.00	(-)1	70.00
	Saving of ₹110.00 lakh was also occurred in 2	.022-23.		
(ii)	114 Assistance to Farmers for Purch	ase of Agricultural Input	ts	
	43 Finance Commission			
		5.00 345.00	(-)34	45.00
	Saving of ₹270.00 lakh was also occurred in 2	.022-23.		
(iii)	122 Repairs and Restoration of Dam	aged Irrigation and Floo	d Control Works	
	43 Finance Commission			
	O 18	5.00 185.00	(-)18	85.00
	Saving of ₹170.00 lakh was also occurred in 2	.022-23.		

	Head			-	Actual penditure lakh)	Excess (+) Saving (-)
(iv)	08	State Disaster Mitigation	ı Fund			
	101	Disaster Mitigation				
	43	Finance Commission				
		0	300.00	300.00		(-)300.00
	Saving of ₹2	50.00 lakh was also occur	red in 2022-23.			
(v)	2575	Other Special Area Pro	ogrammes			
	06	Border Area Developme	nt			
	001	Direction and Administr	ation			
	90	State Share for Central A	Assistance to State P	lan		
		0	100.00			
		R	(-)60.00	40.00		(-)40.00
	Withdrawal requirement.	of provision by reappro	opriation of ₹60.00) lakh was stated	d to be base	ed on actual
(vi)	91	Central Assistance to Sta	ate Plan			
		(CASP)				
		0	500.00	500.00		(-)500.00
(vii)	789	Special Component Plan	for Scheduled Cast	es		
	90	State Share for Central A	Assistance to State P	lan		
		0	50.00			
		R	(-)25.00	25.00		(-)25.00
	Withdrawal	of provision by surrender of	of ₹25.00 lakh was s	stated to be based	on actual requ	uirement.
(viii)	91	Central Assistance to Sta	ate Plan			
		(CASP)				
		0	250.00	250.00		(-)250.00
(ix)	796	Tribal Area Sub-plan				
	90	State Share for Central A	Assistance to State P	lan		
		0	100.00			
		R	(-)75.00	25.00		(-)25.00
	Withdrawal	of provision by surrender of	of ₹75.00 lakh was s	stated to be based	on actual requ	uirement.

		Grant No. 6 - Reve	nue Department -	Contd.		
	Head			Total Grant (Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(x)	Reasons for	Central Assistance to State I (CASP) O saving in respect of 10 cas (August 2024).	250.00	250.00) to (x) ha	 we not been intin	(-)250.00 nated by the
(e)	have been no	incurring expenditure throug oticed in the following cases. in the budget. The excess exp	This is irregular with	hich could	have been avoide	-
	2029	Land Revenue				
	103	Land Records				
	99	Others				
		R	59.45	59.45	59.45	
(f)	Saving was p	partly counterbalanced by exc	ess under:			
(i)	2245	Relief on Account of Natu	ral Calamities			
	05	State Disaster Response Fu	nd			
	101	Transfer to Reserve Funds a	and Deposit			
		Accounts- State Disaster Re	sponse Fund			
	43	Finance Commission				
			5,720.00			
		R		6,756.22	6,755.56	(-)0.66
	Addition to requirement.	the provision by reappropr	1ation of ₹36.22 1	akh was s	stated to be base	d on actual
(ii)	103 99 Addition to requirement. Reasons for	Upkeep Shrines, Temples et Others O R the provision by reappropr	250.00 72.40 iation of ₹72.40 1			

Head	Total Creat	Actual Expenditure	()
		(₹ in lakh)	Saving (-)

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:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

0	1,220.00			
R	(-)31.84	1,188.16	1,017.86	(-)170.30

With drawal 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 Depa	rtment - Contd.		
	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
				· /	
(ii)	789 Special 25 Public	l Component Plan for Scheduled Works	d Castes		
	О	670.00			
	R	(-)311.64	358.36	102.80	(-)255.56
	Withdrawal of provis	sion by surrender of ₹311.64 lak	h was stated to be	based on actual re	equirement.
	Saving of ₹507.85 lal	kh was also occurred in 2022-23	3.		
(iii)	99 Others				
	0	300.00			
	R	(-)1.31	298.69	2.33	(-)296.36
	Withdrawal of provis	sion by surrender of ₹1.31 lakh	was stated to be ba	sed on actual requ	irement.
(iv)	796 Tribal 25 Public	Area Sub-plan Works			
	О	810.00			
	R	(-)156.52	653.48	382.19	(-)271.29
	Withdrawal of prov requirement.	ision by reappropriation of ₹	156.52 lakh was	stated to be bas	sed on actual
	Saving of ₹940.11 lal	kh was also occurred in 2022-23	3.		
(v)	99 Others				
	0	300.00			
	S	13.15			
	R	231.52	544.67	144.67	(-)400.00
	of more fund under	provision by supplementary gr. "Sabarna Jayanti Tripura Nirm. 31.52 lakh was stated to be base	an Yojana" . Furtl	her addition to the	

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

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

(d) The provision remained unutilised under:

Head

4059	Capital Outlay	on Public Works		
80	General			
051	Construction			
99	Others			
	0	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)

(i)

4575 Capital Outlay on other Special Areas Programmes

- 06 Border Area Development
- 001 Direction and Administration
- 90 State Share for Central Assistance

0	100.00

R	(-)60.00	40.00		(-)40.00
Withdrawal of provision	by reappropriation of ₹60.0	0 lakh was stated	to be based	on actual
requirement.				

(iii)

91 Central Assistance

Ο	500.00		
R	(-)200.00	300.00	

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

(-)300.00

(iv)	789 Special Componer	nt Plan for Scheduled Cas	stes		
	90 State Share for Ce	State Share for Central Assistance to State Plan			
	0	50.00			
	R	(-)25.00	25.00		(-)25.00
	Withdrawal of provision by surr	ender of ₹25.00 lakh was	stated to be based	on actual requ	irement.

	Head		Ĩ		Actual Expenditure in lakh)	Excess (+) Saving (-)
(v)	91	Central Assistance				
		0	250.00	250.00		(-)250.00
	Saving of ₹1	00 lakh was also occurred i	in 2022-23.			
(vi)	796	Tribal Area Sub-plan				
	90	State Share for Central As	ssistance			
		0	100.00			
		R	(-)75.00	25.00		(-)25.00
	Withdrawal requirement.	of provision by reapprop.	priation of ₹75.0 la	akh was stat	ed to be based	l on actual
	Saving of ₹8	32.97 lakh was also occurred	d in 2022-23.			
(vii)	91	Central Assistance				
		0	250.00	250.00		(-)250.00
	Saving of ₹2	200 lakh was also occurred i	in 2022-23.			
		saving in respect of seven (August 2024).	cases as at Sl. No. (i) to (vii) hav	ve not been intin	nated by the
(e)	Saving was J	partly counterbalanced by e	xcess under:			
(i)	4070	Capital Outlay on other	Administrative Ser	vices		
	800	Other Expenditure				
	05	Establishment				
		0	350.00			
		S	90.00			
		R	60.00	500.00	492.63	(-)7.37
	requirement	on of provision by supplem . Further addition to the pro- cual 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

	Major Head		Total Grant (₹ in t	Actual Expenditure thousand)	Excess (+) Saving (-)
REVENUE			,	,	
2062	Vigilance				
2070	Other Administrative Services				
Voted					
Original		3,79,00	3,79,00	2,96,65	(-)82,35
Amount sur	rendered during the year (March 2024)				27,11
CAPITAL					
4059	Capital Outlay on Public Works				
Voted					
Supplement	ary	12,00	12,00	11,89	(-)11
Amount sur	rendered during the year (March 2024)				
Notes and (Comments				
REVENUE	2				
Voted					

Grant No. 7 - General Administration (AR) Department

(a)

Out of the available savings of ₹82.35 lakh, only ₹27.11 lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	24.74	7
2018-19	20.32	5
2019-20	161.40	31
2020-21	73.82	21
2021-22	54.91	15
2022-23	119.58	29

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	red mainly under	:			
(i)		Vigilance	nission of State/UT			
	05	Establishment				
		0	332.15	207.22	252.22	()25.11
		R	(-)44.82	287.33	252.22	(-)35.11

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

Withdrawal of provision by reappropriation of \gtrless 17.71 lakh and surrender of \gtrless 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.

Major Head			Total Grant or Appropriation (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2051	Public Service Commission				
2070	Other Administrative Services				
Voted					
Original		2,73,25	2,73,25	2,03,79	(-)69,46
Amount surr	rendered during the year (March 2024)				15,25
Charged					
			7,62,00	5,99,94	(-)1,62,06
Original	endered during the year (March 2024)	7,62,00	7,02,00	5,77,74	1,31,73
CAPITAL	endered during the year (March 2024)				1,51,75
4059	Capital Outlay on Public Works				
	Capital Outlay on Public Works	· · ·			
4070	Capital Outlay on Other Administrati				
5475	Capital Outlay on Other Administrati				
4070	Capital Outlay on Other General Eco	nomic Serv	vices		
Voted		(0.00			
Original		60,00	2 (0.00	1 1 (1 2	
Supplementa	•	2,00,00	2,60,00	1,46,13	(-)1,13,87
	rendered during the year (March 2024)				
Charged					
Original		20,00	20,00		(-)20,00
	endered during the year (March 2024)				20,00
Notes and C					
REVENUE					

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

Voted (a)

Out of the available saving of \gtrless 69.46 lakh, only \gtrless 15.25 lakh was surrendered during the year.

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

	Gra	nt No. 8 - General Admini	istration (P&T) D	epartment -	Contd.	
	Head		Total G Appr	Frant or opriation F	Actual Expenditure	Excess (+) Saving (-)
				(₹	in Lakh)	
(b)	Saving occur	rred mainly under:				
	2070	Other Administrative Ser	vices			
	003	Training				
	03	Research and Training				
		0	120.00	120.00	86.58	(-)33.42
	-	52.00 lakh and ₹4.53 lakh w saving has not been intimated			-	ctively.
(c)	Entire provis	sion remained unutilised und	er throughout the ye	ear in followi	ng case:	
	2051	Public Service Commissio	n			
	102 05	State Public Service Comm Establishment	iission			
		0	20.00	20.00		(-)20.00
	Deegen for a	arrive has not have intimated	here the Domentus and	(August 202	4)	

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.

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

	Gra	nt No. 8 - General Adn	ninistration (P&T) Departmen	it - Contd.	
	Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
					(₹ in Lakh)	
(b)	Saving occu	rred under:				
	2051	Public Service Commi	ssion			
	102	State Public Service Co	ommission			
	05	Establishment				
		0	762.00			
		R	(-)131.73	630.27	599.94	(-)30.33
		of provision by surrender aving has not been intima				equirement.
CAPITAL Voted						
(a)	No part of th	ne available saving of ₹11	3.57 lakh was	surrendered during	g the year.	
(b)	Saving occu	rred due to non-utilisatior	n of fund unde	r:		
	4059	Capital Outlay on Pub	olic Works			
	80	General				
		Construction Public Works				
		S	100.00	100.00		(-)100.00
	-	provision by supplementa rnment of India under "Sp				elease of fund
	D f		4 . 1 1 41 . D.		0024)	

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

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

Head	Total Grant or	Actual	Excess (+)
	Appropriation	Expenditure	Saving (-)
		(₹ 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						
	0	20.00					
	R	(-)20.00					
	Λ	(-)20.00	•••		•••		

Withdrawal of provision by surrender of $\gtrless 20.00$ 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 - 1	Economics and Sta	tistics		
	Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
REVENUE 3454	Census Surveys and Statistics		(₹	in thousand)	
Voted					
Original Amount surr	rendered during the year (March 2024)	11,63,40	11,63,40	6,50,92	(-)5,12,48 17,90
CAPITAL 4059 5475 Voted	Capital Outlay on Public Works Capital Outlay on Other General Eco	momic Services			
Original Amount surr	rendered during the year (March 2024)	4,00,00	4,00,00	25,00	(-)3,75,00 2,75,00
Notes and C	Comments				

REVENUE

Voted

(a) Out of the available saving of ₹512.48 lakh, only ₹17.90 lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

	Head				Actual Expenditure in lakh)	Excess (+) Saving (-)
(b)	Saving occurre	ed mainly under:		· · · · · ·	,	
(i)	3454	Census Surveys and S	Statistics			
	01 0	Census				
	001	Direction and Admir	nistration			
	05 1	Establishment				
	(0	706.71			
]	R	(-)41.21	665.50	618.41	(-)47.09
		f provision by reappr actual requirement.	copriation of ₹23.31 la	akh and surrende	r of ₹17.90 lakl	h were stated
	Saving of ₹21 respectively.	5.60 lakh and ₹69.7	5 lakh were also occu	urred during the y	year in 2021-22	and 2022-23
(ii)	02	Survey and Statistics				
	201 1	N. 10 10				

Grant No. 9 - Economics and Statistics -Contd.

Survey and Statistic	CS .						
National Sample Survey Organisation							
Others							
0	456.69						
R	23.31	480.00	32.51	(-)447.49			
	National Sample Su Others O	Others O 456.69	National Sample Survey Organisation Others O 456.69	National Sample Survey Organisation Others O 456.69			

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 -Concld.

	Head				Total Grant		Excess (+) Saving (-)
						(₹ in lakh)	
CAPITAL Voted							
(a)	Out of the av	vailable saving o	of ₹375.00 lak	kh, only ₹275.00 lak	h was sur	rendered during t	he year.
(b)	Saving occur 4059	red due to non u Capital Outlay					

- 80 General
- 051 Construction
- 99 Others

0	400.00			
R	(-)300.00	100.00		(-)100.00
wal of provisio	on by reappropriation of ₹25	00 lakh and surrend	er of ₹275 00 lakh	were stated

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 ...

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

Major Head			Total Grant (₹ in tl	Excess (+) Saving (-)	
REVENUI	£				
2052	Secretariat-General Services				
2055	Police				
2059	Public Works				
2070	Other Administrative Services				
3275	Other Communication Services				
Voted					
Original		21,47,75,93	21,47,75,93	18,26,35,52	(-)3,21,40,41
Amount sur	rrendered during the year (March 2024)			1,44,95,24
CAPITAL					

Grant No. 10 - Home (Police) Department

Original 21,47,75,93 21,47,75,93 18,20,35,32 (-)5,21,4 Amount surrendered during the year (March 2024) 1,44,9 CAPITAL 4055 Capital Outlay on Police 4059 Capital Outlay on Public Works 4070 Capital Outlay on Other Administrative Services Voted Voted

VOICU				
Original	29,47,33	29,47,33	10,35,70	(-)19,11,63
Amount surrendered during the year (March 2024)				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.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

	Head		, , , , , , , , , , , , , , , , , , ,	, ,	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occurre	d mainly und	er:				
(i)	090 S	ecretariat Establishment)	eneral Services 297. (-)0.		297.38	162.02	(-)135.36
	Withdrawal of requirement.	f provision l	by reappropriation	of ₹0.14	lakh was s	stated to be bas	ed on actual
	Saving of ₹128	.58 lakh was	also occurred in 20	22-23.			
	Reason for sav	ing furnished	by the Department	was not sp	ecific		
(ii)	2055 F 001 E		Administration				
	08 P C		1,47,521.	84			
	F Withdrawal of stated to be bas	provision by	(-)6,925. reappropriation of requirement.	00	1,40,596.23 lakh and sur	1,25,673.43 render of ₹6,382	(-)14,922.81 .14 lakh were
	Saving of ₹1,40	63.61 lakh wa	s also occurred in 2	022-23.			
(iii)		• •	nsored Scheme-IV 1,055.	00			
	F		(-)972.		83.00	82.54	(-)0.46
			surrender of ₹972.0		stated to be l	based on actual re	

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

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 Sl No. (ii) and (iii).

	Grant No. 1	0 - Home (Police) I	Department - Cont	d.		
Head			Total Grant			Excess (+) Saving (-)
				(₹ in lakh)		3()
108	State Headquarte	ers Police				
09	Security Related	Expenditure				
	0	500.00				
	R	(-)98.00	402.00	401	1.26	(-)0.74
Withdrawal requirement.		reappropriation of	₹98.00 lakh was	stated to b	be based	on actual
Saving of ₹0	.01 lakh was also	occurred in 2022-23				
Reason for s	aving was stated to	o be due to less expe	nditure under purch	nase of Arms	s and Am	munations.
88	Internal Security Centrally Sponse O R	ored Scheme - III 142.90 (-)0.05	142.85).35	(-)142.50
Withdrawal	of provision by su	urrender of ₹0.05 lak	th was stated to be l	based on act	ual requi	rement.
Saving of ₹1	42.84 lakh was als	so occurred in 2022-2	23.			
-		o be mainly due to no		s from the in	mplemen	ting agency
The provisio	n remained unutil	ised under:				
3275	Other Commun	nication Services				
101	Wireless Plannir	ng and Co-ordination				
08	Police					

O 8,172.95 R (-)7,355.65 817.30 ... (-)817.30

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

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

(iv)

(v)

(c)

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 Tot		Actual	Excess (+)		
	Gra	nt Expe (₹ in la	nditure	Saving (-)		
(4)	Saving was partly counter balanced by excess under:	(X III Ia	(KII)			
(d)	Saving was party councel balanced by excess under.					
(i)	2055 Police					
	104 Special Police					
	08 Police					
	O 150.00					
	R 150.00 300.0	00	299.95	(-)0.05		
	Addition to the provision by reappropriation of \gtrless 150.00 lakh v requirement.	vas stated	to be based	l on actual		
(ii)	108 State Headquarters Police					
. /	08 Police					
	O 27.50					
	R 123.60 151.	10	150.12	(-)0.98		
	Addition to the provision by reappropriation of ₹123.60 lakh v requirement.	vas stated	to be based	l on actual		
(iii)	2059 Public Works					
	080 General					
	053 Maintenance and Repairs					
	79 Other Maintenance Expenditure					
	O 150.00					
	R 200.00 350.0	00	345.47	(-)4.53		
	Addition to the provision by reappropriation of $\gtrless 200.00$ lakh v requirement.	vas stated	to be based	l on actual		
(iv)	2070 Other Administrative Services					
~ /	107 Home Guards					
	33 Welfare Programme					
	O 197.00					
	R 14.70 211.7	70	205.68	(-)6.02		
	Addition to the provision by reappropriation of \gtrless 14.70 lakh w requirement.	vas stated	to be based	on actual		

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

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

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

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:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	3,545.35	75
2018-19	4,186.22	87
2019-20	59,761.00	31
2020-21	744.33	59
2021-22	2,856.55	78
2022-23	1,257.69	53

Saving occurred mainly under: (b)

4055 Capital Outlay on Police

- 207 State Police
- 86 Centrally Sponsored Scheme-I

0	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.

The provision remained unutilised under: (c)

4055 Capital Outlay on Police

- 207 State Police
- 91 Central Assistance to State Plan

(CASP)			
0	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 - Concld.								
	Head				Total Grant	Ao Expendi (₹ in lakh		Excess (+) Saving (-)
(d)	Entire provis	ion was withdra	awn in the following	case:				
	4059 <i>80</i>	Capital Outla General	ay on Public Works					
	051	Construction						
	25	Public Works						
		0	2,000.0	00				
		R	(-)2,000.0	00				
		of provision by based on actual	v reappropriation of requirement.	₹516.57 lak	ch and sur	rrender of	*₹1,483.43	3 lakh were
(e)	Saving was p	partly counter ba	alanced by excess ur	ider:				
(i)	207	Capital Outla State Police	ay on Police					
	08	Police						
		0	500.0					
		R	34.0		534.00		34.00	
	Addition to requirement.	-	by reappropriation	of ₹34.00	lakh was	stated to	be based	l on actual
(ii)	4070 800	Capital Outla Other Expend	ay on Other Admin	istrative Se	rvices			
	11	Tripura State	Rifle Battalion					
		0	10.0	00				
		R	247.0	00	257.00	25	56.71	(-)0.29
	Addition to requirement.	-	by reappropriation	of ₹247.00	lakh was	stated to	be based	l on actual

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 100 11	Transport D	epartment		
	Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in tł	iousand)	
REVENUE	2				
2041	Taxes on Vehicles				
2059	Public Works				
3055	Road Transport				
3075	Others Transport Services				
Voted					
Original		24,96,50	24,96,50	21,56,13	(-)3,40,37
Amount sur	rendered during the year (March 2024)				2,48,88
CAPITAL					
4552	Capital Outlay on North Eastern Are	eas			
5055	Capital Outlay on Road Transport				
Voted					
Original		31,07,20			
Supplement	ary	2,45,00	33,52,20	20,44,93	(-)13,07,27
Amount sur	rendered during the year (March 2024)				2,63,01
Notes and	Comments				
REVENUE					
Voted					
(a)	Out of the available saving of ₹340.37	lakh, only ₹248.	.88 lakh was suri	endered during t	he year
	-	-		-	

Grant No. 11 - Transport Department

	Head			-	Actual penditure lakh)	Excess (+) Saving (-)
(b)	Saving occurr	ed mainly under:				
		Taxes on Vehicles Direction and Admini	stration			
		Administration	Struton			
		0	772.50			
		R	(-)58.25	714.25	648.71	(-)65.54
	Withdrawal or requirement.	of provision by reap	propriation of ₹58.25	lakh was stated	d to be base	ed on actual
	Saving of ₹ 71	1.50 lakh and ₹86.37 la	akh were also occurred	in 2021-22 and 2	2022-23 respe	ctively.
		-	due to non-incurring ex sure due to non submiss	-	•	ages and non
(c)	Entire provision	on was withdrawn in t	he following case.			
(i)	3075	Other Transport Ser	vice			
	60	Others				
	001	Direction and Admini	stration			
	98	Administration				
		0	163.00			
		R	(-)163.00			
		f provision by reappro a actual requirement.	priation of ₹55.87 lakh	and surrender of	f ₹107.13 lakl	n were stated
(ii)			an for Scheduled Caste	s		
	98	Administration				
		0	54.00			
		R	(-)54.00			

Grant No. 11 - Transport Department - Contd.

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

	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(iii)	796	Tribal Area Sub-plan				
	98	Administration				
		0	98.00			
		R	(-)98.00			
		of provision by reappropriati actual requirement.	on of ₹6.73 lakh an	d surrende	er of ₹91.27 lakh v	vere stated to
(d)	have been no	incurring expenditure throug oticed in the following cases ovision in the supplementary	This is irregular w			
	3055	Road Transport				
	001	Direction and Administration	on			
	98	Administration				
		R	36.12	36.12	36.12	
(e)	Saving was p	partly offset by excess under.				
	3055	Road Transport				
	190	Assistance to Public Sector	and other Undertak	ings		
	23	Corporation/PSUs/Boards				
		0	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.

Grant No. 11 - Transport Department - Contd.

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

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

0	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			
	0	280.00			
	R	(-)128.95	151.05	147.01	(-)4.04
1	c · · · 1	63100.051.11	1 . 1 1	1 / 1	• ,

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

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

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

	Grant 100.	11 - Transport Departme		A	F
	Head			Actual penditure lakh)	Excess (+) Saving (-)
(iii)	789 Special Compone	ent Plan for Scheduled Cast	es		
	25 Public Works				
	0	310.00			
	R	(-)114.81	195.19	43.93	(-)151.26
	Withdrawal of provision by requirement.	reappropriation of ₹114.8	l lakh was state	d to be bas	ed on actual
(iv)	796 Tribal Area Sub-	plan			
	25 Public Works	•			
	0	540.00			
	R	(-)192.71	347.29	71.47	(-)275.82
	Withdrawal of provision by requirement.	reappropriation of ₹192.71	l lakh was state	d to be bas	ed on actual
	Saving of ₹217.75 lakh was als	o occurred in the year 2022	-23.		
	Reason for saving was stated Transport Offices and Construct clearing of site for developmen Sl. No. (iii) and (iv).	ction of Motor Stand at Gar	ndatwisa, Jirania a	and Melaghar	and also non-
(v)	89 Centrally Sponso	red Scheme-IV			
	0	175.00			
	R	(-)84.94	90.06	90.00	(-)0.06
	Withdrawal of provision by sur	render of ₹84.94 lakh was s	stated to be based	on actual req	uirement.
	Saving of ₹208.77 lakh was als	o occurred in the year 2022	-23.		
	Reason for saving was attribute	-			
(c)	The entire provision remained u	unutilised in the following c	case:		
		on Road Transport			
		ent Plan for Scheduled Cast	es		
	89 Centrally Sponsor				
	0	98.50	10.00		() (0.00
	R	(-)49.11	49.39		(-)49.39
	Withdrawal of provision by sur	render of ₹49.11 lakh was s	stated to be based	on actual req	uirement.
	Saving of ₹107.75 lakh was als	o occurred in the year 2022	-23.		
	Reason for saving was stated to of in land water transport in Go	_		-	development

Grant No. 11 - Transport Department - Contd.

51

Grar	nt No. 11 -	Transport	Department -	Contd.	
				Total	Actual

Excess (+)

Head				Grant Expenditure Saving (-) (₹ in lakh)				
(d)	have been no	incurring expenditure th oticed in the following ca ision in the supplementar	ises. This is irreg		-	-		
(i)	5055	Capital Outlay on Roa	d Transport					
	103	Workshop Facilities						
	98	Administration						
		R	150.00	150.00	150.00			
(ii)	789	Special Component Plan		Castes				
	98	Centrally Sponsored Sci		55.00	55.00			
		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 p	partly offset by excess un	der.					
(i)	5055	Capital Outlay on Roa	id Transport					
	050	Lands and Buildings						
	13	Transportation						
		0	315.00					
		S	52.52					
		R	202.48	570.00	538.28	(-)31.72		

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

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
789	Special Component P	lan for Scheduled Castes			
13	Transportation				
	0	121.50			
	S	78.69			
	R	59.81	260.00	229.54	(-)30.46

Grant No. 11 - Transport Department - Concld.

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

796	Tribal Area Sub-Plan				
13	Transportation				
	0	208.50			
	S	113.79			
	R	97.71	420.00	383.02	(-)36.98

Augmentation of provision by supplementary grant of $\gtrless 113.79$ lakh was attributed to release of additional fund for acquisition of land. Further addition to the provision by the reappropriation of $\gtrless 97.71$ 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 Accquistion compensation in respect of above three cases as at Sl. No. (i) to (iii).

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

(iii)

(ii)

		eo operati	on Department		
	Major Head		Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(*	₹ in thousand)	
REVENUE	E				
2049	Interest Payments				
2059	Public Works				
2425	Co-operation				
Voted					
Original		30,63,00			
Supplement	tary	1,41,00	32,04,00	25,95,14	(-)6,08,86
Amount sur	rendered during the year (March 2024)				4,37,75
Charged					
Original		1,00,00	1,00,00	1,00,00	
Amount sur	rendered during the year (March 2024)				
CAPITAL					
4425	Capital Outlay on Co-operation				
6003	Internal Debt of the State Governme	nt			
6425	Loans for Co-operation				
Voted					
Original		6,44,00			
Supplement	tary	51,02	6,95,02	5,26,50	(-)1,68,52
Amount sur	rendered during the year (March 2024)				54,33
Charged					
Original		2,31,00			
Supplement	tary	4,42,00	6,73,00	6,73,00	
Amount sur	rendered during the year (March 2024)				

Grant No. 12 - Co-operation Department

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

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

Notes and Comments REVENUE

Voted

(a)

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

Year Saving (₹ in lakh)		Percentage of Saving over total Provision		
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		

Saving during the earlier years is given under:

(b) Saving occurred mainly under:

(i)	2059	Public Works				
	80	General				
	053	Maintenance and Rep	oairs			
	25	Public Works				
		0	45.00	45.00	15.24	(-)29.76
(ii)	2425	Co-operation				
	001	Direction and Admini	istration			
	98	Administration				
		0	2,489.00			
		R	(-)359.75	2,129.25	2,049.48	(-)79.77
	Withdrawal of	of provision by reappro	priation of ₹4.00 lak	h and surrender of	₹₹355.75 lakh w	ere 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 De	epartment - Conto	d.	
	Head			Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	99	Others				
		0	190.00			
	XX7'/1 1 1	R	(-)78.00	112.00	104.30	(-)7.70
	Withdrawal	of provision by si	urrender of ₹78.00 lakł	n was stated to be t	based on actual rec	quirement.
	Saving of ₹2	9.59 lakh and ₹9	5.51 lakh were also oco	curred in 2021-22	and 2022-23 respe	ectively.
		saving were state es as at Sl No. (i)	ed to be due to non-rele to (iii).	ease of fund by the	e Finance Departn	nent in respect
CAPITAL Voted						
(a)	supplementa		50 lakh did not come e)2 lakh obtained in Ma r.			
(b)	Out of the av	vailable saving of	€₹168.52 lakh, only ₹5	4.33 lakh was surr	endered during the	e year.
(i)	4425	Capital Outlay	on Co-operation			
	106	Investments in I	Multipurpose Rural Co	o-operatives		
	14	Co-operation				
		0	122.00			
		R	(-)18.00	104.00	93.60	(-)10.40
	Withdrawal	of provision by s	urrender of ₹18.00 lakł	n was stated to be b	based on actual rec	quirement.
(ii)	108	Investment in o	ther Co-operatives			

108	Investment in other Co-operatives				
14	Co-operation				
	0	106.50			
	R	(-)8.60	97.90	89.69	

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

(-)8.21

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

	Head		·	Total Grant or Appropriation (Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(iii)	796 Tribal 14 Co-ope O R	Area Sub-plan eration	216.50 (-)22.80	193.70	181.28	(-)12.42
	Withdrawal of provi be based on actual re Reasons for saving v of three cases as at \$	equirement. vere stated to be due				
(c)	Entire provision rem	ained unutilised und	ler throughout	the year in follow	ving cases:	
(i)	106 Investr	al Outlay on Co-open nents in Multipurpose lly Sponsored Schen	se Rural Co-o	peratives		
	S Creation of provisio receipt of more fund	• • • •	-			
(ii)	-	l Component Plan fo lly Sponsored Schen		Castes		
	S Creation of provisio receipt of more fund		-			
(iii)		Area Sub-plan lly Sponsored Schen	ne-IV			
	S		15.83	15.83		(-)15.83

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

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.

Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	
6425	Loans for Co-operation				
108	Loans to other Cooperatives				
14	Co-operation				
	0	10.00			
	R	0.25	10.25		(-)10.25

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

(iv)

Addition to the provision by reappropriation of $\gtrless 0.25$ 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.

	Major Head	Total Grant or Appropriation (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE	2			
2049	Interest Payments			
2059	Public Works			
2070	Other Administrative Services			
2216	Housing			
3054	Roads and Bridges			
Voted				
Original	8,07,51,00			
Supplement	ary 31,00,00	8,38,51,00	6,40,41,20	(-)1,98,09,80
Amount sur	rendered during the year (March 2024)			1,51,97,30
Charged				
Original	22,00	22,00	21,59	(-)41
Amount sur	rendered during the year (March 2024)			40
CAPITAL				
4059	Capital Outlay on Public Works			
4216	Capital Outlay on Housing			
4552	Capital Outlay on North Eastern Areas			
5054	Capital Outlay on Roads and Bridges			
6003	Internal Debt of the State Government			
Voted				
Original	10,23,04,00			
Supplement		11,26,69,00	7,88,38,43	(-)3,38,30,57
	rendered during the year (March 2024)			67,81,00
Charged				
Onia in al		2 77 25	2 27 25	
Original	3,27,35	3,27,35	3,27,35	
Amount sur	rendered during the year (March 2024)			

	Head				Actual Expenditure in lakh)	Excess (+) Saving (-)
Notes and C REVENUE Voted						
(a)	Out of the av	vailable saving of ₹19,80	9.80 lakh, only ₹15,3	197.30 lakh was	surrendered du	ring the year.
(b)	Saving occur	rred mainly under:				
(i)	2059	Public Works				
	80	General				
	001	Direction and Adminis	tration			
	25	Public Works				
		0	28,888.00			
		R	(-)2,838.30	26,049,70	23,537,84	(-)2,511.86
	Withdrawal	of provision by surrende	r of ₹2,838.30 lakh v	vas stated to be b	based on actual	requirement.
	Saving of ₹3	,58.77 lakh was also occ	curred in 2022-23.			
(ii)	051	Construction				
()	25	Public Works				
		0	520.00	520.00	397.18	(-)122.82
	Saving of ₹1	88.29 lakh was also occu	urred in 2022-23.			
(iii)	789	1 1	an for Scheduled Cas	stes		
	25	Public Works				
			442.00	112 00	250 25	
	Coving of 70	0	442.00	442.00	370.27	(-)71.73
	Saving of <8	3.64 lakh was also occur	11eu iii 2022-23.			
(iv)	796	Tribal Area Sub-plan				
(**)	25	Public Works				
	20					
		0	806.00	806.00	675.37	(-)130.63
	Saving of ₹1	45.10 lakh was also occu	urred in 2022-23.			

	Head				Actual xpenditure in lakh)	Excess (+) Saving (-)
(v)	799	Suspense				
	65	Suspense Account				
		0	1,000.00			
		R	(-)500.00	500.00	216.67	(-)283.33
		of provision by reapprop based on actual requireme		ikh and surre	nder of ₹292.0	0 lakh were
	Saving of ₹6	90.01 lakh was also occur	rred in 2022-23.			
(vi)	3054	Roads and Bridges				
	01	National Highways				
	337	Road Works				
	25	Public Works				
		0	416.00	416.00	0.95	(-)415.05
	Saving of ₹3	38.00 lakh was also occur				()
(vii)	789	Special Component Plan	n for Scheduled Castes	:		
	25	Public Works				
		0	136.00	136.00	3.03	(-)132.97
	Saving of ₹1	10.05 lakh was also occur	rred in 2022-23.			
(viii)	04	District and Other Road	ls			
	337	Road Works				
	91	Central Assistance to Sta	ate Plan			
		0	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 b	ased on actual r	equirement.
(ix)	789	Special Component Plan	n for Scheduled Castes			
	91	Central Assistance to Sta	ate Plan			
		0	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 b	ased on actual r	equirement.

		Grant No. 15 - Fubi	ic works (K&B) Depa			
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
				((₹ in lakh)	
(x)	796	Tribal Area Sub-plan				
	91	Central Assistance to	State Plan			
		0	3,291.27			
		R	(-)2,624.77	666.50	427.40	(-)239.10
	Withdrawal	of provision by surrend	ler of ₹2,624.77 lakh wa	as stated to be	e based on actual	requirement.
(xi)	799	Suspense				
	68	Roads and Bridges				
		0	1,000.00			
		R	(-)500.00	500.00	235.81	(-)264.19
	Withdrawal		ler of ₹500.00 lakh was			
						1
	Saving of ₹5	65.74 lakh was also oc	curred in 2022-23			
	Suving of (5		curred in 2022 23.			
(vii)	80	General				
(xii)	797		Fund/Deposit Account			
	68	Roads and Bridges	r und Deposit riccount			
	08	O O O O O O O O O	45,100.00			
		R	(-)12,000.00	22 100 00	22 060 55	()20.45
	XX7:41- 1			33,100.00	33,060.55	(-)39.45
		based on actual require	opriation of ₹8,900.00 I ment	lakn and surr	ender of <3,100.	00 lakn were
		_				
	Saving of <2	,071.11 lakh was also	occurred in 2022-23.			
(xiii)	91	Central Assistance to				
		0	10,467.00			
		R	(-)7,967.00	2,500.00	1,728.73	(-)771.27
			propriation of ₹7,967.0	00 lakh was	stated to be bas	ed on actual
	requirement.					
	Saving of ₹3	50.03 lakh was also oc	curred in 2022-23.			
			3 cases as at Sl. No. ((i) to (xiii) ha	ave not been inti	mated by the
	Department	(August 2024).				

	Grant No. 13 - Public V	Vorks (R&B) Depar	tment - C	ontd.	
Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
Entire provis	ion remained unutilised un	nder the following case	e:		
3054	Roads and Bridges				
01	National Highways				
796	Tribal Area Sub-plan				
25	Public Works				
	0	248.00	248.00		(-)248.00
Saving of ₹?	O 01 50 lakh was also occur		248.00		

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

(c)

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

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 subhead 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.

(d)

	Heads	Opening Balance as on 1 April 2023 Debit +		Credit -	Closing Balance as on 31 March 2024	
		Debit (+) Credit (-)			Debit(+) Credit(-)	
			(₹ in lakh)			
2059	Public Works		· · · · · ·			
3054	Roads and Bridges					
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	
	Total	(+)505.50	(+)452.48	(-)306.25	(+)651.73	

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 :

REVENUE Charged

Out of the available saving of $\gtrless 0.41$ lakh, only $\gtrless 0.40$ lakh was surrendered during the year. The ramaning saving of $\gtrless 0.01$ 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

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

С 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.

Out of the available saving of ₹33,830.57 lakh, only ₹6,781.00 lakh was surrendered during the year. (b)

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		

Saving during the earlier years is given under:

(c) Saving occurred mainly under:

(i)

4059 Capital Outlay on Public Works

- Office Buildings 01
- 051 Construction
- 25 Public Works

0	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.

. . .

(-)0.01

(ii)

- 789 Special Component Plan for Scheduled Castes
- 25 Public Works

0

R

)	170.00		
	(-)93.12	76.88	76.87

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.

		. 15 - Fublic Works (R&D)	-		E
	Head		Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	Saving (-)
(iii)	796 Tribal A	rea Sub-nlan		(X III Iakii)	
(111)	25 Public W	-			
	25 Tuble w	310.00			
	R	(-)170.02	139.98	139.98	
		ion by reappropriation of ₹			 Instant on bo
	requirement.	ion by reappropriation of χ	170.02 lakii was	stated to be basi	eu oli actual
(iv)	80 General				
	051 Construc	tion			
	25 Public W	Vorks			
	О	2,080.00			
	R	(-)1,248.00	832.00	511.87	(-)320.13
	Withdrawal of provisi requirement.	ion by reappropriation of ₹1	,248.00 lakh was	stated to be bas	ed on actual
	Saving of ₹9,801.71 la	kh was also occurred in 2022-	-23.		
(v)	789 Special C	Component Plan for Scheduled	d Castes		
	25 Public W	Vorks			
	0	765.00			
	R	(-)408.00	357.00	202.82	(-)154.18
	Withdrawal of provision requirement.	ion by reappropriation of \mathbf{R}	408.00 lakh was	stated to be base	ed on actual
	Saving of ₹4,161.21 la	kh was also occurred in 2022-	-23.		
(vi)	796 Tribal A	rea Sub-plan			
	25 Public W	Vorks			
	0	1,395.00			
	R	(-)744.00	651.00	431.21	(-)219.79
	Withdrawal of provision requirement.	ion by reappropriation of \mathbf{R}	744.00 lakh was	stated to be base	ed on actual
	Saving of ₹6 723 86 la	kh was also occurred in 2022-	.23		

Saving of ₹6,723.86 lakh was also occurred in 2022-23.

	Head		Аррі	Total ropriation	Expe (₹ in la	enditure	Excess (+) Saving (-)
(vii)	4216 Capital Outlay on Housi	ng					
	01 Government Residential B	Buildings					
	106 General Pool Accommoda	ition					
	52 Housing						
	0	104.00					
	R	(-)52.00		52.00		43.82	(-)8.18
	Withdrawal of provision by reapprop requirement.	riation of	₹52.00	lakh was	stated	to be based	on actual
	Saving of ₹4.22 lakh was also occurred	in 2022-23					
(viii)	789 Special Component Plan f	or Schedul	ed Caste	s			
	52 Housing						
	0	34.00					
	R	(-)17.00		17.00		8.53	(-)8.47
	Withdrawal of provision by reapprop requirement.	riation of	₹17.00	lakh was	stated	to be based	on actual
	Saving of ₹1.15lakh was also occurred i	n 2022-23.					
(ix)	796 Tribal Area Sub-plan						
	52 Housing						
	Ο	62.00					
	R	(-)31.00		31.00		23.50	(-)7.50
	Withdrawal of provision by reapprop requirement.	riation of	₹31.00	lakh was	stated	to be based	on actual
	Saving of $\gtrless 0.36$ lakh was also occurred	in 2022-23					
(x)	5054 Capital Outlay on Roads	and Bridg	ges				
	04 District and Other Roads		-				
	337 Roads Works						
	76 Pradhan Mantri Gram Sad	lak Yojana					
	Ο	1,348.36					
	R	(-)568.36		780.00		780.00	
	Withdrawal of provision by reapproprequirement.	riation of	₹568.36	lakh was	stated	to be based	on actual

	Grant No. 13 -	Public Works (R&B)) Department - C	ontd.	
	Head		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xi)	90 State Share for	Central Assistance to S	State Plan		
	0	259.48			
	R	(-)249.08	10.40	10.40	
	Withdrawal of provision by requirement.	reappropriation of ₹	249.08 lakh was	stated to be bas	sed on actual
(xii)	91 Central Assista	nce to State Plan			
	(CASP)				
	0	18,382.00			
	R	(-)10,228.93	8,153.07	4,729.31	(-)3,423.76
	Withdrawal of provision by r stated to be based on actual re		990.80 lakh and su	rrender of ₹5,138	.13 lakh were
	Saving of ₹386.19 lakh was a	lso occurred in 2022-2	3.		
(xiii)	789 Special Component Plan for Scheduled Castes				
		Gram Sadak Yojana			
	O R	442.51	255 17	255.00	()0.17
	Withdrawal of provision by requirement.	(-)187.34 reappropriation of ₹	255.17 187.34 lakh was	255.00 stated to be bas	(-)0.17 sed on actual
	Saving of ₹85.00 lakh was als	so occurred in 2022-23			
(xiv)	90 State Share for	Central Assistance to S	State Plan		
	0	84.83			
	R	(-)81.43	3.40	3.40	
	Withdrawal of provision by requirement.				ed on actual
(xv)	91 Central Assistan (CASP)	nce to State Plan			
	0	6,009.50			
	R	(-)3,344.06	2,665.44	1,546.13	(-)1,119.31
	Withdrawal of provision by r stated to be based on actual re	eappropriation of ₹1,6		-	

Saving of ₹154.18 lakh was also occurred in 2022-23.

	Head		one works (need)	Total	Actual	Excess (+)
	IIcau			Appropriation	Expenditure	Saving (-)
					(₹ in lakh)	5()
(xvi)	796	Tribal Area Sub-pl	an		. ,	
	76	Pradhan Mantri Gr	am Sadak Yojana			
		0	806.93			
		R	(-)341.62	465.31	465.00	(-)0.31
	Withdrawal requirement.	of the provision thro	ugh reappropriation	n of ₹341.62 lakh [.]	was stated to be b	ased on actual
(xvii)	90	State Share for Cer	ntral Assistance to S	State Plan		
		0	154.69			
		R	(-)148.49	6.20	6.20	
	Withdrawal requirement.	of provision through	h reappropriation o	f ₹148.49 lakh w	as stated to be ba	used on actual
(xviii)	91	Central Assistance	to State Plan			
		(CASP)				
		0	10,958.50			
		R	(-)6,098.01	4,860.49	2,819.41	(-)2,041.08
		of provision by reap pased on actual requi		334.90 lakh and s	urrender of ₹2,26	3.11 lakh was
(xix)	05	Roads				
	337	Roads Works				
	25	Public Works				
		0	11,336.00			
		R	(-)9,660.56	1,675.44	1,675.44	
	Withdrawal requirement.	of provision through	n reappropriation of	f ₹9,660.56 lakh v	vas stated to be ba	ased on actual
(xx)	789	Special Componen	t Plan for Schedule	d Castes		
	25	Public Works				
		0	3,706.00			
		R	(-)3,158.26	547.74	547.74	
	Withdrawal requirement.	of provision through	n reappropriation of	f ₹3,158.26 lakh v	vas stated to be ba	ased on actual

		Grant No. 15 - I ubiic	works (R&D)	Department - C	ontu.	
	Head			Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(xxi)	99	Others				
		0	2,720.00			
		R	(-)98.94	2,621.06	2,444.52	(-)176.54
	Withdrawal requirement.	of provision by reapp	propriation of 3	98.94 lakh was	stated to be bas	ed on actual
	Saving of ₹3	3.25 lakh was also occur	rred in 2022-23			
(xxii)	796	Tribal Area Sub-plan				
	25	Public Works				
		0	6,758.00			
		R	(-)5,759.18	998.82	998.82	
	Withdrawal requirement.	of provision by reappr	opriation of ₹5	5,759.18 lakh was	s stated to be bas	sed on actual
		saving in respect of 22 (August 2024).	cases as at Sl.	No. (i) to (xxii)	have not been int	imated by the
(d)	The provisio	n remained unutilised ur	nder:			
(i)	4552	Capital Outlay on Ro	ads and Bridge	28		
	05	Roads				
	337	Roads Works				
	90	State Share for Central	Assistance to S	State Plan		
		0	52.00	52.00		(-)52.00
(ii)	789	Special Component Pla	an for Schedule	d Castes		
	90	State Share for Central	Assistance to S	State Plan		
		0	31.00	31.00		(-)31.00

		Grant No. 13 - 1 ub	iic works (R&D)	Department - Co	mu.	
	Head			Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
					()	
(iii)	5054	Capital Outlay on H	Roads and Bridges			
	03	State Highways	5			
	337					
	91	Central Assistance to	o State Plan			
		(CASP)				
		0	2,860.00			
		R	(-)1,300.00	1,560.00		(-)1,560.00
	Withdrawal requirement.	of provision by reap	propriation of ₹1,3	00.00 lakh was	stated to be bas	ed on actual
	Saving of ₹1	,560.00 lakh was also	occurred in 2022-23	3.		
(iv)	789	Special Component l	Plan for Scheduled (Castes		
()		Central Assistance to				
		(CASP)				
		0	935.00			
		R	(-)425.00	510.00		(-)510.00
	Withdrawal requirement.	of provision by reap			stated to be base	
	Saving of ₹5	10.00 lakh was also oo	ccurred in 2022-23.			
(v)	796	Tribal Area Sub-plar	1			
	91	Central Assistance to	o State Plan			
		(CASP)				
		0	1,705.00			
		R	(-)775.00	930.00		(-)930.00
	Withdrawal requirement.	of provision by reap	opropriation of ₹77	75.00 lakh was	stated to be base	ed on actual

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.
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Head	Total	Actual	Excess (+)		
	Appropriation	Expenditure	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)	4059	Capital Outlay on Publi	c Works			
	60	Other Buildings				
	051	Construction				
	25	Public Works				
		R	419.12	419.12	345.28	(-)73.84
(ii)	789	Special Component Plan	for Scheduled Ca	stes		
	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 p	partly counterbalanced by e	excess under:			
(i)	5054	Capital Outlay on Road	s and Bridges			
	04	District and Other Roads				
	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 - Co	ontd.	
	Head			Total	Actual	Excess (+)
				Appropriation	Expenditure	Saving (-)
(···)	54 DT -		1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1		(₹ in lakh)	
(ii)		nal Bank for Agri	culture and Rur	al Development		
		BARD)				
	0		8,424.00			
	R		1,121.34	9,545.34	-	(-)784.11
	Addition to the pro requirement.	vision by reapprop	priation of ₹1,12	21.34 lakh was stat	ed to be based on	actual
(iii)	789 Spec	ial Component Pla	n for Scheduled	l Castes		
	_	c Works				
	S		1,762.05			
	R		2,483.19	4,245.24	4,238.23	(-)7.01
	Creation of provisi under Special Ass provision by reappr	sistance for Capi	tal Investment	towards major w	orks. Further ad	ldition to the
(iv)	54 Natio	onal Bank for Agri	culture and Rur	al Development		
()		BARD)				
	0	, inc.)	2,754.00			
	R		366.59	3,120.59	2,863.65	(-)256.94
	Addition to the pro requirement.	vision by reapprop			-	
(v)	99 Other	rs				
	0		255.00			
	R		199.88	454.88	454.60	(-)0.28
	Addition to the pro requirement.	vision by reapprop	oriation of ₹199	.88 lakh was stated	l to be based on a	ctual
(vi)	796 Triba	l Area Sub-plan				
		c Works				
	S		3,213.15			
	R		4,528.17	7,741.32	7,734.07	(-)7.25
	Creation of provisi under Special Ass provision by reapp	sistance for Capi	tary grant of ₹ tal Investment	3,213.15 was attri towards major w	buted to release vorks. Further ad	of more fund ldition to the

		Grant 100. 10 Tublic V	or RS (RCCD)	Department et	menu.	
	Head			Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(vii)	54	National Bank for Agricu	lture and Rur	al Development		
		(NABARD)				
		0	5,022.00			
		R	668.49	5,690.49	5,223.20	(-)467.29
	Addition to t requirement.	he provision by reappropria	ation of ₹668.	49 lakh and was s	tated to be based of	on actual
(viii)	99	Others				
		0	965.00			
		R	364.70	1,329.70	1,329.18	(-)0.52
	Addition to t requirement.	he provision by reappropria	ation of ₹364.	70 lakh was stated	l to be based on ac	ctual
(ix)	800	Other Expenditure				
	99	Others				
		0	780.00			
		R	611.82	1,391.82	1,391.69	(-)0.13
	Addition to t requirement.	he provision by reappropria	ation of ₹611.	82 lakh was stated	l to be based on ac	ctual

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

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE 2801 Voted Original Supplement Amount sur	Power	1,15,36,20 5,63,75	1,20,99,95	99,43,35	(-)21,56,60 13,44,00
CAPITAL 4059 4801 6801 Voted	Capital Outlay on Public Works Capital Outlay on Power Projects Loans for Power Projects				
Original Supplement Amount sur	ary rendered during the year (March 2024)	3,68,20,00 1,04,55,40	4,72,75,40	3,69,19,82	(-)1,03,55,58 14,00,00

Grant No. 14 - Power Department

Notes and Comments

2021-22

2022-23

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.

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

9,741.33

384.37

Saving during the earlier years is given under:

		Grant No.	14 - Power Departme	ent - Contd.		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
				Grant	(₹ in lakh)	5 a ving (-)
(b)	Out of the av	vailable saving of ₹2,	156.60 lakh, only ₹1,34	44.00 lakh was		g the year.
		C .				
(c)	Saving occur	red mainly under:				
(i)	2801	Power				
.,	80	General				
	001	Direction and Adm	inistration			
	98	Administration				
		0	45.00			
		R	(-)11.25	33.75	0.60	(-)33.15
	Withdrawal o	of provision by reapp	propriation of ₹11.25 la	kh was attribute	ed to actual requir	ement.
(ii)	004	Research and Deve	lopment			
	70	State Share				
		0	2,600.00			
		R	(-)1,248.00	1,352.00	1,035.01	(-)316.99
	Withdrawal	of provision by reapp	propriation of ₹1,248.00	0 lakh was attril	outed to actual rec	uirement.
	Saving of ₹0	.09 lakh was also oco	curred during the year 2	2022-23.		
(iii)	789	Special Component	t Plan for Scheduled Ca	astes		
	70	State Share				
		0	850.00			
		R	(-)408.00	442.00	363.24	(-)78.76
	Withdrawal	of provision by surre	nder of ₹408.00 lakh w	vas stated to be	based on actual re	quirement.

	Head		·	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	796	Tribal Area Sub-plan	1			
	70	State Share				
		0	1,550.00			
		R	(-)744.00	806.00	647.28	(-)158.72
	Withdrawal	of provision by surrend	der of ₹744.00 lakh wa	as stated to be b	based on actual re	quirement.
	of above fou	saving were stated to l r cases as at Sl. No. (i)	to (iv).		-	ent in respect
(d)	Entire provis	ion remained unutilise	ed throughout the year	in the followin	g cases:	
(i)	2801	Power				
	80	General				
	004	Research and Develo	opment			
	26	Power				
		0	104.00	104.00		(-)104.00
(ii)	789	Special Component I	Plan for Scheduled Ca	stes		
		Power				
		0	34.00	34.00		(-)34.00
(iii)	796	Tribal Area Sub-plan	1			
	26	Power				
		0	62.00	62.00		(-)62.00

Grant No. 14 - Power Department - Contd.

of above three cases as at Sl. No. (i) to (iii).

Reasons for saving were stated to be due to non-release of fund by the Finance Department in respect

		Grant No. 14 -	Power Departmen	nt - Contd.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(e)	Entire provis	ion withdrawn in the follo	owing cases:			
(i)	80 004 31 Withdrawal	Power General Research and Developm Science and Technology O R of provision by reappro	208.00 (-)208.00	 10 lakh was s	 tated to be bas	 ed on actual
(ii)	requirement. 789 31 Withdrawal o	Special Component Plar Science and Technology O R of provision by surrender	68.00 (-)68.00		 sed on actual req	uirement.
(iii)	796 31	Tribal Area Sub-plan Science and Technology O R	124.00 (-)124.00			

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

	Head			Total Grant	Actual Expenditure (₹ in lakh)	()		
(f)	Saving was p	partly offset by	y excess under:					
(i)	2801	Power						
	80	General						
	101	Assistance t	to Electricity Boards					
	23	Corporation	/PSUs/Boards					
		0	3,071.00					
		S	563.75					
		R	1,240.25	4,875.00	4,875.00			
			osidy to Tripura State Electr opriation of ₹1,240.25 lakh					
(ii)	26	Power						
		0	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 Sl. No. (i) an		hed by the Department were	e not specific in r	espect of above	e two cases as at		
(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.							
	-				-	-		
	procedure fo	llowed for eac of the transac		plained in Note (d	l) of Grant No.	13.		
	procedure fo The details	llowed for eac of the transac	ch transaction have been ex	plained in Note (d	l) of Grant No.	13.		
	procedure fo The details	llowed for eac of the transac	ch transaction have been ex tions under "Suspense" dur Opening Balance as on	plained in Note (o	l) of Grant No.	13. ing and closing Closing Balance as on		
	procedure for The details of balances are	llowed for eac of the transac	ch transaction have been ex tions under "Suspense" dur Opening Balance as	plained in Note (o	l) of Grant No.	13. ing and closing Closing Balance as on 31 March		
	procedure for The details of balances are	llowed for eac of the transac	ch transaction have been ex tions under "Suspense" dur Opening Balance as on	plained in Note (o	l) of Grant No.	13. ing and closing Closing Balance as on		
	procedure for The details of balances are	llowed for eac of the transac	ch transaction have been ex tions under "Suspense" dur Opening Balance as on 1 April 2023	plained in Note (o	d) of Grant No. Ether with open Credit -	13. The second		
2801	procedure for The details of balances are	llowed for eac of the transac	ch transaction have been ex tions under "Suspense" dur Opening Balance as on 1 April 2023	plained in Note (o ring 2023-24 toge Debit +	d) of Grant No. Ether with open Credit -	13. The second		
2801	procedure fo The details o balances are Heads	llowed for eac of the transac	ch transaction have been ex tions under "Suspense" dur Opening Balance as on 1 April 2023	plained in Note (o ring 2023-24 toge Debit +	d) of Grant No. Ether with open Credit -	13. The second		
	procedure for The details of balances are Heads Power	llowed for each of the transac as follows :	ch transaction have been ex tions under " Suspense " du Opening Balance as on 1 April 2023 Debit(+) Credit(-)	plained in Note (o ring 2023-24 toge Debit + (₹ in lal	d) of Grant No. Ether with open Credit -	13. ing and closing Closing Balance as on 31 March 2024 Debit(+) Credit(-)		
1	procedure for The details of balances are Heads Power Stock	llowed for each of the transac as follows :	ch transaction have been ex tions under "Suspense" dur Opening Balance as on 1 April 2023 Debit(+) Credit(-) (-)448.22	plained in Note (o ring 2023-24 toge Debit + (₹ in lal	d) of Grant No. Ether with open Credit -	13. ing and closing Closing Balance as on 31 March 2024 Debit(+) Credit(-) (-)448.22		
1	procedure for The details of balances are Heads Power Stock Miscellaneou	llowed for each of the transac as follows :	ch transaction have been ex tions under " Suspense " du Opening Balance as on 1 April 2023 Debit(+) Credit(-)	plained in Note (o ring 2023-24 toge Debit + (₹ in lal	d) of Grant No. ether with oper Credit - kh)	13. ing and closing Closing Balance as on 31 March 2024 Debit(+) Credit(-)		

Grant No. 14 - Power Department - Contd.

Grant No. 14 - Power Department - Contd.								
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)		
CAPITAL Voted					· · · ·			
(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 av	but of the available saving of $\gtrless10,355.58$ lakh, only $\gtrless1,400.00$ lakh was surrendered during the year.						
(c)	Saving occurred mainly under:							
(i)	 4801 Capital Outlay on Power Projects 80 General 004 Research and Development 54 National Bank for Agriculture and Rural Development (NABARD) 							
		0	1,050.40	1,050.40	910.22	(-)140.18		
(ii)		Central Assistan O	ublic Sector and Other Und ce to State Plan 15,600.00 occurred in 2022-23.	dertakings 15,600.00	11,655.28	(-)3,944.72		
(iii)		 789 Special Component Plan for Scheduled Castes 54 National Bank for Agriculture and Rural Development (NABARD) 						
		0	343.40	343.40	297.57	(-)45.83		
(iv)	91	91 Central Assistance to State Plan						
	Saving of ₹0	O .18 lakh was also	5,100.00 occurred in 2022-23.	5,100.00	3,810.38	(-)1,289.62		
(v)	796 54		ribal Area Sub-plan ational Bank for Agriculture and Rural Development NABARD)					
		0	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 S	tate Plan					
		O saving were stated to be cases as at Sl. No. (i) to		9,300.00 of fund by the	6,948.34 Finance Departm	(-)2,351.66 ent in respect		
(d)	The provisio	on remained unutilised in following cases:						
(i)	4801 06 052 25	Capital Outlay on Pov <i>Rural Electification</i> Machinery and Equipm Public Works	-					
		0	260.00	260.00		(-)260.00		
(ii)	789 25	Special Component Pla Public Works	n for Scheduled Cas	ites				
		0	85.00	85.00		(-)85.00		
(iii)	796 25	Tribal Area Sub-plan Public Works						
		0	155.00	155.00		(-)155.00		
(iv)	80 004 89	<i>General</i> Research and Developm Centrally Sponsored So O R		312.00		(-)312.00		
	Withdrawal	of provision by surrender	r of ₹728.00 lakh wa	s stated to be	based on actual re	equirement.		
(v)	789 89	Special Component Pla Centrally Sponsored So O		ites				
		R	(-)238.00	102.00		(-)102.00		

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

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
796	Tribal Area Sub	-plan			
89	Centrally Spons	ored Scheme-IV			
	0	620.00			
	R	(-)434.00	186.00		(-)186.00

Grant No. 14 - Power Department - Concld.

(vi)

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

	Major Head		Total Grant (₹ in t	Actual Expenditure thousand)	Excess (+) Saving (-)
REVENU	E				
2059	Public Works				
2701 2702	Medium Irrigation Minor Irrigation				
2702	Flood Control and Drainage				
Voted					
Original		1,22,87,05	1,22,87,05	95,04,31	(-)27,82,74
Amount su	urrendered during the year (March 2024)				16,67,95
CAPITAL	_				
4059	Capital Outlay on Public Works				
4701	Capital Outlay on Medium Irrigation	n			
4702	Capital Outlay on Minor Irrigation				
4711	Capital Outlay on Flood Control Pr	ojects			
Voted		1 21 15 00			
Original		1,31,17,90	• • • • • • •		
Supplemer	•	78,90,87	2,10,08,77	1,00,15,50	(-)1,09,93,27
Amount su	urrendered during the year (March 2024)				11,88,00
Notes and	Comments				

Grant No. 15 - Public Works (WR)

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

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	red mainly under:				
(i)	2701	Medium Irrigation				
	80	General				
	006	Consultancy				
	98	Administration				
		0	500.00			
		R of provision by surrender	(-)315.00	185.00	77.63	(-)107.37
(ii)	2702 <i>01</i> 101 90	Surface Water Water Tanks State Share for Central A		L		
		O R	104.00	10.79	10.77	()0.01
	be based on a	of provision by reapprop actual requirement. 12.00 lakh was also occu		19.78 nd surrend	19.77 der of ₹9.22 lakh w	(-)0.01 ere stated to
(iii)	789	Special Component Plan	n for Scheduled Castes			
	90	State Share for Central	Assistance to State Plan	l		
		0	34.00			
		R	(-)27.53	6.47	6.46	(-)0.01
	Withdrawal	of provision by surrender	of ₹27.53 lakh was stat	ed to be b	ased on actual requ	irement.

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

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

		Grant No. 15 -	Public Works (W	R) - Contd.		
	Head			Total	Actual	Excess (+)
					Expenditure	Saving (-)
				(₹ in lakh)	
(iv)		Tribal Area Sub-plan				
	90	State Share for Central		Plan		
		0	62.00			
		R	(-)50.21	11.79	11.79	
	Withdrawal	of provision by surrende	r of ₹50.21 lakh was	s stated to be ba	sed on actual req	uirement.
(v)	80	General				
	001	Direction and Adminis	tration			
	25	Public Works				
		0	260.00	260.00	56.88	(-)203.12
	Saving of ₹8	1.70 lakh was also occur	rred in 2022-23.			
(vi)	27	Water Resource				
		0	4,715.93			
		R	(-)469.26	4,246.67	3,711.40	(-)535.27
	Withdrawal	of provision by surrender	r of ₹469.26 lakh wa	as stated to be b	ased on actual re	quirement.
	Saving of ₹2	17.88 lakh was also occu	urred in 2022-23.			
(vii)	2711	Flood Control and Dr	ainage			
	01	Flood Control				
	001	Direction and Adminis	tration			
	27	Water Resource				
		0	3,263.32			
		R	(-)476.97	2,786.35	2,720.55	(-)65.80
	Withdrawal	of provision by surrender	r of ₹476.97 lakh wa	as stated to be b	ased on actual re	quirement.

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 (WF	R) - Contd.		
	Head			Total Grant E	Actual xpenditure	Excess (+) Saving (-)
					in lakh)	
(c)	The provisio	n remained unutilised un	der:			
	2702	Minor Irrigation				
	80	General				
	799	Suspense				
	65	Suspense Account				
		0	500.00			
		R	(-)300.00	200.00		(-)200.00
	Withdrawal	of provision by surrender	of ₹300.00 lakh wa	s stated to be bas	ed on actual re	quirement.
	Saving of ₹4	83.75 lakh was also occu	urred in 2022-23.			
	Reason for s	aving has not been intima	ated by the Departme	ent (August 2024).	
(d)	Saving was J	partly counter balanced b	y excess under:			
	2702	Minor Irrigation				
	03	Maintenance				
	102	Lift Irrigation Schemes				
	27	Water Resource				
		0	300.00			
		R	75.00	375.00	374.99	(-)0.01
	Addition to	the provision by roopr	ropriation of ₹75 (0 lokh was sta	ted to be bee	ad on actual

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.

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

(e)

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

The details of the transactions under "Suspense" during 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)		
2702	Minor Irrigation				
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
	Total	(-)3,348.38		•••	(-)3,348.38
2711	Flood Control and Dra	iinage			
1	Stock	(-) 3.53			(-) 3.53
2	Miscellaneous Public Works Advances	(-) 0.17			(-) 0.17
	Total	(-) 3.70	•••		(-) 3.70

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

Head

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

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:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	3,222.92	76
2018-19	4,308.69	69
2019-20	3,308.66	56
2020-21	3,189.74	50
2021-22	6,487.94	51
2022-23	21,589.81	76

(c) Saving occurred mainly under:

(i)

4059 Capital Outlay on Public Works

80	General
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- 051 Construction
- 25 Public Works

0	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. 1	5 - Public Works (WR	R) - Contd.		
Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
789	Special Component	Plan for Scheduled Cas	tes		
25	Public Works				
	0	34.00			
	S	163.58			
	R	57.42	255.00	34.02	(-)220.98

Augmentation of provision by supplementary grant of $\gtrless163.58$ 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 $\gtrless57.42$ lakh was stated to be based on actual requirement.

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(1	11	1	1
		T	,

(ii)

796	Tribal Area Sub-plan				
25	Public Works				
	0	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)

4702	Capital Outlay	on Minor Irrigatio	n			
101	Surface Water					
27	Water Resource					
	0	820.00				
	R	(-)389.94		430.06	392.63	(-)37.43
Withdrawal requirement.		reappropriation of	₹389.94	lakh was	stated to be based	on actual

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

(v)

102 Ground Water

54 National Bank for Agriculture and Rural Development

(NABARD)				
0	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	o. 15 - Public Works (W	VR) - Contd.		
	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
<i>(</i> .)				(₹ in lakh)	
(vi)	91 Central Assistan	ice to State Plan			
	(CASP)	512 71			
	O R	513.71	415.95	415.95	
	K Withdrawal of provision by su	(-)97.76 rrender of ₹97.76 lakh w			
	while a war of provision by su				functiont.
(vii)	789 Special Compor	ent Plan for Scheduled C	astes		
	27 Water Resource				
	0	170.00			
	R	(-)53.63	116.37	77.51	(-)38.86
	Withdrawal of provision by requirement.	reappropriation of ₹53	.63 lakh was	stated to be bas	ed on actual
	Saving of ₹164.78 lakh was al	so occurred in 2022-23.			
(viii)	54 National Bank f	or Agriculture and Rural	Development		
	(NABARD)				
	0	1,445.00			
	S	1,221.37			
	R	53.63	2,720.00	1,252.55	(-)1,467.45
	Augmentation of provision by fund under "Rural Industrial I Administrative Department fo ₹53.63 lakh was stated to be b	Development Fund" (RID or major works. Further a	OF) for loan of vaddition to the	various projects u	nder different
	Saving of ₹1,479.72 lakh was	also occurred in 2022-23.			
(ix)	91 Central Assistar	ace to State Plan			
	(CASP)				
	0	167.94			

Withdrawal of provision by surrender of ₹31.96 lakh was stated to be based on actual requirement.

	Grant No. 15	- Public Works (V	VR) - Contd.		
	Head		Total	Actual	Excess (+)
				xpenditure	Saving (-)
			(₹	in lakh)	
(x)	796 Tribal Area Sub-plan				
	27 Water Resource				
	0	310.00			
	R	(-)97.78	212.22	179.22	(-)33.00
	Withdrawal of provision by reap requirement.	propriation of ₹97	.78 lakh was sta	ted to be bas	ed on actual
	Saving of ₹299.87 lakh was also oc	curred in 2022-23.			
(xi)	54 National Bank for Ag	griculture and Rural	Development		
	(NABARD)				
	Ο	2,635.00			
	S	2,227.22			
	R	97.78	4,960.00	2,334.43	(-)2,625.57
	fund under "Rural Industrial Devel Administrative Department for ma of ₹97.78 lakh was stated to be base Saving of ₹3,411.48 lakh was also	jor works. Further a ed on actual requirer	ddition to the prov nent.		
(xii)	91 Central Assistance to	State Plan			
	(CASP)				
	0	306.25			
	R	(-)58.28	247.97	247.97	
	Withdrawal of provision by surrend		as stated to be base	ed on actual rec	uirement.
	Reasons for saving in respect of Department (August 2024).	12 cases as at SI. N	o. (i) to (xii) hav	e not been int	mated by the
(d)	The provision remained unutilised	under:			
(i)	4711 Capital Outlay on F	lood Control Proje	cts		
	01 Flood Control				
	103 Civil Works				
	99 Others				
	0	520.00			
	R	(-)390.00	130.00		(-)130.00
	Withdrawal of provision by reap requirement.	propriation of ₹390	0.00 lakh was sta	ited to be bas	ed on actual

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

92

		Grant No.	15 - Public Work	(WR) -	- Contd.			
	Head				Total Grant	Act Expendit (₹ in lakh)		Excess (+) Saving (-)
(ii)	789 S	Special Component	Plan for Schedul	ed Castes		(• ••• •••••)		
()		Others	i i iun ior Senedui	eu custes				
	(170.00					
	F	ξ	(-)127.50		42.50			(-)42.50
	Withdrawal of requirement.	f provision by rea		₹127.50	lakh was	stated to	be based	
(iii)	796]	Tribal Area Sub-pla	an					
(111)		Public Works	411					
	20 1		31.00					
	F	ξ	127.79		158.79			(-)158.79
	Addition to th requirement.	e provision by re	eappropriation of	₹127.79	lakh was	stated to	be based	
	Saving of ₹829	0.07 lakh was also	occurred in 2022-	23.				
(iv)	99 (Others						
	()	310.00					
	F	R	(-)232.50		77.50			(-)77.50
	Withdrawal of requirement.	f provision by rea	appropriation of	₹232.50	lakh was	stated to	be based	l on actual
	Saving of ₹31.	00 lakh was also o	ccurred in 2022-2	3.				
	Reasons for sa Department (A	wing in respect of ugust 2024).	four cases as at	Sl. No. (i) to (iv) l	have not be	en intim	ated by the
(e)	Entire provisio	n withdrawn in the	e following cases:					
(i)	4701 (Capital Outlay on	Medium Irrigat	ion				
	04 N	Medium Irrigation-	Non-Commercial					
	001 I	Direction and Adm	inistration					
	27 V	Vater Resource						
	()	30.00					
	F	ł	(-)30.00					
	Withdrawal of	f provision by re	appropriation of	₹30.00 1	lakh was	stated to 1	ha hagad	on actual

With drawal of provision by reappropriation of $\gtrless 30.00$ lakh was stated to be based on actual requirement.

		Grant No.	15 - Public Works (WR	R) - Contd.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	4711	Capital Outlay or	I Flood Control Projects	i		
	01	Flood Control				
	103	Civil Works				
	91	Central Assistance	to State Plan			
		0	520.00			
		R	(-)520.00			
	Withdrawal	of provision by surre	ender of ₹520.00 lakh was	s stated to be	based on actual re	equirement.
(iii)	789 91 Withdrawal	Central Assistance O R	t Plan for Scheduled Cast to State Plan 170.00 (-)170.00 ender of ₹170.00 lakh was		 based on actual re	 equirement.
(iv)	796 91	Tribal Area Sub-pl Central Assistance O				
		R	(-)310.00			
	Withdrawal	of provision by surre	ender of ₹310.00 lakh was	s stated to be	based on actual re	equirement.

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	5 - Public Works (WR) -	Concld.		
Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
Saving was J	partly counter balance	d by excess under:			
4711	Capital Outlay on l	Flood Control Projects			
01	Flood Control				
103	Civil Works				
25	Public Works				
	0	52.00			

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.

(f)

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 Servi	ices		
	Major Head		Total Grant	Actual Expenditure ₹ in thousand)	Excess (+) Saving (-)
REVENUE			(· · · · · · ,	
2059	Public Works				
2210	Medical and Public Health				
Voted Original Amount sur	rendered during the year (March 2024)	5,25,48,66	5,25,48,66	4,17,17,27	(-)1,08,31,39 67,82,21
CAPITAL					
4059	Capital Outlay on Public Works				
4210	Capital Outlay on Medical and Pub	lic Health			
Voted Original Amount sur	rendered during the year (March 2024)	1,59,67,00	1,59,67,00	43,06,88	(-)1,16,60,12 68,30,90
Notes and (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

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	rred mainly under:				
(i)	2210	Medical and Publi	ic Health			
	01	Urban Health Serv	ices-Allopathy			
	001	Direction and Adm	inistration			
	98	Administration				
		0	39,889.74			
		R	(-)2,256.42	37,633.32	34,091.10	(-)3,542.22
	Withdrawal	of provision by surre	nder of ₹2,256.42 lakh	was stated to b	e based on actual	requirement.
(ii)	23 respective 04 200	Rural Health Servi	ces- Other Systems of M	l edicine		
	90	•	tral Assistances to State	e Plan		
		0	30.00			
		R	(-)23.81	6.19	6.19	
	Withdrawal requirement.	· ·	appropriation of ₹23.8	31 lakh was	stated to be bas	ed on actual
(iii)	91	Central Assistance	to State Plan			
		0	100.00			
		R	(-)44.29	55.71	55.69	(-)0.02
	Withdrawal	of provision by surre	nder of ₹44.29 lakh was	s stated to be b	ased on actual rec	uirement.

	Gra	nt No. 16 - Health Services	- Contd.		
	Head			Actual xpenditure n lakh)	Excess (+) Saving (-)
			(()	n laknj	
(iv)		oonent Plan for Scheduled Cas tance to State Plan	stes		
	0	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	d on actual req	uirement.
(v)	796 Tribal Area S91 Central Assis	-			
	0	250.00			
	R	(-)79.65	170.35	170.35	
	Withdrawal of provision by	surrender of ₹79.65 lakh was	stated to be based	d on actual req	uirement.
(vi)	05 Medical Educ	cation, Training and Research	ı		
	105 Allopathy				
	15 Health Servic	es			
	0	75.50			
	R	(-)15.28	60.22	51.96	(-)8.26
	Withdrawal of provision requirement.	by reappropriation of ₹15.2	8 lakh was stat	ed to be bas	ed on actual
(vii)	99 Others				
	0	260.00			
	R	(-)120.23	139.77	137.68	(-)2.09
	Withdrawal of provision by	surrender of ₹120.23 lakh wa	is stated to be bas	ed on actual re	quirement.

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

		Grunt 100 1	incurrent Services	contai		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(viii)	200	Other Systems				
	15	Health Services				
		0	403.00			
		R	(-)229.40	173.60	108.94	(-)64.66
	Withdrawal requirement.	of provision by reappi	opriation of ₹229.40	lakh was	stated to be base	ed on actual
(ix)	789	Special Component Pla	n for Scheduled Caste	s		
	99	Others				
		0	390.00			
		R	(-)343.62	46.38	45.43	(-)0.95
		of provision by reapprop on actual requirement.	riation of ₹44.52 lakh	and surrend	der of ₹299.10 laki	h were stated
(x)	796 99	Tribal Area Sub-plan Others				
		0	650.00			

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

122.18

120.77

(-)1.41

(-)527.82

R

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. 1	6 - Health Services - Co	ntd.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Entire Provis	ion was Withdrawn in th	ne following cases:		(₹ in lakh)	
(i)	2210	Medical and Public H	ealth			
(1)	06	Public Health	currin			
		Other Systems				
		Health Services				
	15	0	800.00			
		R	(-) 800.00			
	Withdrawal o		riation of ₹527.66 lakh a	nd surren	 der of ₹272.34 lak	h were stated
		n actual requirement.		nu surren		
(ii)	789	Special Component Pla	in for Scheduled Castes			
	15	Health Services				
		0	1,200.00			
		R	(-)1,200.00			
	Withdrawal of	of provision by surrender	r of ₹1,200.00 lakh was s	tated to b	e based on actual	requirement.
(iii)	796	Tribal Area Sub-plan				
	15	Health Services				
		0	2,000.00			
		R	(-)2,000.00			
	Withdrawal of	of provision by surrender	r of ₹2,000.00 lakh was s	tated to b	e based on actual	requirement.
(d)			rough reappropriation w			
		ovision in the supplement	ases. This is irregular wh	nich could	have been avoid	ed by making
	a token or pr	ovision in the supplement	nury budget.			
(i)	2210	Medical and Public H	ealth			
(-)	04		Other Systems of Medica	ine		
	789		in for Scheduled Castes			
	90		Assistance to State Plan			
	20	Share for Contin				
		R	11.29	11.29	11.28	(-)0.01

		Grant No.	16 - Health Services - C	ontd.		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(ii)	796	Tribal Area Sub-pla	n			
	90	State Share for Cent	ral Assistance to State Plan	n		
		R	18.93	18.93	15.64	(-)3.29
(iii)	80	General				
(111)	101		Pradhan Mantri Jan Arogya	a Yoiana (I	PMJAY)	
	70	State Share		a i ojana (i	()	
		R	517.40	517.40	516.49	(-)0.91
(e)	Saving was p	partly counterbalanced	d by excess under:			
(i)	2059	Public Works				
	80	General				
	053	Maintenance and Re	epairs			
	79	Other Maintenance	Expenditure			
		0	400.00			
		R	200.00	600.00	549.64	(-)50.36
	Addition to requirement.		appropriation of ₹200.00	lakh was	stated to be bas	ed on actual
(ii)	2210	Medical and Public	e Health			
	06	Public Health				
	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 $\gtrless 11.00$ 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).

Fotal	Actual	Excess (+)
Frant	Expenditure	Saving (-)
	(₹ in lakh)	

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:

Head

(i)

4059 Capital Outlay on Public Works

80 Gener	al
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789 Special Component Plan for Scheduled Castes

25 Public Work

25	Public Works				
	0	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				
	0	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.

	Head				Actual spenditure n lakh)	Excess (+) Saving (-)
(iii)	4210	Capital Outlay on M	Iedical and Public H	ealth		
	01	Urban Health Service	es			
	110	Hospitals and Dispen	saries			
	16	Hospital				
		0	240.00			
		R	(-)60.95	179.05	154.81	(-)24.24
	Withdrawal	of provision by reappro	opriation of ₹60.95 w	as stated to be base	ed on actual re	equirement.
(iv)	54	National Bank for Ag (NABARD)	griculture and Rural D	Pevelopment		
		0	279.60			
		R	(-)241.31	38.29	38.26	(-)0.03
		of provision by reappro on actual requirement.	opriation of ₹136.961	akh and surrender	of ₹104.351ak	th were stated
(v)	789	Special Component F	lan for Scheduled Ca	stes		
		National Bank for Ag				
		(NABARD)	·	1		
		0	419.40			
		R	(-)390.98	28.42	28.42	
		of provision by reappro on actual requirement.	opriation of ₹60.00 la	kh and surrender o	of ₹330.98 lak	h were stated
(vi)	91	Central Assistance to (CASP)	State plan			
		0	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.		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
<i>.</i>					(₹ in lakh)	
(vii)		Tribal Area Sub-plan				
	54	-	griculture and Rural Dev	elopment		
		(NABARD)	(00.00			
		0	699.00	116.00		() 15 01
	TT7'.1 1 1	R	(-)552.70	146.30	98.99	(-)47.31
	Withdrawal requirement.		surrender of ₹552.70	lakh was	stated to be based	d on actual
(viii)	91	Central Assistance to	State Plan			
		(CASP)				
		0	1,472.75			
		R	(-)1,050.99	421.76	69.75	(-)352.01
	Withdrawal	of provision by surrend	ler of ₹1,050.99 lakh wa	us stated to b	be based on actual re	equirement.
(ix)	03	Medical Education T	raining and Research			
()	105	Allopathy				
		Central Assistance to	State Plan			
		(CASP)				
		0	201.09			
		R	(-)100.00	101.09	101.09	
	Withdrawal	of provision by surrend	ler of ₹100.00 lakh was	stated to be	based on actual req	uirement.
(x)	99	Others				
		0	1,746.32			
		R	443.78	2,190.10	837.58	(-)1,352.52

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

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xi)	789	Special Compo	onent plan for Scheduled Castes		· · · ·	
· · /	91		ance to State Plan			
		(CASP)				
		0	233.05			
		R	(-)199.96	33.09	33.05	(-)0.04
	Withdrawal	of provision by s	surrender of ₹199.96 lakh was st	ated to be	based on actual re	quirement.
	Saving of ₹0	.75 lakh was als	o occurred in 2022-23.			
(xii)	99	Others				
		0	1,086.17			
		R	96.57	1,182.74	349.70	(-)833.04
	Addition to requirement.	-	by reappropriation of ₹96.57	lakh was	stated to be bas	ed on actual
(xiii)	796	Tribal Area Su	ıb Plan			
	91	Central Assista	ance to State Plan			
		(CASP)				
		0	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 Service	s - Contd.		
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(xiv)	99	Others				
		0	1,867.51			
		R	174.59	2,042.10	220.15	(-)1,821.95
	Addition to requirement.		eappropriation of ₹174	4.59 lakh was	stated to be ba	sed on actual
(xv)	04	Public Health				
()	200	Other Programmes				
	91	Central Assistance	to State Plan			
		(CASP)				
		0	101.00			
		R	(-)60.30	40.70	40.70	
			propriation of ₹60.00 l	akh and surrend	ler of ₹0.30 lakh	were stated to
	be based on	actual requirement.				
(xvi)	789	Special Component	t plan for Scheduled Ca	astes		
	91					
		(CASP)				
		0	150.00			
		R	(-)75.77	74.23	74.21	(-)0.02
	Withdrawal	of provision by surre	nder of ₹75.77 lakh wa	s stated to be ba	ased on actual rec	quirement.
(xvii)	706	Tribal Area Sub Pla	an			
	/)0					

796	Tribal Area Sub Plan				
91	Central Assistance to Stat	te Plan			
	(CASP)				
	0	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 N	o. 16 - Health Services - C	Contd.		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
	.				(₹ in lakh)	
(c)	Entire provis	tion was withdrawn	in the following cases:			
(i)	4210	Capital outlay on	n Medical and Public Healt	th		
	01	Urban Health Ser	vices			
	103	Central Governme	ent Health Scheme			
	90	State Share of Cer	ntral Assistance to State Plar	n		
		0	50.00			
		R	(-)50.00			
	Withdrawal of	of provision by surr	ender of ₹50.00 lakh was sta	ated to be b	ased on actual rec	quirement.
(ii)	91	Central Assistance	e to State Plan			
		(CASP)				
		0	561.20			
		R	(-)561.20			
	Withdrawal o	of provision by surr	ender of ₹561.20 lakh was s	stated to be	based on actual re	equirement.
(iii)	110	Hospitals and Dis	pensaries			
	90	State Share of Cer	ntral Assistance to State Plar	n		
		0	70.00			
		R	(-)70.00			
	Withdrawal requirement.		reappropriation of ₹70.00	lakh was :	stated to be bas	sed on actual
(iv)	789	Special Component	nt plan for Scheduled castes			
	90		ntral Assistance to State Plar			
		0	280.00			
		R	(-)280.00			
			propriation of ₹101.42 lakh	and surren	der of ₹178.58 la	kh were stated

		Grant No	. 16 - Health Services	- Contd.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	796	Tribal Area Sub Pla	an			
	90	State Share of Cent	tral Assistance to State P	lan		
		0	570.00			
		R	(-)570.00			
		of provision by reapp on actual requiremen	propriation of ₹184.93 la t.	kh and surrer	nder of ₹385.07 lal	kh were stated
(vi)	03	Medical Education	Training and Research			
	105	Allopathy				
	71	Medical College				
		0	50.00			
		R	(-)50.00			
	Withdrawal requirement.		appropriation of ₹50.0	0 lakh was	stated to be bas	ed on actual
(vii)	200	Other Systems				
	15	Health Services				
		0	110.00			
		R	(-)110.00			
	Withdrawal requirement.		appropriation of ₹110.0	00 lakh was	stated to be bas	ed on actual
(viii)	04	Public Health				
	200	Other Programmes				
	89	Centrally Sponsore	d Scheme-IV			
		0	40.00			
		R	(-)40.00			
	Withdrawal requirement.		appropriation of ₹40.0	0 lakh was	stated to be bas	ed on actual
(ix)			t plan for Scheduled cast	es		
	89	Centrally Sponsore				
		0	60.00			
		R	(-)60.00			

		Grant No.	16 - Health Services -	Contd.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(x)	796	Tribal Area Sub Pla	ın		(,	
()		Centrally Sponsored				
		0	100.00			
		R	(-)100.00			
	Withdrawal	of provision by surrer	nder of ₹100.00 lakh was	stated to be l	based on actual re	quirement.
(d)	Legislature h	has been noticed in the	tre through reappropriat the following cases. This the supplementary budge	is irregular v		
(i)	4210	Capital outlay on]	Medical and Public Hea	lth		
(1)	03		Training and Research			
	105	Allopathy	0			
	90	State Share for Cen	tral Assistances to State F	Plan		
		R	5.00	5.00	5.00	
(ii)	789	Special Component	Plan for Scheduled Caste	-5		
(11)	90	1 1	tral Assistances to State F			
		R	6.60	6.60	6.60	
(iii)	796	Tribal Area Sub-pla	an			
	90	State Share for Cen	tral Assistance to State Pl	lan		
		R	10.00	10.00	10.00	
(iv)	04	Public Health				
	200	Other Programmes				
	90	State Share for Cen	tral Assistance to State Pl	an		
		R	4.53	4.53	4.52	(-)0.01

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	789	Special Component Plan for	Scheduled Castes			
	90	State Share for Central Assis	stances to State Pla	n		
		R	8.25	8.25	8.25	
(vi)	796	Tribal Area Sub-plan				
	90	State Share for Central Assis	stance to State Plan			
		R	13.84	13.84	13.83	(-)0.01
(e)	Saving was p	partly offset by excess under:				
(i)	4210	Capital outlay on Medical	and Public Health	l		
	01	Urban Health Services				
	789	Special Component Plan for	Scheduled Castes			
	16	Hospital				
		0	60.00			
		R	50.00	110.00	72.29	(-)37.71
	Addition to requirement.	the provision by reappropri	ation of ₹50.00 1	lakh was	stated to be base	ed on actual

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

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE	E				
2059	Public Works				
2205	Art and Culture				
2220	Information and Publicity				
2235	Social Security and Welfare				
Voted					
Original		68,60,00			
Supplementary		3,31,51	71,91,51	67,53,91	(-)4,37,60
Amount surrendered during the year (March 2024)					
~					
CAPITAL					
4220	Capital Outlay on Information and P	ublicity			
Voted					
Original		2,25,00	2,25,00	1,24,71	(-)1,00,29
Amount sur	rendered during the year (March 2024)				1,00,00
Notes and	Comments				
REVENUE	E				
Voted					
(a)	No part of the available saving of ₹437.	60 lakh was sur	rendered during	the year.	

Grant No. 17 - Information and Cultural Affairs Department

	Gran	t No. 17 - Infor	mation and Cultural	l Affairs Departme	ent - Contd.	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	rred mainly unde	r:			
(i)	80	Public Works General				
		Tribal Area Sul				
	79		ance Expenditure			
		0	127.00			
	Withdrawal requirement.		(-)53.13 y reappropriation of	73.87 ₹53.13 lakh was	73.77 stated to be base	(-)0.10 ed on actual
	Reason for s	aving furnished b	by the Department wa	s not specific.		
(ii)	60	Information an Others	-			
	001					
	98	Administration O				
		R	3,733.70 (-)136.75	3,596.95	3,290.68	(-)306.27
	Withdrawal requirement.	of provision by	reappropriation of		-	
	Saving of ₹6	44.66 lakh and ₹	371.72 lakh were also	occurred in 2021-2	22 and 2022-23 resp	pectively.
(iii)	99	Others				
		Ο	170.00			
		R	(-)20.00	150.00	135.12	(-)14.88
	Withdrawal requirement.	· ·	y reappropriation of	₹20.00 lakh was	stated to be base	ed on actual
	Saving of ₹4	4.83 lakh and ₹8	9.49 lakh were also o	ccurred in 2021-22	and 2022-23 respec	tively.
	Reason for s cases.	aving was attribu	ited to less expenditur	e on salary compon	ent in respect of abo	ove two
(iv)	103	Press Informati	on Services			
	21	Tourism and Pu	ublicity			
		0	107.80			
		R	(-)46.00	61.80	33.65	(-)28.15
	Withdrawal requirement.		y reappropriation of	₹46.00 lakh was	stated to be base	ed on actual
	Reasons for	saving was stated	d to be due to non rece	eipt of bills in time.		

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

Head			Total Grant		
				(₹ in lakh)	
110	Publications				
98	Administration	l			
	0	50.00			
	R	(-)23.33	26.67	26.19) (-)0.48
Withdrawal requirement.	-	y reappropriation of	₹23.33 lakh was	stated to be	based on actua
Passons for	saving furnished	by the Department wa	as not specific.		

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

(vi)

(v)

113 Monitoring Services

21	Tourism and Publicity										
	0		45.00								
	R		(-)8.00		3	37.00		23.	43	(-)13.57
Withdrawal	of provision	by reappropri	ation 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) 2235 Social Security and Welfare

60 Other Social Security and Welfare Programme

102 Pensions under Social Security Scheme

02 Pension O

30.00
30.00

R	(-)7.50	22.50	6.60	(-)15.90
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.

	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
(c)	Saving was p	partly counter bala	nced by excess under:		(₹ in lakh)	
(i)	2220	Information and	d Publicity			
	60	Others				
	001	Direction and Ac	lministration			
	21	Tourism and Pub	olicity			
		0	110.00			
		S	89.17			

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

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.

466.14

(-)8.86

475.00

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

275.83

ii)	789	Special Component Plan for	Scheduled Caste			
	21	ourism and Publicity				
		0	520.00			
		S	72.13			
		R	7.87	600.00	599.88	(-)0.12

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

796	Tribal Area Sub-plan				
21	Tourism and Publicity				
	0	702.00			
	S	70.21			
	R	59.79	832.00	831.47	(-)0.53

Augmentation of provision by supplementary grant of \gtrless 70.21 lakh was attributed to release of additional fund under "Advertisment". Further addition to the provision by reappropriation of \gtrless 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).

(iii)

R

Grant No. 17 - Information and Cultural Affairs Department - Concld.						
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
CAPITAL Voted						
(a)	Out of the av	vailable saving of ₹1	00.29 lakh, only ₹100.00 lak	ch were su	rrendered during	the year.
(b)	Saving occur	red mainly under:				
(i)	4220	Capital Outlay on	Information and Publicity	y		
	60	Others				
	789	Special Componen	t Plan for Scheduled Caste			
	25	Public Works				
		0	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			
		0	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.

Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE2235Social Security and Welfare2235Social Security and WelfareVoted	6,84,00 2,58,20	9,42,20	7,57,97	(-)1,84,23

Grant No. 18 - General Administration (Political) Department

Notes and Comments

REVENUE

Voted

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

Saving during the earlier years is given under:

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

Head				-	Excess (+) Saving (-)
Saving occur	red mainly under:				
2235	Social Security and V	Welfare			
02	Social Welfare				
200	Other Programmes				
99	Others				
	0	479.00			
	S	258.20			
	R	16.80	754.00	601.66	(-)152.34
	Saving occur 2235 02 200	Saving occurred mainly under: 2235 Social Security and V <i>02</i> Social Welfare 200 Other Programmes 99 Others O S	Saving occurred mainly under:2235Social Security and Welfare02Social Welfare200Other Programmes99Others0479.00S258.20	Grant Saving occurred mainly under: 2235 Social Security and Welfare 02 Social Welfare 200 Other Programmes 99 Others 0 479.00 S 258.20	GrantExpenditure (₹ in lakh)Saving occurter mainly under:2235Social Security and Welfare02Social Welfare200Other Programmes99Others0479.00§258.20

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

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)

(b) (i)

60 Other Social Security and Welfare Programmes

200 Other Programmes

05 Establishment	
------------------	--

Ο	156.80			
R	(-)14.80	142.00	113.52	(-)28.48

Withdrawal of provision by reappropriation of \gtrless 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 **Major Head Total Grant** Actual Excess (+) Expenditure Saving (-) (₹ in thousand) REVENUE Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

REVENUE

Voted

2225

3604

Original	7,99,37,20			
Supplementary	70,98,24	8,70,35,44	7,12,90,42	(-)1,57,45,02
Amount surrendered during the year (March 2024)				

CAPITAL

4059 4225	Capital Outlay on Public Works Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
Voted					
Original		2,25,09,14			
Supplementary		6,95,86	2,32,05,00	1,00,16,79	(-)1,31,88,21
Amount surrendered during the year (March 2024)		4)			84,00,00
Notes and	Comments				
REVENU	E				

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.

Head

Total Grant Actual Excess (+) Expenditure

(₹ in lakh)

Saving (-)

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

Saving during the earlier years is given under:

(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
 - 0 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

Ο	9,839.19	9,839.19	8,361.13	(-)1,478.06
Saving of ₹1,111.60 lakh was a				

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	54	54 National Bank for Agriculture and Rural Development				
		(NABARD)				
		0	2,000.00			
		R	(-)435.00	1,565.00	1,564.73	(-)0.27

Grant No. 19 - Tribal Welfare Department - Contd.

Withdrawal of provision by reappropriation of $\mathbb{Z}435.00$ lakh was stated to be based on actual requirement.

(iv)

70	State Share				
	0	2,000.00			
	R	(-)534.00	1,466.00	560.58	(-)905.42
Withdrawal	of provision b	y reappropriation of	₹534.00 lakh was	stated to be based	on actual
requirement.					

(v)

86	Centrally Sponsored Scheme - I						
	(CSS)						
	0	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 Depa	artment - Contd.		
	Head		Total Grant	Actual	Excess (+)
				Expenditure	Saving (-)
			(₹	in lakh)	
(vi)	89 Centrally Sponsore	d Scheme - IV			
	(CSS)				
	0	8,734.95			
	R	(-)3,804.95	4,930.00	4,263.10	(-)666.90
	Withdrawal of provision by rea requirement.	ppropriation of ₹3,80)4.95 lakh was st	tated to be bas	sed on actual
	Saving of ₹3,697.44 lakh was also	o occurred in 2022-23			
(vii)	91 Central Assistance	to State Plan			
	(CASP)				
	О	7,191.00			
	R	1,934.00	9,125.00	4,658.32	(-)4,466.68
	Addition to the provision by re- requirement.	appropriation of ₹1,9	34.00 lakh was s	tated to be ba	sed on actual
	Saving of ₹560.24 lakh was also o	occurred in 2022-23.			
(viii)	80 General				
	796 Tribal Area Sub-pla	an			
	33 Welfare Programm	e			
	О	830.00			
	R	(-)3.00	827.00	726.27	(-)100.73
	Withdrawal of provision by re	appropriation of ₹3.	00 lakh was sta	ted to be bas	ed on actua

With drawal 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.

Grant No. 19 - Tribal Welfare Department - Contd.							
Head		Tota		Actual xpenditure in lakh)	Excess (+) Saving (-)		
The provision remained unutilised under: 2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward							
	Classes and Minoritie	es					
02	Welfare of Scheduled	Tribes					
796	Tribal Area Sub-plan						
88	Centrally Sponsored Se	cheme-III					
	0	40.00					
	R	(-)20.00	20.00		(-)20.00		

Withdrawal of provision by reappropriation of $\gtrless 20.00$ 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:

(d)

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				
	0	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 $\gtrless1,768.55$ lakh was attributed to release of additional fund under "Local Bodies (ADC) Sixth Scheduled". Further addition to the provision by the reappropriation of $\gtrless1,001.00$ 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.

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

CAPITAL

Voted

- As the expenditure of ₹10,016.79 lakh did not come even upto the original provision of ₹22,509.14 (a) lakh, supplementary grant of ₹695.86 lakh obtained in March 2024 proved lack of budgetary control on the part of the Controlling Officer.
- Out of the available saving of ₹13,188.21 lakh, only ₹8,400.00 lakh was surrendered during the year. (b)

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

Saving during the earlier years is given under:

Grant No. 19 - Tribal Welfare Department - Contd.					
	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occurred mainly	under:			
(i)	Other Ba	Dutlay on Welfare of Schedul ckward Classes and Minority		duled Tribes,	
		f Scheduled Tribes ea Sub-plan			
	O Saving of ₹10.74 lakh w	210.00 vas also occurred in 2022-23.	210.00	58.51	(-)151.49
(ii)	54 National E (NABARI O	Bank of Agriculture and Rural D) 1,310.14	Development		
	R Withdrawal of provisio requirement.	(-)1,169.14 on by reappropriation of ₹1,1	141.00 69.14 lakh was	15.30 stated to be bas	(-)125.70 sed on actual
(iii)	(CASP) O R	ssistance to State Plan 16,100.00 (-)8,400.00 a by surrender of ₹8,400.00 lak	7,700.00 h was stated to b	3,966.66 e based on actual	(-)3,733.34 requirement.
	Saving of ₹2.68 lakh wa	s also occurred in 2022-23.			
(iv)	requirement.	1,000.00 (-)590.00 on by reappropriation of ₹59 respect of four cases as at SI. 24)			

Department (August 2024).

	Grant No.	19 - Tribal Welfare	Department - Cont	d.	
Head			Total Grant	Actual	Excess (+)
				Expenditure	Saving (-)
				(₹ in lakh)	

(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

With drawal of provision by reappropriation of $\gtrless 100.00$ lakh was stated to be based on actual requirement.

...

...

. . .

(e) Saving was partly counterbalanced by excess under:

4059 Capital Outlay on Public Works

- 796 Tribal Area Sub-plan
- 25 Public Works

0	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.

Head		Total Gra	nt Actual Expenditure (₹ in lakh)	Excess (+ Saving (-
4225	Capital Outlay on V	Velfare of Scheduled Castes, Sc	heduled Tribes,	
	Other Backward Cl	asses and Minority		
02	Welfare of Scheduled	Tribes		
	Welfare of Scheduled Tribal Area Sub-plan			
	Tribal Area Sub-plan			
796	Tribal Area Sub-plan			

(ii)

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

		e of Scheudieu	eusies Depuisi	lient	
Major Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹	in thousand)	
REVENUE	E				
2059	Public Works				
2225	Welfare of Scheduled Castes, Sche	duled Tribes, O	ther Backward	Classes and Min	orities
Voted					
Original		1,13,39,65			
Supplement	tary	3,35,00	1,16,74,65	28,04,60	(-)88,70,05
Amount sur	rendered during the year (March 2024)				1,04,50
CAPITAL					
4059	Capital Outlay on Public Works				
4225	Capital Outlay on Welfare of Sched Minorities	luled Castes, Sc	heduled Tribes,	Other Backwar	d Classes and
Voted					
Original		20,76,00			
Supplement	tary	74,00	21,50,00	5,81,07	(-)15,68,93
Amount sur	rrendered during the year (March 2024)				3,35,00
Notes and REVENUE					

Grant No. 20 - Welfare of Scheduled Castes Department

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.

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

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

(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 Finace 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 Finace Department as well as less expenditure on Scholarship and Stipend due to non withdrawal fund by some DDOs.

	Grant No. 20 - Welfare of Scheduled Caste	-		Evenue (1)	
	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	(-)7,994.54	
	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 Saving of ₹ 491.43 lakh was also occurred in 2022-23	522.00	3.03	(-)518.97	
	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 supplementary grant of ₹74.00 lakh obtained in March part of the controlling officer.	-	-		
(b)	Out of the available saving of ₹ 1,568.93 lakh, only ₹ 3.	35.00 lakh was	surrendered durin	ig 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

	Grant No. 20 - Wo Head	elfare of Scheduled Caste	Total Grant E	ontd. Actual xpenditure in lakh)	Excess (+) Saving (-)
(c)	Saving occurred mainly unde	r:	(,	
(i)	Classes and M 01 Welfare of Sche	eduled Castes nent Plan for Scheduled Ca		ed Tribes,	
	O R Withdrawal of provision by re	146.00 (-)29.00	117.00 vas stated to be bas	114.09 sed on actual re	(-)2.91 equirement.
(ii)	86 Centrally Spons (CASP) O R Withdrawal of provision by s Saving of ₹ 475.01 lakh was a Reasons for saving was state	1,400.00 (-)335.00 urrender of ₹ 335.00 was st also occurred in 2022-23		*	
(d)	of above two cases. Entire provision remained un	utilised throughout the year	r in following Case	es:	
(i)	80 General	v on Public Works nent Plan for Scheduled Ca	astes		

25 74.00 S 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 Finace Department.

Gra	nt No. 20 - Welf	are of Scheduled C	astes Department	-Concld.	
Head			Total		Excess (+)
			Grant	1	Saving (-)
				(₹ in lakh)	
(ii) 4225	Capital Outlay	on Welfare of Sche	duled Castes, Sche	duled Tribes, Other	
	Backward Class	ses and Minorities			
01	Welfare of Schea	luled Castes			
789	Special Compone	ent Plan for Schedul	ed Castes		
50	State Share of Co	entral Sponsored Sch	eme		
	0	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 Assistant	ce to State Plan			
()					
	0	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

	Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹	in thousand)	
REVENUE	2				
2059	Public Works				
2408	Food Storage and Warehousing				
3456	Civil Supplies				
3475	Other General Economic Services				
Voted					
Original		1,54,71,00			
Supplement	ary	25,73,00	1,80,44,00	1,19,67,24	(-)60,76,76
Amount sur	rendered during the year (March 2024)				
CAPITAL					
4408	Capital Outlay on Food Storage and	0			
5475	Capital Outlay on other General Ec	onomic Services			
Voted					
Original		3,03,00			
Supplement	ary	16,20	3,19,20	81,71	(-)2,37,49
Amount sur	rendered during the year (March 2024)				87,50

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

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 $\gtrless 6,076.76$ 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	2,644.76	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.

	Grant No. 21 - Food, Civil Supplies & Consumer Affairs Department - Contd.					
	Head				Actual xpenditure n lakh)	Excess (+) Saving (-)
(c)	Saving occur	rred mainly under:				
(i)		Food Storage and Ware	chousing			
	01	Food				
	001 98	Direction and Administra Administration	tion			
		0	4,419.00			
		R	(-)354.30	4,064.70	3,752.16	(-)312.54
	Withdrawal requirement.	of provision by reapprop	priation of ₹354.30	lakh was stat	ed to be base	
	Saving of ₹4	08.41 lakh was also occurr	red in 2022-23.			
(ii)		Civil Supplies				
	103	Consumer Subsidies				
	50	State Share of Centrally S	Sponsored Scheme			
		S	1,133.00			
		R	427.00	1,560.00	1,014.91	(-)545.09
	more fund u	provision by supplementar nder "State Share of Cent ion of ₹427.00 lakh was sta	rally Sponsored Sch	eme". Further a	addition to the	
(iii)	72	State Share				
		0	4,025.00	4,025.00	3,057.35	(-)967.65
(iv)	89	Centrally Sponsored Sche	eme-IV			
		0	3,120.00	3,120.00	1,243.84	(-)1,876.16

Saving of ₹279.09 lakh was also occurred in 2022-23.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	789	Special Component plan for	or scheduled Castes			
	50	State Share of Centrally S	ponsored Scheme			
		S	510.00	510.00	331.80	(-)178.20
		provision by supplementary State Share of Centrally Spo	-	ch was stat	red to be due to rel	ease of more
(vi)	89	Centrally Sponsored Scher	me-IV			
		S	1,020.00	1,020.00	406.64	(-)613.36
	Saving of ₹9	1.24 lakh was also occurred	in 2022-23.			
(vii)	796	Tribal Area Sub-plan				
()	50	State Share of Centrally S	ponsored Scheme			
		S	930.00	930.00	605.05	(-)324.95
		provision by supplementary State Share of Centrally Spo	-	ch was stat	ed to be due to rel	ease of more
(viii)	89	Centrally Sponsored Scher	me-IV			
		0	1,860.00	1,860.00	741.52	(-)1,118.48
	Saving of ₹1	66.38 lakh was also occurre	ed in 2022-23.			
(ix)	106	Other General Economic Regulation of Weight and Establishment O				
		R	(-)67.70	772.80	638.41	(-)134.39
	Withdrawal requirement.	of provision by reapprop	riation of ₹67.70 1	akh was	stated to be base	ed on actual
		saving in respect of nine (August 2024).	e cases as at Sl. N	lo. (i) to ((ix) was not intin	nated by the

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

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

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

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.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

Saving during the earlier years is given below:

(c) Saving occurred mainly under:

4408	Capital Outlay on Food Storage and Warehousing				
01	Food				
800	Other Expenditure				
99	Others				
	0	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 - Concld.					
	Head				Actual xpenditure in lakh)	Excess (+) Saving (-)
(d)	Entire provis	sion remained unutilised und	ler:			
(i)	4408	Capital Outlay on Food S	Storage and Ware	housing		
	02	Storage and Warehousing				
	101	Rural Godown Programme	es			
	99	Others				
		0	52.00	52.00		(-)52.00
(ii)	796	Tribal Area Sub-plan				
	99	Others				
		0	31.00	31.00		(-)31.00
		saving in respect of two (August 2024).	cases as at Sl. N	No. (i) and (ii)	was not inti	mated by the

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

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

Grant No. 22 - Relief & Rehabilitation Department

Major Head			Actual xpenditure thousand)	Excess (+) Saving (-)
REVENUE 2235Social Security and Welfare				
Voted Original Amount surrendered during the year (March 2024)	1,36,14,00	1,36,14,00	53,18,49	(-)82,95,51 25,10,49

Notes and Comments

REVENUE

Voted

(a)

Out of the available saving of \gtrless 8,295.51 lakh, only \gtrless 2,510.49 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

	Head		-		Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	red mainly under:				
(i)	2235	Social Security and W	Velfare			
	01	Rehabilitation				
	001	Direction and Adminis	tration			
	98	Administration				
		0	95.00			
		R	(-)12.00	83.00	62.50	(-)20.50
		of provision by reapprop actual requirement.	priation of ₹1.51 lakh an	nd surrende	r of ₹10.49 lakh v	were stated to
	Saving of ₹1	6.43 lakh was also occur	rred in 2022-23.			
(ii)	200	Other Relief Measures				
	05	Establishment				
		0	11,000.00			
		R	(-)2,500.00	8,500.00	2,817.88	(-)5,682.12
	Withdrawal	of provision by surrende	r of ₹2,500.00 lakh was	stated to be	based on actual	requirement.

Grant No. 22 - Relief & Rehabilitation Department - Concld.

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

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2015	Elections				
2515	Other Rural Development Program	mes			
3604	Compensation and Assignments to I	Local Bodies an	d Panchayati Ra	ij Institutions	
Voted					
Original		4,98,41,39			
Supplement	tary	22,62,82	5,21,04,21	3,89,34,65	(-)1,31,69,56
Amount sur	rendered during the year (March 2024)				98,84
CAPITAL 4515	Capital Outlay on other Rural Deve	lopment Progr	ammes		
Voted Original Amount sur	rendered during the year (March 2024)	7,09,21	7,09,21	3,30,06	(-)3,79,15 1,20,69
Notes and (
REVENUE					
Voted					

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.

Head

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

(-)1,831.55

(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 Adm	inistration		
0	19,210.55		
R	(-)1,725.54	17,485.01	15,653.46

Withdrawal of provision by reappropriation of \gtrless 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
101	Panchayati Raj

41 Human Development

0	468.00			
R	(-)26.00	442.00	268.41	(-)173.59

Withdrawal of provision by reappropriation of $\gtrless 26.00$ lakh was stated to be based on actual requirement.

		Grant No.	23 - Panchayats - Co	ontd.		
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
				((₹ in lakh)	
(iii)	43	Finance Commission				
		0	6,577.70			
		R	0.07	6,577.77	2,631.12	(-)3,946.65
	Addition to requirement.	the provision by reapp	propriation of ₹0.07	lakh was s	stated to be base	ed on actual
(iv)	90	State Share For Central	Assistance To State I	Plan		
		0	89.33			
		R	(-)12.33	77.00	15.67	(-)61.33
	Withdrawal requirement.	of provision by reappro	opriation of ₹12.33	lakh was s	stated to be base	ed on actual
(v)	91	Central Assistance To S	tate Plan			
		0	742.93			
		R	(-)44.93	698.00	141.00	(-)557.00
	Withdrawal	of provision by surrender	of ₹44.93 lakh was s	tated to be ba	ased on actual req	uirement.
(vi)	789	1 1	n for Scheduled Caste	es		
	41	Human Development				
		0	153.00			
	*****.1 1 1	R	(-)8.50	144.50	93.47	(-)51.03
	Withdrawal	of provision by surrender	of ₹8.50 lakh was sta	ated to be bas	ed on actual requ	irement.
(vii)	90	State Share For Central	Assistance To State I	Plan		
		0	29.20			
		R	(-)4.20	25.00	5.78	(-)19.22
	Withdrawal	of provision by surrender	of ₹4.20 lakh was sta	ated to be bas	ed on actual requ	irement.
(viii)	91	Central Assistance To S	tate Plan			
		0	242.88			
		R	(-)14.88	228.00	52.00	(-)176.00
	Withdrawal	of provision by surrender	of ₹14.88 lakh was s	tated to be ba	used on actual req	uirement.

	Graf	it No. 23 - Panchayats -	Conta.		
	Head		-	Actual benditure lakh)	Excess (+) Saving (-)
(ix)	796 Tribal Area Sub	-plan			
. /	41 Human Develop	-			
	0	279.00			
	R	(-)15.50	263.50	159.13	(-)104.37
	Withdrawal of provision by requirement.	reappropriation of ₹15.	50 lakh was stated	l to be base	ed on actual
(x)	43 Finance Commi	ssion			
	0	8,222.30			
	R	(-)0.07	8,222.23	3,288.88	(-)4,933.35
	Withdrawal of provision by requirement.	reappropriation of ₹0.0)7 lakh was stated	to be base	ed on actual
(xi)	84 Block Advisory	Committee			
	0	1,740.00			
	S	417.15			
	R	22.85	2,180.00	2,123.06	(-)56.94
	Augmentation of provision by more fund under "Electricity ₹22.85 lakh was stated to be b	Charges". Further addition	on to the provision		
(xii)	90 State Share For	Central Assistance To Sta	te Plan		
	0	53.25			
	R	(-)6.25	47.00	11.11	(-)35.89
	Withdrawal of provision by requirement.	reappropriation of ₹6.2	25 lakh was stated	to be base	ed on actual
(xiii)	91 Central Assistar	ice To State Plan			
	0	442.90			
	R	(-)25.90	417.00	100.00	(-)317.00
	Withdrawal of provision by su	rrender of ₹25.90 lakh wa	s stated to be based of	on actual req	uirement.

	Grant No. 23 - Panc	ayats - Contd.			
	Head	-		Actual spenditure n lakh)	Excess (+) Saving (-)
(wiw)	3604 Compensation and Assignments	to Local Padios		<i>,</i>	
(xiv)	Raj Institutions	to Local Boules		nayati	
	200 Other Miscellaneous Compensation	n and Assignmer	nts		
	85 Village Committee				
	O 1,859.	50			
	S 1,250.				
	R (-)449.	2,66	50.53	2,160.25	(-)500.28
	Augmentation of provision by supplementary additional fund for Panchayat Development reappropriation of ₹449.07 lakh was stated to be	t (PDF). Subs	equent re	duction in	
	Saving of ₹408.61 lakh was also occurred in 20	2-23.			
	Reasons for saving in respect of 14 cases as at 5 (August 2024).	l. No. (i) to (xiv)	was not ir	ntimated by th	e Department
(d)	Saving was partly offset by excess under:				
(i)	2515 Other Rural Development Prog	ammes			
	001 Direction and Administration				
	82 Panchayat Samiti				
	O 2,600.				
	R 680.		80.00	3,189.07	(-)90.93
	Addition to the provision through reappropriat requirement.	on of ₹680.00 la	akh was st	ated to be ba	sed on actual
(ii)	101 Panchayati Raj				
()	25 Public works				
	O 8.	5			
	R 43.	19 5	51.24	25.59	(-)25.65
	Addition to the provision by reappropriation requirement.	of ₹43.09 lakh	was state	ed to be bas	sed on actual
(iii)	3604 Compensation and Assignments Raj Institutions	to Local Bodies	and Panc	chayati	
	200 Other Miscellaneous Compensation	n and Assignmer	nts		
	81 Zilla Parishad				
	O 580.				
	R 241.		21.96	821.92	(-)0.04
	Addition to the provision by reappropriation requirement.	of ₹241.49 lakł	h was stat	ted to be bas	sed on actual

		Grant No	o. 23 - Panchayat	s - Contd.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	82	Panchayat Samiti				
		0	893.81			() 0.0 0 (
		R	213.76	1,107.57	1,107.51	(-)0.06
	Addition to requirement.	the provision by rea	ppropriation of ₹2	213.76 lakh was	stated to be bas	sed on actual
(v)	83	Gram Panchayat				
		0	2,204.44			
		S	529.38			
		R	586.46	3,320.28	3,320.25	(-)0.03
	more fund as	n of provision by sup s grants in aid. Furthe be based on actual rea	er addition to the p			
(vi)	796	Tribal Area Sub-Plar	1			
	84	Block Advisory Com	mittee			
		0	677.04			
		R	238.21	915.25	915.22	(-)0.03
	Addition to requirement.	the provision by rea	ppropriation of ₹2	238.21 lakh was	stated to be bas	sed on actual
(vii)	94	T.T.A.A.D.CH.Q.				
		0	384.64			
		S	66.29			
		R	210.86	661.79	661.73	(-)0.06
	Augmontatio	n of provision by su	innlomontary gran	t of ₹66.20 lold	was attributed	to release of

Augmentation of provision by supplementary grant of $\gtrless 66.29$ lakh was attributed to release of additional fund for Panchayat Development (PDF). Further addition to the provision by the reappropriation of $\gtrless 210.86$ 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 10. 25 - 1 anchayats - Contu.					
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
CAPITAL Voted						
(a)	Out of the av	ailable savings of ₹3	79.15 lakh, as ₹120.69 Lakh	was surr	rendered during the	e year.
(b)	Saving occur	red mainly under:				
(i)	4515	Capital Outlay on	Other Rural Development	Program	nmes	
	101	Panchayati Raj				
	91	Central Assistance t	to State Plan			
		0	305.23			
		R	(-)57.23	248.00	248.00	
	Withdrawal o	of provision by surrer	nder of ₹57.23 lakh was state	ed to be b	based on actual req	uirement.
(ii)	98	Administration				
		0	29.52			
		R	0.78	30.30	0.66	(-)29.64

Addition to the Provision by reappropriation of \gtrless 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 - Cono	cld.		
	Head				Actual Expenditure	Excess (+) Saving (-)
(b)	The provisio	n remained unutilised un	der:	(<	in lakh)	
(i)	4515	Capital Outlay on oth	er Rural Development	Programm	es	
	101	Panchayati Raj	_	-		
	90	State Share for Central	Assistance to State Plan	1		
		0	33.91			
		R	(-)5.91	28.00		(-)28.00
		of provision by reapprop actual requirement.	riation of ₹0.78 lakh an	nd surrender	of ₹5.13 lakh	were stated to
(ii)	796	Tribal Area Sub-plan				
	90	State Share for Central	Assistance to State Plan	ı		
		0	20.22			
		R	(-)4.22	16.00		(-)16.00
		of provision by reapprop actual requirement.	riation of ₹0.48 lakh an	id surrender	r of ₹3.74 lakh v	were stated to
(iii)	91	Central Assistance to St	tate Plan			
		0	181.97			
		R	(-)33.97	148.00		(-)148.00
	Withdrawal	of provision by surrende	r of ₹33.97 lakh was sta	ited to be bas	sed on actual re-	quirement.

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

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2230	Labour Employment and Skill Deve	lopment			
2406	Forestry and Wild Life				
2851	Village and Small Industries				
2852	Industries				
2875	Other Industries				
Voted					
Original		1,03,89,75			
Supplement	ary	2,43,40	1,06,33,15	86,42,76	(-)19,90,39
Amount sur	rendered during the year (March 2024)				5,04,15
CAPITAL					
4059	Capital Outlay on Public Works				
4070	Capital Outlay on other Administra				
4552	Capital Outlay on North Eastern Ar				
4851	Capital Outlay on Village and Small		<i>.</i> .		
5453	Capital Outlay on Foreign Trade an	-			
5465	Investment in General Financial and	1 Trading Instit	utions		
Voted					
Original		1,60,57,00			
Supplement	arv	24,29,35	1,84,86,35	1,48,74,83	(-)36,11,52

Grant No. 24 - Industries & Commerce Department

 Original
 1,60,57,00

 Supplementary
 24,29,35
 1,84,86,35
 1,48,74,83
 (-)36,11,52

 Amount surrendered during the year (March 2024)
 5,07,00

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
Notes and	Comments					
REVENUE	E					
Voted						
(a)	lakh, supplei		lakh did not come evo 3.40 lakh obtained in M eer.	-	• •	
(b)	Out of the av	vailable saving of \mathbb{E}^1	,990.39 lakh, only ₹504	.15 lakh was s	urrendered during	g the year.
(c)	Saving occur	rred mainly under:				
(i)	2406	Forestry and Wild	Life			
	01	Forestry				
	102	Social and Farm Fo	restry			
	87	Centrally Sponsored	d Scheme-II			
		(CSS)				
		0	312.00			
		R	(-)32.00	280.00	195.30	(-)84.70

With drawal of provision by reappropriation of $\gtrless 32.00$ 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 Caste
--

10)	Special component I han	for beneduled custes			
87	Centrally Sponsored Sch	eme-II			
	(CSS)				
	0	102.00			
	R	(-)10.00	92.00	68.98	(-)23.02

Withdrawal of provision by reappropriation of $\gtrless 10.00$ 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.

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
796	Tribal Area Sub-Plan				
87	Centrally Sponsored S	cheme-II			
	(CSS)				
	0	186.00			
	R	(-)20.00	166.00	123.23	(-)42.77

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

Withdrawal of provision by surrender of $\gtrless 20.00$ 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)

(iii)

2851	Village and Small Industries					
001	Direction and Administration					
98	Administration					
	0	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)				
	0	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)

112.20	112.20	
42.05	42.05	
38.75	38.75 193.00 53.12	(-)139.88
		(-)]

Augmentation of provision by supplementary grant of $\gtrless42.05$ 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 $\gtrless38.75$ lakh was stated to be based on actual requirement.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vii)	796	Tribal Area Sub-Plan				
	29	Industries Development	t			
		0	1,590.15			
		R	(-)369.00	1,221.15	1,220.75	(-)0.40
		he provision by reapprop ₹400.00 lakh were stated			-	n provision by
	Saving of ₹1 respectively.	45.83 lakh and ₹77.39	lakh were also oc	curred during	the year 2021-22	and 2022-23
(viii)	91	Central Assistance to S	tate Plan			
		(CASP)				
		0	204.60			
		S	73.40			
		R	72.00	350.00	96.88	(-)253.12
	of ₹72.00 lak	nd from the Government th was stated to be based	on actual requirem	-	provision by the re	eappropriation
	No. (i) to (vii		Department was n	not specific in t	respect of eight of	cases as at Sl.
(c)	No. (i) to (vii		-	not specific in r	respect of eight of	cases as at SI.
(c) (i)	No. (i) to (vii	ii).	e following cases.	not specific in t	respect of eight of	cases as at SI.
	No. (i) to (vii Entire provis	ii). ion was withdrawn in the	e following cases.	not specific in r	respect of eight of	cases as at SI.
	No. (i) to (vii Entire provis 2851	ii). ion was withdrawn in the Village and Small Ind	e following cases. ustries	not specific in r	respect of eight of	cases as at SI.
	No. (i) to (vii Entire provis 2851 796	ii). ion was withdrawn in the Village and Small Ind e Tribal Area Sub-Plan	e following cases. ustries	not specific in r	respect of eight of	cases as at SI.
	No. (i) to (vii Entire provis 2851 796	ii). ion was withdrawn in the Village and Small Ind Tribal Area Sub-Plan Agricultural Developme	e following cases. ustries	not specific in r	respect of eight of	cases as at SI.
	No. (i) to (vii Entire provis 2851 796 37 Withdrawal o	ii). ion was withdrawn in the Village and Small Ind Tribal Area Sub-Plan Agricultural Developme O	e following cases. ustries ent 50.00 (-)50.00			
(i)	No. (i) to (vii Entire provis 2851 796 37 Withdrawal o	ii). ion was withdrawn in the Village and Small Ind Tribal Area Sub-Plan Agricultural Developme O R of provision by reapprop n actual requirement.	e following cases. ustries ent 50.00 (-)50.00			
	No. (i) to (vii Entire provis 2851 796 37 Withdrawal o to be based o	ii). ion was withdrawn in the Village and Small Ind Tribal Area Sub-Plan Agricultural Developme O R of provision by reapprop	e following cases. ustries ent 50.00 (-)50.00			
(i)	No. (i) to (vii Entire provis 2851 796 37 Withdrawal o to be based o 2852	ii). ion was withdrawn in the Village and Small Ind Tribal Area Sub-Plan Agricultural Developme O R of provision by reapprop n actual requirement. Industries <i>General</i>	e following cases. ustries ent 50.00 (-)50.00 riation of ₹29.02 1	 akh and surrer		
(i)	No. (i) to (vii Entire provis 2851 796 37 Withdrawal to be based of 2852 80	ii). ion was withdrawn in the Village and Small Ind Tribal Area Sub-Plan Agricultural Developme O R of provision by reapprop n actual requirement. Industries	e following cases. ustries ent 50.00 (-)50.00 riation of ₹29.02 1 esearch and Trainir	 akh and surrer		
(i)	No. (i) to (vii Entire provis 2851 796 37 Withdrawal of to be based of 2852 80 003	ii). ion was withdrawn in the Village and Small Ind Tribal Area Sub-Plan Agricultural Developme O R of provision by reapprop n actual requirement. Industries <i>General</i> Industrial Education-Re	e following cases. ustries ent 50.00 (-)50.00 riation of ₹29.02 1 esearch and Trainir	 akh and surrer		

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

Withdrawal of provision by reappropriation of $\gtrless 86.00$ lakh was stated to be based on actual requirement.

•••

...

...

(-)86.00

R

	Head				Total Grant	Expe (₹ in la	Actual enditure akh)	Excess (+) Saving (-)
(iii)	789	Special Component Plan f	or Scheduled	l Castes				
	86	Centrally Sponsored Sch	eme-I					
		(CSS)						
		0	28.75					
		R	(-)28.75					
	Withdrawal requirement.	of provision by reappro	priation of	₹28.75	lakh was	stated	to be based	l on actual
(iv)	796	Tribal Area Sub-Plan						
	86	Centrally Sponsored Sch	eme-I					
		(CSS)						
		0	52.00					
		R	(-)52.00					
	Withdrawal requirement.	of provision by reappro	priation of	₹52.00	lakh was	stated	to be based	l on actual
(d)	Saving was p	partly counterbalanced by	excess under	:				
(i)	2851	Village and Small Indu	stries					
	003	Training						
	91	Central Assistance to Sta	te Plan					
		(CASP)						
		0	83.20					
		R	20.80		104.00		104.00	
	Addition to requirement.	the provision by reappr	opriation of	₹20.80	lakh was	stated	to be based	l on actual
(ii)	102	Small Scale Industries						
	29	Industries Development						
		0	1,089.60					
		R	81.77		1,171.37		1,100.50	(-)70.87
	Addition to requirement.	the provision by reappre-	opriation of	₹81.77	lakh was	stated	to be based	on actual
		final saving/excess furnish l. No. (i) and (ii).	ned by the D	epartmei	nt was not s	specific	in respect of	above two

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

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

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 Pu	ıblic Works		
	80	General			
	051	Construction			
	25	Public Works			
		0	3,810.56		
		R	(-)3,317.60	492.96	492.96
	Withdrawal requirement.		propriation of ₹3,317.60	lakh was stated	to be based on actual
	Saving of ₹4	24.96 lakh was also oc	curred in 2022-23.		
(ii)	789	Special Component Pla	an for Scheduled Castes		
	25	Public Works			

1,245.76

R (-)1,084.60 161.16 161.16 ... Withdrawal of provision by reappropriation of $\gtrless1,024.10$ lakh and surrender of $\gtrless60.50$ lakh were stated to be based on actual requirement.

Saving of ₹220.66 lakh was also occurred in 2022-23.

0

(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 \gtrless 1,832.30 lakh and surrender of \gtrless 145.50 lakh were stated to be based on actual requirement.

Saving of ₹402.38 lakh was also occurred in 2022-23.

			ti les & Commerce Department-Conta.					
	Head		Total Cront Ev	Actual	Excess (+)			
		Grant Expenditure Saving (
	(₹ in lakh)							
(iv)	4851 Capital Outlay on Village and Small Industries							
	102 Small scale Industries							
	91 Central Assistance to State Plan							
	(CASP)							
	О	1,040.00						
	R	(-)156.00	884.00	780.00	(-)104.00			
	Withdrawal of provision by surre	ender of ₹156.00 lakh w	as stated to be base	ed on actual re	quirement.			
(v)	789 Special Component Plan for Scheduled Castes							
	91 Central Assistance to State Plan							
	(CASP)	2 40 00						
	0	340.00	• • • • • •		()			
	R	(-)51.00	289.00	255.00	(-)34.00			
	Withdrawal of provision by surre	ender of ₹51.00 lakh was	s stated to be based	d on actual req	uirement.			
(vi)	796 Tribal Area Sub-p	lan						
	29 Industrial Development							
	0	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)	91 Central Assistance to State Plan							
	(CASP)							
	0	620.00						
	R	(-)93.00	527.00	465.00	(-)62.00			
	Withdrawal of provision by surre	ender of ₹93.00 lakh was	s stated to be based	d on actual req	uirement.			

Grant No. 24 - Industries & Commerce Department- Contd.								
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)		
(viii)	80 (796 7 70 5 70 1 Withdrawal o requirement.	General Fribal Area Sub- State Share O R f provision by	on Foreign Trade and H plan 373.70 (-)92.70 reappropriation of ₹92 by the Department was p	281.00 .70 lakh was s	281.00 stated to be bas			
	No. (i) to (viii)	-						
(d)	Entire provisio	on was withdrawn	n in the following cases:					
(i)	102 S 29 I 0	Small scale Indus Industrial Develo D R			 stated to be ba	 sed on actual		
(ii)	789 Sj 29 1 (industrial Develo D R	nt Plan for Scheduled Ca opment 510.00 (-)510.00 reappropriation of ₹510		 stated to be bas	 sed on actual		
(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)	102 S 25 Pu	C apital Outlay o Small scale Indus ublic Works R	on Village and Small In stries 4,472.00	dustries 4,472.00	2,964.00	(-)1,508.00		
	-		.,.,	.,	_,. 000	()-,-00000		

	Head			Total Grant		Excess (+) Saving (-)
(ii)	789	Special Component Plan	For Scheduled Castes			
	70	State Share				
		R	170.00	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 p	partly counter balanced by	excess under:			
(i)	4851	Capital Outlay on Villa	ge and Small Indust	ries		
	102	Small scale Industries				
	70	State Share				
		0	21.30			
		R	319.70	341.00	341.00	
	Addition to requirement.	the provision by reappro-	opriation of ₹319.70	lakh was	stated to be based	on actual
(ii)	789	Special Component Plan f	For Scheduled Castes			
	25	Public Works				
		0	100.00			
		R	1,364.00	1,464.00	969.00	(-)495.00
	Addition to requirement.	the provision by reappro	priation of ₹1,364.0	0 lakh was	stated to be based	on actual

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

G	Frant No. 24 - Industries	& Commerce Depart	ment- C	oncld.	
Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
5465	Investment in General F	inancial and Trading	Institut	ions	
02	Investment in Trading Ins	titutions			
190	Investments in Public sect	tor and other Undertaki	ngs		
23	Corporations/Psus/Boards	5			
	0	2,163.00			
	R	2,429.35			

(iii)

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 laying under DDO's Saving Bank Account was not furnished by the Department

Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE 2851 Village and Small Industries Voted				
Original	28,35,00			
Supplementary Amount surrendered during the year (March 2024)	31	28,35,31	23,56,21	(-)4,79,10 2,24,31
CAPITAL				
4059 Capital Outlay on Public Works				
5465 Investments in General Financial and Voted	d Trading Instit	tutions		
Original	12,00,00			
Supplementary Amount surrendered during the year (March 2024)	10,00	12,10,00	12,00,00	(-)10,00
Notes and Comments REVENUE Voted				
(a) As the expenditure of ₹2,356.21 lakh d	id not come eve	n upto the origir	nal provision of ₹2	2,835.00 lakh,

Grant No. 25 - Industries & Commerce (Handloom, Handicrafts and Sericulture) Department

(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, Handic	crafts and	Sericulture) Depa	artment - Contd.
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(b)	Out of the av	railable saving of ₹479.10	lakh, only ₹224.31 la	akh was su	rrendered during t	he year.
(c)	Saving occur	red mainly under:				
(i)	2851	Village and Small Indus	tries			
	001	Direction and Administra	tion			
	98	Administration				
		0	420.77			
		R	(-)37.70	383.07	355.90	(-)27.17
	Withdrawal	of provision by surrender of	f ₹37.70 lakh was sta	ated to be b	ased on actual req	uirement.
	Saving of ₹1	03.37 lakh and ₹63.48 lakh	were also occurred i	in 2021-22	and 2022-23 resp	ectively.
(ii)	103	Handloom Industries				
	29	Industries Development				
		0	760.71			
		R	(-)42.39	718.32	643.94	(-)74.38
	Withdrawal	of provision by surrender of	f ₹42.39 lakh was sta	nted to be b	ased on actual req	uirement.

Saving of ₹87.20 lakh was also occurred in 2022-23.

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
104	Handicraft Industries				
29	Industries Development				
	0	286.11			
	R	(-)30.00	256.11	224.09	(-)32.02

Grant No. 25 - Industries & Commerce (Handloom, Handicrafts and Sericulture) Department - Concld.

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)

(iii)

107	Sericulture Industries	

29	Industries Development	

Ο	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
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Major Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ 1	in thousand)	
REVENUE	Ξ				
2405	Fisheries				
2552	North Eastern Areas				
Voted					
Original		87,15,34			
Supplementary		8,91,74	96,07,08	78,16,93	(-)17,90,15
Amount surrendered during the year (March 2024)					1,68,83
CAPITAL					
4059	Capital Outlay on Public Works				
4405	Capital Outlay on Fisheries				
Voted					
Original		32,22,41	32,22,41	6,97,90	(-)25,24,51
Amount surrendered during the year (March 2024)					14,11,71
Notes and	Comments				
REVENUE	E				
Voted					
(a)	As the expenditure of ₹7.816.93 lakh d	lid not come eve	n upto the origin	al provision of ₹	8.715.34 lakh.

(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:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	1,329.03	26
2018-19	932.44	14
2019-20	1,069.32	17
2020-21	1,138.47	17
2021-22	1,348.69	15
2022-23	3,388.39	35

		Grant No. 2	6 - Fisheries Departn	ient - Contd.		
	Head			Total	Actual	Excess (+)
					xpenditure	Saving (-)
	a .			(₹	in lakh)	
(c)	-	rred mainly under:				
(i)		Fisheries				
	001	Direction and Adm	inistration			
	98	Administration	5 5 40 20			
		0	5,548.20			
		R	(-)409.35	5,138.85	4,673.17	(-)465.68
		of provision by real based on actual requi	ppropriation of ₹240.5 rement.	2 lakh and surre	ender of ₹168.	83 lakh were
	Saving of ₹9 respectively.		8.33 lakh were also oo	ccurred during the	e year 2021-22	and 2022-23
	Reason for s not tenable.	saving stated by the	Department mainly as '	less expenditure ı	inder salary co	mponent' was
(ii)	101	Inland Fisheries				
	70	State Share				
		0	150.00			
		R	24.85	174.85	87.00	(-)87.85
	Addition to requirement.		eappropriation of ₹24	.85 lakh was sta	ted to be bas	ed on actual
(iii)	86	Centrally Sponsore (CSS)	d Scheme-I			
		0	652.40			
		S	387.60	1,040.00	551.81	(-)488.19
	-		pplementary grant of ₹ 1 Mantri Matsya Sampa			e to release of
(iv)	109	Extension and Train	ning			
	36	Fishery Developme	ent			
		0	416.00			
		R	(-)390.50	25.50	25.50	
	Withdrawal requirement.		appropriation of ₹390	.50 lakh was sta	ted to be bas	ed on actual

		Grant No. 26 - I	isheries Departme	nt - Contd.		
	Head				Actual xpenditure	Excess (+) Saving (-)
	700 0				n lakh)	
(v)		Special Component Pla	n for Scheduled Cast	es		
		State Share	56.00			
)	56.00	50.00	22.57	()25.42
	F	-	2.00	58.00	22.57	(-)35.43
	Addition to the requirement.	he provision by reap	propriation of ₹2.00) lakh was stat	ed to be bas	ed on actual
	Saving of ₹0.04	4 lakh was also occurre	ed in 2022-23.			
(vi)		Centrally Sponsored Sc CSS)	heme-I			
	()	239.19			
	S	5	100.81	340.00	180.41	(-)159.59
	-	of provision by supple l towards "Pradhan Ma				e to release of
(vii)	796 1	Fribal Area Sub-plan				
(,,,)		State Share				
)	94.00			
		{	11.15	105.15	62.00	(-)43.15
	Addition to the requirement.	ne provision by reapp	propriation of ₹11.1	5 lakh was stat	ed to be bas	
	Saving of ₹01	lakh was also occurred	during the year 2021	-22.		
(viii)		Centrally Sponsored Sc CSS)	heme-I			
	()	428.00			
	S	5	192.00	620.00	328.97	(-)291.03
	more fund by	of provision by supple the Government of na (PMMSY)".				
	Reasons for sa	ving were stated to be	due to non-release of	f fund by the Fin	ance Departm	ent as well as

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 - Fis	sheries Department	- Contd.		
	Head			Total Grant (Actual Expenditure ∢ in lakh)	Excess (+) Saving (-)
(d)	Saving was J	partly counter balanced by	excess under:		``´	
(i)	2405	Fisheries				
	001	Direction and Administra	tion			
	99	Others				
		0	421.00			
		R	14.00	435.00	432.01	(-)2.99
	Addition to requirement	the provision by reappro.	opriation of ₹14.00	lakh was s	stated to be base	ed on actual
		final saving was stated to putation) of staffs to TTAA		diture unde	r salary compon	ent owing to
(ii)	101	Inland Fisheries				
	36	Fishery Development				
		0	12.35			
		R	592.32	604.67	603.73	(-)0.94
	Addition to requirement.	the provision by reappro	opriation of ₹592.32	lakh was	stated to be bas	ed on actual
	Reason for f	inal saving occurred mainly	y due to non submissi	ion of bills b	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.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2019-20	415.32	17
2020-21	1,116.92	65
2021-22	4,066.60	82
2022-23	5,498.73	79

Saving during the earlier years is given below:

		Grant No. 20 -	Fisheries Department	t - Conta.		
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
(1)	a .				(₹ in lakh)	
(b)	Saving occur	rred mainly under:				
(i)	4059	Capital Outlay on Pu	blic Works			
	80	General				
	051	Construction				
	25	Public Works				
		0	78.00	78.00	25.99	(-)52.01
	Saving of ₹7	8.00 lakh was also occur	rred in 2022-23.			
	70(
(ii)		Tribal Area Sub-plan				
	25	Public Works				
		0	46.50	46.50	14.56	(-)31.94
	Saving of ₹4	6.50 lakh was also occur	rred in 2022-23.			
	-	saving were state to be		fund by the	e Finance Departmen	t in respect
	of above two	o cases as at Sl. No. (i) an	nd (ii).	•		
(iii)	4405	Capital Outlay on Fis	heries			
	101	Inland Fisheries				
	54	National Bank for Agri	iculture and Rural Deve	elopment		
		(NABARD)				
		0	1,025.00			
		R	(-)173.32	851.68	255.88	(-)595.80
	Withdrawal	of provision by surrende	r of ₹173.32 lakh was s	tated to be	based on actual requ	iirement.
	C	<i>A</i> (5 , 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,				
	Saving of CS	46.54 lakh was also occu	urred in 2022-23.			
(iv)	789	Special Component Pla	an for Scheduled Castes	5		
	54	National Bank for Agr	iculture and Rural Deve	elopment		
		(NABARD)				
		0	337.00			
		R	24.07	361.07	13.48	(-)347.59
	Addition to requirement.	the provision by reap	propriation of ₹24.07	lakh was	stated to be based	l on actual
	-		alth ware also account 1	in 2021 22	and 2022 22 man	tivalv
	Saving of 76	9.99 lakh and ₹249.95 la	akii were also occurred	m 2021-22	2 and 2022-23 respec	uvery.

Grant No. 26 - Fisheries Department - Contd.

		Grant No.	26 - Fisheries Departm	ent - Contd.		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
	706	Tribal Area Sub-	nlon		(₹ in lakh)	
(v)			or Agriculture and Rural D	avalonment		
	54	(NABARD)	Agriculture and Rurar D	evelopment		
		(NADARD) 0	615.00			
		R	(-)182.05	432.95	364.49	(-)68.46
	Withdrawal		rrender of ₹182.05 lakh wa			
	winnawai	of provision by sur			based on actual re	quirement.
	Saving of ₹2	48.97 lakh and ₹20	60.51 lakh were also occur	rred in 2021-2	2 and 2022-23 res	pectively.
	beneficiary s	selection often chan ninor head Tribal A	ted to be non completio nged in the field level. Fur Area Sub-plan by the NAB	rther, saving a	ttributed due to sl	nort release of
(c)	Entire provis	ion was withdrawn	n in the following case:			
(i)	4405	Capital Outlay of	on Fisheries			
	001	Direction and Ad				
	36	Fishery Develop	ment			
		0	208.00			
		R	(-)208.00			
	Withdrawal	of provision by sur	rrender of ₹208.00 lakh wa	as stated to be	based on actual re	equirement.
(ii)	101	Inland Fisheries				
	86	Centrally Sponso (CSS)	ored Scheme-I			
		0	387.60			
		R	(-)387.60			
	Withdrawal	of provision by sur	rrender of ₹387.60 lakh wa	is stated to be	based on actual re	equirement.
(iii)	789	Special Compone	ent Plan for Scheduled Cas	stes		
. ,	36	Fishery Develop	ment			
		0	68.00			
		R	(-)68.00			
		of provision by rea	appropriation of ₹24.07 la ent.	kh and surrer	nder of ₹43.93 lak	ch were stated

		Grant No. 20	6 - Fisheries Departme	nt - Concld.		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(iv)	86	Centrally Sponsore (CSS)	d Scheme-I			
		0	100.81			
		R	(-)100.81			
	Withdrawal	of provision by surre	nder of ₹100.81 lakh was	s stated to be	based on actual re	equirement.
(v)	796	Tribal Area Sub-pla	an			
	36	Fishery Developme	nt			
		0	124.00			
		R	(-)124.00			
	Withdrawal o	of provision by surre	nder of ₹124.00 lakh was	s stated to be	based on actual re	equirement.
(vi)	86	Centrally Sponsore (CSS)	d Scheme-I			
		0	192.00			
		R	(-)192.00			
	Withdrawal	of provision by surre	nder of ₹192.00 lakh was	s stated to be	based on actual re	equirement.

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

60 3,52,30	,61 (-)1,72,44,99 58,87,40
93 43,59	,90 (-)36,48,03 6,74,78
	,60 3,52,30 ,93 43,59

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.

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

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

Ο	54.00			
R	(-)31.22	22.78	21.98	(-)0.80

Withdrawal of provision by reappropriation of $\gtrless 31.22$ lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non compeletion of the programme.

(ii)

102	Food Grain Crops
86	Centrally Sponsored Scheme-I

0

80	Centrally Sponsored Scheme	-1
	0	150.00

R (-)55.00 95.00 95.00 ...

With drawal 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

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.

	Head		Total Actual Excess (+) Grant Expenditure Saving (-) (₹ in lakh)
(iv)	91 Central Assistance t	o State Plan	
	0	357.41	
	R	0.99	358.40 177.10 (-)181.30
	Addition to the provision by re requirement.	eappropriation of ₹0.	99 lakh was stated to be based on actual
	Saving of ₹115.76 lakh, ₹157.90 2022-23 respectively.	lakh and ₹229.82 lakh	n were also occurred in 2020-21, 2021-22 and
	Reason for saving was stated to be	e due to non receipt of	central share from Government of India.
(v)	103 Seeds		
~ /	65 Suspense Account		
	Ο	1,000.00	
	R	500.00	1,500.00 43.36 (-)1,456.64
	Addition to the provision by rear	appropriation of ₹500	0.00 lakh was stated to be based on actual
	Saving of ₹1,820.67 lakh and ₹97.	3.64 lakh were also oc	curred in 2021-22 and 2022-23 respectively.
(vi)	105 Manures and Fertilis	sers	
	65 Suspense Account		
	0	4,000.00	
	R	(-)500.00	3,500.00 278.86 (-)3,221.14
	Withdrawal of provision by reappi stated to be based on actual requir		akh and surrender of ₹392.08 lakh were
	Saving of ₹2,602.16 lakh and ₹1,4	51.36 lakh were also o	occurred in 2021-22 and 2022-23 respectively.
	Reason for saving was not furnish and (vi).	ed by the Department	in respect of above two cases as at Sl. No. (v)
(vii)	109 Extension and Farm	ers' Training	
	90 State Share of Centr	al Assistance to State	Plan
	0	503.68	
	R	4.27	507.95 363.23 (-)144.72
		1.27	507.55 505.25 ()111.72

	Grant No. 27 - Agri	culture and Farmer	s Welfare - C	ontd.	
	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(viii)	91 Central Assistance to	State Plan			
	(CASP)				
	0	4,533.10			
	R Addition to the provision by rea requirement.	572.90 ppropriation of ₹572	5,106.00 .90 lakh was	3,269.00 stated to be bas	(-)1,837.00 sed on actual
	Saving of ₹20.00 lakh was also occ	curred in 2022-23.			
	Reason for saving was stated to be respect of above two cases as at Sl		central share fi	rom Government o	of India in
(ix)	113 Agricultural Enginee70 State Share	ring			
	0	387.69			
	R	(-)265.25	122.44	122.44	
	Withdrawal of provision by reap requirement.			stated to be bas	ed on actual
	Saving of ₹24.65 lakh, ₹36.83 lakh 23 respectively.	and ₹2.11 lakh were	also occurred	in 2020-21, 2021	-22 and 2022-
(x)	86 Centrally Sponsored	Scheme - I			
	Ο	3,528.00			
	R	(-)2,426.00	1,102.00	1,102.00	
	Withdrawal of provision by reapp stated to be based on actual require		lakh and sur	render of ₹1,746	.75 lakh were
	Saving of ₹55.53 lakh, ₹331.39 lak 2022-23 respectively.	h and ₹1,194.71 lakh	were also occu	urred in 2020-21, 2	2021-22 and
	Reason for saving was not furnishe and (x).	d by the Department i	in respect of al	pove two cases as	at Sl. No. (ix)
(xi)	115 Scheme of Small/Ma	rginal Farmers and Ag	gricultural Lab	oour	
	91 Central Assistance to	State Plan			
	О	104.00			
	R	(-)79.00	25.00	6.77	(-)18.23
	Withdrawal of provision by reap requirement.	ppropriation of ₹79.0)0 lakh was	stated to be bas	ed on actual
	Reason for saving was stated to be	due to non receipt of	central share fi	rom Government	of India.

	Head	, , , , , , , , , , , , , , , , , , ,		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xii)	789	Special Component Plan fo	or Scheduled Castes	5		
	70	State Share				
		0	128.29			
		R	(-)64.34	63.95	63.95	
		of provision by reappropriat on actual requirement.	ion of ₹12.31 lakh	and surrer	nder of ₹52.03 lak	h were stated
	Saving of ₹2	2.59 lakh and ₹0.69 lakh we	ere also occurred in	2021-22 ar	nd 2022-23 respect	ively.
(xiii)	86	Centrally Sponsored Schen	ne - I			
		0	1,162.80			
		R	(-)587.07	575.73	575.73	
		the provision by reappropria ₹606.24 lakh were stated to			-	provision by
	Saving of ₹1 2022-23.	168.02 lakh, ₹217.55 lakh a	nd ₹14.71 lakh we	re also occ	urred in 2020-21,	2021-22 and
	Reason for s (xii) and (xii	saving was not furnished by i).	the Department in	respect of	f above two cases	as at Sl. No.
(xiv)	90	State Share of Central Assi	istance to State Plar	ı		
		0	473.68			
		R	(-)98.89	374.79	307.96	(-)66.83
		the provision by reappropria ₹115.98 lakh were stated to			*	provision by
(xv)	91	Central Assistance to State	Plan			
		0	2,836.55			
		R	(-)694.79	2,141.76	1,345.06	(-)796.70
		the provision by reappropria ₹729.62 lakh were stated to			-	provision by
	Saving of ₹1	33.95 lakh was also occurred	d in 2022-23.			
(xvi)	796	Tribal Area Sub-plan				
		State Share				
		0	227.02			
			(-)119.63	107.39	106.46	(-)0.93
	Withdrawal requirement.	of provision by reappropr				
	•	.26 lakh was also occurred in	n 2022-23.			

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xvii)	86 Centrally Spons	ored Scheme-I			
	0	2,056.80			
	R	(-)1,090.13	966.67	958.23	(-)8.44
	Withdrawal of provision by requirement.	reappropriation of ₹1,090.13	3 lakh was	stated to be bas	sed on actual
	Saving of ₹26.20 lakh was als	o occurred in 2022-23.			
(xviii)	90 State Share of C	Central Assistance to State Plan	n		
	0	465.44			
	S	198.92			
	R	128.75	793.11	548.93	(-)244.18
	Augmentation of provision by Share under "Rastriya Krish reappropriation of ₹128.75 lal	i Vikash Yojana" (RKVY).	Further, ad	ldition to the pro	
	Saving of ₹13.02 lakh was als	o occurred in 2022-23.			
(xix)	91 Central Assistan	nce to State Plan			
	0	1,587.10			
	S	1,038.61			
	R	1,183.13	3,808.84	2,338.37	(-)1,470.47
	Augmentation of provision by more fund by Government of to the provision by the reappro	India under "Rastriya Krishi"	Vikash Yoj	ana" (RKVY). Fu	rther addition
	Saving of ₹183.37 lakh was a	lso occurred in 2022-23			
	Reasons for saving were not f (xiv) and (xix).		n respect of	above six cases as	s at Sl. No.
(d)	Entire provision was withdraw	vn in the following cases:			
(i)	2401 Crop Husband	ry			
	103 Seeds				
	87 Centrally Spons	ored Scheme-II			
	0	153.00			
	R	(-)153.00			
	Withdrawal of provision by requirement.	. ,	lakh was	stated to be bas	ed on actual

	Grant No. 27 - Agriculture and Farmers wellare - Contd.
	HeadTotalActualExcess (+)GrantExpenditureSaving (-)(₹ in lakh)
(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-plan87 Centrally Sponsored Scheme-II
	O 93.00
	R (-)93.00
	With drawal of provision by reappropriation of $\gtrless 93.00$ lakh was stated to be based on actual requirement.
(e)	Saving was partly counter balanced by excess under:
(i)	2401 Crop Husbandry
	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 $\gtrless 16.94$ 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.

	Head		5	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	86	Centrally Sponso	ored Scheme-I			
		0	302.40			
		R	50.20	352.60	352.60	
	Addition to requirement.		reappropriation of ₹50.20) lakh was	stated to be base	d on actual
(v)	114	Development of	Oil Seeds			
	90	State Share for C	entral Assistance to State P	lan		
		0	6.94			
		R	21.06	28.00	14.00	(-)14.00
	Addition to requirement.		reappropriation of ₹21.00	6 lakh was	stated to be base	d on actual
(vi)	91	Central Assistant	ce to State Plan			
		0	62.40			
		R	189.60	252.00	126.00	(-)126.00
	Addition to requirement.		reappropriation of ₹189.6			. ,
	Reason for sa and (vi).	aving were not fur	nished by the Department i	n respect of	above six cases as	at Sl. No. (i)
(vii)	2408	Food, Storage a	nd Warehousing			
	02	Storage and War	-			
	101	Rural Godowns I	Programme			
	37	Agricultural Dev	elopment			
		0	46.00			
		R	8.00	54.00	53.75	(-)0.25
	Addition to requirement.		v reappropriation of ₹8.00	lakh was	stated to be based	d on actual
	Reason for fi	nal saving was no	ot furnished by the Departme	ent.		
(viii)						
	37	Agricultural Dev	elopment			
		0	129.00			
		R	9.00	138.00	138.00	
	Addition to requirement.		7 reappropriation of ₹9.00	lakh was	stated to be base	d on actual
	Reason for e	xcess was not fur	nished by the Department.			

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

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 \gtrless 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)	
0	223.43
R	50.78

R	50.78	274.21	160.55	(-)113.66
IX	50.78	2/7.21	100.55	(-)115.00

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 - Ag	riculture and Farmers V	Velfare - Co	ontd.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(iii)	796	Tribal Area Sub-pla	an			
	54	National Bank for A	Agriculture and Rural Deve	elopment		
		(NABARD)				
		0	389.96			
		R	23.11	413.07	197.97	(-)215.10
		· ·	eappropriation of ₹23.11	lakh was	stated to be bas	sed on actual
	requirement. Saving of ₹3	3.58 lakh was also o	courred in 2022-23			
	-		to be due to non compelet	tion of prog	ramme on techni	cal reasons in
		ove three cases as at	1	1 0		
(iv)	4408	Capital Outlay on	Food Storage and Warel	housing		
	02	Storage and Wareh	ousing			
	101	Rural Godown Prog	grammes			
	54	National Bank for A	Agriculture and Rural Deve	elopment		
		(NABARD)				
		0	495.07			
		R	(-)233.27	261.80	96.25	(-)165.55
	Withdrawal	of provision by reapp	propriation of ₹70.90 and s	surrender of	₹162.37 lakh we	re stated to be
	based on act	ual requirement.				
(v)	789	Special Component	Plan for Scheduled Caste	s		
	54	National Bank for A	Agriculture and Rural Dev	elopment		

54 National Bank for Agriculture and Rural Development					
	(NABARD)				
	0	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.

Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)	
				(₹ in lakh)		
796	Tribal Area Sub-plan					
54	4 National Bank for Agriculture and Rural Development					
	(NABARD)					
	0	295.37				
	R	(-)133.52	161.85	47.49	(-)114.36	
Withdrawal	of provision by reappro	priation of ₹13 12 an	d surrender of		e stated to be	

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 -compeletion of projects in respect of above three cases as at Sl. No. (iv) to (vi).

(vii)

(vi)

4435 Capital Outlay on other Agricultural Programmes

- 01 Marketing and Quality Control
- 101 Marketing Facilities
- 54 National Bank for Agriculture and Rural Development
 - (NABARD)

0	2,500.47			
R	(-)167.13	2,333.34	1,339.07	(-)994.27

Withdrawal of provision by reappropriation of $\gtrless 167.13$ 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)				
0	894.24			
R	(-)166.95	727.29	480.99	(-)246.30

Withdrawal of provision by reappropriation of $\gtrless 1.62$ lakh and surrender of $\gtrless 165.33$ 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.

	Head			Total Grant			Excess (+) Saving (-)
(ix)	796	Tribal Area Sub-plan					
	54	National Bank for Agric	culture and Rura	l Development			
		(NABARD)					
		0	1,630.10				
		R	(-)122.22	1,507.88	9	50.34	(-)557.54
		of provision by reapprop on actual requirement.	riation of ₹2.54	lakh and surren	der of ₹1	19.68 lakh	were stated
	-	272.53 lakh, ₹316.63 lakh 2022-23 respectively.	n and ₹246.09 la	kh were also oc	curred du	ring the ye	ar 2020-21,
		saving were stated to be l. No. (vii) to (ix).	e due to non -co	ompeletion of pro	ojects in r	espect of a	above three
(d)	Entire provis	sion was withdrawn in the	e following cases	:			
(i)	4059	Capital Outlay on Pub	lic Works				
	80	General					
	051	Construction					
	25	Public Works					
		0	106.00				
		R	(-)106.00				
	Withdrawal	of provision by surrender	of ₹106.00 lakh	was stated to be	based on	actual req	uirement.
(ii)	789	1 1	n for Scheduled	Castes			
	25	Public Works					
		0	35.00				
		R	(-)35.00				
	Withdrawal requirement.	of provision by reappr	opriation of ₹3	5.00 lakh was	stated to	be based	l on actual
(iii)	796	Tribal Area Sub-plan					
	25	Public Works					
		0	64.00				
		R	(-)64.00				
	Withdrawal	of provision by reappr	opriation of ₹6	4.00 lakh was	stated to	be based	l on actual

Withdrawal of provision by reappropriation of $\gtrless 64.00$ lakh was stated to be based on actual requirement.

		Grant No. 27 -	Agriculture and Farmers V	Velfare - C	oncld.	
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
(e)	Saving was p	partly counter ba	lanced by excess under:		(₹ in lakh)	
(i)	4401	Capital Outlag	y on Crop Husbandry			
	113	Agricultural Er	ngineering			
	37	Agricultural De	evelopment			
		0	4.00			
		R	5.69	9.69	9.66	(-)0.03
	Addition to requirement.	-	by reappropriation of ₹5.69	lakh was	stated to be based	l on actual
(ii)	789	Special Compo	nent Plan for Scheduled Caste	es		
	99	Others				
		0	11.00			
		R	8.71	19.71	19.71	
	Addition to requirement.	-	by reappropriation of ₹8.71	lakh was	stated to be based	l on actual

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

	Major Head		Total Grant (Actual Expenditure ₹ in thousand)	Excess (+) Saving (-)
REVENUE					
2401	Crop Husbandry				
2402	Soil and Water Conservation				
Voted					
Original		1,30,51,30			
Supplement	ary	3,12,01	1,33,63,31	99,54,01	(-)34,09,30
Amount surrendered during the year (March 2024)					9,34,56
CAPITAL					
4401	Capital Outlay on Crop Husbandry				
4402	Capital Outlay on Soil and Water C	Conservation			
5465	Investments in General Financial ar	nd Trading Insti	tutions		
Voted					
Original		9,50,00	9,50,00	7,68,39	(-)1,81,61
Amount sur	rendered during the year (March 2024)				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.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	3,499.48	36
2018-19	7,160.97	47
2019-20	6,366.01	42
2020-21	5,120.15	37
2021-22	6,452.81	48
2022-23	5,091.51	35

	Gra	ant No. 28 - Horticu	lture & Soil Conse	rvation - Cont	d.	
	Head				Actual xpenditure ₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occurred	mainly under:		,	X III Iakii)	
(i)	2401 Cr	op Husbandry				
	001 Di	rection and Administra	ation			
	98 Ad	lministration				
	0		4,470.06			
	R		(-)650.86	3,819.20	3,485.20	(-)334.00
	-	provision by reapprop 1.63 lakh were stated t		-	nt reduction in	provision by
	Saving of ₹584.9	99 lakh was also occur	red in 2022-23.			
	Reasons for sav reimbursement.	ing was stated to be	due to non incurri	ing expenditure	e under salary	and medical
(ii)	99 Ot	hers				
	0		700.00			
	R		(-)158.00	542.00	541.32	(-)0.68
	Withdrawal of pr	rovision by surrender o	of ₹158.00 lakh was	stated to be bas	ed on actual re-	quirement.
	Saving of ₹0.37	lakh was also occurred	l in 2022-23.			
	Reasons for savi TTAADC.	ng was stated to be du	e to non incurring e	xpenditure und	er salary for sta	iff deputed to
(iii)	119 Ho	orticulture and Vegetal	ole in Crops			
	90 Sta	ate Share for Central A	ssistance to State Pl	an		
	0		171.73			
	R		(-)25.73	146.00	73.53	(-)72.47
	Withdrawal of requirement.	provision by reappro	priation of ₹25.73	lakh was sta	ted to be base	ed on actual
	Carring of 710.01		4:			

Saving of ₹19.81 lakh was also occurred in 2022-23.

	Head			Total	Actual	Excess (+)
				Grant	Expenditure (₹ in lakh)	Saving (-)
(iv)	91 Cer	ntral Assistance to State	e Plan			
	(CA	ASP)				
	0		1,560.00			
	R		(-)247.00	1,313.00	661.76	(-)651.24
	Withdrawal of prequirement.	provision by reapprop	riation of ₹247.0	00 lakh was s	stated to be base	d on actual
	Saving of ₹178.3	6 lakh was also occurre	ed in 2022-23.			
		ng was stated to be du ture Mission in respect		•		India under
(v)	789 Spe	ecial Component Plan f	or Scheduled Cas	tes		
	90 Sta	te Share for Central As	sistance to State I	Plan		
	0		56.66			
	R		(-)8.91	47.75	25.99	(-)21.76
	Withdrawal of prequirement.	provision by reapprop	oriation of ₹8.91	lakh was s	tated to be based	d on actual
	Saving of ₹6.47 1	akh was also occurred	in 2022-23.			
(vi)	91 Cer	ntral Assistance to State	e Plan			
	(CA	ASP)				
	0		510.00			
	R		(-)80.75	429.25	233.89	(-)195.36
	Withdrawal of j requirement.	provision by reapprop	riation of ₹80.7	5 lakh was s	tated to be base	d on actual
	Saving of ₹58.31	lakh was also occurred	l in 2022-23.			
(vii)	796 Tri	bal Area Sub-plan				
	90 Sta	te Share for Central As	sistance to State I	Plan		
	О		103.33			
	R		(-)16.33	87.00	46.32	(-)40.68
	Withdrawal of j requirement.	provision by reapprop	riation of ₹16.3	3 lakh was s	stated to be base	d on actual

Saving of ₹11.82 lakh was also occurred in 2022-23.

Grant No. 28 - Horticulture & Soil Conservation - Contd.						
	Head			Actual xpenditure ₹ in lakh)	Excess (+) Saving (-)	
(viii)	(CASP)	sistance to State Plan				
	0	930.00				
	R	(-)147.25	782.75	416.86	(-)365.89	
	Withdrawal of provision requirement.	n by reappropriation of ₹147	.25 lakh was sta	ted to be bas	ed on actual	
	Saving of ₹106.33 lakh w	vas also occurred in 2022-23.				
	-	stated to be due to non-releas ssion in respect of four cases as	•		f India under	
(ix)	2402 Soil and W	vater Conservation				
	102 Soil Conse	rvation				
	90 State share	for Central assistances to State	plan			
	0	190.67				
	R	(-)31.73	158.94	158.88	(-)0.06	
	Withdrawal of provision requirement.	n by reappropriation of ₹31.	73 lakh was stat	ed to be bas	ed on actual	

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 Cas	stes
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90 State share for Central assistances to State plan

62.34

R	(-)10.37	51.97	39.39	(-)12.58
c · ·	1	1-1-1	1 4. 1. 1	···· ·····1

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.

0

(xi)

91	Central Assistance to State Plan						
	(CASP)						
	0	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.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xii)	796	Tribal Area Sub-plan				
	90	State share for Central assis	tances to State plar	ı		
		0	113.67			
		R	(-)18.93	94.74	41.16	(-)53.58
	Withdrawal requirement.	of provision by reappropri	ation of ₹18.93 1	akh was sta	ated to be based	on actual
	Saving of ₹10	0.50 lakh was also occurred i	n 2022-23.			
(xiii)	91	Central Assistance to State (CASP)	Plan			
		0	620.00			
		S	52.74			
		R	185.74	858.48	376.48	(-)482.00
	₹185.74 lakh Reasons for	y the Government of India. was stated to be based on ac saving was stated to be due OC & NMEO-OP in respect o	tual requirement. to non-release of	fund by the	e Government of I	-
(d)	Saving was p	artly counter balanced by ex-	cess under:			
(i)	2401	Crop Husbandry				
	119	Horticulture and Vegetable	Crops			
	37	Agriculture Development				
		0	518.32			
		R	24.30	542.62	541.95	(-)0.67
	Addition to requirement.	the provision by reappropri	iation of ₹24.30	lakh was st	ated to be based	on actual
(ii)	789	Special Component Plan for	Sabadulad Castas			
(11)		· · · · ·	Seneduled Castes			
	27	0	120.41			
		R	7.25	127.66	127.63	(-)0.03
	Addition to requirement.	the provision by reapprop				

Head			Total Grant		Excess (+) Saving (-)
98	Administration				
	0	7.43			
	R	3.21	10.64	9.77	(-)0.87
Addition to	the provision by	reappropriation of ₹3.21	lakh was s	stated to be based	on actual

(iv)

(iii)

98	Administration				
	0	24.43	5		
	R	6.02	30.45	30.37	(-)0.08
		• .•	6 3(02 1 11	1	1 / 1

Addition to the provision by reappropriation of $\gtrless 6.02$ 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) 240	02 Soil	l and W	Vater C	onservation
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requirement.

796 Tribal Area Sub-plan

98 Administration				
0	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

1	Central Assistance to Stat	e Plan			
	0	1,040.00			
	S	131.03			
	R	247.00	1,418.03	1,417.96	(-)0.07

Augmentation of provision by supplementary grant of $\gtrless131.03$ lakh was stated to be due to release of more fund by Government of India. Further addition to the provision by the reappropriation of $\gtrless247.00$ lakh was state to be based on actual requirement.

(vii)

109 Extension and Training

41 Human Development

0	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.

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
789	Special Component P	lan for Scheduled Castes		((
41	Human Development				
	0	17.00			
	S	17.72			
	R	9.42	44.14	43.20	(-)0.94

Augmentation of provision by supplementary grant of $\gtrless 17.72$ lakh was stated to be due to release of more fund by Government of India. Further addition to the provision by the reappropriation of $\gtrless 9.42$ lakh was state to be based on actual requirement.

(ix)

(viii)

796	Tribal Area Sub-plan				
41	Human Development				
	0	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).

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

CAPITAL

Voted

(a)	Out of the available saving of ₹181.61 lakh, only ₹1.00 lakh was surrendered during the year.
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(b) Saving occurred mainly under:

(i)

4402 Capital outlay on Soil and Water Conservation

- 102 Soil Conservation
- 98 Administration

Ο	428.48	428.48	269.63	(-)158.85
Reason for saving was stated to be	partment.			

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

	Major Head		Total Grant or Appropriation (₹ in j	Actual Expenditure thousand)	Excess (+) Saving (-)
REVENUE	E		Υ.	,	
2403	Animal Husbandry				
2404	Dairy Development				
2552	North Eastern Areas				
Voted					
Original		1,48,32,80			
Supplement	tary	66,38	1,48,99,18	1,28,94,20	(-)20,04,98
Amount sur	rendered during the year (March 2024)				6,93,82
CAPITAL 4403 Voted	Capital Outlay on Animal Husbandı	ry			
Original		22,22,40			
Supplement	tary rendered during the year (March 2024)	5,24,15	27,46,55	10,02,83	(-)17,43,72 4,32,65

Grant No. 29 - Animal Resource Development Department

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.

Year	Saving (₹in lakh)	Percentage of Saving over total Provision
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

Saving during the earlier years is given below:

	Ulai	$\mathbf{R} = \mathbf{R} + $	ource Develop	ment Departmen	ii - Contu.	
	Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(₹ in l	akh)	
(c)	Saving occur	rred mainly under:				
(i)	2403	Animal Husbandry				
	001	Direction and Administ	tration			
	98	Administration				
		0	9,827.90			
		R	(-)607.50	9,220.40	8,081.40	(-)1,139.00
		of provision by reapprop on actual requirement.	riation of ₹4.0	0 lakh and surrend	ler of ₹603.50 lal	ch were stated
	Saving of ₹1	,059.73 lakh was also oce	curred in 2022	-23.		
(ii)	109	Extension and Training	5			
	39	Animal Resource Deve	lopment			
		0	617.70			
		R	(-)10.00	607.70	539.78	(-)67.92
		of provision by reapprop actual requirement.	riation of ₹5.1	6 lakh and surrend	ler of ₹4.84 lakh	were stated to
	Saving of ₹1	01.51 lakh was also occu	urred in 2022-2	3.		
(iii)	2404	Dairy Development				

001	Direction and Adn	ninistration			
98	Administration				
	0	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.

	Head	it i(0, 2) - Anniari	itesource Develop	Total Grant or	Actual	Excess (+)
				Appropriation	Expenditure	Saving (-)
				(₹ in la	ikh)	
(d)	Entire provis	ion was withdrawn in	n the following case	es:		
(i)	2403	Animal Husbandry	y			
	789	Special Component	Plan for Scheduled	l Castes		
	90	State Share for Cen	tral Assistance to S	tate Plan		
		0	41.00			
		R	(-)41.00			
	Withdrawal requirement.	of provision by rea	appropriation of ₹	41.00 lakh was s	stated to be bas	ed on actual
(ii)	796	Tribal Area Sub-pla	ın			
	90	State Share for Cen	tral Assistance to S	tate Plan		
		0	47.00			
		R	(-)47.00			
		of provision by reapp actual requirement.	propriation of ₹0.52	lakh and surrende	r of ₹46.48 lakh	were stated to
(e)	have been no	incurring expenditur oticed in the followin the supplementary bu	g cases. This is irr		-	-
(i)	2403	Animal Husbandry	v			
(1)	101	Veterinary Services		n		
		State Share of Centr				
	20	State Share of Cents	iai sponsorea sene			
		R	5.11	5.11	5.11	
(ii)	113 86	Administrative Inve Centrally Sponsored	-	itics		
		R	0.40	0.40	0.37	(-)0.03
(iii)	789 50	Special Component State Share of Centr				
		R	1.03	1.03	1.02	(-)0.01

Grant No. 29 - Animal Resource Development Department - Contd.

	Head			-	Actual Expenditure	Excess (+) Saving (-)
				(₹ in la	akh)	
(iv)	796	Tribal Area Sub-plan				
	50	State Share of Central Spons	sored Scheme			
		R	0.52	0.52	0.51	(-)0.01
(f)	Saving was p	partly offset by excess under:				
	2403	Animal Husbandry				
	789	Special Component Plan for	Scheduled Cast	es		
	39	Animal Resource Developm	ent			
		0	775.94			
		S	9.98			
		R	39.97	825.89	823.91	(-)1.98
	Augmentatio	n of provision by supplemen	tary grant of ₹0) 98 lakh wa	s attributed to rel	lease of more

Grant No. 29 - Animal Resource Development Department - Contd.

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.

Head

Total Grant orActualExcess (+)AppropriationExpenditureSaving (-)(₹ in lakh)

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.

Year	Saving (₹in lakh)	Percentage of Saving over total Provision
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

Saving during the earlier years is given below:

	Grant No. 29 - Animal Resource Development Department - Contd.					
	Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(₹ in l	-	8()
	- ·					
(c)	Saving occur	rred mainly under:				
(i)	4403	Capital Outlay or	n Animal Husband	ry		
	101	Veterinary Service	es and Animal Healt	h		
	54	National Bank for	Agriculture and Ru	ral Development		
		(NABARD)				
		0	300.00			
		S	524.15			
		R	100.00	924.15	500.36	(-)423.79
	from Govern	on of provision by s ment of India. Furt be based on actual	ther addition to the			
	Saving of ₹4	.07 lakh was also oc	ccurred in 2022-23.			
(ii)	789	Special Componer	nt Plan for Schedule	d Castes		
	39	Animal Resource	Development			
		0	51.25	51.25	25.94	(-)25.31
	Saving of ₹2	.14 lakh was also oc	curred in 2022-23.			
(iii)	54	National Bank for	Agriculture and Ru	ral Development		
		(NABARD)				
		0	500.00			
		R	(-)38.15	461.85	136.53	(-)325.32
	Withdrawal	of provision by surre	ender of ₹38.15 lakł	n was stated to be b	ased on actual req	uirement.
	Saving of ₹5	4.68 lakh was also c	occurred in 2022-23			
(iv)	796	Tribal Area Sub-p	lan			
	39	Animal Resource	Development			
		0	129.75			
		R	(-)76.50	53.25	53.10	(-)0.15
	Withdrawal	of provision by re-	eappropriation of	₹76.50 lakh was	stated to be bas	ed on actual

requirement.

	Head			otal Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(₹ in l	akh)	
(v)	54	National Bank for Agri	culture and Rural	Development		
		(NABARD)				
		0	700.00			
		R	82.00	782.00	255.54	(-)526.46
	Addition to requirement.	the provision by reap	propriation of ₹8	2.00 lakh was	stated to be bas	ed on actual
		saving in respect of t (August 2024).	five cases as at S	Sl. No. (i) to ((v) were not intir	nated by the
(d)	Entire provis	sion was withdrawn in th	e following cases:			
(i)	4403	Capital Outlay on An	imal Husbandry			
	101	Vererniary Services an	d Animal Health			
	25	Public Works				
		0	100.00			
		R	(-)100.00			
	Withdrawal requirement.	of provision by reapp	opriation of ₹10	0.00 lakh was	stated to be bas	ed on actual
(ii)	789	Special Component Pla	n for Scheduled C	astes		
	25	Public Works				
		0	200.00			
		R	(-)200.00			
					1 1 / 1	nuirement
	Withdrawal	of provision by surrende	r of ₹200.00 lakh v	was stated to be	based on actual re	quirement.
(iii)		of provision by surrender Tribal Area Sub-plan	r of ₹200.00 lakh v	was stated to be	based on actual re	quirement.
(iii)	796		r of ₹200.00 lakh v	vas stated to be	based on actual re	quirement.
(iii)	796	Tribal Area Sub-plan	r of ₹200.00 lakh v 200.00	vas stated to be	based on actual re	quirement.

Grant No. 29 - Animal Resource Development Department - Concld.

Withdrawal of provision by reappropriation of $\gtrless 5.50$ lakh and surrender of $\gtrless 194.50$ 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

	Major Head	- Total Grant or Appropriation (₹ in	Actual Expenditure thousand)	Excess (+) Saving(-)
REVENUI	Е	, , , , , , , , , , , , , , , , , , ,		
2049	Interest Payments			
2059	Public Works			
2402	Soil and Water Conservation			
2406	Forestry and Wild Life			
Voted				
Original	2,82,95,00	2,82,95,00	1,58,35,17	(-)1,24,59,83
•	rrendered during the year (March 2024)	2,02,95,00	1,50,55,17	45,81,11
1 1110 0117 0 0				,,
Charged				
Original	10,00,00			
Supplemen	<i>tary</i> 3,90,00	13,90,00		(-)13,90,00
Amount sur	rrendered during the year (March 2024)			
CAPITAL				
4059	Capital Outlay on Public Works			
4406	Capital Outlay on Forestry and Wild Life			
Voted				
Original	1,61,53,00			
Supplemen	tary 13,73,97	1,75,26,97	99,25,10	(-)76,01,87
Amount su	rrendered during the year (March 2024)			59,84,61
Notes and	Comments			
REVENUI	E			
Voted				

Grant No. 30 - Forest Department

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:

(a)

Year	Saving (≹in lakh)	Percentage of Saving over total Provision
2017-18	937.54	10
2018-19	1,231.03	12
2019-20	1,522.56	12
2020-21	4,702.61	23
2021-22	9,451.86	31
2022-23	12,642.33	46

	Head				Actual Expenditure in lakh)	Excess (+) Saving (-)
(b)	Saving occu	rred mainly under:				
(i)	2402	Soil and Water Cons	ervation			
	102	Soil Conservation				
	40	Forestry				
		0	155.00			
		R	(-)18.75	136.25	113.17	(-)23.08
	Withdrawal	of provision by surrend	er of ₹18.75 lakł	n was stated to be bas	ed on actual rec	uirement.
	-	28.27 lakh, ₹16.23 lakh -23 respectively.	and ₹9.67 lakh v	were also occurred du	uring the years 2	2020-21, 2021-
(ii)	2406	Forestry and Wild L	ife			
	01	Forestry				
	001	Direction and Admini	stration			
	98	Administration				
		0	12,034.00			
		R	(-)956.49	11,077.51	10,020.54	(-)1,056.97
		of provision by reappro ual requirement.	priation of ₹96.2	29 lakh and surrende	r ₹860.20 of wa	as stated to be
	-	3.03 lakh, ₹1,234.82 lak 2022-23 respectively.	h and ₹1,436.48	lakh were also occu	rred during the	year 2020-21,
(iii)	003	Education and Trainin	ıg			
		Forestry	C			
		0	120.00			
		R	(-)113.00	7.00	7.00	
	Withdrawal requirement	of provision by reap	propriation of ₹	113.00 lakh was st	ated to be bas	ed on actual
(iv)	101	Forest conservation, I	Development and	Regeneration		
	88		-	C		
		0	102.00			
		R	(-)29.00	73.00	14.08	(-)58.92
	Withdrawal requirement	of provision by reap		₹29.00 lakh was st	ated to be bas	
	Saving of ₹1	6 19 lakh was also occi	urred in 2022-23			

Saving of ₹16.19 lakh was also occurred in 2022-23.

	Grant No.	50 - Forest Depart	tillent - Conta.		
	Head		Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
			((₹ in lakh)	
()	790 Special Company	t Dlag for Sahadulad	Castas		
(v)		t Plan for Scheduled	Castes		
	88 Centrally Sponsore				
	O	40.00	20.60	4.60	()16.00
	R	(-)19.40	20.60	4.60	(-)16.00
	Withdrawal of provision by re requirement.	appropriation of \vec{x}	19.40 lakh was	stated to be base	ed on actual
	Saving of ₹10.00 lakh was also o	ccurred in 2022-23.			
(vi)	796 Tribal Area Sub-pl	an			
(*1)	88 Centrally Sponsore				
	0	70.00			
	R	(-)43.60	26.40	8.40	(-)18.00
	Withdrawal of provision by surre				
	1 5			1	
	Saving of ₹12.00 lakh was also o	ccurred in 2022-23.			
(vii)	02 Environmental For	estry and Wild Life			
	110 Wild Life Preserva	tion			
	91 Central Assistance to	o State Plan			
	(CASP)				
	Ο	319.00			
	R	(-)29.28	289.72	96.78	(-)192.94
	Withdrawal of provision by re requirement.	appropriation of ₹	29.28 lakh was	stated to be base	ed on actual
	Saving of ₹35.56 lakh was also o	ccurred in 2022-23.			
(viii)	789 Special Componen	t Plan for Scheduled	l Castes		
	91 Central Assistance to	o State Plan			
	(CASP)				
	Ο	200.00			
	R	31.62	231.62	31.62	(-)200.00
	Addition to the provision by r	eappropriation of	₹31.62 lakh was	stated to be base	ed on actual

requirement.

	Head			Actual xpenditure	Excess (+) Saving (-)
			(₹ ir	ı lakh)	
(ix)	796 Tribal Area Sub-	olan			
	91 Central Assistance				
	(CASP)				
	0	300.00			
	R	7.66	307.66	57.66	(-)250.00
	Addition to the provision by requirement.	reappropriation of ₹7.	66 lakh was stat	ed to be bas	ed on actual
	Saving of ₹24.00 lakh was also	occurred in 2022-23.			
(x)	04 Afforestation and	Ecology Development			
	101 National Afforest	ation and Ecology Devel	opment Programm	e	
	88 Centrally Sponsor	red Scheme-III			
	0	90.00			
	R	(-)32.23	57.77	17.77	(-)40.00
	Withdrawal of provision by requirement.	reappropriation of ₹32.	23 lakh was stat	ed to be bas	ed on actual
	Saving of ₹12.50 lakh and ₹37.	11 were also occurred in	2021-22 and 2022	-23 respective	ly.
(xi)	103 State Compensate	ory Afforestation (SCA)			
	-	bry Afforestation Fund- T	ripura		
	0	2,784.00			
	R	173.00	2,957.00	1,462.36	(-)1,494.64
	Addition to the provision by requirement.	reappropriation of ₹173	3.00 lakh was sta	ted to be bas	sed on actual
	Saving of ₹1,764.74 lakh and ₹	4,896 lakh were also occ	urred in 2021-22 a	nd 2022-23 re	spectively.
(xii)	789 Special Compone	nt Plan for Scheduled Ca	istes		
	69 State Compensate	ory Afforestation Fund- T	ripura		
	0	1,700.00			
	R	(-)620.00	1,080.00	634.84	(-)445.16
	Withdrawal of provision by rea to be based on actual requireme		kh and surrender	of ₹603.69 laŀ	th were stated

Saving of ₹923.50 lakh and ₹1,630.43 lakh were also occurred in 2021-22 and 2022-23 respectively.

	G	Grant No. 30 - Forest Depa	rtment - Contd.		
	Head		Total Grant or	Actual Even on diterent	Excess (+)
			Appropriation	Expenditure (₹ in lakh)	Saving (-)
				(
(xiii)	88 Centrall	ly Sponsored Scheme-III			
	О	35.00			
	R	22.53	57.53	7.53	(-)50.00
	Addition to the prov requirement.	vision by reappropriation of	₹22.53 lakh was	stated to be bas	ed on actual
(xiv)	796 Tribal A	Area Sub-plan			
	69 State Co	ompensatory Afforestation Fu	nd- Tripura		
	О	3,900.00			
	R	(-)1,960.00	1,940.00	1,154.26	(-)785.74
	Withdrawal of provisi to be based on actual i	ion by reappropriation of ₹37 requirement.	.29 lakh and surrer	nder ₹1,922.71 lak	h were stated
	Saving of ₹1,664.04 la	akh and ₹2,892.46 lakh were	also occurred in 202	21-22 and 2022-23	respectively.
(xv)	88 Centrall	ly Sponsored Scheme-III			
()	(CSS)	5 1			
	0	60.00			
	R	7.94	67.94	7.94	(-)60.00
	Addition to the prov requirement.	vision by reappropriation of	f ₹7.94 lakh was	stated to be bas	ed on actual
	Saving of ₹30.00 lakh	was also occurred in 2022-23	3.		
	Reasons for saving i Department (August 2	in respect of 15 cases as a 2024).	t Sl. No. (i) to (x	v) were not inti	mated by the
	Reasons for saving we of above15 cases as a	ere stated to be due to short-reat Sl. No. (i) to (xv).	lease of fund by the	e Finance Departm	ent in respect
(c)	The provision remaine	ed unutilised under:			
(i)		ry and Wild Life			
	01 Forestry 101 Forest c	y conservation, Development an	d Regeneration		
		Assistance to State Plan	a regeneration		
	0	500.00	700 00		() 700 00
	R Addition to the prov	222.00 vision by reappropriation of	722.00 ₹222.00 lakh was	 stated to be bas	(-)722.00 sed on actual
	requirement.	isten of reappropriation of			ee on uotuul

	Gran	t No. 30 - Forest Depar	tment - Contd.		
	Head		Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(ii)	102 Social and Fa				
		stance to State Plan			
	O R	$\begin{array}{c} 414.00\\ 100.00\end{array}$	514.00		(-)514.00
	Addition to the provision			stated to be bas	
	requirement.	of impropriation of a			
	Saving of ₹121.00 lakh wa	s also occurred in 2022-23	3.		
(iii)	789 Special Com	ponent Plan for Scheduled	l Castes		
	90 State Share I	For Central Assistance to S	State Plan		
	0	20.00			
	R	(-)8.00	12.00		(-)12.00
	Withdrawal of provision requirement.	by reappropriation of ₹	₹8.00 lakh was s	stated to be base	ed on actual
	Saving of ₹50.00 lakh was	also occurred in 2022-23.			
(iv)	91 Central Assi	stance to State Plan			
	0	714.00			
	R	(-)14.00	700.00		(-)700.00
	Withdrawal of provision requirement.	by reappropriation of ₹	14.00 lakh was	stated to be bas	ed on actual
(v)	796 Tribal Area	Sub-plan			
	90 State Share I	For Central Assistance to S	State Plan		
	0	20.00			
	R	(-)2.00	18.00		(-)18.00
	Withdrawal of provision requirement.	by reappropriation of a	₹2.00 lakh was s	stated to be base	ed on actual
	Saving of ₹50.00 lakh was	also occurred in 2022-23.			
(vi)	91 Central Assi	stance to State Plan			
	0	1,400.00			
	R	(-)300.00	1,100.00		(-)1,100.00
	Withdrawal of provision by	y surrender of ₹300.00 lak	h was stated to be	based on actual re	quirement.
	Reasons for saving in re	spect of six cases as at	Sl. No. (i) to (v	i) were not inti	nated by the

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 - Fore	est Department - Contd.		
	Head		Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
			((₹ in lakh)	
(d)	Entire provis	sion withdrawn in the followin	g cases:		
(i)	2406	Forestry and Wild Life			
	02	Environmental Forestry and	Wild Life		
	110	Wild Life Preservation			
	87	Centrally Sponsored Scheme	-II		
		0	400.00		
		R (-)400.00		
		of provision by reappropriation on actual requirement.	n of ₹231.49 lakh and surren	der of ₹168.51 lak	th were stated
(ii)	789	Special Component Plan for	Scheduled Castes		
	87	Centrally Sponsored Scheme	-II		
		0	200.00		
		R (-)			
		of provision by reappropriation on actual requirement.	n of ₹20.75 lakh and surrenc	ler of ₹179.25 lak	th were stated

		Grant No.	30 - Forest Depar	tment - Contd.		
	Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(iii)	796	Tribal Area Sub-p	lan			
	87	Centrally Sponsore	ed Scheme-II			
		0	500.00			
		R	(-)500.00			
		of provision by reap on actual requirement	ppropriation of ₹15.6 nt.	50 lakh and surren	der of ₹484.40 lak	h were stated
(e)	Saving was p	partly counterbalanc	ed by excess under:			
(i)	<i>01</i> 789	Forestry and Wil Forestry Special Componer Administration	d Life nt Plan for Schedulec	1 Castes		
		0	159.00			
		R	7.75	166.75	166.64	(-)0.11
	Addition to requirement.		reappropriation of	₹7.75 lakh was	stated to be base	ed on actual
(ii)	02	Environmental Fo	restry and Wild Life			
	110	Wild Life Preserva	ation			
	40	Forestry				
		0	278.00			
		R	16.95	294.95	292.33	(-)2.62
	Addition to requirement.		reappropriation of	₹16.95 lakh was	stated to be base	ed on actual
(iii)	789	Special Componer	nt Plan for Scheduled	1 Castes		
	40	Forestry				
		0	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 base	ed on actual

requirement.

	Grant No. 30 - Forest Department - Contd.							
	Head		Grant or opriation Ex	Actual penditure	Excess (+) Saving (-)			
			-	lakh)				
	706 Tribal Area Sub alar							
(iv)	796 Tribal Area Sub-plan 40 Forestry							
	40 Polesuy O	175.00						
	R	30.85	205.85	203.00	(-)2.85			
	Addition to the provision by reapprorequirement.							
	Reasons for final saving were not furnished by the Department in respect of four cases as at Sl. No. (i) and (iv).							
Revenue <i>Charged</i>								
(a)	In view of the no expenditure incurred in March 2024 proved wholly unnecess		plementary grar	at of <i>₹390.00</i> ∃	akh obtained			
(b)	No part of the available saving of $₹1,39$	0.00 lakh was surrer	ndered during t	ne year				
(c)	Entire Provision remained unutilised un	der:						
(0)	2049 Interest Payments							
	05 Interest on Reserve Fund							
	105 Interest on General and O	ther Reserve Funds						
	58 Debt Services							
	0	1,000.00						
	S	390.00	1,390.00		(-)1,390.00			
	Augmentation of provision by supplem fund towards interest on General and O).00 lakh was a	ttributed to rel	ease of more			
	Reason for saving was not furnished by	the Department.						
CAPITAL	- ·	-						
Voted								
(a)	As the expenditure of ₹9,925.10 lakh supplementary grant of ₹1,373.97 lakh 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 N	o. 30 - Forest Departn	nent - Contd.		
	Head		fotal Grant or Appropriation	Actual Expenditure ≢ in lath)	Excess (+) Saving (-)
			(₹ in lakh)	
(c)	Saving occurred mainly under	r:			
(i)	4406 Capital Outlay	on Forestry and wild L	ife		
	01 Forestry				
	101 Forest Conserva	ation, Development and R	legeneration		
	88 Centrally Spons	sored Scheme-III			
	(CSS)				
	О	83.00			
	R	(-)38.44	44.56	7.20	(-)37.36
	Withdrawal of provision by requirement.	v reappropriation of ₹38	3.44 lakh was	stated to be base	ed on actual
	Saving of ₹37.00 lakh was als	so occurred in 2022-23.			
(ii)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	О	200.00			
	R	(-)72.50	127.50	127.50	
	Withdrawal of provision by su	urrender of ₹72.50 lakh w	ras stated to be b	ased on actual req	uirement.
(iii)	88 Centrally Spons	sored Scheme-III			
	(CSS)				
	О	35.00			
	R	(-)2.75	32.25	2.25	(-)30.00
	Withdrawal of provision by su	urrender of ₹2.75 lakh wa	s stated to be ba	sed on actual requ	irement.
(iv)	91 Central Assistance	ce to State Plan			
	(CASP)				
	0	4,000.00			
	R	(-)2,177.65	1,822.35	1,437.35	(-)385.00
	Withdrawal of provision by su			-	
		·			-

Saving of ₹800.00 lakh was also occurred in 2022-23.

	Head	·		Actual Expenditure n lakh)	Excess (+) Saving (-)
(v)	796 Tribal Area S	Sub-plan			
	88 Centrally Spo	onsored Scheme-III			
	(CSS)				
	0	60.00			
	R	(-)15.05	44.95	4.95	(-)40.00
	Withdrawal of provision by	v surrender of ₹15.05 lakh	was stated to be base	ed on actual req	uirement.
	Saving of ₹30.00 lakh was	also occurred in 2022-23.			
(vi)	91 Central Assis	stance to State Plan			
	(CASP)				
	0	7,000.00			
	S	(-)3,623.96	3,376.04	2,621.04	(-)755.00
	Withdrawal of provision by	v surrender of ₹3,623.96 la	kh was stated to be b	based on actual	requirement.
	Saving of ₹1,445.00 lakh w	vas also occurred in 2022-2	23.		
	Reasons for saving were sta cases as at Sl. No. (i) to (vi		fund by the Finance	Department in	respect of six
(d)	Entire provision was withd	rawn in the following case	s:		
(i)	4059 Capital Outl	ay on Public works			
	80 General				
	051 Construction				
	25 Public Works	8			
	0	35.00			
	R	(-)35.00			
	Withdrawal of provision requirement.	by reappropriation of ₹	35.00 lakh was sta	ted to be base	ed on actual
(ii)	789 Special Com	ponent Plan for Scheduled	Castes		
	25 Public Works	-			
	0	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 - Concld.								
	Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)		
				(₹ in lakh)			
(iii)	796	Tribal Area Sub-plan						
	25	Public Works						
		0	40.00					
		R	(-)40.00					
	Withdrawal	of provision by surrend	ler of ₹40.00 lakh	was stated to be b	ased on actual req	uirement.		
(e)	Saving was p	partly counterbalanced	by excess under:					
(i)	4406	Capital Outlay on F	orestry and Wild	d Life				
	01	Forestry	·					
	101	Forest Conservation,	Development and	Regeneration				
	25	Public Works						
		0	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 furninshed by the Department.

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

	Major Head			Actual Expenditure thousand)	Excess (+) Saving (-)
REVENUE	C				
2059	Public Work				
2215	Water Supply and Sanitation				
2216	Housing				
2501	Special Programmes for Rural I	Development			
2515	Other Rural Development Prog	rammes			
Voted					
Original		27,91,34,58			
Supplement	tary	1,72,99,28	29,64,33,86	24,68,05,87	(-)4,96,27,99
Amount surrendered during the year (March 2024)		24)			2,01,46,90
CADITAI					

CAPITAL

4059	Capital Outlay on Public Works					
4216	Capital Outlay on Housing					
4515	Capital Outlay on other Rural Development Programmes					
Voted						
Original		1,26,85,20	1,26,85,20	73,79,07	(-)53,06,13	
Amount surrendered during the year (March 2024)34,37,52					34,37,52	

Head

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

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:

Year	Saving (in lakh)	Percentage of Saving over total Provision
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
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	Head			Total Grant Ex (₹ in 1	Actual penditure akh)	Excess (+) Saving (-)
(ii)	102	Rural Water Supply F	Programmes			
	25	Public Works				
		0	500.00			
		R	(-)358.45	141.55	126.76	(-)14.79
	Withdrawal requirement.		propriation of ₹358.45	lakh was state	ed to be base	d on actual
(iii)	799	Suspense				
	65	Suspense Account				
		0	500.00			
		R	(-)230.00	270.00	265.60	(-)4.40
	Withdrawal requirement.		propriation of ₹230.00	lakh was state	ed to be base	d on actual
(iv)	2216	Housing				
	03	Rural Housing				
	105	Indira Awaas Yojana				
	89	Centrally Sponsored S	Scheme-IV			
		S	4,322.16	4,322.16	1,009.24	(-)3,312.92
			entary grant of ₹4,322. vasi Nyaya Mayha Abhi		ributed to rele	ease of fund
(v)	789	Special Component P	lan for Scheduled Cast	es		
	90	State Share for Centra	al Assistance to State Pl	an		
		0	3,390.62			
		R	(-)1,093.78	2,296.84	2,296.84	
	Withdrawal requirement.		propriation of ₹1,093.7	8 lakh was stat	ed to be base	d on actual
(vi)	796	Tribal Area Sub-plan				
	90	State Share for Centra	al Assistance to State Pl	an		
		0	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 Actual Excess (+) Grant Expenditure Saving (-) (₹ in lakh) (vii) 91 Central Assistance to State Plan (CASP) 0 90,954.00 R (-)22,074.6868,879.32 67,979.53 (-)899.79Withdrawal 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) 2501 Special Programmes for Rural Development 01 Integrated Rural Development programme 001 Direction and Administration 30 Rural Development 0 11,820.00 R (-)675.00 11,145.00 10,078.96 (-)1,066.04Withdrawal 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) 06 Self Employment Programmes 102 National Rural Livelihood Mission 90 State Share for Central Assistance to State Plan Ο 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. 91 Central Assistance to State Plan (CASP) 0 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.

(x)

	Head		Total A Grant Expenc (₹ in lakh)	
(xi)	789 Special Compo	nent Plan for Scheduled Cas	stes	
	90 State Share for	Central Assistance to State F	Plan	
	0	195.50		
	R	(-)88.83	106.67	0.21 (-)106.46
	Withdrawal of provision by requirement.	y reappropriation of ₹88.83	3 lakh was stated to	be based on actual
	Saving of ₹0.01 lakh was also	o occurred in 2022-23.		
(xii)	91 Central Assista	nce to State Plan		
	(CASP)			
	0	1,800.30		
	R	(-)1,798.47	1.83	1.83
	Withdrawal of provision by requirement.	reappropriation of ₹1,798.	47 lakh was stated to	o be based on actual
(xiii)	796 Tribal Area Su	b-plan		
()		Central Assistance to State F	Plan	
	0	690.00		
	R	(-)438.36	251.64	3.21 (-)248.43
	Withdrawal of provision by s	. ,		
	Saving of ₹0.01 lakh was also	o occurred in 2022-23.		
(xiv)	91 Central Assista	nce to State Plan		
	(CASP)			
	0	6,360.00		
	R	(-)6,330.88	29.12	28.95 (-)0.17
	Withdrawal of provision by a stated to be based on actual r	reappropriation of ₹2,112.36		
	Saving of ₹0.01 lakh was also	o occurred in 2022-23.		
(xv)	2515 Other Rural D	evelopment Programmes		
	101 Panchayati Raj	• •		
		sored Scheme-IV		
	0	1,575.50		
	R	(-)87.53	1,487.97 1,0	078.46 (-)409.51
	Withdrawal of provision by requirement.			

	Head	i ai Development Dep	Total Actual Exc	cess (+) ving (-)
(xvi)	91 Central Assistance to (CASP)	o State Plan		
	Ο	7,590.00		
	R	157.91	7,747.91 6,504.59 (-)1,	,243.32
	Addition to the provision by rear requirement.	appropriation of ₹157.	91 lakh was stated to be based on	actual
(xvii)	789 Special Component	Plan for Scheduled Ca	stes	
	89 Centrally Sponsored	Scheme-IV		
	Ο	1,164.50		
	R	(-)64.84)315.03
	Withdrawal of provision by rea requirement.	ppropriation of ₹64.8	4 lakh was stated to be based on	actual
(xviii)	91 Central Assistance to	o State Plan		
	(CASP)			
	О	5,611.70		
	R	131.80	5,743.50 4,824.39 (-))919.11
	Addition to the provision by rea requirement.	appropriation of ₹131.	80 lakh was stated to be based on	actual
	Saving of ₹2,325.64 lakh was also	occurred in 2022-23.		
(xix)	796 Tribal Area Sub-pla	n		
. ,	89 Centrally Sponsored			
	Ο	4,110.00		
	R	(-)228.54	3,881.46 2,813.45 (-)1,	,068.01
	Withdrawal of provision by reap requirement.	ppropriation of ₹228.5	4 lakh was stated to be based on	actual
(xx)	91 Central Assistance to	o State Plan		
	(CASP)			
	0	19,806.00		
	R	468.84		,247.62
	Addition to the provision by rea requirement.	appropriation of ₹468.	84 lakh was stated to be based on	actual
	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 Depa	artment

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.
	HeadTotalActualExcess (+)
	Grant Expenditure 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 $\gtrless 163.00$ 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 $\gtrless 120.70$ 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

	Head				Actual Expenditure n lakh)	Excess (+) Saving (-)
(ii)	789 50	Special Component State Share for Ce	nt Plan for Scheduled C ntral State Plan	Castes		
		R	361.76	361.76	82.89	(-)278.87
(iii)	796 50	Tribal Area Sub-p State Share for Ce				
		R	1,276.80	1,276.80	292.54	(-)984.26
(iv)	89	Centrally Sponsor	ed Scheme-IV			
		R	11,275.20	11,275.20	2,632.80	(-)8,642.40
(v)	2501	Special Program	mes for Rural Develop	oment		
	06	Self Employment	Programmes			
	102	National Rural Liv	velihood Mission			
	89	Centrally Sponsor	ed Scheme-IV			
		R	80.78	80.78	80.78	
(vi)	789	Special Componen	nt Plan for Scheduled C	Castes		
	89	Centrally Sponsor				
		R	32.60	32.60	32.60	
(vii)	796	Tribal Area Sub-p	lan			
、 /		Centrally Sponsor				
		R	66.62	66.62	66.62	

	Head		Total Grant Ex (₹ in]	Actual penditure lakh)	Excess (+) Saving (-)
(f)	Saving was partly counter bal	anced by excess under:			
(i)		nent Plan for Scheduled Cas sored Scheme-IV	stes		
	S R Creation of provision by supp "Pradhan Mantri Janjati Adi reappropriation of ₹3,043.17	vasi Nyaya Mayha Abhiyar	n". Further additi	on to the pro	
(ii)	04 Integrated Rura 105 Project Implement	Central Assistance to State F 736.00 224.94	<i>nme</i> Plan 960.94	960.94 ed to be bas	 sed on actual
(iii)	91 Central Assistan (CASP) O S R Augmentation of provision by of more fund under "National the reappropriation of ₹287.9	Rural Livelihood Mission (NRLM). Further a	addition to the	
(iv)		nent Plan for Scheduled Cas nce to State Plan 4,896.00	stes		

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.

	Head			Total Grant (₹	Actual Expenditure in lakh)	Excess (+) Saving (-)
(v)	796	Tribal Area Sub-plan	L			
	91	Central Assistance to	State Plan			
		0	17,274.00			
		R	1,740.53	19,014.53	19,014.53	
	Addition to requirement.		ppropriation of ₹1,740.	53 lakh was	stated to be base	ed on actual
(vi)	2515	Other Rural Develo	pment Programmes			
	101	Panchayati Raj				
	90	State Share for Centr	al Assistance to State Pl	lan		
		0	2,039.11			
		R	280.30	2,319.41	2,127.23	(-)192.18
	Addition to requirement.		appropriation of ₹280.3	30 lakh was	stated to be base	ed on actual
(vii)	104	DRDA Administratio	on			
	91	Central Assistance to	State Plan			
		(CASP)				
		0	2.30			
		R	20.21	22.51	22.50	(-)0.01
	Addition to requirement.		appropriation of ₹20.2	1 lakh was	stated to be base	ed on actual
(viii)	796	Tribal Area Sub-plan	L			
	90	State Share for Centr	al Assistance to State Pl	lan		
		0	5,319.44			
		R	810.22	6,129.66	5,531.27	(-)598.39
	Addition to requirement.	· ·	ppropriation of ₹810.2	22 lakh was	stated to be base	ed on actual
		final saving in respect (August 2024).	t of eight cases as at Sl.	. No. (i) to (v	viii) were not intii	mated by the

Grant No.	31 - Rural Development	Department - Contd.
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Head	Total	Actual	Excess (+)
	Grant	Expenditure	Saving (-)
	(₹	₹ in lakh)	

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

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

	Heads	Opening Balance as on 1 April 2023	Debit +		Closing Balance as on 31 March 2024
		Debit + Credit -]	Debit + Credit -
			(₹in lakh)	
22	15 Water Supply and				
	Sanitation				
1	Stock	(-)2,187.82	(+)265.60	(-)193.15	(-)2,115.37
2	Miscellaneous Public Works Advances				
3	Purchase				
	Total	(-)2,187.82	(+)265.60	(-)193.15	(-)2,115.37

Head	Total	Actual	Excess (+)
	Grant	Expenditure	Saving (-)
	(₹	t 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.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2021-22	3,000.25	60
2022-23	6,786.63	69

Saving during the earlier years is given below:

(b) Saving occurred mainly under:

(i)

4059 Capital Outlay on Public Works

- 60 Other Buildings
- 051 Construction
- 30 Rural Development

	Ο	276.00	276.00	246.81	(-)29.19
	Saving of ₹4.60 lakh was also	occurred in 2022-23.			
(ii)	789 Special Component30 Rural development	ent Plan for Scheduled Ca ent	stes		
	0	204.00	204.00	156.85	(-)47.15
	Saving of ₹2.16 lakh was also	occurred in 2022-23.			

	Grai	nt No. 31 - Rural	Development I	Department - Coi	ntd.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
				(₹	in lakh)	
(iii)	4515 Cap	ital Outlay on oth	er Rural Develo	opment Programi	nes	
	-	munity Developme				
	54 Nati	onal Bank for Agri	culture and Rura	l Development		
	(NA	BARD)		-		
	0	,	1,909.96			
	R		(-)752.51	1,157.45	818.72	(-)338.73
	Withdrawal of pro to be based on actu	• • • •	riation of ₹15.19	lakh and surrend	ler of ₹737.32 lal	ch were stated
	Saving of ₹417.94	lakh was also occu	urred in 2022-23.			
(iv)		l Development				
		l Development				
	0		115.00			
	R		(-)55.81	59.19	47.01	(-)12.18
	Withdrawal of pr requirement.	ovision by reapp	ropriation of ₹5	55.81 lakh was s	tated to be bas	ed on actual
(v)	789 Spec	al Component Pla	n for Scheduled	Castes		
		l Development				
	0		187.00			
	R		(-)34.45	152.55	127.61	(-)24.94
	Withdrawal of pr requirement.	rovision by reapp	ropriation of ₹3	34.45 lakh was s	tated to be bas	ed on actual
(vi)	54 Nati	onal Bank for Agri	culture and Rura	l Development		
(*1)		BARD)				
	0)	1,411.72			
	R		(-)556.21	855.51	501.12	(-)354.39
	Withdrawal of pro to be based on actu	• • • •				

Saving of ₹368.14 lakh was also occurred in 2022-23.

	Head			Actual Expenditure n lakh)	Excess (+) Saving (-)
(vii)	796 Tribal Area Sub	-plan			
	30 Rural Developm	ent			
	0	660.00			
	R	(-)121.60	538.40	410.00	(-)128.40
	Addition to the provision by r surrender of ₹150.00 lakh wer		-	ent reduction ir	n provision by
	Saving of ₹430.74 lakh was al	so occurred in 2022-23.			
(viii)	54 National Bank fo (NABARD)	or Agriculture and Rural I	Development		
	0	4,982.52			
	R	(-)1,963.07	3,019.45	2,194.86	(-)824.59
	Withdrawal of provision by su			-	
(d)	Reasons for saving in respec Department (August 2024). Entire provision was withdraw		. No. (1) to (V111) were not inti	mated by the
(i)	4515 Capital Outlay	on other Rural Develop	ment Programm	es	
	103 Rural Developm	ent	-		
	25 Public Works				
	0	23.00			
	R	(-)23.00			
	Withdrawal of provision by requirement.	reappropriation of ₹23.	00 lakh was sta	ited to be bas	ed on actual
(ii)	796 Tribal Area Sub	-plan			
. /	25 Public Works				
	0	60.00			
	R	(-)60.00			
	Withdrawal of provision by re be based on actual requiremen		kh and surrender	r of ₹2.75 lakh	were stated to

	Head		Total Grant Exp	Actual enditure	Excess (+) Saving (-)
			(₹ in la	ıkh)	
(e)	Saving was partly counter balanced	by excess under:			
(i)	4059 Capital Outlay on Pu	blic Works			
	80 General				
	051 Construction				
	25 Public Works				
	Ο	345.23			
	R	23.00	368.23	363.11	(-)5.12
	Addition to the provision by reap requirement.	ppropriation of ₹23.00	lakh was state	d to be base	ed on actual
(ii)	789 Special Component Pl	an for Scheduled Caste	s		
	25 Public Works				
	Ο	255.17			
	R	17.00	272.17	268.09	(-)4.08
	Addition to the provision by reap requirement.	opropriation of ₹17.00	lakh was state	d to be base	ed on actual
(iii)	796 Tribal Area Sub-plan				
	25 Public Works				
	Ο	900.60			
	R	60.00	960.60	946.20	(-)14.40
	Addition to the provision by reap requirement.	ppropriation of ₹60.00	lakh was state	d to be base	ed on actual
(iv)	4515 Capital Outlay on ot	ner Rural Developmer	nt Programmes		
	103 Rural Development				
	99 Others				
	Ο	113.48			
	R	66.24	179.72	167.35	(-)12.37
	Addition to the provision by reap requirement.	opropriation of ₹66.24	lakh was state	d to be base	ed on actual
	Reasons for final saving in respect Department (August 2024).	of four cases as at Sl.	No. (i) to (iv) v	vere not inti	mated by the

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.

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENU	Е				
2059	Public Works				
2225	Welfare of Scheduled Castes, Schedul Backward Classes and Minorities	ed Tribes,		Ot	ther
2406	Forestry and Wild Life				
Voted					
Original		25,17,70	25,17,70	21,83,79	(-)3,33,91
Amount su	rrendered during the year (March 2024)				1,26,90
CAPITAL					
4225	Capital Outlay on Welfare of schedule	ed Castes, sche	eduled Tribes,		
	Other Backward Classes and Minorit	ties			
4235	Capital Outlay on Social Security and	Welfare			
Voted					
Original		11,34,50			
Supplemen	itary	4,83,38	16,17,88	12,60,23	(-)3,57,65
Amount su	rrendered during the year (March 2024)				

Notes and Comments

REVENUE

Voted (a)

Out of the available saving of ₹333.91 lakh, only ₹126.90 lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

Saving during the earlier year is given below:

Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	
Saving occur	rred mainly under:				
2406	Forestry and Wild Li	ife			
01	Government Residenti	ial Buildings			
001	Direction and Adminis	stration			
98	Rural Development				
	0	1,540.78			
	R	(-)131.64	1,409.14	1,280.69	(-)128.45

Grant No. 32 - T.R.P. & P.T.G. - Contd.

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
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80 General

053 Maintenance and Repairs

79 Other Maintenance Expenditure

Saving of ₹182.32 lakh was also occurred in 2022-23.

O 30.00

R 6.00 36.00

Addition to the provision by reappropriation of $\gtrless 6.00$ lakh was stated to be based on actual requirement.

36.00

...

Reason for excess was not furnished by the Department.

Grant No.	32 - T.R.P.	& P.T.G	Concld.
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	Head		Total Gra	nt Actual Expenditure	()
				(₹ in lakh)	
CAPITAL					
Voted					
(a)	No part of th	e available saving of ₹357.6	5 lakh was surrendered dur	ring the year.	
(b)	Saving occur	rred mainly under:			
(i)	4225	Capital Outlay on Welfar	e of scheduled Castes, sci	heduled Tribes,	
		Other Backward Classes	and Minorities		
	02	Welfare of Scheduled Tribe	25		
	102	Economic Development			
	87	Centrally Sponsored Schen	ne-II		
		0	820.00 820.	462.35	(-)357.65
	Saving of ₹	1,353.30 lakh was also occur	rred 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.

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE 3425 3435 Voted	Other Scientific Research Ecology and Environment				
Original Supplement	ary rendered during the year (March 2024)	13,31,50 49	13,31,99	11,83,70	(-)1,48,29 78,10
CAPITAL Voted 5425 Original Amount sur	Capital Outlay on other Scientific an rendered during the year (March 2024)	d Environment a 20,00	al Research 20,00		(-)20,00
Notes and (REVENUE Voted (a)		lakh, only ₹78.1	0 lakh was anti	cipated and surre	ndered during

Grant No. 33 - Science Technology & Environment

	Major Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(b)	Saving occur	red mainly under:				
	3425	Other Scientific Re	esearch			
	60	Others				
	001	Direction and Admin	nistration			
	98	Administration				
		0	648.35			
		R	(-)111.62	536.73	469.59	(-)67.14

Grant No. 33 - Science Technology & Environment-Concld.

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				
	0	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.

Major Head		Tota	-	Actual penditure ousand)	Excess (+) Saving (-)
REVENUE					
3451 Secr	retariat-Economic Services				
Voted					
Original	36,	,56,70			
Supplementary	10,	,65,95	47,22,65	32,53,11	(-)14,69,54
Amount surrender	red during the year (March 2024)				
CAPITAL					
	ital Outlay on Public Works				
5475 Cap	ital Outlay on other General Econom	ic Services			
Voted					
Supplementary		32,00	32,00	7,00	(-)25,00
Amount surrender	red during the year (March 2024)				

Grant No. 34 - Planning and Co-ordination Department

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 $\gtrless 1,469.54$ 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

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occurred mainly unde	r:			
(i)	3451 Secretariat-Ec	conomic Services			
	091 Attached Office	es			
	05 Establishment				
	0	646.50			
	R	(-)138.50	508.00	384.75	(-)123.25
	Withdrawal of provision by requirement.	reappropriation of ₹138	3.50 lakh was	stated to be bas	ed on actual
	Saving of ₹87.52 lakh, ₹77.7 and 2022-23 respectively.	71 lakh and ₹179.78 lakh	were also occu	rred in year 2020	-21, 2021-22
(ii)	092 Other Offices05 Establishment				
	S	109.95			
	R	140.05	250.00	170.22	(-)79.78
	Creation of provision by supp additional fund. Further addi based on actual requirement.				*
(iii)	102 District Plannir	ng Machinery			
	99 Others				
	0	1,560.00			
	S	461.10	2,021.10	1,322.89	(-)698.21
	Augmentation of provision additional fund under Bidh Programme.				
	Saving of ₹1,261.10 lakh, ₹(2021-22 and 2022-23 respect		were also occu	rred during the y	ear 2020-21,
(iv)	789 Special Compo99 Others	nent Plan for Scheduled Ca	astes		
	0	510.00			
	S	180.53	690.53	537.27	(-)153.26
	Augmentation of provision additional fund under Bidh Programme.				
	Saving of ₹505.64 lakh ₹282 2021-22 and 2022-23 respect		were also occu	urred during the y	ear 2020-21,

Grant No. 34 - Planning and Co-ordination Department-Contd.

Grant No. 34 - Planning and Co-ordination Department-Concld.						
Head				Actual Expenditure in lakh)	Excess (+) Saving (-)	
(v)	796 Tribal Sub-plan					
	99 Others					
	0	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

No part of the available saving of ₹25.00 lakh was surrendered during the year. (a)

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

4059 Capital Outlay on Public Works

80 General

S

- 001 Direction and Administration
- 98 Administration

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.

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

REVENUE

2217 3604 Voted	Urban Development Compensation and Assignments to l	Local Bodies and	Panchayati Raj	Institutions	
Original		5,03,24,63			
Supplement	ary	70,13,25	5,73,37,88	4,14,88,28	(-)1,58,49,60
Amount sur	rendered during the year (March 2024)				68,61,61
CAPITAL 4217 Voted	Capital Outlay on Urban Developm	ent			
Original		8,28,88,00			
Supplement	ary	68,93,78	8,97,81,78	4,26,12,97	(-)4,71,68,81
Amount surrendered during the year (March 2024)1,95,00,00					

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

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	5,310.60	31
2018-19	1,616.89	8
2019-20	26,610.70	46
2020-21	44,151.62	39
2021-22	95,349.93	69
2022-23	63,184.62	61

	Grant No. 35 - Urban Development Department - Contd.					
	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)	
			(*	₹ in lakh)		
(c)	Saving occurred mainly under:					
(i)	2217 Urban Development	t				
	01 State Capital Develop	pment				
	191 Assistance to Municip	oal Corporation				
	90 State Share for Centr	al Assistance to State	Plan			
	О	104.00				
	R	(-)40.04	63.96	45.24	(-)18.72	
	Withdrawal of provision by reap	propriation of ₹40.0	4 lakh was st	ated to be bas	ed on actual	
	requirement.					
(;;)	01 Control Assistance to	State Diam				
(ii)	91 Central Assistance to	State Flat				
	(CASP) O	1,144.00				
	R	(-)572.00	572.00	407.10	(-)164.90	
	Withdrawal of provision by reap requirement.					
(iii)	789 Special Component F		ites			
	91 Central Assistance to (CASP)	State Plan				
	0	612.00				
	R	(-)187.00	425.00	129.20	(-)295.80	
	Withdrawal of provision by reap requirement.	propriation of ₹187.0)0 lakh was s	tated to be bas	ed on actual	
(iv)	796 Tribal Area Sub-plan					
	90 State Share for Centr		Plan			
	0	62.00				
	R Withdrawal of provision by surrend	(-)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.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	91 Central	Assistance to State Plan			
	(CASP)			
	0	1,116.00			
	R	(-)341.00	775.00	135.70	(-)639.30
	Withdrawal of provision	on by surrender of ₹341.00 la	akh was stated to be	based on actual re	equirement.
(vi)	051 Construc 89 Centrall (CSS)	y Sponsored Scheme- IV	d Medium Towns		
	0	5,002.40			
	R Withdrawal of provisi stated to be based on a	(-)3,341.00 fon by reappropriation of ₹1 actual requirement.	1,661.40 77.32 lakh and sur	97.49 render of ₹ 3,163	(-)1,563.91 .68 lakh were
(vii)	90 State Sh	are for Central Assistance to	State Plan		
	0	34.32			
	R	(-)23.92	10.40	5.92	(-)4.48
	Withdrawal of provisi requirement.	sion by reappropriation of	₹23.92 lakh was	stated to be bas	sed on actual
	Saving of ₹0.01 lakh v	vas also occurred in 2022-23			
(viii)	91 Central (CASP	Assistance to State Plan)			
	0	598.52			
	R	(-)260.00	338.52	29.36	(-)309.16
	Withdrawal of provis requirement.	sion by reappropriation of	₹260.00 lakh was	stated to be bas	sed on actual

Saving of ₹528.89 lakh was also occurred in 2022-23.

	Head				Actual xpenditure n lakh)	Excess (+) Saving (-)
(ix)		Assistance to Local Bod Authorities, Town Impro Urban Development	-	oan Developmer	nt	
	Saving of ₹2	O 6.00 lakh was also occurr	3,172.00 ed in 2022-23.	3,172.00	2,839.20	(-)332.80
(x)		Special Component Plar Urban Development O R of provision by surrender	1,207.00 (-)153.00	1,054.00	928.20 ed on actual rec	(-)125.80 quirement.
(xi)	Withdrawal	Centrally Sponsored Sch (CSS) O R of provision by reapprop pased on actual requireme	1,635.40 (-)1,092.25 priation of ₹57.97 lai	543.15 kh and surrend	31.88 ler of ₹1,034.2	(-)511.27 28 lakh were
(xii)	Withdrawal requirement.	Central Assistance to Sta (CASP) O R of provision by reappro 56.11 lakh was also occur	195.67 (-)85.00 opriation of ₹85.00	110.67 lakh was stat	9.61 ed to be base	(-)101.06 d on actual
(xiii)		Tribal Area Sub-plan Urban Development O R of provision by surrender	2,201.00 (-)279.00 of ₹279.00 lakh was	1,922.00 stated to be bas	1,692.60 ed on actual rec	(-)229.40 quirement.

	Head			Total Grant Expe (₹ in l	Actual enditure akh)	Excess (+) Saving (-)
(xiv)	Withdrawal of	Centrally Sponsored Sche (CSS) O R (of provision by reappropri- pased on actual requiremen	2,982.20 (-)1,991.75 iation of ₹446.71 lakh	990.45 and surrender	58.13 • of ₹1,545.04	(-)932.32 I lakh were
(xv)	Withdrawal requirement.	Central Assistance to Stat (CASP) O R of provision by reapprop 32.10 lakh was also occurr	356.81 (-)155.00 priation of ₹155.00 la	201.81 ikh was stated	17.53 to be based	(-)184.28 l on actual
(xvi)	051 91	Other Urban Developmen Construction Central Assistance to Stat (CASP) O R of provision by reapprop	te Plan 208.00 (-)51.48	156.52 kh was stated	84.24 to be based	(-)72.28 on actual
(xvii)	789 91	Special Component Plan Central Assistance to Star				

(CASP)				
О	102.00			
R	(-)16.83	85.17	61.54	(-)23.63
Withdrawal of provision b	by reappropriation of ₹16.83	lakh was stated	to be based	on actual
requirement.				

		5 - Orban Developmen	-		
	Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
				(₹ in lakh)	
(:::)	70(Tuitel Area 6	N-1			
(xviii)	796 Tribal Area S	-			
		stance to State Plan			
	(CASP)	106.00			
	0	186.00	155.01	110.00	() 12 00
	R	(-)30.69	155.31	112.22	(-)43.09
	Withdrawal of provision	by reappropriation of	₹30.69 lakh was	stated to be base	d on actual
	requirement.				
(:)					
(xix)	80 General				
		d Administration			
	05 Establishmer				
	0	520.00	2 (0,00	05.40	()174 (0)
	R	(-)260.00	260.00	85.40	(-)174.60
	Withdrawal of provision	by reappropriation of s	₹260.00 lakh was	stated to be base	ed on actual
	requirement.				
(***)	00 State Share f	or Central Assistance to	Stata Dlan		
(xx)	90 State Share F	26.00	State Flan		
	R		7.80	2 70	()4.01
		(-)18.20		3.79	(-)4.01
	Withdrawal of provision requirement.	by reappropriation of	<18.20 lakh was	stated to be base	d on actual
	requirement.				
(xxi)	01 Central Assis	stance to State Plan			
	(CASP)	state to state I fair			
	(CASI)				
	0	520.00	520.00	93.05	(-)426.95
	0	520.00	520.00	95.05	(-)+20.95
(xxii)	98 Administratio	on			
	0	835.00			
	R	(-)91.00	744.00	652.96	(-)91.04
	Withdrawal of provision	· ,			
	requirement.	, <u>, , , , , , , , , , , , , , , , , , </u>			

	Head	Grant No. 55 - Orban De	elopment 2 opme	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xxiii)	789 05	1 1	r Scheduled Castes			
		0	170.00			
		R	(-)85.00	85.00	27.93	(-)57.07
	Withdrawal	of provision by surrender of	₹85.00 lakh was stat	ted to be b	ased on actual r	equirement.
(xxiv)	91	Central Assistance to State (CASP)	Plan			
		0	170.00	170.00	30.44	(-)139.56
(xxv)	796	Schedule Tribe Sub-plan (7	TSP)			
	05	Establishment				
		0	310.00			
			(-)155.00	155.00	50.94	(-)104.06
(of provision by surrender of Central Assistance to State		ated to be	based on actual	requirement.
(xxvi)	91	(CASP)	r iaii			
		0	310.00	310.00	55.50	(-)254.50
		saving in respect of 26 ca (August 2024).	ases as at Sl. No.	(i) to (xx	vi) were not ir	timated by the
(d)	The provisio	n remained unutilised under:				
(i)	2217	Urban Development				
	01	State Capital Development				
	051	Construction				
	91	Central Assistance to State	Plan			
		(CASP)				
		0	728.00	728.00		(-)728.00
	Saving of ₹7	28.00 lakh was also occurred				()
	-					

	и т		erban Developmen			
	Head			Total		Excess (+)
				Grant	•	Saving (-)
					(₹ in lakh)	
('')	02 1					
(ii)		-	opment of Small and	d Medium Towns		
		Direction and Ad				
		Irban Developm				
	0)	520.00			
	R	_	(-)468.00	52.00		(-)52.00
		provision by	reappropriation of	₹468.00 lakh was	stated to be base	d on actual
	requirement.					
(iii)	051 C	construction				
	70 S	tate Share				
	0)	26.00			
	R		(-)20.80	5.20		(-)5.20
	Withdrawal of	provision by	reappropriation of	₹20.80 lakh was	stated to be base	d on actual
	requirement.					
(iv)	05 O	other Urban Dev	velopment Schemes			
	053 N	faintenance and	Repairs			
		rban Developm	-			
		1				
	0)	52.00	52.00		(-)52.00
	-		02100	02100		()02100
(v)	796 S	chedule Tribe S	ub-plan (TSP)			
(.)		Irban Developm	- · · ·			
	52 0					
	0)	31.00	31.00		(-)31.00
					(v) were not intim	
	Department (Au			at 51. 110. (1) 10	(,) were not inthin	and by the
	I (- /				

	Head			Total Grant (Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(e)	have been no	incurring expenditure throu oticed in the following case ovision in the supplementar	s. This is irregular			
(i)	2217	Urban Development				
	80	General				
	001	Direction and Administrat	tion			
	89	Centrally Sponsored Sche	me-IV			
		R	520.00	520.00	128.64	(-)391.36
(ii)	796	Tribal Area Sub-plan				
	89	Centrally Sponsored Sche	me-IV			
		R	310.00	310.00	76.70	(-)233.30
(f)	Saving was p	partly counterbalanced by ex	xcess under:			
(i)	2217	Urban Development				
	01	State Capital Developmen	ot and the second s			
	191	Assistance to Municipal C	orporation			
	43	Finance Commission				
		0	7,600.00			
		S	6,363.25			
		R	836.75	14,800.00	14,800.00	

Augmentation of provision by supplementary grant of $\gtrless6,363.25$ lakh was stated to be due to release of additional fund under "Finance Commission Grant". Further, addition to the provision by the reappropriation of $\gtrless836.75$ lakh was stated to be based on actual requirement.

		Grant No. 55	- Orban Development	•		
	Head			Total	Actual Europe diterro	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(ii)	05	Other Urban D	Development Schemes			
	001	Direction and A	Administration			
	87	Centrally Spon	sored Scheme-I			
		0	1,040.00			
		R	540.80	1,580.80	1,326.00	(-)254.80
	Addition to requirement.		y reappropriation of ₹	540.80 lakh was	stated to be base	ed on actual
(iii)	789	Special Compo	ment Plan for Scheduled	Castes		
	87	Centrally Spon				
		0	340.00			
		R	176.80	516.80	433.50	(-)83.30
	Addition to requirement.	*	by reappropriation of ₹	176.80 lakh was	stated to be base	ed on actual
(iv)	796	Tribal Area Su	b-plan			
	87	Centrally Spon	sored Scheme-I			
		0	620.00			
		R	322.40	942.40	790.50	(-)151.90
	Addition to requirement.	-	oy reappropriation of ₹	322.40 lakh was	stated to be base	ed on actual
(v)	80	General				
	191	Assistance to L	local Bodies, Corporation	ns Urban Develop	ment Authorities,	
		Town Improv	vement Boards, etc			
	32	Urban Develop	oment			
		0	3,175.00			
		R	100.00	3,275.00	3,275.00	
	Addition to requirement.	-	by reappropriation of ₹	100.00 lakh was	stated to be base	ed on actual

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).

	Head				Total Grant	A Expend (₹ in lak	diture	Excess (+) Saving (-)
CAPITAL Voted								
(a)	lakh, supplen	-	41,849.96 lakh fell 6,893.78 lakh obtain Officer.					
(b)	Out of the av	Out of the available saving of ₹47,168.81 lakh, only ₹19,500.00 lakh was surrendered during the year.						
(c)	Saving occur	Saving occurred mainly under:						
(i)	4217 <i>01</i> 051 99 Withdrawal requirement.	State Capital De Construction Others O R	on Urban Developm velopment 520.00 (-)143.00 reappropriation of		377.00 lakh was	stated to	15.60 be based	(-)361.40 on actual
(ii)	99	Others O R	ent Plan for Schedul 170.00 (-)46.75 reapproprition of		123.25	stated to	5.10 be based	(-)118.15 on actual
(iii)	796 99 Withdrawal requirement.	Tribal Area Sub- Others O R of provision by	plan 310.00 (-)85.25 reappropriation of	₹85.25	224.75 lakh was	stated to	9.30 be based	(-)215.45 on actual

	Gr Head	ant No. 35 - Urban E	Development Depai	Total Grant Ex	l. Actual xpenditure n lakh)	Excess (+) Saving (-)
(iv)	03 Ini	tegrated Development of	of Small and Mediun	n Towns		
	051 Co	onstruction	-			
	70 Sta	ate Share				
	0		416.00			
	R		(-)192.14	223.86	10.64	(-)213.22
	Withdrawal of requirement.	provision by reapprop	priation of ₹192.14	lakh was stat	ted to be base	ed on actual
(v)	89 Ce	entrally Sponsored Sche	eme-IV			
	0		11,960.00			
	R	((-)4,680.00	7,280.00	1,813.59	(-)5,466.41
	Withdrawal of p	rovision by surrender o	f ₹4,680.00 lakh wa:	s stated to be ba	ased on actual 1	requirement.
(vi)	90 Sta	ate Share for Central A	ssistance to State Pla	an		
	0		648.96			
	R		136.24	785.20	579.75	(-)205.45
	Addition to the requirement.	provision by reappro	priation of ₹136.24	lakh was sta	ted to be bas	ed on actual
	Saving of ₹84.94	4 lakh was also occurre	d in 2022-23.			
(vii)	91 Ce	entral Assistance to Stat	te Plan			
	0		7,397.00			
	R		(-)793.00	6,604.00	5,441.39	(-)1,162.61
	Withdrawal of requirement.	provision by reapprop	priation of ₹793.00	lakh was stat	ted to be base	ed on actual
(viii)	190 In	vestments in Public sec	tor and other Undert	akings		
()		ban Development		-0-		
	0		3,120.00	3,120.00	2,787.20	(-)332.80

	C Head	Grant No. 35 -	Urban Developmen	t Depart	tment - Co Total Grant	Actu	()
(ix)		Special Compon Urban Developm	ent Plan for Schedul	ed Castes		(
	(0	1,105.00				
	1	R	(-)85.00		1,020.00	911.2	.0 (-)108.80
	Withdrawal o requirement.	f provision by	reappropriation of	₹85.00 1	akh was	stated to be	based on actual
(x)	70 5	State Share					
	(0	136.00				
	I	R	(-)62.81		73.19	3.4	(-)69.71
	Withdrawal o requirement.	f provision by	reappropriation of	₹62.81 1	akh was	stated to be	based on actual
(xi)	89 (Centrally Sponso	ored Scheme-IV				
	(0	3,910.00				
	1	R	(-)1,530.00		2,380.00	592.7	/8 (-)1,787.22
	Withdrawal of	provision by su	rrender of ₹1,530.00	lakh was	stated to b	be based on ac	tual requirement.
(xii)	90 \$	State Share for C	Central Assistance to	State Plar	n		
	(0	212.16				
	1	R	44.54		256.70	187.1	7 (-)69.53
	Addition to the requirement.	he provision by	reappropriation of	₹44.54	lakh was	stated to be	based on actual
	Saving of ₹27.	.73 lakh was also	occurred in 2022-2.	3.			
(xiii)	91 (Central Assistan	ce to State Plan				
	(0	2,418.25				
	I	R	(-)259.25		2,159.00	1,757.5	60 (-)401.50
	Withdrawal or requirement.	f provision by	reappropriation of	₹259.25	lakh was	stated to be	based on actual

	Head	Grant No.	35 - Urban 🛛	Developme	nt Depar	rtment - Co Total Grant	ontd. Actua Expenditure (₹ in lakh)	()
(xiv)	796 32	Tribal Area Urban Deve	-				< ,	
		0		2,015.00				
		R		(-)155.00		1,860.00	1,661.60) (-)198.40
	Withdrawal requirement.	-	by reappro	opriation of	₹155.00	lakh was	stated to be	based on actual
(xv)	03	Integrated L	Development	of Small an	d Mediun	n Towns		
	796	Tribal Area	Sub-plan					
	70	State Share						
		0		248.00				
		R		(-)114.55		133.45	6.35	5 (-)127.10
	Withdrawal requirement.	-	by reappro	opriation of	₹114.55	lakh was	stated to be	based on actual
(xvi)	89	Centrally Sp	oonsored Sch	neme-IV				
		0		7,130.00				
		R		(-)2,790.00		4,340.00	1,081.13	3 (-)3,258.87
	Withdrawal	of provision b	y surrender	of ₹2,790.00) lakh was	s stated to b	be based on act	ual requirement.
(xvii)	90	State Share	for Central A	Assistance to	o State Pla	an		
		0		386.88				
		R		81.22		468.10	294.36	6 (-)173.74
	Addition to requirement	-	n by reappi	ropriation o	of ₹81.22	lakh was	stated to be	based on actual
	Saving of ₹5	0.61 lakh was	s also occurr	ed in 2022-2	23.			
(xviii)	91	Central Assi	istance to Sta	ate Plan				
		0		4,409.75				
		R		(-)472.75		3,937.00	2,782.51	(-)1,154.49
	Withdrawal	of provision b	y surrender	of ₹472.75 l	akh was s	stated to be	based on actua	ll requirement.

		No. 55 - Urban Development D	•		
	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	Saving (-)
(xix)	60 Other	Urban Development Schemes			
()	051 Constru	•			
		Assistance to State Plan			
	0	10,465.00			
	R	(-)5,187.00	5,278.00	1,013.25	(-)4,264.75
	Withdrawal of provi requirement.	ision by reappropriation of ₹5,1	87.00 lakh was	stated to be ba	sed on actual
(xx)	789 Special	l Component Plan for Scheduled C	Castes		
	32 Urban	Development			
	0	935.00			
	S	187.00	1,122.00	850.00	(-)272.00
	e i	vision by supplementary grant of vage Treatment Plant, Fecal Sludg			
(xxi)	91 Central	Assistance to State Plan			
	О	3,421.25			
	R	(-)1,695.75	1,725.50	331.28	(-)1,394.22
	Withdrawal of provi stated to be based on	sion by reappropriation of ₹255. actual requirement.	00 lakh and sur	render of ₹1,440	.75 lakh were
(xxii)	796 Tribal	Area Sub-plan			
	91 Central	Assistance to State Plan			
	О	6,238.75			
	R	(-)3,092.25	3,146.50	604.08	(-)2,542.42
	Withdrawal of provi actual requirement.	sion by reappropriation/surrender	r of ₹3,092.25 la	akh was stated to	b be based on
	Reasons for saving	in respect of 22 cases as at SI	. No. (i) to (xx	ii) were not inti	mated by the

Department (August 2024).

Grant No. 35 - Urban Development Department - Contd.

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	Grant IN	b. 55 - Urban Development Dej	partment - Contu.	
	Head		Total Actua Grant Expenditure (₹ in lakh)	
(d)	The provision remaine	d unutilised under:		
(i)	4217 Capital	Outlay on Urban Development		
	04 Slum Are	ea Improvement		
	051 Construc	tion		
	90 State Sha	are for Central Assistance to State	Plan	
	0	53.04		
	R	(-)32.24	20.80	(-)20.80
	Withdrawal of provis requirement.	ion by reappropriation of ₹32.2	24 lakh was stated to be	based on actual
(ii)	91 Central A	Assistance to State Plan		
	0	624.00		
	R	(-)260.00	364.00	(-)364.00
	Withdrawal of provisio	on by surrender of ₹260.00 lakh wa	as stated to be based on actua	l requirement.
(iii)	789 Special C	Component Plan for Scheduled Ca	stes	
(III)	-	Assistance to State Plan		
	0	204.00		
	R	(-)85.00	119.00	(-)119.00
		on by surrender of ₹85.00 lakh was		
(iv)	796 Tribal A	-		
		are for Central Assistance		
	0	31.62	10.10	
	R Withdrawal of provis requirement.	(-)19.22 ion by reappropriation of ₹19.2	12.40 22 lakh was stated to be	based on actual
(v)	91 Central A	Assistance to State Plan		
	0	372.00		
	R	(-)155.00	217.00	(-)217.00
	Withdrawal of provisio	on by surrender of ₹155.00. lakh w	ras stated to be based on actua	

		Grant No. 55 - Orban Do	evelopment Depuis	intent Conta.		
	Head			Total	Actual	Excess (+)
				Grant Expe	nditure	Saving (-)
				(₹ in la	akh)	
(vi)	60	Other Urban Developmen	t Schemes			
	051	Construction				
	32	Urban Development				
		-				
		0	260.00	260.00		(-)260.00
		0	20000	20000		()=00100
()	()					
(vii)	64	Hudco (UIDF)				
		S	74.76			
		R	611.64	686.40		(-)686.40
		provision by supplementary	-			
		Infrastructure Developmen	· · ·	•		
	provision by	the reappropriation of ₹611	.64 lakh was stated t	to be based on act	ual requiren	nent.
(viii)	789	Special Component Plan f	or Scheduled Castes			
	64	HUDCO (UIDF)				
		S	24.45			
		R	199.95	224.40		(-)224.40
	Creation of	provision by supplementary			to release of	
		Infrastructure Development	•			
		the reappropriation of ₹199	· ,	•		
					-	
(ix)		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 la	kh was attributed	to release of	of more fund
		Infrastructure Developmen				
	provision by	the reappropriation of ₹37.2	20 lakh was stated to	be based on actu	al requirem	ent.
	Reasons for	saving in respect of nine	cases as at SL No	o (i) to (ix) we	re not intin	nated by the
		(August 2024).				
	•	· • /				
			cases as at SI. No	5. (1) to (1X) we	re not intin	nated by the

	Head Total Actual Excess (+) Grant Expenditure 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 0 260.00 R (-)260.00 Withdrawal of provision by reappropriation of ₹260.00 lakh was stated to be based on actual requirement
	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.					
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					₹ in lakh)	
(f)	have been no	incurring expenditure throu oticed in the following case ovision in the supplementar	s. This is irregul			
(i)	4217	Capital Outlay on Urban	n Development			
	60	Other Urban Developmen	t Schemes			
	051	Construction				
	70	State Share				
		R	59.53	59.53	55.87	(-)3.66
(ii)	89	Centrally Sponsored Scher	me-IV			
		R	780.00	780.00	763.00	(-)16.99
(iii)	789 70	Special Component Plan f State Share	for Scheduled Ca	istes		
		R	19.47	19.47	18.28	(-)1.19
(iv)	89	Centrally Sponsored Scher	me-IV			
		R	255.00	255.00	249.46	(-)5.54
(v)	796 89	Tribal Area Sub-plan Centrally Sponsored Scher	me-IV			
		R	465.00	465.00	454.89	(-)10.11

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

(g)

(i)

4217 Capital Outlay on Urban Development

Saving was partly counterbalanced by excess under:

01	State Capital Develo	pment			
051	Construction				
25	Public Works				
	0	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						
	0	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.

	Head		-	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)		Tribal Area Sub-plan Public Works				
		0	1,550.00			
		S	1,751.50			
		R	85.25	3,386.75	3,360.70	(-)26.05
	more fund u	on of provision by suppler under "Special Assessmen ition to the provision by ement.	nt for Capital	Investment" tow	ards creator of o	capital assets.
(iv)	<i>03</i> 051	Integrated Development Construction	of Small and M	Iedium Towns		
	98	Administration				
		0	312.00			
		R	104.00	416.00	381.59	(-)34.41
	Addition to requirement.	the provision by reapp	ropriation ₹10	94.00 lakh was s	stated to be bas	ed on actual
(v)	789	Special Component Plan	for Scheduled	Castes		
	98					
		0	102.00			
		R	34.00	136.00	124.76	(-)11.24
	Addition to t	he provision by reappropri	iation ₹34.00 la	akh was stated to b	be based on actual	requirement.
(vi)	796	Tribal Area Sub-plan				
	98	Administration				
		0	186.00			
		R	62.00	248.00	227.50	(-)20.50
	Addition to t	he provision by reappropri	iation ₹62.00 la	akh was stated to b	be based on actual	requirement.

	Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(vii)	60	Other Urban Development S	Schemes			
	796	Tribal Area Sub-plan				
	70	State Share				
		S	13.57			
		R	21.93	35.50	33.34	(-)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.

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE	E				
2056	Jails				
2059	Public Works				
Voted					
Original		49,56,90	49,56,90	41,84,22	(-)7,72,68
Amount sur	rendered during the year (March 2024)				2,83,70
CAPITAL					
4055	Capital Outlay on Police				
4059	Capital Outlay on Public Works				
Voted					
Original		10,10,00	10,10,00	4,12,52	(-)5,97,48
Amount sur	rendered during the year (March 2024)				3,98,00
Notes and	Comments				
REVENUE					
Voted					

Grant No. 36 - Home (Jail) Department

(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:

Year Saving (₹ in lakh)		Percentage of Saving over total Provision
2017-18	476.65	15
2018-19	429.53	13
2019-20	344.56	10
2020-21	468.95	13
2021-22	773.23	19
2022-23	633.99	13

	Head				Actual xpenditure in lakh)	Excess (+) Saving (-)
(b)	Saving occur	red mainly under:		(())	пі іакп)	
(i)	-	Jails				
	101	Jails				
	33	Welfare Programme				
		0	240.00			
	****	R	(-)100.00	140.00	139.80	(-)0.20
	Withdrawal requirement.	of provision by rear	opropriation of ₹100.	00 lakh was sta	ted to be base	ed on actual
	Saving of ₹2	9.80 lakh was also occ	curred during the year	2022-23.		
(ii)	99	Others				
		0	4,253.90			
		R	(-)280.25	3,973.65	3,596.75	(-)376.90
		of provision by reappr on actual requirement.	opriation of ₹16.64 la	kh and surrender	of ₹263.61 lak	h were stated
	Saving of ₹6 respectively.	505.47 lakh and ₹434.	29 lakh were also oc	curred during the	year 2021-22	and 2022-23
(iii)	2059	Public Works				
	80	General				
	789	Special Component I	Plan for Scheduled Ca	stes		
		Public Works				
	20	0	59.50	59.50	38.00	(-)21.50
	Saving of ₹. respectively.	39.74 lakh and ₹32.9	2 lakh were also occ	urred during the	year 2021-22	and 2022-23
(iv)	796	Tribal Area Sub-plar	1			
	25	Public Works				
		0	108.50	108.50	71.91	(-)36.59
	Saving of ₹3	9.78 lakh, ₹75.79 lakh	and ₹54.79 lakh were	e also occurred du	uring the year 2	020-21, 2021-

Grant No. 36 - Home (Jail) Department - Contd.

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				Actual xpenditure n lakh)	Excess (+) Saving (-)
(c)	Saving was p	partly counterbalanc	ed by excess under:	((1	ii iakii)	
	0 1		,			
(i)	2056	Jails				
	001	Direction and Adn	ninistration			
	99	Others				
		0	31.00			
		R	96.64	127.64	110.14	(-)17.50
	Addition to requirement.		reappropriation of ₹96.6	4 lakh was stat	ed to be bas	ed on actual
(ii)	101	Jails				
	98	Administration				
		0	30.00			
		R	20.00	50.00	49.62	(-)0.38
	Addition to requirement.		reappropriation of ₹20.0	0 lakh was stat	ed to be bas	
		final saving in resp (August 2024).	pect of two cases as at S	l. No. (i) and (ii)	were not inti	mated by the
CAPITAL Voted						
(a)	Out of the av	/ailable saving of ₹5	97.48 lakh, only ₹398.00	lakh were surrer	ndered during	the year.
(b)	Saving occur	rred mainly under:				
(i)	-	Capital Outlay or	n Public Works			
()	80	General				
	051	Construction				
	99	Others				
		0	520.00			
		R	(-)206.96	313.04	259.29	(-)53.75
	Withdrawal		ender ₹206 96 lakh was st			

Grant No. 36 - Home (Jail) Department - Contd.

Withdrawal of provision by surrender $\gtrless 206.96$ lakh was stated to be based on actual requirement.

Saving of ₹3.00 lakh was also occurred in 2022-23.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	789	Special Component Plan	for Scheduled Castes			
	99	Others				
		0	170.00			
		R	(-)67.66	102.34	27.06	(-)75.28
		of provision by surrender o 8.61 lakh was also occurro		ed to be b	ased on actual requ	iirement.
(iii)	796	Tribal Area Sub-plan				
	99	Others				
		0	310.00			
		R	(-)123.38	186.62	117.27	(-)69.35

Grant No. 36 - Home (Jail) Department - Concld.

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 N	No. 37 - Labour			
Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			in thousand)	Su () ()
REVENUE				
2230 Labour Employment and Skill Develo	opment			
Voted				
Original	15,95,77	15,95,77	12,98,28	(-)2,97,49
Amount surrendered during the year (March 2024)				1,24,24
REVENUE				
4059 Capital Outlay on Public Works				
Voted				
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:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	282.24	22
2018-19	41.64	4
2019-20	60.34	5
2020-21	141.39	11
2021-22	197.37	13
2022-23	349.61	22

Grant No. 37 - Labour - contd.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	red mainly under:				
(i)	01 001 98 Addition to t were stated to	Labour Direction and Admin Administration O R	1,445.23 (-)67.79 propriation of ₹0.20 lakł equirement.	1,377.44	1,214.51 quent surrender of	(-)162.93 £₹67.99 lakh
	-		e due to non regularisation	on of 61 nun	nbers of Lower Div	vision
(ii)	111	Social Security for La	abour			

111	Social Security for Labour				
33	Welfare Programme				
	0	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 $\gtrless 100.00$ lakh was surrendered during the year.

Grant No. 37 - Labour - concld.

		01	er Eussui com			
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(b)	Entire saving	g remained unutilised unde	er:			
(i)	4059	Capital Outlay on Publ	ic Works			
	80	General				
	051	Construction				
	25	Public Works				
		S	52.00	52.00		(-)52.00
	Creation of	provision by supplementa	ry grant of ₹52.00 1	akh was attri	ibuted to release	
		Special Assistance for Cap				
(ii)	789	Special Component Plan	for Scheduled Caste	es		
	25	Public Works				
		S	17.00	17.00		(-)17.00
		provision by supplementa Special Assistance for Cap		akh was attri	ibuted to release	of additional
(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.

	Major Head		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE 2058 2059 Voted Original Amount surr	Stationery and Printing Public Works endered during the year (March 2024)	16,89,00	16,89,00	12,01,37	(-)4,87,63 1,09,00
CAPITAL 4058 4059 Voted Original Amount surr	Capital Outlay on Stationery and Prin Capital Outlay on Public Works rendered during the year (March 2023)	nting 2,60,00	2,60,00	16,77	(-)2,43,23
Notes and C REVENUE Voted (a)	Comments Out of the available saving of ₹487.63 la	akh, only ₹109	9.00 lakh was surr	endered during th	ne year.
	Saving during the earlier year is given b	elow:			

Grant No. 38 - General Administration (Printing and Stationery) Department

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2022-23	410.03	28

	Head		, c	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occurred	l mainly under:				
(i)	2058 St	tationery and Printing				
	001 Di	irection and Administrati	on			
	98 Ac	dministration				
	0		345.75			
	R		(-)18.50	327.25	302.51	(-)24.74
	Withdrawal of p	provision by surrender of	₹ 18.50 lakh was stat	ed to be bas	sed on actual requ	uirement.
	Saving of ₹29.8 respectively.	84 lakh and ₹48.58 lakh	n were also occurred	l during the	e year 2021-22 a	and 2022-23
(ii)		urchase and Supply of Sta rinting and Stationery	ationery Stores			
	0		162.00			
	R		(-)1.50	160.50	136.83	(-)23.67
	Withdrawal of p	provision by surrender of	₹1.50 lakh was stated	l to be base	d on actual requi	rement.
	Saving of ₹46.1	1 lakh was also occurred	during the year2022-	-23.		
(iii)		overnment Press stablishment				
	0		907.25			
	R		(-)89.00	818.25	725.79	(-)92.46
	Withdrawal of p	provision by surrender of	₹89.00 lakh was state	ed to be bas	ed on actual requ	irement.
	Saving of ₹ 258. respectively.	.49 lakh and ₹135.05 lak	h were also occurred	during the	year 2021-22 and	1 2022-23
(iv)	2059 Pu	ublic Works				
	80 Ge	eneral				
		laintenance and Repairs ther Maintenance Expend	diture			
	0		270.00	270.00	35.05	(-)234.95
		ving in respect of four				

Grant No. 38 - General Administration (Printing and Stationery) Department-Contd.

Grant No. 38 - General Administration (Printing and Stationery) Department-Concld.

I	Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ 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:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2022-23	54.38	91

(b) Saving occurred under:

(i)

4058 Capital Outlay on Stationery and Printing

- 103 Government Press
- 62 Printing and Stationery

0 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

0 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

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUI	E				
2059	Public Works				
2202	General Education				
2203	Technical Education				
2204	Sports and Youth Services				
2205	Art and Culture				
2552	North Eastern Areas				
Voted					
Original		2,45,55,49			
Supplemen	itary	21,60	2,45,77,09	2,08,51,80	(-)37,25,29
Amount su	rrendered during the year (March 2024)				9,12,10
CAPITAL					
4059	Capital Outlay on Public Works				
4202	Capital Outlay on Education, Sport	s, Art and Cult	ure		
Voted					
Original		37,57,51			
Supplemen	itary	7,21,68	44,79,19	8,57,02	(-)36,22,17
Amount su	rrendered during the year (March 2024)				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.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

Saving during the earlier years is given below:

Grant No. 39 - Higher Education - Contd.							
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)	
(c)	Saving occur	red mainly under:					
(i)	2202	General Education					
	03	University and Higher	Education				
	001	Direction and Adminis	stration				
	98	Administration					
		0	22,024.84				
		R	(-)1,033.81	20,991.03	19,119.13	(-)1,871.90	
		of provision by reapprop based on actual requirem		l lakh and was	surrender of ₹912	.10 lakh were	
(ii)	103	Government Colleges	and Institutes				
	41	Human Development					
		0	78.00	78.00	12.97	(-)65.03	
(iii)	107	Scholarships					
	35	Scholarships and Stipe	nd				
		0	52.00	52.00	27.39	(-)24.61	
(iv)	91	Central Assistance to S	State Plan				
		0	200.00	200.00	126.15	(-)73.85	
(v)	796 41	Tribal Area Sub-plan Human Development					
		0	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			Actual xpenditure in lakh)	Excess (+) Saving (-)	
(d)	The provision remained unutilised u	nder the following ca	ses:			
(i)	 2202 General Education 03 University and Higher 103 Government Colleges 90 State Share for Centra O R Withdrawal of provision by reapprequirement. Saving of ₹22.40 lakh was also occu 	and Institutes l Assistance 107.64 (-)21.32 propriation of ₹21.3	86.32 2 lakh was stat	 ted to be based	(-)86.32 d on actual	
(ii)	91 Central Assistance to s O Saving of ₹605.63 lakh was also occ	State Plan 260.00	260.00		(-)260.00	
(iii)	 789 Special Component Pl 90 State Share for Centra O R Withdrawal of provision by reapprequirement. 	l Assistance 35.19 (-)6.97	28.22	 ed to be based	(-)28.22 d on actual	
(iv)	91 Central Assistance to S O Saving of ₹198.00 lakh was also occ	85.00	85.00		(-)85.00	
(v)	796 Tribal Area Sub-plan 90 State Share for Centra 0 R Withdrawal of provision by reapp requirement.	64.17 (-)12.71	51.46 1 lakh was stat	 ted to be based	(-)51.46 d on actual	

		Grant No. 3	89 - Higher Educat	ion – Contd.		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(vi)	91	Central Assistance to	State Plan			
		0	155.00	155.00		(-)155.00
	Saving of ₹3	61.05 lakh was also oc		122.00		()100100
	-	saving in respect of six		(i) to (vi) were n	not intimated by th	e Department
(e)	Saving was p	partly counterbalanced	by excess under:			
(i)	2059	Public Works				
	80	General				
	053	Maintenance and Rep	pairs			
	25	Public Works				
		0	104.00			
		R	10.40	114.40	114.07	(-)0.33
	Addition to requirement.	the provision by rea	ppropriation of ₹1	0.40 lakh was	stated to be bas	ed on actual
(ii)	2202	General Education				
	03	University and Highe	er Education			
	102	Assistance to Univers	sities			
	22	Judicial				
		0	78.00			
		R	26.00	104.00	104.00	
	Addition to requirement.	the provision by rea	ppropriation of ₹2	6.00 lakh was	stated to be bas	ed on actual
(iii)	789	Special Component F	Plan for Scheduled C	Castes		
	22	Judicial				
		0	25.50			

Augmentation of provision by supplementary grant of $\gtrless 0.68$ lakh was attributed to release of additional fund under "National Law University". Further, addition to the provision by the reappropriation of $\gtrless 7.82$ lakh was stated to be based on actual requirement.

34.00

34.00

...

0.68

7.82

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R

		Grant No. 59 - F	ngher Educat	ion - Conta.		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(iv)	796	Tribal Area Sub-plan				
	22	Judicial				
		0	46.50			
		S	1.24			
		R	14.26	62.00	62.00	
	additional f	on of provision by supple und under "National Lav ion of ₹14.26 lakh was state	w University"	. Further, addi	tion to the prov	
(v)	2203	Technical Education				
	105	Polytechnics				
	41	Human Development				
		0	169.62			
		R	57.67	227.29	202.35	(-)24.94
	Addition to t	he provision by reappropria	tion of ₹57.67	was stated to be	based on actual r	equirement.
(vi)	2204	Sports and Youth Servic	es			
	102	Youth Welfare Programm	es for Students	5		
	41	Human Development				
		0	14.84			
		R	24.47	39.31	37.83	(-)1.48
	Addition to t	he provision by reappropria	tion of ₹24.47	was stated to be	based on actual r	equirement.
(vii)	2205	Art and Culture				
	101	Fine Arts Education				
	41	Human Development				
		0	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.

			inghei Euucatio	Jii - Contu.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(viii)	105	Public Libraries				
	41	Human Development				
		0	5.20			
		R	10.92	16.12	15.32	(-)0.80
						-

Grant No. 39 - Higher Education - Contd.

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.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

Saving during the earlier years is given below:

		Grant No. 39 -	Higher Education	ı - Contd.		
	Head		- -		Actual Expenditure f in lakh)	Excess (+) Saving (-)
(c)	Saving occurred m	ainly under:		(•		
(i)	-	ital Outlay on Edu	cation, Sports, Art	t and Culture		
		eral Education				
		versity and Higher E	ducation			
	25 Publ	ic Works				
	0		442.00			
	R		(-)104.00	338.00	144.78	(-)193.22
	Withdrawal of pro based on actual rec	vision by reappropr quirement.	iation of ₹64.28 an	d surrender of ₹	₹39.72 lakh wer	e stated to be
	Saving of ₹5.82 lal	kh was also occurre	d in 2022-23.			
(ii)	41 Hum	an Development				
	0		148.40			
	R		59.60	208.00	86.63	(-)121.37
	Addition to the prequirement.	provision by reapp	ropriation of ₹59.6	50 lakh was st	ated to be bas	ed on actual
	Saving of ₹84.37 1	akh was also occurr	ed in 2022-23.			
(iii)	98 Adm	ninistration				
	0		52.00			
	R		15.60	67.60	42.34	(-)25.26
	Addition to the prequirement.	provision by reapp	ropriation of ₹15.6	50 lakh was st	ated to be bas	ed on actual
(iv)	99 Othe	prs				
	О		208.00			
	R		(-)10.40	197.60	174.80	(-)22.80
	Withdrawal of pr requirement.	ovision by reappro	opriation of ₹10.4	0 lakh was sta	ated to be base	ed on actual

Saving of ₹52.00 lakh was also occurred in 2022-23.

	Grant No.	39 - Higher Educat	tion - Contd.		
	Head			Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(v)	789 Special Component25 Public Works	Plan for Scheduled (Castes		
	О	144.50			
	R	(-)34.00	110.50	46.41	(-)64.09
	Withdrawal of provision by reapp to be based on actual requirement	-	lakh and surrend	ler of ₹15.47 lak	th were stated
(vi)	41 Human Developmen	nt			
	Ο	268.90			
	R	(-)200.90	68.00	27.15	(-)40.85
	Addition to the provision by reap surrender of ₹217.90 lakh were sta				n provision by
	Saving of ₹25.78 lakh was also oc	curred in 2022-23.			
(vii)	99 Others				
	0	68.00			
	R	(-)3.40	64.60	44.51	(-)20.09
	Withdrawal of provision by re- requirement.	appropriation of ₹3	5.40 lakh was st	ated to be bas	ed on actual
	Saving of ₹17.00 lakh was also oc	curred in 2022-23.			
(viii)	796 Tribal Area Sub-pla	in			
	25 Public Works				
	Ο	263.50			
	R	(-)62.00	201.50	84.63	(-)116.87
	Withdrawal of provision by reapp to be based on actual requirement	<u>^</u>	lakh and surrend	ler of ₹28.21 lak	th were stated
(ix)	41 Human Developmen O	nt 352.70			
	R	(-)228.70	124.00	47.85	(-)76.15
	Addition to the provision by reap surrender of ₹259.70 lakh were sta	propriation of ₹31.00) lakh and subseq	uent reduction in	
	Saving of ₹81.68 lakh was also oc		×		

		Grant No	o. 39 - Higher Educ	ation - Contd.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(x)	796 99	Tribal Area Sub- Others O	plan 124.00			
		R	(-)6.20	117.80	77.73	(-)40.07
	Withdrawal requirement.	of provision by	reappropriation of ₹			
	Reasons for (August 2024		of 10 cases as at Sl. No	o. (i) to (x) were r	not intimated by the	Department
(d)	The provisio	n remained unutili	sed under:			
(i)	4059	Capital Outlay o	on Public Works			
	80	General				
	051	Construction				
	25	Public Works				
		0	52.00			
		R	(-)51.48	0.52		(-)0.52
	Withdrawal	of provision by sur	render of ₹51.48 lakh	was stated to be b	based on actual requ	
	Saving of ₹4	9.44 lakh was also	occurred in 2022-23.			
(ii)	99	Others				
		0	150.00			
		R	(-)130.00	20.00		(-)20.00
	Withdrawal	of provision by sur	render of ₹130.00 lak	h was stated to be	based on actual rec	luirement.
(iii)	789 99	Special Compone Others	ent Plan for Scheduled	l Castes		
		0	600.00			
		R	(-)520.00	80.00		(-)80.00
	Withdrawal	of provision by sur	render of ₹520.00 lak	h was stated to be	based on actual rec	luirement.

	Grant No. 3	9 - Higher Educati	ion - Contd.		
Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	
(iv) 796	Tribal Area Sub-plan				
25	Public Works				
	0	31.00			
	R	(-)30.69	0.31		(-)0.31
Withdrawal	of provision by surrende	er of ₹30.69 lakh w	as stated to be b	ased on actual req	uirement.
Saving of ₹2	231.53 lakh was also occ	curred in 2022-23.			
(v) 99	Others				
. ,	0	750.00			
	R	(-)650.00	100.00		(-)100.00
Withdrawal	of provision by surrend	er of ₹650.00 lakh v	was stated to be	based on actual re	quirement.
(vi) 4202 02	Capital Outlay on E <i>Technical Education</i>	ducation, Sports, A	Art and Culture	2	
104					
91	Central Assistance to	State Plan			
	0	0.52			
	S	375.27	375.79		(-)375.79
revalidation	on of provision by su of fund of the previous ources" (NLCPR).				to be due to
(vii) 789	Special Component Pl	lan for Scheduled C	Castes		
91	Central Assistance to	State Plan			
	0	0.17			
	S	122.69	122.86		(-)122.86
revalidation	on of provision by su of fund of the previou purces" (NLCPR).				

Saving of ₹105.27 lakh was also occurred in 2022-23.

		Grant No. 39 - H	ligher Educat	ion - Concld.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(viii)	796	Tribal Area Sub-plan				
	91	Central Assistance to Stat	e Plan			
		0	0.31			
		S	223.72	224.03		(-)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 B	Education		
	Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹	in thousand)	
REVENUE					
2059	Public Works				
2202	Education, Sports, Art and Culture	e			
Voted					
Original		17,88,85,69			
Supplement	ary	78,49,84	18,67,35,53	13,75,21,88	(-)4,92,13,65
Amount sur	rendered during the year (March 2024))			1,87,06,23
CAPITAL					
4059	Capital Outlay on Public Works				
4202	Capital Outlay on Education, Spor	ts, Art and Cultu	ire		
4552	Capital Outlay on North Eastern A	reas			
Voted					
Original		2,05,71,45			
Supplement	ary	2,61,86,39	4,67,57,84	2,10,29,95	(-)2,57,27,89
Amount sur	rendered during the year (March 2024))			

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:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2019-20	16,644.46	10
2020-21	26,674.65	15
2021-22	5,710.29	3
2022-23	60,400.29	30

	Head		·		Actual Expenditure in lakh)	Excess (+) Saving (-)
(c)	Saving occur	rred mainly under:		,	,	
(i)	2059 <i>80</i> 053 79	Capital Outlay on Pub <i>General</i> Maintenance and Repain Other Maintenance Exp	rs			
		O R	100.00 (-)25.00	75.00	73.60	(-)1.40
	Withdrawal	of provision by surrender	of <25.00 lakh was s	stated to be bas	ed on actual req	uirement.
(ii)	2202 01	Education, Sports, Art <i>Elementary Education</i>	t and Culture			
		Assistance to Non-Gove Human Development	ernment Primary Sch	ools		
		O R	1,131.10 (-)77.35	1,053.75	992.79	(-)60.96
	Withdrawal	of provision by surrender	of ₹77.35 lakh was s	stated to be base	ed on actual req	uirement.
(iii)	113 90	State Share for Central		lan		
		O R	835.74 (-)10.60	825.14	214.96	(-)610.18
	Withdrawal	of provision by surrender	of ₹10.60 lakh was s	stated to be bas	ed on actual req	uirement.
(iv)	91	Central Assistance to St (CASP)	ate Plan			
		0	5,575.06			
		S	4,510.24	10,085.30	1,934.64	(-)8,150.66
	-	on of provision by suppler Samagra Shiksha".	nentary grant of ₹4,5	10.24 lakh was	attributed to re	lease of more

	Grant No.	40 - Secondary Educatio	on - Contd.		
	Head			Actual xpenditure in lakh)	Excess (+) Saving (-)
(v)	789 Special Compone	ent Plan for Scheduled Cas	tes		
	90 State Share for C	entral Assistance to State I	Plan		
	0	352.70			
	S	41.28			
	R	77.53	471.51	214.96	(-)256.55
	Augmentation of provision by fund under state share for "San of ₹77.53 lakh was stated to be	nagra Shiksha". Further, ad	dition to the prov		
(vi)	91 Central Assistant (CASP)	ce to State Plan			
	(CASI) 0	2,677.50			
	R	317.70	2,995.20	1,934.63	(-)1,060.57
	Addition to the provision by requirement.	reappropriation of ₹317.			
	Saving of ₹1,119.08 lakh was a	lso occurred in 2022-23.			
(vii)	796 Tribal Area Sub-	plan			
		entral Sponsored Scheme			
	S	34.29	34.29	8.58	(-)25.71
	Creation of provision by suppl under State Share for "Pradhan				elease of fund
(viii)	104 Teachers and Oth	ner Services			
	41 Human Developm	nent			
	0	1,27,380.24			
	R	(-)11,123.54		1,05,541.28	(-)10,715.42
	Withdrawal of provision by r requirement.	eappropriation of ₹11,123	5.54 lakh was st	ated to be ba	sed on actual
	Saving of ₹13,599.10 lakh was	also occurred in 2022-23.			
(ix)	107 Scholarships				
	41 Human Developm	nent			
	0	235.00			
	R	(-)63.00	172.00	120.67	(-)51.33
	Withdrawal of provision by rea be based on actual requirement		th and surrender	of ₹7.53 lakh	were stated to

	Head		Total Actual Excess (Grant Expenditure Saving (₹ in lakh)
(x)	109 Governm	nent Secondary Schools	
	41 Human I	Development	
	0	1,100.00	
	R	(-)100.00	1,000.00 97.17 (-)902.
	Withdrawal of provision be based on actual required to the second		akh and surrender of ₹75.00 lakh were stated
	Saving of ₹0.17 lakh w	vas also occurred in 2022-23.	
(xi)	113 Samagra		
		are for Central Assistance to Stat	te Plan
	0	743.66	
	R	(-)195.47	548.19 548.19
	Withdrawal of provision be based on actual requ		kh and surrender of ₹187.02 lakh were stated
	Saving of ₹86.06 lakh	was also occurred in 2022-23.	
(xii)	91 Central A	Assistance to State Plan	
	0	6,015.17	
	S	2,564.89	
	R	(-)42.60	8,537.46 4,937.46 (-)3,600.
	of more fund under "S		₹2,564.89 lakh was stated to be due to releated to in provision by reappropriation of ₹42.
	Saving of ₹519.19 lakł	n was also occurred in 2022-23.	
(xiii)		Component Plan for Scheduled C	Castes
	41 Human I	1	
	0	1,540.00	
	R	(-)38.00	1,502.00 1,477.85 (-)24.
	Withdrawal of provis requirement.	sion by reappropriation of ₹38	3.00 lakh was stated to be based on actu
(xiv)	90 State Sha	are for Central Assistance to Stat	te Plan
	0	431.09	
	R	(-)102.64	328.45 308.06 (-)20.
	Withdrawal of provis requirement.	ion by reappropriation of ₹102	2.64 lakh was stated to be based on actu
	Saving of ₹49.70 lakh	was also occurred in 2022-23.	

		Actual Excess (+) Expenditure Saving (-) E in lakh)
(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 surrend stated to be based on actual requirement.	er of ₹124.82 lakh were
(xvi)	98 Administration	
	O 82.60	
	R (-)1.80 80.80	30.20 (-)50.60
	With drawal of provision by reappropriation of $\mathbf{E}1.80$ lakh was star equirement.	ated to be based on actual
(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 $\mathbf{E}_{1.15}$ lakh was st requirement.	ated to be based on actual
	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 surrestated to be based on actual requirement.	nder of ₹2,247.06 lakh were
	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
	With drawal of provision by reappropriation of $\mathbf{E}4.05$ lakh was star equirement.	ated to be based on actual
	Saving of ₹6.03 lakh was also occurred in 2022-23.	

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xx) 80	General			· · · ·	
001	Direction and Administra	tion			
98	Administration				
	0	1,015.00			
	R	(-)73.75	941.25	878.20	(-)63.05
	of provision by reappropriation actual requirement.	ation of ₹20.87 lakh	and surre	nder of ₹52.88 laŀ	ch were stated
Saving of ₹	65.98 lakh was also occurr	ed in 2022-23.			
Reasons for (August 202	saving in respect of 20 case (4).	es as at Sl. No. (i) to	(xx) were	not intimated by th	ne Department
(d) Entire provi	sion remained unutilised un	der:			
(i) 2202	General Education				
01	Elementary Education				
796	Tribal Area Sub-plan				
90	State Share for Central A	ssistance to State Pla	n		
	0	617.23			
	S	643.66	1,260.89		(-)1,260.89
-	on of provision by supplem nder State Share for "Sama		.66 lakh w	as stated to be due	e to release of
(ii) <i>02</i>	Secondary Education				
052	Equipments				
98	Administration				
	0	70.00	70.00		(-)70.00
(iii) 107	Scholarships				
98	Administration				
	0	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.

	Head		·	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	04	Adult Education				
	200	Other Adult Edu	cation Programmes			
	91	Central Assistant	ce to State Plan			
		(CASP)				
		0	50.45			
		R	(-)12.65	37.80		(-)37.80
	Withdrawal requirement.		reappropriation of	₹12.65 lakh was	stated to be base	ed on actual
(v)	789	Special Compone	ent Plan for Schedul	ed Castes		
	91	Central Assistant	ce to State Plan			
		0	28.83			
		R	(-)7.23	21.60		(-)21.60
	Withdrawal requirement.	· ·	reappropriation of	₹7.23 lakh was	stated to be base	d on actual
(vi)	796	Tribal Area Sub-	plan			
	91	Central Assistant	ce to State Plan			
		0	64.86			
		R	(-)16.26	48.60		(-)48.60
	Withdrawal	of provision by su	rrender of ₹16.26 lak	h was stated to be b	based on actual requ	uirement.
	Reasons for (August 2024		of six cases as at Sl. 1	No. (i) to (vi) were s	not intimated by the	e Department
(e)	Entire provis	sion was withdraw	n in the following ca	se:		
	2202	General Educat	ion, Sports, Art and	d Culture		
	01	Elementary Educ	cation			
	796	Tribal Area Sub-	plan			
	01	Control A substan	(C((D)			

91 Central Assistance to State Plan

O 4,685.62

	(Grant No. 40 - Sec	ondary Educat	ion - Contd.		
	Head				Actual xpenditure n lakh)	Excess (+) Saving (-)
(f)	Instances of incurrin have been noticed in a token of provision	n the following case	s. This is irregu		-	-
(i)		ral Education, Spor	rts, Art and Cul	lture		
		nment Primary Scho	pols			
		Share of Centrally S		e		
	R		32.97	32.97	5.94	(-)27.03
(ii)		al Component Plan f Share of Centrally S _J				
	R		12.02	12.02	4.59	(-)7.43
(iii)	89 Centra	al Sponsored Scheme	e-IV			
	R		20.66	20.66	20.66	
(iv)		Area Sub-plan al Sponsored Schemo	e-IV			
	R		38.58	38.58	38.58	
(v)	02 Secon	dary Education				
	50 State S	Share of Centrally S	ponsored Schem	e		
	R		99.00	99.00	99.00	
(g)	Saving was partly co	ounterbalanced by ex	ccess under:			
(i)		cal Education, Spor dary Education	rts, Art and Cul	lture		
		arships				
		arships and Stipend				
	0		58.80			
	R		58.62	117.42	107.34	(-)10.08
	Addition to the pr	ovision by reapprox	priation of ₹58	.62 lakh was stat	ed to be base	ed on actual

Addition to the provision by reappropriation of ₹58.62 lakh was stated to be based on actual requirement.

	Head	Grant No). 40 - Secondary Edu	ıcation - Contd. Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	109	Government Se	condary Schools			
	05	Establishment	·			
		0	70.00			
		R	24.50	94.50	89.98	(-)4.52
	Addition to requirement.	-	by reappropriation of	₹24.50 lakh was	stated to be base	ed on actual
(iii)	789	Special Compo	nent Plan for Scheduled	d Castes		
	35	Scholarships an	nd Stipend			
		0	33.60			
		R	33.70	67.30	63.44	(-)3.86
	Addition to requirement.	-	by reappropriation of	₹33.70 lakh was	stated to be base	ed on actual
(iv)	796	Tribal Area Sul	b-plan			
	35	Scholarships ar	nd Stipend			
		0	75.60			
		R	74.73	150.33	138.44	(-)11.89
	Addition to requirement.	-	by reappropriation of	₹74.73 lakh was	stated to be base	ed on actual
		final saving/exce ent (August 2024	ess in respect of four ca 4).	ases as at Sl. No.	(i) to (iv) were not	intimated by

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.							
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)	
				((₹ in lakh)		
(b)	Saving occur	red mainly under:					
(i)	4059	Capital Outlay on Pu	blic Works				
	80	General					
	796	Tribal Area Sub-plan					
	25	Public Works					
		0	450.00				
		S	176.85				
		R	130.50	757.35	347.25	(-)410.10	
	fund for Spe	n of provision by suppl ecial Assistance for Ca the reappropriation of ₹	pital Investment to	wards major w	orks. Further, ac	lease of more ldition to the	

4202 Capital Outlay on Education, Sports, Art and Culture

*01 General Education*201 Elementary Education

(ii)

	89	Centrally Sponsored Sche	eme-IV			
		S	799.99	799.99	313.53	(-)486.46
		provision by supplementary PMSHRI (PM School for Ri	-	akh was stated to	be due to relea	ase of more
(iii)	202	Secondary Education				
	41	Human Development				
		0	83.85			
		R	(-)30.46	53.39	18.15	(-)35.24
	Withdrawal requirement.	of provision by reapprop	oriation of ₹30.46	lakh was stated	l to be based	on actual
	Saving of ₹1	4.17 lakh was also occurred	d in 2022-23.			
(iv)	52	Housing				
		0	1,750.00			
		S	1,050.00	2,800.00	1,750.00	(-)1,050.00
	Augmentatio	on of provision by supplement	entary grant of ₹1.0	50.00 lakh was s	stated to be du	e to release

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 Educat	tion - Contd.	
	Head		Total Actual Excess (+ Grant Expenditure Saving (- (₹ in lakh)	·
(v)	54 National Bank for A	griculture and Rural I	Development	
	(NABARD)			
	Ο	2,100.00		
	S	3,206.17		
	R	48.40	5,354.57 1,502.72 (-)3,851.85	5
	fund under "Rural Infrastructure I reappropriation of ₹48.40 lakh wa	Development Fund" (R s stated to be based on	3,206.17 lakh was attributed to release of more RIDF). Further, addition to the provision by the n actual requirement.	
	Saving of ₹624.30 lakh was also o	ccurred in 2022-23.		
(vi)	91 Central Assistance t	o State Plan		
	(CASP)			
	Ο	3,191.59		
	R	1,224.59	4,416.18 3,191.59 (-)1,224.59	9
	Addition to the provision by reap under "Samagra Shiksha".	propriation of ₹1,224.	59 lakh was attributed to release of more fund	d
	Saving of ₹1,595.63 lakh was also	occurred in 2022-23.		
(vii)	789 Special Component	Plan for Scheduled Ca	astes	
	41 Human Developmen	nt		
	Ο	42.20		
	R	(-)18.83	23.37 3.37 (-)20.00	
	Withdrawal of provision by rearequirement.	ppropriation of ₹18.	83 lakh was stated to be based on actua	J1
	Saving of ₹10.56 lakh was also oc	curred in 2022-23.		
(viii)	52 Housing			
	Ο	1,000.00		
	S	600.00	1,600.00 1,000.00 (-)600.00	0
	Augmentation of provision by sup more fund under "Special Assistan		600.00 lakh was stated to be due to release o nent".	f
(ix)	54 National Bank for A	griculture and Rural I	Development	
	(NABARD)			
	0	1,200.00		
	S	1,596.84	2,796.84 926.12 (-)1,870.72	2
	Augmentation of provision by sup fund under "Rural Infrastructure I		1,596.84 lakh was attributed to release of more RIDF).	e

Saving of ₹513.24 lakh was also occurred in 2022-23.

		Grant No.	40 - Secondary Educati	ion - Contd.		
	Head				Actual xpenditure	Excess (+) Saving (-)
()	20	Canta lla Cara	- 1 C - 1 IV	(₹ i	n lakh)	
(x)	89	Centrally Sponsor	ed Scheme-IV			
		S	491.74	491.74	242.48	(-)249.26
			mentary grant of ₹491.7 Adivasi Nyaya Maha Abh		ted to release	of more fund
(xi)	796	Tribal Area Sub-p	lan			
	41	Human Developm	nent			
		0	90.45			
		R	(-)37.87	52.58	7.58	(-)45.00
	Withdrawal requirement.	· ·	eappropriation of ₹37.8	87 lakh was stat	ed to be bas	ed on actual
	Saving of ₹1	4.83 lakh was also	occurred in 2022-23.			
(xii)	52	Housing				
		0	2,250.00			
		S	1,350.00	3,600.00	2,233.50	(-)1,366.50
			upplementary grant of ₹1 or Capital Investment.	,350.00 lakh was a	attributed to re	lease of more
(xiii)	54	National Bank for	Agriculture and Rural D	Development		
		(NABARD)				
		0	2,700.00			
		S	3,148.59	5,848.59	2,083.40	(-)3,765.19
			upplementary grant of ₹3 e Development Fund" (R		attributed to re	lease of more
	Saving of ₹1	,337.89 lakh was al	so occurred in 2022-23.			
(xiv)	89	Centrally Sponsor	ed Scheme-IV			
		S	1,114.32	1,114.32	542.78	(-)571.54
	Creation of p	provision by suppler	mentary grant of ₹1,114.	32 lakh was attribi	uted to release	of more fund

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	Actual	Excess (+)	
				Grant	Expenditure	Saving (-)	
					(₹ in lakh)		
(xv)	90	State Share for C	entral Assistance to State Plan				
		0	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)							
	0	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)

4059 Capital Outlay on Public Works 80 General

051	Construction

91 Central Assistance to State Plan

Ο	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				
	0	105.00			
	R	(-)101.50	3.50		(-)3.50
xx7',1 1 1	. c	1	1.1.1	1 4. 1. 11	

Withdrawal of provision by reappropriation of ₹101.50 lakh was stated to be based on actual requirement.

	Grant N	No. 40 - Secondary Educat	ion - Contd.	
	Head		Total A Grant Expend (₹ in lakt	- · ·
(iii)	789 Special Comp	oonent Plan for Scheduled Ca	istes	
	91 Central Assis	tance to State Plan		
	0	0.20		
	S	1,053.40	1,053.60	(-)1,053.60
	e 1	by supplementary grant of ₹1 cial Infrastructure Developm		
(iv)	99 Others			
	0	60.00		
	R	(-)58.00	2.00	(-)2.00
	Withdrawal of provision requirement.	by reappropriation of ₹58.	00 lakh was stated to	be based on actual
(v)	796 Tribal Area S	ub-plan		
		tance to State Plan		
	0	0.45		
	S	2,370.15	2,370.60	(-)2,370.60
	Augmentation of provision fund under "Samagra Shiks	by supplementary grant of ₹2 ha".	2,370.15 lakh was attribu	ted to release of more
(vi)	99 Others			
	0	135.00		
	R	(-)130.50	4.50	(-)4.50
	Withdrawal of provision requirement.	by reappropriation of ₹130	50 lakh was stated to	be based on actual
(vii)	4202 Capital Outl	ay on North Eastern Areas		
~ /	01 General Educ	•		
	201 Elementary E	ducation		
	•	or Central Assistance to State	Plan	
	0	140.70		
	R	(-)1.41	139.29	(-)139.29
	Withdrawal of provision requirement.	by reappropriation of ₹1.4		

		Grant No.	40 - Secondary Eo	lucation - Cont	d.	
	Head			Tot Gra	nt Expendit	- · ·
(01	Control Aggistor	aa ta Stata Dian		(₹ in lakh))
(viii)	91	Central Assistan O	968.19			
		S	2,031.81	3,000.0	00	(-)3,000.00
	-		supplementary grant			ed to release of more
		-	also occurred in 2022	2-23.		
(ix)	202	Secondary Educ	ation			
	89	Centrally Spons	ored Scheme-IV			
		S	91.75	91.7	75	(-)91.75
		provision by supp		891.75 lakh was		release of more fund
		saving in respec (August 2024).	et of nine cases as	at Sl. No. (i) to	o (ix) were no	ot intimated by the
(d)	Enitre provis	sion was withdraw	n in the following ca	ses:		
(i)	4552	Capital Outlay	on North Eastern A	reas		
	202	Secondary Educ	ation			
	90	State Share for G	Central Assistance to	State Plan		
		0	28.82			
		R	(-)28.82			
	Withdrawal requirement.		reappropriation of	₹28.82 lakh wa	as stated to 1	be based on actual
(ii)	796	Tribal Area Sub	-plan			
	90		Central Assistance to	State Plan		
		0	20.99			
		R	(-)20.99			
	Withdrawal requirement.			₹20.99 lakh wa	as stated to 1	be based on actual

	Grant No. 40 - Secondary Education	on - Contd.		
	Head	Total	Actual	Excess (+)
		Grant	Expenditure	Saving (-)
			(₹ in lakh)	
(e)	Saving was partly counterbalance by excess under:			

4059	Capital Outlay on Pu	blic Works			
80	General				
051	Construction				
25	Public Works				
	0	350.00			
	S	137.57			
	R	101.50	589.07	588.89	(-)0.18
	с · · · .				c

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)

(i)

789	Special Component Plan for Scheduled Castes					
25	Public Works					
	0	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)

4202 Capital Outlay on North Eastern Areas

- 01 General Education
- 202 Secondary Education
- 90 State Share for Central Assistance to State Plan

0	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.

Head			Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
				(₹ in lakh)	
796	Tribal Area Sub-pla	in			
50	State Share of Cent	rally Sponsored Sche	eme		
	S	17.26			
	R	69.55	86.81	72.80	(-)14.01
Addition to	the provision by re-	eappropriation of ₹	69.55 lakh was	stated to be base	ed on actual

(iv)

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 laying under DDO's Saving Bank Account was not furnished by the Department

Major Head		Total Grant (₹ i	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE2235Social Security and Welfare2236NutritionVotedOriginalSupplementaryAmount surrendered during the year (March 2	14,45,39,57 98,95,09	15,44,34,66	12,60,10,98	(-)2,84,23,68 1,07,07,81
CAPITAL4059Capital Outlay on Public Work4235Capital Outlay on Social Secur	<\$			1,07,07,01
Voted Original Amount surrendered during the year (March 2	62,81,23 024)	62,81,23	6,95,17	(-)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 un	to the original	provision of

Out of the available saving of ₹28,423.68 lakh, only ₹10,707.81 lakh was surrendered during the year.

₹1,44,539.57 lakh, supplementary grant of ₹9,895.09 lakh obtained in March 2024 proved injudicious.

Saving during the earlier years is given below:

(b)

Year	Saving (₹in lakh)	Percentage of Saving over total Provision
2019-20	14,176.65	15
2020-21	22,984.40	22
2021-22	21,024.06	21
2022-23	13,302.21	9

	Head		-	Actual penditure lakh)	Excess (+) Saving (-)
(b)	Saving occurred mainly under:		×		
(i)	2235 Social Security an 02 Social Welfare 001 Direction and Admin 33 Welfare O R Withdrawal of provision by rea	nistration 16,931.40 (-)1,892.40		14,030.10 ed to be bas	(-)1,008.90 ed on actual
	requirement. Saving of ₹2,764.89 lakh and ₹52 respectively.				
(ii)	101 Welfare of handicapp 33 Welfare Programme O R Withdrawal of provision by rea requirement.	112.10 (-)33.00	79.10 00 lakh was stated	73.09 d to be bas	(-)6.01 ed on actual
(iii)	 102 Child Welfare 33 Welfare Programme O R Withdrawal of provision by rearequirement. Saving of ₹22.60 lakh and ₹50.4 respectively. 	111.60 (-)86.30 appropriation of ₹86.			
(iv)	87 Centrally Sponsored (CASP) O R	1 Scheme-II 187.14 (-)59.15	127.99	92.53	(-)35.46

With drawal of provision by reappropriation of \gtrless 59.15 lakh was stated to be based on actual requirement.

	Head			Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(v)	89 Css Scheme-IV				
. ,	0	422.70			
	R	12.12	434.82	308.43	(-)126.39
	Addition to the provision by requirement.	reappropriation of ₹12.12	lakh was st	tated to be bas	ed on actual
(vi)	90 State Share for Ce	entral Assistance to State Pla	an		
	О	2,369.41			
	R	(-)969.75	1,399.66	1,016.96	(-)382.70
	Withdrawal of provision by r requirement.	eappropriation of ₹969.75	lakh was st	tated to be bas	ed on actual
	Saving of ₹0.02 lakh was also o	ccurred during the year 202	2-23.		
(vii)	91 Central Assistance (CASP)	e to State Plan			
	Ο	22,106.87			
	R	(-)6,336.56	15.770.31	10,415.75	(-)5,354.56
	Addition to the provision by rea surrender of ₹6,507.08 lakh wer		-		n provision by
	Saving of ₹1,604.87 lakh was al	so occurred during the year	2022-23.		
(viii)	103 Women's Welfare				
(()))	89 Css Scheme-IV				
	Ο	86.64			
	R	1.06	87.70	63.33	(-)24.37
	Addition to the provision by requirement.	reappropriation of ₹1.06	lakh was st	ated to be bas	ed on actual
(ix)	91 Central Assistance	e to State Plan			
	(CASP)				
	0	396.03			
	R	(-)295.67	100.36	93.60	(-)6.76
	Withdrawal of provision by r	eappropriation of ₹295.67	lakh was st	tated to be bas	ed on actual

With drawal of provision by reappropriation of \gtrless 295.67 lakh was stated to be based on actual requirement.

	Head				Actual Expenditure in lakh)	Excess (+) Saving (-)
(x)	200	Other Programmes				
()	33	Welfare Programme				
	55	Wentare Programme				
		0	229.21	229.21	200.40	(-)28.81
(xi)	86	Centrally Sponsored Sch	eme-I			
		0	284.42			
		R	(-)270.13	14.29	9.46	(-)4.83
	Withdrawal requirement.	of provision by reapprop.	priation of ₹270.13	lakh was sta	ated to be base	ed on actual
	Saving of ₹1 respectively.	17.23 lakh and ₹9.01 lakh	were also occurred d	uring the year	rs 2021-22 and 2	022-23
()	789	Special Component Plan	for Scheduled Caster			
(xii)	41	Human Development	Tor Beneduled Caste.	3		
	11	0	10.00			
		S	408.00	418.00	379.02	(-)38.98
		on of provision by supplen Mukhyamantri Samajik Su	nentary grant of ₹408	3.00 lakh was	attributed to rel	ease of more
(xiii)	86	Centrally Sponsored Sch	eme-I			
· /		0	101.48			
		R	(-)96.80	4.68	3.11	(-)1.57
	Withdrawal requirement.	of provision by reappro	priation of ₹96.80	lakh was sta	ted to be base.	ed on actual
(xiv)	87	Centrally Sponsored Sch	eme-II			
` '		(CASP)				
		0	61.18			
		R	(-)19.33	41.85	30.26	(-)11.59

With drawal of provision by reappropriation of \gtrless 19.33 lakh was stated to be based on actual requirement.

	Head				Actual spenditure n lakh)	Excess (+) Saving (-)
(xv)	89	Css Scheme-IV				
		0	179.65			
		R	(-)8.82	170.83	121.54	(-)49.29
	Withdrawal requirement.		ppropriation of ₹8.82	lakh was state	d to be bas	ed on actual
	Saving of ₹1 respectively.		kh were also occurred o	during the year 20)21-22 and 20	22-23
(xvi)	90	State Share for Centr	al Assistance to State F	Plan		
()		0	973.16			
		R	(-)350.01	623.15	521.21	(-)101.94
	Withdrawal requirement.		ppropriation of ₹350.0)1 lakh was stat	ed to be bas	ed on actual
	Saving of ₹3 respectively.		akh were also occurred	l during the years	2021-22 and	2022-23
(xvii)	91	Central Assistance to	State Plan			
		(CASP)				
		0	7,103.81			
		R	(-)966.15	6,137.66	5,003.84	(-)1,133.82
		of provision by reappr on actual requirement.	opriation of ₹73.55 lak	th and surrender of	of ₹892.60 lak	h were stated
	Saving of ₹1 23 respective		17.39 lakh were also o	ccurred during th	e years 2021-	22 and 2022-
(xviii)	796	Tribal Area Sub-plar	1			
	41	Human Developmen	t			
		0	10.00			
		S	744.00	754.00	568.70	(-)185.30
	Augmentatio	n of provision by sup	plementary grant of ₹7	44.00 lakh was a	ttributed to re	lease of more

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.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xix)	86 Centrally Spon	sored Scheme-I			
	0	185.06			
	R	(-)176.53	8.53	5.68	(-)2.85
	Withdrawal of provision by requirement.	y reappropriation of ₹176.52	3 lakh was	stated to be bas	ed on actual
(xx)	87 Centrally Spor (CASP)	sored Scheme-II			
	0	111.57			
	R	(-)35.25	76.32	55.17	(-)21.15
	Withdrawal of provision b requirement.	y reappropriation of ₹35.25	lakh was	stated to be bas	ed on actual
(xxi)	89 CSS Scheme-I	V			
× /	0	309.54			
	R	1.97	311.51	221.63	(-)89.88
	Addition to the provision requirement.	by reappropriation of ₹1.97	lakh was	stated to be bas	ed on actual
	Saving of ₹3.01 lakh and ₹ respectively.	34.33 lakh were also occurre	ed during th	ne years 2021-22	and 2022-23
(xxii)	90 State Share for	Central Assistance to State P	lan		
()	0	1,530.40			
	R	(-)704.64	825.76	709.35	(-)116.41
	Withdrawal of provision by requirement.	y reappropriation of ₹704.64	4 lakh was	stated to be bas	ed on actual
	Saving of ₹0.26 lakh was als	o occurred during the year 202	22-23.		
(xxiii)	(CASP)	ance to State Plan			
	O R	13,043.43 (-)4,161.68	8,881.75	5,982.95	(-)2,898.80
		reappropriation of ₹853.55 1		-	
		s also occurred during the yea	r 2022-23.		

			- Social Wellare & Social E			
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	Suving ()
(xxiv)	03	National Socia	Il Assistance Programme			
(AAIV)	102		ly Benefit Scheme			
	87		sored Scheme-II			
	07	(CASP)	isored Seneme-II			
		(CASI)				
		0	119.87	119.87	84.51	(-)35.36
(xxv)	789	Special Compo	onent Plan for Scheduled Cas	tes		
	91	Central Assista	ance to State Plan			
		(CASP)				
		0	1,380.00			
		R	103.00	1,483.00	1,294.38	(-)188.62
	Addition to requirement.		way of reappropriation of ₹	103.00 lakh v	vas stated to be ba	ased on actual
	Saving of ₹7	44.76 lakh was	also occurred in 2022-23.			
(xxvi)	796	Tribal Area Su	ih_nlan			
	87		ly Benefit Schemes under NS	٨D		
	07		Ty Denemit Schemes under NS			
		0	71.46	71.46	16.84	(-)54.62
						~ /
(xxvii)	60	Other Social S	ecurity and Welfare Program	imes		
	200	Other Program	nmes			
	91	Central Assista	ance to State Plan			
		(CASP)				
		0	141.52			
		R	(-)71.84	69.68	57.49	(-)12.19
	Withdrawal requirement.	-	y reappropriation of ₹71.84	4 lakh was	stated to be bas	ed on actual

		ocial wellare & Social I		
	Head			Actual Excess (+)
			_	nditure Saving (-)
			(₹ in la	kh)
()	01 Control Assistant	- to State Dlaw		
(xxviii)				
	(CASP)			
	0	46.27		
	R	(-)23.49	22.78	18.80 (-)3.98
	Withdrawal of provision by requirement.	reappropriation of ₹23.4	9 lakh was stated t	to be based on actual
	Saving of ₹21.14 lakh was also occurred during the year 2022-23.			
(xxix)	91 Central Assistance to State Plan			
	(CASP)			
	О	84.37		
	R	(-)42.83	41.54	34.28 (-)7.26
	Withdrawal of provision by requirement.	reappropriation of ₹42.8	3 lakh was stated 1	to be based on actual
	Saving of ₹38.54 lakh was also occurred during the year 2022-23.			
(xxx)	2236 Nutrition			
	02 Distribution of N	 02 Distribution of Nutritious Food and Beverages 101 Special Nutrition programmes 90 State Share of Central Assistance to State Plan 		
	101 Special Nutrition			
	90 State Share of Ce			
	Ο	114.40		
	R	(-)109.26	5.14	5.14
	Withdrawal of provision by r requirement.		26 lakh was stated	to be based on actual
(xxxi)	91 Central Assistance to State Plan			
. ,	(CASP)			
	0	1,040.00		
	R	(-)104.00	936.00	54.63 (-)881.37
	Withdrawal of provision by 1			
	requirement.			to be based on actual
	Saving of ₹596.61 lakh was also occurred during the year 2022-23.			

	Head				Total	Actual	Excess (+)
					Grant		Saving (-)
						(₹ in lakh)	
(xxxii)	789	Special compo	onent Plan for Schee	duled Caste	es		
	90	State Share of	Central Assistance	to State Pla	an		
		0	37.	40			
		R	(-)35.		1.68	1.68	
	Withdrawal requirement.	-	by reappropriation	of ₹35.72	lakh was	stated to be base	ed on actual
(xxxiii)	91	Central Assist (CASP)	ance to State Plan				
		0	340.	00			
		R	(-)34.	00	306.00	15.12	(-)290.88
	Withdrawal requirement.	-	by reappropriation	of ₹34.00	lakh was	stated to be base	ed on actual
	Saving of ₹1	95.05 lakh was	also occurred durin	g the year 2	2022-23.		
(xxxiv)	796	Tribal Area S	ub-plan				
	90	State Share of	Central Assistance	to State Pla	an		
		0	68.	20			
		R	(-)65.	14	3.06	3.06	
	Withdrawal requirement.	-	by reappropriation	of ₹65.14	lakh was	stated to be base	ed on actual
(xxxv)	91	Central Assist	ance to State Plan				
		(CASP)					
		0	620.	00			
		R	(-)62.		558.00	27.57	(-)530.43
	Withdrawal requirement.		by reappropriation	of ₹62.00	lakh was	stated to be base	ed on actual
	Saving of ₹3	55.68 lakh was	also occurred durin	g the year 2	2022-23.		
		saving in resp (August 2024).	bect of 35 cases as	s at Sl. No	o. (i) to (xx	xxv) were not inti	mated by the

Grant No. 41 - Social Welfare & Social Education - Contd.

	Head	No. 41 - Social V	venare & Sociari	Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(c)	Entire provision rem	ained unutilised u	nder:			
	2235 Social	Security and We	elfare			
	03 Nation	nal Social Assistan	ce Programme			
	789 Specia	l component Plan	for Scheduled Cas	stes		
	87 Centra	lly Sponsored Sch	eme-II			
	0		39.19	39.19		(-)39.19
	Reasons for saving h	as not been intima	ated by the Depart	ment (August 2	2024).	
(d)	Entire provision with	ndrawn in the follo	owing cases:			
(i)	2235 Social	Security and We	elfare			
	02 Social	Welfare				
	104 Welfar	re of Aged, Infirm	and Destitute			
	86 Centra	lly Sponsored Sch	eme-I			
	0		26.00			
	R		(-)26.00			
	Withdrawal of prov requirement.	vision by reappro	opriation of ₹26.0	00 lakh was	stated to be bas	sed on actual
(ii)	106 Correc	ctional Services				
	90 State S	Share of Central A	ssistance to State l	Plan		
	0		133.50			
	R		(-)133.50			
	Withdrawal of prov requirement.	vision by reappro	priation of ₹133.	.50 lakh was	stated to be bas	sed on actual
	Reasons for saving Department (August	-	cases as at Sl. No	o. (i) and (ii) l	nave not been int	imated by the
(e)	Instances of incurrir have been noticed in a token of provision	the following cas	ses. This is irregul		-	-
		Security and We				
	60 Other	Social Security an	d Welfare Program	mmes		
	200 Other	Programmes				
	33 Welfar	re Programme				

Grant No. 41 - Social Welfare & Social Education - Contd.

33.2433.2432.98(-)0.26

R

Grant No. 41 - Social Welfare & Social Education - Contd.						
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(f)	Saving was p	partly counter balanced by e	xcess under:			
(i)	2235 02	Social Security and Welf Social Welfare	are			
	103	Women's Welfare				
	88	Centrally Sponsored Sche	eme-III			
		0	156.00			
		R	468.00	624.00	589.19	(-)34.81
	Addition to requirement.	the provision by reapprop	oriation of ₹468.00	lakh was	stated to be bas	ed on actual
(ii)	200	Other Programmes				
	41	Human Development				
		0	65.00			
		S	133.44			
		R	1,114.56	1,313.00	1,238.91	(-)74.09
	fund under	on of provision by suppleme "Mukhyamantri Samajik S the provision by reapprop	uraksha Sahayata P	rakalpa" to	wards social pen	sion. Further,
	Saving of ₹4	4.71 lakh was also occurred	in 2022-23.			
(iii)	789	Special component Plan fo	or Scheduled Castes			
	88	Centrally Sponsored Sche	eme-III			
		0	51.00			
		R	153.00	204.00	111.05	(-)92.95
	Addition to requirement.	the provision by reapprop	priation of ₹153.00	lakh was	stated to be bas	ed on actual
(iv)	796	Tribal Area Sub-plan				
	88	Centrally Sponsored Sche	eme-III			
		0	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.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	03	National Social A	Issistance Programme			
	101	National Old Age				
	90	State Share for Co	entral Assistance to Stat	te Plan		
		0	13,180.00			
		S	1,654.00			
		R	106.00	14,940.00	14,940.00	
	fund under " IGNDP. Fur	State Share of Nat	supplementary grant of stitutional Assistance Progra tional Assistance Progra the provision by the rea	amme" (NSAP)	towards IGNoAP	, IGNWP and
(vi)	91	Central Assistanc	e to State Plan			
		0	3,010.00			
		R	175.09	3,185.09	3,185.09	
	Addition to requirement.		reappropriation of ₹17	75.09 lakh was	stated to be bas	sed on actual
(vii)	789	Special Compone	ent Plan for Scheduled C	Castes		
	90	State Share for Co	entral Assistance to Stat	te Plan		
		0	5,672.00			
		S	1,325.00			
		R	93.00	7,090.00	7,090.00	
	fund under "	'State Share of Nat ther, addition to the	supplementary grant of st tional Assistance Progra e provision by the reapp	amme" (NSAP)	towards IGNoAP	, IGNWP and
(viii)	796	Tribal Area Sub-J	plan			
	91	Central Assistance	e to State Plan			
		0	964.48			
		0	904.48			

Grant No. 41 - Social Welfare & Social Education - Contd.

Addition to the provision by reappropriation of ₹888.20 lakh was stated to be based on actual requirement.

Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	
60	Other Social Security and	d Welfare Programmes	1		
102	Pension under Social Sec	curity Scheme			
33	Welfare Programme				
	0	19,310.00			
	S	1,878.76			
	R	1,973.80 23	3,162.56	21,283.51	(-)1,879.05
Augmentatio	n of provision by supplem	entary grant of ₹1,878.	76 lakh w	as attributed to rel	lease of more

Grant No. 41 - Social Welfare & Social Education - Contd.

fund under "State Share of National Assistance Programme" (NSAP) towards IGNoAP, IGNWP and

IGNDP. 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

(ix)

(a)	Out of availa	Out of available saving of ₹5,586.09 lakh, only ₹2,424.83 lakh was surrendered during the year.					
(b)	Saving occur	rred mainly under:					
(i)	4059	Capital Outlay o	n Public Works				
	60	Other Buildings					
	051	Construction					
	91	Central Assistance	e to State Plan				
		0	1,121.84				
		R	(-)81.84	1,040.00	62.24	(-)977.76	
	Withdrawal	of provision by surr	ender of ₹81.84 lakh wa	as stated to be based	d on actual requ	uirement.	
(jij)	789	Special Component	nt Plan for Scheduled C	astes			

(ii)

- 789 Special Component Plan for Scheduled Castes
- 91 Central Assistance to State Plan

(CASP)				
Ο	366.75			
R	(-)26.75	340.00	34.06	(-)305.94
c · · 1	1 (30(7511)	1. 1 1	1 / 1	•

Withdrawal of provision by surrender of ₹26.75 lakh was stated to be based on actual requirement.

R(-)4Withdrawal of provision by surrender of ₹48.7(iv) 80 General051Construction98Administration0200R(-)100Withdrawal of provision by surrender of ₹100(v) 4235 Capital Outlay on Social Secur02Social Welfare102Child Welfare90State Share of Central Assistance072R(-)50Withdrawal of provision by surrender of ₹50.6(vi)91Central Assistance to State Plan(CASP)0072R(-)21Withdrawal of provision by reappropriation of to be based on actual requirement.(vii)789Special Component Plan for Sch91Central Assistance to State Plan(CASP)091Central Assistance to State Plan(CASP)091Central Assistance to State Plan(CASP)091Central Assistance to State Plan(CASP)0	& Social Education - (Total		Excess (+)
91 Central Assistance to State Plan (CASP) O 66 R (.)4 Withdrawal of provision by surrender of ₹48.7 (iv) 80 General 051 Construction 98 Administration O 200 R (.)100 Withdrawal of provision by surrender of ₹100 (v) 4235 Capital Outlay on Social Secur 02 Social Welfare 102 Child Welfare 102 Child Welfare 90 State Share of Central Assistance O 77 R (.)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) O 722 R (.)21 Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)	Grant	Expenditure	Saving (-)
91 Central Assistance to State Plan (CASP) O 66 R (.)4 Withdrawal of provision by surrender of ₹48.7 (iv) $&0$ General 051 Construction 98 Administration O 200 R (.)100 Withdrawal of provision by surrender of ₹100 (v) 4235 Capital Outlay on Social Secur 02 Social Welfare 102 Child Welfare 102 Child Welfare 90 State Share of Central Assistance O 70 R (.)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) O 722 R (.)21 Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)		(₹ in lakh)	
(CASP) O 666 R (.)44 Withdrawal of provision by surrender of ₹48.7 (iv) 80 General 051 Construction 98 Administration O 200 R (.)100 Withdrawal of provision by surrender of ₹100 (v) 4235 Capital Outlay on Social Secur 02 Social Welfare 102 Child Welfare 90 State Share of Central Assistance O 77 R (.)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) O 72 R (.)21 Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)			
O666 RR(-)41Withdrawal of provision by surrender of ₹48.7(iv)80General051Construction98AdministrationO200R(-)100Withdrawal of provision by surrender of ₹100(v)4235Capital Outlay on Social Secur02Social Welfare102Child Welfare90State Share of Central AssistanceO77R(-)50Withdrawal of provision by surrender of ₹50.6(vi)91Central Assistance to State Plan (CASP)O72R(-)21Withdrawal of provision by reappropriation of to be based on actual requirement.(vii)789Special Component Plan for Sef 9191Central Assistance to State Plan (CASP)			
R(-)4Withdrawal of provision by surrender of ₹48.7(iv) 80 General051Construction98Administration0200R(-)100Withdrawal of provision by surrender of ₹100(v) 4235 Capital Outlay on Social Secur02Social Welfare102Child Welfare90State Share of Central Assistance072R(-)50Withdrawal of provision by surrender of ₹50.6(vi)91Central Assistance to State Plan(CASP)72Q72R(-)21Withdrawal of provision by reappropriation of to be based on actual requirement.(vii)789Special Component Plan for Sch91Central Assistance to State Plan(CASP)91Central Assistance to State Plan(CASP)			
Withdrawal of provision by surrender of ₹48.7(iv)80General051Construction98Administration0200R(-)100Withdrawal of provision by surrender of ₹100(v)4235Capital Outlay on Social Secure02Social Welfare102Child Welfare90State Share of Central Assistance072R(-)50Withdrawal of provision by surrender of ₹50.6(vi)91Central Assistance to State Plan(CASP)0072R(-)211Withdrawal of provision by reappropriation of to be based on actual requirement.(vii)789Special Component Plan for Sef91Central Assistance to State Plan(CASP)01Central Assistance to State Plan(CASP)11Central Assistance to State Plan1Central Assistance to State Plan1Central Assistance to State Plan1Central Assistance to State Plan1Central Assistance to State Plan1Centr	3.78		
(iv) 80 General 051 Construction 98 Administration 0 200 R (-)100 Withdrawal of provision by surrender of ₹100 (v) 4235 Capital Outlay on Social Secur 02 Social Welfare 102 Child Welfare 102 Child Welfare 90 State Share of Central Assistance 0 72 R (-)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) 0 72 R (-)21 Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP) 1 Central Assistance to State Plan (CASP)	8.78 620.00	23.30	(-)596.70
 (if) 051 Construction 98 Administration O 200 R (-)100 Withdrawal of provision by surrender of ₹100 (v) 4235 Capital Outlay on Social Secure 02 Social Welfare 102 Child Welfare 90 State Share of Central Assistance O 72 R (-)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) O 72: R (-)21: Withdrawal of provision by reappropriation or to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP) 	8 lakh was stated to be	based on actual ree	quirement.
051 Construction 98 Administration 0 200 R (-)100 Withdrawal of provision by surrender of ₹100 (v) 4235 Capital Outlay on Social Secure 02 Social Welfare 102 Child Welfare 102 Child Welfare 90 State Share of Central Assistance 0 72 R (-)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) 0 0 72. R (-)21. Withdrawal of provision by reappropriation or to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 (vii) 789 Special Component Plan for Sch 91 (CASP) 0 Central Assistance to State Plan (CASP) 0 Central Assistance to State Plan			
O 200 R (-)100 Withdrawal of provision by surrender of ₹100 (v) 4235 Capital Outlay on Social Secure 02 Social Welfare 102 Child Welfare 90 State Share of Central Assistance O 72 R (-)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) O O 72 R (-)21 Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Seffect 91 Central Assistance to State Plan (CASP) Central Assistance to State Plan (vii) 789 Special Component Plan for Seffect 91 Central Assistance to State Plan (CASP) Central Assistance to State Plan			
R (-)100 Withdrawal of provision by surrender of ₹100 (v) 4235 Capital Outlay on Social Secure 02 Social Welfare 102 Child Welfare 90 State Share of Central Assistance 0 72 R (-)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) 0 72 R (-)21 Withdrawal of provision by reappropriation or to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP) (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)			
Withdrawal of provision by surrender of ₹100 (v) 4235 Capital Outlay on Social Secure 02 Social Welfare 102 Child Welfare 90 State Share of Central Assistance 0 72 R (-)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) 72 R (-)21 Withdrawal of provision by reappropriation or to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP) 72 (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP) 78).00		
 (v) 4235 Capital Outlay on Social Secure 02 Social Welfare 102 Child Welfare 90 State Share of Central Assistance O O 72 R (-)50 Withdrawal of provision by surrender of ₹50.60 (vi) 91 Central Assistance to State Plan (CASP) O 72 R (-)213 Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)).00 100.00	37.64	(-)62.36
02 Social Welfare 102 Child Welfare 90 State Share of Central Assistance 0 72 R (-)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) 0 72: R (-)21: Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP) (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)	00 lakh was stated to be	e based on actual r	equirement.
02 Social Welfare 102 Child Welfare 90 State Share of Central Assistance 0 72 R (-)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) 0 72: R (-)21: Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP) (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)			
102 Child Welfare 90 State Share of Central Assistance O 7: R (-)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) O 72: R (-)21: Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP) (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)	ity and Welfare		
90 State Share of Central Assistance 0 7: R (-)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) O 72. R (-)21. Withdrawal of provision by reappropriation or to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP) (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)			
O 7 R (-)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) O 72: R (-)21: Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP) (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)			
R (-)50 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) O 72. R (-)21. Withdrawal of provision by reappropriation or to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)	e to State Plan		
 Withdrawal of provision by surrender of ₹50.6 (vi) 91 Central Assistance to State Plan (CASP) O 72: R (-)21: Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP) 	3.66		
 (vi) 91 Central Assistance to State Plan (CASP) O 72. R (-)21. Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)).69 27.97	27.96	(-)0.01
(CASP) O 72: R (-)21: Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)	9 lakh was stated to be	based on actual ree	quirement.
(CASP) O 72: R (-)21: Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)			
O 72. R (-)21. Withdrawal of provision by reappropriation or to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)			
R (-)212 Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)			
 Withdrawal of provision by reappropriation of to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP) 	3.74		
to be based on actual requirement. (vii) 789 Special Component Plan for Sch 91 Central Assistance to State Plan (CASP)	3.82 509.92	251.73	(-)258.19
91 Central Assistance to State Plan (CASP)	₹56.73 lakh and surrer	nder of ₹157.09 la	kh were stated
(CASP)	eduled Castes		
O 46			
	3.99		
R (-)26-	4.54 204.45	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 - Head	- Social Welfare & Social Ed		
(viii)	796 Tribal Area Sub	-plan		
()	90 State Share of	Central Assistance to State Pla	in	
	0	46.91		
	R	(-)30.23		
	Withdrawal of provision by s	urrender of ₹30.23 lakh was s	tated to be based on ac	tual requirement.
(ix)	91 Central Assista	nce to State Plan		
	(CASP)	0.00.50		
	O	860.59 (-)487.77	272.92 15	() 222 72
	R Addition to the provision by	(-)487.77 reappropriation of ₹11.61 lakh		50.09 (-)222.73
	to be based on actual require	** *	and surrender of \$49	7.38 lakii were stated
(c)	The provision remained unut	ilised in the following cases :		
(i)	4059 Capital Outla 80 General	y on Public Works		
	051 Construction			
	25 Public Works			
	0	150.00		
	R	(-)46.00	104.00	(-)104.00
	Withdrawal of provision by s	urrender of ₹46.00 lakh was s	tated to be based on ac	tual requirement.
(ii)	789 Special Compo	nent Plan for Scheduled Caste	es	
()	25 Public Works			
	0	100.00		
	R	(-)66.00	34.00	(-)34.00
	Withdrawal of provision by s	urrender of ₹66.00 lakh was s	tated to be based on ac	tual requirement.
(iii)	98 Administration			
· ·	0	200.00		
	R	(-)100.00	100.00	(-)100.00
	Withdrawal of provision by s	urrender of ₹100.00 lakh was		

	Head				Actual penditure 1 lakh)	Excess (+) Saving (-)
(iv)	796	Tribal Area Sub-plan				
	25	Public Works				
		0	150.00			
		R	(-)88.00	62.00		(-)62.00
	Withdrawal	of provision by surrende	r of ₹88.00 lakh was sta	ated to be based	on actual req	uirement.
(vi)	98	Administration				
		0	200.00			
		R	(-)100.00	100.00		(-)100.00
(vii)	4235	of provision by surrende Capital Outlay on Soc				quirement.
	02	Social Welfare				
	103	Women's Welfare				
	91	Central Assistance to S	State Plan			
		0	1.00			
		R	114.44	115.44		(-)115.44
	Addition to requirement.	the provision by reapp	propriation of ₹114.44	lakh was stat	ed to be bas	sed on actual
		saving in respect of se (August 2024).	even cases as at Sl. N	lo. (i) to (vii)	were not inti	mated by the
(d)	Entire provis	sion was withdrawn in th	e followinig cases:			
(i)	4059	Capital Outlay on Pu	blic Works			
	60	Other Buildings				
		Construction				
	90	State Share of Central		1		
		0	112.18			
		R	(-)112.18			
	****.4 4 4		0744040111			

Grant No. 41 - Social Welfare & Social Education - Contd.

Withdrawal of provision by surrender of ₹112.18 lakh was stated to be based on actual requirement.

	Head	Grant No. 41 - Socia	al Welfare & Social Edu	Total	Actual 1diture kh)	Excess (+) Saving (-)
(ii)	90	State Share of Centra O R	Plan for Scheduled Castes al Assistance to State Plar 36.68 (-)36.68 der of ₹36.68 lakh was sta	n 	 actual req	 uirement.
(iii)	90	O R	n al Assistance to State Plar 66.88 (-)66.88 der of ₹66.88 lakh was sta		 actual req	 uirement.
(iv)	02 101 91 Withdrawal o	Social Welfare Welfare of Handicap Central Assistance to O R	•		 592.35 lak	 h were stated
(e)	have been no		through reappropriation cases. This is irregular v entary budget.			
(i)	4235 02 102 89	Capital Outlay on S Social Welfare Child Welfare Centrally Sponsored R	Social Security and Welf Scheme-IV 52.00	Fare 52.00		(-)52.00

Grant No. 41 - Social Welfare & Social Education - Concld.							
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)	
(ii)	789 89	Special Component Plan Centrally Sponsored Sch		s			
		R	17.00	17.00		(-)17.00	
(iii)		Tribal Area Sub-plan Centrally Sponsored Sch	eme-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 & S	ports		
Major Head		Total Grant (₹ i	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE 2204Sports and Youth ServicesVoted				
Original Amount surrendered during the year (March 2024)	97,44,00	97,44,00	77,28,30	(-)20,15,70 13,33,00
CAPITAL4059Capital Outlay on Public Works4202Capital Outlay on Education Sports, A4552Capital Outlay on North Eastern AreaVoted				
Original Amount surrendered during the year (March 2024) Notes and Comments	25,50,00	25,50,00	18,60,63	(-)6,89,37 6,03,00

REVENUE

Voted

Out of the available saving of ₹2,015.70 lakh, only ₹1,333.00 lakh was surrendered during the year. (a)

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2020-21	658.18	8.84
2021-22	1,243.55	15
2022-23	1,622.69	18

		Grant No. 42 - Y	outh Affairs & Spor	ts - Contd.		
	Head				Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	rred mainly under:				
(i)	2204	Sports and Youth Serv	vices			
	101	Physical Education				
	41	Human Development				
		0	8,495.20			
		R	(-)1,241.50	7,253.70	6,606.46	(-)647.24
		of provision by surrention of ₹18.00 lakh was st				provision by
	Saving of ₹9	48.60 lakh was also occu	rred in 2022-23.			
(ii)	104	Sports and Games				
	33	Welfare Programme				
		0	52.00			
		R	(-)38.00	14.00	3.85	(-)10.15
		the provision by reapprop on actual requirement.	priation of ₹10.00 lak	h and surrend	er of ₹48.00 lak	h were stated
(iii)	796	Tribal Area Sub-plan				
	33	Welfare Programme				
		0	41.00			
		R	(-)27.00	14.00	9.73	(-)4.27
	Withdrawal	of provision by surrender	of ₹27.00 lakh was s	tated to be bas	sed on actual req	uirement.
		saving in respect of th (August 2024).	rree cases as at SI.]	No. (i) to (iii) were not inti	nated by the
(c)	Saving was p	partly counter balanced b	y excess under:			
	2204	Sports and Youth Serv	vices			
	104	Sports and Games				

41 Human Development

0	375.50		
R	8.00	383.50	383.30

(-)0.20

Addition to the provision by reappropriation of $\gtrless 8.00$ 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		-		Actual Expenditure f in lakh)	Excess (+) Saving (-)
CAPITAL Voted						
(a)	Out of the av	vailable saving of ₹689.37 la	akh, only ₹603.00 la	kh was surrei	ndered during th	e year.
(b)		rred mainly under:	•		C	2
(i)	-	Capital Outlay on Public	e Works			
		General				
	051	Construction				
	25	Public Works				
		0	242.00			
		R	120.00	362.00	325.87	(-)36.13
	Addition to requirement.	the provision by reapprop	priation of ₹120.00	lakh was s	tated to be bas	ed on actual
(ii)	789	1 1	or Scheduled Castes	5		
	25					
		0	97.00			
		R	23.00	120.00	119.49	(-)0.51
	Addition to requirement.	the provision by reappro	priation of ₹23.00	lakh was st	ated to be base	ed on actual
(iii)	796	Tribal Area Sub-plan				
	25	Public Works				
		0	161.00			
		R	57.00	218.00	217.05	(-)0.95
	Addition to requirement.	the provision by reappro	priation of ₹57.00	lakh was st	ated to be base	ed on actual
		final saving in respect of fo (August 2024).	ur cases as at Sl. No	o. (i) to (iv) h	ave not been inti	imated by the
(vi)	4202	Capital Outlay on Educa	ntion, Sports, Art a	nd Culture		
		a				

- 03 Sports and Youth Services
- 101 Youth Hostels

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
99	Others				
	0	480.00			
	R	(-)376.00	104.00	104.00	
	*	by surrender of ₹256.52 lakh and rea o be based on actual requirement.	duction in	provision by reap	propriation of

Grant No. 42 - Youth Affairs & Sports- Concld.

(v)

789	Special Compone	nt Plan for Scheduled Cast	tes		
99	Others				
	0	200.00			
	R	(-)166.00	34.00	34.00	
drawal	f provision by sur	ander of ₹1/13 17 lakh and	reduction in prov	vision by reapprox	printion

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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		
	0	320.00	
	R	(-)258.00	

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.

62.00

62.00

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

	Grant No. 43 - F	mance De	partment		
	Major Head		Total Grant or Appropriation (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUI	£				
2013	Council of Ministers				
2048	Appropriation for reduction or avoidance	e of Debt			
2049	Interest Payments				
2052	Secretariat-General Services				
2071	Pensions and other Retirement Benefits				
2075	Miscellaneous General Services				
2235	Social Security and Welfare				
3475	Other General Economic Services				
Voted					
Original	34,27	7,16,00	34,27,16,00	30,90,49,55	(-)3,36,66,45
Amount sur	rrendered during the year (March 2024)				2,70,08,33
Charged					
Original	15.89	0,93,10	15,89,93,10	14,33,90,64	(-)1,56,02,46
	rendered during the year (March 2024)	, , .			95,45,25
CAPITAL					
4059	Capital Outlay on Public Works				
6003	Internal Debt of the State Government				
6004	Loans and Advances from the Central G	overnmen	t		
7610	Loans to Government Servants etc.				
Voted					
Original	1	3,00,00	3,00,00	25,00	(-)2,75,00
-	rrendered during the year (March 2024)				1,00,00
	/				

Charged

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

	Head		ľ	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	0
Notes and	Comments					
REVENUE	2					
Voted						
(a)	Out of the a year.	vailable saving of	₹33,666.45 lakh, o	nly ₹27,008.33 la	akh was surrender	ed during the
(b)	Saving occur	red mainly under:				
(i)	2013	Council of Minist	ters			
~	105	Discretionary gran	t by Ministers			
	05	Establishment				
		0	3,000.00			
		R	(-)2,000.00	1,000.00	12.00	(-)988.00
	Withdrawal	of provision by surre	ender of ₹2,000.00 1	akh was stated to l	be based on actual	requirement.
	Saving of ₹8	59.00 lakh was also	occurred in 2022-23	3.		
(ii)	2052	Secretariat-				
	090	Secretariat				
	05	Establishment				
		0	2,541.80			
		R	57.36	2,599.16	2,183.68	(-)415.48
	Addition to requirement.		reappropriation of	₹57.36 lakh was	stated to be bas	ed on actual
	Saving of ₹5	28.85 lakh was also	occurred in 2022-23	3.		
(iii)	2071	Pensions				
	01	Civil				
	102	Commuted Value	of Pension			
	02	Pension				
		0	47,978.00			
		R	(-)7,978.00	40,000.00	34,223.76	(-)5,776.24
	Withdrawal		ender of ₹7 978 00 1	akh was stated to l	he based on actual	

Grant No. 43 - Finance Department - Contd.

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 - Fina	nce Departn	nent - Contd.		
	Head		-	otal Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	104 Gratu	iities				
	02 Pensi	on				
	О	42	2,178.00			
	R	(-)7	,178.00	35,000.00	31,024.55	(-)3,975.45
	Withdrawal of prov	ision by surrender of ₹	7,178.00 lakh	n was stated to be	e based on actual	requirement.
	Saving of ₹1,523.82	2 lakh was also occurre	d in 2022-23.			
(v)	111 Pensi	ons to Legislators				
	02 Pensi	on				
	0		127.00			
	R		(-)7.00	120.00	102.51	(-)17.49
	Withdrawal of pro	ovision by reappropri	ation of ₹7.	00 lakh was s	tated to be base	ed on actual
	Saving of ₹22.00 la	kh was also occurred i	n 2022-23.			
	Reasons for saving Department (Augus	g in respect of five of the data 2024).	cases as at S	Sl. No. (i) to (v) were not intir	nated by the
(c)	The provision rema	ined unutilised under:				
(i)	2052 Secre	etariat- General Servi	ces			
()	090 Secre	tariat				
	98 Admi	nistration				
	0		100.00			
	R		(-)25.00	75.00		(-)75.00
	Withdrawal of pro requirement.	ovision by reappropria	ation of ₹25	.00 lakh was s	stated to be base	ed on actual
(ii)	091 Attac	hed Offices				
(11)	99 Other					
	0		,000.00			
	R		6,026.49	973.51		(-)973.51
	Withdrawal of pro-	vision by reappropriat n actual requirement.				

	Grant No. 43 - Finance Depar	rtment - Contd.		
	Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	3475 Other General Economic Services			
	115 Financial Support for Infrastructure De	evelopment		
	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 b	based on actual rec	quirement.
	Saving of ₹79.00 lakh was also occurred in 2022-23.			
	Reasons for saving in respect of three cases as at S Department (August 2024).	il. No. (i) to (iii)	have not been int	imated by the
(d)	Entire provision was withdrawn in the following case	:		
(i)	2049 Interest Payments			
	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 \mathbf{E} requirement.	100.00 lakh was	stated to be bas	sed on actual
(e)	Saving was partly offset by excess under:			
(i)	2071 Pensions and other Retirement benef	fits		
~ /	01 Civil			
	101 Superannuation and Retirement Allowa	ances		
	02 Pension O 1.68,713.00			
	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 \mathbf{R} 3 requirement.			
(ii)	106 Pensionary Charges in respect of High02 Pension	Court Judges		
	02 1 015101			
	O 42.00	42.00	75.54	(+)33.54

		Grant No.	43 - Finance Depa	rtment - Contd.		
	Head			Total Grant or	Actual	Excess (+)
				Appropriation	Expenditure (₹ in lakh)	Saving (-)
					(₹ in lakh)	
(iii)	117	Government Cont	tribution for Defined	Contribution in Pe	ension Scheme	
	02	Pension				
		0	2,003.20			
		R	1,496.80	3,500.00	3,924.80	(+)424.80
	Addition to requirement.		reappropriation of ₹	1,496.80 lakh wa	s stated to be ba	sed on actual
		excess in respect (August 2024).	of three cases as a	at Sl. No. (i) to ((iii) were not inti	mated by the
REVENUE Charged						
(a)	Out of the av	railable saving of ₹	15,602.46 lakh, only	<i>₹9,545.25</i> akh wa	s surrendered duri	ing the year.
(b)	Saving occur	red mainly under:				
(i)	2049	Interest Paymen	ts			
	01	Interest on Intern				
	101	Interest on Marke	et Loans			
	58	Debt Services				
		0	87,000.00			
		R	(-)7,000.00	80,000.00	77,214.78	(-)2,785.22
	Withdrawal of	of provision by sur	render of ₹7,000.00 1	lakh was stated to l	be based on actual	l requirement.
(ii)	123	-	Il Securities issued to		aving Fund of the	
	50		ent by State Governn	nent		
	58	Debt Services				

58 Debt Services O

R	(-)4,500.00	7,500.00	6,871.98	(-)628.02
al of provision l	by reappropriation of $\gtrless 1\ 954\ 75$	lakh and surr	ender of ₹2.545.2	5 lakh were

Withdrawal of provision by reappropriation of $\notin 1,954.75$ lakh and surrender of $\notin 2,545.25$ lakh were stated to be based on actual requirement.

12,000.00

Saving of ₹1,976.40 lakh was also occurred in 2022-23.

		Grant No. 43	3 - Finance Depa	rtment - Contd.		
	Head			Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	04	Interest on Loans an	d Advances from	Central Governme	nt.	
	101	Interest on Loans for	State/Union Terr	ritory Plan Scheme	S	
	58	Debt Services				
		0	805.00			
		R	(-)205.00	600.00	597.42	(-)2.58
	Withdrawal requirement.	of provision by rear	opropriation of ₹	205.00 lakh was	stated to be bas	sed on actual
		saving in respect of (August 2024).	three cases as a	at Sl. No. (i) to (iii) were not inti	mated by the
(c)	Saving was J	partly offset by excess	under:			
(i)	2048	Appropriation for I	Reduction or Ave	oidance of Debt		
	101	Sinking Funds				
	99	Others				
		0	10,000.00			
		R	100.00	10,100.00	10,094.55	(-)5.45
	Addition to requirement.	the provision by rea	ppropriation of s	<i>₹100.00</i> lakh was	stated to be bas	sed on actual
(ii)	2049	Interest Payments				
	04	Interest on Loans an	d Advances from	Central Governme	nt	
	112	Interest on other Loa	ins for State/Unio	n Territory (with L	egislature) Schem	es

58 I	Debt	Service	es
------	------	---------	----

	0	47.00			
	R	77.60	124.60	124.58	(-)0.02
t a	the marriela	1	late man stated	to he hazad	

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 - Fi	inance Depar	rtment - Contd.		
	Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
CAPITAL Voted					(₹ in lakh)	
(a)	Out of the av	railable saving of ₹275.00	lakh, only ₹10	00.00 lakh was sur	rendered during the	year.
(b)	Saving occur	red mainly under:				
	7610	Loans to Government S	Servants etc.			
	201	House Building Advance	s			
	99	Others				
		0	200.00	200.00	25.00	(-)175.00
	Saving of ₹8	6.25 lakh was also occurre	ed in 2022-23.			
	Reasons for s	saving has not been intima	ted by the Dep	partment (August	2024).	
(c)	Entire provis	ion was withdrawn in the	following case	es:		
	4059	Capital Outlay on Publi	ic Works			
	80	General				
	051	Construction				
	25	Others				
		0	100.00			
		R	(-)100.00			

Withdrawal of entire provision by surrender of $\gtrless 100.00$ 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.

Head		-	tal Grant or ppropriation	Actual Expenditure (₹ in lakh)	Excess (- Saving (
Saving was p	partly offset by excess	under:			
6004	Loans and Advance	es from the Central G	Government		
6004 <i>09</i>		es from the Central C e/Union Territory with		Schemes	
				Schemes	
<i>09</i> 101	Other Loans for Stat			Schemes	
<i>09</i> 101	Other Loans for State Block Loans			Schemes	

Addition to the provision by reappropriation of $\mathbf{\xi}4.88$ lakh was stated to be based on actual requirement.

Reasons for excess was not intimated by the Department (August 2024).

(b)

(i)

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.

	Major Head		Total Grant (₹ i	Actual Expenditure n thousand)	Excess (+) Saving (-)
REVENUE 2047 2075	C Other Fiscal Services Miscellaneous General Services				
2075 Voted Original	Miscellaneous General Services	5,60,00	5,60,00	3,93,91	(-)1,66,09
Amount sur	rendered during the year (March 2024)				57,50
Notes and (REVENUE Voted					
(a)	Out of the available saving of ₹ 166.09 l	akh, only₹57.50 la	akh was surre	ndered during the	e year.

Grant No. 44 - Small Savings, GI & IF

			0,			
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹	in lakh)	
(b)	Saving occur	rred mainly under:				
(i)	2047	Other Fiscal Service	es			
	103	Promotion of Small S	Savings			
	05	Establishment				
		0	529.80			
		R	(-)50.00	479.80	393.54	(-)86.26
	Withdrawal	of provision by surrend	ler of ₹50.00 lakh was	s stated to be bas	sed on actual req	uirement.

Grant No. 44 - Small Savings, GI & IF - Concld.

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)

2075	Miscellaneous General Services						
103	State Lotteries						
05	Establishment						
	0	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 I	Excise		
	Major Head		Total Grant (₹ 1	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE	C		, ,	,	
2020	Collection of Taxes on Income and E	xpenditure			
2039	State Excise				
2040	Taxes on Sales Trade etc.				
Voted Original Supplement Amount sur	tary rendered during the year (March 2024)	35,44,70 4,66,52	40,11,22	34,25,33	(-)5,85,89
Capital					
Voted					
4059	Capital Outlay on Public Works				
4070	Capital Outlay on other Administrat	ive Services			
Original Amount sur	rendered during the year (March 2024)	3,87,80	3,87,80	1,41,13	(-)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.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	1,012.77	28
2019-20	599.79	18
2020-21	821.03	24
2021-22	574.99	17
2022-23	1,121.94	33

Saving during the earlier years is given below:

		Grant No. 4	15 - Taxes and E	xcise - Contd.		
	Major Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occur	red mainly under:				
(i)	2039	State Excise				
	104	Purchase of Liquor an	nd Spirits			
	05	Establishment				
		0	350.00			
		R	(-)50.00	300.00	294.53	(-)5.47
	Withdrawal requirement.	of provision by reap	propriation of ₹	50.00 lakh was	stated to be bas	ed on actual
	Saving of ₹6	2.74 lakh was also occ	urred in 2022-23.			
(ii)	2040	Taxes on Sales Trad	e etc.			
	101	Collection Charges				
	05	Establishment				
		0	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 ₹3	40.74 lakh was also oc	curred in 2022-23	3.		

(iii)

98 Administration

0	80.00	80.00	53.00	(-)27.00
Saving of ₹38.00 lakh was also occur	red 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 N	o. 45 - Taxes and I	Excise - Contd.		
	Major Head			Total Grant	•	Excess (+) Saving (-)
(4)	The provision	n remained unutili	sod under		(₹ in lakh)	
(d)	The provision		sed under.			
	2040	Taxes on Sales T	Trade etc.			
	001	Direction and Ad	ministration			
	98	Administration				
		0	25.00			
		R	(-)15.00	10.00		(-)10.00
	Withdrawal requirement.	of provision by	reappropriation of	₹15.00 lakh was	stated to be bas	ed on actual
	Reasons for s	saving was not inti	mated by the Depart	ment (August 2024	ł).	
CAPITAL Voted						
(a)	Out of the av	vailable saving of ³	₹246.67 lakh, only ₹	210.89 lakh was su	rrendered during t	he year.
(b)	Saving occur	red mainly under:				
	4059	Capital Outlay of	on Public Works			
	01	Office Buildings				
	051	Construction				
		Administration				
		0	300.00			
		R	(-)249.89	50.11	30.80	(-)19.31
		of provision by rea n actual requireme	ppropriation of ₹39.			
	Reasons for s	saving has not been	n intimated by the D	epartment (August	2024).	
(c)	have been no	oticed in the follow	ture through reapproving cases. This is in the second seco	-	-	-

4059 Capital Outlay on Public Works

80 General

R

- 052 Machinery and Equipment
- 98 Administration

10.80	10.80	2.05	(-)8.75

Major Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
Saving was p	partly counterbalanced b	by excess under:			
4059	Capital Outlay on Pu	blic Works			
80	General				
201	Acquisition of Land				
05	Establishment				
	0	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).

(d)

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 N	o. 46 - Treasuries			
	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE 2030 2054	Stamps and Registration Treasury and Accounts Administrati	on			
Voted Original Amount surr	rendered during the year (March 2024)	11,05,50	11,05,50	7,60,73	(-)3,44,77 1,81,69
CAPITAL 4070 Voted	Capital outlay on other Administrati	ve Services			
Original Amount surr	rendered during the year (March 2024)	73,00	73,00	51,13	(-)21,87 9,00
Notes and C REVENUE Voted (a)		akh, only ₹181.69 l	akh was suri	rendered during th	e year.

Grant No. 46 - Treasuries-Contd.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	rred mainly under:				
(i)	2030	Stamps and Registrat	ion			
	02	Stamps- Non- Judicial				
	101	Cost of Stamps				
	06	District Treasuries				
		0	125.00			
		R	(-)85.00	40.00	30.98	(-)9.02
	Withdrawal	of provision by surrender	of ₹85.00 lakh was	s stated to be b	ased on actual req	uirement.

(ii)

2054 Treasury and Accounts Administration

095	Directorate of Acc	counts and Treasuries			
05	Establishment				
	0	980.50			
	R	(-)96.69	883.81	729.76	(-)154.05
lith drow of	f provision by aum	and an of 706 60 latch was	stated to be base	d on actual raci	inomont

Withdrawal of provision by surrender of 396.69 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.		
	Head			Total Creant		Excess (+)
				Grant	Expenditure S (₹ in lakh)	Saving (-)
CAPITAL						
Voted						
(a)	Out of the av	ailable saving of ₹21.87	′ lakh, only ₹9.00 lakh wa	s surrend	lered during the year.	
(b)	Saving occur	red under:				
	4070	Capital Outlay on othe	er Administrative Servic	es		
	800	Other expenditure				
	05	Establishment				
		0	73.00			
		R	(-)9.00	64.00	51.13	(-)12.87
	Withdrawal	of provision by surrende	r of ₹9.00 lakh was stated	l to be ba	sed on actual requirer	nent.

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					
	Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
REVENUE			(₹	in thousand)	
2401 2415 Voted	Crop Husbandry Agricultural Research and Education				
Original Amount surr	rendered during the year (March 2024)	9,22,90	9,22,90	7,51,24	(-)1,71,66 31,91
CAPITAL Major Head 4415	d Capital outlay on Agricultural Resear	ch and Education			
Voted Original Amount surr	rendered during the year (March 2024)	29,52	29,52	22,02	(-)7,50
Notes and (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-O	Concld.		
Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	red mainly under:			
	2415 01 277	Agricultural Research and Education <i>Crop Husbandry</i> Education			

37 Agricultural Dev	velopment			
0	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.

Appropriation No. 48 - H Major Head		High Court Total Grant or Actual Appropriation Expenditure (₹ in thousand)		Excess (+) Saving (-)	
REVENUE 2014 Voted	Administration of Justice				
Original Supplement Amount sur	ary rendered during the year (March 2024)	5,01,25 1,38,85	6,40,10	4,60,62	(-)1,79,48
Charged Original Amount surr	rendered during the year (March 2024)	39,19,35	39,19,35	28,86,11	(-)10,33,24 7,47,00
CAPITAL 4059 Voted	Capital Outlay on Public Works				
Original Amount sur	rendered during the year (March 2024)	4,78,30	4,78,30	3,08,90	(-)1,69,40 1,58,74
Notes and C REVENUE Voted (a)				-	₹501.25 lakh,

(b) No part of the available saving of $\gtrless 179.48$ lakh was surrendered during the year.

Appropriation No. 48 - High Court- Contd.						
	Head			Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occur	rred mainly under:				
(i)	2014 102	Administration of Ju High Courts	ustice			
		Establishment				
		0	271.25			
		S	138.85			
		R	(-)1.00	409.10	310.51	(-)98.59
	additional fu	on of provision by suj and under "Procuremen reappropriation of ₹1.0	nt of Vehicles and	d Professional Ser	vices". Subsequer	
(ii)	98	Administration				
		0	200.00			
		R	(-)1.00	199.00	123.05	(-)75.95
	Withdrawal requirement.	of provision by rear	ppropriation of	₹1.00 lakh was s	stated to be bas	ed on actual
	Saving of ₹5	6.13 lakh was also occu	urred in 2022-23.			
		saving in respect of ab (August 2024).	bove two cases a	s at Sl. No. (i) and	l (ii) were not int	imated by the
REVENUE Charged						
(a)	Out of the av	vailable saving of $\not\in 1, 0$.	33.24 lakh, only	₹747.00 lakh was	surrendered durin	ng the year.
(b)	Saving occur	rred mainly under:				
(i)	2014	Administration of Ju	ustice			
	102	High Courts				
	01	Emoluments and Allo	owances			
		0	425.00			
		R	(-)100.00	325.00	214.27	(-)110.73
		of provision by reappro ual requirement.	opriation of ₹35.7	1 and surrender o	f <i>₹64.29</i> lakh we	re stated to be
	Saving of ₹1	26.37 lakh was also oc	curred in 2022-2	3.		

		Appropriation	n No. 48 - High	Court- Contd.				
	Head			Total	Actual	Excess (+)		
				Appropriation	Expenditure	Saving (-)		
					(₹ in lakh)			
(ii)	05	Establishment						
		0	3,494.35					
		R	(-)647.00	2,847.35	2,671.84	(-)175.51		
	Withdrawal	of provision by surrende	er of ₹647.00 lał	th was stated to be	based on actual re	equirement.		
	Saving of ₹441.37 lakh was also occurred in 2022-23.							
		saving in the two ca (August 2024).	ses as at Sl. N	o. (i) and (ii) ha	we not been inti-	mated by the		
CAPITAL Voted								
(a)	Out of the av	vailable saving of ₹169.	40 lakh, only ₹1	58.74 lakh was su	rrendered during t	he year.		
(b)	Saving occurred mainly due to withdrawal of fund under:							
(i)	4059	Capital Outlay on Pu	ıblic Works					
	80	General						
	051	Construction						
	25	Public Works						
		0	156.00					
		R	(-)156.00					
		of provision by reapprop ual requirement.	priation of ₹141	.26 and surrender	of ₹14.74 lakh we	re stated to be		
(ii)	789	Special Component Pl	an for Scheduled	d Castes				
		Public Works						
		0	51.00					
		R	(-)51.00					

 $\begin{array}{cccc} R & (-)51.00 & \dots & \dots \\ \text{Withdrawal of provision by surrender of $$51.00 lakh was stated to be based on actual requirement.} \end{array}$

		Appropriation No. 4	48 - High Court	t- Concld.		
	Head		Ар	Total propriation	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(iii)	796	Tribal Area Sub-plan				
	25	Public Works				
		0	93.00			
		R	(-)93.00			
	Withdrawal	of provision by surrender of ₹	93.00 lakh was	stated to be b	ased on actual req	uirement.
(c)	Saving was p	partly offset by excess under.				
(i)	4059	Capital Outlay on Public V	Works			
	80	General				
	001 98	Direction and Administratio Administration	n			
		0	89.80			
		R	37.20	127.00	125.66	(-)1.34
	Addition to requirement.	the provision by reappropr	iation of ₹37.2	20 lakh was	stated to be base	ed on actual
(ii)	052 98	Machinery and Equipment Administration O	48.50			
		R	108.06	156.56	147.63	(-)8.93
	Addition to requirement.	the provision by reappropri	ation of ₹108.0	06 lakh was	stated to be base	ed on actual

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.

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2059 2070	Public Works Other Administrative Services				
Voted Original Amount sur	rendered during the year (March 2024)	1,40,78,00	1,40,78,00	1,08,70,86	(-)32,07,14 23,68,25
CAPITAL					
4055	Capital Outlay on Police				
4059	Capital Outlay on Public Works				
4070	Capital Outlay on Other Administra	ative Services			
Voted					
Original		36,87,00			
Supplement	ary	1,00,00	37,87,00	32,93,07	(-)4,93,93

Grant No. 49 - Fire and Emergency Services

Amount surrendered during the year (March 2024)

Grant No. 49 - Fire and Emergency Services-Contd.

	Total	Actual	Excess (+)
Head	Grant	Expenditure	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 occur	rred mainly under:				
(i)	2070	Other Administrat	ive Services			
	108	Fire Protection and	Control			
	05	Establishment				
		0	13,678.00			
		R	(-)2,283.50	11,394.50	10,595.85	(-)798.65
		of provision by reappi on actual requirement.	1	kh and surrender	of ₹2,275.77 lak	h were stated

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.

L	н	I	
ľ	-	-	1

98 Administration	1			
0	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.

	Total	Actual	Excess (+)
Head	Grant	Expenditure	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.

	Head				Actual penditure lakh)	Excess (+) Saving (-)
(iii)	796	Tribal Area Sub-plan				
. ,	25	Public Works				
		0	256.67			
		R	(-)0.38	256.29	119.01	(-)137.28
	Withdrawal c requirement.	of provision by reapprop	riation of ₹0.38 1	akh was state	d to be based	l on actual
		aving were stated to be d ve three cases as at Sl. No.		ion of bills on	time by the c	ontractor in
(d)	Entire provisio	on was withdrawn in the fo	llowing case:			
(i)	4070	Capital Outlay on Other	Administrative Se	rvice		
	800	Other expenditure				
	05	Establishment.				
		0	100.00			
		R	(-)100.00			
	Withdrawal or requirement.	of provision by reappropr	iation of ₹100.0	lakh was state	d to be based	d on actual
	Saving of ₹55.	.00 lakh and ₹30.45 lakh w	ere also occurred ir	n 2021-22 and 2	022-23 respect	ively.
(e)	Saving was pa	ntly counterbalanced by ex	cess under:			
(i)	4055	Capital Outlay on Police				
	216	Other Police Organisation				
	25	Public Works				
		0	1,391.52			
		S	4.39			
		R	99.61	1,495.52	1,443.52	(-)52.00
	more fund und	of provision by suppleme der "Special Assistance for n of ₹99.61 lakh was stated	Capital Investment	t". Further addi	tion to the prov	

Grant No. 49 - Fire and Emergency Services-Concld.

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

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

Grant No.	50 - Civil Defence
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Major Head			Actual Expenditure n thousand)	Excess (+) Saving (-)
REVENUE2070Other Administrative ServicesVotedOriginalSupplementaryAmount surrendered during the year (March 2024)	1,88,75	1,88,75	65,67	(-)1,23,08 2,00
Notes and CommentsREVENUEVoted(a)Out of the available saving of ₹123.08 1	akh, only ₹2.00 only	was surren	dered during the	year.

Grant No. 50 - Civil Defence-Concld.

Head				Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(b)	Saving occur	rred under:				
(i)	2070	Other Administrative S	Services			
	106	Services and Supplies				
	05	Establishment				
		0	188.75			
		R	(-)2.00	186.75	65.67	(-)121.08
	Weth duarral	of married on her armondon	of 72 00 lolth mag	stated to he he		t

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 (l	Drinking Water	and Sanitation)	Department	
	Major Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹	in thousand)	
REVENUE					
2215	Water Supply and Sanitation				
Voted					
Original		2,77,53,00			
Supplement	ary	10,27,53	2,87,80,53	2,67,82,75	(-)19,97,78
Amount sur	rendered during the year (March 2024)				
CAPITAL					
4059	Capital Outlay on Public Works				
4215	Capital Outlay on Water Supply an				
4552	Capital Outlay on North Eastern A	reas			
Voted					
Original		2,81,80,00			
Supplement	ary		2,81,80,00	1,49,25,54	(-)1,32,54,46
Amount sur	rendered during the year (March 2024)				49,64,82

Notes and Comments

REVENUE

Voted

As the total expenditure of ₹26,782.75 lakh did not come up even upto the original provision of (a) ₹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.

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

Saving during the earlier years is given below:

	Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.					l.
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
				(₹ in lakh)	
(c)	Saving occu	rred mainly under:				
(i)	2215	Water Supply and Sa	nitation			
	01	Water Supply				
		Direction and Administ Public Health	tration			
		0	16,158.00			
		R	(-)472.47	15,685.53	14,421.75	(-)1,263.78
	Withdrawal requirement	of provision by reapp	ropriation of ₹472.	47 lakh was s	stated to be bas	sed on actual
	Saving of ₹2	2,242.19 lakh and ₹1,615	5.99 lakh were also o	ccurred in 2021	-22 and 2022-23	respectively.
(ii)	799	Suspense				
	65	Suspense Account				
		0	1,000.00			
		R	(-)500.00	500.00	71.56	(-)428.44
	Withdrawal requirement	of provision by reapp	ropriation of ₹500.0	00 lakh was s	stated to be bas	sed on actual
(iii)	800	Other Expenditure				
. /	25	Public Works				
		0	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	Actual	Excess (+)			
			Grant	Expenditure	Saving (-)			
				(₹ in lakh)				
(d)	Saving was p	artly 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 on to the provision by reappropriation of \gtrless 974.37 lakh was stated to be based on actual

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)		
22	15 Water Supply and Sar	nitation			
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
	Total	(+)4,079.83	(+)71.56	(-)23.85	(+)4,127.54

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.

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

CAPITAL

Voted

(a)

Out of available saving of ₹13,254.46 lakh, only ₹4,964.82 lakh was surrendered during the year.

Saving Percentage of Saving Year over total Provision (₹ in lakh) 2017-18 6,637.96 48 21 2018-19 6,542.14 2019-20 15,527.13 49 2020-21 6,726.42 19 2021-22 21,618.09 47 2022-23 7,558.85 55

Saving during the earlier years is given below:

(b) Saving occurred mainly under:

(i)

- Water Supply 01
- 101 Urban Water Supply
- 28 Public Health

(ii)

102 Rural Water Supply

0

0

25 Public Works

0	5,803.20		
R	(-)2,370.08	3,433.12	3,433.12

52.00

20.95

(-)31.05

52.00

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

4215 Capital Outlay on Water Supply and Sanitation

4,818.32

R 919.36 5,737.68 1,923.56 (-)3,814.12Addition to the provision by reappropriation of ₹919.36 lakh was stated to be based on actual requirement.

	Grant No. 51 - Public Worl Head	ks (Drinking Water and S	Total	Actual	Excess (+)
			Grant	Expenditure ₹ in lakh)	Saving (-)
			()	
(iv)	789 Special Compo	nent Plan for Scheduled Ca	astes		
	25 Public Works				
	0	1,931.37			
	R	(-)808.81	1,122.56	1,122.38	(-)0.18
	Withdrawal of provision by restated to be based on actual re		akh and surrend	ler of ₹404.55 la	kh were
(v)	90 State Share for	Central Assistance to State	Plan		
	0	1,575.22			
	R	300.56	1,875.78	628.87	(-)1,246.91
	Addition to the provision b requirement.	y reappropriation of ₹300	0.56 lakh was s	stated to be bas	sed on actual
	Saving of ₹2.83 lakh, ₹326.66 2022-23 respectively.	6 lakh and ₹264.89 lakh wo	ere also occurred	l in 2020-21, 202	21-22 and
(vi)	796 Tribal Area Sul	b-plan			
	25 Public Works				
	0	3,521.91	2 0 4 6 0 0		()0.22
	R With Jacobi La Canadician Incar	(-)1,474.93	2,046.98	2,046.67	(-)0.32
	Withdrawal of provision by re- stated to be based on actual re-		akn and surrend	101×157.75 la	kn were
(vii)	28 Public Health				
	0	63.55	63.55	41.16	(-)22.39
	Saving of ₹22.28 lakh and ₹1	1.25 lakh were also occurre	ed in 2021-22 an	d 2022-23 respe	ctively.
(viii)	90 State Share for	Central Assistance to State	Plan		
	0	2,872.46			
	R	548.08	3,420.54	1,146.74	(-)2,273.80
	Addition to the provision b requirement.	y reappropriation of ₹548	8.08 lakh was s	stated to be bas	sed on actual
	Saving of ₹7.29, ₹300.01 lak respectively.	h and ₹483.00 lakh were al	lso occurred in 2	020-21, 2021-22	2 and 2022-23

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.

	Grant No. 51 - Public W Head	orks (Drinking Water and Sa	Total	ment - Contd Actual xpenditure	Excess (+) Saving (-)
			(₹ i	n lakh)	• • • •
(ix)	02 Sewerage a	nd Sanitation			
(IX)	102 Rural Water				
		for Central Assistance to State I	Plan		
	0	370.24			
	R	(-)141.44	228.80	206.78	(-)22.02
	Withdrawal of provision b	y surrender of ₹141.44 lakh wa	s stated to be base	ed on actual re	quirement.
	Saving of ₹961.49 lakh an	d ₹36.64 lakh were also occurre	ed in 2021-22 and	l 2022-23 resp	ectively.
(x)	91 Central Ass	istance to State Plan			
	(CASP)				
	0	3,335.28			
	R	(-)1,255.28	2,080.00	1,861.07	(-)218.93
	Withdrawal of provision stated to be based on actua	by reappropriation of ₹52.52 l al requirement.	lakh and surrend	ler of ₹1,202.	76 lakh were
	Saving of ₹48.24 lakh was	s also occurred in 2022-23.			
(xi)	789 Special Con	nponent Plan for Scheduled Cas	ites		
	90 State Share	for Central Assistance to State I	Plan		
	0	121.04			
	R	(-)46.24	74.80	67.62	(-)7.18
	Withdrawal of provision b	y surrender of ₹46.24 lakh was	stated to be based	d on actual req	uirement.
()					
(xii)		istance to State Plan			
	(CASP) O	1,090.38			
	R	(-)410.38	680.00	608.44	(-)71.56
		by reappropriation of ₹17.17 lak			
	Saving of ₹0.07 lakh was				
(xiii)	796 Tribal Area	Sub-plan			
		for Central Assistance to State I	Plan		
	0	220.72			
	R	(-)84.32	136.40	123.27	(-)13.13
	With duportal of another is a	v annual day of 704 22 later was	stated to be k		

Withdrawal of provision by surrender of ₹84.32 lakh was stated to be based on actual requirement.

	Head	× ×	0	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xiv)	91	Central Assistance to	State Plan			
		(CASP)				
		0	1,988.34			
		R	(-)748.34	1,240.00	1,109.49	(-)130.51
		of provision by reapprop on actual requirement.	priation of ₹31.31 lakl	n and surrend	ler of ₹717.03 lak	h were stated
		saving in respect of fc (August 2024).	ourteen cases as at Sl.	No. (i) to (2	xiv) were not inti	mated by the
(c)	The provisio	n remained unutilised u	inder:			
	4215	Capital Outlay on W	ater Supply and Sani	itation		
	01	Water Supply				
	101	Urban Water Supply				
	25	Public Health				
		0	104.52			
		R	(-)104.00	0.52		(-)0.52
	Withdrawal	of provision by surrende	er of ₹104.00 lakh was	stated to be l	based on actual re	quirement.
	Reasons for s	saving has not been inti	mated by the Departm	ent (August 2	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 W	vater Supply and San	itation		

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.

01 Water Supply

102 Rural Water Supply

(ii)

89 Centrally Sponsored Scheme-IV

 R
 52.00
 52.00
 ...
 (-)52.00

 796
 Tribal Area Sub-plan
 89
 Centrally Sponsored Scheme-IV
 ...
 (-)31.00

 R
 31.00
 31.00
 ...
 (-)31.00

	Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Concld.					
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(e)	Saving was p	partly offset by excess u	nder:			
(i)	4215	Capital Outlay on W	ater Supply and Sa	nitation		
	01	Water Supply				
	102	Rural Water Supply				
	54	National Bank for Agr	iculture and Rural D	evelopment		
		0	115.44			
		R	312.00	427.44	295.07	(-)132.37
	Addition to requirement.	the provision by reap	propriation of ₹312	.00 lakh was	stated to be bas	ed on actual
(ii)	789	Special Component Pl	an for Scheduled Ca	stes		
	54	National Bank for Agr	iculture and Rural D	evelopment		
		0	37.74			
		R	102.00	139.74	72.44	(-)67.30
	Addition to requirement.	the provision by reap	propriation of ₹102	.00 lakh was	stated to be bas	ed on actual
(iii)	796	Tribal Area Sub-plan				
	54	National Bank for Agr	iculture and Rural D	evelopment		
		0	68.82			
		R	186.00	254.82	153.92	(-)100.90

Addition to the provision by reappropriation of $\gtrless 186.00$ 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.

Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE				
2210 Medical and Public Health				
2211 Family Welfare				
Voted				
Original	8,24,08,35			
Supplementary	99,83,07	9,23,91,42	6,14,73,77	
Amount surrendered during the year (March 2024)				1,89,48,67
CAPITAL				
4210 Capital Outlay on Medical and Publ	lic Health			
4211 Capital Outlay on Family Welfare				
4059 Capital Outlay on Public Works				
Voted				
Original	38,34,21			
Supplementary	22,97,54	61,31,75	36,02,62	(-)25,29,13
Amount surrendered during the year (March 2024)				24,36

Grant No. 52 - Family Welfare & Preventive Medicine

	Grant No. 52 - Family Welfare & Preventive Medicine - Contd. Head Total Actual Excess (+) Grant Expenditure Saving (-) (₹ in lakh)
Notes and C REVENUE Voted	Comments
(a)	As the expenditure of $\gtrless61,473.77$ lakh did not come even upto the original provision of $\gtrless82,408.35$ lakh, supplementary grant of $\gtrless9,983.07$ 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 104 Hospital 0 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 requirement. Image: State of the provision by reappropriation of ₹0.01 lakh was stated to be based on actual
(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.

	Gi	rant No. 52 - Family W	Velfare & Preven	tive Medicine -	Contd.	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	06	Public Health				
	001	Direction and Adminis	tration			
	98	Administration				
		0	24,374.60			
		R	(-)2,742.68	21,631.92	19,849.69	(-)1,782.23
		the provision by reappro ₹2,743.10 lakh were stat			*	n provision by
(v)	789	Special Component Pla	n for Scheduled C	astes		
	43	Finance Commission				
		0	1,541.00			
		S	3,912.00	5,453.00	1,499.72	(-)3,953.28
	-	on of provision by supp rs fund by the Governme		f ₹3,912.00 lak	h was attributed	to release of
(vi)	796	Tribal Area Sub-plan				
	43	Finance Commission				
		0	3,085.00			
		S	4,112.96	7,197.96	2,603.96	(-)4,594.00
	-	on of provision by supp rs fund by the Governme		f ₹4,112.96 lak	h was attributed	to release of
(vii)	2211	Family Welfare				
	001	Direction and Adminis	tration			
	90	State Share for Central	Assistance to Stat	e Plan		
		0	1,819.00			
		R	(-)790.08	1,028.92	1,028.91	(-)0.01

Withdrawal of provision by reappropriation of $\gtrless 272.35$ lakh and surrender of $\gtrless 517.73$ 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 Centra (CAS	al Assistance to State Plan P)				
	О	8,567.00				
	R	(-)695.95	7,871.05	7,692.70	(-)178.35	
	Withdrawal of prov to be based on actua	ision by reappropriation of ₹31.90 al requirement.	6 lakh and surren	der of ₹663.99 laŀ	ch were stated	
(ix)	789 Specia	al Component Plan for Scheduled	Castes			
		al Assistance to State Plan				
	(CAS					
	O R	10,017.00 (-)5,725.60	4,291.40	4,280.77	(-)10.63	
		ision by surrender of ₹5,725.60 la	,	,		
	Saving of ₹3,197 la	kh was also occurred in 2022-23.				
(x)		l Area Sub-plan Share for Central Assistance to St 1,258.54	tate Plan			
	S	509.10				
	R	0.38	1,768.02	1,320.72	(-)447.30	
	additional fund une	provision by supplementary gran der State Share of "National He ppropriation of ₹0.38 lakh was sta	ealth Mission" (N	NHM). Further ad	ddition to the	
(xi)	91 Centr	al Assistance to State Plan				
(AI)	(CAS					
	0	18,815.00				
	R	(-)9,272.34	9,542.66	8,974.52	(-)568.14	
		ision by surrender of ₹9,272.34 la	-)	,	. ,	
	1	•			L	

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 Welfa	re & Preventive Medicine - Contd.
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Total	Actual	Excess (+)
Grant	Expenditure	Saving (-)
	(₹ in lakh)	

(d) Saving was partly counterbalanced by excess under:

Head

2211 Family Welfare

789	Special Component Plan for Scheduled Castes			
15	Health Services			
	S	469.26		
	R	38.27	5	

R38.27507.53507.52(-)0.01Creation 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.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

Saving during the earlier years is given below:

	Grant No. 52 - Family W Head	elfare & Preventive]	Total Grant Exp	d. Actual Excess (+) enditure Saving (-) 1 lakh)
(c)	Saving occurred mainly under:			
(i)	 4059 Capital Outlay on Pub 80 General 789 Special Component Plan 25 Public Works O 		5	
			22.52	22.51 ()0.01
	R Withdrawal of provision by reapprop be based on actual requirement.	(-)77.48 riation of ₹53.12 lakh	22.52 and surrender ₹2	22.51 (-)0.01 24.36 lakh were stated to
	Saving of ₹33.12 lakh was also occurr	red in 2022-23.		
(ii)	796 Tribal Area Sub-plan 25 Public Works O R Withdrawal of provision by reappr requirement.	100.00 (-)64.95 opriation of ₹64.95	35.05 lakh was stated	35.03 (-)0.02 to be based on actual
	*	1: 0000.00		
	Saving of ₹30.68 lakh was also occurr Reasons for saving were attributed to at Sl. No. (i) and (ii).		ijor works in resp	ect of above two cases as
(iii)	 4210 Capital Outlay on Med 02 Rural Health Services 103 Primary Health Centres 16 Hospital 		th	
	0	52.31		
	S Augmentation of provision by suppler primary health centre towards major v Saving of ₹27.43 lakh was also occurr	vorks.	102.32)1 lakh was attrib	60.71 (-)41.61 outed to release of fund to
(iv)	54 National Bank for Agric (NABARD) O	100.00	-	
	S According to formation to a second	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.

	Gi	rant No. 52 - Family	y Welfare & Preventiv	ve Medicine - Con	td.	
	Head			Total	Actual	Excess (+)
				Grant Ex	penditure	Saving (-)
				(₹ i	in lakh)	
(v)	789 54	* *	Plan for Scheduled Cas griculture and Rural De			
		0	150.00			
		R	83.16	233.16	83.03	(-)150.13
	Addition to requirement.		eappropriation of ₹83.1	16 lakh was state	d to be bas	ed on actual
	Saving of ₹2	1.34 lakh was also oc	curred in 2022-23.			
(vi)	796	Tribal Area Sub-pla	n			
		_				
		0	600.25			
		R	(-)47.00	553.25	534.50	(-)18.75
	Withdrawal requirement.		appropriation of ₹47.0	0 lakh was stated	d to be base	ed on actual
	-	1.59 lakh was also oc	curred in 2022-23.			
(vii)	54	National Bank for A (NABARD)	griculture and Rural Do	evelopment		
		0	250.00			
		S	222.48			
		R	47.00	519.48	212.32	(-)307.16
	additional fu	nd under "Rural Infra the provision by the	supplementary grant of astructure Development reappropriation of ₹4?	Fund" (RIDF) tow	ards major w	orks. Further
(viii)	4211	Capital Outlay on	•			
	101	Rural Family Welfa	re Service			
	25	Public Works				
		0	100.00			
		S	44.97.			
		R	7.03	152.00	61.64	(-)90.36
	Augmentatic	on of provision by sur	oplementary grant of ₹	7.03 lakh was attri	buted to relea	se additional

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.

	Head	ranny wenare & Frevenu	Total	Actual Excess (+)
			Grant Expen (₹ in la	diture Saving (-) akh)
(ix)	106 Services and s91 Central Assist			
	(CASP)			
	0	100.10		
	R	(-)44.21	55.89	45.89 (-)10.00
	Withdrawal of provision l requirement.	by reappropriation of ₹44.2	21 lakh was stated to	o be based on actual
	Saving of ₹157.71 lakh was	also occurred in 2022-23.		
(x)	108 Selected Area	Programmes		
	99 Others			
	0	35.00		
	R	(-)25.00	10.00	10.00
	Withdrawal of provision l requirement.	by reappropriation of ₹25.0	00 lakh was stated to	o be based on actual
(xi)	789 Special Comp25 Public Works	onent Plan for Scheduled Ca	stes	
	0	700.00		
	R	17.00	717.00	235.64 (-)481.36
	Addition to the provision requirement.	by reappropriation of ₹17.	00 lakh was stated t	o be based on actual
(xii)	91 Central Assist (CASP)	ance to State Plan		
	0	173.40		
	S	467.49	640.89	407.99 (-)232.90
	fund under "National Health	by supplementary grant of ₹ n Mission" (NHM), "North E man Bharat Healthcare Infra	ast Special Infrastructu	are Development Fund"
	Saving of ₹318.53 lakh was	also occurred in 2022-23.		
(xiii)	99 Others			
× /	0	100.00		
	R	(-)60.00	40.00	40.00
	Withdrawal of provision l requirement.	by reappropriation of ₹60.0	00 lakh was stated to	o be based on actual

	Gr	ant No. 52 - Family Wel	fare & Preventive	Medicine -	Contd.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(xiv)	796	Tribal Area Sub-plan				
	25	Public Works				
		0	200.00			
		S	231.00	431.00	89.20	(-)341.80
(xv)	-	n of provision by supplem pecial Assistance for Capit Central Assistance to Stat	al Investment towar			
		(CASP)				
		0	257.50			
		S	783.19	1,040.69	689.58	(-)351.11
	-	n of provision by supplem nal Health Mission" (NHM			vas attributed to re	lease of fund
	Saving of ₹3	10.76 lakh was also occurre	ed in 2022-23.			
		saving were stated to be s s as at Sl. No. (iii) to (xv) a		l by the Fin	nance Department	in respect of

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

(i)

4211 Capital Outlay on Family Welfare

101 Services and Supplies

90	State Share For Central Assistance	

0	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 - Fami Head	ily Welfare & Preventive	Medicine - Total Grant	Concld. Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	91 Central Assistance	e to State Plan			
	(CASP)	222.00			
	O S	233.00 98.21			
	R	43.21	374.42	374.42	
	Augmentation of provision by surveying the receipt of fund from Government to the provision by the reappropriate to the provision by the provision by the reappropriate to the provision by the pro	nt of India under "Nationa	l Health Miss	sion" (NHM). Fu	ther, addition
	Reason for excess was not furni	shed by the Department.			
(iii)	789 Special Component	nt Plan for Scheduled Cast	es		
	90 State Share For Co	entral Assistance			
	0	9.23			
	R	15.95	25.18	25.17	(-)0.01
	Addition to the provision by requirement.	reappropriation of ₹15.9	5 lakh was	stated to be bas	ed on actual
(iv)	796 Tribal Area Sub-p	lan			
	90 State Share for Ce	entral Assistance			
	0	16.34			
	R	26.76	43.10	43.09	(-)0.01
	Addition to the provision by requirement.	reappropriation of ₹26.7	6 lakh was	stated to be bas	ed on actual
	Reason for final saving furnishe No. (iii) and (iv).	d by the Department were	not specific	in respect fo two	cases as at Sl.

No amount was transferred to the DDO's Bank Account during the year 2021-22 under this Grant as confirmed by the Department.

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Grant No. 53 - Tribal	Research and C	Cultural Institut	e	
Major Head		Total	Actual	Excess (+)
		Grant	Expenditure	Saving (-)
		(₹ in thousau	nd)	
REVENUE				
2225 Welfare of Scheduled Castes, Schedu	iled Tribes, Oth	er Backward C	asses and	
Minorities				
Voted				
Original	8,64,96			
Supplementary	3,28	8,68,24	3,49,00	(-)5,19,24
Amount surrendered during the year (March 2024)				53,44
CAPITAL				-
4225 Capital Outlay on Welfare of Sched	luled Castes, S	cheduled Tribe	s. Other Backy	vard Classes
and Minorities	,		.,	
Voted				
Original	11,00,00	11,00,00	2,00,00	(-)9,00,00
Amount surrendered during the year (March 2024)				4,00,00

ne year (March 2024)			

Grant No. 53 - Tribal Research and Cultural Institute-Contd.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
Notes and REVENUE						
Voted						
(a)		-	00 lakh did not come e lakh obtained in March	-		n of ₹864.96
(b)	Out of the av	vailable savings of ₹51	9.24 lakh, only ₹53.44 l	akh was surr	rendered during the	e year .
(c)	Saving occur	rred mainly under:				
(i)	2225	Welfare of Schedule	ed Castes, Scheduled T	ribes, Othe	r Backward	
		Classes and Minorit	ties			
	02	Welfare of Scheduled	l Tribes			
	102	Economic Developm	ent			
	88	Centrally Sponsored	Scheme - III			
		(CSS)				
		0	501.00			
		R	(-)53.44	447.56	25.00	(-)422.56
	Withdrawal	of provision by surrend	ler of ₹53.44 lakh was s	stated to be b	ased on actual req	uirement.
	Saving of ₹3	71.71 lakh was also oc	curred in 2022-23.			
(ii)	80	General				
	001	Direction and Admin	istration			
	33	Welfare Programme				
		0	235.76			
		R	3.85	239.61	204.87	(-)34.74
	Addition to	the provision by rea	appropriation of ₹3.85	lakh was	stated to be base	ed on actual

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).

	G	rant No. 53 - Tri	bal Research and Cultur	ral Institute-C	Concld.	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
CAPITAL Voted (a)	Out of the av	vailable saving of ₹	900.00 lakh, only ₹400.00) lakh was suri		le year.
(b)	Saving occur	red mainly under:				
(i)	4059 <i>80</i> 051 99 Withdrawal	Capital Outlay o General Construction Others O R of provision by surr	n Public Works 400.00 (-)200.00 render of ₹200.00 lakh wa	200.00 as stated to be	200.00 based on actual re	 equirement.
(ii)	4225	· ·	n Welfare of Scheduled Class and Minori	Castes, Scheo	luled Tribes,	
	02 102 88	Welfare of Schedu Economic Develo Centrally Sponsor	pment			

0	700.00			
R	(-)200.00	500.00		(-)500.00
	1 (3300 00 1 11	1. 1 1	1 / 1	• ,

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

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
REVENUE 2230 Labour Employment and Skill Develo Voted	pment	(«	in thousand)	
Original Amount surrendered during the year (March 2024)	4,67,25	4,67,25	3,33,45	(-)1,33,80 90,90
Notes and CommentsREVENUEVoted(a)Out of the available saving of ₹133.80 la	kh, only ₹90.90 lakh	was surre	endered during the	year.

Grant No. 54 - Factories & Boilers Organisation

	Grant No. 54 - Factories & Boilers Organisa	tion-Cor	icld.	
Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
Saving occur	red mainly under:			
2230	Labour Employment and Skill Development			
01	Labour			

102	Working	Condition	and Safety
102	working	Condition	and Dalety

(b)

33	Welfare Programme	,			
	0	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 - Employing	ent Services & Ivia	inpower r la	mmng	
Major Head		Total	Actual	Excess (+)
		Grant	Expenditure	Saving (-)
		(₹ in t	housand)	
REVENUE				
2230 Labour Employment and Skill Develo	pment			
Voted				
Original	9,18,70	9,18,70	7,33,02	(-)1,85,68
Amount surrendered during the year (March 2024)				87,16

Grant No. 55 - Employment Services & Manpower Planning

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:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	113.11	17
2018-19	162.84	22
2019-20	91.46	13
2020-21	88.33	12
2021-22	216.97	27
2022-23	185.54	21

	Grant	No. 55 - Employment	Services & Manpo	wer Planning	- Concld.	
	Head				Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	rred mainly under:				
(i)	2230	Labour Employment a	nd Skill Developm	ent		
	02	Employment Service	-			
	001	Direction and Administr	ation			
	98	Administration				
		0	292.91			
		R	(-)51.46	241.45	207.58	(-)33.87
	Withdrawal	of provision by surrender	of ₹51.46 lakh was	stated to be bas	sed on actual req	uirement.
	Saving of ₹4	6.15 lakh was also occurr	ed in 2022-23.			
(ii)	101	Employment Services				
	99	Others				
		0	513.09			

(-)16.00 (-)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.

497.09

436.47

Saving of ₹111.87 lakh and ₹58.57 lakh were also occurred in 2021-22 and 2022-23 respectively.

R

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.

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2070	Other Administrative Services				
2220	Information and Publicity				
2852	Industries				
	rendered during the year (March 2024)	37,32,00	37,32,00	27,58,08	(-)9,73,92 5,05,50
CAPITAL 4059	Conital Outlay on Public Works				
4039 4859	Capital Outlay on Public Works Capital Outlay on Telecommunication	n and Flactronic Ir	adustrias		
4835 4875 Voted	Capital Outlay on Other Industries		laustries		
Original		12,00,00			
Supplement	ary	3,65,32	15,65,32	10,50,17	(-)5,15,15
Amount sur	rendered during the year (March 2024)				

Grant No. 56 - Information Technology

Grant No. 56 - Information Technology - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Orant	1	Saving (-)
		(₹ in lakh)	

Notes and Comments REVENUE

Voted

(a) Out of the available saving of ₹973.92 lakh, only ₹505.50 lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

Saving during the earlier years is given below:

(b) Saving occurred mainly under:

(i)

2070 Other Administrative Services

- 003 Training
- 29 Industries Development

Ο	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.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	796	Tribal Area Sub-plan				
	29	Industries Development				
		0	576.29			
		R	(-)60.77	515.52	442.56	(-)72.96
	Withdrawal	of provision by surrender of	f ₹60.77 lakh was stat	ed to be b	ased on actual requ	irement.
	Saving of ₹4	5.18 lakh was also occurred	d in 2022-23.			
(iv)	2852	Industries				
	07	Telecommunication and E	Electronic Industries			
	102	Digital India Programme				
	29	Industries Development				
		0	400.00			
		R	(-)145.60	254.40	185.31	(-)69.09
	Withdrawal	of provision by surrender of	f ₹145.60 lakh was sta	ited to be	based on actual req	uirement.
	Saving of ₹3	0.87 lakh was also occurred	d in 2022-23.			
(v)	789	Special Component Plan	for Scheduled Castes			
	29	Industries Development				
		0	217.26			
		R	(-)56.60	160.66	132.26	(-)28.40

Grant No. 56 - Information Technology - Contd.

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.

Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	
796	Tribal Area Sub-plan				
29	Industries Development				
	0	396.18			
	R	(-)95.80	300.38	246.41	(-)53.97
Withdrawal of	of provision by surrender of	f ₹95.80 lakh v	vas stated to be b	ased on actual req	uirement.

Grant No. 56 - Information Technology - Contd.

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:

(vi)

2070	Other Administrative S	ervices				
800	Other expenditure					
29	Industries Development					
	0	130.00				
	R	26.00	1	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.

Head	Total		Excess (+)
		1	Saving (-)
		(₹ in lakh)	

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.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

Saving during the earlier years is given below:

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

(i)

4059 Capital Outlay on Public Works

- 80 General
- 051 Construction
- 25 Public Works
 - S 198.13

R	14.55	212.68	•••	(-)212.68
ntation of provision by supple	mentary grant of	₹198-13 lakh	was attributed to	release of fund

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.

	Head		Total Ac Grant Expendi (₹ in lakh	
(ii)	796 Tribal Area Su25 Public Works	-		
	0	31.00		
	S	107.98		<i></i>
	R	18.81	157.79	(-)157.79
	Augmentation of provision b on receipt of fund from Gove of ₹18.81 lakh was stated to	ernment of India. Further, ad	dition to the provision b	
	Reasons for saving in respo Department (August 2024).	ect of two cases as at Sl.	No. (i) and (ii) were 1	not intimated by the
(c)	Entire provision was withdra	wn in the following case:		
(i)	4859 Capital Outlay	y on Telecommunication ar	d Electronic Industrie	s
	02 Electronics	, ,		
	004 Research and I	Development		
	29 Industries Dev	elopment		
	0	312.00		
	R	(-)312.00		
	Withdrawal of provision by requirement.	y reappropriation of ₹312.0	0 lakh was stated to	be based on actual
(ii)	789 Special Compo	onent Plan for Scheduled Cas	tes	
	29 Industries Deve	1		
	0	102.00		
	R	(-)102.00		
	Withdrawal of provision by requirement.	y reappropriation of ₹102.0	0 lakh was stated to	be based on actual

Grant No. 56 - Information Technology - Contd.

		Grant No. 56 - Int	formation Tech	nology - Concld.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(d)	Saving was J	partly counterbalanced by	y excess under:			
(i)	4059 80 051 99 Addition to requirement.	Capital Outlay on Pul General Construction Others S R the provision by reapp	260.00 277.27	537.27 277.27 lakh was	537.25 stated to be ba	(-)0.02 sed on actual
(ii)	789 99 Addition to requirement.	Others O R the provision through re	85.00 90.64	175.64	175.64 s stated to be ba	 used on actual
(iii)	796 99	Tribal Area Sub-plan Others O	155.00			

165.29 (-)0.01 Addition to the provision through reappropriation of ₹165.29 lakh was stated to be based on actual requirement.

320.29

320.28

R

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

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

REVENUE

2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and				
	Minorities				
2235	Social Security and Welfare				
Voted					
Original		17,74,30	17,74,30	11,27,66	(-)6,46,64
Amount sur	rrendered during the year (March 2024)				2,79,65
CAPITAL					
Voted					
4059	Capital Outlay on Public Works				
4215	Capital Outlay on Water Supply and				
4225	Capital Outlay on Welfare of Schedu	iled Castes, Sch	eduled Tribes, O	ther Backward	d Classes and
	Minorities				
Original		61,29,00			
Supplement	tary	7,70,69	68,99,69	2,83,92	(-)66,15,77

27,75,00

Amount surrendered during the year (March 2024)

Grant No. 57 - Minorities Welfare - Contd.

Head

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

Notes and Comments REVENUE Voted

votec

(a) Out of available saving of ₹646.64 lakh, only ₹279.65 lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

Saving during the earlier years is given below:

(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

C C				
0	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 - N	linorities Welfare -	Contd.		
Head			Total Grant Expe (₹ in la	Actual nditure lkh)	Excess (+) Saving (-)
(c) Entire provis	sion remained unutilised un	der:			
<i>04</i> 277	Welfare of Scheduled Ca Backward Classes and M Welfare of Minorities Education State Share for Central As	linorities			
Saving of ₹6	O 2.50 lakh was also occurred	65.00 1 in 2022-23.	65.00		(-)65.00
	Central Assistance to Stat (CASP) O R of provision by surrender of	300.00 (-)150.00	150.00 tated to be based o	 on actual rec	(-)150.00 quirement.
91	Housing Central Assistance to Stat (CASP) O R of provision by surrender of	150.00 (-)75.00	75.00 ted to be based on	 actual requ	(-)75.00 uirement.

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 provis	ion was withdraw	n in the following case:			
	2225	Welfare of Sche	duled Castes, Scheduled T	ribes, Othe	r	
		Backward Class	ses and Minorities			
	04	Welfare of Minor	rities			
	104	Subsidy for Spec	ial Operations			
	72	Public Distributi	on System			
		0	50.00			
		R	(-)50.00			

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

CAPITAL

Voted

- As the expenditure of ₹283.92 lakh fell well short of the original provision of ₹6,129.00 lakh, (a) 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.

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

Saving during the earlier years is given below:

. . . *** 10 - -. . ~

Grant No. 57 - Minorities Welfare - Contd.

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

(c) Saving occurred mainly under:

Head

4059	Capital Outlay o	n Public Works			
80	General				
051	Construction				
54	National Bank for	Agriculture and Rural D	evelopment		
	(NABARD)				
	0	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)

(i)

(i)

4215 Capital Outlay on Water Supply and Sanitation

- 01 Water Supply
- 102 Rural Water Supply
- 90 State Share for Central Assistance to State Plan

O 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:

4059	Capital Outlay of	n Public Works		
80	General			
051	Construction			
25	Public Works			
	0	1.00		
	S	352.00	353.00	 (-)353.00
		1		 1 0

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".

	Head	or and re	o. 57 - Minorities We	Total Grant Exp	Actual oenditure lakh)	Excess (+) Saving (-)
(ii)	4215	Capital				
(11)	01	Water Supply				
	102	Rural Water Su	pply			
	91	Central Assistar	nce to State Plan			
		0	500.00			
		R	(-)250.00	250.00		(-)250.0
	Withdrawal of	of provision by su	rrender of ₹250.00 lakh	was stated to be based	l on actual re	equirement.
(iii)	4225	Capital Outlay	on Welfare of Schedu	led Castes, Scheduled	Tribes,	
	04 277	Welfare of Mind	rd Classes and Minorit			
	0,	<i>Welfare of Minc</i> Education		ties		
-	277	<i>Welfare of Minc</i> Education	orities	ties		
	277	<i>Welfare of Mind</i> Education State Share for 6	orities Central Assistance to Sta	ties		(-)228.0
	277 90	Welfare of Mind Education State Share for O O R of provision by	orities Central Assistance to Sta 328.00	t ies ate Plan 228.00		. /
	277 90 Withdrawal requirement.	Welfare of Mind Education State Share for O O R of provision by	orities Central Assistance to Sta 328.00 (-)100.00	t ies ate Plan 228.00 00.00 lakh was state		
(iv)	277 90 Withdrawal requirement. Saving of ₹2	Welfare of Mind Education State Share for O O R of provision by	orities Central Assistance to Sta 328.00 (-)100.00 reappropriation of ₹1 lso occurred in 2022-23.	t ies ate Plan 228.00 00.00 lakh was state		(-)228.0 sed on actua
(iv)	277 90 Withdrawal requirement. Saving of ₹2	Welfare of Mind Education State Share for 0 O R of provision by 58.46 lakh was al	orities Central Assistance to Sta 328.00 (-)100.00 reappropriation of ₹1 lso occurred in 2022-23.	t ies ate Plan 228.00 00.00 lakh was state		. /

Saving of ₹3,331.44 lakh was also occurred in 2022-23.

	Head				Actual spenditure n lakh)	Excess (+) Saving (-)
(v)	282	Health				
	90	State Share for Cent	ral Assistance to State Pla	an		
		0	100.00	100.00		(-)100.00
	Saving of ₹5	3.58 lakh was also oc	curred in 2022-23.			
(vi)	91	Central Assistance t	o State Plan			
		0	550.00			
		R	(-)275.00	275.00		(-)275.00
	Withdrawal	of provision by surren	der of ₹275.00 lakh was s	stated to be base	ed on actual re	quirement.
	Saving of ₹3	58.96 lakh was also o	ccurred in 2022-23.			

Grant No. 57 - Minorities Welfare - Concld.

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.

	Major Head	, ,	Total Grant	Actual Expenditure	Excess (+) Saving(-)
			(₹	in thousand)	
REVENUE					
2052	Secretariat-General Services				
2053	District Administration				
2055	Police				
2235	Social security and welfare				
Voted					
Original		8,77,55	8,77,55	6,34,04	(-)2,43,51
Amount sur	rendered during the year (March 2024)				1,38,82
CAPITAL					
4055	Capital Outlay on Police				
5475	Capital Outlay on Other General Econ	omic Services			
Voted					
Original		31,45			
Supplement	ary	23,32	54,77	51,55	(-)3,22
Amount sur	rendered during the year (March 2024)				
Notes and O	Comments				
REVENUE					
Voted					

Grant No. 58 - Home (FSL, PAC, Prosecution, Co-ordination Cell)

(a) Out of the available saving of ₹243.51 lakh, only ₹138.82 lakh was surrendered during the year.

	Head			Actual xpenditure n lakh)	Excess (+) Saving (-)
(b)	Saving occurred mainly under	er:			
(i)	2053 District Admin	istration			
	094 Other Establish	ment			
	09 Security Related	d Expenditure			
	Ο	150.00			
	R	(-)148.00	2.00	1.74	(-)0.26
	Withdrawal of provision by re to be based on actual requirem		akh and surrender	of ₹113.47 lak	h were stated
	Saving of ₹0.60 lakh and ₹0.7	6 lakh were also occurred	in 2021-22 and 202	22-23 respectiv	vely.
(ii)	2055 Police				
	001 Direction and A	dministration			
	05 Establishment				
	О	250.76			
	R	3.86	254.62	192.73	(-)61.89
	Addition to the provision b requirement.	by reappropriation of ₹3.	86 lakh was stat	ed to be base	ed on actual
	Saving of ₹22.79 lakh and ₹3	9.28 lakh were also occurr	ed in 2021-22 and 2	2022-23 respec	ctively.
(iii)	101 Criminal Invest	igation and Vigilance			
	05 Establishment				
	О	40.04			
	R	(-)11.82	28.22	16.44	(-)11.78
	Withdrawal of provision by requirement.	reappropriation of ₹11.	82 lakh was state	ed to be base	ed on actual
(iv)	116 Forensic Scienc	e			
	88 Centrally Spons	ored Scheme-III			
	0	37.00			
	R	(-)20.50	16.50	12.06	(-)4.44
	Withdrawal of provision by su	urrender of ₹20.50 lakh wa	s stated to be based	l on actual rea	uiromont

Grant No. 58 - Home (FSL, PAC, Prosecution, Co-ordination Cell) - Contd.

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

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (· Saving (
Saving was p	partly counterbalanced b	y excess under:			
2055	Police				
	F ' G '				
116	Forensic Science				
110	Police				
110		381.75			

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

CAPITAL Voted

(a)

(c)

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.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	97.01	69
2018-19	15.11	12
2019-20	203.40	78
2020-21	25.10	10
2021-22	17.68	20
2022-23	17.54	35

Saving during the earlier years is given below:

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

	Grant N	lo. 59 - Tourism			
	Major Head		Total Grant (₹ 1	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE 3452 Voted	Tourism				
Original		10,35,00			
Supplementa Amount surr	ary rendered during the year (March 2024)	2,07,00	12,42,00	11,87,35	(-)54,65
CAPITAL					
4552	Capital Outlay North Eastern Areas				
5452	Capital Outlay on Tourism				
5465 Voted	Investments in General Financial and	l Trading Institutio	ons		
Original		33,13,00			
Supplementa	ary rendered during the year (March 2024)	13,50,00	46,63,00	18,25,41	(-)28,37,59 15,96,00

Grant No. 59 - Tourism - Contd.

Head

TotalActualExcess (+)GrantExpenditureSaving (-)(₹ in lakh)

Notes and Comments REVENUE Voted

(a) No part of the available saving of ₹54.65 lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	47.78	17
2017-18	66.60	20
2018-19	15.13	47
2019-20	23.31	6
2020-21	102.08	20
2021-22	363.66	48
2022-23	565.85	39

Saving during the earlier years is given below:

(b) Saving occurred mainly under:

(i)

Tourism

5452	Tourisiii				
80	General				
001	Direction and Adminis	stration			
98	Administration				
	0	535.00			
	R	(-)21.00	514.00	464.54	(-)49.46

With drawal of provision by reappropriation of $\gtrless 21.00$ lakh was stated to be based on actual requirement.

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

		Grant No. 5	59 - Tourism - Contd	•		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving was p	partly counter balanced by e	excess under:			
	3452	Tourism				
	01	Tourist Infrastructure				
	101	Tourist Center				
	21	Tourism and Publicity				
		0	156.00			
		S	99.96			
		R	16.00	271.96	271.64	(-)0.32
	Addition to	the provision by reappro-	priation of ₹16.00 la	akh was	stated to be based	on actual

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

- As the expenditure of ₹1,825.41 lakh did not come even upto the original provision of ₹3,313.00 lakh, (a) 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

- Tourist Infrastructure 01
- 101 Tourist Centre
- 91 Central Assistance to State Plan
 - (CASP)

R

Ο 1,040.00 (-)829.40 210.60 137.80 (-)72.80

Withdrawal of provision by reapporpriation 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	o. 59 - Tourism - Con	td.		
	Head			Total	Actual	Excess (+)
				Grant 1	Expenditure	Saving (-)
				(₹	t in lakh)	
(ii)	789	Special Component Pl	an for Scheduled Caste	S		
	91	Central Assistance to	State Plan			
		(CASP)				
		0	340.00			
		R	(-)271.15	68.85	45.05	(-)23.80
	Withdrawal	of provision by surrende	er of ₹271.15 lakh was s	stated to be ba	used on actual re	equirement.
(iii)	99	Others				
		0	350.00			
		R	(-)200.00	150.00	100.41	(-)49.59
	Withdrawal requirement.	of provision by reapp	propriation of ₹200.00	lakh was st	ated to be bas	ed on actual
(iv)	796	Tribal Area Sub-plan				
	91	Central Assistance to	State Plan			
		(CASP)				
		0	620.00			
		R	(-)494.45	125.55	82.15	(-)43.40
	Withdrawal	of provision by surrende	er of ₹494.45 lakh was s	stated to be ba	used on actual re	quirement.

windrawar or provision by surrender or (4)4.45 fakir was stated to be based on actual requ

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.		
	Head				Actual Expenditure in lakh)	Excess (+) Saving (-)
(d)	Entire provis	sion remained unutilised u	inder:	(*	iii iakii)	
(i)	5452 01	Capital Outlay on Tou <i>Tourist Infrastructure</i>	rism			
	101	Tourist Centre				
	99	Others				
		0	200.00	200.00		(-)200.00
(ii)	796	Tribal Area Sub-plan				
	99	Others				
		0	500.00			
		R	(-)250.00	250.00		(-)250.00
	Withdrawal requirement.	of provision by reappro-	opriation of ₹250	0.00 lakh was st	ated to be bas	ed on actual
(e)	Department	saving in respect of abov (August 2024). partly counterbalanced by		t Sl. No. (i) and (ii) were not inti	imated by the
(i)	5452	Capital Outlay on Tou	rism			
	01	Tourist Infrastructure				
	101	Tourist Centre				
	25	Public Works				
		0	104.52			
		S	424.00	528.52	144.00	(-)384.52
	-	on of provision by supple Special Assistance for Cap		₹424.00 lakh was	attributed to re	lease of more
(ii)	789	Special Component Pla	n for Scheduled C	astes		
	25	Public Works				
		0	34.17			
		S	104.00			
		R	200.00	338.17	234.00	(-)104.17
	-	on of provision by supple Special Assistance for				

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.

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
	Tribal Area Sub-plan Public Works				
	0	62.31			
	S	222.00			
	R	250.00	534.31	422.00	(-)112.31

Grant No. 59 - Tourism - Concld.

(iii)

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.

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE 2202	General Education				
Voted					
Original Amount surr	rendered during the year (March 2024)	1,43,58	1,43,58	1,14,92	(-)28,66 8,06
CAPITAL 4202 Voted Original	Capital Outlay on Education, Sports,	Art and Cultur 21,50	e 21,50		(-)21,50
-	rendered during the year (March 2024)	21,50	21,50		(-)21,50
Notes and C REVENUE Voted (a)		kh, only₹8.06 1	akh was surren	dered during the	year.

Grant No. 60 - Kokborok & Other Minority Languages

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

Grant No. 60 - Kokborok & Other Minority Languages-Concld.							
	Head			Total Grant (Actual Expenditure ₹ in Lakh)	Excess (+) Saving (-)	
(b)	Saving occur	rred mainly under:					
	2202	General Education					
	05	Language Development					
	200	Other Languages Educatio	n				
	41	Human Development					
		0	141.58				
		S	(-)8.06	133.52	112.92	(-)20.60	
	Withdrawal	of provision by surrender of	₹8.06 lakh was st	ated to be bas	ed on actual requ	irement.	
	-	4.50 lakh was also occurred saving were not intimated by		(August 2024)).		
CAPITAL Voted							
(a) (b)	-	e available saving of ₹21.50 rred due to non-utilisation of		ler during year	r.		
	4202 01 205 41	Capital Outlay on Educa General Education Languages Development Human Development	tion, Sports, Art	and Culture			
	D	0	21.50	21.50	····	(-)21.50	

O 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					
	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE	2				
2225	Welfare of Scheduled Castes, Sched and Minorities	uled Tribes,O	ther Backward	Classes	
Voted					
Original		57,13,00	57,13,00	41,34,23	(-)15,78,77
Amount sur	rendered during the year (March 2024)				1,86,75
CAPITAL 4225	Capital Outlay on Welfare of Schedu	iled Castes, Sci	heduled Tribes,	Other	
	Backward Classes and Minorities				
Voted					
Original		21,50,00	21,50,00		(-)21,50,00
Amount sur	rendered during the year (March 2024)				50,00
Notes and (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:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

	Head				Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occur	red mainly under:				
(i)	<i>03</i> 001	Welfare of Scheduled Ca Classes and Minorities Welfare of Backward Class Direction and Administrat	sses	ibes, Other	Backward	
		Welfare Programme O R of provision by surrender of	233.00 (-)11.75 f ₹11.75 lakh was sta	221.25 ited to be bas	180.98 sed on actual req	(-)40.27 uirement.
	Saving of ₹3	4.53 lakh was also occurred	l in 2022-23.			
(ii)		Economic Development State Share of CSS				
	Saving of ₹2	O 82.39 lakh was also occurre	350.00 ed in 2022-23.	350.00	316.75	(-)33.25
(iii)	277 35	Education Scholarship and Stipend				
	Saving of ₹1	O 75.87 lakh was also occurre	300.00 ed in 2022-23.	300.00	192.12	(-)107.88
(iv)	86	Centrally Sponsored Sche	me-I			
	•	O ,540.30 lakh was also occur saving were stated to be due		4,330.00 fund by the I	3,147.55 Finance Departm	(-)1,182.45 ent in respect

Grant No. 61 - Welfare of Other Backward Classes - Contd.

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 mesure 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.				
	Head			Total Ac Grant Expendi (₹ in lakh	
(d)	Entire provis	sion remained unutili	ised throughout the year in	-	, ,
(i)	2225 03	Welfare of Sched <i>Welfare of Backwa</i>	uled Castes, Scheduled Ta and Classes	ribes, other Backwar	d Classes
	102	Economic Develop			
	33	Welfare Programm	ie		
		0	100.00		
		R	(-)75.00	25.00	(-)25.00
	Withdrawal	of provision by surre	ender of ₹75.00 lakh was st	ated to be based on ac	tual requirement.
(ii)	72	Public Distribution	System		
		0	100.00	100.00	(-)100.00
			o non-release of fund by		
CAPITAL Voted					
(a)	-		00 lakh turned out to be s endered during the year.	aving due to nonutilis	ation of fund. Out of
(b)	Saving occur	rred mainly under:			
(i)	4225		Welfare of Scheduled C ward Classes and Minor	·	
	03	Welfare of Backwa	ord Classes		
	102	Economic Develop			
	54	National Bank For	Agriculture And Rural De	velopment (NABARD))
		_			
		0	50.00		
	Withdrawal requirement.		50.00 eappropriation of ₹50.00	 lakh was stated to	 be based on actual

	Grant No. 61 - We	lfare of Other Backward Classes - G	Concld.	
Head		Total	Actual	Excess (+)
		Grant	Expenditure	Saving (-)
			(₹ in lakh)	

(ii)

91 Central Assistance To State Plan

Ο	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) a	nd (ii).				

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

	Grant No.	62 - Elementary E	ducation		
Ν	Major Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ i	in thousand)	
REVENUE					
2059	Public Works				
2202	General Education				
2236	Nutrition				
Voted					
Original		10,25,84,74			
Supplementar	ry	23,88,00	10,49,72,74	8,89,61,42	(-)1,60,11,32
Amount surre	endered during the year (March 2024)				14,21,29
CAPITAL					
4059	Capital Outlay on Public Works				
4202	Capital Outlay on Education, Spor	ts, Art and Cultur	·e		
Voted					
Original		2,41,00	2,41,00	10,53	(-)2,30,47
Amount surre	endered during the year (March 2024)				2,26,00

Head

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

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.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

Saving during the earlier years is given below:

(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 $\mathbb{E}4,497.21$ lakh and surrender of $\mathbb{E}347.49$ lakh were stated to be based on actual requirement.

Saving of ₹3,079.60 lakh was also occurred in 2022-23.

		Grant No. 62 - Ele	ementary Educatio	on - Contd.		
	Head				Actual Expenditure f in lakh)	Excess (+) Saving (-)
(ii)	106 41	Teachers and Other Serv Human Development				
		0	8,100.00			
	Addition to requirement.	R the provision by reappro	2,329.90 priation of ₹2,329.	10,429.90 90 lakh was s	7,242.31 stated to be bas	(-)3,187.59 sed on actual
	Saving of ₹5	,468.25 lakh was also occu	urred in 2022-23.			
(iii)		Tribal Area Sub-plan Government Primary Scl				
		0	175.00			
	****.1 1 1	R	(-)5.00	170.00	101.25	(-)68.75
	Withdrawal	of provision by surrender of	of ₹5.00 lakh was st	ated to be base	d on actual requ	urement.
	Saving of ₹2	8.55 lakh was also occurre	ed in 2022-23.			
(iv)	05	Language Development				
	200	Other Languages Educat	ion			
	41	Human Development				
		0	1,870.00			
		R	2,139.90	4,009.90	1,506.67	(-)2,503.23
	Addition to requirement.	the provision by reappro	priation of ₹2,139.	.90 lakh was s	stated to be bas	sed on actual
	Saving of ₹2	82.04 lakh was also occur	red in 2022-23.			
(v)	2236	Nutrition				
	02	Distribution of nutritious	food and beverage	S		
	102	Mid-day Meals				
	41	Human Development				
		0	354.34			
		R	2.30	356.64	175.00	(-)181.64
	Addition to requirement.	the provision by reappr	copriation of ₹2.30) lakh was sta	ated to be bas	ed on actual

	Grant	No. 62 - Elementary Educati	ion - Conta.		
	Head			Actual Expenditure in lakh)	Excess (+) Saving (-)
(vi)	87 Centrally Sp	oonsored Scheme-II			
	S	411.08	411.08	62.84	(-)348.24
		upplementary grant of ₹411.0 shan Scheme"(Mid-Day-Meal)		outed to release	of more fund
(vii)	91 Central Assi	stance to State Plan			
	(CASP)				
	0	1,652.80			
	S	1,559.32	3,212.12	2,169.67	(-)1,042.45
		n by supplementary grant of ₹1. tri Poshan Scheme"(Mid-Day-N		attributed to re	elease of more
	Saving of ₹1671.53 lakh w	was also occurred in 2022-23.			
(viii)	789 Special Con	nponent Plan for Scheduled Cas	stes		
	70 State Share				
	0	368.64			
	R	(-)89.04	279.60	279.00	(-)0.60
	Withdrawal of provision b	y surrender of ₹89.04 lakh was	s stated to be base	ed on actual req	uirement.
(ix)	87 Centrally Sp	oonsored Scheme-II			
	S	367.67	367.67	38.69	(-)328.98
		upplementary grant of ₹367.6 shan Scheme"(Mid-Day-Meal)		outed to release	of more fund
(x)	91 Central Assi	stance to State Plan			
	(CASP)				
	0	1,652.80			
	S	49.93	1,702.73	1,042.85	(-)659.88
		n by supplementary grant of ₹ tri Poshan Scheme"(Mid-Day-I		attributed to re	lease of more

Saving of ₹1,671.53 lakh was also occurred in 2022-23.

		Grant No. 02	2 - Elementary Euuca	tion - Conta.		
	Head				Actual Expenditure in lakh)	Excess (+) Saving (-)
(xi)	796	Tribal Area Sub-pl	an			
	70	State Share				
		0	1,106.04			
		R	(-)476.94	629.10	629.05	(-)0.05
	Withdrawal c	of provision by surre	nder of ₹476.94 lakh w	vas stated to be bas	sed on actual re	quirement.
(xii)	90	State Share for Cer	tral Assistance to State	e Plan		
		0	386.80			
		R	(-)67.35	319.45	318.66	(-)0.79
	Withdrawal o	of provision by surre	nder of ₹67.35 lakh wa	is stated to be base	ed on actual req	uirement.
	Saving of ₹90	5.10 lakh was also o	ccurred in 2022-23.			
(xiii)	91	Central Assistance (CASP)	to State Plan			
		0	4,958.40			
		R	(-)2,165.62	2,792.78	2,316.95	(-)475.83
			propriation of ₹1,865.			
	Saving of ₹5,	014.57 lakh was als	o occurred in 2022-23.			
	Reasons for		of 13 cases as at Sl.		were not inti	mated by the
(d)	The provision	n remained unutilise	d under:			
(i)	2059	Public Works				
. /	80	General				
	053	Maintenance and R	lepairs			
	79	Other Maintenance	-			
		0	85.00			
		R	(-)84.00	1.00		(-)1.00
	XX 7',1 1 1	c · · 1	1 (304.00.1.11	1 . 1 1		•

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

	Head	Grant 100. 02 -	Elementary Educat		A atrual	Evene (1)
	Head			Total Grant l	Actual Expenditure	Excess (+) Saving (-)
					in lakh)	5 u (ing ()
				,	,	
(ii)	2202	General Education				
	01	Elementary Education	n			
	106	Teachers and other Se	ervices			
	42	Government Primary	Schools			
		0	160.00			
		R	(-)132.80	27.20		(-)27.20
		of provision by reap	propriation of ₹132	.80 lakh was st	ated to be bas	sed on actual
	requirement.					
	Saving of <1	3.57 lakh was also occu	urred in 2022-23.			
(iii)	789	Special Component P	lan for Scheduled Ca	istes		
	42	Government Primary	Schools			
		0	30.00	15.00		()15.00
	Withdrawal	R of provision by surrend	(-)15.00 ler of ₹15.00 lakh wa		 ed on actual rec	(-)15.00 wirement
	,, initial a star	or provision of surroud				
	e	29.74 lakh was also occu				
		saving in respect of	three cases as at S	l. No. (i) to (iii) were not inti	mated by the
	Department	(August 2024).				
(e)	Instances of	incurring expenditure	through reappropriat	tion without the	knowledge of t	he Legislature
		oticed in the following	-	lar which could h	nave been avoid	led by making
	a token of pr	rovision in the suppleme	entary budget.			
	2236	Nutrition				
	02	Distribution of Nutrit	ious food and bevera	ges		
	796	Tribal Area Sub-plan				
	87	Centrally Sponsored S	Scheme-II			
		R	1,865.62	1,865.62	98.67	(-)1,766.95
(0)	а ·	4 66 4 1	1			
(f)	• •	partly offset by excess u	under:			
(i)		General Education				
	80	General				
			istration			
	98		225.00			
		O R	235.00	255 50	2/1 27	()14 00
	Addition to		20.50	255.50	241.27 atad ta ba ba	(-)14.23
	requirement.	the provision by rea	ppropriation of χ_{20}	.50 lakn was st	aled to be bas	sed on actual
	1 - quin entient.	-				

	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(ii)	2236	Nutrition				
	02	Distribution of	f nutritious food and be	verages		
	102	Mid-day Mea	ls			
	70	State Share				
		Ο	368.64			
		R	120.66	489.30	489.30	
	Addition to requirement.	-	by reappropriation of	₹120.66 lakh was	stated to be ba	sed on actual
(iii)	90	State Share Fo	or Central Assistance to	State Plan		
		0	128.94			

R 9.86 138.80 134.79 (-)4.01 Addition to the provision by reappropriation of \gtrless 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:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
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

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2230	Labour Employment and Skill Develo	opment			
2851	Village and Small Industries				
Voted					
Original		14,36,50			
Supplementa	ary	50,00	14,86,50	2,69,11	(-)12,17,39
Amount surr	rendered during the year (March 2024)				
CAPITAL 4070 Voted	Capital Outlay on Other Administra	tive Services			
Original		2,00,00	2,00,00		(-)2,00,00
Amount surr	rendered during the year (March 2024)				2,00,00
Notes and C REVENUE Voted					

Grant No. 63 - Industries & Commerce (Skill Development)

(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:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	2,393.89	99
2019-20	2,694.41	73
2020-21	1,727.35	67
2021-22	186.43	83
2022-23	891.43	72

	Grant No. 63 - Industries & Commerce (Skill Development)-Contd.						
	Head			-	Actual benditure lakh)	Excess (+) Saving (-)	
(b) (c)	-	available saving of ₹1,217.3 ed mainly under:	9 lakh was surren	dered during the	year.		
(i)		Village and Small Industrie	es				
	003	Training					
	87	Centrally Sponsored Scheme	- II				
	(CSS)					
		0	208.00	208.00	177.61	(-)30.39	
	Saving of ₹41	6.00 lakh was also occurred i	in 2022-23.				
(ii)	103	Handloom Industries					
	70	State share					
		0	40.80				
		R	0.80	41.60	10.26	(-)31.34	
	Addition to t requirement.	the provision by reappropri	iation of ₹0.80	lakh was stated	l to be base	ed on actual	
	Saving of ₹40	.80 lakh was also occurred in	2022-23.				
		aving were stated to be due to cases as at Sl. No. (i) and (ii)		fund by the Fina	nce Departm	ent in respect	
(d)	The provision	remained unutilised under:					
(i)	2230	Labour Employment and S	kill Developmen	t			
× /		Training	*				
		Apprenticeship Training					
		Industries Development					
		1	11 < 00				

Withdrawal of provision by reappropriation of ₹16.30 lakh and surrender of ₹113.70 lakh were stated to be based on actual requirement.

286.00

(-)286.00

...

416.00

(-)130.00

0

R

	Gra	nt No. 63 - Indus	tries & Commerce (Skill			
	неац			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					Experientine ₹ in lakh)	Saving (-)
				((
(ii)	91	Central Assistanc	e to State Plan			
		(CASP)				
		0	26.00			
		S	26.00	52.00		(-)52.00
	Augmentatio	on of provision by s	supplementary grant of ₹2	6.00 lakh was	stated to be due	to release of
	fund by the (Government of Indi	а.			
(:::)	790	Succial Commons	nt Dian fan Sahadulad Carr	taa		
(iii)	789 29	Industries Develo	nt Plan for Scheduled Cast	les		
	2)	O	136.00			
		R	(-)42.50	93.50		(-)93.50
	Withdrawal		ender of ₹42.50 lakh was		sed on actual req	
	,, initial a star	or provision by sur			sea on actual reg	
(iv)	796	Tribal Area Sub-p	olan			
	29	Industries Develo				
		0	248.00			
		R	(-)77.50	170.50		(-)170.50
	Withdrawal	of provision by sur	render of ₹77.50 lakh was	stated to be ba	sed on actual req	uirement.
(v)	91	Central Assistanc	e to State Plan			
		(CASP)				
		0	15.50			
		S	15.50	31.00		(-)31.00
	Augmentation requirement.		upplementary grant of ₹15	5.50.00 lakh w	as stated to be ba	used on actual
(:)	2851	Village and Smal	II In duraturing			
(vi)	003	Village and Small Training	ii iiiuustries			
	91	Central Assistanc	e to State Plan			
	91	(CASP)	C to State F fall			
		(CASF) O	26.00	26.00		(-)26.00
		\mathbf{C}	20.00	20.00		(-)20.00

	Head		× ×	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vii)	789	Special Component Plan f	or Scheduled Castes			
	87	Centrally Sponsored Scher	me - II			
		(CSS)				
		0	68.00	68.00		(-)68.00
	Reasons for	36 lakh was also occurred is saving were stated to be due en cases as at Sl. No. (i) to (e to short release of f	und by the	Finance Departme	ent in respect
(viii)	796	Tribal Area Sub-plan				
	87	Centrally Sponsored Sche	me - II			
		(CSS)				
		0	124.00	124.00		(-)124.00
(e)	Reason for s Saving was p 2851 003 05 Addition to	48.00 lakh was also occurre aving was not furnished by partly counter balanced by e Village and Small Indust Training Establishment O R the provision by reappro	the Department. xcess under: r ies 56.50 15.50	72.00 lakh was	71.76 stated to be base	(-)0.24 ed on actual
	requirement. Reason for saving was not furnished by the Department.					
		aving was not furnished by				
CAPITAL Voted (a)	The whole p	art of the saving of ₹200.00	lakh was surrendered	d during th	ne year.	
(i)	4070	Capital				
	003	Training				
	29	Industries Development				
		0	104.00			
		R	(-)104.00			
	Withdrawal	of provision by surrender of	₹104.00 lakh was st	ated to be	based on actual rec	luirement.

Grant No. 63 - Industries & Commerce (Skill Development)-Contd.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	789	Special Component Plan f	for Scheduled Castes			
	29	Industries Development				
		0	34.00			
		R	(-)34.00			
	Withdrawal	of provision by surrender of	f ₹34.00 lakh was state	ed to be b	ased on actual rec	luirement.
(iii)	796	Tribal Area Sub-plan				
	29	Industries Development				
		0	62.00			
		R	(-)62.00			
	Withdrawal	of provision by surrender of	f ₹62.00 lakh was state	ed to be b	ased on actual rec	luirement.

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.

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE 2059 2210 Voted Original Supplementa Amount surr	Public Works Medical and Public Health	1,71,54,00 3,91,62	1,75,45,62	1,62,12,17	(-)13,33,45 21,92
CAPITAL 4059 4210 Voted	Capital Outlay on Public Works Capital Outlay on Medical and Publ	lic Health			
Original		36,50,00	36,50,00	1,31,39	(-)35,18,61 34,75,00

Grant No. 64 - Health (AGMC & GBP)

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.						
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)	
					(₹ in lakh)		
(b)	Out of the av	vailable saving of ₹	₹1,333.45 lakh, only ₹21	.92 lakh was su	irrendered during	the year.	
(c)	Saving occur	rred mainly under:					
(i)	2210	(₹ in lakh)					
	01	Urban Health Ser	vices-Allopathy				
	110	Hospitals and Dis	spensaries				
	16	Hospital					
		0	3,350.00				
		R	(-)255.19	3,094.81	2,959.91	(-)134.90	
	-	91.12 lakh was also	o occurred in 2022-2023.				
(ii)		· ·	ent Plan for Scheduled Ca	astes			
	16	Hospital	220.00				
		0	320.00	270.25	226.29	() 42.07	
		R of provision by reaj actual requirement.	(-)49.75 ppropriation of ₹27.83 la	270.25 kh and surrend	226.28 er of ₹21.92 lakh	(-)43.97 were stated to	
	Saving of ₹1	9.31 lakh was also	occurred in 2022-2023.				
(iii)		Tribal Area Sub-J Hospital	-				
		0	280.00				
		R	(-)33.75	246.25	213.93	(-)32.32	
	Withdrawal requirement.	· ·	reappropriation of ₹33.	75 lakh was	stated to be bas	ed on actual	
	Souring of ₹5	0.01 lobb was also	accumed in 2022 2023				

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. 04 - Heatin (AGMC & GDF) - Contu.						
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(d)	Saving was p	partly counter balanced by e	excess under:			
(i)	2210	Medical and Public Heal	lth			
	789	Special Component Plan f	for Scheduled Caste	s		
	71	Medical College				
		0	300.00			
		R	27.83	327.83	326.37	(-)1.46
	Addition to requirement.	the provision by reappro	priation of ₹27.83	lakh was	stated to be base	ed on actual
(ii)	796	Tribal Area Sub-plan				
	71	Medical College				
		0	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			
	0	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) - Contd.

		Grant No. 64 - H	Health (AGMC & GBP) ·	- Concld.		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(ii)	789	Special Component Pl	lan for Scheduled Castes			
	25	Public Works				
		0	595.00			
		R	(-)595.00			
	Withdrawal	of provision by surrende	er of ₹595.00 lakh was sta	ted to be	based on actual re	equirement.
(iii)	796	Tribal Area Sub-plan				
	25	Public Works				
		0	1,085.00			
		R	(-)1,085.00			
	Withdrawal of	of provision by surrend	er of ₹1,085.00 lakh was s	tated to b	e 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 Ac 0 (₹ in those 1 Parliamentary Affairs Revenue Voted	Actuals compared with Budget Estimates More (+) Less (-)42+42
1 Parliamentary Affairs Revenue	
Revenue	42 +42
V-4-1	42 +42
Voted	42 +42
3 General Administration (S.A.) Department	
Revenue	
Voted	25,01 +25,01
4 Election Department	-) -
Revenue	
V-4-1	2,31 +2,31
	2,31 +2,31
5 Law Department Revenue	
	72 10 1 72 10
	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	
)7 11 +4 27 11
	27,11 +4,27,11
13 Public Works (R&B) Department	
Revenue	
Voted 20,00,00 3,	-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.

		A-I - Contu.		
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.

		ii contai		
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	•••	55	139
43	Revenue			
	Voted		74,63	+74,63
45	Taxes and Excise	•••	74,05	+74,03
43	Revenue			
			1.4	- 1.4
16	Voted		14	+14
46	Treasuries			
	Revenue		7	. 7
4.0	Voted		7	+7
48	High Court			
	Revenue		4	1.4
40	Voted		4	+4
49	Fire and Emergency Service			
	Revenue Voted		89	+89
51			69	+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 - Concld.

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
	Total			
	Revenue			
	Voted	90,00,00	4,80,02,31	+3,90,02,31
	Capital			
	Voted		36,79,60	+36,79,60
	Grand Total	90,00,00	5,16,81,91	+4,26,81,91

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			(₹ in thousand)	
	Revenue			
	Voted		5,10,85	+5,10,85
Total				
	Revenue			
	Voted	•••	5,10,85	+5,10,85

Total recoveries/ reimbursable amount adjusted in the accounts				
Appendix-I	Revenue	90,00,00	4,80,02,31	+3,90,02,31
	Voted			
Appendix-II	Voted		5,10,85	+5,10,85
Total	Revenue Voted	90,00,00	4,85,13,16	+3,95,13,61
Appendix-I	Capital Voted		36,79,60	+36,79,60
Grand Total		90,00,00	5,21,92,76	+4,31,92,76

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