



सत्यमेव जयते

# Appropriation Accounts

2022-23



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

Government of Gujarat



# **Appropriation Accounts**

## **2022-23**

**Government of Gujarat**



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## INTRODUCTORY

This compilation containing the Appropriation of the Government of Gujarat for the year 2022-23 presents accounts for sums expended in the year ended 31 March 2023 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In this Accounts

“O” stands for original grant or appropriation

“S” stands for supplementary grant or appropriation

“R” stands for reappropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriation and expenditure are shown in italics.

The following norms were prescribed for comments on the Appropriation Accounts vide recommendations under Para No.59 of Public Accounts Committee’s Report No. 4 of Eighth Gujarat Legislative Assembly of Government of Gujarat. These norms were circulated by the Government of Gujarat, Finance Department’s Circular No. PAC-1094-286-G dated 08-10-1994.

### Saving

- 1) If a grant / appropriation has an overall saving of less than 5 per cent of the total provision made there under, no notes or comments on savings/excesses are necessary under individual sub-heads. For this purpose Revenue (Voted), Revenue (Charged), Capital (Voted) and Capital (Charged) should be treated as separate grant / appropriation.
- 2) Even in case; where the overall saving is 5 per cent or more under a grant / appropriation
  - a) No explanation is necessary for saving/excess in respect of the sub-heads where the saving/excess is 10 per cent of the provision made there under or less ;
  - b) Even if the saving/excess under sub-head is more than 10 percent of the total provision made there under, no explanation need be given in the Appropriation Accounts :-
    - i. if the total provision under ‘Revenue Voted’ below a grant is ;
      1. more than ₹30 crores and the saving/excess under sub-head is less than ₹30 lakhs;
      2. between ₹10 crores and ₹30 crores and the saving/excess under a sub-head is less than ₹20 lakhs;
      3. less than ₹10 crores and savings/excess under a sub-head is less than ₹10 lakhs.
    - ii. if the total provision under ‘Capital Voted’ below grant is
      1. more than ₹20 crores and the savings/excess under a sub-head is less than ₹25 lakhs;
      2. between ₹10 crores and ₹20 crores and the saving/excess under sub-head is less than ₹20 lakhs;
      3. less than ₹10 crores and he saving/excess under a sub -head is less than ₹10 lakhs.
    - iii. In respect of ‘Revenue Charged’ and ‘Capital Charged’ if the saving/excesses under a sub-head is less than ₹5 lakhs.

## Excess

### Overall excess in grant/appropriations:

If under a grant/appropriation expenditure incurred is more than the provision made there under, the excess requires regularisation.

However, in the Appropriation Accounts explanations for excesses/savings under sub-heads need be given only as provided below;

- 1) Explanation need be given if the excess under a sub-head exceeds 10 per cent of the provision made there- under and the excess is more than ₹5 lakhs.

In the following cases even if the excess is less than 10 per cent provision explanation may be given in the Appropriation Accounts:-

- a. If the total provision under 'Revenue Voted' below a grant is :-
    - i. More than ₹30 crores and excess under a sub-heads is more than ₹30 lakhs;
    - ii. Between ₹10 crores and ₹30 crores and the excess under a sub-head is more than ₹20 lakhs
    - iii. Less than ₹10 crores and the excess under a sub-head is more than ₹5 lakhs;
  - b. If the total provision under 'Capital Voted' below a grants is :-
    - i. More than ₹20 crores and excess under a sub-heads is more than ₹25 lakhs
    - ii. Between ₹10 crores and ₹20 crores and excess under a sub head is more than ₹15 lakhs.
    - iii. Less than ₹10 crores and the excess under a sub-head is more than ₹5 lakhs
  - c. In respect of 'Revenue Charged' and 'Capital Charged', if the excess under a sub-head is more than ₹5 lakhs;
- 2) Explanations for savings under sub-heads may be given as per the forgoing provision for giving explanations for savings under sub-heads under a grant/appropriation where there is an overall saving.

It will, however, be open to the Principal Accountant General to include in the Appropriation Accounts any case of variations which he considers necessary to be brought to the notice of the Legislature irrespective of the limits mentioned above.

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## SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
( ₹ in thousands)				
1 Agriculture and Co-Operation Department				
Revenue - Voted	17,63,10	13,02,82	4,60,28	0
2 Agriculture				
Revenue - Voted	37,44,90,15	25,60,14,43	11,84,75,72	0
Capital - Voted	35,00,00	15,00,00	20,00,00	0
3 Minor Irrigation, Soil Conservation and Area Development				
Revenue - Voted	15,05,06	9,34,05	5,71,01	0
Capital - Voted	3	0	3	0
4 Animal Husbandry				
Revenue - Voted	12,63,47,38	8,87,70,89	3,75,76,49	0
Revenue - Charged	17,26,00	14,28,49	2,97,51	0
5 Co-operation				
Revenue - Voted	19,73,72,83	18,08,36,35	1,65,36,48	0
Capital - Voted	56,73,03	9,93,92	46,79,11	0
6 Fisheries				
Revenue - Voted	4,83,75,67	3,60,51,84	1,23,23,83	0
Capital - Voted	4,65,35,02	2,79,84,49	1,85,50,53	0
7 Other Expenditure Pertaining to Agriculture and Co-operation Department				
Revenue - Charged	18,77,99	18,77,99	0	0
Capital - Voted	10,00	10,00	0	0
8 Education Department				
Revenue - Voted	11,63,42	9,76,48	1,86,94	0
9 Education				
Revenue - Voted	4,10,31,21,35	3,94,26,68,83	16,04,52,52	0
Revenue - Charged	2,31,85,41	2,09,57,00	22,28,41	0
Capital - Voted	29,24,62,26	29,02,67,47	21,94,79	0
10 Other Expenditure Pertaining to Education Department				
Revenue - Voted	4,69,70	4,52,09	17,61	0
Capital - Voted	46,76,64	46,64,64	12,00	0
11 Energy and Petro-Chemicals Department				
Revenue - Voted	6,59,31	6,44,19	15,12	0
12 Tax Collection Charges (Energy and Petro-Chemicals Department)				
Revenue - Voted	26,16,48	23,25,50	2,90,98	0
13 Power Projects				
Revenue - Voted	1,25,19,17,28	1,25,18,92,28	25,00	0
Capital - Voted	32,28,10,47	30,96,35,47	1,31,75,00	0
14 Other Expenditure Pertaining to Energy and Petro-Chemicals Department				
Revenue - Voted	1,02,00	1,01,89	11	0
Capital - Voted	21,00,02,00	21,00,00,00	2,00	0
15 Finance Department				
Revenue - Voted	23,54,41	17,05,79	6,48,62	0

## SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
( ₹ in thousands)				
16 Tax Collection Charges(Finance Department)				
Revenue - Voted	3,64,44,02	2,80,30,49	84,13,53	0
17 Treasury and Accounts Administration.				
Revenue - Voted	2,07,94,52	1,80,98,97	26,95,55	0
18 Pension and Other Retirement Benefits				
Revenue - Voted	1,35,32,99,77	1,25,88,87,31	9,44,12,46	0
Revenue - Charged	13,00,00	13,47,07	0	47,07
19 Other Expenditure Pertaining to Finance Department				
Revenue - Voted	1,57,38,92,33	20,77,84,17	1,36,61,08,16	0
Capital - Voted	46,88	46,88	0	0
Capital - Charged	1	0	1	0
20 Repayment of Debt Pertaining to Finance Department and its Servicing				
Revenue - Charged	2,58,51,49,65	2,42,29,44,49	16,22,05,16	0
Capital - Charged	2,22,20,26,40	2,21,58,98,30	61,28,10	0
21 Food, Civil Supplies and Consumer Affairs Department				
Revenue - Voted	1,15,86,22	1,07,61,43	8,24,79	0
22 Civil Supplies				
Revenue - Voted	14,77,33,16	14,73,27,09	4,06,07	0
23 Food				
Revenue - Voted	93,44,51	86,98,40	6,46,11	0
Capital - Voted	25,58,09	8,10,00	17,48,09	0
24 Other Expenditure Pertaining to Food, Civil Supplies and Consumer Affairs Department				
Capital - Voted	2	0	2	0
25 Forests and Environment Department				
Revenue - Voted	8,59,70	7,31,38	1,28,32	0
26 Forests				
Revenue - Voted	7,31,11,71	6,73,01,86	58,09,85	0
Revenue - Charged	82,76	71,91	10,85	0
Capital - Voted	6,07,51,85	5,74,92,05	32,59,80	0
27 Environment				
Revenue - Voted	53,38,65	53,38,65	0	0
28 Other Expenditure Pertaining to Forest and Environment Department				
Capital - Voted	30,75	24,26	6,49	0
29 Governor				
Revenue - Charged	10,70,38	10,45,69	24,69	0
30 Council of Ministers				
Revenue - Voted	6,92,20	5,73,43	1,18,77	0

## SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
( ₹ in thousands)				
31 Elections				
Revenue - Voted	5,59,49,19	5,34,65,01	24,84,18	0
Revenue - Charged	35,41	35,40	1	0
Capital - Voted	1,75,60	1,73,61	1,99	0
32 Public Service Commission				
Revenue - Voted	21,55,85	19,25,99	2,29,86	0
Revenue - Charged	36,89,70	36,62,19	27,51	0
33 General Administration Department				
Revenue - Voted	1,31,76,08	1,27,12,18	4,63,90	0
34 Economic Advice and Statistics				
Revenue - Voted	36,46,04	32,57,09	3,88,95	0
35 Other Expenditure Pertaining to General Administration Department				
Revenue - Voted	38,31,44	24,16,04	14,15,40	0
Revenue - Charged	44,21	39,86	4,35	0
Capital - Voted	10,68,77,17	10,65,07,55	3,69,62	0
36 State Legislature				
Revenue - Voted	47,89,36	43,84,36	4,05,00	0
Revenue - Charged	52,25	51,47	78	0
37 Loans and Advances to Government Servants in Gujarat Legislature Secretariat				
Capital - Voted	34,00	75	33,25	0
38 Health and Family Welfare Department				
Revenue - Voted	12,06,13	10,66,35	1,39,78	0
39 Medical and Public Health				
Revenue - Voted	74,57,00,18	71,88,68,91	2,68,31,27	0
Capital - Voted	18,88,35,84	15,35,53,65	3,52,82,19	0
40 Family Welfare				
Revenue - Voted	24,91,27,89	24,58,46,36	32,81,53	0
Capital - Voted	3,25,86,83	42,04,68	2,83,82,15	0
41 Other Expenditure Pertaining to Health and Family Welfare Department				
Revenue - Charged	2,57,00	2,57,00	0	0
Capital - Voted	45,00	20,06	24,94	0
42 Home Department				
Revenue - Voted	23,93,97	14,32,11	9,61,86	0
43 Police				
Revenue - Voted	61,06,27,38	58,93,64,49	2,12,62,89	0
44 Jails				
Revenue - Voted	1,96,77,28	1,95,02,64	1,74,64	0
45 State Excise				
Revenue - Voted	21,80,11	18,23,22	3,56,89	0
46 Other Expenditure Pertaining to Home Department				
Revenue - Voted	6,21,00,56	6,18,67,65	2,32,91	0
Revenue - Charged	1,11,00	74,32	36,68	0
Capital - Voted	13,44,40,98	12,67,99,81	76,41,17	0

## SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
( ₹ in thousands)				
47 Industries and Mines Department				
Revenue - Voted	14,06,19	11,50,14	2,56,05	0
48 Stationery and Printing				
Revenue - Voted	68,64,48	65,63,51	3,00,97	0
Capital - Voted	3,75,18	2,72,75	1,02,43	0
49 Industries				
Revenue - Voted	50,78,34,89	42,36,39,86	8,41,95,03	0
Capital - Voted	7,60,65,41	3,10,48,15	4,50,17,26	0
50 Mines and Minerals				
Revenue - Voted	2,22,61,06	2,04,30,22	18,30,84	0
Capital - Voted	16,70,00	5,05,00	11,65,00	0
51 Tourism				
Revenue - Voted	1,58,55,16	1,58,52,75	2,41	0
Capital - Voted	6,67,50,00	6,67,50,00	0	0
52 Other Expenditure Pertaining to Industries and Mines Department				
Revenue - Voted	1,52,38,79	1,52,38,79	0	0
Capital - Voted	1,37,05,62	1,36,94,19	11,43	0
53 Information and Broadcasting Department				
Revenue - Voted	1,76,61	1,63,68	12,93	0
54 Information and Publicity				
Revenue - Voted	2,62,42,30	2,55,56,79	6,85,51	0
55 Other Expenditure Pertaining to Information and Broadcasting Department				
Revenue - Voted	20,00,00	15,26,38	4,73,62	0
Capital - Voted	10,00	0	10,00	0
56 Labour and Employment Department				
Revenue - Voted	23,44,67	9,34,22	14,10,45	0
57 Labour and Employment				
Revenue - Voted	12,95,55,26	10,50,40,97	2,45,14,29	0
Capital - Voted	1,15,98,00	48,11,61	67,86,39	0
58 Other Expenditure Pertaining to Labour and Employment Department				
Capital - Voted	2	0	2	0
59 Legal Department				
Revenue - Voted	20,27,27	20,03,05	24,22	0
60 Administration of Justice				
Revenue - Voted	11,83,06,40	11,14,14,87	68,91,53	0
Revenue - Charged	1,69,51,50	1,44,15,81	25,35,69	0
61 Other Expenditure Pertaining to Legal Department				
Revenue - Voted	1,14,27,71	98,07,60	16,20,11	0
Capital - Voted	3,00,00	44,00	2,56,00	0

## SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
( ₹ in thousands)				
62 Legislative and Parliamentary Affairs Department				
Revenue - Voted	10,52,04	9,25,14	1,26,90	0
63 Other Expenditure Pertaining to Legislative and Parliamentary Affairs Department				
Capital - Voted	2	0	2	0
64 Narmada, Water Resources, Water Supply and Kalpsar Department				
Revenue - Voted	18,02,36	16,83,14	1,19,22	0
65 Narmada Development Scheme				
Revenue - Voted	3,70,00,00	92,50,00	2,77,50,00	0
Capital - Voted	23,50,00,00	17,04,27,89	6,45,72,11	0
66 Irrigation and Soil Conservation				
Revenue - Voted	14,30,40,44	14,20,51,93	9,88,51	0
Revenue - Charged	5,94,45	5,04,02	90,43	0
Capital - Voted	42,79,57,22	35,48,70,57	7,30,86,65	0
Capital - Charged	80,00,00	29,89,26	50,10,74	0
67 Water Supply				
Revenue - Voted	4,31,69,00	4,31,69,00	0	0
Capital - Voted	42,11,10,00	41,54,27,93	56,82,07	0
68 Other Expenditure Pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department				
Revenue - Charged	2,20,00,00	1,00,07,17	1,19,92,83	0
Capital - Voted	24,00	29,78	0	5,78
69 Panchayats, Rural Housing and Rural Development Department				
Revenue - Voted	10,38,07	7,97,86	2,40,21	0
70 Community Development				
Revenue - Voted	42,26,88,07	41,03,52,13	1,23,35,94	0
Capital - Voted	1,46,00,00	66,14,00	79,86,00	0
71 Rural Housing and Rural Development				
Revenue - Voted	22,62,59,54	18,29,02,82	4,33,56,72	0
Revenue - Charged	5,00,17,93	5,00,16,93	1,00	0
Capital - Voted	1,19,82	1,19,82	0	0
72 Compensation and Assignments				
Revenue - Voted	1,36,86,19	68,41,42	68,44,77	0
73 Other Expenditure Pertaining to Panchayats, Rural Housing and Rural Development Department				
Revenue - Voted	14,97,41,79	15,59,11,83	0	61,70,04
Capital - Voted	88,00	50,00	38,00	0
74 Transport				
Revenue - Voted	19,48,30,68	19,33,22,69	15,07,99	0
Revenue - Charged	64,60	64,59	1	0
Capital - Voted	5,49,80,70	1,24,44,35	4,25,36,35	0
Capital - Charged	1,56,39,00	0	1,56,39,00	0

## SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
( ₹ in thousands)				
75 Other Expenditure Pertaining to Ports and Transport Department				
Revenue - Voted	78,26,83	78,25,34	1,49	0
Revenue - Charged	2,09,47	2,09,47	0	0
Capital - Voted	2,02	0	2,02	0
76 Revenue Department				
Revenue - Voted	45,30,26	29,29,53	16,00,73	0
77 Tax Collection Charges (Revenue Department)				
Revenue - Voted	2,75,90,98	2,36,94,38	38,96,60	0
Revenue - Charged	1,00	0	1,00	0
78 District Administration				
Revenue - Voted	6,22,01,45	5,53,70,04	68,31,41	0
79 Relief On Account of Natural Calamities				
Revenue - Voted	28,41,81,73	17,60,12,54	10,81,69,19	0
Capital - Voted	1,79,93,24	1,48,87,00	31,06,24	0
80 Dang District				
Revenue - Voted	61,16,44	59,95,07	1,21,37	0
81 Compensation and Assignment				
Revenue - Voted	4,00,93,74	4,00,50,20	43,54	0
Revenue - Charged	7,00	0	7,00	0
Capital - Voted	3,00	0	3,00	0
Capital - Charged	2,00	0	2,00	0
82 Other Expenditure Pertaining to Revenue Department				
Revenue - Voted	89,87	30,13	59,74	0
Capital - Voted	21,10	13,50	7,60	0
83 Roads and Buildings Department				
Revenue - Voted	29,74,10	24,49,38	5,24,72	0
84 Non-Residential Buildings				
Revenue - Voted	8,95,10,29	8,75,86,51	19,23,78	0
Revenue - Charged	8,61,11	6,79,61	1,81,50	0
Capital - Voted	11,65,42,23	6,65,89,88	4,99,52,35	0
Capital - Charged	29,99	29,98	1	0
85 Residential Buildings				
Revenue - Voted	2,77,37,88	2,72,67,15	4,70,73	0
Capital - Voted	2,11,10,41	51,65,40	1,59,45,01	0
Capital - Charged	4,14	4,14	0	0
86 Roads and Bridges				
Revenue - Voted	37,51,76,31	35,40,71,95	2,11,04,36	0
Revenue - Charged	15,50,00	11,58,13	3,91,87	0
Capital - Voted	57,71,22,50	56,76,85,67	94,36,83	0
Capital - Charged	49,40,00	44,10,51	5,29,49	0
87 Gujarat Capital Construction Scheme				
Revenue - Voted	18,81,94	16,83,15	1,98,79	0
Capital - Voted	3,54,33,00	1,71,30,49	1,83,02,51	0
Capital - Charged	1,00	0	1,00	0

## SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
( ₹ in thousands)				
88 Other Expenditure Pertaining to Roads and Buildings Department				
Revenue - Voted	40,40,94	38,79,65	1,61,29	0
Revenue - Charged	1,23,34,00	1,09,45,89	13,88,11	0
Capital - Voted	11,66,25	11,60,35	5,90	0
Capital - Charged	40,00	0	40,00	0
89 Science and Technology Department				
Revenue - Voted	5,58,09,82	3,76,45,73	1,81,64,09	0
90 Other Expenditure Pertaining to Science and Technology Department				
Revenue - Voted	3,76,18,44	3,76,45,22	0	26,78
Capital - Voted	44,01	24,00	20,01	0
91 Social Justice and Empowerment Department				
Revenue - Voted	7,82,65	6,89,23	93,42	0
Revenue - Charged	42,12	0	42,12	0
92 Social Security and Welfare				
Revenue - Voted	30,78,66,32	26,98,95,62	3,79,70,70	0
Revenue - Charged	2,40,00	2,40,00	0	0
Capital - Voted	6,56,97,75	6,56,78,71	19,04	0
93 Welfare of Scheduled Tribes				
Revenue - Voted	6,32,15,51	4,01,11,41	2,31,04,10	0
Capital - Voted	49,92,50	21,09,02	28,83,48	0
94 Other Expenditure Pertaining to Social Justice and Empowerment Department				
Capital - Voted	25,00	0	25,00	0
95 Scheduled Castes Sub-Plan				
Revenue - Voted	53,93,66,38	48,66,33,44	5,27,32,94	0
Capital - Voted	13,38,79,59	13,02,34,83	36,44,76	0
96 Tribal Area Sub-Plan				
Revenue - Voted	1,18,95,03,24	1,04,40,96,86	14,54,06,38	0
Revenue - Charged	3,00,00	66,90	2,33,10	0
Capital - Voted	40,64,15,49	39,15,68,91	1,48,46,58	0
Capital - Charged	25,00	13,89	11,11	0
97 Sports, Youth and Cultural Activities Department				
Revenue - Voted	6,93,80	6,56,68	37,12	0
98 Youth Services and Cultural Activities				
Revenue - Voted	4,55,01,20	4,53,21,34	1,79,86	0
Capital - Voted	38,45,01	40,43,00	0	1,97,99
99 Other Expenditure Pertaining to Sports, Youth and Cultural Activities Department				
Capital - Voted	8	0	8	0
100 Urban Development and Urban Housing Department				
Revenue - Voted	7,55,68	5,21,97	2,33,71	0

## SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
( ₹ in thousands)					
101 Urban Housing					
Revenue - Voted	11,09,26,00	8,89,73,36	2,19,52,64	0	
Revenue - Charged	2,20,02,22	1,77,60,55	42,41,67	0	
102 Urban Development					
Revenue - Voted	1,18,91,71,31	1,09,49,19,82	9,42,51,49	0	
Capital - Voted	8,80,51,00	7,80,00,00	1,00,51,00	0	
103 Compensation ,Assignment and Tax Collection Charges					
Revenue - Voted	3,62,20,00	3,62,20,00	0	0	
Revenue - Charged	30,00,00	30,00,00	0	0	
104 Other Expenditure Pertaining to Urban Development and Urban Housing Department					
Revenue - Voted	84,02	41,08	42,94	0	
105 Women and Child Development Department					
Revenue - Voted	4,35,81	3,87,14	48,67	0	
106 Other Expenditure Pertaining to Women and Child Development Department					
Revenue - Voted	44,84,60,44	36,62,16,29	8,22,44,15	0	
Revenue - Charged	90,00	90,00	0	0	
Capital - Voted	21,89,75	12,13,21	9,76,54	0	
107 Climate Change Department					
Revenue - Voted	1,30,72	1,29,35	1,37	0	
108 Other Expenditure Pertaining to Climate Change Department					
Revenue - Voted	8,70,46,64	4,65,07,00	4,05,39,64	0	
	<b>Voted</b>	18,26,53,06,10	15,50,81,30,36	2,76,33,72,56	61,96,82
<b>Revenue</b>	<b>Charged</b>	2,74,88,47,16	2,56,29,51,96	18,59,42,27	47,07
<b>GRAND TOTAL</b>	<b>Voted</b>	4,21,09,40,38	3,71,73,03,30	49,38,40,85	2,03,77
<b>Capital</b>	<b>Charged</b>	2,25,07,07,54	2,22,33,46,08	2,73,61,46	0

**SUMMARY OF APPROPRIATION ACCOUNTS**

**The excess over the following voted grants in the Revenue Section requires regularization :**

PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT

- (1) 73 - Other Expenditure Pertaining to Panchayats, Rural Housing and Rural Development Department

SCIENCE AND TECHNOLOGY DEPARTMENT

- (2) 90 - Other expenditure pertaining to Science and Technology Department

**The excess over the following appropriations in the Revenue Section requires regularization :**

FINANCE DEPARTMENT

- (1) 18 - Repayment of Debt Pertaining to Finance Department and its servicing

**The excess over the following voted grants in the Capital Section requires regularization :**

NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT

- (1) 68 - Other Expenditure Pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department

SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT

- (2) 98 - Youth Services and Cultural Activities

**SUMMARY OF APPROPRIATION ACCOUNTS**

As the grants and appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The expenditure shown in the appropriation accounts does not include ₹ 20,25,83 thousand met out of advances from the Contingency Fund which were not recouped to the Fund before the closing of the year by authorization of the legislature. The details are given in Appendix-I.

The net expenditure figures are shown in the Finance Accounts. The reconciliation between the total expenditure according to Appropriation Accounts for the year 2022-23 and that shown in the Finance accounts for that year is indicated below :

		<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
		( ₹ in thousands)		
<b>Total</b>	<b>Voted</b>	15,50,81,30,36	3,71,73,03,30	19,22,54,33,66
<b>Expenditure according to Appropriation Account</b>	<b>Charged</b>	2,56,29,51,96	2,22,33,46,08	4,78,62,98,04
<b>Deduct - Total Recoveries shown in Appendix- II</b>	<b>Voted</b>	11,67,52,89	2,82,90,30	14,50,43,19
	<b>Charged</b>	0	0	0
( Includes transfer of balances to the Fund Accounts )				
<b>Net Expenditure shown in Finance Accounts</b>	<b>Voted</b>	15,39,13,77,47	3,68,90,13,00	19,08,03,90,47
	<b>Charged</b>	2,56,29,51,96	2,22,33,46,08	4,78,62,98,04

**Report of the Comptroller and Auditor General of India**  
**Audit of the Appropriation Accounts of the Government of Gujarat**

**Opinion**

The Appropriation Accounts of the Government of Gujarat for the year ended 31 March 2023 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2023 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Gujarat being presented separately for the year ended 31 March 2023.

**Basis for Opinion**

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform 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 Gujarat are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

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

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

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



**Emphasis of Matter**

I want to draw attention to:

- 1) There was an excess disbursement of ₹ 64.48 crore over the authorisation made by the State Legislature under four grants and one appropriations during the financial year 2022-23. The excess disbursement of ₹ 64.48 crore pertained to Panchayats, Rural Housing and Rural Development Department – Grant No.73 (₹ 61.70 crore), Sports, Youth and Cultural Activities Department – Grant No.98 (₹ 1.98 crore), Finance Department – Grant No.18 (₹ 0.47 Crore), Science and Technology Department – Grant No.90 (₹ 0.27 crore) and Narmada, Water Resources, Water Supply and Kalpsar Department – Grant No.68 (₹ 0.06 crore).
- 2) An excess disbursement of ₹ 11,938.06 crore pertaining to the years 2009-10 to 2011-12 and 2014-15 to 2021-22 is yet to be regularised by the State Legislature.

My opinion on the Appropriation Accounts is not modified due to Emphasis of Matter section.



**Date: 03 November 2023**

**Place: New Delhi**

**(GIRISH CHANDRA MURMU)**

**Comptroller and Auditor General of India**



**AGRICULTURAL, FARMER WELFARE AND CO-OPERATIVE DEPARTMENT****GRANT NO. : 1 AGRICULTURE AND CO-OPERATION DEPARTMENT****( Major Head : 2070 - Other Administrative Services, 3451 - Secretariat -Economic Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		17,63,10				
Supplementary		0	17,63,10	13,02,82	(-) 4,60,28	4,59,80

## Notes and Comments

In view of the final saving of ₹ 460.28 lakh , Original provision of ₹1,763.10 lakh could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3451.00.090.01 Agricultural and Co-operation Department	O R	1,673.10 (-) 443.82	1229.28	1228.80	(-) 0.48	**

Withdrawal of provision of ₹ 443.82 lakh through surrender in March 2023 was attributed to (i) non completion of procedure of taking outsourcing manpower from GeM Portal, (ii) non filling up of vacant posts, (iii) 7th pay allowances sanctioned late in this financial year and (iv) non-completion of renovation work of Block No.7/6 floor by the office of the capital planning Part-2 (Road and Building Department) within the time limit.

**GRANT NO. : 2 AGRICULTURE**

( Major Head : 2401 - Crop Husbandry, 2415 - Agricultural Research and Education, 4401 - Capital Outlay on Crop Husbandry )

		Total grant or appropriation	Actual expenditure	Excess (+) / Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		29,68,68,91			
Supplementary		7,76,21,24	37,44,90,15	25,60,14,43	(-) 11,84,75,72
					11,82,66,24

## CAPITAL

Voted

Original		35,00,00			
Supplementary		0	35,00,00	15,00,00	(-) 20,00,00
					20,00,00

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 1,18,475.72 lakh in the grant; only ₹ 1,18,266.24 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 77,621.24 lakh obtained in March 2023 proved excessive.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) / Saving (-)	Remarks	
(i) 2401.00.001.06 AGR-1 Administration Extension and Infrastructure Facility for Agriculture Development	O R	2,873.91 (-) 1,319.58	1,554.33	1,553.93	(-) 0.40	Withdrawal of provision of ₹ 1,319.58 lakh through surrender in March 2023 was attributed to non organisation of krushimahotsav and (ii) non filling up of vacant posts.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2401.00.102.04 AGR() Promoting to farmer for Post Harvesting & Management (value addition)	O R	100.00 (-) 50.00	50.00	50.00	0.00	Withdrawal of provision of ₹ 50.00 lakh through surrender in March 2023 was attributed to receipt of less subsidy claims. Out of 32 applications sanctioned only 2 farmers have submitted subsidy claim.
(iii) 2401.00.103.21 AGR-52 Strengthening of Gujarat State Seed Certification Agency	O R	150.00 (-) 150.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 150.00 lakh through surrender in March 2023 was attributed to non requirement of funds as Gujarat State Seed Certification Agency is subsumed to spend the amount required in the scheme to his own fund.
(iv) 2401.00.103.22 Strengthening of Seed Testing Lab- (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	259.05 (-) 259.05	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 259.05 lakh through surrender in March 2023 was attributed to non receipt of approval for Annual Action Plan for the year from the Government of India.
(v) 2401.00.103.23 Strengthening of Seed Testing Lab- (40% State)	O R	172.70 (-) 172.70	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 172.70 lakh through surrender in March 2023 was attributed to non receipt of approval for Annual Action Plan for the year from the Government of India.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 2401.00.103.24 Strengthening of seed Quality Control, GOT Facility and seed processing Plant- (Central Share 100%)	O R	146.10 (-) 146.10	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 146.10 lakh through surrender in March 2023 was attributed to non receipt of approval for Annual Action Plan for the year from the Government of India.
(vii) 2401.00.105.29 AGR-2 Agri. Support programme for other than S.C and S.T Farmers	O R	26,344.46 (-) 7,839.61	18,504.85	18,504.85	0.00	Withdrawal of provision of ₹ 5,114.78 lakh through surrender and of ₹ 2,724.83 lakh through reappropriation in March 2023 was attributed to (i) submission of less claims. Out of total application 29,447 sanctioned only 6,043 farmer completed constuction and submitted subsidy claim, (ii) change in implementation for acquiring vehicles as per GVK-EMRI (Emergency Management and Research Institute) basis and (iii)cancellation of bid as receipt of 37 per cent high bid price than actual approved assistance.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(viii) 2401.00.105.42 Soil Health Card scheme (SHC-NMSA) (Normal) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	774.00 (-) 774.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 774.00 lakh through surrender in March 2023 was attributed to non release of grant by the Government of India.
(ix) 2401.00.105.43 Soil Health Card scheme (SHC-NMSA) (Normal) (40% State)	O R	516.00 (-) 516.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 516.00 lakh through surrender in March 2023 was attributed to non release of grant by the Government of India.
(x) 2401.00.109.01 Trial cum Demonstration and Irrigation Farms	O R	977.59 (-) 130.97	846.62	846.62	0.00	Withdrawal of provision of ₹ 130.97 lakh through surrender in March 2023 was attributed to (i) non purchase of smart hand Tool Kits during current 2022-23 Hence , Expenditure not occur, (ii) increased HRA, DA,TA,MA Allowances Rate.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xi) 2401.00.109.07 Sub-Mission on Agriculture Extension ATMA Normal (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	3,282.00 (-) 927.00	2,355.00	2,355.00	0.00	Withdrawal of provision of ₹ 927.00 lakh through surrender in March 2023 was attributed to increase in cost norms of cafeteria of activity and honorarium of contractual staff as per Resolution No.Atam-102011-1998-K.7 of the department and annual cost of Khedut Mitra as per modified guideline of Atma Yojana-2018 from 11/2/2022.
(xii) 2401.00.109.08 Sub-Mission on Agriculture Extension ATMA Normal (40% State)	O R	2,478.00 (-) 908.00	1,570.00	1,570.00	0.00	Withdrawal of provision of ₹ 908.00 lakh through surrender in March 2023 was attributed to receipt of 40 per cent of the grant from State Government in proportion to the share received from the Central Government.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiii) 2401.00.109.09 AGR-8 A Scheme to provide assistance to farmers family or natural farming to maintain indigenous cow(100% state)	O R	21,357.07 (-) 2,657.07	18,700.00	18,700.00	0.00	**
<p>Withdrawal of provision of ₹ 2,657.07 lakh through surrender in March 2023 was attributed to less number of beneficiaries benefitted according to the spot verification, natural farming initiation etc. Resolution was passed on 02-05-2022, provision of ₹ 21,357.00 lakh i.e for 1,97,750 beneficiaries @ ₹ 10,800 was sanctioned. 1,97,750 beneficiaries (1,68,928 last year plus 28,822 new ), applications were received on i-khedut portal. i-khedut portal kept open for 15 days. Received applications were scrutinized by inward, physical documentation, spot verifications etc and 1,85,157 beneficiaries (1,58,931 last year plus 26,226 current year) were benefitted.</p>						
(xiv) 2401.00.109.10 “Gujarat Natural Farming Development Board” for implementation of Natural Farming (100% State)	O R	10,000.00 (-) 9,900.00	100.00	100.00	0.00	Withdrawal of provision of ₹ 9,900.00 lakh through surrender in March 2023 was attributed to Gujarat Prakrutik Krushi Vikas Board Scheme Administrative Resolution on Dated 06.03.202

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xv) 2401.00.110.01 Crop Insurance Scheme in Gujarat State	O R	2,578.42 (-) 2,501.30	77.12	77.12	0.00	Withdrawal of provision of ₹ 2,501.30 lakh through surrender in March 2023 was attributed to (i) non filling up of sanctioned post of clerk, Agri. Assistant due to undergoing process of recruitment under 10 years recruitment calendar and (ii) cancellation of tender for Satellite Project under this Scheme.
(xvi) 2401.00.110.04 ARG-11 Risk Management in Agriculture Sector	O S R	433.03 66,468.16 (-) 66,868.19	33.00	33.00	0.00	Withdrawal of provision of ₹ 43,777.93 lakh through surrender and of ₹ 23,090.26 lakh through reappropriation in March 2023 was attributed to non receipt of final approval from the State Government and the High Court, which is still under consideration. Under PMFBY scheme ₹ 6,69,01.19 lakh expenditure expected against the pending premium subsidy of FY of 2019-20, subjected to final approval.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xvii) 2401.00.111.12 Survey Project evaluation and assessment (Improvement of Crop Statistics- ICS) and Timely Reporting of area and production estimate of major crops(TRS)(100 0Centrally Sponsored Scheme)	O R	235.56 (-) 117.78	117.78	117.78	0.00	Withdrawal of provision of ₹ 117.78 lakh through surrender in March 2023 was attributed to non filling up of 20 vacant posts out of 41 post of Agriculture Officers.
(xviii) 2401.00.113.01 Agricultural Engineer to Government and District staff	O R	202.67 (-) 53.37	149.30	149.28	(-) 0.02	Withdrawal of provision of ₹ 53.37 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts and less office expenditure in traveling, dearness allowance and other office expenditure.
(xix) 2401.00.113.05 AGR-67 Submission On Agricultural Mechanization (SMAM) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,585.20 (-) 1,248.70	336.50	336.50	0.00	Withdrawal of provision of ₹ 1,248.70 lakh through surrender in March 2023 was attributed to non release of grant by the Government of India.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xx) 2401.00.113.06 AGR-67 Submission On Agricultural Mechanization (SMAM) (40% State)	O R	1,056.80 (-) 832.47	224.33	224.33	0.00	Withdrawal of provision of ₹ 832.47 lakh through surrender in March 2023 was attributed to non release of grant by the Government of India.
(xxi) 2401.00.113.08 Kisan Parivahan Scheme	O R	1,500.00 (-) 950.00	550.00	550.00	0.00	Withdrawal of provision of ₹ 950.00 lakh through surrender in March 2023 was attributed to receipt of less subsidy claims. Out of 5,919 applications sanctioned only 734 farmers have completed construction and submitted subsidy claim.
(xxii) 2401.00.113.09 To Assist state Farmers in Purchasing Sanedo Agricultural equipment	O R	1,000.00 (-) 1,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,000.00 lakh through surrender in March 2023 was attributed to non publication of Government Resolution for the year 2022-23 resulted in nil expenditure.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxiii) 2401.00.114.02 Oilseed Staff Scheme and Demonstration of intercropping in Oilseed Crops	O R	3,736.25 (-) 3,458.92	277.33	277.33	0.00	Withdrawal of provision of ₹ 3,458.92 lakh through surrender in March 2023 was attributed to (i) non incurring of entire expenditure on drone spraying in the use of "Advanced drone technology (agricultural drone) in the agricultural sector scheme" due to lack of awareness among the farmers and (ii) non filling up of three vacant posts.
(xxiv) 2401.00.114.03 National Food Security Mission- Oilseed (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,980.00 (-) 460.43	1,519.57	1,519.57	0.00	Withdrawal of provision of ₹ 460.43 lakh through surrender in March 2023 was attributed to expenditure incurred as per approved annual action plan by the Government of India.
(xxv) 2401.00.114.04 National Food Security Mission- Oilseed (40% State)	O R	1,320.00 (-) 306.95	1,013.05	1,013.05	0.00	Withdrawal of provision of ₹ 306.95 lakh through surrender in March 2023 was attributed to expenditure incurred as per approved annual action plan by the Government of India.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxvi) 2401.00.114.05 National Food Security Mission - National Mission on Edible Oils - Oil Palm (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	178.72 (-) 156.90	21.82	0.00	(-) 21.82	Withdrawal of provision of ₹ 156.90 lakh through surrender in March 2023 was attributed to unavailability of planting material no expenditure was incurred in oilpalm new plantation in Gujarat State and non release of any grant in the current financial year 2022-23. Reasons for the final saving of ₹ 21.82 lakh have not been intimated (August 2023).
(xxvii) 2401.00.114.06 National Food Security Mission - National Mission on Edible Oils- Oil Palm (40% State)	O R	119.15 (-) 104.60	14.55	0.00	(-) 14.55	Withdrawal of provision of ₹ 104.60 lakh through surrender in March 2023 was attributed to unavailability of planting material no expenditure was made for oilpalm new plantation in Gujarat state and non release of grant during the year. Reasons for the final saving of ₹ 14.55 lakh have not been intimated (August 2023).

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxviii) 2401.00.119.01 HRT-2 Fruits Nurseries	O R	15,465.75 (-) 3,920.61	11,545.14	11,472.95	(-) 72.19	Appropriate reason for Withdrawal of provision of ₹ 3,643.67 lakh through surrender and of ₹ 276.94 lakh through reappropriation in March 2023 has not been provided. Reasons for the final saving of ₹ 72.19 lakh have not been intimated (August 2023).
(xxix) 2401.00.119.06 HRT-5 Establishment of Kitchengarden and Canning centre	O R	646.18 (-) 36.95	609.23	508.80	(-) 100.43	Withdrawal of provision of ₹ 36.95 lakh through surrender in March 2023 was attributed to non filling up of vacant posts. Reasons for the final saving of ₹ 100.43 lakh have not been intimated (August 2023).
(xxx) 2401.00.119.55 Central Share of National Horticulture Mission for general Category (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	6,692.40 (-) 3,241.91	3,450.49	3,450.49	0.00	Withdrawal of provision of ₹ 3,241.91 lakh through surrender in March 2023 was attributed to non release of grant by the Central Government due to technical issues in PMFS Portal to generate the report.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxi) 2401.00.119.56 Central Share of National Horticulture Mission for general Category (40% State)	O R	4,461.60 (-) 2,161.28	2,300.32	2,300.32	0.00	Withdrawal of provision of ₹ 2,161.28 lakh through surrender in March 2023 was attributed to non release of grant by the Central Government due to technical issues in PMFS Portal to generate the report.
(xxxii) 2401.00.131.01 Rashtriya Krushi Vikas Yojana (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	10,800.00 (-) 5,462.00	5,338.00	5,338.00	0.00	Withdrawal of provision of ₹ 5,462.00 lakh through surrender in March 2023 was attributed to non allocation of fund by the Government of India (GOI) as approved. ₹ 1,30.32 crore as GOI 60 % share compared to approved provision of ₹ 1,38.87 crore lead to reduction in GOI and Government of Gujarat share.
(xxxiii) 2401.00.131.02 Rashtriya Krushi Vikas Yojana (40% State)	O R	7,200.00 (-) 3,641.34	3,558.66	3,558.66	0.00	Withdrawal of provision of ₹ 3,641.34 lakh through surrender in March 2023 was attributed to non receipt of 3rd and 4th installment from the Government of India (GOI). GOI was to release the fund in 4 equal installment.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxiv) 2401.00.131.03 Rainfed Area Development- National Mission for Sustainable Agriculture (RAD-NMSA) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	711.00 (-) 557.97	153.03	153.03	0.00	Withdrawal of provision of ₹ 557.97 lakh through surrender in March 2023 was attributed to (i) NMSA-RAD scheme is a cluster-based scheme comprising of three departments viz., Agriculture, Horticulture and Animal Husbandry. Category wise less application was received in a cluster, (ii) current year RAD scheme has been merged under RKV scheme so, double component error was occurred in PFMS portal and (iii) non release of second installment grant.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxv) 2401.00.131.04 Rainfed Area Development- National Mission for Sustainable Agriculture (RAD-NMSA) (40% State)	O R	474.00 (-) 371.98	102.02	102.02	0.00	Withdrawal of provision of ₹ 371.98 lakh through surrender in March 2023 was attributed to (i) NMSA-RAD scheme is a cluster-based scheme comprising of three departments viz., Agriculture, Horticulture and Animal Husbandry. Category wise less application was received in a cluster, (ii) current year RAD scheme has been merged under RKV scheme so, double component error was occurred in PFMS portal and (iii) non release of second installment grant.
(xxxvi) 2401.00.195.02 AGR-13 Financial Assistance to Agro industries	O R	11,000.01 (-) 5,500.01	5,500.00	5,500.00	0.00	Withdrawal of provision of ₹ 5,500.01 lakh through surrender in March 2023 was attributed to (i) The scheme is closed in the year 2021 and only the liabilities of the previous year are paid, (ii) as DBT is done under this scheme, the operation has started from November 2022, (iii) the benefit of subsidy is given after the ethanol production unit is started. At present the work of setting up the units is in progress. So the benefits under this scheme will be given from next year.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxvii) 2401.00.195.05 PM Formalization of Micro Food Processing Enterprises (PMFME) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	4,200.00 (-) 4,200.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 4,200.00 lakh through surrender in March 2023 was attributed to receipt of very few applications from the applicants though lot of work was done under the publicity component under this scheme.
(xxxviii) 2401.00.195.06 PM Formalization of Micro Food Processing Enterprises (PMFME) (40% State)	O R	2,800.00 (-) 2,799.99	0.01	0.01	0.00	Withdrawal of provision of ₹ 2,799.99 lakh through surrender in March 2023 was attributed to receipt of very few applications from the applicants though lot of work was done under the publicity component under this scheme.
(xxxix) 2401.00.797.01 AGR-45 National Agriculture Insurance scheme fund	O R	10,000.00 (-) 7,500.00	2,500.00	2,500.00	0.00	Withdrawal of provision of ₹ 7,500.00 lakh through surrender in March 2023 was attributed to allocation of ₹2,500.00 lakhs under AGR-45, National Agriculture Insurance Scheme Fund scheme by the State Government during the year which has been spent accordingly.

## Grant No. 2 contd.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2401.00.001.05 HRT-1 Directorate of Horticulture.	O R	2,231.15 (+) 276.94	2,508.09	2,508.14	(+) 0.05	Additional fund of ₹ 276.94 lakh was made in March 2023 through reappropriation mainly due to appointed of new Horticulture Officers during 2021-22 and payment of seventh pay commision to employes of Horticulture department.
(ii) 2401.00.102.07 National Food Security Mission (40% State)	O R	960.00 (+) 737.80	1,697.80	1,697.80	0.00	Additional fund of ₹ 737.80 lakh was made in March 2023 through reappropriation mainly due to more work done as per the Government of India's Annual Action Plan.
(iii) 2401.00.105.01 Distribution of Ammonium Sulphate and other Fertilizers	O R	169.15 (+) 45.26	214.41	214.41	0.00	Additional fund of ₹ 45.26 lakh was made in March 2023 through reappropriation mainly due to increased HRA, DA, TA, MA Allowances Rates and (ii) filling up of the vacant posts.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 2401.00.105.33 Corpus Fund for Chemical Fertilizer	O R	1,700.00 (+) 561.50	2,261.50	2,261.50	0.00	Additional fund of ₹ 561.50 lakh was made in March 2023 through reappropriation mainly due to claim borne by Gujarat Agro Industries Corporation (GAIC) and Gujcomasol is more than the sanctioned budget, due to higher storage of fertilizer and continuous and even rainfall during kharif season and international level market crisis leads to store fertilizer.
(v) 2401.00.105.37 University for Organic Farming	O R	1,374.55 (+) 269.96	1,644.51	1,644.51	0.00	Additional fund of ₹ 269.96 lakh was made in March 2023 through reappropriation mainly due to increase in rate of Schedule of Rates (SOR) of construction during year 2021-22 compared to estimate rate of year 2015-16.
(vi) 2401.00.110.08 Crop Loss Assistance to the Farmers due to Natural Calamities	O R	1.00 (+) 9,999.00	10,000.00	10,000.00	0.00	Additional fund of ₹ 9,999.00 lakh was made in March 2023 through reappropriation mainly due to declaration of Krishi Rahat Package-2022 by the Government to provide crop loss assistance to affected farmers due to heavy rainfall during the Kharif period in 2022.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vii) 2401.00.797.02 Transfer to Gujarat state Agriculture Price Stabilization Fund	O R	0.01 (+) 11,155.99	11,156.00	11,156.00	0.00	Additional fund of ₹ 11,155.99 lakh was made in March 2023 through reappropriation mainly due to purchase of additional quantity of gram by the state Government at support price, in addition to the quantity sanctioned by the Government of India for procurement of gram at support price under the Price-Support Scheme (PSS) in the year 2021-2022.
(viii) 2415.01.004.02 AER-3 Gant-in-aid to Gujarat Agricultural University for Agricultural Research	O R	15,694.39 (+) 2,218.88	17,913.27	17,913.27	0.00	Additional fund of ₹ 2,218.88 lakh was made in March 2023 through reappropriation mainly due to increase in dearness allowance from 31 % to 34 % to the regular employees of Universities and payment of 7th pay arrears for teaching staff.
(ix) 2415.01.150.01 AER-3 State Share on council of Agricultural Research Scheme	O R	1,116.20 (+) 210.59	1,326.79	1,326.79	0.00	Additional fund of ₹ 210.59 lakh was made in March 2023 through reappropriation mainly due to increase in dearness allowance from 31 % to 34 % to the regular employees of Universities and payment of 7th pay arrears for teaching staff.

## Grant No. 2 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(x) 2415.03.004.01 Establishment of Live stock Research Station (Grant-in-aid to Gujarat Agriculture Universities)	O R	267.72 (+) 82.30	350.02	350.02	0.00	Additional fund of ₹ 82.30 lakh was made in March 2023 through reappropriation mainly due to increase in dearness allowance from 31 % to 34 % to the regular employees of Universities and payment of 7th pay arrears for teaching staff.
(xi) 2415.03.004.02 State farm for Gir and Kaknkraj Cattle	O R	93.87 (+) 44.35	138.22	138.22	0.00	Additional fund of ₹ 44.35 lakh was made in March 2023 through reappropriation mainly due to increase in dearness allowance from 31 % to 34 % to the regular employees of Universities and payment of 7th pay arrears for teaching staff.

## Grant No. 2 conclud.

## CAPITAL

3. In view of final saving of ₹2,000.00 lakh in the grant; Original provision of ₹3,500.00 lakh could have been curtailed.

4. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4401.00.103.01 Construction Activity under RIDF Scheme	O R	3,500.00 (-) 2,000.00	1,500.00	1,500.00	0.00	Appropriate reason for Withdrawal of provision of ₹ 2,000.00 lakh through surrender in March 2023 has not been provided.

## PERSISTENT SAVING

5. This is the sixth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18	4,92,683.34	4,74,910.99	17,772.35	3.61
2018-19	5,36,200.55	5,20,560.56	15,639.99	2.92
2019-20	4,25,163.15	3,31,212.83	93,950.32	22.10
2020-21	3,80,889.41	3,22,876.63	58,012.78	15.23
2021-22	4,02,396.52	2,71,019.02	1,31,377.50	32.65

**GRANT NO. : 3 MINOR IRRIGATION, SOIL CONSERVATION AND AREA DEVELOPMENT****( Major Head : 2402 - Soil and Water Conservation, 2702 - Minor Irrigation, 4402 - Capital Outlay on Soil and Water Conservation )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		15,05,06			
Supplementary		0	15,05,06	9,34,05	(-) 5,71,01
					5,71,00

## CAPITAL

Voted

Original		3			
Supplementary		0	3	0	(-) 3
					3

Notes and Comments

## REVENUE

In view of final saving of ₹ 571.01 lakh, Original provision of ₹ 1,505.06 lakh could have been curtailed.

## Grant No. 3 conclud.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2402.00.101.01 Soil Conservation and Survey Organisation in Dry Farming watershed areas Establishment	O R	905.75 (-) 340.32	565.43	565.43	0.00	Withdrawal of provision of ₹ 340.32 lakh through surrender in March 2023 was attributed to (i) non filling up of vacant posts by retirement / transfer, (ii) unpaid LTC block and D.A and (iii) transfer of staff to other department and (iv) transfer of the scheme of the Corporation to the Rural Development Department from 31-08-2019 as per Resolution No. of Agriculture, Farmer Welfare and Co-operation Department: Javan-2018/1047/K-4.
(ii) 2702.01.104.01 Area Irrigation Programme.	O R	466.69 (-) 214.56	252.13	252.13	0.00	Withdrawal of provision of ₹ 214.56 lakh through surrender in March 2023 was attributed to receipt of less subsidy claims. Out of 454 applications sanctioned only 17 farmers have completed construction and submitted subsidy claim.

## CAPITAL

## 3. Entire voted grant of ₹ 0.03 lakh remained unutilized during the year.

**GRANT NO. : 4 ANIMAL HUSBANDRY****( Major Head : 2403 - Animal Husbandry, 2404 - Dairy Development )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		12,63,47,38			
Supplementary		0	12,63,47,38	8,87,70,89	(-) 3,75,76,49
					3,78,17,89

## Charged

Original		0			
Supplementary		17,26,00	17,26,00	14,28,49	(-) 2,97,51
					0

## Notes and Comments

## REVENUE

Funds amounting to ₹ 37,817.89 lakh were surrendered from the grant in March 2023; the saving ultimately worked out to only ₹ 37,576.49 lakh, resulting in excessive surrender to the extent of ₹ 241.40 lakh.

## Grant No. 4 contd.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2403.00.001.01 ANH-1 Directorate of Animal Husbandry and its expansion	O R	3,160.75 (-) 1,086.92	2,073.83	2,310.44	(+) 236.61	Withdrawal of provision of ₹ 542.94 lakh through surrender and of ₹ 543.98 lakh through reappropriation in March 2023 was attributed to (i) non filling up of 165 vacant posts in different cadre i.e., 22 Class-I, 11 Class-II, 77 Class-III, 55 Class-IV employees and (ii) delay in implementation of new scheme For C-Dac Software due to administrative process. Reasons for the final excess of ₹ 236.61 lakh have not been intimated (August 2023).
(ii) 2403.00.101.02 ANH-3 Disease Prevention and Control	O R	2,411.36 (-) 570.22	1,841.14	1,841.13	(-) 0.01	Withdrawal of provision of ₹ 570.22 lakh through surrender in March 2023 was attributed to (i) non payment of higher scale proposal to three (Class III) employees as query from Department is pending, (ii) non filling up of vacant posts of Class - I-2, Class -III -10 and (iii) Parts of payment of difference in seventh pay arrears of pashupalan shram yogi -(daily wages) postpone due to the Government's orders.

## Grant No. 4 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 2403.00.101.19 ANH-2 Establishment of Veterinary Science and Animal Husbandry University	O R	9,692.08 (-) 1,358.13	8,333.95	8,333.95	0.00	Withdrawal of provision of ₹ 1,358.13 lakh through surrender in March 2023 was attributed to less approval despite of the higher request for proposal of ₹ 97,54.90 lakh. Accordingly expenditure was made.
(iv) 2403.00.101.21 Livestock Health and Disease Control scheme (LH) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,620.00 (-) 1,361.46	258.54	258.54	0.00	Withdrawal of provision of ₹ 1,361.46 lakh through surrender in March 2023 was attributed to less action plan approved by the Government of India and non operationalisation of MUV.
(v) 2403.00.101.22 Livestock Health and Disease Control scheme (40% State)	O R	1,080.00 (-) 907.65	172.35	172.35	0.00	Withdrawal of provision of ₹ 907.65 lakh through surrender in March 2023 was attributed to less action plan approved by the Government of India and non operationalisation of MUV.
(vi) 2403.00.101.23 Livestock Health and Disease Control scheme (50% Central)(50:50 Partially Centrally Sponsored Scheme)	O R	31.00 (-) 31.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 31.00 lakh through surrender in March 2023 was attributed to non approval of any action plan by the Government of India.

## Grant No. 4 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vii) 2403.00.101.24 Livestock Health and Disease Control scheme (50% State)	O R	31.00 (-) 31.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 31.00 lakh through surrender in March 2023 was attributed to non approval of any action plan by the Government of India.
(viii) 2403.00.101.25 Livestock Health and Disease Control scheme (100% Central)	O R	43.96 (-) 43.96	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 43.96 lakh through surrender in March 2023 was attributed to non approval of any action plan by the Government of India.
(ix) 2403.00.102.01 ANH-8 Artificial Insemination Centre in Key Village	O R	8,522.54 (-) 2,158.12	6,364.42	6,364.42	0.00	Withdrawal of provision of ₹ 2,158.12 lakh through surrender in March 2023 was attributed to non receipt of funds from the banks on time by the applicants, even after approval of applications.
(x) 2403.00.102.11 ANH-14 Gauseva and Gaucher Development Programmes	O R	57,551.05 (-) 29,465.89	28,085.16	28,085.16	0.00	Withdrawal of provision of ₹ 29,465.89 lakh through surrender in March 2023 was attributed to late implementation of Mukhayamantri Gaumata Poshan Yojana i.e in late October 2022 as GR were issued on 29/09/2022 & 27/10/2022 and due to filing of SCA before Hon'ble High Court by the NGO , so less expenditure incurred.

## Grant No. 4 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xi) 2403.00.103.01 ANH-10 Intensive Poultry Development Programmes	O R	1,985.84 (-) 275.53	1,710.31	1,710.16	(-)0.15	Withdrawal of provision of ₹ 275.53 lakh through surrender in March 2023 was attributed to non filling up of 128 vacant posts in 23 offices.
(xii) 2403.00.104.01 ANH-12 Sheep- Goat Development Programmes	O R	1,724.06 (-) 293.53	1,430.53	1,430.56	(+) 0.03	Withdrawal of provision of ₹ 293.53 lakh through surrender in March 2023 was attributed to (i) non-filling of vacant post of Deputy Director-1, Assistant Director-1, Head Clerk-1, Accountant-1, Livestock Inspector-1, Agriculture Inspector-1, Tractor driver-1, shepherd 1, (ii) less expenditure of outsource services, (iii) less expenditure of vehicle fuel, electricity and office expenses and (iv) less contingency expenditure.
(xiii) 2403.00.106.02 AHN-14 Expansion of Horse Breeding farms	O R	371.71 (-) 67.27	304.44	304.44	0.00	Withdrawal of provision of ₹ 67.27 lakh through surrender in March 2023 was attributed to non-organization of the Horse Show.

## Grant No. 4 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiv) 2403.00.107.01 AHN-9 Fodder and feed Development Scheme	O R	737.73 (-) 93.35	644.38	644.38	0.00	Withdrawal of provision of ₹ 93.35 lakh through surrender in March 2023 was attributed to (i) due to vacant post of Technical Assistant (Fodder), Junior Clerk, Peon, Village level worker (VLW) and Agriculture Supervisor, (ii) expenditure of fodder Minikit depends on the purchase price of Minikit (From Gujarat State Seed Corporation Ltd.) fluctuation of rate interns saves the cost of total purchase.
(xv) 2403.00.109.01 ANH-13 Expansion of Exhibition cell	O R	917.25 (-) 200.34	716.91	716.71	(-) 0.20	Withdrawal of provision of ₹ 200.34 lakh through surrender in March 2023 was attributed to (i) non organisation of Tarnetar animal fair due to lumpy skin disease and non organisation of Tableau on Republic Day, (ii) non filling up of two posts of exhibition branch through out year and (iii) non organisation of training and extension activity for 3-4 months due to code of conduct.
(xvi) 2403.00.113.01 ANH-4 Scheme for Strengthening of Statistical Wing	O R	166.06 (-) 63.30	102.76	102.76	0.00	Withdrawal of provision of ₹ 63.30 lakh through surrender in March 2023 was attributed to non filling up of several vacant posts and no new recruitment i.e. Class-II-2 posts, Class-III-28 posts, Class-IV-2 posts.

## Grant No. 4 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xvii) 2404.00.102.01 National Programme for Bovine Breeding and Dairy Development (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	30.00 (-) 30.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 30.00 lakh through surrender in March 2023 was attributed to non receipt of any project proposal from ICDP and Livestock Development Branch under National programme for Bovine Breeding (Central Govt 60 per cent share) scheme.

## 3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2403.00.102.06 ANH-7 Upgradation and Conservation of Livestock	O R	1,435.88 (+) 181.38	1,617.26	1,617.16	(-) 0.10	Additional fund of ₹ 181.38 lakh was made in March 2023 through reappropriation mainly due to (i) payment of Rojanddar Gratuity to fulfill high court's direction in time limit, and (ii) price hike in feed and fodder for farm animals at CBF Thara, Bhuj, Bhutvad, Mandvi.
(ii) 2403.00.113.02 Scheme for establishing of Live Stock census cell in Directorate of Animal Husbandary	O R	0.01 (+) 37.45	37.46	37.46	0.00	Additional fund of ₹ 37.45 lakh was made in March 2023 through reappropriation mainly due to revalidation of an amount of ₹ 37.46 lakh by the Government of India in 2022-23.

## Grant No. 4 conclud.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 2404.00.001.03 DMS-1 Dairy Development Programmes in the state	O R	4,670.35 (+) 543.98	5,214.33	5,214.33	0.00	Additional fund of ₹ 543.98 lakh was made in March 2023 through reappropriation mainly due to additional funds required under the Saurashtra-Kutch Dairy Union Development Scheme, the Rajkot Dairy Union project which was approved for 2021-22 and 2022-23.

4. Though there was an ultimate saving of ₹ 2,97.51 lakh in the appropriation; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary appropriation of ₹ 17,26.00 lakh obtained in March 2023 could have been curtailed.

5. Saving under the appropriation occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2403.00.001.01 ANH-1 Directorate of Animal Husbandry and its expansion	O S R	0.00 1,726.00 0.00	1,726.00	1,428.49	(-) 297.51	Reasons for final saving of ₹ 297.51 lakh have not been intimated though called for (August 2023).

## PERSISTENT SAVING

6. This is the thirteenth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18	56,826.22	45,742.19	11,084.03	19.51
2018-19	73,811.40	60,170.17	13,641.23	18.48
2019-20	79,669.69	53,412.16	26,257.53	32.96
2020-21	88,544.40	72,545.54	15,998.86	18.07
2021-22	67,803.79	66,009.38	1,794.41	2.65

**GRANT NO. : 5 CO-OPERATION**

( Major Head : 2425 - Co-operation, 2435 - Other Agricultural Programmes, 3475 - Other General Economic Services, 4425 - Capital Outlay on Co-operation, 4435 - Capital Outlay on Other Agricultural Programmes, 4860 - Capital Outlay on Consumer Industries, 6425 - Loans for Co-operation )

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original	18,54,57,40				
Supplementary	1,19,15,43	19,73,72,83	18,08,36,35	(-) 1,65,36,48	1,45,10,03

## CAPITAL

Voted

Original	56,73,03				
Supplementary	0	56,73,03	9,93,92	(-) 46,79,11	46,79,11

## Notes and Comments

The expenditure in Revenue(Voted) grant does not include ₹ 2,025.83 lakh met out of advance from the Contingency Fund sanctioned in November 2022 but not recouped to the fund till the close of the year.

## REVENUE

2. Though there was an ultimate saving of ₹ 16,536.48 lakh in the grant; only ₹ 14,510.03 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 11,915.43 lakh obtained in March 2023 proved excessive.

## Grant No. 5 contd.

## 3. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2425.00.001.02 COP-22 District offices	O R	3,560.01 (-) 922.65	2,637.36	2,636.86	(-) 0.50	Withdrawal of provision of ₹ 922.65 lakh through surrender in March 2023 was attributed to non filling up of vacancies and (ii) retirement of officers and employees.
(ii) 2425.00.001.03 Co-Operative Tribunal.	O R	170.16 (-) 79.04	91.12	91.12	0.00	Withdrawal of provision of ₹ 79.04 lakh through surrender in March 2023 was attributed to non filling up of vacant post and (ii) frugal office expenses.
(iii) 2425.00.101.01 COP-23 Cop-Audit of Co-operatives.	O R	3,043.24 (-) 592.18	2,451.06	2,451.14	(+) 0.08	Withdrawal of provision of ₹ 592.18 lakh through surrender in March 2023 was attributed to non filling up of vacancies and (ii) retirement of officers and employees.
(iv) 2425.00.101.02 Consumer Co-operative Store.	O R	318.25 (-) 68.96	249.29	249.29	0.00	Withdrawal of provision of ₹ 68.96 lakh through surrender in March 2023 was attributed to non filling up of vacancies and (ii) retirement of officers and employees.
(v) 2425.00.101.04 COP-35 Supervision and Audit Committee (Old establishment).	O R	2,008.74 (-) 475.58	1,533.16	1,533.15	(-) 0.01	Withdrawal of provision of ₹ 475.58 lakh through surrender in March 2023 was attributed to non filling up of vacant posts.

## Grant No. 5 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 2425.00.107.25 Assistance for payment of interest on loans from GSFS	O R	3,000.00 (-) 1,047.34	1,952.66	1,952.66	0.00	Withdrawal of provision of ₹ 1,047.34 lakh through surrender in March 2023 was attributed to non receipt of proposals by district offices.
(vii) 2425.00.107.28 To Provide Interest Subvention to animal husbandary of the state at the rate of 4% to the beneficiaries Kishan Credit Card)	O R	30,000.00 (-) 27,495.98	2,504.02	478.20	(-) 2,025.82	Withdrawal of provision of ₹ 27,495.98 lakh through reappropriation in March 2023 was attributed to less proposal received from district office. Reasons for the final saving of ₹ 2,025.82 lakh have not been intimated (August 2023).
(viii) 2425.00.107.29 To Provide Interest Subvention to Fishermen of the state at the rate of 4% to the beneficiaries Kishan Credit Card	O R	7,500.00 (-) 7,500.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 7,500.00 lakh through surrender in March 2023 was attributed to non receipt of proposals by district offices.
(ix) 2425.00.107.30 Under Scheme of COP-34 Financial Assistance to Farmer for Subvention of Interest for rabi crop	O R	25,000.00 (-) 24,933.31	66.69	66.69	0.00	Withdrawal of provision of ₹ 2,909.66 lakh through surrender and of ₹ 22,023.65 lakh through reappropriation in March 2023 was attributed to less proposal received from district office.

## Grant No. 5 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(x) 2425.00.108.33 COP-37 Interest Subsidy on Loan and capital subsidy for construction of Godown	O R	801.00 (-) 261.00	540.00	540.00	0.00	Withdrawal of provision of ₹ 261.00 lakh through surrender in March 2023 was attributed to non receipt of proposals by district offices.
(xi) 2425.00.108.39 Interest subvention against long terms loans to the Co-operative Sugar Factories	O R	725.25 (-) 354.48	370.77	370.77	0.00	Withdrawal of provision of ₹ 324.32 lakh through surrender and of ₹ 30.16 lakh through reappropriation in March 2023 was attributed to reduction in the amount of interest subsidy payable under the scheme.
(xii) 2425.00.108.41 To provide assistance For development of Electronics Co-Operative Market to enhance services/product selling of Co-operative Societies through E Market	O R	40.00 (-) 40.00	0.00	0.00	0.00	Appropriate reason for Withdrawal of entire provision of ₹ 40.00 lakh through surrender in March 2023 has not been provided.

## Grant No. 5 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiii) 2435.01.101.06 WRH-2 Modernisation of Agricultural Marketing.	O R	250.00 (-) 49.92	200.08	200.08	0.00	Withdrawal of provision of ₹ 49.92 lakh through surrender in March 2023 was attributed to non receipt of proposals by district offices.
(xiv) 3475.00.200.01 Implementation of Money Lenders Act.	O R	362.10 (-) 54.46	307.64	307.63	(-) 0.01	Withdrawal of provision of ₹ 54.46 lakh through surrender in March 2023 was attributed to non filling up of vacancies and (ii) retirement of officers and employees.

4. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2425.00.001.01 COP-21 Registrar of Co-operative Societies.	O R	877.54 (+) 205.69	1,083.23	1,083.23	0.00	Additional fund of ₹ 205.69 lakh was made in March 2023 through reappropriation mainly for Prime Minister's program Sahakar se Samriddhi.
(ii) 2425.00.003.04 COP-26 Training	O R	200.00 (+) 50.00	250.00	250.00	0.00	Additional fund of ₹ 50.00 lakh was made in March 2023 through reappropriation mainly due to receipt of more proposals than estimated.

## Grant No. 5 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 2425.00.107.18 COP-34 Financial assistance to farmer for subvention of interest	O S R	1,00,000.00 11,915.43 (+) 49,246.71	1,61,162.14	1,61,162.14	0.00	Additional fund of ₹ 49,246.71 lakh was made in March 2023 through reappropriation mainly due to receipt of more proposals than estimated.
(iv) 2425.00.108.36 COP Package for Strengthening to Sugar Co-operatives as may be decided Policy by the State Government	O R	190.00 (+) 30.16	220.16	220.16	0.00	Additional fund of ₹ 30.16 lakh was made in March 2023 through reappropriation mainly due to receipt of more proposals.

## CAPITAL

5. In view of the final saving of ₹4,679.11 lakh in the grant , Original provision of ₹5,673.03 lakh could have been curtailed.

6. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4435.01.101.01 WRH-1 Establishment Of Agricultural Produce Market Fund	O R	5,635.00 (-) 4,647.08	987.92	987.92	0.00	Withdrawal of provision of ₹ 4,647.08 lakh through surrender in March 2023 was attributed to non receipt of proposals by district offices.
(ii) 4435.01.101.02 WRH-3 Modernisation Of Agricultural Marketing	O R	36.02 (-) 30.02	6.00	6.00	0.00	Withdrawal of provision of ₹ 30.02 lakh through surrender in March 2023 was attributed to non receipt of proposals by district offices.

## Grant No. 5 conclud.

## PERSISTENT SAVING

7. This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	9,659.02	5,156.50	4,502.52	46.61
2018-19	6,187.02	1,529.06	4,657.96	75.29
2019-20	5,307.02	2,723.44	2,583.58	48.68
2020-21	16,348.46	8,618.98	7,729.48	47.28
2021-22	7,278.02	2,236.17	5,041.85	69.28

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**GRANT NO. : 6 FISHERIES****( Major Head : 2405 - Fisheries, 5051 - Capital Outlay on Ports and Light House )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		3,99,93,92			
Supplementary		83,81,75	4,83,75,67	3,60,51,84	(-) 1,23,23,83
					1,23,19,04

## CAPITAL

## Voted

Original		4,65,35,02			
Supplementary		0	4,65,35,02	2,79,84,49	(-) 1,85,50,53
					1,85,50,53

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 12,323.83 lakh in the grant; only ₹ 12,319.04 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 8,381.75 lakh obtained in March 2023 proved excessive.

## 2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2405.00.101.02 FSH-2 Fish seed Production and inland fisheries Resources (In Non- Tribal Area)	O S R	3,460.17 390.39 (-) 2,012.11	1,838.45	1,838.26	(-) 0.19	Withdrawal of provision of ₹ 2,012.11 lakh through surrender in March 2023 was attributed to less submission of bills by beneficiaries and (ii) less application in various major components of the scheme such as assistance for fish pond construction, fish culture cages.

## Grant No. 6 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2405.00.102.02 FSH-5- Establishment of Coastal Aquaculture units	O R	545.10 (-) 109.27	435.83	435.62	(-) 0.21	Withdrawal of provision of ₹ 109.27 lakh through surrender in March 2023 was attributed to non submission of claims from beneficiaries in I-Khedut Portal and (ii) non approval of proposal for infrastructure (Road) by the Government.
(iii) 2405.00.103.01 FSH-7-Providing Navigational Aids and other Infrastructural facilities	O S R	4,283.61 2,645.13 (-) 2,935.41	3,993.33	3,992.63	(-) 0.70	Withdrawal of provision of ₹ 2,935.41 lakh through surrender in March 2023 was attributed to receipt of less claims by the beneficiaries in few large components.
(iv) 2405.00.103.16 Financial Assistance for Kerosene to Boat owner small Fishermen	O R	418.25 (-) 188.30	229.95	229.84	(-) 0.11	Withdrawal of provision of ₹ 188.30 lakh through surrender in March 2023 was attributed to insufficient number of applications received from fishermen in district offices for kerosene subsidy, which was approved by the Government.
(v) 2405.00.103.17 Special State share subsidy provision for Deep Sea Boat under Blue revolution	O R	209.60 (-) 209.60	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 209.60 lakh partially through surrender of ₹ 197.85 lakh and remaining of ₹ 11.75 lakh through reappropriation in March 2023 was attributed to non submission of bills and claims by the beneficiaries.

## Grant No. 6 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 2405.00.103.18 Pradhan Mantri Matsya Sampada Yojana (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O S R	1,800.00 1,940.37 (-) 3,652.78	87.59	87.59	0.00	Withdrawal of provision of ₹ 3,652.78 lakh through surrender in March 2023 was attributed to non release of 2nd installment by the Government of India. Additional provision was sought for State and Central share in anticipation of release of 2nd instalment from Government of India for financial years 2020-21, 2021-22.
(vii) 2405.00.103.19 Pradhan Mantri Matsya Sampada Yojana (40% State)	O S R	1,200.00 1,405.86 (-) 2,576.89	28.97	28.97	0.00	Withdrawal of provision of ₹ 2,576.89 lakh through surrender in March 2023 was attributed to non release of 2nd installment by the Government of India. Additional provision was sought for State and Central share in anticipation of release of 2nd instalment from Government of India for financial years 2020-21, 2021-22.
(viii) 2405.00.109.01 FSH-10- Strengthening of publicity and extension Programme	O R	2,779.08 (-) 475.40	2,303.68	2,303.66	(-) 0.02	Withdrawal of provision of ₹ 475.40 lakh through surrender in March 2023 was attributed to less demand for grant from Kamdhenu University.

## CAPITAL

3. In view of final saving of ₹ 18,550.53 lakh in the grant, Original provision of ₹ 46,535.02 lakh could have been curtailed.

## Grant No. 6 conclud.

## 4. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 5051.02.200.05 FSH-19 Providing Infrastructures at Minor Ports.	O R	26,400.00 (-) 18,926.39	7,473.61	7,473.61	0.00	Withdrawal of provision of ₹ 18,426.40 lakh through surrender and of ₹ 499.99 lakh through reappropriation in March 2023 was attributed to delay in obtaining administrative approval from the Government.

## 5. Saving mentioned in note - above was partly counter balanced by excess under:

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 5051.02.200.09 Construction of Docks, Berths and Jetties (50:50 Partially Centrally Sponsored Scheme)	O R	0.01 (+) 499.99	500.00	500.00	0.00	Additional fund of ₹ 499.99 lakh was made in March 2023 through reappropriation mainly due to expenditure is incurred by allocating grants by the Government of India.

## PERSISTENT SAVING

6. This is the seventh year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18	26,800.00	9,622.02	17,177.98	64.10
2018-19	29,125.00	2,719.66	26,405.34	90.66
2019-20	27,000.00	135.33	26,864.67	99.50
2020-21	15,000.00	892.66	14,107.34	94.05
2021-22	14,416.00	3,439.61	10,976.39	76.14

**GRANT NO. : 7 OTHER EXPENDITURE PERTAINING TO AGRICULTURE AND CO-OPERATION DEPARTMENT**

**( Major Head : 2049 - Interest Payments, 7610 - Loans to Government Servants etc. )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Charged

Original		18,77,99				
Supplementary		0	18,77,99	18,77,99	0	0

CAPITAL

Voted

Original		2				
Supplementary		9,98	10,00	10,00	0	0

**EDUCATION DEPARTMENT****GRANT NO. : 8 EDUCATION DEPARTMENT****( Major Head : 2251 - Secretariat - Social Services )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		11,63,42			
Supplementary		0	11,63,42	9,76,48	(-) 1,86,94
					1,86,69

## Notes and Comments

In view of final saving of ₹ 186.94 lakh, Original provision of ₹ 1,163.42 lakh could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.01 EDN-149 Education Department	O R	1,162.42 (-) 185.95	976.47	976.22 (-) 0.25	Withdrawal of provision of ₹ 185.95 lakh through surrender in March 2023 was attributed to (i) non filling up of vacant posts, (ii) non increase of dearness allowance and (iii) reduction of outsourced expenditure.

**GRANT NO. : 9 EDUCATION**

( Major Head : 2049 - Interest Payments, 2071 - Pensions and Other Retirement Benefits, 2202 - General Education, 2203 - Technical Education, 2204 - Sports and Youth Services, 2236 - Nutrition, 4202 - Capital Outlay on Education, Sports, Art and Culture )

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original	3,16,74,86,74				
Supplementary	93,56,34,61	4,10,31,21,35	3,94,26,68,83	(-) 16,04,52,52	13,30,40,85

## Charged

Original	2,27,76,74				
Supplementary	4,08,67	2,31,85,41	2,09,57,00	(-) 22,28,41	22,28,00

## CAPITAL

## Voted

Original	10,44,98,42				
Supplementary	18,79,63,84	29,24,62,26	29,02,67,47	(-) 21,94,79	21,92,79

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 1,60,452.52 lakh in the grant; only ₹ 1,33,040.85 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 27,411.67 lakh. In view of the final saving, the supplementary grant of ₹ 9,35,634.61 lakh obtained in March 2023 could have been curtailed.

2. In view of the final saving, the supplementary appropriation of ₹ 4,08.67 lakh obtained in March 2023 proved excessive.

## Grant No. 9 conclud.

## 3. Saving under the appropriation occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2049.60.101.01 Interest on Provident Fund of the Staff and Teachers of Non-Government Secondary Schools	O R	19,000.00 (-) 2,228.00	16,772	16,772	0.00	Withdrawal of provision of ₹ 2,228.00 lakh through surrender in March 2023 was attributed to reduction in PF Balance of Employee and periodic changes in Interest Rates.

## CAPITAL

3. Though there was an ultimate saving of ₹ 2,194.79 lakh in the grant; only ₹ 2,192.79 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 1,87,963.84 lakh obtained in March 2023 could have been curtailed.

## PERSISTENT SAVING

4. This is the sixth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18	71,284.37	36,790.71	34,493.66	48.39
2018-19	79,843.21	44,670.33	35,172.88	44.05
2019-20	57,997.80	22,936.79	35,061.01	60.45
2020-21	55,278.22	30,140.15	25,138.07	45.48
2021-22	43,188.96	30,122.55	13,066.41	30.25

**GRANT NO. : 10 OTHER EXPENDITURE PERTAINING TO EDUCATION DEPARTMENT**

( Major Head : 2205 - Art and Culture, 2235 - Social Security and Welfare, 7610 - Loans to Government Servants etc., 7615 - Miscellaneous Loans )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 (` in thousand)
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## REVENUE

Voted

Original		1,82,46				
Supplementary		2,87,24	4,69,70	4,52,09	(-) 17,61	0

## CAPITAL

Voted

Original		45,60,01				
Supplementary		1,16,63	46,76,64	46,64,64	(-) 12,00	12,00

Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 17.61 lakh in the grant; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary grant of ₹ 287.24 lakh obtained in March 2023 could have been curtailed.

**ENERGY AND PETRO-CHEMICALS DEPARTMENT****GRANT NO. : 11 ENERGY AND PETRO-CHEMICALS DEPARTMENT****( Major Head : 3451 - Secretariat -Economic Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		5,95,69				
Supplementary		63,62	6,59,31	6,44,19	(-) 15,12	15,12

**GRANT NO. : 12 TAX COLLECTION CHARGES (ENERGY AND PETRO-CHEMICALS DEPARTMENT)**

**( Major Head : 2045 - Other Taxes and Duties on Commodities and Services )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		26,16,48			
Supplementary		0	26,16,48	23,25,50	(-) 2,90,98
					2,89,11

Notes and Comments

In view of the final saving of ₹ 290.98 lakh , Original provision of ₹ 2,616.48 lakh could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2045.00.103.01 Chief Electrical inspector of Electricity Duty	O R	2,616.48 (-) 289.11	2,327.37	2,325.50	(-) 1.87	Withdrawal of provision of ₹ 289.11 lakh through surrender in March 2023 was attributed to non filling up of vacant posts.

**GRANT NO. : 13 POWER PROJECTS**

( Major Head : 2801 - Power 2802 - Petroleum 2810 - New and Renewable Energy 4801 - Capital Outlay on Power Projects 4810 - Capital Outlay on New and Renewable Energy 6801 - Loans for Power Projects )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		98,45,92,49				
Supplementary		26,73,24,79	1,25,19,17,28	1,25,18,92,28	(-) 25,00	25,00

## CAPITAL

Voted

Original		32,15,57,01				
Supplementary		12,53,46	32,28,10,47	30,96,35,47	(-) 1,31,75,00	31,75,00

Notes and Comments

## CAPITAL

Though there was an ultimate saving of ₹ 13,175.00 lakh in the grant; only ₹ 3,175.00 lakh were surrendered from the grant in March 2023 resulting in less surrender to the extent of 10,000.00 lakh. In view of the final saving the supplementary grant of ₹ 1,253.46 lakh obtained in March 2023 proved excessive.

## PERSISTENT SAVING

2. This is the twelfth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year		Total Provision	Expenditure in ( ₹ in lakhs)	Saving	Saving Percentage
2017-18		2,71,724.23	2,51,687.54	20,036.69	7.37
2018-19		3,06,939.20	3,05,294.96	1,644.24	0.54
2019-20		3,42,315.02	2,84,964.34	57,350.68	16.75
2020-21		3,11,785.09	3,03,627.80	8,157.29	2.62
2021-22		3,27,343.19	3,13,898.00	13,445.19	4.11

**GRANT NO. : 14 OTHER EXPENDITURE PERTAINING TO ENERGY AND PETRO-CHEMICALS DEPARTMENT**

( Major Head : 2852 - Industries, 4856 - Capital Outlay on Petro-Chemical Industries, 7610 - Loans to Government Servants etc. )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		96,38				
Supplementary		5,62	1,02,00	1,01,89	(-) 11	0

CAPITAL

Voted

Original		20,00,22,01				
Supplementary		99,79,99	21,00,02,00	21,00,00,00	(-) 2,00	0

**FINANCE DEPARTMENT****GRANT NO. : 15 FINANCE DEPARTMENT****( Major Head : 2052 - Secretariat - General Services )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		23,54,41			
Supplementary		0	23,54,41	17,05,79	(-) 6,48,62
					5,97,18

## Notes and Comments

Though there was an ultimate saving of ₹ 648.62 lakh in the appropriation; only ₹ 597.18 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 51.44 lakh.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2052.00.090.01 Finance Department	O R	2,349.41 (-) 597.18	1752.23	1705.79	(-) 46.44	Withdrawal of provision of ₹ 597.18 lakh through surrender in March 2023 was attributed to non filling up of vacant posts of employee and officers in the department. Reasons for the final saving of ₹ 46.44 lakh have not been intimated (August 2023).

**GRANT NO. : 16 TAX COLLECTION CHARGES(FINANCE DEPARTMENT)****( Major Head : 2040 - Taxes on Sales, Trade etc., 2043 - Collection Charges under State Goods and Services Tax )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		3,64,44,02				
Supplementary		0	3,64,44,02	2,80,30,49	(-) 84,13,53	84,10,08

## Notes and Comments

Though there was an ultimate saving of ₹ 8,413.53 lakh in the grant; only ₹ 8,410.08 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 3.45 lakh.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2043.00.001.01 Commissioner of State Tax	O R	3,296.07 (-) 355.10	2940.97	2940.97	0.00	Withdrawal of provision of ₹ 348.76 lakh through surrender and of ₹ 6.34 lakh through reappropriation in March 2023 was attributed to less expenditure under pay and allowance and office expenditure.

## Grant No. 16 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2043.00.001.02 Expenditure of Gujarat Goods and Service Tax Consumer Welfare fund	O R	250.00 (-) 250.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 250.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure as the objectives for which the provision was made did not arise.
(iii) 2043.00.001.03 Expenditure for Consumer Welfare	O R	250.00 (-) 250.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 250.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure as the objectives for which the provision was made did not arise.
(iv) 2043.00.101.01 State Tax Offices	O R	32,008.99 (-) 7,061.32	24947.67	24944.23	(-) 3.44	**
<p>** Withdrawal of provision of ₹ 7,061.32 lakh through surrender in March 2023 was attributed to (i)saving of ₹ 2521.22 lakh in Section-1/II New/Continuous items; i.e., (1). SRP paltoon hired at check post ₹ 3,42.00 lakhs (2) 4 new office related expences ₹ 28.87 lakhs, (3)Computerisation ₹ 35.14 lakhs, (4) Training to Stakeholders (PPFIG) ₹ 0.20 lakhs, (5) 103 Unit vehicle with driver ₹ 212.00 lakhs, (6) GSTN ₹ 70.96 lakhs (7) Attendance system ₹ 20.00 lakhs (8) Fire safety system ₹ 11.25 lakhs (9) CCTV camera ₹ 1.00 lakhs (10) reconstruction ₹ 902.07 lakhs and (ii)savings in Pay and Allownces, Office expences and outsourcing services.</p>						
(v) 2043.00.797.01 Gujarat Goods and Services Tax Consumer Welfare Fund	O R	500.00 (-) 500.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 500.00 lakh through surrender in March 2023 was attributed to non-transfer of fund to consumer welfare fund as there was no income in the head for receipt

## Grant No. 16 conclud.

## PERSISTENT SAVING

3. This is the twelfth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	32,136.62	27,368.09	4,768.53	14.84
2018-19	33,751.60	26,255.49	7,496.11	22.21
2019-20	32,053.00	23,561.38	8,491.62	26.49
2020-21	34,911.50	25,871.83	9,039.67	25.89
2021-22	34,546.65	27,776.91	6,769.74	19.6

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**GRANT NO. : 17 TREASURY AND ACCOUNTS ADMINISTRATION.****( Major Head : 2054 - Treasury and Accounts Administration )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		2,07,94,52			
Supplementary		0	2,07,94,52	1,80,98,97	(-) 26,95,55
					26,87,00

## Notes and Comments

Though there was an ultimate saving of ₹ 2,695.55 lakh in the grant; only ₹ 2,687.00 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 8.55 lakh.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2054.00.095.03 Pay Verification Unit	O R	319.26 (-) 80.51	238.75	238.75	0.00	Withdrawal of provision of ₹ 80.51 lakh through surrender in March 2023 was attributed to less expenditure under pay and allowance and office expenditure.

## Grant No. 17 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2054.00.096.01 Pay and Accounts offices	O R	987.80 (-) 149.58	838.22	838.08	(-) 0.14	Withdrawal of provision of ₹ 149.58 lakh through surrender in March 2023 was attributed to less expenditure under pay and allowances
(iii) 2054.00.097.01 Treasuries	O R	10,931.30 (-) 1,546.57	9384.73	9380.09	(-) 4.64	Withdrawal of provision of ₹ 1,325.79 lakh through surrender and of ₹ 220.78 lakh through reappropriation in March 2023 was attributed to (i) non-filling up of the vacant posts in subordinate offices and (ii) less expenditure under pay and allowances and office expenses.
(iv) 2054.00.098.01 Examiner	O R	5,489.14 (-) 1,044.81	4444.33	4442.81	(-) 1.52	Withdrawal of provision of ₹ 1,044.81 lakh through surrender in March 2023 was attributed to non filling up of vacant posts, so, less expenditure in pay, allowances and less contingency expenditure.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2054.00.095.01 GES-1 Directorate	O R	1,435.83 (+) 220.78	1656.61	1656.49	(-) 0.12	Additional fund of ₹ 220.78 lakh was made in March 2023 through reappropriation mainly due to increase in expenditure in pay and allowances due to declaration of 7th pay commission allowances.

## Grant No. 17 conclud.

## PERSISTENT SAVING

4. This is the seventh year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	18,648.44	15,644.55	3,003.89	16.11
2018-19	19,489.21	17,152.33	2,336.88	11.99
2019-20	19,312.09	16,356.99	2,955.10	15.3
2020-21	20,650.06	16,149.14	4,500.92	21.8
2021-22	20,625.85	16,485.14	4,140.71	20.08

**GRANT NO. : 18 PENSION AND OTHER RETIREMENT BENEFITS****( Major Head : 2071 - Pensions and Other Retirement Benefits )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		1,28,83,57,30			
Supplementary		6,49,42,47	1,35,32,99,77	1,25,88,87,31	(-) 9,44,12,46
					9,50,12,42

## Charged

Original		13,00,00			
Supplementary		0	13,00,00	13,47,07	(+) 47,07
					0

## Notes and Comments

Funds amounting to ₹ 95,012.42 lakh were surrendered from the grant in March 2023; the saving ultimately worked out to only ₹ 94,412.46 lakh , resulting in excessive surrender to the extent of ₹ 5,99.96 lakh. In view of the final saving, the supplementary grant of ₹ 64,942.47 lakh obtained in March 2023 proved excessive.

## 2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2071.01.102.01 Commuted Value of pensions	O R	1,68,255.65 (-) 75,504.81	92,750.84	92,750.84	0.00	Withdrawal of provision of ₹ 16,511.94 lakh through surrender and of ₹ 58,992.87 lakh through reappropriation in March 2023 was attributed to expenditure being of fluctuating nature. Authorisation of commuted value of pension cases is done centrally but actual payment take place at treasury / sub-treasury level.

## Grant No. 18 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2071.01.104.01 Gratuities	O R	1,83,980.20 (-) 68,117.73	1,15,862.47	1,15,862.47	0.00	Withdrawal of provision of ₹ 68,117.73 lakh through surrender in March 2023 was attributed to expenditure is of fluctuating nature. The number of employees retiring on voluntary basis and number of employees expire while in service can not be anticipated exactly. Authorisation of gratuity cases is done centrally but actual payment take place at treasury / sub-treasury level.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2071.01.101.02 Reimbursement of Medical facilities to pensioners and their families	O R	3,000.00 (+) 638.64	3,638.64	3,639.08	(+)0.44	Additional fund of ₹ 638.64 lakh was made in March 2023 through reappropriation mainly due to expenditure is incurred based on actual reimbursement of medical expenditure incurred by the pensioners and their families. Final amount of expenditure occurs when the pensioners submit bills for reimbursement at treasury office.

## Grant No. 18 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2071.01.105.01 Family Pension.	O R	1,83,799.49 (+) 36,001.06	2,19,800.55	2,19,800.55	0.00	Additional fund of ₹ 36,001.06 lakh was made in March 2023 through reappropriation mainly due to requirement of more fund for payment in cases of death of employees. Death cases can not be anticipated exactly.
(iii) 2071.01.117.01 State Government's Contribution under Defined Contribution Pension Scheme Tier - I	O R	1,16,466.78 (+) 21,216.46	1,37,683.24	1,36,683.12	(-) 1,000.12	Additional fund of ₹ 21,216.46 lakh was made in March 2023 through reappropriation mainly due to new entrants to the new defined contribution pension scheme cannot be estimated accurately. New recruitments are made by the Government and cannot be anticipated in advance.
(iv) 2071.01.117.03 Death-cum-retirement gratuity to the employees covered under New Defined Contribution Pension Scheme	O R	1,500.00 (+) 957.53	2,457.53	2,457.53	0.00	Additional fund of ₹ 957.53 lakh was made in March 2023 through reappropriation mainly due to requirement of more funds. Number of employees expired while in service can not be anticipated exactly. In some cases authorities are issued in last financial year, some family pensioners did not appear at Treasuries for payment.

## Grant No. 18 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v)						Additional fund of ₹ 153.44 lakh was made in March 2023 through reappropriation mainly due to requirement of more funds. With reference to the resolution dated 24-09-2022 of the Finance Department, Government has decided to pay family pension to the families of the employees died while in service.
2071.01.117.04	O	0.00				
NPS Family Pension	S	0.01				
	R	(+) 153.44	153.45	153.45	0.00	

4. The expenditure exceeded the appropriation by ₹ 47.07 lakh ( ₹ 47,06,670 /- ); the excess requires regularization.

5. Excess under the appropriation occurred mainly under :

Head			Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)						Reasons for final excess of ₹ 47.07 lakh have not been intimated though called for (August 2023).
2071.01.106.01 Pension charges in respect of High Court Judges (Including Commuted Value of Pensions)	O	1,300.00				
	R	0.00	1,300.00	1,347.07	(+) 47.07	

## Grant No. 18 conclud.

## PERSISTENT SAVING

6. This is the tenth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	10,31,120.05	8,65,253.73	1,65,866.32	16.09
2018-19	11,32,730.05	10,96,971.44	35,758.61	3.16
2019-20	11,72,107.26	10,56,300.15	1,15,807.11	9.88
2020-21	12,03,470.91	10,98,737.93	1,04,732.98	8.70
2021-22	12,36,800.11	11,56,782.16	80,017.95	6.47

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**GRANT NO. : 19 OTHER EXPENDITURE PERTAINING TO FINANCE DEPARTMENT**

( Major Head : 2048 - Appropriation for reduction or avoidance of debt, 2075 - Miscellaneous General Services, 2215 - Water Supply and Sanitation, 2235 - Social Security and Welfare, 3475 - Other General Economic Services, 7610 - Loans to Government Servants etc., 7810 - Inter State Settlement )

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		1,57,38,92,33			
Supplementary		0	1,57,38,92,33	20,77,84,17	(-) 1,36,61,08,16
					1,36,58,22,67

## CAPITAL

Voted

Original		35,00			
Supplementary		11,88	46,88	46,88	0
					0

Charged

Original		1			
Supplementary		0	1	0	(-) 1
					1

Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 13,66,108.16 lakh in the grant; only ₹ 13,65,822.67 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 285.49 lakh.

## Grant No. 19 contd.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2048.00.101.01 Gujarat State Sinking Fund	O R	5,10,000.00 (-) 3,10,000.00	2,00,000.00	2,00,000.00	0.00	Withdrawal of provision of ₹ 3,10,000.00 lakh through surrender in March 2023 was attributed to non-requirement of investment as the consolidated sinking fund balance was between 3 percent to 5 percent of outstanding liability as per the recommendation of the Reserve Bank of India.
(ii) 2075.00.001.01 Liability on Account of increase in rate of Dearness Allowance	O R	10,55,000.00 (-) 10,55,000.00	0.00	0.00	0.00	**

\*\* Withdrawal of entire provision of ₹ 10,55,000.00 lakh through surrender in March 2023 was attributed to less requirement of fund. Provision has been made under object heads of pay and allowances under sub-head 01 dearness allowances (D.A) for the year 2022-23, wherein the provision of additional D.A to be declared in March 2022 w.e.f. 01-01-2022 has been accommodated and the provision for 2nd additional D.A. provision has been made in the other departments Budget head's object head 0103- D.A below various sub heads of pay and allowances of , considering the rates of additional D.A. declared. The rate of inflation and the D.A cannot be predicted nearly six months in advance, D.A rates is adopted by the central government and is applied for state government employees, the grant as approved by Legislative Assembly and is disbursed quarterly.

## Grant No. 19 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 2075.00.797.01 Gujarat State Guarantee Redemption Fund	O R	100.00 (-) 100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to non-requirement of investment as the Guarantee Redemption fund was 5% against the outstanding guarantee of previous year which was within the prescribed limit.
(iv) 2215.02.105.01 Mahatma Gandhi Swachchhata Mission	O R	81.10 (-) 33.90	47.20	47.20	0.00	Withdrawal of provision of ₹ 33.90 lakh through surrender in March 2023 was attributed to receipt of less demand from the sub-ordinate offices.
(v) 2235.60.104.01 Deposit linked Insurance Scheme for Subscribers to Provident Fund	O R	700.00 0.00	700.00	436.38	(-) 263.62	Reasons for final saving of ₹ 263.62 lakh have not been intimated though called for (August 2023).
(vi) 2235.60.200.04 Write off outstanding Principal / Interest for HBA of on duty expired Government Employees	O R	100.00 (-) 63.71	36.29	36.29	0.00	Withdrawal of provision of ₹ 63.71 lakh through surrender in March 2023 was attributed to receipt of less number of proposals for write off from DPPF office. Number of proposal for write off is uncertain in nature.

## Grant No. 19 conclud.

## CAPITAL

3. Entire charged appropriation of ₹ 0.01 lakh remained unutilized during the year.

Insurance Fund -

4. Expenditure of ₹ 7,201.08 lakh was met from the Insurance Fund as shown below :

- (i) Claims paid to outside parties etc. ₹ 6999.56 lakh.  
(ii) Other management charges (including Pay and allowances of staff) ₹ 201.52 lakh.

The Fund was established on 1st May 1960 to serve as an insure for all Government Commercial and Industrial Schemes including State Trading Schemes and Public Sector Undertakings and Corporations. When a risk is considered such as cannot be covered by the Fund, it is re-insured with Insurance Companies. The premium payable under the Scheme are credited to this Fund by debit to the Major head of account to which the working expenses of the Scheme are charged against the provision made in the respective grants. The expenditure on the management of the Fund and on re-insurance with Insurance Companies, when necessary are initially met from the provision under this grant (Major head-3475- Other General Economic Services) and the amount is, thereafter, transferred to the Fund at the end of the year and the expenditure financed by the Fund. The actual compensation met out of the Fund for lost or damaged property is debited to the Fund and credited to the Schemes. In the case of claims payable to the Public Sector Undertakings and Corporations, the compensation paid to is initially met from the provision under this grant and is, thereafter, transferred to be met out of the Fund at the end of the year.

The balance at the credit of the Fund on March 31, 2023 was ₹ 47,180.40 lakh and stands included under Major head - 8235 in Statement No.21 of the Finance Accounts 2020-21.

## PERSISTENT SAVING

5. This is the sixteenth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	8,06,222.01	4,756.74	8,01,465.27	99.41
2018-19	8,26,198.97	5,710.41	8,20,488.56	99.31
2019-20	8,77,072.45	7,550.16	8,69,522.29	99.14
2020-21	9,59,423.31	7,667.01	9,51,756.30	99.20
2021-22	10,09,326.28	1,58,394.59	8,50,931.69	84.31

**GRANT NO. : 20 REPAYMENT OF DEBT PERTAINING TO FINANCE DEPARTMENT AND ITS SERVICING**

**( Major Head : 2049 - Interest Payments, 6003 - Internal Debt of the State Government, 6004 - Loans and Advances from the Central Government )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Charged

Original		2,58,51,49,43			
Supplementary		22	2,58,51,49,65	2,42,29,44,49	(-) 16,22,05,16
					14,01,12,93

CAPITAL

Charged

Original		2,20,25,47,74			
Supplementary		1,94,78,66	2,22,20,26,40	2,21,58,98,30	(-) 61,28,10
					63,28,51

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,62,205.16 lakh in the appropriation; only ₹ 1,40,112.93 lakh were surrendered from the appropriation in March 2023, resulting in less surrender to the extent of ₹ 22,092.23 lakh .

2. Saving under the appropriation occurred mainly under :

Head			Total appropriation	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2049.01.101.01 Interest on Loan in course of discharge	O R	20.00 (-) 20.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 20.00 lakh through surrender in March 2023 was attributed to non receipt of claims for old unclaimed interest.

## Grant No. 20 contd.

Head			Total appropriation	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2049.01.101.21 Loans to be raised on or after April 2021 during the Financial Year 2021-22	O S R	3,01,650.00 0.13 (-) 94,234.27	2,07,415.86	2,07,415.86	0.00	**
<p>Withdrawal of provision of ₹ 94,234.27 lakh through surrender in March 2023 was attributed to less requirement for interest payment. State government raise market loans on which interest is paid on half yearly basis. Auctions of Market loan is done by Reserve Bank of India, so rate of interest on these market loans can not be predicated. State government has made a composite budget provision for interest payment on these market loans every year and re-appropriated to concerned newly raised market loan' s budget head as approved by the office of the Accountant General during the year. Required amount is re-appropriated from 2049-01-101-21-01 and 2049-01-101-22-01.</p>						
(iii) 2049.01.101.22 Loans to be raised on or after April 2022 during the Financial Year 2022-23	O S R	63,900.00 0.09 (-) 9,957.59	53,942.50	53,942.50	0.00	**
<p>Withdrawal of provision of ₹ 9,957.50 lakh through surrender and of ₹ 0.09 lakh through reappropriation in March 2023 was attributed to less requirement for interest payment. State government raise market loans on which interest is paid on half yearly basis. Auctions of Market loan is done by Reserve Bank of India, so rate of interest on these market loans can not be predicated. State government has made a composite budget provision for interest payment on these market loans every year and re-appropriated to concerned newly raised market loan's budget head as approved by the office of the Accountant General during the year. Required amount is re-appropriated from 2049-01-101-20-01 and 2049-01-101-21-01.</p>						
(iv) 2049.01.115.01 Interest on Ways and Means Advances from the Reserve Bank of India	O R	100.00 (-) 100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to non payment of interest amount as no ways and means advance obtained during the Financial year from Reserve Bank of India.

## Grant No. 20 contd.

Head			Total appropriation	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v) 2049.01.200.09 Interest on Loans received from NABARD for Medium and Minor Irrigation Project	O R	1,00,644.79 (-) 31,549.27	69,095.52	69,095.52	0.00	Withdrawal of provision of ₹ 25,898.30 lakh through surrender and of ₹ 5,650.97 lakh through reappropriation in March 2023 was attributed to provision reviewed and worked out on actual expenditure. As receipt of NABARD Loans can not be predicted correctly with amount and time at the time of budget preparation.
(vi) 2049.03.104.01 Interest on General Provident Fund (Other than Class-IV employees)	O R	71,500.00 0.00	71,500.00	49,341.85	(-) 22,158.15	Reasons for final saving of ₹ 22,158.15 lakh have not been intimated though called for (August 2023).
(vii) 2049.03.104.02 Interest on General Provident Fund of Class IV employees	O R	3,640.00 (-) 312.74	3,327.26	3,227.23	(-) 100.03	Withdrawal of provision of ₹ 243.81 lakh through surrender and of ₹ 68.93 lakh through reappropriation in March 2023 was attributed to less payment of interest due to increase in withdrawal and decrease in income. Reasons for the final saving of ₹ 100.03 lakh have not been intimated (August 2023).
(viii) 2049.03.104.03 Interest on All India Services Provident Fund	O R	687.50 0.00	687.50	496.16	(-) 191.34	Reasons for final saving of ₹ 191.34 lakh have not been intimated though called for (August 2023).

## Grant No. 20 contd.

Head			Total appropriation	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ix) 2049.03.104.07 Interest on Provident Fund of Rojamadar Employees	O R	1,897.00 (-) 164.92	1,732.08	1,659.57	(-) 72.51	Withdrawal of provision of ₹ 164.92 lakh through surrender in March 2023 was attributed to less payment of interest due to increase in withdrawal and decrease in income. Reasons for the final saving of ₹ 72.51 lakh have not been intimated (August 2023).
(x) 2049.03.108.02 Savings Fund	O R	15,304.06 (-) 1,600.22	13,703.84	13,703.84	0.00	Withdrawal of provision of ₹ 1,591.41 lakh through surrender and of ₹ 8.81 lakh through reappropriation in March 2023 was attributed to less expenditure as the nature of expenditure is uncertain which is depends on voluntary retirement / retirement / death of government employees.
(xi) 2049.03.117.01 Interest on Defined contribution Pension Scheme Tier-I	O R	100.00 (-) 28.19	71.81	71.81	0.00	Withdrawal of provision of ₹ 28.19 lakh through surrender in March 2023 was attributed to requirement of less fund towards payment of NPS subscribers due to decline in Legacy Fund.

## Grant No. 20 contd.

Head			Total appropriation	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xii) 2049.04.104.03 Modernization of Police Force	O R	280.30 (-) 86.99	193.31	193.31	0.00	Withdrawal of provision of ₹ 86.99 lakh through surrender in March 2023 was attributed to expenditure incurred as per requirement. Expenditure may increase or decrease as per demand from the Government of India.
(xiii) 2049.04.109.01 Interest on State Plan Loans consolidated in terms of recommendations of the Finance Commission	O R	15,300.00 (-) 7,367.55	7,932.45	7,932.45	0.00	Withdrawal of provision of ₹ 7,367.55 lakh through surrender in March 2023 was attributed to expenditure incurred as per requirement. Expenditure may increase or decrease as per demand from the Government of India.
(xiv) 2049.60.701.04 Interest on delayed payment of pension and other Retirement Benefit	O R	1,000.00 (-) 500.96	499.04	488.30	(-) 10.74	Withdrawal of provision of ₹ 419.88 lakh through surrender and of ₹ 81.08 lakh through reappropriation in March 2023 was attributed to receipt of less proposal for payment towards decretal payment. Payment is made as per High Court order. Reasons for the final saving of ₹ 10.74 lakh have not been intimated (August 2023).

## Grant No. 20 contd.

## 3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total appropriation	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2049.03.104.04 Interest on Contributory Provident Fund	O R	22.00 0.00	22.00	33.15	(+) 11.15	Reasons for final excess of ₹ 11.15 lakh have not been intimated though called for (August 2023).
(ii) 2049.03.104.05 Interest on Divisional Accountants Provident Fund	O R	77.00 0.00	77.00	100.61	(+) 23.61	Reasons for final excess of ₹ 23.61 lakh have not been intimated though called for (August 2023).
(iii) 2049.03.104.06 Interest on Provident Fund of Work- Charged Employees	O R	330.00 (+) 68.93	398.93	370.84	(-) 28.09	Additional fund of ₹ 68.93 lakh was made in March 2023 through reappropriation mainly due to increase in withdrawal and decrease in income. Reasons for the final saving of ₹ 28.09 lakh have not been intimated (August 2023).
(iv) 2049.04.101.01 Block Loans	O R	16,300.37 (+) 5,558.04	21,858.41	21,832.42	(-) 25.99	Additional fund of ₹ 5,558.04 lakh was made in March 2023 through reappropriation mainly due to requirement of more funds for payment of principal and interest, this is paid in Forex currency by the Government of India. Exact payment can not be predicted in advance correctly. Reasons for the final saving of ₹ 25.99 lakh have not been intimated (August 2023).

## Grant No. 20 contd.

Head			Total appropriation	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v) 2049.60.701.01 Interest on delayed Payment of Gratuity	O R	12.00 (+) 21.56	33.56	33.32	(-) 0.24	Additional fund of ₹ 21.56 lakh was made in March 2023 through reappropriation mainly due to receipt of more proposals. Expenditure is based solely on the sanction of the concerned administrative department, in case of delayed payment of gratuity due to administrative reason.

## CAPITAL

4. Funds amounting to ₹ 6,328.51 lakh were surrendered from the appropriation in March 2023 ; the saving ultimately worked out to only ₹ 6,128.10 lakh , resulting in excessive surrender to the extent of ₹ 200.41 lakh . In view of the final saving, the supplementary appropriation of ₹ 19,478.66 lakh obtained in March 2023 could have been curtailed.

5. Saving under the appropriation occurred mainly under :

Head			Total appropriation	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 6003.00.101.02 Expired Loan	O R	50.00 (-) 50.00	0.00	3.45	(+) 3.45	Withdrawal of entire provision of ₹ 50.00 lakh through surrender in March 2023 was attributed to non-receipt of past period claims from investors.

## PERSISTENT SAVING

6. This is the thirteenth year in succession in which the Revenue - Appropriation closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	18,41,337.14	17,97,572.98	43,764.16	2.38
2018-19	19,23,717.77	18,97,622.70	26,095.07	1.36
2019-20	21,24,183.56	21,17,091.25	7,092.31	0.33
2020-21	23,03,943.59	22,83,167.26	20,776.33	0.90
2021-22	24,69,602.70	23,93,316.64	76,286.06	3.09

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**FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT****GRANT NO. : 21 FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT****( Major Head : 3451 - Secretariat -Economic Services, 3475 - Other General Economic Services )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		77,57,76				
Supplementary		38,28,46	1,15,86,22	1,07,61,43	(-) 8,24,79	8,24,61

## Notes and Comments

In view of the final saving, the supplementary grant of ₹ 3,828.46 lakh obtained in March 2023 could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3451.00.090.01 Food, Civil Supplies & Consumers Affairs Department.	O R	504.78 (-) 122.58	382.20	382.20	0.00	Withdrawal of provision of ₹ 122.58 lakh through surrender in March 2023 was attributed to non filling up of vacant posts in the department.

## Grant No. 21 conclud.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 3475.00.106.01 WAM-1 IND Weight and Measures Organisations.	O R	2,289.81 (-) 494.24	1795.57	1795.39	(-) 0.18	Withdrawal of provision of ₹ 494.24 lakh through surrender in March 2023 was attributed to (i) non filling up of vacant post of 2 - class-I, 20 -class-II and 285- class-III and IV employees at district level and head office (ii) less office expenditure incurred during the year and (iii) non incurring of expenditure on outsourcing.

**GRANT NO. : 22 CIVIL SUPPLIES****( Major Head : 3456 - Civil Supplies )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		9,30,50,39				
Supplementary		5,46,82,77	14,77,33,16	14,73,27,09	(-) 4,06,07	0

## Notes and Comments

Though there was an ultimate saving of ₹ 406.07 lakh in the grant; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary grant of ₹ 54,682.77 lakh obtained in March 2023 could have been curtailed.

**GRANT NO. : 23 FOOD****( Major Head : 2408 - Food, Storage and Warehousing, 4408 - Capital Outlay on Food, Storage and Warehousing )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		93,44,51				
Supplementary		0	93,44,51	86,98,40	(-) 6,46,11	6,34,77

## CAPITAL

Voted

Original		25,58,09				
Supplementary		0	25,58,09	8,10,00	(-) 17,48,09	17,48,09

Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 646.11 lakh in the grant; only ₹ 634.77 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 11.34 lakh.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2408.01.001.03 Integrated Management System of Public Distribution System(IM-PDS)	O R	88.80 (-) 88.80	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 88.80 lakh through surrender in March 2023 was attributed to non receipt of approval for formation of SPMU with retrospective effect and administrative approval for the formation of DPMU.

## Grant No. 23 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2408.01.101.04 Price Support and Fair Price Shop	O R	184.50 (-) 128.21	56.29	54.59	(-) 1.70	Withdrawal of provision of ₹ 128.21 lakh through surrender in March 2023 was attributed to less expenditure as the certification of completion of work in Ahmedabad city has not been submitted to the FC office by the concerned operator.

## CAPITAL

3. In view of final saving of ₹ 1,748.09 lakh in the grant , Original provision of ₹2,558.09 lakh could have been curtailed.

4. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4408.02.800.01 Construction of Godown	O R	951.47 (-) 141.47	810.00	810.00	0.00	Withdrawal of provision of ₹ 141.47 lakh through surrender in March 2023 was attributed to cut imposed in the revised budget owing to less expenditure till August-2023.
(ii) 4408.02.800.02 Construction of Godown under Loan from NABARD	O R	1,605.62 (-) 1,605.62	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,605.62 lakh through surrender in March 2023 was attributed to non receipt of approval from the Finance Department for availing loan under NABARD Loan Scheme.

## Grant No. 23 conclud.

## PERSISTENT SAVING

5. This is the tenth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in (₹ in lakhs)	Saving	Saving Percentage
2017-18	11,528.78	2,669.97	8,858.81	76.84
2018-19	10,744.77	8,933.94	1,810.83	16.85
2019-20	8,899.44	6,301.50	2,597.94	29.19
2020-21	7,482.00	4,550.17	2,931.83	39.19
2021-22	2,558.09	1,278.80	1,279.29	50.01

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**GRANT NO. : 24 OTHER EXPENDITURE PERTAINING TO FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT**

**( Major Head : 7610 - Loans to Government Servants etc. )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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**CAPITAL**

Voted

Original		2				
Supplementary		0	2	0	(-) 2	2

Notes and Comments

Entire voted grant of ₹ 0.02 lakh remained unutilized during the year.

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**FORESTS AND ENVIRONMENT DEPARTMENT****GRANT NO. : 25 FORESTS AND ENVIRONMENT DEPARTMENT****( Major Head : 3451 - Secretariat -Economic Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		8,59,70				
Supplementary		0	8,59,70	7,31,38	(-) 1,28,32	1,28,32

## Notes and Comments

In view of the final saving of ₹ 128.32 lakh in the grant , Original provision of ₹ 859.70 lakh could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3451.00.090.01 FST-25 Forests and Environment Department.	O R	637.70 (-) 152.79	484.91	484.91	0.00	Withdrawal of provision of ₹ 128.32 lakh through surrender and of ₹ 24.47 lakh through reappropriation in March 2023 was attributed to (i) non filling up of vacant posts due to non completion of process of recruitment of Dy.S.O. & Office Assistant and (ii) non declaration of DA by the Government at the rate of 42 per cent as anticipated.

## Grant No. 25 conclud.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3451.00.800.01 FST-2 Information and Technology	O R	222.00 (+) 24.47	246.47	246.47	0.00	Additional fund of ₹ 24.47 lakh was made in March 2023 through reappropriation mainly due to (i) purchase of computer hardware items and (ii) payment of pending BSNL bills .

**GRANT NO. : 26 FORESTS**

( Major Head : 2049 - Interest Payments, 2406 - Forestry and Wild Life, 4406 - Capital Outlay on Forestry and Wild Life )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		7,31,11,71				
Supplementary		0	7,31,11,71	6,73,01,86	(-) 58,09,85	58,09,21

Charged

Original		61,00				
Supplementary		21,76	82,76	71,91	(-) 10,85	11,71

## CAPITAL

Voted

Original		6,07,51,85				
Supplementary		0	6,07,51,85	5,74,92,05	(-) 32,59,80	32,51,79

Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 5,809.85 lakh in the grant; only ₹ 5,809.21 lakh were surrendered from the grant in March 2023.

## Grant No. 26 contd.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2406.01.001.02 Divisional Offices	O R	27,929.49 (-) 5,278.28	22,651.21	22,650.30	(-) 0.91	Withdrawal of provision of ₹ 3,194.60 lakh through surrender and of ₹ 2,083.68 lakh through reappropriation in March 2023 was attributed to (i) non filling up of vacant posts of 2876 out of 6476 posts, (ii) non-approval of the Government for payment of leave salary to daily workers and (iii) non completion of BitGuard recruitment within the deadline.
(ii) 2406.01.101.12 Agro Forestry Scheme (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	486.60 (-) 486.60	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 486.60 lakh through surrender in March 2023 was attributed to release of nil grant by the Government of India.
(iii) 2406.01.101.13 Agro Forestry Scheme (40% State)	O R	324.40 (-) 324.40	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 324.40 lakh through surrender in March 2023 was attributed to release of nil grant by the Government of India accordingly nil grant is released in proportion by the State Government.

## Grant No. 26 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 2406.02.110.17 Action Plan for Conservation and Management of Coral Reef in Gulf of Kutchh and Khambhat(60:40 Partially Centrally Sponsored Scheme)	O R	220.00 (-) 220.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 220.00 lakh through surrender in March 2023 was attributed to non receipt of approval for Annual Plan of Operations from the Government of India.
(v) 2406.02.110.34 Integrated Development of Wildlife Habitats (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	300.00 (-) 197.59	102.41	102.41	0.00	Withdrawal of provision of ₹ 197.59 lakh through surrender in March 2023 was attributed to non approval of Annual Plan of Operations and non release of grant by the Government of India.
(vi) 2406.02.110.35 Integrated Development of Wildlife Habitats (40% State)	O R	200.00 (-) 131.73	68.27	68.27	0.00	Withdrawal of provision of ₹ 131.73 lakh through surrender in March 2023 was attributed to non approval of Annual Plan of Operations and non release of grant by the Government of India.
(vii) 2406.02.110.38 Project Lion (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	300.00 (-) 300.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 300.00 lakh through surrender in March 2023 was attributed to non approval of Annual Plan of Operations and non release of grant by the Government of India.

## Grant No. 26 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(viii) 2406.02.110.39 Project Lion (40% State)	O R	200.00 (-) 200.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 200.00 lakh through surrender in March 2023 was attributed to non approval of Annual Plan of Operations and non release of grant by the Government of India.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2406.02.110.32 Action Plan for Conservation of Wet lands (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	15.00 (+) 285.00	300.00	300.00	0.00	Additional fund of ₹ 285.00 lakh was made in March 2023 through reappropriation mainly due to more annual plan of operation sanctioned by the Government of India.
(ii) 2406.04.103.01 Gujarat Compensatory Afforestation Fund Management and Planning Authority	O R	15,198.00 (+) 1,798.68	16,996.68	17,001.69	(+) 5.01	Additional fund of ₹ 1,798.68 lakh was made in March 2023 through reappropriation mainly due to more annual plan of operation sanctioned by the Government of India. Reasons for the final excess of ₹ 5.01 lakh have not been intimated (August 2023).

4. Funds amounting to ₹ 11.71 lakh were surrendered from the appropriation in March 2023; the saving ultimately worked out to only ₹ 10.85 lakh. In view of the final saving, the supplementary appropriation of ₹ 21.76 lakh obtained in March 2023 could have been curtailed.

## Grant No. 26 contd.

## 5. Saving under the appropriation occurred mainly under :

Head			Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2049.60.701.01 Payment of Decretal amount	O R	11.00 (-) 5.01	5.99	5.36	(-)0.63	Withdrawal of provision of ₹ 5.01 lakh through surrender in March 2023 was attributed to actual payment made to daily wage labours as per Gratuity Payment Act-1972 & Resolution of Forest & Environment Department.

## CAPITAL

6. Though there was an ultimate saving of ₹ 3,259.80 lakh in the grant; only ₹ 3,251.79 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 8.01 lakh.

## 7. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4406.01.101.15 FST-30 Gujarat Forestry Development Project (Financed by JBIC Japan)	O R	5,258.00 (-) 5,188.31	69.69	69.69	0.00	Withdrawal of provision of ₹ 1,090.14 lakh through surrender and of ₹ 4,098.17 lakh through reappropriation in March 2023 was attributed to non receipt of approval for manpower for implementation of JBIC project approved by the Government of India.

## Grant No. 26 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 4406.01.101.26 Payment of Consultancy charges under Gujarat Forestry Development Project headed by JICA	O R	103.00 (-) 103.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 103.00 lakh through surrender in March 2023 was attributed to non receipt of the Government approval for PMU staff and non completion of bid process for selection of consultants.
(iii) 4406.01.101.35 Forest Fire Prevention and Management Scheme (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	223.86 (-) 215.31	8.55	8.55	0.00	Withdrawal of provision of ₹ 215.31 lakh through surrender in March 2023 was attributed to non-receipt of second installment grant from the Government of India in the scheme.
(iv) 4406.01.101.36 Forest Fire Prevention and Management Scheme (40% State)	O R	149.24 (-) 143.54	5.70	5.70	0.00	Withdrawal of provision of ₹ 143.54 lakh through surrender in March 2023 was attributed to non-receipt of second installment grant from the Government of India in the scheme.
(v) 4406.01.101.39 Bamboo Mission (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	949.20 (-) 949.20	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 949.20 lakh through surrender in March 2023 was attributed to release of nil grant by the Government of India.

## Grant No. 26 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 4406.01.101.40 Bamboo Mission (40% State)	O R	632.80 (-) 632.79	0.01	0.01	0.00	Withdrawal of provision of ₹ 632.79 lakh through surrender in March 2023 was attributed to release of less grant by the Government of India accordingly less grant is released in proportion by the State Government.
(vii) 4406.02.110.05 Gujarat Biotechnology Mission for research of Wildlife Genomics and DNA banking	O R	200.00 (-) 100.00	100.00	100.00	0.00	Withdrawal of provision of ₹ 100.00 lakh through surrender in March 2023 was attributed as important priority projects under wildlife schemes comes within the department budget ceiling.

8. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4406.01.101.10 FST-8 Community forestry Scheme	O R	19,688.45 (+) 2,711.32	22,399.77	22,395.98	(-) 3.79	Additional fund of ₹ 2,711.32 lakh was made in March 2023 through reappropriation mainly due to more requirement in (i) Namo Vad ₹ 1,500 lakh approved by Gov. Letter No. 1122/sf/07/M date: 11.05.22, (ii) state van mahotsav ₹ 650 lakh approved by Gov. Letter No. 1122/sf/16/M date: 19.10.22 and (iii) advance work of Van Kavach 2022-23 ha. 100 ₹ 500 lakh.

## Grant No. 26 conclud.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 4406.02.110.01 Management and Development of WildLife	O R	1,433.00 (+) 1,012.06	2,445.06	2,445.06	0.00	Additional fund of ₹ 1,012.06 lakh was made in March 2023 through reappropriation mainly for infrastructural facilities at Thole Sanctuary for operations for G-20 Summit and for Project Lion.

## PERSISTENT SAVING

9. This is the tenth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year		Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18		43,027.94	42,012.03	1,015.91	2.36
2018-19		45,698.15	43,453.35	2,244.80	4.91
2019-20		59,845.14	51,542.97	8,302.17	13.87
2020-21		82,754.97	61,608.01	21,146.96	25.55
2021-22		77,680.36	62,076.60	15,603.76	20.09

**GRANT NO. : 27 ENVIRONMENT****( Major Head : 2215 - Water Supply and Sanitation, 3435 - Ecology and Environment )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		48,00,65				
Supplementary		5,38,00	53,38,65	53,38,65	0	0

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**GRANT NO. : 28 OTHER EXPENDITURE PERTAINING TO FOREST AND ENVIORNMENT DEPARTMENT**

**( Major Head : 7610 - Loans to Government Servants etc. )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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**CAPITAL**

Voted

Original		12,00				
Supplementary		18,75	30,75	24,26	(-) 6,49	6,49

**GENERAL ADMINISTRATION DEPARTMENT****GRANT NO. : 29 GOVERNOR****( Major Head : 2012 - President, Vice-President/Governor, Administrator of Union Territories )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Charged

Original		10,19,74				
Supplementary		50,64	10,70,38	10,45,69	(-) 24,69	24,68

## Notes and Comments

In view of the final saving, the supplementary grant of ₹ 50.64 lakh obtained in obtained in March 2023 could have been curtailed.

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**GRANT NO. : 30 COUNCIL OF MINISTERS****( Major Head : 2013 - Council of Ministers )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		5,98,51				
Supplementary		93,69	6,92,20	5,73,43	(-) 1,18,77	1,18,77

## Notes and Comments

In view of the final saving of ₹ 118.77 lakh, Supplementary provision of ₹ 69.69 lakh obtained in March 2023 proved excessive.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2013.00.101.01 Ministers/Deputy Ministers/Parliamentary Secretaries	O S R	598.51 93.69 (-) 118.77	573.43	573.43	0.00	Withdrawal of provision of ₹ 118.77 lakh through surrender in March 2023 was attributed to (i) less expenditure in pay and allowances, leave encashment etc., as the new government was formed after general election of legislative which consisted of 17 members including Chief Minister instead of 25 members as expected and (ii) less expenditure in medical reimbursement and travel expenses due to decrease in numbers of ministers.

**GRANT NO. : 31 ELECTIONS****( Major Head : 2015 - Elections, 4070 - Capital Outlay on Other Administrative Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		5,57,17,85				
Supplementary		2,31,34	5,59,49,19	5,34,65,01	(-) 24,84,18	24,80,17

## Charged

Original		0				
Supplementary		35,41	35,41	35,40	(-) 1	0

## CAPITAL

## Voted

Original		92,88				
Supplementary		82,72	1,75,60	1,73,61	(-) 1,99	1,98

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 2,484.18 lakh in the grant; only ₹ 2,480.17 lakh were surrendered from the grant in March 2023. In view of the final saving Supplementary grant of ₹ 231.34 lakh obtained in March 2023 proved excessive.

**GRANT NO. : 32 PUBLIC SERVICE COMMISSION****( Major Head : 2051 - Public Service Commission )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		14,15,28			
Supplementary		7,40,57	21,55,85	19,25,99	(-) 2,29,86
					2,29,86

## Charged

Original		34,95,80			
Supplementary		1,93,90	36,89,70	36,62,19	(-) 27,51
					27,49

## Notes and Comments

In view of the final saving of ₹ 229.86 lakh , Supplementary grant of ₹ 740.57 lakh obtained in March 2023 could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2051.00.103.01 Gujarat Subordinate Service Selection Board	O S R	1,415.28 740.57 (-) 229.86	1925.99	1925.99	0.00	**

Withdrawal of provision of ₹ 229.86 lakh through surrender in March 2023 was attributed to (i) less expenditure in pay and allowances due to transfer of officers / employees and accidental death of one officer, (ii) less expenditure occurred in contractual services and (iii) some examinations were not conducted as planned.

## 3. In view of the final saving, the supplementary appropriation of ₹ 1,93.90 lakh obtained in March 2023 could have been curtailed.

**GRANT NO. : 33 GENERAL ADMINISTRATION DEPARTMENT**

( Major Head : 2014 - Administration of Justice, 2052 - Secretariat - General Services, 3451 - Secretariat -Economic Services )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		1,24,60,70				
Supplementary		7,15,38	1,31,76,08	1,27,12,18	(-) 4,63,90	3,98,72

## Notes and Comments

Though there was an ultimate saving of ₹ 463.90 lakh in the grant; only ₹ 398.72 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 715.38 lakh obtained in March 2023 could have been curtailed .

**GRANT NO. : 34 ECONOMIC ADVICE AND STATISTICS****( Major Head : 3454 - Census Surveys and Statistics )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		36,46,04				
Supplementary		0	36,46,04	32,57,09	(-) 3,88,95	3,88,95

## Notes and Comments

In view of final saving of ₹ 388.95 lakh , Original provision of ₹ 3,646.04 lakh could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3454.02.001.01 Directorate of Evaluation	O R	358.06 (-) 86.58	271.48	271.48	0.00	Withdrawal of provision of ₹ 86.58 lakh through surrender in March 2023 was attributed to non filling up of vacant posts i.e, seven posts of officers, forty one posts of employees and seven posts of outsourced manpower.
(ii) 3454.02.001.03 Higher level committee for effective monitoring for 50 point programme swarnim sopans	O R	65.90 (-) 53.32	12.58	12.59	(+) 0.01	Withdrawal of provision of ₹ 53.32 lakh through surrender in March 2023 was attributed to less expenditure in pay and allowances and office expenses. Non filling up of vacant post of Chairman of Higher level committee for effective monitoring for 50 point programme swarnim sopans which is vacant since 07/02/2022.

**GRANT NO. : 35 OTHER EXPENDITURE PERTAINING TO GENERAL ADMINISTRATION DEPARTMENT**

( Major Head : 2062 - Vigilance, 2070 - Other Administrative Services, 2235 - Social Security and Welfare, 4070 - Capital Outlay on Other Administrative Services, 4515 - Capital Outlay on other Rural Development Programmes, 7610 - Loans to Government Serv ants etc. )

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		38,31,44			
Supplementary		0	38,31,44	24,16,04	(-) 14,15,40
					14,15,56

Charged

Original		44,21			
Supplementary		0	44,21	39,86	(-) 4,35
					4,34

CAPITAL

Voted

Original		10,68,77,16			
Supplementary		1	10,68,77,17	10,65,07,55	(-) 3,69,62
					3,64,61

Notes and Comments

REVENUE

Fund amounting to ₹1,415.56 lakh were surrendered from the grant in March 2023; saving ultimately worked out to only ₹ 1,415.40 lakh, resulting in excessive surrender. In view of the final saving, Original provision of ₹ 3,831.44 lakh could have been curtailed.

## Grant No. 35 contd.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2062.00.103.02 Expenditure of Office of the LOKAYUKTA	O R	150.53 (-) 31.19	119.34	119.33	(-) .01	Withdrawal of provision of ₹ 31.19 lakh through surrender in March 2023 was attributed to (i) non sanction of dearness allowance installments, (ii) employees opted for leave without pay, (iii) less expenditure due to reduction of the cost of petrol and electricity bills, (iv) non filling up of vacant post of deputy registrar and section officer, (v) less expenditure in travel allowance and LTC than estimated, (vi) contract with the agency was less than estimated, (vii) receipt of previous year's rebate in Gandhinagar Municipal Corporation tax.
(ii) 2070.00.003.01 TDP-2 Sardar Patel Institute of Training in Administration	O R	2,596.16 (-) 1,298.08	1,298.08	1,298.08	0.00	Withdrawal of provision of ₹ 1,298.08 lakh through surrender in March 2023 was attributed to release of only ₹ 12,98.08 lakh grant to SPIPA, Ahmedabad, as per instructions of the Finance Department to allocate the grant after utilization of the funds parked at the GSFS.

## Grant No. 35 conclud.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 2235.60.107.01 Pension to Freedom Fighters,- their Dependents Etc.	O R	205.00 (-) 52.39	152.61	152.77	(+) 0.16	Withdrawal of provision of ₹ 52.39 lakh through surrender in March 2023 was attributed to decrease in number of beneficiaries of the scheme.

## CAPITAL

3. Though there was an ultimate saving of ₹ 369.62 lakh in the grant; only ₹ 364.61 lakh were surrendered from the grant in March 2023.

**GUJARAT LEGISLATURE SECRETARIAT**

**GRANT NO. : 36 STATE LEGISLATURE**

**( Major Head : 2011 - Parliament/State/Union Territory Legislatures )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		47,89,36				
Supplementary		0	47,89,36	43,84,36	(-) 4,05,00	4,83,27

Charged

Original		48,95				
Supplementary		3,30	52,25	51,47	(-) 78	3,30

Notes and Comments

Funds of ₹ 483.27 lakh were surrendered from the grant in March 2023; the final saving ultimately worked out to only ₹ 405.00 lakh, resulting in excessive surrender to the extent of 78.27 lakh

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2011.02.101.03 Leader of the Opposition Party of the Legislative Assembly	O R	137.50 (-) 45.93	91.57	92.21	(+) 0.64	Withdrawal of provision of ₹ 45.93 lakh through surrender in March 2023 was attributed to non filling up of vacant posts of Leader of the Opposition Party.

## Grant No. 36 conclud.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2011.02.103.01 Legislative Secretariat	O R	1,860.85 (-) 259.84	1601.01	1627.03	(+) 26.02	Withdrawal of provision of ₹ 259.84 lakh through surrender in March 2023 was attributed to reduction in receipt in the number of contingency bills. Reasons for the final excess of ₹ 26.02 lakh have not been intimated (August 2023).

3. Funds of ₹ 3.30 lakh were surrendered from the appropriation in March 2023; the final saving workout to only ₹ 0.78 lakh resulting in excessive surrender to the extent of ₹ 2.52 lakh.

**GRANT NO. : 37 LOANS AND ADVANCES TO GOVERNMENT SERVANTS IN GUJARAT  
LEGISLATURE SECRETARIAT**

**( Major Head : 7610 - Loans to Government Servants etc. )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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**CAPITAL**

Voted

Original		34,00				
Supplementary		0	34,00	75	(-) 33,25	33,25

**Notes and Comments**

In view of the Final saving of ₹ 33.25 lakh , Original provision of ₹34.00 lakh could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advances	O R	30.00 (-) 30.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 30.00 lakh through surrender in March 2023 was attributed to non receipt of any applications.

**HEALTH AND FAMILY WELFARE DEPARTMENT****GRANT NO. : 38 HEALTH AND FAMILY WELFARE DEPARTMENT****( Major Head : 2251 - Secretariat - Social Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		12,06,13				
Supplementary		0	12,06,13	10,66,35	(-) 1,39,78	1,38,76

## Notes and Comments

In view of final saving of ₹ 139.78 lakh , Original provision could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.01 HLT-53 Health and Family Welfare Department	O R	1,186.55 (-) 139.90	1046.65	1046.14	(-) 0.51	Withdrawal of provision of ₹ 138.76 lakh through surrender and of ₹ 1.14 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts in the department.

**GRANT NO. : 39 MEDICAL AND PUBLIC HEALTH**

**( Major Head : 2210 - Medical and Public Health, 4210 - Capital Outlay on Medical and Public Health, 4216 - Capital Outlay on Housing )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original	63,65,73,90				
Supplementary	10,91,26,28	74,57,00,18	71,88,68,91	(-) 2,68,31,27	15,77,94

## CAPITAL

Voted

Original	13,04,34,94				
Supplementary	5,84,00,90	18,88,35,84	15,35,53,65	(-) 3,52,82,19	1,36,02

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 26,831.27 lakh in the grant; only ₹ 1,577.94 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 1,09,126.28 lakh obtained in March 2023 could have been curtailed.

## CAPITAL

2. Though there was an ultimate saving of ₹ 35,282.19 lakh in the grant; only ₹ 136.02 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 58,400.90 lakh obtained in March 2023 could have been curtailed.

## Grant No. 39 contd.

## 3. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4210.01.110.47 National Programme for Prevention and Management of Burn Injuries (NPPMBI) (40% State)	O R	141.92 (-) 50.00	91.92	91.92	0.00	Withdrawal of provision of ₹ 50.00 lakh through reappropriation in March 2023 was attributed to less release of central share in centrally sponsored scheme. Hence, provision of state share reduced.
(ii) 4210.01.110.52 Strengthening and up-gradation of Government Medical colleges for Increasing Post Graduate (PG) seats (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	60.00 (-) 60.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 60.00 lakh through reappropriation in March 2023 was attributed to non release of central share in centrally sponsored scheme.
(iii) 4210.01.110.53 Strengthening and up-gradation of Government Medical colleges for Increasing Post Graduate (PG) seats (40% State)	O R	40.00 (-) 40.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 40.00 lakh through reappropriation in March 2023 was attributed to non release of central share in centrally sponsored scheme. Hence, provision of state share reduced.
(iv) 4210.02.101.43 Diagnostic infrastructure- Sub Centres(Finance Commission)	O R	6,749.00 (+) 1.00	6,750.00	0.00	(-) 6,750.00	Additional fund of ₹ 1.00 lakh was made in March 2023 through reappropriation mainly for adjustment of contingency fund expenditure. Reasons for the final saving of ₹ 6,750.00 lakh have not been intimated (August 2023).

## Grant No. 39 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v) 4210.02.101.44 Building-less Sub Centres, Primary Health Centres, Community Health Centres(Finance Commission)	O R	117.00 (+) 1.00	118.00	0.00	(-) 118.00	Additional fund of ₹ 1.00 lakh was made in March 2023 through reappropriation mainly for adjustment of contingency fund expenditure. Reasons for the final saving of ₹ 118.00 lakh have not been intimated (August 2023).
(vi) 4210.02.101.45 Conversion of Rural Primary Health Centres and Sub Centres in to Health and Wellness Centre (Finance Commission)	O R	16,001.00 (+) 1.00	16,002.00	0.00	(-) 16,002.00	Additional fund of ₹ 1.00 lakh was made in March 2023 through reappropriation mainly for adjustment of contingency fund expenditure. Reasons for the final saving of ₹ 16,002.00 lakh have not been intimated (August 2023).
(vii) 4210.02.103.43 Diagnostic infrastructure for Primary Health Centres(Finance Commission)	O R	7,188.00 (+) 1.00	7,189.00	0.00	(-) 7,189.00	Additional fund of ₹ 1.00 lakh was made in March 2023 through reappropriation mainly for adjustment of contingency fund expenditure. Reasons for the final saving of ₹ 7,189.00 lakh have not been intimated (August 2023).
(viii) 4210.02.103.44 Establishing Block Level Public Health Units (Finance Commission)	O R	5,031.00 (+) 1.00	5,032.00	0.00	(-) 5,032.00	Additional fund of ₹ 1.00 lakh was made in March 2023 through reappropriation mainly for adjustment of contingency fund expenditure. Reasons for the final saving of ₹ 5,032.00 lakh have not been intimated (August 2023).

## Grant No. 39 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ix) 4210.03.105.43 Provision for Motor Vehicle & Medical Equipment for Hospitals	O R	310.00 (-) 50.00	260.00	260.00	0.00	Withdrawal of provision of ₹ 50.00 lakh through reappropriation in March 2023 was attributed to non completion of process. As per new item GR (MCG/2022/NB/6/J, dated 26/07/22) condition no.1, expenditure is to be incurred after duly following the process of approval from the State Government.
(x) 4210.04.200.01 HLT-45 Food and Drugs Control Administration	O R	37.00 0.00	37.00	0.00	(-) 37.00	Reasons for final saving of ₹ 37.00 lakh have not been intimated though called for (August 2023).
(xi) 4210.04.200.02 HLT-46 Food & Drugs Laboratories	O R	600.00 (-) 361.00	239.00	236.55	(-) 2.45	Withdrawal of provision of ₹ 361.00 lakh through reappropriation in March 2023 was attributed to less expenditure incurred in supply and materials, machinery and equipment in food and drugs laboratories.

## 4. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4210.01.110.49 Up gradation of Central and State Government Medical colleges for Increasing MBBS seats (UG) (40% State)	O R	40.00 (+) 856.00	896.00	896.00	0.00	Additional fund of ₹ 856.00 lakh was made in March 2023 through reappropriation mainly due to release of more grant by the state government.

## PERSISTENT SAVING

5. This is the thirteenth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	4,84,138.13	4,68,185.23	15,952.90	3.30
2018-19	5,24,379.08	5,00,584.06	23,795.02	4.54
2019-20	5,92,876.23	5,67,057.42	25,818.81	4.35
2020-21	6,84,558.19	6,76,005.02	8,553.17	1.25
2021-22	9,26,033.58	9,21,564.82	4,468.76	0.48

**GRANT NO. : 40 FAMILY WELFARE****( Major Head : 2211 - Family Welfare, 4211 - Capital Outlay on Family Welfare )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		24,91,27,89				
Supplementary		0	24,91,27,89	24,58,46,36	(-) 32,81,53	9,61,01

## CAPITAL

Voted

Original		3,25,86,83				
Supplementary		0	3,25,86,83	42,04,68	(-) 2,83,82,15	0

Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 3,281.53 lakh in the grant; only ₹ 961.01 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 23,20.52 lakh.

## CAPITAL

2. Though there was an ultimate saving of ₹ 28,382.15 lakh in the grant; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, Original provision of ₹ 32,586.83 lakh could have been curtailed.

3. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4211.00.102.01 Diagnostic infrastructure for urban Primary Health Centres (Finance Commission)	O R	1,763.00 0.00	1,763.00	0.00	(-) 1,763.00	Reasons for final saving of ₹ 1,763.00 lakh have not been intimated though called for (August 2023).

## Grant No. 40 conclud.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 4211.00.102.02 Urban Health and Wellness Centres(Finance Commission)	O R	26,073.00 0.00	26,073.00	0.00	(-) 26,073.00	Reasons for final saving of ₹ 26,073.00 lakh have not been intimated though called for (August 2023).
(iii) 4211.00.106.01 Post Partum Centres	O R	1,122.83 0.00	1,122.83	576.68	(-) 546.15	Reasons for final saving of ₹ 546.15 lakh have not been intimated though called for (August 2023).

## PERSISTENT SAVING

4. This is the seventh year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	1,15,106.75	1,12,804.97	2,301.78	2.00
2018-19	1,57,148.35	1,47,053.95	10,094.40	6.42
2019-20	2,12,031.09	2,03,269.24	8,761.85	4.13
2020-21	2,33,966.27	1,94,556.41	39,409.86	16.84
2021-22	2,33,535.96	2,09,553.18	23,982.78	10.27

**GRANT NO. : 41 OTHER EXPENDITURE PERTAINING TO HEALTH AND FAMILY WELFARE DEPARTMENT**

**( Major Head : 2049 - Interest Payments, 7610 - Loans to Government Servants etc. )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Charged

Original		40,50			
Supplementary		2,16,50	2,57,00	2,57,00	0.00
					0

CAPITAL

Voted

Original		15,00			
Supplementary		30,00	45,00	20,06	(-) 24,94
					0

Notes and Comments

CAPITAL

Though there was an ultimate saving of ₹ 24.94 lakh in the grant; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary grant of ₹ 30.00 lakh obtained in March 2023 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i)						
7610.00.201.01	O	10.00				Reasons for final saving of ₹ 19.94 lakh have not been intimated though called for (August 2023).
House Building	S	30.00				
Advance	R	0.00	40.00	20.06	(-) 19.94	

**HOME DEPARTMENT****GRANT NO. : 42 HOME DEPARTMENT****( Major Head : 2052 - Secretariat - General Services, 2053 - District Administration )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		23,93,97			
Supplementary		0	23,93,97	14,32,11	(-) 9,61,86
					6,22,79

## Notes and Comments

Though there was an ultimate saving of ₹ 961.86 lakh in the grant; only ₹ 622.79 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 3,39.07 lakh.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2052.00.090.01 GES-23 Home Department	O R	1,768.65 (-) 493.77	1,274.88	1,195.77	(-) 79.11	Withdrawal of provision of ₹ 493.77 lakh through surrender in March 2023 was attributed to non filling up of 120 vacant posts out of 273 sanctioned post of different classes in the department. Reasons for the final saving of ₹ 79.11 lakh have not been intimated (August 2023).

## Grant No. 42 concld.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2052.00.092.02 Establishment of State Police Complaint Authority(Propose d)	O R	85.00 (-) 22.49	62.51	55.59	(-) 6.92	Withdrawal of provision of ₹ 22.49 lakh through surrender in March 2023 was attributed to non filling up of vacant posts. Reasons for the final saving of ₹ 6.92 lakh have not been intimated (August 2023).
(iii) 2052.00.800.01 MEP-8 Information Technology	O R	400.00 (-) 100.00	300.00	54.30	(-) 245.70	Withdrawal of provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to (i) transfer of dail 112 project to health department (ii) non-payment due to incomplete security audit of website (iii) non-payment to GIPL due to transfer of website hosting activity to State data Centre. Reasons for the final saving of ₹ 245.70 lakh have not been intimated (August 2023).

**GRANT NO. : 43 POLICE****( Major Head : 2055 - Police )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		61,06,27,38				
Supplementary		0	61,06,27,38	58,93,64,49	(-) 2,12,62,89	23,51,74

## Notes and Comments

Though there was an ultimate saving of ₹ 21,262.89 lakh in the grant; only ₹ 2,351.74 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 18,911.15 lakh.

## PERSISTENT SAVING

2. This is the thirteenth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	4,57,905.55	4,42,857.75	15,047.80	3.29
2018-19	5,21,265.91	4,84,255.65	37,010.26	7.10
2019-20	4,97,814.65	4,74,667.14	23,147.51	4.65
2020-21	5,83,340.12	5,07,984.46	75,355.66	12.92
2021-22	6,02,307.00	5,14,467.83	87,839.17	14.58

**GRANT NO. : 44 JAILS****( Major Head : 2056 - Jails )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		1,90,47,90				
Supplementary		6,29,38	1,96,77,28	1,95,02,64	(-) 1,74,64	0

## Notes and Comments

Though there was an ultimate saving of ₹ 174.64 lakh in the grant; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary grant of ₹ 629.38 lakh obtained in March 2023 could have been curtailed.

**GRANT NO. : 45 STATE EXCISE****( Major Head : 2039 - State Excise )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		21,80,11				
Supplementary		0	21,80,11	18,23,22	(-) 3,56,89	2,77,30

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 356.89 lakh in the grant; only ₹ 277.30 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 79.59 lakh.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2039.00.001.01 SCW-48 Commissioner of Prohibition and Excise	O R	466.14 (-) 150.54	315.60	255.91	(-) 59.69	**

Withdrawal of provision of ₹ 150.54 lakh through surrender in March 2023 was attributed to (i) non filling up of 37 vacant posts out of 70 sanctioned posts in different classes, (ii) ISMS And EPS System were not ordered by GIPL, (iii) non renewal of outsourced employee's in due time and (iv) non-filling of the full-time officer of Director of Prohibition and Excise and the transfer of employees at district level. Reasons for the final saving of ₹ 59.69 lakh have not been intimated (August 2023).

**GRANT NO. : 46 OTHER EXPENDITURE PERTAINING TO HOME DEPARTMENT**

( Major Head : 2049 - Interest Payments, 2062 - Vigilance, 2070 - Other Administrative Services, 2235 - Social Security and Welfare, 4055 - Capital Outlay on Police, 4216 - Capital Outlay on Housing, 7610 - Loans to Government Servants etc. )

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original	6,11,23,22				
Supplementary	9,77,34	6,21,00,56	6,18,67,65	(-) 2,32,91	0

## Charged

Original	51,00				
Supplementary	60,00	1,11,00	74,32	(-) 36,68	0

## CAPITAL

## Voted

Original	13,00,10,44				
Supplementary	44,30,54	13,44,40,98	12,67,99,81	(-) 76,41,17	0

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 232.91 lakh in the grant; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary grant of ₹ 977.34 lakh obtained in March 2023 could have been curtailed.

2. Though there was an ultimate saving of ₹ 36.68 lakh in the appropriation; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary appropriation of ₹ 60.00 lakh obtained in March 2023 could have been curtailed.

## Grant No. 46 contd.

## 3. Saving under the appropriation occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2062.00.104.03 Payment of Compensation/or Decretal Amount	O S R	50.00 60.00 0.00	110.00	74.32	(-) 35.68	Reasons for final saving of ₹ 35.68 lakh have not been intimated though called for (August 2023).

## CAPITAL

4. Though there was an ultimate saving of ₹ 7,641.17 lakh in the grant; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary grant of ₹ 4,430.54 lakh obtained in March 2015 could have been restricted to a token amount.

## 5. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4055.00.207.01 Information Technology	O R	11,183.84 (-) 61.43	11,122.41	5,592.94	(-) 5,529.47	Withdrawal of provision of ₹ 61.43 lakh through reappropriation in March 2023 was attributed to (i) pending shifting activity of CCTV camera installed at new Police station ,(ii) reduction in maintenance cost and (iii) under CSITMS project the current AMC has been completed and the process of issuing new AMC has not been completed.Reasons for the final saving of ₹ 5,529.47 lakh have not been intimated (August 2023).

## Grant No. 46 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 4055.00.214.02 Border Area Development Programme (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	960.00 (+) 947.75	1,907.75	0.00	(-) 1,907.75	**
Additional fund of ₹ 947.75 lakh was made in March 2023 through reappropriation mainly due to (i) Unutilized grant of ₹ 65,68.92 lakh (Central contribution-₹ 19,07.15 lakh and State contribution- ₹ 46,61.77 lakh) with the Finance Department under BADP has been deposited in SNA Account of BADP, (ii) non release of grant by Government of India, hence, a provision of ₹ 1.00 lakhs (0.60 lakh CSS + 0.40 lakh State Share) has been made in the Revised Budget of the Year 2022.23, (iii) Grant of ₹ 3,20.32 lakh has been allocated under the state share towards the expenses of the convention held on 12/11/2020 under the chairmanship of the Ministry of Home Affairs. Reasons for the final saving of ₹ 1,907.75 lakh have not been intimated (August 2023).						
(iii) 4055.00.800.03 Purchase of Arms - General	O R	1,500.00 0.00	1,500.00	445.53	(-) 1,054.47	Reasons for final saving of ₹ 1,054.47 lakh have not been intimated though called for (August 2023).
(iv) 4055.00.800.04 Payment of Compensation for Land Acquisition	O R	900.00 0.00	900.00	35.54	(-) 864.46	Reasons for final saving of ₹ 864.46 lakh have not been intimated though called for (August 2023).

## Grant No. 46 contd.

6. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4055.00.214.03 Border Area Development Programme (40% State)	O S R	640.00 4,026.78 (+) 315.71	4,982.49	6,889.24	(+) 1,906.75	**
<p>** Additional fund of ₹ 315.71 lakh was made in March 2023 through reappropriation mainly due to (i) Unutilized grant of ₹ 65,68.92 lakh (Central contribution-₹ 19,07.15 lakh and State contribution- ₹ 46,61.77 lakh) with the Finance Department under BADP has been deposited in SNA Account of BADP, (ii) non release of grant by Government of India, hence, a provision of ₹ 1.00 lakhs (0.60 lakh CSS + 0.40 lakh State Share) has been made in the Revised Budget of the Year 2022.23, (iii) Grant of ₹ 3,20.32 lakh has been allocated under the state share towards the expenses of the convention held on 12/11/2020 under the chairmanship of the Ministry of Home Affairs. Reasons for the final excess of ₹ 1,906.75 lakh have not been intimated (August 2023).</p>						
(ii) 7610.00.201.01 House Building Advances	O R	350.00 (+) 171.20	521.20	515.14	(-) 6.06	Additional fund of ₹ 171.20 lakh was made in March 2023 through reappropriation mainly due to increase in receipt for proposals for house advance. Reforms made as per Finance Department resolution dated 10/01/2022 the amount of house advance given has increased and decision to consider the fixed salary period of five years for the purpose of house advance.

## Grant No. 46 conclud.

## PERSISTENT SAVING

7. This is the fourteenth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	64,502.89	61,710.54	2,792.35	4.33
2018-19	62,619.58	55,513.97	7,105.61	11.35
2019-20	89,937.30	68,830.36	21,106.94	23.47
2020-21	83,208.99	51,700.15	31,508.84	37.87
2021-22	95,166.46	80,421.46	14,745.00	15.49

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**INDUSTRIES AND MINES DEPARTMENT****GRANT NO. : 47 INDUSTRIES AND MINES DEPARTMENT****( Major Head : 3451 - Secretariat -Economic Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		14,06,19				
Supplementary		0	14,06,19	11,50,14	(-) 2,56,05	2,56,04

## Notes and Comments

In view of final saving of ₹ 256.05 lakh , Original provision of ₹1,406.19 lakh could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3451.00.800.01 IND-44 Information Technology	O R	580.00 (-) 242.52	337.48	337.48	0.00	**

Withdrawal of provision of ₹ 242.52 lakh through surrender in March 2023 was attributed to (i) As per Industries and Mines Department, Information Technology - Minutes of the Meeting Dt. 28/02/2023 principal approval received for Information Technology hardware and software, Information Technology hardware follows BID publication, Technical evaluation, Financial opening, Reverse Auction, which takes approx.. 4 months, (ii) Indext-B purchase computers, printers, cartridge and other IT related products for the office of Industry Commissioner & office of Micro, Small and Medium Enterprises commissioner. Grant in object class C2 could not get transferred to Indext-B, (iii) Grant of Commissioner Cottage & Rural Industries not transferred to object class c4, so no allotment to Boards / Corporations under its administrative control and (iv) office digitization tender is under process in the office of Commissioner Geology & Mining.

**GRANT NO. : 48 STATIONERY AND PRINTING**

( Major Head : 2058 - Stationery and Printing, 2071 - Pensions and Other Retirement Benefits, 4058 - Capital Outlay on Stationery and Printing )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 (₹ in thousand)
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## REVENUE

Voted

Original		68,64,48				
Supplementary		0	68,64,48	65,63,51	(-) 3,00,97	6,11,00

## CAPITAL

Voted

Original		3,75,18				
Supplementary		0	3,75,18	2,72,75	(-) 1,02,43	1,02,43

## Notes and Comments

## REVENUE

In view of final saving of ₹ 300.97 lakh in the grant , Original provision of ₹ 6,864.48 lakh could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2058.00.797.01 Depreciation Reserve Fund for Government Presses	O R	310.26 (-) 310.26	0.00	0.00	(+)310.26	Appropriate reason for withdrawal of entire provision of ₹ 310.26 lakh through surrender in March 2023 has not been given.Reason for final excess of ₹ 310.26 lakh have not been intimated.

## Grant No. 48 conclud.

## CAPITAL

3. In view of final saving of ₹ 102.43 lakh, Original provision of ₹ 375.18 could have been curtailed.

4. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4058.00.103.01 IND-48 Government Presses	O R	375.18 (-) 102.43	272.75	272.75	0.00	Withdrawal of provision of ₹ 102.43 lakh through surrender in March 2023 was attributed to less expenditure as actual value of purchase through tender is less than anticipated.

## Depreciation Reserve Fund -

5. The Fund is intended to be utilized for meeting expenditure on renewals and replacement of machines etc. of Government Presses. Allowances for depreciation calculated on the depreciated value of plant, machine as also with reference to the residual book value of the plant, and machinery, etc. disposed off during the year is credited to the Fund from the provision under the grant. No amount was transferred to the Fund as contribution during the year. The expenditure on renewals/replacements initially met from the provision under the grant is subsequently transferred to the Fund before the close of the year.

During the year expenditure of ₹ 82.91 lakh was transferred to the Fund(82216-102). The balance at the credit of the Fund on March 31, 2023 was ₹ 2,557.16 lakh as given in Statement No. 21 of the Finance Accounts 2022-23.

**GRANT NO. : 49 INDUSTRIES**

( Major Head : 2425 - Co-operation, 2851 - Village and Small Industries, 2852 - Industries, 2875 - Other Industries, 3435 - Ecology and Environment, 4851 - Capital Outlay on Village and Small Industries, 4875 - Capital Outlay on Other Industries, 6851 - Loans for Village and Small Industries, 6858 - Loans for Engineering Industries )

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		50,78,34,88				
Supplementary	1	50,78,34,89	42,36,39,86	(-) 8,41,95,03		8,40,43,71

## CAPITAL

## Voted

Original		6,79,59,01				
Supplementary		81,06,40	7,60,65,41	3,10,48,15	(-) 4,50,17,26	4,25,54,66

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 84,195.03 lakh in the grant; only ₹ 84,043.71 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 151.32 lakh.

## 2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2851.00.001.02 IND-11-Directorate of cottage Industries and Industrial Co- operative	O R	1,672.49 (-) 280.31	1,392.18	1,392.13 (-) 0.05	Withdrawal of provision of ₹ 280.31 lakh through surrender in March 2023 was attributed to non filling up of vacant posts.

## Grant No. 49 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2851.00.001.03 Pay and Allowances of MSME Commissionerate	O R	437.69 (-) 50.04	387.65	387.65	0.00	Withdrawal of provision of ₹ 50.04 lakh through surrender in March 2023 was attributed to non filling up of vacant posts of regular employees.
(iii) 2851.00.102.03 IND-10-District Industries Centres.	O R	2,755.27 (-) 629.14	2,126.13	2,125.95	(-) 0.18	Withdrawal of provision of ₹ 629.14 lakh through surrender in March 2023 was attributed to non filling up of vacant posts.
(iv) 2851.00.102.05 IND-1-Adj. Creating a Salt Cell in industries Commissioner's	O R	65.30 (-) 50.81	14.49	14.49	0.00	Withdrawal of provision of ₹ 50.81 lakh through surrender in March 2023 was attributed to non filling up of vacant posts.
(v) 2851.00.102.18 Incentive to Micro and small Enterprise	O R	1,000.00 (-) 800.00	200.00	200.00	0.00	Withdrawal of provision of ₹ 800.00 lakh through surrender in March 2023 was attributed to non receipt of any claims from private developers.
(vi) 2851.00.102.19 Schemes of MSME Commissionerate	O R	2,490.00 (-) 1,480.91	1,009.09	1,009.09	0.00	Withdrawal of provision of ₹ 1,480.91 lakh through surrender in March 2023 was attributed to non utilisation of funds as approved SPV (Special Purpose Vehicle) not deposited their contribution. As per the scheme guidelines SPV (Special Purpose Vehicle) has to submit their contribution in designated account thereafter contribution of state government has be removed in designated accounts during 2022-23.

## Grant No. 49 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vii) 2851.00.102.20 Micro Small Enterprise - Cluster Development Programme(70:30 Partially Centrally Sponsored Scheme)	O R	400.00 (-) 300.00	100.00	100.00	0.00	Withdrawal of provision of ₹ 300.00 lakh through surrender in March 2023 was attributed to non utilisation of funds as approved SPV (Special Purpose Vehicle) not deposited their contribution. As per the scheme guidelines SPV (Special Purpose Vehicle) has to submit their contribution in designated account thereafter contribution of state government has be removed in designated accounts during 2022-23.
(viii) 2851.00.800.02 IND-33 Subsidies financial assistance to individual artisans through Nationalised Banks	O R	18,807.00 (-) 2,655.03	16,151.97	16,070.11	(-) 81.86	Withdrawal of provision of ₹ 691.91 lakh through surrender and of ₹ 1,963.12 lakh through reappropriation in March 2023 was attributed to less pending claim at DIC (District Industries Centers) and less sanctioned application at Bank. Reasons for the final saving of ₹ 81.86 lakh have not been intimated (August 2023).
(ix) 2851.00.800.13 IND-32 Cluster Development Scheme	O R	200.00 (-) 30.00	170.00	170.00	0.00	Withdrawal of provision of ₹ 30.00 lakh through surrender in March 2023 was attributed to non receipt of appropriate proposals from DICs (District Industries Centers).

## Grant No. 49 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(x) 2852.80.001.01 IND-2 Industries Commissioner's office Extension Wing	O R	1,427.72 (-) 275.97	1,151.75	1,151.75	0.00	Withdrawal of provision of ₹ 275.97 lakh through surrender in March 2023 was attributed to non filling up of vacant posts.
(xi) 2852.80.003.02 OIN-2 Assistance for Research and Technology Development	O R	26,500.00 (-) 6,054.75	20,445.25	20,445.25	0.00	Withdrawal of provision of ₹ 179.23 lakh through surrender and of ₹ 5,875.52 lakh through reappropriation in March 2023 was attributed to receipt of less applications.
(xii) 2852.80.003.04 IND-31 Incentive scheme for Educated unemployed for providing financial assistance for self employment. .	O R	2,600.00 (-) 460.46	2,139.54	2,139.54	0.00	Withdrawal of provision of ₹ 460.46 lakh through surrender in March 2023 was attributed to less pending claim at DIC (District Industries Centers).
(xiii) 2852.80.800.22 IND-3 Development of Infrastructure facilities	O R	55,100.00 (-) 28,480.20	26,619.80	26,619.80	0.00	Withdrawal of provision of ₹ 28,480.20 lakh through surrender in March 2023 was attributed to non - compliance of condition No.2.3 (6) under CEI (Chief Electrical Inspectorate Division) scheme of industrial Policy 2015, the proposal made by this office by to relax the condition to the Department of Industries & Mines is currently under consideration.

## Grant No. 49 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiv) 2852.80.800.30 Scheme to meet expenses of Regional Development authority for the development of Dholera special investment region	O R	7,250.01 (-) 3,149.00	4,101.01	4,101.01	0.00	Withdrawal of provision of ₹ 3,149.00 lakh through surrender in March 2023 was attributed to non filling up of vacant posts and less administrative expenditure.
(xv) 2852.80.800.35 IND-Assistance for Labour Intensive Industries	O R	500.00 (-) 88.55	411.45	411.45	0.00	Withdrawal of provision of ₹ 88.55 lakh through surrender in March 2023 was attributed to less applications received during the year
(xvi) 2852.80.800.36 Assistance to Large Industries	O R	80,000.00 (-) 28,582.32	51,417.68	51,417.68	0.00	Withdrawal of provision of ₹ 28,582.32 lakh through surrender in March 2023 was attributed to less application approved due to insufficient documents.
(xvii) 2875.60.190.02 Assistance for Development of Bulk Drug Park and Medical Devices Park	O R	2,500.00 (-) 442.75	2,057.25	2,057.25	0.00	Withdrawal of provision of ₹ 442.75 lakh through surrender in March 2023 was attributed to less progress.
(xviii) 3435.03.104.01 Gujarat Green Mega Innovative Industrial Projects Incentive Scheme Assistance to Industries	O R	1,000.00 (-) 1,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,000.00 lakh through surrender in March 2023 was attributed to non receipt of administrative approval.

## Grant No. 49 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xix) 3435.03.104.02 Contribution to Gujarat Green Innovative Fund	O R	4,000.00 (-) 4,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 4,000.00 lakh through surrender in March 2023 was attributed to non receipt of administrative approval.

## 3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2851.00.102.15 IND-7 Infrastructure facility and development of salt industry	O R	1,000.00 (+) 1,934.39	2,934.39	2,934.39	0.00	Additional fund of ₹ 1,934.39 lakh was made in March 2023 through reappropriation mainly due to more approved applications under this scheme by the district authorities. 80 percentage subsidy is announced by the state government under the solar pump system subsidy scheme to agariyas of the state vide GR (Government Resolutions) dated 24.10.2017. The District Industries Centre is the implementing authority of the scheme.

## Grant No. 49 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2852.80.003.03 Gujarat Industrial Research and Development Agency	O R	143.24 (+) 79.43	222.67	222.67	0.00	Additional fund of ₹ 79.43 lakh was made in March 2023 through reappropriation mainly due to (i) for Field Inspection and Testing at Laboratory complying 300 Nos. of Inspection and 7,000 Nos. of Samples being test at laboratory, (ii) considerable Office Expenses like: Chemical, Glassware, Stationary related to Test Report, Sophisticated Machineries/Equipments, Calibration towards Machineries has occurred, (iii) expense related to Municipality Taxes and Maintenance Expense related to established Laboratory based at Sayajigunj and Sama (42,000 Sq. Feet) is also occurred.

## Grant No. 49 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 2852.80.800.09 IND-40 Gujarat Infrastructural Development Board	O R	500.00 (+) 200.00	700.00	700.00	0.00	Additional fund of ₹ 200.00 lakh was made in March 2023 through reappropriation mainly for payment of feasibility study for development of city logistics plan (CLPs) of eight cities of Gandhinagar, Ahmedabad, Vadodara, Rajkot, Surat, Jamnagar and Bhavnagar under PM Gatishakti project.
(iv) 2852.80.800.24 IND-5 Promotional Efforts for Industrial Development	O R	1,355.90 (+) 5,596.09	6,951.99	6,951.99	0.00	Additional fund of ₹ 5,596.09 lakh was made in March 2023 through reappropriation mainly due to (i) G20 Summit: To be considered under participation in exhibition and seminars in the year 2022-23, (ii) Defence Expo 2022: To be considered under participation in exhibition and seminars in the year 2022-23.

## CAPITAL

4. Though there was an ultimate saving of ₹ 45,017.26 lakh in the grant; only ₹ 42,554.66 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 8,106.40 lakh obtained in March 2023 proved excessive.

## Grant No. 49 contd.

## 5. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4851.00.102.01 IND-10 District Industries Centre	O R	48.00 (-) 42.72	5.28	5.27	(-) 0.01	Withdrawal of provision of ₹ 42.72 lakh through surrender in March 2023 was attributed to non payment of contractual vehicle for which provision was made as the same is not permissible in capital head.
(ii) 4851.00.800.01 IND-24 Urban Hatts for sales promotion of cottage industries product	O R	181.00 (-) 66.04	114.96	130.00	(+) 15.04	Withdrawal of provision of ₹ 66.04 lakh through surrender in March 2023 was attributed to (i) Surat Urban Haat Scheme has been dropped by the New Affairs Department, Rs.50.00 lakhs is reduced and (ii) scheme of Nicol Urban Haat has been dropped by the department of New Affairs, Rs.1.00 lakhs is reduced. Reasons for the final excess of ₹ 15.04 lakh have not been intimated (August 2023).

## Grant No. 49 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 4875.60.190.03 Expenditure for development of Town Planning Scheme at Gujarat Petroleum, Chemicals and Petrochemicals Special Investment Regional development Authority	O R	1,000.00 (-) 350.00	650.00	650.00	0.00	Withdrawal of provision of ₹ 350.00 lakh through surrender in March 2023 was attributed to no expenditure incurred for town planning development.
(iv) 4875.60.800.01 Expenditure for Mandal-Becharaji Special Investment Region(Plan)	O R	13,512.00 (-) 5,033.22	8,478.78	5,999.88	(-) 2,478.90	Withdrawal of provision of ₹ 5,033.22 lakh through surrender in March 2023 was attributed to reduced infrastructure project costs and non-utilization of JICA (Japan International Cooperation Agency) funds, the cost has come down. Reasons for the final saving of ₹ 2,478.90 lakh have not been intimated (August 2023).

## Grant No. 49 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v) 4875.60.800.03 Capital Contribution to Gandhinagar Railway and Urban Development Company Limited	O R	1,130.00 (-) 1,130.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,130.00 lakh through surrender in March 2023 was attributed to non requirement of fund as Gandhinagar Railway and Urban Development Company Limited (GARUD) has surplus of fund in F.Y. 2022-23. The same was surrendered as per the decision in the meeting of Board of Director held on 01.08.2022. this was conveyed to IMD (Induatries and Mines Department) vide letter No. GARUD /GNC /Budget /2023-24 /1221 dated 29.12.2022.

## Grant No. 49 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 4875.60.800.05 Capital Support for Gujarat Common Effluent Treatment Plant(CETP), Deep-Sea Pipeline and Allied infrastructure	O R	48,000.00 (-) 45,000.00	3,000.00	3,000.00	0.00	Withdrawal of provision of ₹ 35,906.40 lakh through surrender and of ₹ 9,093.60 lakh through reappropriation in March 2023 was attributed to as per actual requirement expenditure was incurred. GWIL required ₹ 1,000 lakh for the Jetpur project in the current year and GIDC (Gujarat Industrial Development Corporation), Gandhinagar ₹ 2,000 lakh required for this project in the current year. Provision was made for implementation of project by Gujarat Water Infrastructure Ltd. (GWIL) and four new projects by GIDC (Gujarat Industrial Development Corporation), Gandhinagar.
(vii) 6858.04.800.01 Loan To Mega Project To Implement - State Support Agreement	O R	25.00 (-) 25.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 25.00 lakh through surrender in March 2023 was attributed to process of payment of claim of ₹ 16.79 lakh due to non receipt of query compliance from unit's end.

## Grant No. 49 conclud.

6. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4875.60.800.04 Capital Contribution To Gujarat Rail Infrastructure Development Corporation Limited	O S R	4,000.00 8,106.40 (+) 9,093.60	21,200.00	21,200.00	0.00	Additional fund of ₹ 9,093.60 lakh was made in March 2023 through reappropriation mainly due to disbursement of Central Government grant of ₹ 17,200.00 lakh for project (i) Gatishakti Terminal at Rafeleshwar (near Morbi) & (ii) Gatishakti Terminal at Bedi Port, which was sanctioned under Prime Minister Gatishakti Project.

**GRANT NO. : 50 MINES AND MINERALS**

( Major Head : 2853 - Non-ferrous Mining and Metallurgical Industries, 4853 - Capital Outlay from Non-Ferrous Mining and Metallurgical Industries )

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		2,22,61,06			
Supplementary		0	2,22,61,06	2,04,30,22	(-) 18,30,84
					18,28,70

## CAPITAL

Voted

Original		16,70,00			
Supplementary		0	16,70,00	5,05,00	(-) 11,65,00
					11,65,00

Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 1,830.84 lakh in the grant; only ₹ 1,828.70 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 2.14 lakh.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2853.02.001.01 IND-43 Commissioner of Geology and Mining	O R	8,780.39 (-) 1,679.81	7,100.58	7,098.44	(-) 2.14	Withdrawal of provision of ₹ 1,679.81 lakh through surrender in March 2023 was attributed to (i) non-sanction of higher pay scale of employees, (ii) non filling up of vacancies in time and (iii) non-approval policy by the Government.

## Grant No. 50 conclud.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2853.02.101.01 IND-56 Geological Survey of Mines	O R	310.00 (-) 110.54	199.46	199.46	0.00	Withdrawal of provision of ₹ 110.54 lakh through surrender in March 2023 was attributed to non-completion of software procurement tender process.
(iii) 2853.02.102.01 IND-57 Mineral Laboratory	O R	166.67 (-) 35.05	131.62	131.62	0.00	Withdrawal of provision of ₹ 35.05 lakh through surrender in March 2023 was attributed to non filling up of vacant post of Mineral Laboratory staff in time limit.

## CAPITAL

3. In view of final saving of ₹1,165.00 lakh in the grant, Original provision of ₹ 1,670.00 lakh could have been curtailed.

4. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4853.01.004.02 IMD-57-Mineral Laboratory	O R	1,670.00 (-) 1,165.00	505.00	505.00	0.00	Appropriate reasons for withdrawal of provision through surrender in March 2023 has not been given.

**GRANT NO. : 51 TOURISM****( Major Head : 3452 - Tourism, 5452 - Capital Outlay on Tourism )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		92,84,67				
Supplementary		65,70,49	1,58,55,16	1,58,52,75	(-) 2,41	2,41

## CAPITAL

Voted

Original		4,48,64,55				
Supplementary		2,18,85,45	6,67,50,00	6,67,50,00	0	0

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**GRANT NO. : 52 OTHER EXPENDITURE PERTAINING TO INDUSTRIES AND MINES DEPARTMENT**

**( Major Head : 2070 - Other Administrative Services, 2250 - Other Social Services, 3053 - Civil Aviation, 5053 - Capital Outlay on Civil Aviation, 7610 - Loans to Government Servants etc. )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		1,15,59,23				
Supplementary		36,79,56	1,52,38,79	1,52,38,79	0	0

CAPITAL

Voted

Original		88,29,15				
Supplementary		48,76,47	1,37,05,62	1,36,94,19	(-) 11,43	11,43

**INFORMATION AND BROADCASTING DEPARTMENT****GRANT NO. : 53 INFORMATION AND BROADCASTING DEPARTMENT****( Major Head : 2052 - Secretariat - General Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		1,71,15				
Supplementary		5,46	1,76,61	1,63,68	(-) 12,93	12,93

## Notes and Comments

In view of the final saving, the Supplementary grant of ₹ 5.46 lakh obtained in March 2023 proved excessive.

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**GRANT NO. : 54 INFORMATION AND PUBLICITY****( Major Head : 2220 - Information and Publicity )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		1,40,39,07				
Supplementary		1,22,03,23	2,62,42,30	2,55,56,79	(-) 6,85,51	6,68,86

## Notes and Comments

Though there was an ultimate saving of ₹ 685.51 lakh in the grant; only ₹ 668.86 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 12,203.23 lakh obtained in March 2023 could have been curtailed.

**GRANT NO. : 55 OTHER EXPENDITURE PERTAINING TO INFORMATION AND BROADCASTING DEPARTMENT**

**( Major Head : 2045 - Other Taxes and Duties on Commodities and Services, 7610 - Loans to Government Servants etc. )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 (₹ in thousand)
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REVENUE

Voted

Original		20,00,00				
Supplementary		0	20,00,00	15,26,38	(-) 4,73,62	4,73,62

CAPITAL

Voted

Original		10,00				
Supplementary		0	10,00	0	(-) 10,00	10,00

Notes and Comments

REVENUE

In view of the final saving of ₹ 473.62 lakh, Original provision of ₹ 2,000.00 lakh could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2045.00.101.04 Financial Assistance to the Producers of tax free Gujarati Films	O R	2,000.00 (-) 473.62	1526.38	1526.38	0.00	**

Withdrawal of provision of ₹ 473.62 lakh through surrender in March 2023 was attributed to (i) out of the total pending applications for financial assistance to the Gujarati Films, 12 applications were received late beyond the prescribed time limit; hence they were not considered and they were closed, (ii) some applicants were communicated to comply and submit the necessary documents in consonance with the policy, but they have not complied and submitted the required documents before March-2023 and (iii) out of the total pending applications, 41 films were screened and since the amount of financial assistance is determined on the basis of the marks given to the film by the Screening Committee, the amount payable was determined less than the expected.

## Grant No. 55 conclud.

## CAPITAL

3. Entire voted grant of ₹ 10.00 lakh remained unutilized during the year.

4. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advances	O R	10.00 (-) 10.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 10.00 lakh through surrender in March 2023 was attributed to non receipt of application for HBA.

**LABOUR AND EMPLOYMENT DEPARTMENT****GRANT NO. : 56 LABOUR AND EMPLOYMENT DEPARTMENT****( Major Head : 2251 - Secretariat - Social Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		23,44,67				
Supplementary		0	23,44,67	9,34,22	(-) 14,10,45	14,10,45

## Notes and Comments

In view of the final saving of ₹ 1,410.45 lakh , Original provision of ₹ 2,344.67 lakh could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.01 EMP-11 Labour and Employment Department	O R	2,344.67 (-) 1,410.45	934.22	934.22	0.00	**

Withdrawal of provision of ₹ 1,410.45 lakh through surrender in March 2023 was attributed to (i) non filling up of 28 vacant posts of Class-I to III employees in the department i.e Deputy Secretary - 01 , Section Officer - 03, Deputy Section Officer -15 ,Steno (Grade-1) -02, Steno (Grade-2) -03, Office Assistant -04 , (ii) delay in purchase procedure and (iii) non requirement of certain equipments and rejection of certain purchase by IT committee.

**GRANT NO. : 57 LABOUR AND EMPLOYMENT****( Major Head : 2230 - Labour, Employment and Skill Development, 4250 - Capital Outlay on Other Social Services )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original	12,95,55,26				
Supplementary	0	12,95,55,26	10,50,40,97	(-) 2,45,14,29	2,45,45,48

## CAPITAL

Voted

Original	1,15,98,00				
Supplementary	0	1,15,98,00	48,11,61	(-) 67,86,39	67,86,36

Notes and Comments

## REVENUE

Funds amounting to ₹ 24,545.48 lakh were surrendered from the grant in March 2023; the saving ultimately worked out to only ₹ 24,514.29 lakh , resulting in excessive surrender to the extent of ₹ 31.19 lakh.

## Grant No. 57 contd.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2230.01.001.01 LBR-1 Commissioner of Labour	O R	1,632.04 (-) 205.52	1,426.52	1,426.41	(-) 0.11	**
<p>Withdrawal of provision of ₹ 67.20 lakh through surrender and of ₹ 138.32 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts of (i) Additional Labour Commissioner-01, (ii) Dy. Labour Commissioner-01, (iii) Asstt. Labour Commissioner-13, (iv) Deputy Director -01, (v) Research Officer-02 , (vi) Adminstrative Officer-01, (vii) Govt. Labour Officer-17, (viii) Office Superintendent-12 , (xi) Steno (Grade-1)-01, (x) Steno (Grade-II)-03, (xi) Dy Accountant - 01., (xi) Assistant Govt. Labour Officer-16, (xiii) Sr. Clerk-10, (xiv) Clerk – 22, (xv) Peon-35, (xvi) Driver-05, (xvii) Legal Officer-01 and non implementation of four labour codes by the Government of India. Provision of ₹ 100.00 lakh was made for IEC activities four labour codes in the financial year 2022-23</p>						
(ii) 2230.01.102.01 LBR-10 Safety Cell for prevention of accidents	O R	336.25 (-) 87.30	248.95	248.95	0.00	Withdrawal of provision of ₹ 87.30 lakh through surrender in March 2023 was attributed to (i) non filling up of vacant post salary allowances ₹ 58.04 lakh, (ii) Office Expenses ₹ 17.84 lakh, (iii) Contractual Services ₹ 4.35 lakh, (iv) Grant in Aid ₹ 4.08 lakh, (v) Vehicle Repairing Expenses ₹ 3.00 lakh.
(iii) 2230.01.102.03 LBR-12 Establishment under Chief Inspector of Factories	O R	2,109.42 (-) 297.77	1,811.65	1,811.50	(-) 0.15	**
<p>Withdrawal of provision of ₹ 251.90 lakh through surrender and of ₹ 45.87 lakh through reappropriation in March 2023 was attributed to (i) non filling up of vacant post salary allowances ₹ 131.71 lakh, (ii) Office Expenses ₹ 65.71 lakh, (iii) ₹ 67.50 lakhs of contractual services (bills like ₹ 24.00 lakh for three months of vehicle of Ahmedabad office will not be spent and ₹ 9.93 lakh and other contractual expenses of the post of Law Officer sanctioned on contract based on new matter which is sought for regular post by the office here), (iv) ₹ 20.00 lakh in Grant in Aid, (v) ₹ 3.35 lakh on other expenditure and (vi) ₹ 1.00 lakh in Capital Expenses.</p>						

## Grant No. 57 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 2230.01.103.06 LBR-18-A Gujarat Labour Welfare Board	O R	2,737.25 (-) 684.32	2,052.93	2,052.93	0.00	**
Withdrawal of provision of ₹ 684.32 lakh through surrender in March 2023 was attributed to (i) budget estimate of new item for the scheme shram niktan cannot be achieved because of administrative process and no participation in tendering in Savali GI DC, (ii) in the scheme Full Body Checkup the tendering process was completed in Oct-22 and work order could be hand over to agency after Legislative Election and (iii) In other schemes received application are less than anticipated.						
(v) 2230.01.111.05 LBR-25 Activities of the Gujarat Building and Other Construction Workers Welfare Board	O R	27,409.93 (-) 6,852.49	20,557.44	20,557.44	0.00	Withdrawal of provision of ₹ 6,852.49 lakh through surrender in March 2023 was attributed to (i) receipt of less application than target, (ii) non receipt on any application in Man Dhan schemes and (iii) late start in complete medical check-up camp scheme for construction workers.
(vi) 2230.03.001.01 EMP-5 Strengthening the Directorate of Employment and Training(Trainin g)	O R	636.30 (-) 259.70	376.60	376.60	0.00	Withdrawal of provision of ₹ 259.70 lakh through surrender in March 2023 was attributed to lack of provision of internal audit.

## Grant No. 57 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vii) 2230.03.001.02 Gujarat Skill Development Mission - Generate Employment through skill Development	O R	12,052.96 (-) 9,005.91	3,047.05	3,047.05	0.00	**
<p>Withdrawal of provision of ₹ 9,005.91 lakh through surrender in March 2023 was attributed to (i) non filling up of establishments at GSDM office for Assistant Accountant and Director Skills' office ( ₹ 15.26 lakh), (ii) less number of seats are filled in ITI, so less required for NSQF Short Term Courses ( ₹ 74.19 lakh), (iii) out of approved amount of ₹ 10,00.00 lakh for SAKSHAM - KVK 2.0 only ₹ 250.00 lakh is required at present for pilot project ( ₹ 750 lacs) , (iv) non utilisation of ₹ 2,500 lakh to upgrade 5 ITIs as Skill Institutes. Physibilty report included in the DPRs submitted by the ITIs, suggested to revisit this concept for better utilisation of the grant, (v) non procurement of IT infrastructure and furniture for Director Skills ( ₹ 11. 26 lakh), (vi) less expenditure in Mukhymantri Bhavishalakshi Kaushalya Vikas Yojna (MBKVY) ( ₹ 56 Crore).</p>						
(viii) 2230.03.101.07 Skills Strengthening for Industrial Value Enhancement(ST RIVE)	O R	4,056.70 (-) 3,506.67	550.03	550.03	0.00	Withdrawal of provision of ₹ 3,506.67 lakh through surrender in March 2023 was attributed to less expenditure (UTC not submitted), due to which less grant received from the Government of India.
(ix) 2230.03.101.10 Upgradation of Government ITIs into Model ITI (70% Central)(70:30 Partially Centrally Sponsored Scheme)	O R	275.20 (-) 275.20	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 275.20 lakh through surrender in March 2023 was attributed to non release of fund for the last three years after the funds released under the second installment.

## Grant No. 57 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(x) 2230.03.101.11 Upgradation of Government ITIs into Model ITI (30% State)	O R	117.94 (-) 117.94	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 117.94 lakh through surrender in March 2023 was attributed to non release of fund for the last three years after the funds released under the second installment.
(xi) 2230.03.101.13 (World Bank Assisted) Skills Acquisition and Knowledge Awareness for Livelihood Promotion Programme (40% State)	O R	40.00 (-) 40.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 40.00 lakh through surrender in March 2023 was attributed to non release of state share. Grant of special project under aspirational district program for Narmada district is given as 100 percent centrally sponsored grant.

## Grant No. 57 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xii) 2230.03.102.02 National Apprenticeship Promotion Scheme	O R	4,065.86 (-) 2,068.31	1,997.55	2,006.33	(+) 8.78	Withdrawal of provision of ₹ 2,068.31 lakh through surrender in March 2023 was attributed to less expenditure owing to less grant received from the Government of India. Reasons for the final excess of ₹ 8.78 lakh have not been intimated (August 2023).

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2230.01.101.01 LBR-2 District Establishment	O R	1,276.49 (+) 138.32	1,414.81	1,454.45	(+) 39.64	Additional fund of ₹ 138.32 lakh was made in March 2023 through reappropriation mainly due to (i) filling up of the posts of Government Labour Officer and Sr.Clerk,(ii)increase in Seventh Pay Commission Allowance,(iii)increase of 4% in Dearness Allowance,(iv)increase in Pay and Allowance of Junior Clerk, Assistant Commissioner of labour and Government Labour Officer owing to completion of Probation period. Reasons for the final excess of ₹ 39.64 lakh have not been intimated (August 2023).

## Grant No. 57 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2230.02.001.02 EMP-6 Model Career Centre under National Career Service Project	O R	1.00 (+) 42.85	43.85	43.85	0.00	Additional fund of ₹ 42.85 lakh was made in March 2023 through reappropriation mainly due to as per fund allocated by Government of India.
(iii) 2230.03.001.03 Gujarat Skill Development Mission Pradhan Mantri Kaushal Vikas Yojana ( PMKVY2.0)(100 % Centrally sponsored scheme)	O R	0.73 (+) 1,464.44	1,465.17	1,465.17	0.00	Additional fund of ₹ 1,464.44 lakh was made in March 2023 through reappropriation mainly due to as per fund allocated by Government of India.
(iv) 2230.03.101.03 EMP-1 Craftsman Training Scheme in Government Industrial Training Institute (Coastal Area Development Scheme)	O R	500.00 (+) 124.84	624.84	624.79	(-) 0.05	Additional fund of ₹ 124.84 lakh was made in March 2023 through reappropriation mainly due to payment of 7th pay Commission benefits.

## CAPITAL

4. Though there was an ultimate saving of ₹ 6,786.39 lakh in the grant; only ₹ 6,786.36 lakh were surrendered from the grant in March 2023. In view of the final saving of ₹6,786.39 lakh in the grant, Original provision of ₹11,598.00 lakh could have been curtailed.

## Grant No. 57 conclud.

## 5. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4250.00.800.01 EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes	O R	11,598.00 (-) 6,786.36	4,811.64	4,811.61	(-) 0.03	**
<p>Withdrawal of provision of ₹ 6,786.36 lakh through surrender in March 2023 was attributed to (i) scrutiny of floated new tenders on GeM and execution of orders not completed till March 2023. Tenders are being processed at the head office. Procurement process is also going on at ITI level, (ii) ₹ 1,533 lakh has been spent / to be spent against total provision of ₹ 1,700 lakh, remaining amount surrendered by Kaushalya The Skill University and (iii) GIFT City, Gandhinagar vide letter dated 11/02/2022 has rejected the proposal for starting ITI Training Center at GIFT City Gandhinagar by the Board of Directors of GIFT City, so ₹ 339.00 lakh unspent.</p>						

## PERSISTENT SAVING

6. This is the tenth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18	6,985.00	3,193.39	3,791.61	54.28
2018-19	3,100.00	469.21	2,630.79	84.86
2019-20	2,555.00	420.27	2,134.73	83.55
2020-21	7,200.00	655.59	6,544.41	90.89
2021-22	4,551.00	916.08	3,634.92	79.87

**GRANT NO. : 58 OTHER EXPENDITURE PERTAINING TO LABOUR AND EMPLOYMENT****( Major Head : 7610 - Loans to Government Servants etc. )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## CAPITAL

Voted

Original		2				
Supplementary		0	2	0	(-) 2	2

## Notes and Comments

Entire voted grant of ₹ 0.02 lakh remained unutilized during the year.

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**LEGAL DEPARTMENT****GRANT NO. : 59 LEGAL DEPARTMENT****( Major Head : 2052 - Secretariat - General Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		19,12,97				
Supplementary		1,14,30	20,27,27	20,03,05	(-) 24,22	24,23

## Notes and Comments

In view of the final saving, the supplementary grant of ₹ 114.30 lakh obtained in March 2023 could have been curtailed.

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**GRANT NO. : 60 ADMINISTRATION OF JUSTICE****( Major Head : 2014 - Administration of Justice )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		10,74,02,48			
Supplementary		1,09,03,92	11,83,06,40	11,14,14,87	(-) 68,91,53
					68,07,75

## Charged

Original		1,69,51,50			
Supplementary		0	1,69,51,50	1,44,15,81	(-) 25,35,69
					25,72,30

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 6,891.53 lakh in the grant; only ₹ 6,807.75 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 10,903.92 lakh obtained in March 2023 could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head		Total grant or appropriation	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(i) 2014.00.102.02 Registrar.	O R	1,357.55 (-) 980.04	377.51	336.07	(-) 41.44	Withdrawal of provision of ₹ 980.04 lakh through surrender in March 2023 was attributed to non filling up of vacant posts due to administrative reasons. Reasons for the final saving of ₹ 41.44 lakh have not been intimated (August 2023).

## Grant No. 60 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2014.00.102.03 Judicial Academy for Training of Judicial Officers	O R	36.00 0.00	36.00	0.00	(-) 36.00	Reasons for final saving of ₹ 36.00 lakh have not been intimated though called for (August 2023).
(iii) 2014.00.105.07 Fast Track Special Courts for Expenditious Trial and Disposal of Rape and POCSO Act Pending Cases (60:40 Partially Centrally Sponsored Scheme)	O S R	0.00 874.00 (-) 665.99	208.01	208.01	0.00	Withdrawal of provision of ₹ 665.99 lakh through surrender in March 2023 was attributed to non filling up of vacant posts due to administrative reasons.
(iv) 2014.00.114.01 Law Officers	O R	15,559.42 (-) 2,435.22	13,124.20	13,124.36	(+) 0.16	Withdrawal of provision of ₹ 2,435.22 lakh through surrender in March 2023 was attributed to non filling up of vacant posts due to administrative reasons.
(v) 2014.00.114.03 Directorate of Prosecution	O R	1,040.90 (-) 526.27	514.63	514.63	0.00	Withdrawal of provision of ₹ 526.27 lakh through surrender in March 2023 was attributed to non filling up of vacant posts due to administrative reasons.
(vi) 2014.00.116.01 Gujarat Public Work contracts Disputes Arbitration Tribunal.	O R	122.82 (-) 30.46	92.36	92.36	0.00	Withdrawal of provision of ₹ 30.46 lakh through surrender in March 2023 was attributed to non filling up of vacant posts.

## Grant No. 60 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vii) 2014.00.800.03 Computerization of Courts.	O R	1,150.00 (-) 808.62	341.38	341.38	0.00	Withdrawal of provision of ₹ 808.62 lakh through surrender in March 2023 was attributed to administrative reason due to which intended expenditure were not achieved.

## 3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2014.00.105.03 Process Serving Establishment.	O R	5,533.19 (+) 900.82	6,434.01	6,433.32	(-) 0.69	Additional fund of ₹ 900.82 lakh was made in March 2023 through reappropriation mainly due to payment as per 7th pay commission as declared by Government.
(ii) 2014.00.105.06 Family Courts	O S R	3,316.98 380.92 (+) 705.45	4,403.35	4,408.92	(+) 5.57	Additional fund of ₹ 705.45 lakh was made in March 2023 through reappropriation mainly due to payment of arrears for 2nd judicial pay commission. Reasons for the final excess of ₹ 5.57 lakh have not been intimated (August 2023).
(iii) 2014.00.105.11 Fast Track Courts (60% Central) (60:40 Partially Centrally Sponsored Scheme)	O R	1,000.00 (+) 950.36	1,950.36	1,950.13	(-) 0.23	Additional fund of ₹ 950.36 lakh was made in March 2023 through reappropriation mainly due to payment of arrears for 2nd judicial pay commission.

## Grant No. 60 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 2014.00.114.02 Law Officer Establishment (District Courts)	O R	458.67 (+) 47.18	505.85	506.77	(+) 0.92	Additional fund of ₹ 47.18 lakh was made in March 2023 through reappropriation mainly due to payment of arrears for 2nd judicial pay commission.

4. Fund amounting to ₹ 2,572.30 lakh were surrendered from the appropriation in March 2023; the saving ultimately worked out to only ₹ 2,535.69 lakh, resulting in excessive surrender to the extent of ₹ 36.61 lakh.

5. Saving under the appropriation occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2014.00.102.02 Registrar.	O R	14,980.23 (-) 2,860.84	12,119.39	12,156.00	(+) 36.61	Withdrawal of provision of ₹ 2,572.30 lakh through surrender and of ₹ 288.54 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts due to administrative reasons. Reasons for the final excess of ₹ 36.61 lakh have not been intimated (August 2023).

6. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2014.00.102.01 Judges.	O R	1,432.59 (+) 200.25	1,632.84	1,632.84	0.00	Additional fund of ₹ 200.25 lakh was made in March 2023 through reappropriation mainly due to payment of arrears for 2nd judicial pay commission.

## Grant No. 60 conclud.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2014.00.102.03 Judicial Academy for Training of Judicial Officers	O R	538.68 (+) 88.29	626.97	626.97	0.00	Additional fund of ₹ 88.29 lakh was made in March 2023 through reappropriation mainly due to payment of arrears for 2nd judicial pay commission.

## PERSISTENT SAVING

7. This is the fifteenth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18	95,900.69	74,660.36	21,240.33	22.15
2018-19	94,463.07	81,717.84	12,745.23	13.49
2019-20	93,062.27	83,290.42	9,771.85	10.50
2020-21	99,546.64	85,443.53	14,103.11	14.17
2021-22	1,05,341.99	92,175.23	13,166.76	12.50

8. This is the thirteenth year in succession in which the Revenue - Appropriation closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18	16,884.61	13,377.06	3,507.55	20.77
2018-19	21,453.14	16,773.48	4,679.66	21.81
2019-20	14,660.37	11,207.62	3,452.75	23.55
2020-21	16,300.76	11,367.39	4,933.37	30.26
2021-22	16,510.63	12,204.68	4,305.95	26.08

**GRANT NO. : 61 OTHER EXPENDITURE PERTAINING TO LEGAL DEPARTMENT**

( Major Head : 2230 - Labour, Employment and Skill Development, 2235 - Social Security and Welfare, 2250 - Other Social Services, 7610 - Loans to Government Servants etc. )

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		1,14,27,71			
Supplementary		0	1,14,27,71	98,07,60	(-) 16,20,11
					15,81,56

## CAPITAL

Voted

Original		3,00,00			
Supplementary		0	3,00,00	44,00	(-) 2,56,00
					2,56,00

Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 1,620.11 lakh in the grant; only ₹ 1,581.56 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 38.55 lakh.

## Grant No. 61 contd.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2235.02.200.02 Establishment of Legal Services Authorities.	O R	6,025.75 (-) 1,315.04	4,710.71	4,687.16	(-) 23.55	Withdrawal of provision of ₹ 857.16 lakh through surrender and of ₹ 457.88 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts due to administrative reasons. Reasons for the final saving of ₹ 23.55 lakh have not been intimated (August 2023).
(ii) 2250.00.102.01 Charity Commissioner.	O R	268.39 (-) 38.48	229.91	229.91	0.00	Withdrawal of provision of ₹ 38.48 lakh through surrender in March 2023 was attributed to non filling up vacant posts.
(iii) 2250.00.102.02 Regional Staff of the Charity Commissioner.	O R	2,009.81 (-) 662.45	1,347.36	1,347.70	(+) 0.34	Withdrawal of provision of ₹ 662.45 lakh through surrender in March 2023 was attributed to non filling up of vacant posts and (ii) less expenditure in new purchases.

## Grant No. 61 conclud.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2230.01.101.02 LBR-8 Labour Courts Arbitration	O R	1,863.19 (+) 436.25	2,299.44	2,322.46	(+) 23.02	Additional fund of ₹ 436.25 lakh was made in March 2023 through reappropriation mainly due to payment of arrears for 2nd judicial pay commission, Reasons for the final excess of ₹ 23.02 lakh have not been intimated (August 2023).

## CAPITAL

4. In view of final saving of ₹ 256.00 lakh in the grant, Original grant of ₹ 300.00 lakh could have been curtailed.

5. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advance	O R	200.00 (-) 200.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 200.00 lakh through surrender in March 2023 was attributed to less demand for advances.
(ii) 7610.00.202.01 Advance for Purchase of Motor Conveyances	O R	100.00 (-) 56.00	44.00	44.00	0.00	Withdrawal of provision of ₹ 56.00 lakh through surrender in March 2023 was attributed to less demand for advances.

**LEGISLATIVE AND PARLIMENTARY AFFAIRS DEPARTMENT****GRANT NO. : 62 LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT****( Major Head : 2052 - Secretariat - General Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		8,08,23				
Supplementary		2,43,81	10,52,04	9,25,14	(-) 1,26,90	1,26,90

## Notes and Comments

Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2052.00.090.02 Government Chief Whip Establishment	O S R	193.85 106.66 (-) 74.78	225.73	225.73	0.00	Withdrawal of provision of ₹ 74.78 lakh through surrender in March 2023 was attributed to non filling up of vacant posts of Personal Assistant, Personal drier, Peon for Government Chief Whip Office , Deputy Chief Whip Office and Whip Office.

**GRANT NO. : 63 OTHER EXPENDITURE PERTAINING TO LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT**

**( Major Head : 7610 - Loans to Government Servants etc. )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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**CAPITAL**

Voted

Original		2				
Supplementary		0	2	0	(-) 2	2

Notes and Comments

Entire voted grant of ₹ 0.02 lakh remained unutilized during the year.

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**NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT**

**GRANT NO. : 64 NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT**

**( Major Head : 3451 - Secretariat -Economic Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		18,02,36				
Supplementary		0	18,02,36	16,83,14	(-) 1,19,22	51,86

Notes and Comments

Though there was an ultimate saving of ₹ 119.22 lakh in the grant; only ₹ 51.86 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 67.36 lakh.

**GRANT NO. : 65 NARMADA DEVELOPMENT SCHEME**

**( Major Head : 2217 - Urban Development, 4700 - Capital Outlay on Major Irrigation, 4801 - Capital Outlay on Power Projects, 5452 - Capital Outlay on Tourism )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		3,70,00,00				
Supplementary		0	3,70,00,00	92,50,00	(-) 2,77,50,00	2,77,50,00

## CAPITAL

Voted

Original		23,50,00,00				
Supplementary		0	23,50,00,00	17,04,27,89	(-) 6,45,72,11	3,40,50,20

## Notes and Comments

## REVENUE

In view of final saving of ₹ 27,750.00 lakh in the grant, Original provision of ₹ 37,000.00 lakh could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2217.03.193.01 Grant-in-Aid to Statue of Unity Area Development & Tourism Governance Authority	O R	37,000.00 (-) 27,750.00	9,250.00	9,250.00	0.00	Withdrawal of provision of ₹ 27,750.00 lakh through surrender in March 2023 was attributed to non requirement of grant by Statue of Unity (SOU) authority.

## Grant No. 65 contd.

## CAPITAL

3. Though there was an ultimate saving of ₹ 64,572.11 lakh in the grant; only ₹ 34,050.20 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 3,05,21.91 lakh.

4. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4700.33.190.02 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited- Pradhan Mantri Krishi Sinchayee Yojana- AIBP (Accelerated Irrigation Benefit Programme) (60% Central)(60:40 Partially Centrally)	O R	16,977.84 (-) 10,862.52	6,115.32	6,115.32	0.00	Withdrawal of provision of ₹ 10,862.52 lakh through surrender in March 2023 was attributed to non release of complete central proportion by Central Government. The state has released pro-rata amount in proportion to CSS amount released by Central Government. The work of branch canal & distributaries is implemented under centrally sponsored schemes.
(ii) 4700.33.190.03 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited. Pradhan Mantri Krishi Sinchayee Yojana- AIBP (Accelerated Irrigation Benefit Programme) (40% State)	O R	11,318.56 (-) 4,848.28	6,470.28	6,470.28	0.00	Withdrawal of provision of ₹ 4,848.28 lakh through surrender in March 2023 was attributed to non release of complete central proportion by Central Government. The State has released pro-rata amount in proportion to CSS amount released by Central Government. The work of branch canal & Distributaries is implemented under centrally sponsored schemes.

## Grant No. 65 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 4700.33.190.04 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited- Pradhan Mantri Krishi Sinchayee Yojana- CADWM ( Command Area Development and Water Management) (41.85% Central)	O R	12,260.38 (-) 12,260.38	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 12,260.38 lakh through surrender in March 2023 was attributed to non release of any grant by Ministry of Jal Shakti Mantralay. As result of matching state contribution has not been released by state department.
(iv) 4700.33.190.05 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited- Pradhan Mantri Krishi Sinchayee Yojana- CADWM ( Command Area Development and Water Management) (58.15% State)	O R	36,419.62 (-) 36,419.62	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 36,419.62 lakh partially through surrender of ₹ 5,851.33 lakh and remaining of ₹ 30,568.29 lakh through reappropriation in March 2023 was attributed to non release of any grant by Ministry of Jal Shakti Mantralay. As result of matching state contribution has not been released by state department.
(v) 4700.34.001.01 Direction and Administration	O R	1,888.29 (-) 227.69	1,660.60	1,660.64	(+) 0.04	Withdrawal of provision of ₹ 227.69 lakh through surrender in March 2023 was attributed to non filling up of vacant posts.

## Grant No. 65 conclud.

## Suspense Transactions -

5. Provision under the grant was not utilized during the year. The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No.84. The break-up of 'Suspense' transactions in this grant in 2022-23 is given below together with the opening and closing balances, under the different sub\_heads of 'Suspense':-

Sub-head	Opening balance on 01 April 2022 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2023 (Aggregate) (Debit +) (Credit -)
Stock	(-) 13,99.44	0.00	0.00	(-) 13,99.44
Miscellaneous Works Advances	(+) 25.30	0.00	0.00	(+) 25.30
Workshop Suspense	(+) 31.55	0.00	0.00	(+) 31.55
<b>TOTAL</b>	<b>(-) 13,42.59</b>	<b>0.00</b>	<b>0.00</b>	<b>(-) 13,42.59</b>

## PERSISTENT SAVING

6. This is the eleventh year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in (₹ in lakhs)	Saving	Saving Percentage
2017-18	4,70,000.00	4,44,924.22	25,075.78	5.34
2018-19	4,95,578.37	3,32,455.50	1,63,122.87	32.92
2019-20	4,60,000.00	3,01,838.48	1,58,161.52	34.38
2020-21	4,59,999.70	2,25,092.84	2,34,906.86	51.07
2021-22	3,46,634.00	2,80,385.92	66,248.08	19.11

**GRANT NO. : 66 IRRIGATION AND SOIL CONSERVATION**

( Major Head : 2700 - Major Irrigation, 2701 - Medium Irrigation, 2702 - Minor Irrigation, 2705 - Command Area Development, 2711 - Flood Control and Drainage, 4402 - Capital Outlay on Soil and Water Conservation, 4700 - Capital Outlay on Major Irrigation, 4701 - Capital Outlay on Medium Irrigation, 4702 - Capital Outlay on Minor Irrigation, 4711 - Capital Outlay on Flood Control Projects, 5452 - Capital Outlay on Tourism )

		Total grant or appropriation	Actual expenditure	Excess (+) / Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original	11,82,29,05				
Supplementary	2,48,11,39	14,30,40,44	14,20,51,93	(-) 9,88,51	10,57,84

## Charged

Original	1,13,00				
Supplementary	4,81,45	5,94,45	5,04,02	(-) 90,43	20,29

## CAPITAL

## Voted

Original	42,79,57,22				
Supplementary	0	42,79,57,22	35,48,70,57	(-) 7,30,86,65	6,92,00,91

## Charged

Original	80,00,00				
Supplementary	0	80,00,00	29,89,26	(-) 50,10,74	51,26,98

## Notes and Comments

## REVENUE

Funds amounting to ₹ 1,057.84 lakh were surrendered from the grant in March 2023; the saving ultimately worked out to only ₹ 988.51 lakh , resulting in excessive surrender to the extent of ₹ 69.33 lakh. In view of the final saving, the supplementary grant of ₹ 24,811.39 lakh obtained in March 2023 could have been curtailed.

2. Though there was an ultimate saving of ₹ 90.43 lakh in the appropriation; only ₹ 20.29 lakh were surrendered from the appropriation in March 2023. In view of the final saving, the supplementary appropriation of ₹ 481.45 lakh obtained in March 2023 could have been curtailed.

## Grant No. 66 contd.

## 3. Saving under the appropriation occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2700.03.101.01 Work Charged Establishment	O S R	0.00 24.84 (-) 14.53	10.31	10.31	0.00	Appropriate reasons for withdrawal of provision of ₹ 14.53 lakh through reappropriation in March 2023 has not been given.
(ii) 2700.04.101.01 Work Charged Establishment	O R	10.00 (-) 10.00	0.00	0.00	0.00	Appropriate reasons for withdrawal of entire provision of ₹ 10.00 lakh partially through surrender of ₹ 5.79 lakh and remaining of ₹ 4.21 lakh through reappropriation in March 2023 has not been given.
(iii) 2700.05.101.01 Work Charged Establishment	O R	10.00 (-) 7.10	2.90	2.90	0.00	Withdrawal of provision of ₹ 7.10 lakh through surrender in March 2023 was attributed to payment in SCA No.4522/2020 and Ref No. 161/2022.
(iv) 2700.08.101.01 Work Charged Establishment	O R	15.00 (+) 13.64	28.64	0.00	(-) 28.64	Additional fund of ₹ 13.64 lakh was made in March 2023 through reappropriation mainly due to payment in SCA No.103/2010,SCA No.725/2006,SCA No.105/2007,SCA No.164/2014,SCA No.17283/2021, SCA No.63/2001, SCA No.724/2006 as per order of Gujarat High Court. Reasons for the final saving of ₹ 28.64 lakh have not been intimated (August 2023).

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v) 2700.10.101.01 Work Charged Establishment	O S R	10.00 29.46 0.00	39.46	0.05	(-) 39.41	Reasons for final saving of ₹ 39.41 lakh have not been intimated though called for (August 2023).

## CAPITAL

4. Though there was an ultimate saving of ₹ 73,086.65 lakh in the grant; only ₹ 69,200.91 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 3,885.74 lakh.

5. Saving in the voted grant occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4402.00.001.01 IRG-38 Direction	O R	98.50 (-) 46.66	51.84	51.82	(-) 0.02	Withdrawal of provision of ₹ 46.66 lakh through surrender in March 2023 was attributed to non filling up of 11 vacant posts out of 17 sanctioned post in Ghed sub division office.
(ii) 4700.06.800.80 Other Expenditure	O R	160.00 (-) 139.66	20.34	20.33	(-) 0.01	Withdrawal of provision of ₹ 139.66 lakh through reappropriation in March 2023 was attributed to less working time as all back water canal and other parts were in submersion for long time. Dharoi reservoir overflow once in three year so for back water , canal work was planned. But this year water came early in Dharoi reservoir and overflow was for long duration.

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 4700.11.800.43 Canals and Branches	O R	8,519.00 (-) 1,262.16	7,256.84	7,254.72	(-) 2.12	**
<p>Withdrawal of provision of ₹ 1,262.16 lakh through reappropriation in March 2023 was attributed to (i) estimates prepared and submitted as per S.O.R. 2015-16, were to be revised as per approved S.O.R. 2021-22, hence administrative approvals of the works was not received in time, so works was not carried out, (ii) For the Structure work on Petlad Branch, Slow progress by Contractor. (iii) Planning for Execution of HR/CR gates of Shedhi Branch canal Ch. 0 to 66 km. but due to shortage of field staff, design and drawing could not be prepared in time, also final drawing of these Gates could not be available &amp; hence work could not be carried out,(iv) 4-work ₹ 1,104.00 lacs are under revised as per new draft MIC SOR 2021-22 instead of 2015-16, thus the work can not be carried out.</p>						
(iv) 4701.07.800.41 Dam and Appurtenant works	O R	122.00 (-) 120.13	1.87	1.87	0.00	Withdrawal of provision of ₹ 120.13 lakh through reappropriation in March 2023 was attributed to (i) purchase of fire extinguisher for generator room of Aji-4 work at administrative approval stage, (ii) construction of new headwall on water outlet for approach road in village jashapar work at tender stage, (iii) restoration of tarana drain of Aji-4 dam At estimate stage, (iv) vicinity survey of Aji-4 dam work at administrative approval stage.
(v) 4701.13.800.43 Canals and Branches	O R	250.00 (-) 70.00	180.00	180.00	0.00	Withdrawal of provision of ₹ 70.00 lakh through reappropriation in March 2023 was attributed to non carrying out of planned work due to flow of irrigation water in KRBMC, Minor and Sub Minor Canal.

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 4701.19.800.43 Canals and Branches	O R	100.00 (-) 50.00	50.00	50.00	0.00	Withdrawal of provision of ₹ 50.00 lakh through reappropriation in March 2023 was attributed to non finalisation of final bill in pipe canal work Ch. 105 mtr to 17190 mtr, the quality control remarks are pending and leakage has been identified in some chainage of main canal and same has been asked to agency for rectification.

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vii) 4701.20.800.41 Dam and Appurtenant works	O R	32.70 (-) 28.70	4.00	4.00	0.00	Withdrawal of provision of ₹ 28.70 lakh through reappropriation in March 2023 was attributed to (i) construction of compound wall around the ground at und-2 dam site work at tender stage. Hence grant not be used.(ii) annual maintenance sinchai seva sadan Work under progress .Hence grant not be used. (iii) Emergency Repairing of nathuvadla TBC road at serve no. 583 AT Administrative approval. Hence grant not be used.
(viii) 4701.26.800.41 Dam and Appurtenant works	O R	85.00 (-) 85.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 85.00 lakh through reappropriation in March 2023 was attributed to non completion of land acquisition.
(ix) 4701.34.800.43 Canals and Branches	O R	76.00 (-) 49.17	26.83	26.83	0.00	Withdrawal of provision of ₹ 49.17 lakh through reappropriation in March 2023 was attributed to work of canal lining of D-2 M-3 of LBMC of Ch.677 to 2880 mtr. and modification of Syphone for minor canals D2M2-R and D2M4-R of LBMC canal of Vartu-II Irrigation scheme was estimated as per new SOR which is in progress.

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(x) 4701.34.800.80 Other Expenditure	O R	200.00 (-) 194.10	5.90	5.88	(-)0.02	Withdrawal of provision of ₹ 194.10 lakh through reappropriation in March 2023 was attributed to work of construction of protection wall in Vartu-II reservoir at right side of Indreshwar temple was not be taken up .
(xi) 4701.37.800.41 Dam and Appurtenant works	O R	58.46 (-) 53.55	4.91	4.91	0.00	Withdrawal of provision of ₹ 53.55 lakh through reappropriation in March 2023 was attributed to work of repairing of low level causeway, could not be done due to severe damage by heavy flood and site is unapproachable for making survey and estimate and work of repairing and strengthening of Bhadar-2 approach road is at tender stage.
(xii) 4701.37.800.46 Distributaries and Water Courses	O R	130.48 (-) 112.63	17.85	17.85	0.00	Withdrawal of provision of ₹ 112.63 lakh through reappropriation in March 2023 was attributed to work of construction of pipe minor 6,7 and 8 of distributary D-1 L work is at design stage.

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiii) 4701.57.800.80 Other Expenditure	O R	1,975.00 (-) 1,577.60	397.40	399.29	(+) 1.89	Withdrawal of provision of ₹ 1,577.60 lakh through reappropriation in March 2023 was attributed to decision of the Government to take up the project by Ahmedabad Irrigation Project Circle, Ahmedabad instead of Mahi Irrigation Circle, Nadiad. Project to provide irrigation water facilities to the water striving areas of different-07 talukas of Kheda, Mahisagar and Arvalli Districts, Government proposed a project in two phases and looking to the area envisaged for Kheda District, primarily it was decided to implement the project by Mahi Irrigation Circle, Nadiad.
(xiv) 4701.66.800.80 Other Expenditure	O R	1,000.00 (-) 940.78	59.22	59.22	0.00	Withdrawal of provision of ₹ 940.78 lakh through reappropriation in March 2023 was attributed to delay in getting revised administrative approval and the work is currently under tender process.

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xv) 4701.67.800.41 Dam and Appurtenant works	O R	41.50 (-) 41.01	0.49	0.48	(-) 0.01	Withdrawal of provision of ₹ 41.01 lakh through reappropriation in March 2023 was attributed to cancellation of estimate of pier grouting work for Rana Khirasara RR scheme by competent authority.
(xvi) 4701.71.052.01 Pipe line Works	O R	71,000.00 (-) 17,614.57	53,385.43	53,396.31	(+) 10.88	**
<p>Withdrawal of provision of ₹ 17,614.57 lakh through reappropriation in March 2023 was attributed to (i) new work of Morbi branch canal to Machchu-II pipe canal (additional Link-1) pending at various level (ii) pending final bill of Link-1 Package-3, (iii) For link-1 package-4 work not completed, (iv) Dhodidhaja to Limbadi Bhogavo -II (Additional Link- (iv) Pipe canal pending at various level, (v) Dhari-Vinchhiya Link-4 Package-9 pending at various level, (vi) overflow Channel Link-4 Pending at various level, (vii) Extra Valv pending at various Level, (viii) Link-4,Package -1 final bill is Pending due to E.O.T, (ix) work is not done as per planning, (x) Tender approval of L2P9, meghwadiya pipeline-scv and Bhimdad pipeline-scv was delayed. Reasons for the final excess of ₹ 10.88 lakh have not been intimated (August 2023).</p>						
(xvii) 4701.74.800.80 Other Expenditure	O R	28,000.00 (-) 4,881.70	23,118.30	23,118.26	(-) 0.04	Withdrawal of provision of ₹ 4,881.70 lakh through reappropriation in March 2023 was attributed to survey and investigation is in progress as work of Bandhara is entrusted to various consultant and retendering of Saran Link, work order issued in Feb-2023.

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xviii) 4701.77.800.80 Other Expenditure	O R	2,500.00 (-) 2,427.00	73.00	72.80	(-) 0.20	Withdrawal of provision of ₹ 2,427.00 lakh through reappropriation in March 2023 was attributed to dropping of work to cater the irrigation water to water deficient area of Nalkantha was planned but the command area of villages of this area has been handed over to SSNNL by this department.
(xix) 4701.80.001.01 Direction	O R	1,032.00 (-) 460.21	571.79	571.35	(-) 0.44	Withdrawal of provision of ₹ 460.21 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts in various circle offices.
(xx) 4701.80.001.02 Administration	O R	6,274.34 (-) 1,826.82	4,447.52	4,445.00	(-) 2.52	Withdrawal of provision of ₹ 1,826.82 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts in various division and sub-division offices.
(xxi) 4701.80.800.02 Payment of compensation of land acquisition Under Section 28-A	O R	550.00 (-) 18.59	531.41	412.66	(-) 118.75	Withdrawal of provision of ₹ 18.59 lakh through reappropriation in March 2023 was attributed to receipt of less payment orders from the Courts in land acquisition cases. Lumpsum provision is made for payment to the applicants in the court case of land acquisition. Reasons for the final saving of ₹ 118.75 lakh have not been intimated (August 2023).

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxii) 4701.83.800.46 Distributaries and Water Courses	O R	385.00 (-) 39.85	345.15	345.15	0.00	Withdrawal of provision of ₹ 39.85 lakh through reappropriation in March 2023 was attributed to retendering of one work, the work was not started.
(xxiii) 4702.00.101.03 Construction of Barrage on River Narmada Near village Bhadbhut	O R	1,24,000.00 (-) 63,297.00	60,703.00	60,703.00	0.00	Withdrawal of provision of ₹ 52,412.82 lakh through surrender and of ₹ 10,884.18 lakh through reappropriation in March 2023 was attributed to delay in work due to land acquisition.
(xxiv) 4702.00.102.04 MNR-251 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation - Pradhan Mantri Krishi Sinchyayee Yojana - per Drop More Crop (60% Central)(60:40 Partially Centrally Sponsored Sch	O R	21,802.22 (-) 11,717.22	10,085.00	10,085.00	0.00	Withdrawal of provision of ₹ 11,717.22 lakh through surrender in March 2023 was attributed to state matching share could not be deposited in SNA. First installment for the year 2022-23 was deposited by the Central Government in the State Treasury on 09.02.2023, followed by the release of second installment for the General Category farmers on 31.03.2023 which was not deposited in the State Treasury on same day.

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxv) 4702.00.102.05 MNR-251 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation - Pradhan Mantri Krishi Sinchyayee Yojana - Per Drop More Crop (40% State)	O R	14,534.81 (-) 4,045.14	10,489.67	6,723.00	(-) 3,766.67	Withdrawal of provision of ₹ 4,045.14 lakh through surrender in March 2023 was attributed to state matching share could not be deposited in SNA. First installment for the year 2022-23 was deposited by the Central Government in the State Treasury on 09.02.2023, followed by the release of second installment for the General Category farmers on 31.03.2023 which was not deposited in the State Treasury on same day. Reasons for the final saving of ₹ 3,766.67 lakh have not been intimated (August 2023).

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxvi) 4711.01.103.01 Flood Control Works	O R	8,800.00 (-) 6,787.78	2,012.22	1,853.51	(-) 158.71	Withdrawal of provision of ₹ 6,787.78 lakh through reappropriation in March 2023 was attributed to (i) non-approval of the tender for work of development of Sabarmati river banks with water body near Gift city and (ii) pending process of topographical survey, geographical investigation and detail design for constructing protection wall for protection of Nilkanth Mahadev temple on bank of Sabarmati river at village-lakroda . Reasons for the final saving of ₹ 158.71 lakh have not been intimated (August 2023).
(xxvii) 4711.03.001.01 IRG-90 Direction	O R	170.00 (-) 98.56	71.44	71.44	0.00	Withdrawal of provision of ₹ 98.56 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts in various circle offices.
(xxviii) 4711.03.001.02 IRG-90 Administration	O R	1,480.00 (-) 772.30	707.70	706.53	(-) 1.17	Withdrawal of provision of ₹ 772.30 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts in various division and sub-division offices.

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxix) 5452.01.101.01 Development of Dharoi Dam area as Tourism Spot	O R	3,000.00 (-) 2,662.20	337.80	337.77	(-) 0.03	Withdrawal of provision of ₹ 2,662.20 lakh through reappropriation in March 2023 was attributed to delay in approval of all other project, as there was a change in project after approval of plan.

6. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4700.11.800.46 Distributaries and Water Courses	O R	3,540.00 (+) 1,107.20	4,647.20	4,647.17	(-) 0.03	Additional fund of ₹ 1,107.20 lakh was made in March 2023 through reappropriation mainly due to requirement of work as per proposal made by MP/MLA during the year. Actual site work done quantity could increase, primary approval taken, excess done in package PK-6 and PK-9 and other two package sojitra Irrigation Sub division Sojitra and nominal excess of ₹ 18.29 lakh in Anand Irrigation Division Anand.
(ii) 4700.15.800.80 Other Expenditure	O R	2,237.50 (+) 645.13	2,882.63	2,887.31	(+) 4.68	Additional fund of ₹ 645.13 lakh was made in March 2023 through reappropriation mainly due to for payment of work of improvement of irrigation through farmer's participation, spillover works and other works in progress.

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 4701.41.800.80 Other Expenditure	O R	10,000.00 (+) 2,162.61	12,162.61	12,158.68	(-) 3.93	Additional fund of ₹ 2,162.61 lakh was made in March 2023 through reappropriation mainly due to payment of deposit to Mechanical Department for emergency dam safety related works of various schemes.
(iv) 4701.70.800.80 Other Expenditure	O R	400.00 (+) 131.40	531.40	529.47	(-) 1.93	Additional fund of ₹ 131.40 lakh was made in March 2023 through reappropriation mainly due to payment for land acquisition, award of village Ladol-1 to 5 was published by LAQ officer. Land acquisition work was in progress and it's time schedule is not fixed. So provision was not made from the beginning.

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v) 4701.73.800.80 Other Expenditure	O R	30,000.00 (+) 23,087.68	53,087.68	53,087.58	(-) 0.10	**
<p>Additional fund of ₹ 23,087.68 lakh was made in March 2023 through reappropriation mainly due to (i) work progress of two packages of Kasara Dantiwada and also of PM Programme, (ii) expenses of ongoing pipelines (Piyaj-Unad) are booked in this budget head. Both the lines are commissioned and payment on New ST connection, GST Charges were incurred by GETCO which was not planned in estimates, (iii) more progress of work achieved by contractor. The work order of Madhavghadh - Raighadh pipe line was issue on 05.03.2022, the time limit of work is 24 Month. Actual date of completion of work is 04.03.2024. Till 31.03-2023 90 % of work was completed.</p>						
(vi) 4701.75.800.80 Other Expenditure	O R	6,500.00 (+) 9,971.16	16,471.16	16,469.18	(-) 1.98	Additional fund of ₹ 9,971.16 lakh was made in March 2023 through reappropriation mainly due to work of Purna tidal regulator is under speedy progress at site earth work and concrete work for main tidel structure is in progress.
(vii) 4701.83.800.43 Canals and Branches	O R	5,899.39 (+) 4,948.17	10,847.56	10,066.43	(-) 781.13	Additional fund of ₹ 49,48.17 lakh was made in March 2023 through reappropriation mainly due to good progress in renovation and restoration works of Meshwo canal and two other branch canal are carried out as per tender provision. Reasons for the final saving of ₹ 7,81.13 lakh have not been intimated (August 2023).

## Grant No. 66 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(viii) 4701.83.800.80 Other Expenditure	O R	370.00 (-) 7.87	362.13	456.97	(+) 94.84	Appropriate reason for Withdrawal of provision of ₹ 7.87 lakh was made in March 2023 has not been given. Reasons for the final excess of ₹ 94.84 lakh have not been intimated (August 2023).
(ix) 4702.00.800.02 Drip Contribution of Pressurize Irrigation Network System for Tube Wells of GWRDC	O R	1,100.00 (-) 650.18	449.82	1,266.37	(+) 816.55	Withdrawal of provision of ₹ 6,50.18 lakh was made in March 2023 through reappropriation mainly due to execution of micro irrigation network in tube wells owned by GWRDC as per site condition and requirement. Reasons for the final excess of ₹ 816.55 lakh have not been intimated (August 2023).
(x) 4711.03.103.01 Drainage Works	O R	6,300.00 (+) 15,604.17	21,904.17	22,056.70	(+) 152.53	Additional fund of ₹ 15,604.17 lakh was made in March 2023 through reappropriation mainly due to Ahmedabad Municipal Corporation has initiated the conversion of Kharicut canal into the underground duct. It was decided at the Government level to pay ₹ 600.00 crores to the AMC by this department. So for this financial year ₹ 150.00 crore were demanded by AMC. Reasons for the final excess of ₹ 152.53 lakh have not been intimated (August 2023).

## Grant No. 66 contd.

7. Funds amounting to ₹ 5,126.98 lakh were surrendered from the appropriation in March 2023; the saving ultimately worked out to only ₹ 5,010.74 lakh, resulting in excessive surrender to the extent of ₹ 116.24 lakh.

8. Saving under the appropriation occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4701.80.800.01 Payment of Decretal Amount for Compensation of Land Acquisition	O R	8,000.00 (-) 5,126.98	2,873.02	2,989.26	(+) 116.24	Withdrawal of provision of ₹ 5,126.98 lakh through surrender in March 2023 was attributed to receipt of less payment orders from Courts in land acquisition cases. Lumpsum provision is made for payment to the applicants in the court case of land acquisition. Reasons for the final excess of ₹ 116.24 lakh have not been intimated (August 2023).

Suspense Transactions -

9. Provision under the grant includes ₹ 70.81 lakh utilized under "Suspense account". The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No. 84. The break-up of 'Suspense' transactions in this grant in 2022-23 is given below together with the opening and closing balances, under the different sub-heads of 'Suspense':-

Sub-head	Opening balance on 01 April 2021 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2022 (Aggregate) (Debit +) (Credit -)
Stock	(+) 6,975.22	0.00	0.00	(+) 6,975.22
Miscellaneous Works Advances	(+) 590.99	0.00	0.00	(+) 590.99
Workshop-Suspense	(+) 3,853.62	70.81	0.00	(+) 3,924.43
TOTAL	(+) 11,419.84	70.81	0.00	(+) 11,490.65

## PERSISTENT SAVING

10. This is the thirteenth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	3,48,747.04	3,42,367.23	6,379.81	1.83
2018-19	5,69,480.36	5,63,416.17	6,064.19	1.06
2019-20	4,15,311.25	4,10,744.99	4,566.26	1.10
2020-21	4,31,719.92	2,85,261.17	1,46,458.75	33.92
2021-22	4,73,789.98	2,32,500.82	2,41,289.16	50.93

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**GRANT NO. : 67 WATER SUPPLY****( Major Head : 2215 - Water Supply and Sanitation, 4215 - Capital Outlay on Water Supply and Sanitation )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		2,48,04,00				
Supplementary		1,83,65,00	4,31,69,00	4,31,69,00	0	0

## CAPITAL

Voted

Original		42,11,10,00				
Supplementary		0	42,11,10,00	41,54,27,93	(-) 56,82,07	56,82,07

**GRANT NO. : 68 OTHER EXPENDITURE PERTAINING TO NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT**

**( Major Head : 2049 - Interest Payments, 7610 - Loans to Government Servants etc. )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Charged

Original		2,20,00,00				
Supplementary		0	2,20,00,00	1,00,07,17	(-) 1,19,92,83	1,19,75,77

CAPITAL

Voted

Original		24,00				
Supplementary		0	24,00	29,78	(+) 5,78	7,34

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 11,992.83 lakh in the appropriation; only ₹ 11,975.77 lakh were surrendered in March 2023 resulting in less surrender to the extent of ₹ 17.06 lakh .

## Grant No. 68 conold.

2. Saving under the appropriation occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2049.60.701.01 Payments of Decretal Amount	O R	22,000.00 (-) 11,975.77	10,024.23	10,007.17	(-) 17.06	Withdrawal of provision of ₹ 11,975.77 lakh through surrender in March 2023 was attributed to receipt of less payment orders from Court's in land acquisition cases. Lumpsum provsion is made for payment to the applicants in the court case of land acquisition. Reasons for the final saving of ₹ 17.06 lakh have not been intimated (August 2023).

## CAPITAL

3. The expenditure exceeded the grant by ₹ 5.78 lakh ( ₹ 5,78,000 /- ); the excess requires regularization. In view of the final excess, the surrender of ₹ 7.34 lakh from the grant proved injudicious and indicated weaker budgetary control.

**PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT**

**GRANT NO. : 69 PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT**

**( Major Head : 2251 - Secretariat - Social Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		10,38,07				
Supplementary		0	10,38,07	7,97,86	(-) 2,40,21	2,40,21

Notes and Comments

Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.01 Panchayats, Rural Housing and Rural Development Department	O R	1,012.07 (-) 215.82	796.25	796.25	0.00	Withdrawal of provision of ₹ 215.82 lakh through surrender in March 2023 was attributed to non filling up of vacant posts and (ii)less increase in dearness allowance than expected.
(ii) 2251.00.090.03 Information and Technology	O R	25.00 (-) 23.39	1.61	1.61	0.00	Withdrawal of provision of ₹ 23.39 lakh through surrender in March 2023 was attributed to non-procurement of computers. Provision was made for purchase of Computer, Scanner, Printers.

**GRANT NO. : 70 COMMUNITY DEVELOPMENT**

**( Major Head : 2015 - Elections, 2515 - Other Rural Development Programmes, 3054 - Roads and Bridges, 4515 - Capital Outlay on other Rural Development Programmes )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original	33,63,26,40				
Supplementary	8,63,61,67	42,26,88,07	41,03,52,13	(-) 1,23,35,94	1,23,19,30

## CAPITAL

Voted

Original	71,09,50				
Supplementary	74,90,50	1,46,00,00	66,14,00	(-) 79,86,00	79,86,00

Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 12,335.94 lakh in the grant; only ₹ 12,319.30 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 86,361.67 lakh obtained in March 2023 could have been curtailed.

## Grant No. 70 conclud.

## CAPITAL

2. In view of the final saving of ₹ 7,986.00 lakh , Supplementary grant of ₹ 7,490.50 lakh obtained in March 2023 proved excessive.

3. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4515.00.102.01 CDP-1 Information and Technology	O S R	7,109.50 7,490.50 (-) 7,986.00	6,614	6,614	0.00	Withdrawal of provision of ₹ 7,986.00 lakh through surrender in March 2023 was attributed to non completion of tender process for procurement of hardware and IT items.

## PERSISTENT SAVING

4. This is the twelfth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	2,24,362.29	2,01,790.24	22,572.05	10.06
2018-19	2,47,428.31	2,21,078.71	26,349.60	10.65
2019-20	2,94,325.34	2,48,733.30	45,592.04	15.49
2020-21	3,67,212.56	3,60,666.44	6,546.12	1.78
2021-22	3,12,683.98	2,16,931.95	95,752.03	30.62

**GRANT NO. : 71 RURAL HOUSING AND RURAL DEVELOPMENT**

( Major Head : 2049 - Interest Payments, 2215 - Water Supply and Sanitation, 2216 - Housing, 2501 - Special Programmes for Rural Development, 2505 - Rural Employment, 6216 - Loans for Housing )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		22,62,59,51				
Supplementary		3	22,62,59,54	18,29,02,82	(-) 4,33,56,72	4,33,56,72

## Charged

Original		5,00,17,93				
Supplementary		0	5,00,17,93	5,00,16,93	(-) 1,00	1,00

## CAPITAL

## Voted

Original		1,19,82				
Supplementary		0	1,19,82	1,19,82	0	0

## Notes and Comments

## REVENUE

In view of final saving of ₹43,356.72 lakh in the grant , Original grant of ₹ 2,26,259.51 lakh could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2215.02.105.02 Swachh Bharat Mission-Gramin Scheme (60% Central)	O	19,575.10				Withdrawal of provision of ₹ 16,272.85 lakh through surrender in March 2023 was attributed to less receipt of grant from the Government of India.
	R	(-) 16,272.85	3,302.25	3,302.25	0.00	

## Grant No. 71 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2215.02.105.03 Swachh Bharat Mission-Gramin Scheme (40% State)	O R	13,050.10 (-) 10,848.60	2,201.50	2,201.50	0.00	Withdrawal of provision of ₹ 10,848.60 lakh through surrender in March 2023 was attributed to less receipt of grant from the Government of India.
(iii) 2215.02.105.04 Swachh Bharat Mission-Gramin Scheme (100% State Share)	O R	3,438.00 (-) 858.50	2,579.50	2,579.50	0.00	Withdrawal of provision of ₹ 858.50 lakh through surrender in March 2023 was attributed to cancellation of Design Build Operate and Transfer (DBOT) tender.
(iv) 2216.03.105.03 Pradhan Mantri Awas Yojana - Gramin (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	33,480.00 (-) 15,014.69	18,465.31	18,465.31	0.00	Withdrawal of provision of ₹ 1,640.67 lakh through surrender and of ₹ 13,374.02 lakh through reappropriation in March 2023 was attributed to less receipt of grant from the Government of India.
(v) 2216.03.105.04 Pradhan Mantri Awas Yojana - Gramin (40% State)	O R	22,320.00 (-) 10,009.79	12,310.21	12,310.21	0.00	Withdrawal of provision of ₹ 10,009.79 lakh through reappropriation in March 2023 was attributed to less receipt of grant from the Government of India.
(vi) 2501.06.001.02 CDP-1 Commissioner of Rural Development	O R	593.68 (-) 268.12	325.56	325.56	0.00	Withdrawal of provision of ₹ 268.12 lakh through surrender in March 2023 was attributed to non filling up of vacant posts.

## Grant No. 71 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vii) 2501.06.101.04 RDD-2 Information and Technology Programme	O R	722.20 (-) 322.20	400.00	400.00	0.00	Withdrawal of provision of ₹ 322.20 lakh through surrender in March 2023 was attributed to non receipt of proposal from DRDAs for computer system and hardware item.
(viii) 2501.06.101.11 Deen Dayal Upadhyay Gramin Kaushalya Yojana (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,110.00 (-) 1,110.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,110.00 lakh through surrender in March 2023 was attributed to non receipt of grant from the Government of India.
(ix) 2501.06.101.12 Deen Dayal Upadhyay Gramin Kaushalya Yojana (40% State)	O R	740.00 (-) 740.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 740.00 lakh through surrender in March 2023 was attributed to non receipt of grant from the Government of India.
(x) 2505.02.101.02 RDD-29 -National Rural Employment Guarantee Scheme Administration	O R	1,000.00 (-) 937.89	62.11	62.11	0.00	Withdrawal of provision of ₹ 937.89 lakh through surrender in March 2023 was attributed to MGNREGA administration expenditure did not exceed beyond the limit of 6% which is borne by the Central Government and due to non filling up of vacant post of employees.

## Grant No. 71 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xi) 2505.02.101.03 Vrundavan Gram Yojana	O R	500.00 (-) 300.00	200.00	200.00	0.00	Withdrawal of provision of ₹ 300.00 lakh through surrender in March 2023 was attributed to receipt of less proposals from the DRDAs.
(xii) 2505.02.101.04 National Rural Employment Guarantee Scheme (100% State Share)	O R	37,680.00 (-) 9,420.00	28,260.00	28,260.00	0.00	Withdrawal of provision of ₹ 9,420.00 lakh through surrender in March 2023 was attributed to receipt of less proposals from the DRDAs.
(xiii) 2505.60.703.02 REM-2 Mission Manglam and Sakhi Mandal	O R	2,912.60 (-) 572.45	2,340.15	2,340.15	0.00	Withdrawal of provision of ₹ 572.45 lakh through surrender in March 2023 was attributed to proposal to close the scheme due to duplication of interest subsidy to the beneficiaries.

## Grant No. 71 contd.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2216.03.103.05 HSG-3 Providing of civil infrastructure facilities to the rural estates of the Gujarat Rural Housing Board	O R	121.88 (+) 43.12	165.00	165.00	0.00	Additional fund of ₹ 43.12 lakh was made in March 2023 through reappropriation mainly due to (i) completion of departmental inquiry of some Gujarat Rural Housing Board employees resulting in payment of the outstanding leave encashment and gratuity payment and (ii) receipt of more demands from the district panchayats for the grant in aid component under this scheme.
(ii) 2216.03.105.02 Other Schemes for rural housing	O R	3,150.00 (+) 3,954.60	7,104.60	7,104.60	0.00	Additional fund of ₹ 3,954.60 lakh was made in March 2023 through reappropriation mainly due to increase of 19,110 beneficiaries of Mukhyamantri Protsahak Sahay and 19,810 beneficiaries of Bathroom Construction Assistance in this scheme.

## Grant No. 71 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 2501.05.101.04 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (State Share 100%)	O S R	0.00 0.01 (+) 4,999.99	5,000.00	5,000.00	0.00	Additional fund of ₹ 4,999.99 lakh was made in March 2023 through reappropriation mainly due to completion of all the work as it is the last year of batch 5, and approval of Detailed Project Report (DPR) of Batch 6.
(iv) 2501.05.101.05 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	0.90 (+) 3,767.60	3,768.50	3,768.50	0.00	Additional fund of ₹ 3,767.60 lakh was made in March 2023 through reappropriation mainly due to approval of Detail Project Report of PMKSY 2.0. All the work has been completed.
(v) 2501.05.101.06 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (40% State)	O R	0.60 (+) 2,511.74	2,512.34	2,512.34	0.00	Additional fund of ₹ 2,511.74 lakh was made in March 2023 through reappropriation mainly due to approval of Detail Project Report of PMKSY 2.0. All the work has been completed.

## Grant No. 71 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 2501.06.001.05 District Rural Development Agency Administration (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O S R	0.00 0.01 (+) 535.59	535.60	535.60	0.00	Additional fund of ₹ 535.59 lakh was made in March 2023 through reappropriation mainly due to Government of India has notified to close the District Rural Development Agencies so the Provision for the F.Y. 2022-23 was made zero. Grant received in the end of F.Y. 2021-22 is credited in current F.Y. 2022-23.
(vii) 2501.06.001.06 District Rural Development Agency Administration (40% State)	O S R	0.00 0.01 (+) 357.05	357.06	357.06	0.00	Additional fund of ₹ 357.05 lakh was made in March 2023 through reappropriation mainly due to notification of Government of India to close the District Rural Development Agencies so no provision was for the year 2022-23. However, the grant received in the end of year 2021-22 is credited in current year.
(viii) 2501.06.001.07 State Sponsored other item under District Rural Development Agency Administration(100% State)	O R	3,000.00 (+) 560.58	3,560.58	3,560.58	0.00	Additional fund of ₹ 560.58 lakh was made in March 2023 through reappropriation mainly due to receipt of more demand from the District Rural Development Agency (DRDA) Offices.

## Grant No. 71 conclud.

Head			Total grant or appropriation	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ix) 2501.06.101.07 Rural Self-Employment Training Institute	O R	1,204.00 (+) 972.75	2,176.75	2,176.75	0.00	Additional fund of ₹ 972.75 lakh was made in March 2023 through reappropriation mainly due to receipt of more grant from MoRD towards claims of previous years i.e 2020-21 and 2021-22. The grant was not received last year.
(x) 2501.06.101.09 Aajeevika (60% Central) (60:40 Partially Centrally Sponsored Scheme)	O R	3,780.00 (+) 1,507.81	5,287.81	5,287.81	0.00	Additional fund of ₹ 1,507.81 lakh was made in March 2023 through reappropriation mainly due to allocation of more grants from the Government of India. As per Annual Action Plan (AAP) of MoRD, a budget of ₹ 270.00 crore has been allocated and the expenditure has been higher than the provision.

## PERSISTENT SAVING

4. This is the sixteenth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	1,83,401.33	1,33,475.02	49,926.31	27.22
2018-19	1,89,097.93	89,840.00	99,257.93	52.49
2019-20	2,57,217.23	1,07,345.48	1,49,871.75	58.27
2020-21	2,48,465.62	1,22,815.48	1,25,650.14	50.57
2021-22	2,46,853.29	1,61,519.62	85,333.67	34.57

**GRANT NO. : 72 COMPENSATION AND ASSIGNMENTS****( Major Head : 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		1,36,86,19			
Supplementary		0	1,36,86,19	68,41,42	(-) 68,44,77
					68,44,76

Notes and Comments

## REVENUE

In view of the final saving of ₹ 6,844.77 lakh in the grant, Original provision of ₹ 13,686.19 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3604.00.101.01 Grants-in-aid to Village Panchayats (under Section 219 of Gujarat Panchayat Act 1993)	O R	2,100.00 (-) 953.41	1,146.59	1,146.59	0.00	Withdrawal of provision of ₹ 953.41 lakh through surrender in March 2023 was attributed to receipt of less demands from district panchayats. Grant is allocated as per section 219 of the Gujarat Panchayat Act 1993 were figures of year 2018-19, 2019-20 and 2020-21 is considered as income of land revenue. Figures are received from districts, attested by collector.

## Grant No. 72 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 3604.00.101.02 Grants-in-aid to Taluka Panchayats (under Section 219 of Gujarat Panchayat Act 1993)	O R	950.00 (-) 376.71	573.29	573.29	0.00	Withdrawal of provision of ₹ 376.71 lakh through surrender in March 2023 was attributed to receipt of less demands from district panchayats. Grant is allocated as per section 219 of the Gujarat Panchayat Act 1993 were figures of year 2017-18, 2018-19, 2019-20 is considered as income of land revenue. Figures are received from districts, attested by collector.
(iii) 3604.00.101.03 Grants-in-aid to District Panchayats (under Section 219 of Gujarat Panchayat Act 1993)	O R	400.00 (-) 170.68	229.32	229.32	0.00	Withdrawal of provision of ₹ 170.68 lakh through surrender in March 2023 was attributed to receipt of less demands from district panchayats. Grant is allocated as per section 219 of the Gujarat Panchayat Act 1993 were figures of year 2018-19, 2019-20 and 2020-21 is considered as income of land revenue. Figures are received from districts, attested by collector.

## Grant No. 72 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 3604.00.101.04 Grants-in-aid to District Panchayats for District Equalisation and District Gram Encouragement Fund	O R	550.00 (-) 206.02	343.98	343.98	0.00	Withdrawal of provision of ₹ 206.02 lakh through surrender in March 2023 was attributed to receipt of less demands from district panchayats. Grant is allocated as per section 219 of the Gujarat Panchayat Act 1993 were figures of year 2018-19, 2019-20 and 2020-21 is considered as income of land revenue. Figures are received from districts, attested by collector.
(v) 3604.00.200.01 Grant- in aid to District Panchayats equivalent to 5 Percent of gross forest revenue in their areas	O R	200.00 (-) 47.75	152.25	152.25	0.00	Withdrawal of provision of ₹ 47.75 lakh through surrender in March 2023 was attributed to less demands received from district panchayats (DPs). Grant is allocated as per demands from district panchayats.
(vi) 3604.00.200.03 Payment of Local cess of land revenue of Panchayats under Section 198 of Gujarat Panchayat Act, 1993 Assignment of Local Cess revenue to District Panchayats	O R	5,300.00 (-) 4,817.49	482.51	482.51	0.00	Withdrawal of provision of ₹ 4,817.49 lakh through surrender in March 2023 was attributed to receipt of less demands from district panchayats. This head is for the payment of local cess of land revenue of panchayats under section 198 of Gujarat Panchayat Act and based on demands received from district panchayats grant is allocated.

## Grant No. 72 concld.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vii) 3604.00.200.04 Payment to Panchayats the net amount of cess on water-rate under Section 197 of the Gujarat Panchayat Act, 1993	O R	75.00 (-) 66.29	8.71	8.71	0.00	Withdrawal of provision of ₹ 66.29 lakh through surrender in March 2023 was attributed to receipt of less demands from District Panchayats. This head is for the payment of panchayats the net amount of cess on water-rate under section 197 of the Gujarat Panchayat Act, 1993 and based on demands received from district panchayats grant is allocated.

## State Equalization Fund -

Expenditure under the grant includes ₹ 35.00 lakh transferred to “State Equalization Fund”. The Fund was established in 1963-64 under Gujarat Panchayats Act for making special grants to backward districts so as to minimize social and economic disparity between various districts of the State. 5 per cent of the average of the land revenue collected during three preceding years in the State is to be credited to the Fund each year. Special grant made to Panchayats are also initially recorded under this grant and subsequently transferred to the Fund before the close of the accounts of the year. During 2022-23, ₹ 11.76 lakh were given as special grants by debit to this grant and subsequently met from the Fund. The balance in the fund as on 31 March 2023 is 509.49 Lakh.

An account of the transactions of the Fund (included under the Major head-8235-General and other Reserve Fund) is given in Statement No.21 of the Finance Accounts 2022-23.

**GRANT NO. : 73 OTHER EXPENDITURE PERTAINING TO PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT**

**( Major Head : 2071 - Pensions and Other Retirement Benefits, 2235 - Social Security and Welfare, 7610 - Loans to Government Servants etc., 7615 - Miscellaneous Loans )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original	9,50,38,18				
Supplementary	5,47,03,61	14,97,41,79	15,59,11,83	(+) 61,70,04	0

CAPITAL

Voted

Original	88,00				
Supplementary	0	88,00	50,00	(-) 38,00	38,00

Notes and Comments

REVENUE

The expenditure exceeded the grant by ₹ 6,170.04 lakh ( ₹ 61,70,03,645 /- ); the excess requires regularization. In view of the final excess, the supplementary grant of ₹ 54,703.61 lakh obtained in March in 2023 proved insufficient.

## Grant No. 73 contd.

## 2. Excess over the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2071.01.101.01 Superannuation and Retirement allowances to Panchayat Employees	O S R	61,500.00 44,292.00 (+) 1,119.54	1,06,911.54	1,13,079.35	(+) 6,167.81	Additional fund of ₹ 1,119.54 lakh was made in March 2023 through reappropriation mainly as it is difficult to estimate the exact amount of the retirement benefits at the time of preparation of budget estimates. Reasons for the final excess of ₹ 6,167.81 lakh have not been intimated (August 2023).
(ii) 2071.01.105.01 Family Pension to Panchayat Employees	O S R	21,044.37 7,102.04 (+) 425.98	28,572.39	28,572.39	0.00	Additional fund of ₹ 425.98 lakh was made in March 2023 through reappropriation mainly as it is difficult to estimate the exact amount of the family pension to panchayat employees at the time of preparation of budget estimates.

## Grant No. 73 conclud.

## CAPITAL

3. In view of the final saving of ₹ 38.00 lakh in the grant, Original provision of ₹ 88.00 lakh could have been curtailed.

4. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advace	O R	20.00 (-) 20.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 20.00 lakh through surrender in March 2023 was attributed to receipt of nil demand from the employees.
(ii) 7615.00.200.02 Advances to Panchayats Servants for purchase Motor Canveyances	O R	15.00 (-) 15.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 15.00 lakh through surrender in March 2023 was attributed to receipt of nil demand from the district offices.

**PORTS AND TRANSPORT DEPARTMENT****GRANT NO. : 74 TRANSPORT**

( Major Head : 2041 - Taxes on Vehicles, 3055 - Road Transport, 5055 - Capital Outlay on Road Transport, 7055 - Loans for Road Transport )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		7,86,99,93				
Supplementary		11,61,30,75	19,48,30,68	19,33,22,69	(-) 15,07,99	59,52,95

## Charged

Original		0				
Supplementary		64,60	64,60	64,59	1	0

## CAPITAL

## Voted

Original		4,93,75,57				
Supplementary		56,05,13	5,49,80,70	1,24,44,35	(-) 4,25,36,35	3,70,31,22

## Charged

Original		0				
Supplementary		1,56,39,00	1,56,39,00	0	(-) 1,56,39,00	0

## Notes and Comments

## REVENUE

Fund amounting to ₹ 5,952.95 lakh were surrendered from the grant in March 2023; the saving ultimately worked out to only ₹ 1,507.99 lakh, resulting in excessive surrender to the extent of ₹4,444.96 lakh. In view of the final saving, the supplementary grant of ₹ 1,16,130.75 lakh obtained in March 2023 could have been curtailed.

## Grant No. 74 contd.

## CAPITAL

2. Though there was an ultimate saving of ₹ 42,536.35 lakh in the grant; only ₹ 37,031.22 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 5,605.13 lakh obtained in March 2023 proved excessive.

3. Saving in the voted grant occurred mainly under :

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Remarks
(i) 5055.00.190.01 RTS (1) Capital Contribution to Gujarat State Road Transport Corporation	O S R	33,713.87 5,605.13 (-) 25,284.52	14,034.48	8,429.35	(-) 5,605.13	Withdrawal of provision of ₹ 25,284.52 lakh through surrender in March 2023 was attributed to as per discussion with finance department the amount will be demanded next year. Reasons for the final saving of ₹ 5,605.13 lakh have not been intimated (August 2023).
(ii) 7055.00.190.01 Loans to Gujarat State Road Transport Corporation	O R	15,661.70 (-) 11,746.70	3,915.00	4,015.00	(+) 100.00	Withdrawal of provision of ₹ 11,746.70 lakh through surrender in March 2023 was attributed to as per discussion with finance department the amount will be demanded next year. Reasons for the final excess of ₹ 100.00 lakh have not been intimated (August 2023).

4. Though there was an ultimate saving of ₹ 15,639.00 lakh in the appropriation; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary appropriation of ₹ 15,639.00 lakh obtained in March 2023 proved excessive .

## Grant No. 74 conclud.

## 5. Saving under the appropriation occurred mainly under :

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Remarks
(i)						
7055.00.190.03						
A Fund for						
Motor Accident						
Claim Tribunal						
cases related to						
Vehicles of						
Gujarat State	O	0.00				
Road Transport	S	15,639.00				
Corporation	R	0.00	15,639.00	0.00	(-) 15,639.00	Reasons for final saving of ₹ 15,639.00 lakh have not been intimated though called for (August 2023).

## PERSISTENT SAVING

6. This is the ninth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in (₹ in lakhs)	Saving	Saving Percentage
2017-18	69,501.68	63,501.68	6,000.00	8.63
2018-19	65,944.00	26,271.20	39,672.80	60.16
2019-20	62,640.20	43,403.00	19,237.20	30.71
2020-21	52,425.50	47,066.40	5,359.10	10.22
2021-22	50,172.50	39,106.00	11,066.50	22.06

**GRANT NO. : 75 OTHER EXPENDITURE PERTAINING TO PORTS AND TRANSPORT DEPARTMENT**

( Major Head : 2049 - Interest Payments, 3051 - Ports and Light Houses, 3451 - Secretariat - Economic Services, 5051 - Capital Outlay on Ports and Light House, 7610 - Loans to Government Servants etc. )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		71,40,59				
Supplementary		6,86,24	78,26,83	78,25,34	(-) 1,49	0

Charged

Original		0				
Supplementary		2,09,47	2,09,47	2,09,47	0	0

CAPITAL

Voted

Original		2,02				
Supplementary		0	2,02	0	(-) 2,02	2,02

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1.49 lakh in the grant; no part of the provision was anticipated as saving and surrendered during the year.

CAPITAL

2. Entire voted grant of ₹ 2.02 lakh remained unutilized during the year.

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**REVENUE DEPARTMENT****GRANT NO. : 76 REVENUE DEPARTMENT****( Major Head : 2052 - Secretariat - General Services, 3451 - Secretariat -Economic Services )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		45,30,26			
Supplementary		0	45,30,26	29,29,53	(-) 16,00,73
					16,46,77

## Notes and Comments

Fund amounting to ₹ 1,646.77 were surrendered from the grant in march 2023; the saving ultimately worked out to only ₹1,600.73 lakh , resulting in excessive surrender to the extent of ₹46.04 lakh.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2052.00.090.01 Revenue Department	O R	1,977.13 (-) 526.26	1450.87	1450.87	0.00	Withdrawal of provision of ₹ 526.26 lakh through surrender in March 2023 was attributed to non-filling up of vacant post i.e., Deputy Secretary-1, Sr. TP - 1, OSD-1, Under Secretary-5, Section Officer-11, Mamlatdar-1 and Dy Section Officer - 52, Steno Grade 2 - 7, Steno Grade 3 - 1, Clerk - 2, Typist-2, Driver-3, OA - 7, Class-IV -31.

## Grant No. 76 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2052.00.090.02 Special Secretary Revenue Department	O R	600.03 (-) 283.79	316.24	316.17	(-)0.07	Withdrawal of provision of ₹ 283.79 lakh through surrender in March 2023 was attributed to non-filling up of vacant post 3 Appellate officer, 10 Deputy Mamlatdar, 5 clerk, 1 legal officer and 1 peon.
(iii) 2052.00.092.01 LND-18 Gujarat Revenue Tribunal	O R	400.73 (-) 137.76	262.97	262.97	0.00	Withdrawal of provision of ₹ 137.76 lakh through surrender in March 2023 was attributed to non filling up of vacant posts of (1) President from 21/01/2021 (2) Registrar from 01/10/2022 , (3) 2- Stenographer , (4) 2- Dy.Mamlatadar and (5) 6- Revenue Clerk.
(iv) 2052.00.800.01 LND-17 Information Technology	O R	1,359.82 (-) 665.85	693.97	688.66	(-) 5.31	Withdrawal of provision of ₹ 665.85 lakh through surrender in March 2023 was attributed to non-completion of 2 bid process due to non-issue of work order. Reasons for the final saving of ₹ 5.31 lakh have not been intimated (August 2023).

## Grant No. 76 conclud.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2052.00.092.03 The Land Acquisition, Rehabilitation and Resettlement Authority (Ahmedabad, Surat, Rajkot)	O R	122.00 (-) 19.14	102.86	154.29	(+) 51.43	Withdrawal of provision of ₹ 19.14 lakh was made in March 2023 through reappropriation mainly due to retirement of Chief Officer Seva and Mamlatdar Seva from the Authority offices Surat, Rajkot, and Ahmedabad. Reasons for the final excess of ₹ 51.43 lakh have not been intimated (August 2023).

## PERSISTENT SAVING

4. This is the eleventh year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	3,312.05	2,197.03	1,115.02	33.67
2018-19	4,427.69	3,228.73	1,198.96	27.08
2019-20	4,282.35	2,732.24	1,550.11	36.2
2020-21	3,917.75	1,980.17	1,937.58	49.46
2021-22	3,477.17	1,975.46	1,501.71	43.19

**GRANT NO. : 77 TAX COLLECTION CHARGES (REVENUE DEPARTMENT)**

( Major Head : 2029 - Land Revenue, 2030 - Stamps and Registration, 2071 - Pensions and Other Retirement Benefits, 2217 - Urban Development, 3475 - Other General Economic Services )

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		2,75,90,98				
Supplementary		0	2,75,90,98	2,36,94,38	(-) 38,96,60	37,50,28

## Charged

Original		1,00				
Supplementary		0	1,00	0	(-) 1,00	1,00

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 3,896.60 lakh in the grant; only ₹ 3,750.28 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 146.32 lakh.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2029.00.001.02 General Establishment for Land Acquisition	O R	1,007.59 (-) 707.77	299.82	603.53	(+) 303.71	Withdrawal of provision of ₹ 707.77 lakh through surrender in March 2023 was attributed to non filling up of few vacant posts. Reasons for the final excess of ₹ 303.71 lakh have not been intimated (August 2023).

## Grant No. 77 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2029.00.001.04 Land Acquisition Unit for Oil and Natural Gas Commission	O R	106.73 (-) 63.05	43.68	46.32	(+) 2.64	Withdrawal of provision of ₹ 63.05 lakh through surrender in March 2023 was attributed to non filling up of vacant posts.
(iii) 2029.00.102.01 LND-21 Introduction of City Survey Operation	O R	2,220.20 (-) 999.68	1,220.52	1,220.46	(-) 0.06	Withdrawal of provision of ₹ 999.68 lakh through surrender in March 2023 was attributed to non filling up of vacant posts.
(iv) 2029.00.102.05 LND-23 Introduction of Village Site Survey	O R	1,144.82 (-) 616.34	528.48	528.40	(-) 0.08	Withdrawal of provision of ₹ 616.34 lakh through surrender in March 2023 was attributed to non filling up of vacant posts and non utilisation of ₹ 223.00 lakh of new item provision for SWAMITVA scheme.
(v) 2029.00.103.01 LND-15 Divisional District and City Establishment	O R	10,161.81 (-) 799.00	9,362.81	8,901.71	(-) 461.10	Withdrawal of provision of ₹ 799.00 lakh through surrender in March 2023 was attributed to non filling up of vacant posts. Reasons for the final saving of ₹ 461.10 lakh have not been intimated (August 2023).
(vi) 2030.01.102.02 Discount on Sale of Stamps	O R	200.00 (-) 85.00	115.00	119.22	(+) 4.22	Withdrawal of provision of ₹ 85.00 lakh through surrender in March 2023 was attributed on current year's expenditure. As this expenditure depends directly on the sale of judicial stamps which is directly booked by treasury.

## Grant No. 77 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vii) 2030.02.001.02 LND-13-Valuation Organization for assessing Market Value .	O R	1,924.20 (-) 522.20	1,402.00	1,401.15	(-) 0.85	Withdrawal of provision of ₹ 18.03 lakh through surrender and of ₹ 504.17 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts of valuation office of Head office as well as districts offices and due to non receipt of administrative approval for Jantri revision establishment.
(viii) 2030.02.102.02 Discount on Sale of Stamps	O R	100.00 (-) 32.00	68.00	68.68	(+) 0.68	Withdrawal of provision of ₹ 32.00 lakh through surrender in March 2023 was attributed on current year expenditure. As this expenditure depends directly on the sale of judicial stamps which is directly booked by treasury.
(ix) 2030.03.001.01 LND-14-Inspector General of Registration and District Registrars.	O R	5,168.33 (-) 1,074.63	4,093.70	4,093.39	(-) 0.31	Withdrawal of provision of ₹ 1,074.63 lakh through reappropriation in March 2023 was attributed to non filling up of vacant post of Inspector General of Registration office and offices of districts grant remained unspent.
(x) 2217.05.800.01 UDP-1-Introduction of City Survey in Important Towns and Cities in the State.	O R	541.20 (-) 291.71	249.49	249.49	0.00	Withdrawal of provision of ₹ 291.71 lakh through surrender in March 2023 was attributed to non filling up of vacant posts.

## Grant No. 77 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xi) 3475.00.201.03 Collectorate	O R	146.32 (-) 39.93	106.39	113.53	(+) 7.14	Withdrawal of provision of ₹ 39.93 lakh through surrender in March 2023 was attributed to (i) token provision for continuous item- to develop a Web GIS Based System for managing excess vacant land vested in the State Government under the Urban Land (Ceiling and Regulation) Act, 1976 for year 2020-21 remain unused since extension of the procedure of the Gujarat validation of occupancy and allotment of certain lands of excess vacant land vested in the State Government under the Urban Land (Ceiling and Regulation) Act, 1976 Act, 2017 has not been continued after 31/12/2018, (ii) one post of Maintenance Surveyor is vacant and (iii) cost of the contingencies is less. Reasons for the final excess of ₹ 7.14 lakh have not been intimated (August 2023).

## Grant No. 77 contd.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2029.00.001.01 LND-8 Director of Land Records and Settlement Commissioner	O R	497.93 (+) 54.43	552.36	552.36	0.00	Additional fund of ₹ 54.43 lakh was made in March 2023 through reappropriation mainly due to increase in rate by the Government of Gujarat for pay based allowances like HRA, C.A, T.A. & Medical Allowances vide GR of Finance Department.
(ii) 2029.00.103.03 LND-3- Strengthening of Revenue Administration and Updating of Land Records.(50% Centrally Sponsored Scheme)	O R	860.00 (+) 374.05	1,234.05	1,234.05	0.00	Additional fund of ₹ 374.05 lakh was made in March 2023 through reappropriation mainly due to ₹ 800.00 lakh was sanctioned for the year 2022-23 for the purchase of DGPS machine, but purchase price of machine increased, the committee presented the agenda to the 86th SPC (IT) for the purchase of DGPS machine. As per negotiation, bidder has agreed to supply DGPS machine at ₹ 72,62,98,617 and after negotiation in SPC (IT) Agency has agreed.

## Grant No. 77 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 2030.01.101.01 Stamps supplied from Central Stamps Stores.	O R	174.00 (+) 115.96	289.96	289.95	(-)0.01	Additional fund of ₹ 115.96 lakh was made in March 2023 through reappropriation mainly due to e-court fees system is less then expected and physical stamp is used more than e-court fees.
(iv) 2030.02.001.01 LND-16 Superintendent of Stamps	O R	1,807.43 (+) 255.63	2,063.06	2,063.06	0.00	Additional fund of ₹ 255.63 lakh was made in March 2023 through reappropriation mainly due to increase in total number of documents.
(v) 2030.02.101.01 Stamps Supplied from Central Stamps Store	O R	291.00 (+) 687.93	978.93	978.92	(-) 0.01	Additional fund of ₹ 687.93 lakh was made in March 2023 through reappropriation mainly due to payment of pending bills of March 2022 and demand of physical stamps is more than previous year.
(vi) 3475.00.201.04 LND-6 Special Measures for Land Reforms (Records of Rights)	O R	261.12 (+) 53.21	314.33	314.33	0.00	Additional fund of ₹ 53.21 lakh was made in March 2023 through reappropriation mainly due to as the employees / officers in the collector offices have retired in current year and also due to rate hike by the Government of Gujarat for pay based allowances like HRA, C.A, T.A. & Medical Allowances vide GR of Finance Department.

## Grant No. 77 conclud.

4. Entire charged appropriation of ₹ 1.00 lakh remained unutilized during the year.

## Education Cess Fund-

5. No provision was made under the charged appropriation for transfer to Education Cess Fund set up under the Education Cess Act (Act XXXV of 1962). The net proceeds of surcharge on all lands and tax on land and buildings in urban areas are transferred to this Fund to be utilized for promotion of Education in the State. The expenditure on Education to be met from this Fund is initially accounted for under Major head-2202-Education (Grant No.9) and at the end of the year, the expenditure is transferred to the Fund. Expenditure of ₹ 3,000.00 lakh on promotion of Education was met from the Fund during the year. The balance at the credit of the Fund as on March 31, 2023 was ₹ 6,092.43 lakh. An account of the transactions of the Fund (included under Major head-8229) is given in Statement No.21 of the Finance Accounts 2022-23.

## PERSISTENT SAVING

6. This is the thirteenth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	32,849.65	27,394.82	5,454.83	16.61
2018-19	30,514.18	28,366.30	2,147.88	7.04
2019-20	32,607.36	23,525.69	9,081.67	27.85
2020-21	32,780.40	22,944.01	9,836.39	30.01
2021-22	27,913.06	20,619.35	7,293.71	26.13

**GRANT NO. : 78 DISTRICT ADMINISTRATION****( Major Head : 2053 - District Administration )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		6,22,01,45			
Supplementary		0	6,22,01,45	5,53,70,04	(-) 68,31,41
					69,26,71

## Notes and Comments

Funds amounting to ₹ 6,926.71 lakh were surrendered from the grant in March 2023; the saving ultimately worked out to only ₹6,831.41 lakh, resulting in excessive surrender to the extent of ₹ 95.30 lakh.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2053.00.093.01 Collectorates Offices	O R	22,449.29 (-) 3,479.75	18,969.54	19,001.40	(+) 31.86	Withdrawal of provision of ₹ 3,479.75 lakh through surrender in March 2023 was attributed to non filling up of vacant posts and transfer of employees. Reasons for the final excess of ₹ 31.86 lakh have not been intimated (August 2023).

## Grant No. 78 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2053.00.093.05 LND-10-Purchase of equipment for Collector Offices	O R	500.00 (-) 380.27	119.73	116.00	(-) 3.73	Withdrawal of provision of ₹ 380.27 lakh through surrender in March 2023 was attributed to non completion of purchase process of 400 computers and 400 printers for the collector offices and rejection of the file to park the grant of ₹ 300.00 lakh by Finance Department. The grant was sanctioned by IT committee.
(iii) 2053.00.093.07 LND-6- Computerisation of Land Record District Establishment.	O R	3,001.00 (-)314.60	2,686.40	2,691.51	(+) 5.11	Withdrawal of provision of ₹ 314.60 lakh through surrender in March 2023 was attributed to non filling up of vacant posts and transfer of employees. Reason for final excess of ₹5.11 have not been intimated (August 2023).
(iv) 2053.00.101.01 LND-19 Revenue Inspection Commissioner	O R	927.02 (-) 278.86	648.16	648.16	0.00	Withdrawal of provision of ₹ 278.86 lakh through surrender in March 2023 was attributed to non filling up of vacant posts and transfer of employees.
(v) 2053.00.800.01 District Records Office under Revenue Department	O R	58.73 (-) 31.23	27.50	27.50	0.00	Withdrawal of provision of ₹ 31.23 lakh through surrender in March 2023 was attributed to non filling up of vacant posts and transfer of employees.

## Grant No. 78 conclud.

## PERSISTENT SAVING

3. This is the thirteenth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure in ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	50,610.58	44,894.33	5,716.25	11.29
2018-19	54,793.10	47,831.01	6,962.09	12.71
2019-20	55,786.45	45,769.43	10,017.02	17.96
2020-21	59,935.04	48,199.80	11,735.24	19.58
2021-22	54,492.29	50,648.51	3,843.78	7.05

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**GRANT NO. : 79 RELIEF ON ACCOUNT OF NATURAL CALAMITIES****( Major Head : 2245 - Relief on account of Natural Calamities, 4250 - Capital Outlay on Other Social Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		25,99,96,69				
Supplementary		2,41,85,04	28,41,81,73	17,60,12,54	(-) 10,81,69,19	10,83,52,22

## CAPITAL

Voted

Original		1,79,65,20				
Supplementary		28,04	1,79,93,24	1,48,87,00	(-) 31,06,24	31,06,24

## Notes and Comments

## REVENUE

Funds amounting to ₹ 1,08,352.22 lakh were surrendered from the grant in March 2023; the saving ultimately worked out to only ₹ 1,08,169.19 lakh, resulting in excessive surrender to the extent of ₹ 183.03 lakh. In view of the final saving, the supplementary grant of ₹ 24,185.04 lakh obtained in March 2023 proved excessive.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2245.01.102.01 Water Supply Arrangements	O R	75.00 (-) 75.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 75.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure.

## Grant No. 79 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2245.01.104.01 Purchase of grass conecent rates cattle feed and its transport Labour charges.	O R	500.00 (-) 500.00	0.00	206.45	(+) 206.45	Withdrawal of entire provision of ₹ 500.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure.Reasons for the final excess of ₹ 206.45 lakh have not been intimated (August 2023).
(iii) 2245.01.104.02 Subsidy to Panjarapole Gaushalas	O R	21,000.00 (-) 21,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 21,000.00 lakh partially through surrender of ₹ 14,253.74 lakh and remaining of ₹ 6,746.26 lakh through reappropriation in March 2023 was attributed to requirement of less grant for subsidy to Panjarapole Gaushalas.
(iv) 2245.01.104.08 Procurement, Storage and Movement of Fodder	O R	100.00 (-) 100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure.
(v) 2245.02.101.02 Setting up of Relief Camps Sheds	O R	2,000.00 (-) 2,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 2,000.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure.

## Grant No. 79 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 2245.02.101.04 Clothing and utensils for families whose houses have been washed away	O R	3,500.00 (-) 2,441.92	1,058.08	1,055.91	(-) 2.17	Withdrawal of provision of ₹ 2,441.92 lakh through reappropriation in March 2023 was attributed to requirement of less grant for clothing and utensils for families whose houses have been washed away.
(vii) 2245.02.102.01 Water Supply Arrangements	O R	100.00 (-) 100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure.
(viii) 2245.02.105.03 Assistance to Cattle Head Died	O R	1,050.00 (-) 741.49	308.51	308.51	0.00	Withdrawal of provision of ₹ 741.49 lakh through reappropriation in March 2023 was attributed to requirement of less grant for assistance to dead cattle head.
(ix) 2245.02.111.01 Cash Doles	O R	700.00 (-) 255.19	444.81	444.20	(-) 0.61	Withdrawal of provision of ₹ 255.19 lakh through reappropriation in March 2023 was attributed to requirement of less grant for cash doles.
(x) 2245.02.112.03 Provision for temporary accommodation, food, clothing, medical care etc. of people affected / evacuated	O R	50.00 (-) 44.34	5.66	5.66	0.00	Withdrawal of provision of ₹ 44.34 lakh through reappropriation in March 2023 was attributed to requirement of less grant for temporary accommodation, food, clothing, medical care etc., for people affected / evacuated.

## Grant No. 79 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xi) 2245.02.113.03 Assistance for repair / restoration of damaged houses.	O R	1,500.00 (-) 1,108.23	391.77	391.02	(-) 0.75	Withdrawal of provision of ₹ 1,108.23 lakh through reappropriation in March 2023 was attributed to requirement of less grant for assistance to small farmers and marginal farmers.
(xii) 2245.02.122.02 Repairs and Restoration of damaged irrigation and flood control works.	O R	100.00 (-) 100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure.
(xiii) 2245.02.196.01 Assistance to small farmers/marginal farmers	O R	35,000.00 (-) 23,007.30	11,992.70	11,992.70	0.00	Withdrawal of provision of ₹ 23,007.30 lakh through reappropriation in March 2023 was attributed to requirement of less grant for assistance to small farmers and marginal farmers.
(xiv) 2245.02.282.01 Supply of Medicines drugs disinfectant	O R	1,000.00 (-) 1,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,000.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure.
(xv) 2245.02.282.02 Cleaning of mud and debris	O R	250.00 (-) 250.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 250.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure.

## Grant No. 79 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xvi) 2245.02.282.03 Provision of medicines disinfectants insecticides for prevention of outbreak epidemics.	O R	2,000.00 (-) 2,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 2,000.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure.
(xvii) 2245.02.282.04 Replacement of damaged medical equipments and lost medicines of Government Hospitals Health centre.	O R	100.00 (-) 100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure.
(xviii) 2245.02.282.05 Operation cost of Ambulance-service mobile medical team, temporary dispensaries, field sanitary, engineering devices, essential medicines and medical equipment.	O R	2,000.00 (-) 2,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 2,000.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure.
(xix) 2245.02.800.02 Repairs /Restoration to other public properties	O R	1,000.00 (-) 1,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,000.00 lakh through surrender in March 2023 was attributed to non incurrence of expenditure.

## Grant No. 79 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xx) 2245.05.101.01 Contribution of Central Government. for State Disaster Response Fund (75% Central)(75:25 Partially Centrally Sponsored Scheme)	O R	1,39,000.00 (-) 83,400.00	55,600.00	55,600.00	0.00	Withdrawal of provision of ₹ 83,400.00 lakh through surrender in March 2023 was attributed to bifurcaion of State Disaster Response Mitigation Fund (SDRMF) into State Disaster Response Fund (SDRF) & State Disaster Mitigation Fund (SDMF) as per 15th Finance Commission.
(xxi) 2245.08.101.01 Assistance to Disaster Management Authority from State Disaster Mitigation Fund	O S R	0.00 24,185.02 (-) 24,185.02	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 24,185.02 lakh through reappropriation in March 2023 was attributed to bifurcaion of State Disaster Response Mitigation Fund (SDRMF) into State Disaster Response Fund (SDRF) & State Disaster Mitigation Fund (SDMF) as per 15th Finance Commission. Opening of new sub-major head for SDMF in 2022-23 for expenditure from SDMF to Gujarat State Disaster Management Authority (GSDMA).
(xxii) 2245.80.001.02 Relief Establishment (Drought)	O R	410.65 (-) 214.40	196.25	196.25	0.00	Withdrawal of provision of ₹ 214.40 lakh through reappropriation in March 2023 was attributed to requirement of less grant for Relief Establishment (Drought).

## Grant No. 79 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxiii) 2245.80.102.03 Apada Mitra Schemes for training to volunteers	O R	300.00 (-) 150.00	150.00	150.00	0.00	Withdrawal of provision of ₹ 150.00 lakh through reappropriation in March 2023 was attributed to requirement of less grant for Apada Mitra Schemes for training given to volunteers.

## 3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2245.02.111.02 Ex-gratia payment to families of deceased persons.	O R	1,100.00 (+) 3,818.97	4,918.97	4,899.47	(-) 19.50	Additional fund of ₹ 38,18.97 lakh was made in March 2023 through reappropriation mainly due to requirement of more grant for ex-gratia payment to families of deceased persons. Reasons for the final saving of ₹ 19.50 lakh have not been intimated (Augu st 2023).
(ii) 2245.02.112.01 Transport charges on account of rescue operations	O R	115.00 (+) 1,267.83	1,382.83	1,382.80	(-) 0.03	Additional fund of ₹ 1,267.83 lakh was made in March 2023 through reappropriation mainly due to requirement of more grant for transport charges on account of rescue operations.
(iii) 2245.08.797.01 Contribution of Central Government for State Disastre Mitigation Fund	O S R	0.00 0.01 (+) 40,379.99	40,380.00	40,380.00	0.00	Additional fund of ₹ 40,379.99 lakh was made in March 2023 through reappropriation mainly due to receipt of more central share from the Central Government.

## Grant No. 79 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 2245.08.797.02 Contribution of State Government for State Mitigation Fund.	O S R	0.00 0.01 (+) 13,449.99	13,450.00	13,450.00	0.00	Additional fund of ₹ 13,449.99 lakh was made in March 2023 through reappropriation mainly due to receipt of more central share , hence proportional state share also increased.
(v) 2245.80.102.02 Assistance to Gujarat Institute of Disaster Management	O R	135.00 (+) 65.00	200.00	200.00	0.00	Additional fund of ₹ 65.00 lakh was made in March 2023 through reappropriation mainly due to requirement of more grant for Gujarat Institute of Disaster Management (GIDM).

## CAPITAL

4. In view of the final saving of ₹3,106.24 lakh in the grant;the Supplementary grant of ₹28.04 lakh obtained in March 2023 proved excessive.

5. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4250.00.101.13 National Cyclone Risk Mitigation Project (NCRMP) (75:25 Centrally Sponsored Scheme)	O R	7,410.20 (-) 3,078.20	4,332.00	4,332.00	0.00	Withdrawal of provision of ₹ 3,078.20 lakh through surrender in March 2023 was attributed to non-release of grant by the Government of India.

State Disaster Response Fund -

6. The Tenth Finance Commission has recommended to create a Calamity Relief Fund for each State with the amount allocated to the State. Now, as per the recommendations of the thirteenth Finance Commission, the Government of India has merged the National Calamity Contingency Fund in to the National Disaster Response Fund and the State Government has merged Calamity Relief Fund into the State Disaster Response Fund. The contribution to the Fund would be made by the Government of India to the extent of 75 percent in the form of Non-Plan grant. The balance of 25 per cent shall be contributed by the State Government out of it's own resources.

The Corpus of the State Disaster Response Fund for Gujarat has been fixed at ₹ 139.66 crores. The Budget Estimates 2022-23 for Receipt and Disbursement Account of the State Disaster Response Fund represent Central and State Share contribution towards State Disaster Response Fund and anticipated expenditure during the year.

The amount transferred to the fund during the year was ₹ 98,299.00 lakh and met from the Fund was ₹ 20,533.03 lakh. The balance at the debit of the Fund on March 31, 2023 was ₹1,15,961.03 lakh. An account of the transactions of the Fund is given in Statement No.21 of the Finance Accounts 2022-23.

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**GRANT NO. : 80 DANG DISTRICT****( Major Head : 2575 - Other Special Area Programmes )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		59,55,66				
Supplementary		1,60,78	61,16,44	59,95,07	(-) 1,21,37	1,46,17

## Notes and Comments

Funds amounting to ₹ 146.17 lakh were surrendered from the grant in March 2023 , the saving ultimately worked out to only ₹ 121.37 lakh resulting in excessive surrender to the extent of ₹ 24.80 lakh. In view of the final saving, the supplementary grant of ₹ 160.78 lakh obtained in March 2023 could have been curtailed.

## Dangs District Reserve Fund -

2. The Fund was created by the erstwhile Government of Bombay with a view to setting apart the surplus revenue in respect of the Dangs area to be exclusively for the benefit of the people of Dangs. All surplus revenue from the area was to be credited to the Fund every year.

Having regard to the progress of development achieved in the Dangs District, the Government decided in 1964 (i) to continue the existing balance in Dangs District Reserve Fund for the benefit of the people of the District and (ii) to discontinue the procedure of transferring the surplus revenue of the District to the Dangs District Reserve Fund from the Financial year 1962-63.

The expenditure on certain items is sanctioned to be met from the Fund every year. The expenditure is debited to Major head - 2575-Other Special Area Programmes and at the end of the year the amount is transferred to the Fund. No expenditure was met from the Fund during the year and balance at the credit of the Fund as on March 31, 2023 was ₹ 221.52lakh.

**GRANT NO. : 81 COMPENSATION AND ASSIGNMENT**

( Major Head : 2049 - Interest Payments, 2075 - Miscellaneous General Services, 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, 5475 - Capital Outlay on Other General Economic Services, 6003 - Internal Debt of the State Government )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		4,00,93,74				
Supplementary		0	4,00,93,74	4,00,50,20	(-) 43,54	43,48

## Charged

Original		7,00				
Supplementary		0	7,00	0	(-) 7,00	6,73

## CAPITAL

## Voted

Original		3,00				
Supplementary		0	3,00	0	(-) 3,00	1,80

## Charged

Original		2,00				
Supplementary		0	2,00	0	(-) 2,00	2,00

## Notes and Comments

## REVENUE

Entire charged appropriation of ₹ 7.00 lakh remained unutilized during the year.

## CAPITAL

2. Entire voted grant of ₹ 3.00 lakh remained unutilized during the year.

3. Entire charged appropriation of ₹ 2.00 lakh remained unutilized during the year.

**GRANT NO. : 82 OTHER EXPENDITURE PERTAINING TO REVENUE DEPARTMENT**

( Major Head : 2235 - Social Security and Welfare, 4235 - Capital Outlay on Social Security and Welfare, 7610 - Loans to Government Servants etc. )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		89,87				
Supplementary		0	89,87	30,13	(-) 59,74	59,74

## CAPITAL

Voted

Original		21,10				
Supplementary		0	21,10	13,50	(-) 7,60	7,60

## Notes and Comments

## REVENUE

In view of final saving of ₹ 59.74 lakh, Original provision of ₹ 89.87 lakh could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2235.01.001.01 Establishment in Collectorate for Administration of Evacuee properties and Rehabilitation work including Administration of Colonies of Displaced Persons	O R	39.87 (-) 11.08	28.79	28.79	0.00	Withdrawal of provision of ₹ 11.08 lakh through surrender in March 2023 was attributed to non receipt of demand from district collector offices for payment of compensation.

## Grant No. 82 conclud.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2235.60.200.02 Relief to persons affected by riots.	O R	50.00 (-) 48.66	1.34	1.34	0.00	Withdrawal of provision of ₹ 48.66 lakh through surrender in March 2023 was attributed to non register of any major riots in the state after 2002. Riots are always uncertain, therefore considering the general conditions in riots, lump sum provision for the purpose was made.

**ROADS AND BUILDINGS DEPARTMENT****GRANT NO. : 83 ROADS AND BUILDINGS DEPARTMENT****( Major Head : 3451 - Secretariat -Economic Services )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		26,25,48			
Supplementary		3,48,62	29,74,10	24,49,38	(-) 5,24,72
					5,04,04

## Notes and Comments

Though there was an ultimate saving of ₹ 524.72 lakh in the grant; only ₹ 504.04 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 348.62 lakh obtained in March 2023 proved excessive.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3451.00.090.02 MED-4 Information and Technology	O R	645.00 (-) 476.00	169.00	164.06	(-) 4.94	Withdrawal of provision of ₹ 476.00 lakh through surrender in March 2023 was attributed to (i) non purchase of some software due to various administrative reasons and (ii) less requirement for information technology hardware and software equipment and other information technology services.

**GRANT NO. : 84 NON-RESIDENTIAL BUILDINGS**

( Major Head : 2059 - Public Works, 2075 - Miscellaneous General Services, 2215 - Water Supply and Sanitation, 2403 - Animal Husbandry, 2406 - Forestry and Wild Life, 4059 - Capital Outlay on Public Works, 4202 - Capital Outlay on Education, Sports, Art and Culture, 4220 - Capital Outlay on Information and Publicity, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 4235 - Capital Outlay on Social Security and Welfare, 4250 - Capital Outlay on Other Social Services, 4401 - Capital Outlay on Crop Husbandry, 4403 - Capital Outlay on Animal Husbandry, 4851 - Capital Outlay on Village and Small Industries )

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		7,51,79,88			
Supplementary		1,43,30,41	8,95,10,29	8,75,86,51	(-) 19,23,78
					9,25,40

## Charged

Original		90,00			
Supplementary		7,71,11	8,61,11	6,79,61	(-) 1,81,50
					57,02

## CAPITAL

## Voted

Original		11,65,42,23			
Supplementary		0	11,65,42,23	6,65,89,88	(-) 4,99,52,35
					5,21,09,90

## Charged

Original		0			
Supplementary		29,99	29,99	29,98	(-) 1
					0

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 1,923.78 lakh in the grant; only ₹ 925.40 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 14,330.41 lakh obtained in March 2023 could have been curtailed.

## Grant No. 84 contd.

2. Though there was an ultimate saving of ₹ 181.50 lakh in the appropriation; only ₹ 57.02 lakh were surrendered from the appropriation in March 2023. In view of the final saving, the supplementary appropriation of ₹ 771.11 lakh obtained in March 2023 could have been curtailed.

3. Saving under the appropriation occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2059.01.051.01 Minor Original Works	O R	10.00 (-) 10.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 10.00 lakh through surrender in March 2023 was attributed to no major maintenance required in Raj Bhavan. Lump sum provision was made for the maintenance & repair works of Raj Bhavan.
(ii) 2059.01.053.01 Work charged establishment (Salary)(Repairs to non- residential buildings.)	O S R	70.00 770.00 (-) 37.02	802.98	678.51	(-) 124.47	Appropriate reason for Withdrawal of provision of ₹ 37.02 lakh through surrender in March 2023 has not been provided. Reasons for the final saving of ₹ 124.47 lakh have not been intimated (August 2023).
(iii) 2059.01.053.02 Other maintenance expenditure (material and others) (repairs to non-residential buildings)	O R	10.00 (-) 10.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 10.00 lakh through surrender in March 2023 was attributed to no major maintenance required in Raj Bhavan. Lump sum provision is made for the maintenance & repair works of Raj Bhavan.

## Grant No. 84 contd.

## CAPITAL

4. Funds amounting to ₹ 52,109.90 lakh were surrendered from the grant in March 2023; the saving ultimately worked out to only ₹ 49,952.35 lakh, resulting in excessive surrender to the extent of ₹ 2,157.55 lakh.

5. Saving in the voted grant occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4059.01.051.42 Roads And Building Department Office Building	O R	19,215.60 (-) 7,754.69	11,460.91	11,314.26	(-) 146.65	Withdrawal of provision of ₹ 5,531.74 lakh through surrender and of ₹ 2,222.95 lakh through reappropriation in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 146.65 lakh have not been intimated (August 2023).
(ii) 4059.01.051.43 Treasury & Account Office Buildings for Finance Department	O R	677.00 (-) 622.79	54.21	35.06	(-) 19.15	Withdrawal of provision of ₹ 622.79 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 19.15 lakh have not been intimated (August 2023).

## Grant No. 84 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 4059.01.051.44 Commercial Tax Office Buildings for Finance Department	O R	5,901.50 (-) 5,756.05	145.45	169.50	(+) 24.05	Withdrawal of provision of ₹ 5,756.05 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final excess of ₹ 24.05 lakh have not been intimated (August 2023).
(iv) 4059.01.051.45 Collector Office Buildings for Revenue Department	O R	5,698.00 (-) 5,215.00	483.00	383.09	(-) 99.91	Withdrawal of provision of ₹ 5,215.00 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 99.91 lakh have not been intimated (August 2023).
(v) 4059.01.051.46 Prant Office Buildings for Revenue Department	O R	4,158.94 (-) 3,777.38	381.56	314.93	(-) 66.63	Withdrawal of provision of ₹ 3,777.38 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 66.63 lakh have not been intimated (August 2023).

## Grant No. 84 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 4059.01.051.47 Mamlatdar Office Buildings for Revenue Department	O R	2,739.53 (-) 2,549.98	189.55	176.44	(-) 13.11	Withdrawal of provision of ₹ 2,549.98 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 13.11 lakh have not been intimated (August 2023).
(vii) 4059.01.051.48 City Survey Office Buildings for Revenue Department	O R	4,406.66 (-) 3,522.39	884.27	847.70	(-) 36.57	Withdrawal of provision of ₹ 3,522.39 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 36.57 lakh have not been intimated (August 2023).
(viii) 4059.01.051.49 R.T.O. Buildings for Ports & Transport Department	O R	4,357.38 (-) 2,644.54	1,712.84	1,610.92	(-) 101.92	Withdrawal of provision of ₹ 2,644.54 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 101.92 lakh have not been intimated (August 2023).

## Grant No. 84 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ix) 4059.01.051.51 Administration of Justice Buildings for Legal Department(Partly Centrally Sponsored Scheme)	O R	16,213.07 (-) 8,205.60	8,007.47	7,794.02	(-) 213.45	Withdrawal of provision of ₹ 8,205.60 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 213.45 lakh have not been intimated (August 2023).
(x) 4202.01.201.42 EDN-69 Buildings	O R	2,524.50 (-) 2,313.26	211.24	206.61	(-) 4.63	Withdrawal of provision of ₹ 2,313.26 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
(xi) 4202.01.203.42 EDN-29 Buildings	O R	4,559.24 (-) 1,124.23	3,435.01	3,423.68	(-) 11.33	Withdrawal of provision of ₹ 1,124.23 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 11.33 lakh have not been intimated (August 2023).

## Grant No. 84 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xii) 4202.01.203.43 EDN - 102 Construction of NCC buildings	O R	910.00 (-) 446.97	463.03	414.85	(-) 48.18	Withdrawal of provision of ₹ 446.97 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 48.18 lakh have not been intimated (August 2023).
(xiii) 4202.02.104.42 TED-22 Buildings	O R	4,133.61 (-) 816.28	3,317.33	3,251.94	(-) 65.39	Withdrawal of provision of ₹ 816.28 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 65.39 lakh have not been intimated (August 2023).
(xiv) 4202.03.800.42 EDN-102 Buildings()	O R	175.00 (-) 155.00	20.00	19.81	(-) 0.19	Withdrawal of provision of ₹ 155.00 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.

## Grant No. 84 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xv) 4202.04.104.42 EDN-103 Buildings	O R	35.00 (-) 32.49	2.51	2.51	0.00	Withdrawal of provision of ₹ 32.49 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
(xvi) 4202.04.800.42 EDN-106 Buildings	O R	100.00 (-) 71.60	28.40	28.39	(-) 0.01	Withdrawal of provision of ₹ 71.60 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
(xvii) 4220.60.101.42 PUB-3 Buildings	O R	334.48 (-) 324.48	10.00	2.56	(-) 7.44	Withdrawal of provision of ₹ 324.48 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 7.44 lakh have not been intimated (August 2023).

## Grant No. 84 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xviii) 4225.03.277.42 Buildings	O R	2,138.40 (-) 1,262.65	875.75	855.46	(-) 20.29	Withdrawal of provision of ₹ 1,262.65 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 20.29 lakh have not been intimated (August 2023).
(xix) 4235.01.201.42 Buildings	O R	4,699.78 (-) 3,002.63	1,697.15	1,557.86	(-) 139.29	Withdrawal of provision of ₹ 3,002.63 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 139.29 lakh have not been intimated (August 2023).
(xx) 4403.00.102.42 Buildings	O R	1,819.82 (-) 462.44	1,357.38	1,219.15	(-) 138.23	Withdrawal of provision of ₹ 462.44 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 138.23 lakh have not been intimated (August 2023).

## Grant No. 84 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxi) 4851.00.102.42 IND-29 Buildings	O R	478.50 (-) 302.50	176.00	176.47	(+) 0.47	Withdrawal of provision of ₹ 302.50 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.

6. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4059.60.051.01 HSG-12C Guest house and Rest house.etc Buildings	O R	3,206.00 (+) 1,083.84	4,289.84	4,095.65	(-) 194.19	Additional fund of ₹ 10,83.84 lakh was made in March 2023 through reappropriation mainly due to works carried out by the department during the year were in good progress. Reasons for the final saving of ₹ 1,94.19 lakh have not been intimated (August 2 023).
(ii) 4202.02.105.42 TED-23 Buildings	O R	7,661.93 (+) 1,000.00	8,661.93	8,651.69	(-) 10.24	Additional fund of ₹ 10,00.00 lakh was made in March 2023 through reappropriation mainly due to works carried out by the department during the year were in good progress. Reasons for the final saving of ₹ 10.24 lakh have not been intimated (August 202 3).

## Grant No. 84 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 4202.04.105.42 EDN-104 Buildings	O R	33.33 (+) 53.42	86.75	85.50	(-) 1.25	Additional fund of ₹ 53.42 lakh was made in March 2023 through reappropriation mainly due to works carried out by the department during the year were in good progress.
(iv) 4403.00.101.42 ANH-16 Buildings	O R	287.97 (+) 30.69	318.66	410.08	(+) 91.42	Additional fund of ₹ 30.69 lakh was made in March 2023 through reappropriation mainly due to works carried out by the department during the year were in good progress. Reasons for the final excess of ₹ 91.42 lakh have not been intimated (August 2023).
(v) 4403.00.106.42 Building	O R	15.91 (+) 55.00	70.91	70.91	0.00	Additional fund of ₹ 55.00 lakh was made in March 2023 through reappropriation mainly due to works carried out by the department during the year were in good progress.

## Grant No. 84 contd.

## Suspense Transactions –

7. The provision under the grant includes ₹ 58.48 lakh utilized under "Suspense account". The minor head 'Suspense' accommodates receipts and disbursements in the nature of interim transactions for which further payments or adjustments are necessary before the transaction can be completed and finally accounted for. Accordingly amounts under 'Suspense' are carried forwarded from year to year. The 'Suspense' head has three sub-divisions viz., (i) Stock (ii) Miscellaneous Works Advances and (iii) Workshop Suspense as explained below:

(i) Stock- Under this sub-head the value of materials which are required not for any particular work, but for the general use in the divisions are accounted for. The value of material issued for use on specific works or sold or transferred to other divisions are cleared from the accounts. Under this subhead, a detailed head 'Purchase' is also now operated to record the value of the material received, but not paid for within the month. The sub-head 'Stock' will, therefore show a balance indicating the book value as distinct from the market value of the materials held in stock and unadjusted charges connected with manufacture, if any, and charged to this sub-head, less value of materials received but still to be paid for or adjusted. (ii) Miscellaneous Works Advances - In this sub-head are accounted for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposit received, losses of cash or stores still to be written off, sum recoverable from contractors on closed accounts, etc . The balance thus represents amount recoverable. (iii) Workshop Suspense - Charges for jobs executed or other operations in the workshops of the Irrigation Department and Roads and Buildings Department are booked under this head pending recovery or adjustment of the charges.

The transactions under the minor head 'Suspense' under Major heads covered by the grant are aggregated below, sub-head wise, together with aggregate opening and closing balances are as under :

Sub-head	Opening balance on 01 April 2022 (Aggregate) (Debit +) (Credit -)	Debits during the year ( ₹ in lakhs)	Credits during the year ( ₹ in lakhs)	Closing balance on 31 March 2023 (Aggregate) (Debit +) (Credit -)
Stock	(-) 5,592.07	-	0.43	(-)5,592.50
Miscellaneous Works Advances	(+) 3,116.38	-	-	(+)3,116.38
Workshop Suspense	(+) 3,667.13	58.48	-	(+)3,725.61
TOTAL	(+) 1,191.44	58.48	0.43	(+)1,249.49

## Grant No. 84 conclud.

## PERSISTENT SAVING

8. This is the sixteenth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	1,33,299.68	67,761.15	65,538.53	49.17
2018-19	1,39,885.74	74,551.87	65,333.87	46.71
2019-20	1,26,870.74	54,060.18	72,810.56	57.39
2020-21	1,37,221.49	46,219.01	91,002.48	66.32
2021-22	1,10,246.80	41,857.28	68,389.52	62.03

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**GRANT NO. : 85 RESIDENTIAL BUILDINGS****( Major Head : 2216 - Housing, 4216 - Capital Outlay on Housing )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original	2,16,59,63				
Supplementary	60,78,25	2,77,37,88	2,72,67,15	(-) 4,70,73	7,32,64

## CAPITAL

Voted

Original	2,11,10,41				
Supplementary	0	2,11,10,41	51,65,40	(-) 1,59,45,01	1,54,66,98

Charged

Original	0				
Supplementary	4,14	4,14	4,14	0	0

Notes and Comments

## REVENUE

Funds amounting to ₹ 732.64 lakh were surrendered from the grant in March 2023, the saving ultimately worked out to only ₹ 470.73 lakh resulting in less surrender to the extent of ₹ 261.91 lakh.

## CAPITAL

2. Though there was an ultimate saving of ₹ 15,945.01 lakh in the grant; only ₹ 15,466.98 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 478.03 lakh.

## Grant No. 85 contd.

## 3. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4216.01.106.02 Construction of Residential Building for R And B Department	O R	9,767.00 (-) 6,960.63	2806.37	2743.38	(-) 62.99	Withdrawal of provision of ₹ 6,960.63 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 62.99 lakh have not been intimated (August 2023).
(ii) 4216.01.106.05 Construction of Residential Building for Legal Department(Partly Centerally Sponcered Scheme)	O R	9,712.26 (-) 8,822.21	890.05	710.95	(-) 179.10	Withdrawal of provision of ₹ 8,334.48 lakh through surrender and of ₹ 487.73 lakh through reappropriation in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 179.10 lakh have not been intimated (August 2023).
(iii) 4216.01.106.07 Residential Quarters for Judicial Officers (40% State)	O R	92.64 (-) 92.64	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 92.64 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.

## Grant No. 85 conclud.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 4216.01.700.25 Construction Of Building For Technical Education	O R	400.00 (-) 79.14	320.86	100.80	(-) 220.06	Withdrawal of provision of ₹ 79.14 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 220.06 lakh have not been intimated (August 2023).

4. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4216.01.106.06 Residential Quarters for Judicial Officers (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	138.96 (+)486.77	625.73	625.73	0.00	Additional fund of ₹ 486.77 lakh was made in March 2023 through reappropriation mainly due to works carried out by the department during the year were in good progress and (ii) additional works sanctioned during the year.

## PERSISTENT SAVING

5. This is the twelfth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18	30,270.94	23,667.49	6,603.45	21.81
2018-19	24,920.61	13,703.47	11,217.14	45.01
2019-20	28,534.42	11,350.52	17,183.90	60.22
2020-21	20,797.80	8,806.62	11,991.18	57.66
2021-22	16,662.01	5,276.73	11,385.28	68.33

**GRANT NO. : 86 ROADS AND BRIDGES****( Major Head : 3054 - Roads and Bridges, 5054 - Capital Outlay on Roads and Bridges )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original	33,75,47,52				
Supplementary	3,76,28,79	37,51,76,31	35,40,71,95	(-) 2,11,04,36	17,26,53

## Charged

Original	4,00,00				
Supplementary	11,50,00	15,50,00	11,58,13	(-) 3,91,87	3,49,90

## CAPITAL

## Voted

Original	52,55,36,52				
Supplementary	5,15,85,98	57,71,22,50	56,76,85,67	(-) 94,36,83	53,63,49

## Charged

Original	8,40,00				
Supplementary	41,00,00	49,40,00	44,10,51	(-) 5,29,49	4,97,64

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 21,104.36 lakh in the grant; only ₹ 1,726.53 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 37,628.79 lakh obtained in March 2023 could have been curtailed.

## Grant No. 86 contd.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3054.04.337.11 RBD-4 Roads and Bridges	O R	10,000.00 (-) 1,284.89	8,715.11	8,715.11	0.00	Withdrawal of provision of ₹ 1,284.89 lakh through reappropriation in March 2023 was mainly due to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
(ii) 3054.04.337.16 Central Road Fund	O R	6,500.00 (-) 6,200.00	300.00	280.62	(-) 19.38	Withdrawal of provision of ₹ 6,200.00 lakh through reappropriation in March 2023 was attributed to receipt of less grant from Government of India under Central Road Fund scheme. Reasons for the final saving of ₹ 19.38 lakh have not been intimated (August 2023).
(iii) 3054.80.001.01 Direction	O R	1,603.02 (-) 329.25	1,273.77	1,217.51	(-) 56.26	Withdrawal of provision of ₹ 329.25 lakh through surrender in March 2023 was attributed to retirement, vacant posts and transfer of staff from concerned offices. Reasons for the final saving of ₹ 56.26 lakh have not been intimated (August 2023).
(iv) 3054.80.797.11 Transfer to deposit Accounts of Central Road Fund Allocation	O R	43,074.00 0.00	43,074.00	24,912.00	(-) 18,162.00	Reasons for final saving of ₹ 18,162.00 lakh have not been intimated though called for (August 2023).

## Grant No. 86 contd.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3054.03.103.03 Maintenance And Repairs to Tax Plaza	O R	150.00 (+) 50.00	200.00	183.69	(-) 16.31	Additional fund of ₹ 50.00 lakh was made in March 2023 through reappropriation mainly due to increase in expenditure on maintenance and repair of Toll Tax Plaza. Reasons for the final saving of ₹ 16.31 lakh have not been intimated (August 2023).
(ii) 3054.04.338.03 Pradhanmantri Gram sadak yojana (40% State)	O S R	8,000.00 1,628.79 (+) 8,742.61	18,371.40	18,371.40	0.00	Additional fund of ₹ 8,742.61 lakh was made in March 2023 through reappropriation mainly due to receipt of more grant from the Government of India under Pradhan mantri Gram Sadak Yojan-3 scheme.
(iii) 3054.80.799.01 Stock	O R	1,250.00 (+) 150.00	1,400.00	2,360.35	(+) 960.35	Additional fund of ₹ 150.00 lakh was made in March 2023 through reappropriation mainly due to purchase of extra material on Stock as per requirement of sanctioned works executed through Government Hot mix plant. Reasons for the final excess of ₹ 960.35 lakh have not been intimated (August 2023).

## Grant No. 86 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 3054.80.800.01 Roads and Bridges	O R	75.00 (+) 100.00	175.00	174.34	(-) 0.66	Additional fund of ₹ 100.00 lakh was made in March 2023 through reappropriation mainly due to carrying out of more Minor Original Works by department due to heavy rain and other reasons.

4. Though there was an ultimate saving of ₹ 391.87 lakh in the appropriation; only ₹ 349.90 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary appropriation of ₹ 1,150.00 lakh obtained in March 2023 could have been curtailed.

5. Saving under the appropriation occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3054.04.337.11 RBD-4 Roads and Bridges	O S R	350.00 450.00 (-)321.37	478.63	478.62	(-) 0.01	Withdrawal of provision of ₹ 321.37 lakh through surrender in March 2023 was attributed to less amount required for payment of Decree Orders passed by Courts in land acquisition cases for Panchayat Roads.

## Grant No. 86 contd.

## CAPITAL

6. Though there was an ultimate saving of ₹ 9,436.83 lakh in the grant; only ₹ 5,363.49 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 51,585.98 lakh obtained in March 2023 could have been curtailed.

7. Though there was an ultimate saving of ₹ 529.49 lakh in the appropriation; only ₹ 497.64 lakh were surrendered from the appropriation in March 2023. In view of the final saving, the supplementary appropriation of ₹ 4,100.00 lakh obtained in March 2023 could have been curtailed.

8. Saving under the appropriation occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 5054.01.337.11 RBD-1 Original works	O R	40.00 (-) 5.84	34.16	34.16	0.00	Withdrawal of provision of ₹ 5.84 lakh through surrender in March 2023 was attributed to less amount required for payment of Decree Orders passed by Courts in land acquisition cases for national highway.
(ii) 5054.03.337.11 RBD-2(a) Original Works	O S R	800.00 4,100.00 (-) 491.80	4,408.20	4,376.35	(-) 31.85	Withdrawal of provision of ₹ 491.80 lakh through surrender in March 2023 was attributed to less amount required for payment of Decree Orders passed by Courts in land acquisition cases for state highway. Reasons for the final saving of ₹ 31.85 lakh have not been intimated (August 2023).

## Grant No. 86 conclud.

## 10. Subventions from Central Road Fund -

The additional revenue realized from the increase in the excise and import duties on motor spirit is credited to a Fund constituted by the Government of India. From this Fund, subventions are made to the State for expenditure on Schemes of Road development approved by the Government of India. The amount received as subventions is recorded as grants from Government of India and an equivalent amount is transferred to the Deposit account (Subventions from Central Road Fund) against provision under this grant ( Grant No.86- Roads and Bridges). The actual expenditure against the Fund is also initially provided for under this grant and subsequently transferred to the Deposit account "Subventions from Central Road Fund".

The balance at the credit of the Fund on March 31, 2023 was ₹ 2,724.96 lakh. An account of the Fund appears in Statement No. 21 of the Finance Accounts.

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**GRANT NO. : 87 GUJARAT CAPITAL CONSTRUCTION SCHEME****( Major Head : 2217 - Urban Development, 4217 - Capital Outlay on Urban Development )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		18,81,94				
Supplementary		0	18,81,94	16,83,15	(-) 1,98,79	1,89,94

## CAPITAL

Voted

Original		3,54,33,00				
Supplementary		0	3,54,33,00	1,71,30,49	(-) 1,83,02,51	1,72,72,85

Charged

Original		1,00				
Supplementary		0	1,00	0	(-) 1,00	1,00

Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 198.79 lakh in the grant; only ₹ 189.94 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 8.85 lakh.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2217.01.001.01 State Capital Project-Direction (Scheme No. SCP.-1)	O R	221.50 (-) 45.57	175.93	175.43	(-) 0.50	Withdrawal of provision of ₹ 45.57 lakh through surrender in March 2023 was attributed to non-filling of vacant posts due to retirement and transfer of staff from department.

## Grant No. 87 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2217.01.001.02 State Capital Project- Administration (Scheme No . SCP- I)	O R	1,446.35 (-) 142.51	1303.84	1297.51	(-) 6.33	Withdrawal of provision of ₹ 142.51 lakh through surrender in March 2023 was attributed to non-filling of vacant posts due to retirement and transfer of staff from department. Reasons for the final saving of ₹ 6.33 lakh have not been intimated (August 2023).

## CAPITAL

3. Though there was an ultimate saving of ₹ 18,302.51 lakh in the grant; only ₹ 17,272.85 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 10,29.66 lakh.

4. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4217.01.051.01 UDP-26 Residential Buildings	O R	26,500.00 (-) 14,942.35	11557.65	11532.92	(-) 24.73	Withdrawal of provision of ₹ 14,574.35 lakh through surrender and of ₹ 368.00 lakh through reappropriation in March 2023 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 24.73 lakh have not been intimated (August 2023).

## Grant No. 87 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 4217.01.051.03 UDP-28 Roads and Bridges	O R	3,650.00 (-) 2,408.00	1242.00	939.43	(-) 302.57	Withdrawal of provision of ₹ 2,408.00 lakh through surrender in March 2023 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 302. 57 lakh have not been intimated (August 2023).
(iii) 4217.01.800.02 UPD-31 Urban Development and Urban Housing Department	O R	1,770.00 (-) 290.50	1479.50	1479.19	(-) 0.31	Withdrawal of provision of ₹ 290.50 lakh through surrender in March 2023 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.

5. Entire charged appropriation of ₹ 1.00 lakh remained unutilized during the year.

## Grant No. 87 conclud.

## Suspense Transactions -

6. Provision under the grant was not utilized during the year. The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No. 84. The break-up of 'Suspense' transactions in this grant in 2022-23 is given below to gether with the opening and closing balances, under the different sub\_heads of 'Suspense':-

Sub-head	Opening balance on 01 April 2023 (Aggregate) (Debit +) (Credit -)	Debits during the year ( ₹ in lakhs)	Credits during the year ( ₹ in lakhs)	Closing balance on 31 March 2024 (Aggregate) (Debit +) (Credit -)
Stock	(-) 12,54.85	0.00	0.00	(-) 12,54.85
Miscellaneous Works Advances	(+) 7.90	0.00	0.00	(+) 7.90
Workshop Suspense	(+) 0.30	0.00	0.00	(+) 0.30
TOTAL	(-) 12,46.65	0.00	0.00	(-) 12,46.65

**GRANT NO. : 88 OTHER EXPENDITURE PERTAINING TO ROADS AND BUILDINGS DEPARTMENT**

( Major Head : 2049 - Interest Payments, 2070 - Other Administrative Services, 5053 - Capital Outlay on Civil Aviation, 7610 - Loans to Government Servants etc. )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		36,94,97				
Supplementary		3,45,97	40,40,94	38,79,65	(-) 1,61,29	87,56

Charged

Original		75,00,00				
Supplementary		48,34,00	1,23,34,00	1,09,45,89	(-) 13,88,11	11,32,12

CAPITAL

Voted

Original		2,77,00				
Supplementary		8,89,25	11,66,25	11,60,35	(-) 5,90	5,90

Charged

Original		40,00				
Supplementary		0	40,00	0	(-) 40,00	40,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 161.29 lakh in the grant; only ₹ 87.56 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 345.97 lakh obtained in March 2023 could have been curtailed.

2. Though there was an ultimate saving of ₹ 13,88.11 lakh in the appropriation; only ₹ 11,32.12 lakh were surrendered from the appropriation in March 2023. In view of the final saving, the supplementary appropriation of ₹ 48,34.00 lakh obtained in March 2023 could have been curtailed.

## Grant No. 88 conclud.

## 3. Saving under the appropriation occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2049.60.701.01 Miscellaneous Payment	O S R	7,500.00 4,834.00 (-) 1,132.12	11,201.88	10,945.89	(-) 255.99	Withdrawal of provision of ₹ 1,132.12 lakh through surrender in March 2023 was attributed to requirement of less amount for payment of interest on decree orders passed by Courts in Land Acquisition/ Arbitration/Service Related Court Cases during the financial years. Reasons for the final saving of ₹ 255.99 lakh have not been intimated (August 2023).

## CAPITAL

## 4. Entire charged appropriation of ₹ 40.00 lakh remained unutilized during the year.

## 5. Saving under the appropriation occurred mainly under :

Head			Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 5053.02.102.01 Development of Airport	O R	40.00 (-) 40.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 40.00 lakh through surrender in March 2023 was attributed to non requirement of amount for payment on decree orders passed by Courts in Land Acquisition for Civil Aviation.

**SCIENCE AND TECHNOLOGY DEPARTMENT****GRANT NO. : 89 SCIENCE AND TECHNOLOGY DEPARTMENT****( Major Head : 2052 - Secretariat - General Services )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		3,16,41,92				
Supplementary		2,41,67,90	5,58,09,82	3,76,45,73	(-) 1,81,64,09	1,19,69,30

## Notes and Comments

Though there was an ultimate saving of ₹ 18,164.09 lakh in the grant; only ₹ 11,969.30 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 6,194.79 lakh. In view of the final saving, the supplementary grant of ₹ 24,167.90 lakh obtained in March 2023 could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2052.00.090.01 S.T.P.-12 Science and Technology Department	O S R	6,072.83 9,014.67 (-) 5,731.86	9,355.64	5,731.86	(-) 3,623.78	**

Withdrawal of provision of ₹ 5,731.86 lakh through surrender in March 2023 was attributed to declaration of state elections in the month of November, so procurement processes were held up due to the applicable code of conduct. The procurement of hardware and software components submitted under proposed DPR, were started in the month of January 2023. As per the procurement rules and guidelines, the timeline for utilization of the special assistance grant was not completed in the specified timeline i.e. March 23. Reasons for the final saving of ₹ 3,623.78 lakh have not been intimated (August 2023).

## Grant No. 89 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2052.00.090.09 S.T.P.-11 Allocation of fund for Integrated Financial Management System (IFMS)	O R	2,571.00 0.00	2,571.00	0.00	(-) 2,571.00	Reasons for final saving of ₹ 2,571.00 lakh have not been intimated though called for (August 2023).
(iii) 2052.00.090.10 Directorate of Information and Communication Technology and E- Governance	O R	2,665.09 (-) 1,627.72	1,037.37	1,037.37	0.00	Withdrawal of provision of ₹ 1,627.72 lakh through surrender in March 2023 was attributed to (i) non filling up of vacant posts which includes post created as new items in GSEM and SoC, (ii) non payment of arrears of 67 ICT Officers, as their SPIPA exams are pending, their appointments are not made regular, (iii) non release of increments to ICT Officers as their appointments was not regularised yet and (iv) an amount of ₹ 843 lakh was sanctioned to SoC for acquiring necessary equipment, but acquisition could not be completed.

## Grant No. 89 conclud.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 2052.00.090.12 Gujarat Fibre Grid Network- BharatNet	O S R	7,283.00 14,892.00 (-) 4,537.78	17,637.22	17,637.22	0.00	Withdrawal of provision of ₹ 4,537.78 lakh through surrender in March 2023 was attributed to release of ₹ 1,08,62.80 lakhs on last week of March for special assistance to state for the capital investment, due to code of conduct of election, amount can not be spent fully during the year.

**GRANT NO. : 90 OTHER EXPENDITURE PERTAINING TO SCIENCE AND TECHNOLOGY DEPARTMENT**

( Major Head : 3425 - Other Scientific Research, 4075 - Capital Outlay on Miscellaneous General Services, 7610 - Loans to Government Servants etc. )

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		3,53,17,00			
Supplementary		23,01,44	3,76,18,44	3,76,45,22	(+) 26,78
					0

CAPITAL

Voted

Original		14,02			
Supplementary		29,99	44,01	24,00	(-) 20,01
					20,00

Notes and Comments

REVENUE

The expenditure exceeded the grant by ₹ 26.78 lakh ( ₹ 26,78,000 /- ); the excess requires regularization. In view of the final excess, the supplementary grant of ₹ 2,301.44 lakh obtained in March in 2023 proved insufficient.

## Grant No. 90 contd.

## 2. Excess over the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 3425.60.004.06 Gujarat Biotechnology University	O S R	3,200.00 2,301.44 (+) 3,332.34	8833.78	8833.78	0.00	**
<p>** Additional fund of ₹ 3,332.34 lakh was made in March 2023 through reappropriation mainly due to Gujarat Biotechnology University (GBU) started its academic session from August 22. Funds required for establishment expenses ₹ 14 crore for manpower, maintenance, services, ITES, contingency etc. GoG has approved GBU-University of Edinburgh (UoE) Partnership Agreement which will require ₹ 26 crore for paying installment of current financial year. GBU Phase-1 construction requires ₹ 13 crore for current financial year, ₹ 36 crore is required for procurement of equipment as approved in GBU's BoG 1 &amp; 2 for current financial year.</p>						
(ii) 3425.60.004.09 Centre of Excellence For Internet of Things (40% State)	O R	40.00 (+) 90.00	130.00	130.00	0.00	Additional fund of ₹ 90.00 lakh was made in March 2023 through reappropriation mainly due to requirement of more funds by Gujarat Infomatics Limited (GIL) as per demand of NASSCOM. During the year two policies were introduced i.e. IT/ITes Policy and Electronic Policy for which additional funds were required by NASSCOM.
(iii) 3425.60.200.02 STP- 19 Gujarat Council of Science and Technology	O R	9,500.00 (+) 900.00	10400.00	10400.00	0.00	**
<p>Withdrawal of provision of ₹ 900.00 lakh through reappropriation in March 2023 was attributed to (i) 4 Regional Science Centres work has been completed and inaugurated. Last payment of all the 4 RSCs raised, (ii) Toc Science Park ,Sabarkantha work has started and reach 20% financial progress, (iii) GUJCOST has hosted the National Children Science Congress program and (iv) RSC Vadodara work has started and design and drawings work completed.</p>						

## Grant No. 90 conclud.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 3425.60.200.05 Savali Technology and Business Incubator	O R	80.00 (+) 17.66	97.66	97.66	0.00	Additional fund of ₹ 17.66 lakh was made in March 2023 through reappropriation mainly due to requirement of more funds as the Incubator facilities have been strengthened by adding more lab space, clean rooms, instruments and prototyping equipment.

## CAPITAL

3. In view of the final saving, the supplementary grant of ₹ 29.99 lakh obtained in March 2023 could have been curtailed.

4. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advances	O S R	0.01 29.99 (-) 20.00	10.00	10.00	0.00	Withdrawal of provision of ₹ 20.00 lakh through surrender in March 2023 was attributed to receipt of only one application for repair work of house.

**SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT****GRANT NO. : 91 SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT****( Major Head : 2251 - Secretariat - Social Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		7,82,65				
Supplementary		0	7,82,65	6,89,23	(-) 93,42	1,35,54

Charged

Original		0				
Supplementary		42,12	42,12	0	(-) 42,12	0

Notes and Comments

Fund amounting to ₹ 135.54 lakh were surrendered from the grant in March 2023; the saving ultimately worked out to only ₹ 93.42 lakh, resulting in excessive surrender to the extent of ₹ 42.12 lakh.

## Grant No. 91 contd.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.02 Strengthening of Administration setup for Implementation of the recommendation of Socially and Educationally Backward Class Commission	O R	80.02 (-) 17.80	62.22	64.65	(+) 2.43	Withdrawal of provision of ₹ 17.80 lakh through surrender in March 2023 was attributed to non filling up of vacant posts.
(ii) 2251.00.800.01 Information Technology	O R	260.00 (-) 70.38	189.62	189.62	0.00	Withdrawal of provision of ₹ 70.38 lakh through surrender in March 2023 was attributed to (i) non development of new M.I.S / Software in 2022-23 (ii) non- payment of M.I.S annual maintainance contract due payable after 31.03.2023 (iii) cancellation of bid for the procurement of 116 printers (iv) non payment of AMC bill to GIPL (v) non procurement of scanners for office.

## Grant No. 91 conold.

3. Though there was an ultimate saving of ₹ 42.12 lakh in the appropriation; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary appropriation of ₹ 42.12 lakh obtained in March 2023 proved excessive.

4. Saving under the appropriation occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.01 Social Justice & Empowerment (S.W)	O S R	0.00 39.69 0.00	39.69	0.00	(-) 39.69	Reasons for final saving of ₹ 39.69 lakh have not been intimated though called for (August 2023).

**GRANT NO. : 92 SOCIAL SECURITY AND WELFARE**

**( Major Head : 2049 - Interest Payments, 2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 2235 - Social Security and Welfare, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 4235 - Capital Outlay on Social Security and Welfare, 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 6235 - Loans for Social Security and Welfare )**

		Total grant or appropriation	Actual expenditure	Excess (+) / Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original	24,79,66,01				
Supplementary	5,99,00,31	30,78,66,32	26,98,95,62	(-) 3,79,70,70	3,64,05,24

## Charged

Original	2,40,00				
Supplementary	0	2,40,00	2,40,00	0	0

## CAPITAL

## Voted

Original	6,27,06,15				
Supplementary	29,91,60	6,56,97,75	6,56,78,71	(-) 19,04	19,04

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 37,970.70 lakh in the grant; only ₹ 36,405.24 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 59,900.31 lakh obtained in March 2023 could have been curtailed.

## Grant No. 92 contd.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2225.03.001.03 OBC- 18 Strengthening of administrative machinery at all level	O R	2,783.13 (-) 318.96	2,464.17	2,464.02	(-) 0.15	Withdrawal of provision of ₹ 318.96 lakh through surrender in March 2023 was attributed to non filling up of vacant posts in district office and head office.
(ii) 2225.03.102.01 OBC- 7 Financial Assistance for Self Employment ( Bankable scheme, Artisan and Manav Garima Yojana )	O R	2,867.00 (-) 2,086.67	780.33	779.83	(-) 0.50	Withdrawal of provision of ₹ 2,086.67 lakh through surrender in March 2023 was attributed to (i) complete tool kits have not been provided by GRIMCO at the district / taluka level due to which the sufficient amount has not been paid under Manav Garima Yojana, (ii) approval of less application by bank against the target under Bankable Yojana, (iii) non receipt of any applications under Heritage Artisans scheme.
(iii) 2225.03.190.01 OBC10 Gujarat Backward Class Development Corporation	O R	185.00 (-) 46.25	138.75	138.75	0.00	Withdrawal of provision of ₹ 46.25 lakh through surrender in March 2023 was attributed to less demand from SEBC Corporation due to balance grant of previous year and less expenditure is due to vacant post of non government chairman and vice chairman.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 2225.03.277.03 OBC- 2 Incentives for Post- Matric Education to OBC students (Scholarship, Stipend, instrument, food bill, Tablet etc.)	O R	7,616.00 (-) 4,472.28	3,143.72	3,121.07	(-) 22.65	Withdrawal of provision of ₹ 4,472.28 lakh through surrender in March 2023 was attributed to need based provision benefited under PM YASASVI scheme to the post-matric students is set against the PM YASASVI scheme against the original provision. Reasons for the final saving of ₹ 22.65 lakh have not been intimated (August 2023).
(v) 2225.03.277.15 OBC- 6 Residential facilities in Govt. hostels and Nivasi Shala	O R	7,176.55 (-) 1,135.16	6,041.39	6,039.04	(-) 2.35	Withdrawal of provision of ₹ 1,135.16 lakh through surrender in March 2023 was attributed to less expenditure in food expenses of the students and other related expenses due to 4,513 students have been admitted against 9,240 in the Adarsh Residential Schools and 3,126 students have been admitted against 4,344 in Government hostels during the year and 10 Government hostels were not functioning.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 2225.03.277.28 OBC-4 Govt. of India Post- Matric scholarship to OBC students	O R	8,000.00 (-) 7,999.99	0.01	0.01	0.00	Withdrawal of provision of ₹ 7,999.99 lakh through surrender in March 2023 was attributed to implementation of PM YASASVI Yojana by the Government of India in place of these schemes and provision made in the state budget head has been set against the PM YASASVI scheme and not spent against the original provision.
(vii) 2225.03.277.37 Dr. Ambedkar Post-Matric Scholarship to students belonging to Economically Backward Classes(EBCs)	O R	800.00 (-) 800.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 800.00 lakh through surrender in March 2023 was attributed to implementation of PM YASASVI Yojana by the Government of India in place of these schemes and provision made in the state budget head has been set against the PM YASASVI scheme and not spent against the original provision.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(viii) 2225.03.277.38 (OBC-3) Govt. of India Pre-Matric scholarship to OBC students (50% Central)(50:50 Partially Centrally Sponsored Scheme)	O R	800.00 (-) 799.99	0.01	0.01	0.00	Withdrawal of provision of ₹ 799.99 lakh through surrender in March 2023 was attributed to implementation of PM YASASVI Yojana by Government of India in place of these schemes and provision made in the state budget head has been set against the PM YASASVI scheme and not spent against the original provision.
(ix) 2225.03.277.39 (OBC-3) Govt. of India Pre-Matric scholarship to OBC students (50 %State)	O R	800.00 (-) 800.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 800.00 lakh through surrender in March 2023 was attributed to implementation of PM YASASVI Yojana by the Government of India in place of these schemes and provision made in the state budget head has been set against the PM YASASVI scheme and not spent against the original provision.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(x) 2225.03.277.40 OBC-4 Govt. of India Post- Matric scholarship to OBC students (100% Additional State Liability)	O R	2,500.00 (-) 2,500.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 2,500.00 lakh through surrender in March 2023 was attributed to implementation of PM YASASVI Yojana by the Government of India in place of these schemes and provision made in the state budget head has been set against the PM YASASVI scheme and not spent against the original provision.
(xi) 2225.03.277.41 Dr. Ambedkar Post-Matric Scholarship to students belonging to Economically Backward Classes (EBCs) (100% Additional State Liability)	O R	350.00 (-) 350.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 350.00 lakh through surrender in March 2023 was attributed to implementation of PM YASASVI Yojana by the Government of India in place of these schemes and provision made in the state budget head has been set against the PM YASASVI scheme and not spent against the original provision.
(xii) 2225.03.277.43 PM Young Achievers Scholarship Award Scheme for Vibrant India for OBC and Others (PMYASASVI) - 40% State Share	O S R	0.00 52,816.00 (-) 27,318.77	25,497.23	25,118.39	(-) 378.84	Withdrawal of provision of ₹ 7,420.06 lakh through surrender and of ₹ 19,898.71 lakh through reappropriation in March 2023 was attributed to non allocation of grant by the State Government. Reasons for the final saving of ₹ 378.84 lakh have not been intimated (August 2023).

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiii) 2225.04.102.01 MNT-7 Financial Assistance for Self Employment	O R	102.00 (-) 57.00	45.00	45.00	0.00	Withdrawal of provision of ₹ 57.00 lakh through surrender in March 2023 was attributed to (i) complete tool kits have not been provided by GRIMCO at the district / taluka level due to which the sufficient amount has not been paid under Manav Garima Yojana and (ii) approval of less application by bank against the target under Bankable Yojana.
(xiv) 2225.04.102.03 MNT-11 Pradhan Mantri Jan Vikas Karykram (PMJK) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	600.00 (-) 600.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 600.00 lakh through surrender in March 2023 was attributed to non receipt of new proposal from the state under this scheme and non receipt of grant demand proposal for second installment while the works under the scheme are in progress among the proposals approved in previous years.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xv) 2225.04.102.04 MNT-11 Pradhan Mantri Jan Vikas Karykram (PMJVK) (40% State)	O R	400.00 (-) 400.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 400.00 lakh through surrender in March 2023 was attributed to non receipt of new proposal from the state under this scheme and non receipt of grant demand proposal for second installment while the works under the scheme are in progress among the proposals approved in previous years.
(xvi) 2225.04.277.01 MNT- 1 Incentives for Pre-Matric Education (Scholarship ,Uniform etc.)	O R	6,600.00 (-) 1,000.35	5,599.65	5,493.81	(-) 105.84	Withdrawal of provision of ₹ 1,000.35 lakh through surrender in March 2023 was attributed to benefit provided to the students of standard IX and X under the PM YASASVI scheme has been set against the PM YASASVI scheme against the original provision. Reasons for the final saving of ₹ 105.84 lakh have not been intimated (August 2023).
(xvii) 2225.04.277.02 MNT- 2 Incentives for Post-Matric Education	O R	52.00 (-) 48.05	3.95	3.85	(-) 0.10	Withdrawal of provision of ₹ 48.05 lakh through surrender in March 2023 was attributed to need based provision benefited under PM YASASVI scheme to the post-matric students is set against the PM YASASVI scheme against the original provision.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xviii) 2225.80.101.01 DNT- 4 Financial assistance for Self Employment	O R	100.30 (-) 50.30	50.00	50.00	0.00	Withdrawal of provision of ₹ 50.30 lakh through surrender in March 2023 was attributed to (i) complete tool kits have not been provided by GRIMCO at the district / taluka level due to which the sufficient amount has not been paid under Manav Garima Yojana and and (ii) non receipt of eligible applications from Doctors and Advocates for NTDNTs.
(xix) 2225.80.101.23 Dr. Ambedkar Pre-Matric and Post-Matric Scholarship for DNTs. (75% Central)(75:25 Partially Centrally Sponsored Scheme)	O R	750.00 (-) 750.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 750.00 lakh through surrender in March 2023 was attributed to implementation of PM YASASVI Yojana by the Government of India in place of these schemes and provision made in the state budget head has been set against the PM YASASVI scheme and not spent against the original provision.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xx) 2225.80.101.24 Dr. Ambedkar Pre-Matric and Post-Matric Scholarship for DNTs. (25% State)	O R	250.00 (-) 250.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 250.00 lakh through surrender in March 2023 was attributed to implementation of PM YASASVI Yojana by the Government of India in place of these schemes and provision made in the state budget head has been set against the PM YASASVI scheme and not spent against the original provision.
(xxi) 2225.80.800.01 GEN: Gujarat State Commission for Unreserved Classes	O R	137.02 (-) 67.28	69.74	69.74	0.00	**
<p>Withdrawal of provision of ₹ 67.28 lakh through surrender in March 2023 was attributed to (i) less expenditure in salary and allowances. Posts of Personal Assistant ( Class-II) and Driver of Chairman remained vacant. Post Of Accountant is vacant from 01/06/2021 to 31/07/2022. Post of Chairman, Vice-Chairman, Members are vacant from 08-02-2022 till date. Post of I.T. Expert vacant from 16/11/2022 to 12/01/2023, (ii) vehicles not allotted for Vice Chairman till date, two other vehicles for office staff and Member Secretary discontinued from 01/07/2022., (iii) non filling up of two sourced agency approved drivers post and (iv) absence of travel allowance and meeting expenses of the employees / officers, as meetings were not conducted by committee under the Chairmanship of the Chairman at the district level.</p>						
(xxii) 2235.02.001.01 SSW- 01 Direction and Administration	O R	977.45 (-) 158.21	819.24	819.21	(-) 0.03	Withdrawal of provision of ₹ 158.21 lakh through surrender in March 2023 was attributed to receipt of less grant demand for pay and allowances and other contingency due to non filling up of vacant posts.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxiii) 2235.02.102.07 SSW-03 Gujarat State Commission for Protection of Child Rights	O R	588.00 (-) 554.98	33.02	34.03	(+) 1.01	Withdrawal of provision of ₹ 554.98 lakh through surrender in March 2023 was attributed to less expenditure under salary and allowances. Out of sanctioned establishment of total-7 post, the post of Secretary is in charge. Post of one Deputy Secretary and two Stenographers are vacant, one post of Class III is vacant. Expenses for IEC not incurred due to vacant posts of members of GSCPCR.
(xxiv) 2235.02.102.09 SSW-04 Mission Vatsalya (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	2,031.11 (-) 413.31	1,617.80	1,617.80	0.00	Withdrawal of provision of ₹ 413.31 lakh through surrender in March 2023 was attributed to less receipt of central share (₹ 16,17.80 lakh ) from the Government of India so, the corresponding matching share could be utilized in that proportion.
(xxv) 2235.02.102.10 SSW-04 Mission Vatsalya (40% State)	O R	1,397.51 (-) 318.98	1,078.53	1,078.53	0.00	Withdrawal of provision of ₹ 318.98 lakh through surrender in March 2023 was attributed to less receipt of central share from the Government of India so, the corresponding matching share could be utilized in that proportion.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxvi) 2235.02.190.01 SSW-24 Gujarat State Handicapped (Divyang) Finance & Development Corporation	O R	60.00 (-) 45.00	15.00	15.00	0.00	Withdrawal of provision of ₹ 45.00 lakh through surrender in March 2023 was attributed to non filling up of vacant posts of Managing Director, Accounts Officer and other outsourced staff.
(xxvii) 2235.02.200.07 SSW-15 Pension to Transgender Persons (75% Central)(75:25 Partially Centrally Sponsored Scheme)	O R	37.50 (-) 37.50	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 37.50 lakh through surrender in March 2023 was attributed to discontinuation of the scheme by the Government of India. Token Provision was made in anticipation of central Government approval and receipt of grant as per sharing pattern.
(xxviii) 2235.02.800.01 SSW-23 Upliftment of Beggars, Prisoners & Destitute	O R	966.79 (-) 99.46	867.33	868.63	(+) 1.30	Withdrawal of provision of ₹ 99.46 lakh through surrender in March 2023 was attributed to receipt of less grant demand for pay and allowances and other contingency due to non filling up of vacant posts.

## Grant No. 92 contd.

## 3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2225.03.283.01 OBC- 14 Pandit Dindayal Upadhyay Awas Yojana	O R	10,950.00 (+) 2,008.96	12,958.96	12,947.76	(-) 11.20	Additional fund of ₹ 20,08.96 lakh was made in March 2023 through reappropriation mainly due to receipt of more applications than the target of the first installment in Pandit Din Dayal Upadhyay Awas Yojana. Assistance paid in the second-third installment have been incurred against the budget provision. Reasons for the final saving of ₹ 11.20 lakh have not been intimated (August 2023).
(ii) 2225.03.800.01 OBC- 16 Financial assistance for Social Integration and Development ( Mameru, Samuh lagan, Education camps, Awards etc)	O R	3,917.00 (+) 3,528.82	7,445.82	7,426.16	(-) 19.66	Additional fund of ₹ 35,28.82 lakh was made in March 2023 through reappropriation mainly due to receipt of more eligible applications received from beneficiaries than the target. Reasons for the final saving of ₹ 19.66 lakh have not been intimated (August 2023).

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 2225.03.800.02 OBC- 17 Commission for Socially and Educationally Backward Classes	O S R	142.86 100.00 (+) 116.90	359.76	341.77	(-) 17.99	Additional fund of ₹ 1,16.90 lakh was made in March 2023 through reappropriation mainly due to constitution of new Dedicated Commission vide GR. SSP/12022/GOI-2/A dated 08/07/2022. Reasons for the final saving of ₹ 17.99 lakh have not been intimated (August 2023).
(iv) 2225.80.101.05 DNT- 2 Incentives for Post Matric Education	O R	1,705.25 (+) 294.29	1,999.54	1,992.84	(-) 6.70	Additional fund of ₹ 2,94.29 lakh was made in March 2023 through reappropriation mainly due to receipt of more scholarship proposals from Self-Financed College Students. Reasons for the final saving of ₹ 6.70 lakh have not been intimated (August 2023 ).
(v) 2225.80.101.17 DNT-7 Pandit Dindayal Upadhyay Awas Yojana	O R	1,860.00 (+) 508.38	2,368.38	2,365.18	(-) 3.20	Additional fund of ₹ 508.38 lakh was made in March 2023 through reappropriation mainly due to receipt of more applications than the target of the first installment in Pandit Din Dayal Upadhyay Awas Yojana. Assistance paid in the second-third installment have been incurred against the budget provision.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 2235.02.101.01 SSW- 05 Disabled Welfare ( Scholarship , Aids and appliance, G.I.A., C.B.R., Santsurdas Pension	O R	18,555.93 (+) 2,193.88	20,749.81	20,746.26	(-) 3.55	Additional fund of ₹ 2,193.88 lakh was made in March 2023 through reappropriation mainly due to (i) in accordance with the order of High Court, pay and allowances related benefits were paid to the employees of various Grant-In-Aid Institutes of Disabled Welfare, (ii) payment of differences / arrears of 7th pay commission to employees of Grant-In-Aids Institutes, (iii) increase in the expenditure under Sadhan Sahay Yojana component due to price hike of tool kits and (iv) increase in the number of beneficiaries under the Intellectual Disability component.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vii) 2235.02.101.10 SSW- 07 Indira Gandhi National Disable Pension Scheme	O R	542.97 (+) 54.91	597.88	597.88	0.00	Additional fund of ₹ 54.91 lakh was made in March 2023 through reappropriation mainly due to withdrawl of three components in demand no. 92, 95 and 96 from state level as grant was received from the Government of India under IGNDPS were classified in three components i.e. General, SCSP and TASP as per revised procedure for release of funds under C.S.S. Schemes to monitor the utilization of funds in SNA. A/c through PFMS.
(viii) 2235.02.101.14 SSW- 08 Scheme for Implementation of Person with Disabilities ACT- 1995	O R	3.00 (+) 399.98	402.98	402.98	0.00	Additional fund of ₹ 399.98 lakh was made in March 2023 through reappropriation mainly due to withdrawal of three components in demand no. 92, 95 and 96 from state level as grant was received from the Government of India (GOI) under SIPDA were classified in three components i.e. General, SCSP and TASP in GOI grant order, so, at state level, the original estimates of the respective Budget Heads were revised as per GOI, grant order classification.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ix) 2235.02.101.15 SSW-07 State Contribution to Indira Gandhi National Disable Pension Scheme	O R	542.97 (+) 668.73	1,211.70	1,211.70	0.00	Additional fund of ₹ 668.73 lakh was made in March 2023 through reappropriation mainly due to increase in the rate of financial assistance from ₹ 600 to ₹ 1,000 vide Government of Gujarat G.R. No. SJED/MSM/e-file/17/2022/0115/CHH-1 Dated 14/03/2022. Budget of the scheme was approved as per the old rate.
(x) 2235.02.102.08 SSW-08 Mukhya Mantri Bal Seva Yojana	O R	3,710.40 (+) 1,758.24	5,468.64	5,468.64	0.00	Additional fund of ₹ 1,758.24 lakh was made in March 2023 through reappropriation mainly due to increase in the number of beneficiaries under the scheme from 14,000 to 19,000. Under Mukhya Mantri Bal Seva Yojana, children who lost their parents in covid -19 pandemic are given monthly financial assistance for their education, subsistence, livelihood and nourishment.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xi) 2235.02.106.04 SSW-15 NAPDDR National Action Plan for Drug Demand Reduction	O R	225.00 (+) 133.27	358.27	358.27	0.00	Additional fund of ₹ 133.27 lakh was made in March 2023 through reappropriation mainly due to all unspent balances ( ₹ 3,58.27 lakhs) of Central Grant of previous years lying with state treasury were required to be transferred to Single Nodal Account (SNA). Ministry of Finance, Government of India has revised the procedure for release of funds under C.S.S. Schemes to monitor the utilization of funds in SNA through Public Financial Management System (PFMS).
(xii) 2235.02.200.01 SSW- 11 Senior Citizen Welfare (Senior Citizen Act, Home for Aged & State Old Age Pension)	O R	9,135.19 (+) 2,888.90	12,024.09	12,022.96	(-) 1.13	Additional fund of ₹ 2,888.90 lakh was made in March 2023 through reappropriation mainly due to increase in the rate of financial assistance by ₹ 250 vide Government of Gujarat G.R. No. SJED/MSM/e-file/2022/0116/CHH Dated 16/03/2022. Budget of the scheme was approved as per the old rate.

## Grant No. 92 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiii) 2235.02.200.02 SSW- 09 Indira Gandhi National Old Age Pension Scheme	O R	10,506.00 (+) 1,393.76	11,899.76	11,899.76	0.00	Additional fund of ₹ 1,393.76 lakh was made in March 2023 through reappropriation mainly due to withdrawal of three components in demand no. 92, 95 and 96 from state level as grant was received from the Government of India under IGNOAPS were classified in three components i.e. General, SCSP and TASP as per revised procedure for release of funds under C.S.S. Schemes to monitor the utilization of funds in SNA. A/c through PFMS.
(xiv) 2235.02.200.03 SSW- 10 National family benefit scheme (Sankat Mochan Yojana)	O R	1,160.00 (+) 500.74	1,660.74	1,660.74	0.00	Additional fund of ₹ 500.74 lakh was made in March 2023 through reappropriation mainly due to withdrawal of three components in demand no. 92, 95 and 96 from state level as grant was received from Government of India under NFBS were classified in three components i.e. General, SCSP and TASP as per revised procedure for release of funds under C.S.S. Schemes to monitor the utilization of funds in SNA. A/c through PFMS.

## Grant No. 92 conclud.

## PERSISTENT SAVING

4. This is the eleventh year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18	1,48,926.45	1,34,942.14	13,984.31	9.39
2018-19	1,68,576.39	1,64,772.50	3,803.89	2.26
2019-20	2,01,545.61	1,96,178.82	5,366.79	2.66
2020-21	2,28,025.92	2,02,800.19	25,225.73	11.06
2021-22	2,13,478.05	1,96,418.63	17,059.42	7.99

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**GRANT NO. : 94 OTHER EXPENDITURE PERTAINING TO SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT**

( Major Head : 7610 - Loans to Government Servants etc. )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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**CAPITAL**

Voted

Original		25,00				
Supplementary		0	25,00	0	(-) 25,00	25,00

Notes and Comments

Entire voted grant of ₹ 25.00 lakh remained unutilized during the year.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advance	O R	15.00 (-) 15.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 15.00 lakh through surrender in March 2023 was attributed to non receipt of any application for advance.
(ii) 7610.00.202.01 Advances for purchase of Motor conveyances	O R	10.00 (-) 10.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 10.00 lakh through surrender in March 2023 was attributed to non receipt of any application for advance.

**GRANT NO. : 95 SCHEDULED CASTES SUB-PLAN**

( Major Head : 2014 - Administration of Justice, 2058 - Stationery and Printing, 2202 - General Education, 2203 - Technical Education, 2204 - Sports and Youth Services, 2205 - Art and Culture, 2210 - Medical and Public Health, 2211 - Family Welfare, 2215 - Water Supply and Sanitation, 2216 - Housing, 2217 - Urban Development, 2220 - Information and Publicity, 2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 2230 - Labour, Employment and Skill Development, 2235 - Social Security and Welfare, 2236 - Nutrition, 2251 - Secretariat - Social Services, 2401 - Crop Husbandry, 2402 - Soil and Water Conservation, 2403 - Animal Husbandry, 2404 - Dairy Development, 2405 - Fisheries, 2406 - Forestry and Wild Life, 2408 - Food, Storage and Warehousing, 2425 - Co-operation, 2501 - Special Programmes for Rural Development, 2505 - Rural Employment, 2515 - Other Rural Development Programmes, 2702 - Minor Irrigation, 2801 - Power, 2810 - New and Renewable Energy, 2851 - Village and Small Industries, 2852 - Industries, 3054 - Roads and Bridges, 3435 - Ecology and Environment, 3456 - Civil Supplies, 3475 - Other General Economic Services, 4059 - Capital Outlay on Public Works, 4202 - Capital Outlay on Education, Sports, Art and Culture, 4210 - Capital Outlay on Medical and Public Health, 4215 - Capital Outlay on Water Supply and Sanitation, 4216 - Capital Outlay on Housing, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 4250 - Capital Outlay on Other Social Services, 4406 - Capital Outlay on Forestry and Wild Life, 4515 - Capital Outlay on other Rural Development Programmes, 4700 - Capital Outlay on Major Irrigation, 4701 - Capital Outlay on Medium Irrigation, 4702 - Capital Outlay on Minor Irrigation, 4801 - Capital Outlay on Power Projects, 5452 - Capital Outlay on Tourism, 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities )

## Grant No. 95 contd.

		Total grant or appropriation	Actual expenditure	Excess (+) / Saving (-)	Amount surrendered in March 2023 (₹ in thousand)
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## REVENUE

Voted

Original		46,65,25,93			
Supplementary		7,28,40,45	53,93,66,38	48,66,33,44	(-) 5,27,32,94
					5,46,69,35

## CAPITAL

Voted

Original		8,49,58,61			
Supplementary		4,89,20,98	13,38,79,59	13,02,34,83	(-)36,44,76
					33,19,74

Notes and Comments

## REVENUE

Funds amounting to ₹ 54,669.35 lakh were surrendered from the grant in March 2023; the saving ultimately worked out to only ₹ 52,732.94 lakh, resulting in excessive surrender to the extent of ₹ 1,936.41 lakh. In view of the final saving, the supplementary grant of ₹ 72,840.45 lakh obtained in March 2023 could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head		Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) / Saving (-)	Remarks	
(i) 2014.00.105.01 BCK-64 Scheduled Castes Sub-Plan Scheduled Castes, District Session Judges (Centrally Sponsored Schemes)	O R	448.00 (-) 100.00	348.00	257.32	(-) 90.68	Withdrawal of provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to less demand in salary allowance related expenditure. Reasons for the final saving of ₹ 90.68 lakh have not been intimated (August 2023). (LEG)

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2202.01.106.03 EDN-145 Fee Reimbursement to Private Unaided Schools	O R	3,400.00 (-) 1,495.42	1,904.58	1,893.90	(-) 10.68	Withdrawal of provision of ₹ 1,495.42 lakh through reappropriation in March 2023 was attributed to no more demand from district level for under this scheme Reasons for the final saving of ₹ 10.68 lakh have not been intimated (August 2023). (EDU)
(iii) 2202.01.106.11 EDN-5 Strengthening of supervisory machinery at state and District Level	O R	73.52 (-) 64.36	9.16	9.16	0.00	Withdrawal of provision of ₹ 64.36 lakh through surrender in March 2023 was attributed to no more demand from district level for under this scheme. (EDU)
(iv) 2202.01.106.13 END-10 District Primary Education Programme	O R	1,272.04 (-) 638.40	633.64	633.64	0.00	Withdrawal of provision of ₹ 638.40 lakh through reappropriation in March 2023 was attributed to receipt of administrative approval of Gyanshakti Residential Schools on 30th January, 2023. (EDU)
(v) 2202.01.107.01 END-12 Financial assistance to Gujarat State council of educational research and training	O R	125.00 0.00	125.00	61.50	(-) 63.50	Reasons for final saving of ₹ 63.50 lakh have not been intimated though called for (August 2023).

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 2202.02.109.02 EDN-19 Government Secondary School.	O R	848.98 (-) 647.59	201.39	136.57	(-) 64.82	Withdrawal of provision of ₹ 647.59 lakh through reappropriation in March 2023 was attributed to transfer of teachers and appointed as a Principal by promotion in vacant posts of RMSA schools. Reasons for the final saving of ₹ 64.82 lakh have not been intimated (August 2023). ( EDU )
(vii) 2202.02.109.03 EDN-125 Government Secondary Schools in Coastal area.	O R	75.00 (-) 62.20	12.80	0.00	(-) 12.80	Withdrawal of provision of ₹ 62.20 lakh through surrender in March 2023 was attributed to non filling up of vacant posts due to retirement. Reasons for the final saving of ₹ 12.80 lakh have not been intimated (August 2023). ( EDU )
(viii) 2202.03.789.01 Rashtriya Uchchatar Shiksha Abhiyan (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	550.00 (-) 550.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 550.00 lakh through reappropriation in March 2023 was attributed to non receipt of grant from Government of India. ( EDU )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ix) 2202.03.789.02 Rashtriya Uchchatar Shiksha Abhiyan (40% State)	O R	370.00 (-) 370.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 370.00 lakh partially through surrender of ₹ 266.96 lakh and remaining of ₹ 103.04 lakh through reappropriation in March 2023 was attributed to non receipt of grant from Government of India. Accordingly, Government of Gujarat did not release state matching share. ( EDU )
(x) 2202.80.001.02 EDN-16L Gujarat State Council of Educational Research & Training	O R	150.00 (-) 75.00	75.00	74.10	(-) 0.90	Withdrawal of provision of ₹ 75.00 lakh through surrender in March 2023 was attributed to less expenditure incurred in programme and activity. ( EDU )
(xi) 2203.00.105.01 TED-3 Development polytechnics and Girls Polytechnics	O R	605.00 (-) 70.57	534.43	530.60	(-) 3.83	Withdrawal of provision of ₹ 70.57 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts, hence less expenditure in pay & allowances. ( EDU )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xii) 2210.03.101.01 HLT-36 Establishment of Mobile Health Medical Care Centres Under Urban Health Services	O R	225.00 (-) 62.43	162.57	156.74	(-) 5.83	Withdrawal of provision of ₹ 62.43 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts in mobile health medical care centers under urban health services. Reasons for the final saving of ₹ 5.83 lakh have not been intimated (August 2023). ( HLT )
(xiii) 2210.03.104.01 HLT-38 Scheduled castes Sub Plan Community Health Centres	O R	250.00 (-) 146.90	103.10	103.09	(-) 0.01	Withdrawal of provision of ₹ 146.90 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts in Community health center ( HLT )
(xiv) 2210.05.105.05 Nursing College, Siddhpur	O R	157.46 (-) 29.14	128.32	126.38	(-) 1.94	Withdrawal of provision of ₹ 29.14 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts in nursing college, Siddhpur. ( HLT )
(xv) 2210.06.106.02 HLT-29 Epidemic diseases	O R	350.00 (-) 50.00	300.00	300.00	0.00	Withdrawal of provision of ₹ 50.00 lakh through reappropriation in March 2023 was attributed to less expenditure in epidemic diseases programme. ( HLT )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xvi) 2210.06.112.01 Health Education Bureau	O R	75.00 (-) 56.78	18.22	18.22	0.00	Withdrawal of provision of ₹ 56.78 lakh through reappropriation in March 2023 was attributed to less expenditure in Health education bureau. ( HLT )
(xvii) 2210.06.789.05 PM Ayushman Bharat Health Infrastructure Mission (60% Central Share)	O S R	0.00 380.06 0.00	380.06	179.00	(-) 201.06	Reasons for final saving of ₹ 201.06 lakh have not been intimated though called for (August 2023).
(xviii) 2210.06.789.06 PM Ayushman Bharat Health Infrastructure Mission (40% State Share)	O S R	0.00 253.37 0.00	253.37	119.33	(-) 134.04	Reasons for final saving of ₹ 134.04 lakh have not been intimated though called for (August 2023).
(xix) 2211.00.103.01 Maternity and Child Health Chiranjivi Yojana Matruvandana	O R	400.00 (-) 200.00	200.00	200.00	0.00	Withdrawal of provision of ₹ 200.00 lakh through reappropriation in March 2023 was attributed to less expenditure in chiranjivi yojana matruvandana. ( HLT )
(xx) 2211.00.103.02 Nutrition Project	O R	494.50 (-) 327.10	167.40	273.00	(+) 105.60	Withdrawal of provision of ₹ 327.10 lakh through reappropriation in March 2023 was attributed to less expenditure in Nutrition project. Reasons for the final excess of ₹ 105.60 lakh have not been intimated (August 2023). ( HLT )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxi) 2211.00.789.02 Pradhan Mantri Matru Vandana Yojana (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	689.70 (-) 689.70	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 689.70 lakh through reappropriation in March 2023 was attributed to non release of 60 per cent central share by Government of India (GOI). ( HLT )
(xxii) 2211.00.789.03 Pradhan Mantri Matru Vandana Yojana (40% State)	O R	459.80 (-) 259.80	200.00	50.89	(-) 149.11	Withdrawal of provision of ₹ 259.80 lakh through reappropriation in March 2023 was attributed to non release of sufficient grant from Government of India thus matching state share is saved. Reasons for the final saving of ₹ 149.11 lakh have not been intimated (August 2023). ( HLT )
(xxiii) 2211.00.789.04 National Urban Health Mission (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	600.00 (-) 600.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 600.00 lakh through reappropriation in March 2023 was attributed to non release of sufficient grant from Government of India. ( HLT )
(xxiv) 2211.00.789.05 National Urban Health Mission (40% State)	O R	450.00 (-) 450.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 450.00 lakh through reappropriation in March 2023 was attributed to non release of sufficient grant from Government of India thus matching state share is saved. ( HLT )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxv) 2211.00.789.06 Pradhan Mantri Jan Arogya Yojana (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,900.00 (-) 1,900.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,900.00 lakh through reappropriation in March 2023 was attributed to direct release of central share of PMJAY to society. ( HLT )
(xxvi) 2215.02.789.01 Swachha Bharat Mission-Gramin Scheme (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,842.20 (-) 1,448.44	393.76	393.76	0.00	Withdrawal of provision of ₹ 1,448.44 lakh through reappropriation in March 2023 was attributed to less receipt of grant from the Government of India (PRH )
(xxvii) 2215.02.789.02 Swachha Bharat Mission-Gramin Scheme (40% State)	O R	1,228.10 (-) 965.59	262.51	262.51	0.00	Withdrawal of provision of ₹ 965.59 lakh through reappropriation in March 2023 was attributed to less receipt of grant from Government of India. ( PRH )
(xxviii) 2215.02.789.03 Grant in aid to Municipal Corporations under Swachh Bharat Mission (Urban) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	983.00 (-) 353.09	629.91	629.91	0.00	Withdrawal of provision of ₹ 353.09 lakh through reappropriation in March 2023 was attributed to non release of grant by Government of India and approval for SBM 2.0 is pending at central level. ( URB )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxix) 2215.02.789.04 Grant in aid to Municipal Corporations under Swachh Bharat Mission (Urban) (40% State)	O R	655.00 (-) 235.69	419.31	419.31	0.00	Withdrawal of provision of ₹ 235.69 lakh through reappropriation in March 2023 was attributed to (i) non release of grant by the Government of India and (ii) pending approval of SBM 2.0 at Central level. (URB )
(xxx) 2215.02.789.05 Grant in aid to Municipalities under Swachh Bharat Mission (Urban) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	655.00 (-) 235.72	419.28	419.28	0.00	Withdrawal of provision of ₹ 235.72 lakh through reappropriation in March 2023 was attributed to non release of grant by Government of India and approval for SBM 2.0 is pending at central level. (URB )
(xxxi) 2215.02.789.06 Grant in aid to Municipalities under Swachh Bharat Mission (Urban) (40% State)	O R	437.00 (-) 157.80	279.20	279.20	0.00	Withdrawal of provision of ₹ 31.95 lakh through surrender and of ₹ 125.85 lakh through reappropriation in March 2023 was attributed to non release of grant by Government of India and approval for SBM 2.0 is pending at central level. (URB )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxii) 2217.03.192.04 UDP-88 Grant-in-aid to Municipalities Under Swarnim Jaynti Mantri Shaheri Vikas Yojana	O R	20,674.24 (-) 2,189.47	18,484.77	18,484.77	0.00	Withdrawal of provision of ₹ 879.43 lakh through surrender and of ₹ 1,310.04 lakh through reappropriation in March 2023 was attributed to less demand for grant from ULBs as the grant allotted to ULBs for the works was already available with them. (URB )
(xxxiii) 2217.03.789.01 Grant in aid to Municipal Corporations for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	791.11 (-) 791.11	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 791.11 lakh through reappropriation in March 2023 was attributed to non release of grant as expected from Government of India. (URB )
(xxxiv) 2217.03.789.02 Grant in aid to Municipal Corporations for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (40% State)	O R	635.07 (-) 635.07	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 635.07 lakh through reappropriation in March 2023 was attributed to non release of grant as expected from Government of India. (URB )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxv) 2217.03.789.03 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	601.64 (-) 601.64	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 601.64 lakh through reappropriation in March 2023 was attributed to non release of grant as expected from Government of India. (URB )
(xxxvi) 2217.03.789.04 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (40% State)	O R	469.89 (-) 469.89	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 469.89 lakh through reappropriation in March 2023 was attributed to non release of grant as expected from Government of India. (URB )
(xxxvii) 2217.80.191.01 UDP-15 upgradation of standard of Administration recommended by Finance Commission(100% CSS)	O R	5,050.84 (-) 3,780.24	1,270.60	1,270.60	0.00	Withdrawal of provision of ₹ 1,359.58 lakh through surrender and of ₹ 2,420.66 lakh through reappropriation in March 2023 was attributed to less release of grant by the Government of India.(URB )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxviii) 2217.80.192.01 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission(1000Centrally Sponsored Scheme)	O R	3,462.61 (-) 3,462.61	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 3,462.61 lakh through surrender in March 2023 was attributed to non release of grant as expected from Government of India. ( URB )
(xxxix) 2225.01.001.02 BCK-63 Scheduled Castes Sub-Plan Staff for Scheme of civil protection	O R	99.60 (-) 55.93	43.67	43.67	0.00	Withdrawal of provision of ₹ 55.93 lakh through surrender in March 2023 was attributed to non-filling of cadre posts of Social Welfare Inspector and Clerk and non-release of dearness allowances for July-2022 and January-2023 by the Government. ( SJE )
(xl) 2225.01.190.01 SCW-13 Gujarat S.C. Development Corporation (Administrative Grant)	O R	605.00 (-) 105.00	500.00	500.00	0.00	Withdrawal of provision of ₹ 105.00 lakh through surrender in March 2023 was attributed to cut-imposed by the finance department in revised estimate. Provision is made for the administrative expenses of corporation under this scheme. ( SJE )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xli) 2225.01.277.01 SCW-1 Scholarship and Incentives for Pre-Matric Education.(Scholarship, Uniform, Cycle etc.)	O R	5,645.25 (-) 756.18	4,889.07	4,821.28	(-) 67.79	Withdrawal of provision of ₹ 756.18 lakh through surrender in March 2023 was attributed to non payment of scholarship and uniform assistance to students, who do not have Aadhaar number and bank account link. As per instructions to make Aadhaar payment under the Central Government's scholarship scheme. Work is being done by giving instructions to all the Collectors and the State Level Banker Committee to link the Aadhaar Bank of all the students from the state level. Reasons for the final saving of ₹ 67.79 lakh have not been intimated (August 2023). (SJE)

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xlii) 2225.01.277.10 SCW-11 Scheme for Income & Employment Generation & Skill Development	O R	1,516.30 (-) 1,368.26	148.04	147.64	(-) .40	Withdrawal of provision of ₹ 1,368.26 lakh through surrender in March 2023 was attributed to (i) non completion of tendering process under the high skill scheme ( ₹ 10,00.00 lakhs), (ii) non disbursement of assistance to students due to lack of biometric system in institutions, which is mandatory as per terms of resolution to provide assistance for competitive examination preparation. A proposal has been made to the Government to make biometrics optional and (iii) non completion of process of approving applications under these coaching schemes. ( SJE )
(xliii) 2225.01.277.12 SCW-7 G.I.A. to N.G.Os. (Subedar Ramji Hostels, Jugatram Dave Ashram Schools and Construction of G.I.A. Hostels)	O R	10,460.03 (-) 1,620.67	8,839.36	8,839.36	0.00	Withdrawal of provision of ₹ 1,620.67 lakh through surrender in March 2023 was attributed to grant in aid hostels and ashramshalas were not started with full capacity and 06 hostels were adjourned and 05 hostels were revocation of accreditation. ( SJE )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiv) 2225.01.277.20 SCW-10 Training, Aid & Incentive for Higher Education	O R	230.00 (-) 208.79	21.21	21.21	0.00	Withdrawal of provision of ₹ 208.79 lakh through surrender in March 2023 was attributed to less assistance provided under various coaching schemes due to lack of biometric system in institutions. As per the condition of the resolutions of this coaching scheme, the concerned institute is required to have a biometric system. assistance could not be disbursed to students . A proposal has been made in the government to make biometrics optional. In addition, the process of approving applications under these coaching schemes is long so it is difficult to do complete expenditure. ( SJE )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xlv) 2225.01.277.24 SCW-9 Awards for Social Educational, Art etc./ Dr Ambedkar chair, Research	O R	114.00 (-) 62.31	51.69	50.69	(-) 1.00	Withdrawal of provision of ₹ 62.31 lakh through surrender in March 2023 was attributed to (i) new new demand for grant by the Universities as decided in the Ambedkar Chair Yojana review meeting organized under the charimanship of Hon. Director on Dt:09/12/2022 and (ii) no selection committee was constituted in financial publication assistance scheme. ( SJE )
(xlvi) 2225.01.789.01 SCW-40 Staff for Scheme of protection of civil right act 1955 (50% Central) (50:50 Partially Centrally Sponsored Scheme)	O S R	50.00 12,037.95 (-) 50.00	12,037.95	0.00	(-) 12,037.95	Withdrawal of provision of ₹ 50.00 lakh through surrender in March 2023 was attributed to non receipt of grant from the central government as no grant has been allocated under the central and state share. Reasons for the final saving of ₹ 12,037.95 la kh have not been intimated (August 2023). ( SJE )
(xlvii) 2225.01.789.02 SCW-40 Staff for Scheme of protection of civil right act 1955 (50% State)	O R	50.00 (-) 50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 50.00 lakh through surrender in March 2023 was attributed to non receipt of grant from the central government as no grant has been allocated under the central and state share. ( SJE )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xlviii) 2225.01.789.03 SCW-40 Staff for Scheme of protection of civil right act 1955 (Additional state Liability)(Top- up)	O R	600.00 (-) 250.17	349.83	372.93	(+) 23.10	Withdrawal of provision of ₹ 250.17 lakh through surrender in March 2023 was attributed to non-filling of cadre posts of Social Welfare Inspector and Clerk and non-release of dearness allowances for July-2022 and January-2023 by the Government. Reasons for the final excess of ₹ 23.10 lakh have not been intimated (August 2023). ( SJE )
(xlix) 2225.01.789.06 SCW-41 NAGRIK CELL (Additional state Liability) (Top-up)	O R	826.00 (-) 429.43	396.57	421.85	(+) 25.28	Withdrawal of provision of ₹ 429.43 lakh through surrender in March 2023 was attributed to non-filling of posts of Deputy Director (Vigilance), Assistant Social Welfare Officer (Project) and non-release of dearness allowances for July-2022 and January -2023 by the Government. Reasons for the final excess of ₹ 25.28 lakh have not been intimated (August 2023). ( SJE )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(l) 2225.01.789.11 SCW-44 Muni Metraj Scholarship for Pre.SSC students whose parents are engaged in occupation involving Cleaning etc. (30% Central)(30:70 Partially Centrally Sponsored Scheme)	O R	2,160.00 (-) 2,160.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 2,160.00 lakh through surrender in March 2023 was attributed to direct release / payment of Central Government's share to the student's bank account, so grant is not allocated by the State Government. (SJE)
(li) 2225.01.789.12 SCW-44 Muni Metraj Scholarship for Pre.SSC students whose parents are engaged in occupation involving Cleaning etc. (70% State)	O R	5,040.00 (-) 2,170.05	2,869.95	2,857.65	(-) 12.30	Withdrawal of provision of ₹ 2,170.05 lakh through surrender in March 2023 was attributed to change in sharing pattern ration from 70:30 (State: Centre) to 60:40 from the year: 2022-23. Accordingly, the share of the state government reduced by ₹ 21,6 0.00 lakhs. Reasons for the final saving of ₹ 12.30 lakh have not been intimated (August 2023). (SJE)

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lii) 2225.01.789.14 SCW-45 Pre Matric Scholarship to SC Students Std. 9 & 10 (GOI) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,080.00 (-) 1,080.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,080.00 lakh through surrender in March 2023 was attributed to direct release / payment of Central Government's share to the student's bank account, so grant is not allocated by the State Government. (SJE)
(liii) 2225.01.789.17 SCW-46 Post Matric Scholarship to SC Students (GOI) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	20,064.75 (-) 20,064.75	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 20,064.75 lakh partially through surrender of ₹ 12,163.67 lakh and remaining of ₹ 7,901.08 lakh through reappropriation in March 2023 was attributed to direct release / payment of Central Government's share to the student's bank account, so grant is not allocated by the State Government. (SJE)
(liv) 2225.01.789.20 SCW-47 Dr. Savitaben Ambedkar Intercaste Marriage Scheme (Additional State Liability)(Top- up)	O R	300.00 (-) 36.50	263.50	263.50	0.00	Withdrawal of provision of ₹ 36.50 lakh through surrender in March 2023 was attributed to less number of applications pending at district offices for the old payment in IFMS. (SJE)

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lv) 2225.01.789.21 SCW-47 Dr. Savitaben Ambedkar Intercaste Marriage Scheme (50% Central)(50:50 Partially Centrally Sponsored Scheme)	O R	600.00 (-) 175.30	424.70	424.70	0.00	Withdrawal of provision of ₹ 175.30 lakh through surrender in March 2023 was attributed to less allocation of ₹ 4,24.70 lakh against the original provision by Central Government. ( SJE )
(lvi) 2225.01.793.01 SCW-18 Financial Assistance for Economical Upliftment	O R	1,000.00 (-) 680.49	319.51	319.51	0.00	Withdrawal of provision of ₹ 680.49 lakh through surrender in March 2023 was attributed to non approval of action plan for the year 2022-23 by the Central Government hence the grant is not allocated in current year. Grant of ₹ 3,19.51 lakh of year 2021-22 is allocated in current year by Central Government. ( SJE )
(lvii) 2225.01.800.10 SCW-20 Maintenance & Development of Dr.Ambedkar Bhavan.	O R	457.65 (-) 62.05	395.60	395.50	(-) .10	Withdrawal of provision of ₹ 62.05 lakh through surrender in March 2023 was attributed to (i) rejection of proposal by Government for Dr. Ambedkar Bhavan renovation in Porbandar district and (ii) less expenditure incurred in Dr. Ambedkar Bhavan District Banaskatha. ( SJE )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lviii) 2225.01.800.11 Training to the children of scheduled castes for appearing with best performance in completed exam	O R	50.00 (-) 20.00	30.00	10.48	(-) 19.52	Withdrawal of provision of ₹ 20.00 lakh through surrender in March 2023 was attributed to non receipt of applications for training by District Offices as anticipated. Reasons for the final saving of ₹ 19.52 lakh have not been intimated (August 2023). (HOM)
(lix) 2230.03.101.03 Skills Strengthening for Industrial Value Enhancement (STRIVE) for SCPSC	O R	509.15 (-) 387.08	122.07	122.07	0.00	Withdrawal of provision of ₹ 387.08 lakh through reappropriation in March 2023 was attributed to less expenditure (UTC not submitted to GOI), less grant is received from Government of India. (LAB)
(lx) 2230.03.789.03 Gujarat skill Development Mission Generate Employment through skill Development	O R	100.00 (-) 100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh partially through surrender of ₹ 62.68 lakh and remaining of ₹ 37.32 lakh through reappropriation in March 2023 was attributed to non requirement of payment as completion of the training is pending. SAKS HAM -KVK 2.0 is commenced as pilot project. (LAB)

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxi) 2235.02.101.01 SSW-05 Disable Welfare(Scholar ship, Aids and appliance,G.I.A. , C.B.R.,Santsurd as Pension	O R	1,069.07 (-) 118.80	950.27	949.96	(-) .31	Withdrawal of provision of ₹ 118.80 lakh through surrender in March 2023 was attributed to decrease in the expenditure under Free Travel in State Transport Bus for Physically Handicap component under disabled welfare. ( SJE )
(lxii) 2235.02.101.03 SSW-07 Indira Gandhi National Disabled Pension Scheme	O R	84.96 (-) 84.96	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 84.96 lakh through surrender in March 2023 was attributed to opening of new sub head under minor head 789 for proper Integration of IGNDPS scheme with PFMS as per revised procedure of Ministry of Finance for release of funds under centrally sponsored schemes to monitor the utilization of funds in SNA. A/c through PFMS. Accordingly entire provision under the head is surrendered and simultaneously provision is made under the newly opened sub head i.e 2235-02-789-16-S SW-07. ( SJE )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxiii) 2235.02.200.01 SSW- 09 Indira Gandhi National Old Age Pension Scheme	O R	2,352.00 (-) 2,352.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 2,352.00 lakh through surrender in March 2023 was attributed to opening of new sub head under minor head 789 for proper Integration of IGNOAPS scheme with PFMS as per revised procedure of Ministry of Finance for rel ease of funds under centrally sponsored schemes to monitor the utilization of funds in SNA. A/c through PFMS. Accordingly entire provision under the head is surrendered and simultaneously provision is made under the newly opened sub head i.e 2235-02-789- 14-SSW-09. (SJE )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxiv) 2235.02.200.02 SSW- 10 National family benefit scheme (sankat mochan yojna)	O R	440.00 (-) 440.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 440.00 lakh through surrender in March 2023 was attributed to opening of new sub head under minor head 789 for proper Integration of NFBS scheme with PFMS as per revised procedure of Ministry of Finance for release of funds under centrally sponsored schemes to monitor the utilization of funds in SNA. A/c through PFMS. Accordingly entire provision under the head is surrendered and simultaneously provision is made under the newly opened sub head i.e 2235-02-789-15-SS W-10. (SJE )
(lxv) 2235.02.789.12 Indira Gandhi National Widow Pension Scheme Scheduled Castes (Central share)(100% Centrally sponsored scheme)	O R	1,288.34 (-) 504.04	784.30	784.30	0.00	Withdrawal of provision of ₹ 504.04 lakh through reappropriation in March 2023 was attributed to non-allocation of grant from Government of India, hence expenditure is not incurred. (WCD )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxvi) 2236.02.102.03 MDM Scheme for Children in Public Primary Schools (100% CSS)	O R	616.10 (-) 134.29	481.81	481.81	0.00	Withdrawal of provision of ₹ 134.29 lakh through surrender in March 2023 was attributed to receipt of less grant from the Government of India. (EDU )
(lxvii) 2251.00.793.01 Special Central Assistance for monitoring of Scheduled Castes Sub-Plan	O R	67.22 (-) 44.41	22.81	22.81	0.00	Withdrawal of provision of ₹ 44.41 lakh through surrender in March 2023 was attributed to non filling up of vacant posts in the department, ie. , Under Secretary, Section officer, Deputy Section Officer. ( SJE )
(lxviii) 2401.00.103.01 AGR-4 Scheduled Castes Sub-Plan for Distribution of Seeds and Fertilizers input Kits Subsidised rates to S.C. cultivators	O R	3,275.75 (-) 808.81	2,466.94	2,466.94	0.00	Withdrawal of provision of ₹ 808.81 lakh through reappropriation in March 2023 was attributed to (i) less receipt of subsidy claims. Out of total application of 2945 sanctioned only 621 farmers completed construction and submitted subsidy claim, (ii) less payment of insurance premium to the Director of Insurance and (iii) instruction of State Government to increase risk cover from ₹ 2 lakh to ₹ 3 lakh but later on it was informed not to increase to 3 lakh ( ₹ 1,06.00 lakh). ( AGR )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxix) 2401.00.119.01 HRT-4 Scheduled Castes Sub-Plan Scheme for fruit horticulture crops development and subsidy to S.C.cultivators for purchase of fruit crops	O R	900.00 (-) 386.87	513.13	512.99	(-) .14	Withdrawal of provision of ₹ 386.87 lakh through surrender in March 2023 was attributed to less application received from farmers. Most of the farmers apply online on i-khedut portal for subsidy but do not submit claim in time limit. Two new item of ₹ 1,50.00 lakh was sanction under the scheme. ( AGR )
(lxx) 2401.00.789.02 Rashtriya Krushi Vikas Yojana (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,029.00 (-) 645.00	384.00	384.00	0.00	Withdrawal of provision of ₹ 84.46 lakh through surrender and of ₹ 560.54 lakh through reappropriation in March 2023 was attributed to non receipt of last installment from Government of India. ( AGR )
(lxxi) 2401.00.789.03 Rashtriya Krushi Vikas Yojana (40% State)	O R	686.00 (-) 430.00	256.00	256.00	0.00	Withdrawal of provision of ₹ 430.00 lakh through surrender in March 2023 was attributed to non receipt of last installment from Government of India. ( AGR )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxii) 2401.00.789.12 Rainfed Area Development- National Mission for Sustainable Agriculture (RAD-NMSA) for SC farmers (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	63.00 (-) 49.94	13.06	13.06	0.00	Withdrawal of provision of ₹ 49.94 lakh through surrender in March 2023 was attributed to (i) less receipt of category wise less application in a cluster as NSMSA-RAD scheme is a cluster-based scheme comprising of three departments viz. Agriculture, Horticulture and Animal Husbandry, (ii) merger of current year RAD scheme under RKV scheme so, double component error was occurred in PFMS portal and (iii) non release of second installment grant. (AGR)
(lxxiii) 2401.00.789.13 Rainfed Area Development- National Mission for Sustainable Agriculture (RAD-NMSA) for SC farmers (40% State)	O R	42.00 (-) 33.29	8.71	8.71	0.00	Withdrawal of provision of ₹ 33.29 lakh through surrender in March 2023 was attributed to (i) less receipt of category wise less application in a cluster as NSMSA-RAD scheme is a cluster-based scheme comprising of three departments viz. Agriculture, Horticulture and Animal Husbandry, (ii) merger of current year RAD scheme under RKV scheme so, double component error was occurred in PFMS portal and (iii) non release of second installment grant. (AGR)

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxiv) 2401.00.789.14 Sub-Mission on Agriculture Extension ATMA SC (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	163.20 (-) 102.36	60.84	60.84	0.00	Withdrawal of provision of ₹ 102.36 lakh through surrender in March 2023 was attributed to receipt of previous year's grant during in the current year, so, additional grant was not required. ( AGR )
(lxxv) 2401.00.789.15 Sub-Mission on Agriculture Extension ATMA SC (40% State)	O R	108.80 (-) 68.24	40.56	40.56	0.00	Withdrawal of provision of ₹ 68.24 lakh through surrender in March 2023 was attributed to release of 40 percent of the grant from the State Government in proportion of the grant released by Central Government. ( AGR )
(lxxvi) 2401.00.789.16 Soil Health Card scheme (SHC- NMSA) (SCSP) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	36.00 (-) 36.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 36.00 lakh through surrender in March 2023 was attributed to non release of grant from Government of India. ( AGR )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxvii) 2401.00.789.20 AGR-67 Submission On Agricultural Mechanization (SMAM) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	154.80 (-) 79.80	75.00	75.00	0.00	Withdrawal of provision of ₹ 79.80 lakh through surrender in March 2023 was attributed to non receipt of grant from Government of India. ( AGR )
(lxxviii) 2401.00.789.21 AGR-67 Submission On Agricultural Mechanization (SMAM) (40% State)	O R	103.20 (-) 53.20	50.00	50.00	0.00	Withdrawal of provision of ₹ 53.20 lakh through surrender in March 2023 was attributed to non receipt of grant from Government of India. ( AGR )
(lxxix) 2401.00.789.22 National Horticulture Mission under Mission for Integrated Development of Horticulture for SCSP (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	546.00 (-) 402.50	143.50	143.50	0.00	Withdrawal of provision of ₹ 402.50 lakh through surrender in March 2023 was attributed to non release of grant by Government of India due to technical issues in PMFS Portal to generate the report. ( AGR )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxx) 2401.00.789.23 National Horticulture Mission under Mission for Integrated Development of Horticulture for SCSP (40% State)	O R	364.00 (-) 268.34	95.66	95.66	0.00	Withdrawal of provision of ₹ 268.34 lakh through surrender in March 2023 was attributed to non release of grant by Government of India due to technical issues in PMFS Portal to generate the report. ( AGR )
(lxxxi) 2401.00.789.24 PM Formalization of Micro Food Processing Enterprises (PMFME) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	300.00 (-) 300.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 300.00 lakh through surrender in March 2023 was attributed to receipt of very few applications from the applicants though lot of work was done under the publicity component under this scheme. ( AGR )
(lxxxii) 2401.00.789.25 PM Formalization of Micro Food Processing Enterprises (PMFME) (40% State)	O R	200.00 (-) 200.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 200.00 lakh through surrender in March 2023 was attributed to receipt of very few applications from the applicants though lot of work was done under the publicity component under this scheme. ( AGR )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxxiii) 2403.00.789.02 Livestock Health and Disease Control scheme (LH&DC) (Scheduled Castes Sub Plan) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	336.00 (-) 253.76	82.24	82.24	0.00	Withdrawal of provision of ₹ 253.76 lakh through surrender in March 2023 was attributed to less action plan approved by Government of India and non operationalisation of MUV. (AGR)
(lxxxiv) 2403.00.789.03 Livestock Health and Disease Control scheme (LH&DC) (Scheduled Castes Sub Plan) (40% State)	O R	224.00 (-) 169.17	54.83	54.83	0.00	Withdrawal of provision of ₹ 52.94 lakh through surrender and of ₹ 116.23 lakh through reappropriation in March 2023 was attributed to less action plan approved by Government of India and non operationalisation of MUV. (AGR)

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxxv) 2405.00.789.01 Pradhan Mantri Matsya Sampada Yojana (60% Central Share)	O S R	0.00 2,837.34 (-) 2,064.96	772.38	772.38	0.00	Withdrawal of provision of ₹ 2,064.96 lakh through surrender in March 2023 was attributed to non release of 2nd instalment by Government of India for 2020-21, 2021-22. SCSP grants were sanctioned in 2021-22 for depositing in SNA through new budget heads for state contribution and central contribution, ₹ 772.38 lakh of central contribution was withdrawn from contingency fund on 20/07/2022. ( AGR )
(lxxxvi) 2405.00.789.02 Pradhan Mantri Matsya Sampada Yojana (40% State Share)	O S R	0.00 1,891.56 (-) 1,376.64	514.92	514.92	0.00	Withdrawal of provision of ₹ 1,376.64 lakh through surrender in March 2023 was attributed to non release of 2nd instalment by Government of India for 2020-21, 2021-22. SCSP grants were sanctioned in 2021-22 for depositing in SNA through new budget heads for state contribution and central contribution, ₹ 514.92 lakh of state contribution was withdrawn from contingency fund on 20/07/2022. ( AGR )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxxvii) 2405.00.800.01 FSH-2 Subsidy to Scheduled castes for Fisheries	O R	150.00 (-) 63.21	86.79	86.77	(-) .02	Withdrawal of provision of ₹ 63.21 lakh through surrender in March 2023 was attributed to less submission of bills by beneficiaries and less application in various major components of the scheme such as fish seed / shrimp seed stocking. (AGR)
(lxxxviii) 2406.01.789.01 Agro Forestry Scheme (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	55.80 (-) 55.80	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 55.80 lakh through reappropriation in March 2023 was attributed to non receipt of any grant from Government of India (GOI). State share is released in proportion to the grant received from GOI. (FCS)
(lxxxix) 2406.01.789.02 Agro Forestry Scheme (40% State)	O R	37.20 (-) 37.20	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 37.20 lakh through reappropriation in March 2023 was attributed to non receipt of any grant from Government of India (GOI). State share is released in proportion to the grant received from GOI. (FCS)

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xc) 2501.06.789.04 Deen Dayal Upadhyay Gramin Kaushalya Yojana (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	600.00 (-) 600.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 600.00 lakh through reappropriation in March 2023 was attributed to non receipt of grant from Government of India. ( PRH )
(xci) 2501.06.789.05 Deen Dayal Upadhyay Gramin Kaushalya Yojana (40% State)	O R	400.00 (-) 400.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 400.00 lakh through reappropriation in March 2023 was attributed to non receipt of grant from Government of India. ( PRH )
(xcii) 2505.01.789.01 Scheduled Castes Sub-Plan National Rural Employment Guarantee Scheme (100 0State Share)	O R	3,535.00 (-) 883.77	2,651.23	2,651.23	0.00	Withdrawal of provision of ₹ 883.77 lakh through reappropriation in March 2023 was attributed to receipt of less proposals from DRDAs. ( PRH )
(xciii) 2505.60.703.02 Mission Manglam	O R	163.56 (-) 81.78	81.78	81.78	0.00	Withdrawal of provision of ₹ 81.78 lakh through reappropriation in March 2023 was attributed to proposal to close the scheme due to duplication of interest subsidy to the beneficiaries. ( PRH )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xciv) 2515.00.789.01 CDP-19 Rastriya Gram Swaraj Abhiyan(RGSA ) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	120.00 (-) 120.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 120.00 lakh through reappropriation in March 2023 was attributed to non receipt of grant from Government of India. (PRH)
(xcv) 2515.00.789.02 CDP-19 Rastriya Gram Swaraj Abhiyan(RGSA ) (40% State)	O R	80.00 (-) 30.25	49.75	49.75	0.00	Withdrawal of provision of ₹ 30.25 lakh through reappropriation in March 2023 was attributed to non receipt of grant from Government of India. Hence savings occurred in the matching state share. ( PRH )
(xcvi) 2515.00.789.06 CDP-17 Infrastructure Development	O R	2,636.00 (-) 1,929.03	706.97	706.97	0.00	Withdrawal of provision of ₹ 1,929.03 lakh through reappropriation in March 2023 was attributed to due to less demand from district offices. ( PRH )
(xcvii) 2702.02.800.01 MNR-216 Scheduled Castes Sub-Plan	O R	410.00 (-) 157.09	252.91	252.91	0.00	Withdrawal of provision of ₹ 157.09 lakh through reappropriation in March 2023 was attributed to non completion of work as per target and USB available in the various division offices therefore first planned & used USB by transferring the USB to concer ned division as per there necessity. ( NWR )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xcviii) 2702.03.101.01 MNR-216 Scheduled castes Sub Plan Various District panchayats	O R	200.00 (-) 113.41	86.59	86.59	0.00	Withdrawal of provision of ₹ 3.31 lakh through surrender and of ₹ 110.10 lakh through reappropriation in March 2023 was attributed to works are at principle approval stage at Government level and USB with some division. (NWR)
(xcix) 2851.00.102.02 Financial assistance to Industries	O R	850.00 (-) 550.00	300.00	300.00	0.00	Withdrawal of provision of ₹ 550.00 lakh through reappropriation in March 2023 was attributed to non receipt of sufficient claim applications from SC entrepreneurs, despite vigorous efforts at district level / head office level, District Industries Center. (IMD)
(c) 2851.00.800.01 IND-33 Scheduled Castes Sub-Plan Subsidies Financial Assistance to Individuals artisens through Nationalised Bank	O R	2,000.00 (-) 519.45	1,480.55	1,474.98	(-) 5.57	Withdrawal of provision of ₹ 25.10 lakh through surrender and of ₹ 494.35 lakh through reappropriation in March 2023 was attributed to less pending claim at DIC (District Industries Center) so, less sanctioned application at Bank. Reasons for the fina 1 saving of ₹ 5.57 lakh have not been intimated (August 2023). (IMD)

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ci) 3054.04.337.02 Mukhya Mantri Gram Sadak Yojana	O S R	46,800.00 11,752.68 (-) 9,961.90	48,590.78	48,493.47	(-) 97.31	Withdrawal of provision of ₹ 2,544.68 lakh through surrender and of ₹ 7,417.22 lakh through reappropriation in March 2023 was attributed to receipt of less grant from Social Justice and Empowerment Department. Reasons for the final saving of ₹ 97.31 lakh have not been intimated (August 2023). (RNB)
(cii) 3435.03.102.01 CLC-4 Green Solar Projects	O R	5,800.00 (-) 5,800.00	0.00	2,900.00	(+) 2,900.00	Withdrawal of entire provision of ₹ 5,800.00 lakh partially through surrender of ₹ 3,492.19 lakh and remaining of ₹ 2,307.81 lakh through reappropriation in March 2023 was attributed to assistance provided to the SC consumers under the Scheme only to those who were eligible from Central Government Assistance(CFA).The State Government subsidy under the Surja Gujarat rooftop scheme is parallel with the CFA. Available subsidy either of the state subsidy or the Central subsidy but not the both. (CLM ). Reason for final excess of ₹ 2,900.00 lakh have not been intimated(August 2023).

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ciii) 3435.04.789.01 National River Conservation Plan (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	900.00 (-) 900.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 900.00 lakh through surrender in March 2023 was attributed to non release of grant as expected from Government of India. (UHD )
(civ) 3435.04.789.02 National River Conservation Plan (40% State)	O R	600.00 (-) 600.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 600.00 lakh through surrender in March 2023 was attributed to non release of grant as expected from Government of India. (UHD )
(cv) 3456.00.789.03 Food Security (50% State)	O R	1,910.96 (-) 1,910.96	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,910.96 lakh through reappropriation in March 2023 was attributed to non receipt of grant from Government of India. (FCS )
(cvi) 3456.00.789.04 Food Security (50% Central)(50:50 Partially Centrally Sponsored Scheme)	O R	1,910.96 (-) 1,910.96	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,910.96 lakh partially through surrender of ₹ 454.77 lakh and remaining of ₹ 1,456.19 lakh through reappropriation in March 2023 was attributed to non receipt of grant from Government of India. (FCS )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cvii) 3456.00.789.05 Distribution of Salt Under PDS Scheme	O R	604.80 (-) 85.60	519.20	519.20	0.00	Withdrawal of provision of ₹ 85.60 lakh through surrender in March 2023 was attributed to (i) there was no allocation made in April-22 and June-22, (ii) In May-22, July-22 and Feb-23 there was less than 50% of allocation of salt, (iii) In the month of March-23 there was only 90% of allocation was made. ( FCS )
(cviii) 3475.00.789.01 National Urban Livelihood Mission (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	2,460.00 (-) 1,995.18	464.82	464.82	0.00	Withdrawal of provision of ₹ 1,995.18 lakh through surrender in March 2023 was attributed to non release of grant as expected from Government of India. ( UHD )
(cix) 3475.00.789.02 National Urban Livelihood Mission (40% State)	O R	1,640.00 (-) 1,226.12	413.88	413.88	0.00	Withdrawal of provision of ₹ 1,226.12 lakh through surrender in March 2023 was attributed to non release of grant as expected from Government of India. ( UHD )

## Grant No. 95 contd.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2202.01.789.01 Samagra Shiksha (60% Central) (60:40 Partially Centrally Sponsored Scheme)	O R	6,091.61 (+) 2,402.00	8,493.61	8,493.61	0.00	Additional fund of ₹ 2,402.00 lakh was made in March 2023 through reappropriation mainly due to receipt of more grant from Government of India. ( EDU )
(ii) 2202.01.789.02 Samagra Shiksha (40% State)	O R	4,061.07 (+) 1,601.33	5,662.40	5,662.40	0.00	Additional fund of ₹ 1,601.33 lakh was made in March 2023 through reappropriation mainly due to receipt of more grant from Government of India. Accordingly, Government of Gujarat released more amount of state matching share. ( EDU )
(iii) 2202.02.106.01 EDN-20 Setting up of Book Banks in Secondary & Higher Secondary Schools Under Chief Minister Youth Self dependence Scheme (SC)	O R	500.00 (+) 75.00	575.00	575.00	0.00	Additional fund of ₹ 75.00 lakh was made in March 2023 through reappropriation mainly due to payment of previous years payable difference amount as per demand of Text Book Board. ( EDU )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 2202.04.789.02 Padhna Likhna Abhiyan (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	.05 (+) 75.96	76.01	76.01	0.00	Additional fund of ₹ 75.96 lakh was made in March 2023 through reappropriation mainly due to as New India Literacy Programme was newly launched scheme and release of grant by Adult Education Bureau, Department of School Education and Literacy, New Delhi 16-12-2022. (EDU)
(v) 2202.04.789.03 Padhna Likhna Abhiyan (40% State)	O R	.04 (+) 50.63	50.67	50.67	0.00	Additional fund of ₹ 50.63 lakh was made in March 2023 through reappropriation mainly due to as New India Literacy Programme was newly launched scheme and release of grant by Adult Education Bureau, Department of School Education and Literacy, New Delhi 16-12-2022. Accordingly, Government of Gujarat had to release state's matching share. (EDU)

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 2210.04.102.01 HLT-18 Opening of New Homeopathy Dispensary in Rural Area	O R	421.15 (+) 110.01	531.16	517.53	(-) 13.63	Additional fund of ₹ 1,10.01 lakh was made in March 2023 through reappropriation mainly due to increase in DA,HRA,CLA,TA,MA as per 7th pay commission in Homeopathy Dispensary in rural area Reasons for the final saving of ₹ 13.63 lakh have not been int imated (August 2023). ( HLT )
(vii) 2211.00.103.04 Aarogya Suraksha Yojana	O R	10,635.00 (+) 4,340.45	14,975.45	14,975.44	(-) 0.01	Additional fund of ₹ 4,340.45 lakh was made in March 2023 through reappropriation mainly due to increase in beneficiaries under PMJAY-MA YOJANA. ( HLT )
(viii) 2215.01.102.01 WSS-7 Rural Water Supply Scheme (M.N.P)	O R	1,500.00 (+) 375.00	1,875.00	1,875.00	0.00	Additional fund of ₹ 375.00 lakh was made in March 2023 through reappropriation mainly due to more planning to provide drinking water facility in the areas dominated with scheduled caste populations. ( NWR )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ix) 2215.01.102.02 Assistance in lieu of local contribution for Scheduled Caste Population	O R	500.00 (+) 2,200.00	2,700.00	2,700.00	0.00	Additional fund of ₹ 2,200.00 lakh was made in March 2023 through reappropriation mainly due to increase in Household connection in scheduled caste dominated area, amount of assistance is also increased during 2022-23. As more expenditure was planned under this budget head, the provision has been increased in the revised budget. ( NWR )
(x) 2216.02.789.04 Assistance to Municipal Corporations under Pradhan Mantri Awas Yojana (Urban) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,500.00 (+) 2,951.02	4,451.02	4,451.02	0.00	Additional fund of ₹ 2,951.02 lakh was made in March 2023 through reappropriation mainly due to spill over of previous year pending state share which was released in current financial year. Hence increase in total state share requirement against the grant released by Government of India. ( URB )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xi) 2216.02.789.05 Assistance to Municipal Corporations under Pradhan Mantri Awas Yojana (Urban) (40% State)	O R	1,000.00 (+) 1,967.35	2,967.35	2,967.35	0.00	Additional fund of ₹ 1,967.35 lakh was made in March 2023 through reappropriation mainly due to spill over of previous year pending state share which was released in current financial year. Hence increase in total state share requirement against the grant released by Government of India. (URB )
(xii) 2216.03.789.02 Pradhan Mantri Awas Yojana - Gramin (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	5,400.00 (+) 2,499.16	7,899.16	7,899.17	(+) 0.01	Additional fund of ₹ 2,499.16 lakh was made in March 2023 through reappropriation mainly due to (i) increase in target for the year 2022-23 by the Government of India and (ii) more release of grant by the Government of India in SCSP component.(PRH )
(xiii) 2216.03.789.03 Pradhan Mantri Awas Yojana - Gramin(State Share 40%)	O R	3,600.00 (+) 1,599.44	5,199.44	5,199.44	0.00	Additional fund of ₹ 1,599.44 lakh was made in March 2023 through reappropriation mainly due to (i) increase in target for the year 2022-23 by the Government of India and (ii) more release of grant by the Government of India in SCSP component.(PRH )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiv) 2225.01.277.17 SCW-8 Govt. Hostel/Mama Saheb Fadke Ideal Residential School	O R	5,214.46 (+) 714.90	5,929.36	5,927.69	(-) 1.67	Additional fund of ₹ 714.90 lakh was made in March 2023 through reappropriation mainly due to increase in salary allowance of employees and increase in the cost of food / maintenance of government hostels and Adarsh residential schools. ( SJE )
(xv) 2225.01.789.16 SCW-45 Pre Matric Scholarship to SC Students Std. 9 & 10 (GOI) (Additional state Liability)(Top-up)	O R	.01 (+) 238.80	238.81	238.81	0.00	Additional fund of ₹ 238.80 lakh was made in March 2023 through reappropriation mainly due to payment of scholarship arrears of year 2021-22. ( SJE )
(xvi) 2225.01.789.19 SCW-46 Post Matric Scholarship to SC Students (GOI) (Additional state Liability)(Top Up)	O R	2,058.75 (-) .54	2,058.21	14,090.90	(+) 12,032.69	Withdrawal of provision of ₹ 0.54 lakh was made in March 2023 through surrender mainly due to payment of outstanding scholarship of students of the previous year approximately ₹ 110.00 crores. Reasons for the final excess of ₹ 12,032.69 lakh have not been intimated (August 2023). ( SJE )
(xvii) 2230.03.789.01 National Apprenticeship Promotion Scheme(NAPS) for SCSP	O R	150.00 (+) 249.18	399.18	399.18	0.00	Additional fund of ₹ 249.18 lakh was made in March 2023 through reappropriation mainly due to release of grant from Government of India. ( LAB )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xviii) 2230.03.789.06 Gujarat Skill Development Mission Pradhan Mantri Kaushalya Vikas Yojana (PMKVY2.0)(100% Centrally sponsored scheme)	O R	.17 (+) 31.56	31.73	31.73	0.00	Additional fund of ₹ 31.56 lakh was made in March 2023 through reappropriation mainly due to release of grant from Government of India. ( LAB )
(xix) 2235.02.200.03 SSW- 11 Cash Assistance to Infirm and Aged Persons	O R	1,325.00 (+) 549.75	1,874.75	1,874.75	0.00	Additional fund of ₹ 549.75 lakh was made in March 2023 through reappropriation mainly due to Government of Gujarat has increased the rate of Financial Assistance by ₹ 250/- vide its G.R. No. SJED/MSM/e-file/2022/0116/CHH Dated 16/03/2022. (ii) However, by the time this announcement was made by GOG in March-2022, the budget of the scheme had already been approved as per the old rate. (iii) So, for this increase of ₹ 250/-, the Original Budget of the scheme was required to be revised as per the new rate. ( SJE )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xx) 2235.02.789.01 SSW-07 State Contribution to Indira Gandhi National Disable Pension Scheme	O R	84.96 (+) 125.04	210.00	210.00	0.00	Additional fund of ₹ 125.04 lakh was made in March 2023 through reappropriation mainly due to Government of Gujarat has increased the rate of Financial Assistance from ₹ 600/- to ₹ 1000/- vide its G.R. No. SJED/MSM/e-file/17/2022/0115/CHH-1 Dated 14/03/2022. (ii) However, by the time this announcement was made by GOG in March-2022, the budget of the scheme had already been approved as per the old rate i.e. ₹ 600/-, (iii) So, for this increase of ₹ 400/-, the Original Budget of the scheme was required to be revised as per the new rate. (SJE)

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxi) 2235.02.789.02 SSW-09 State Contribution to Indira Gandhi National Old Age Pension Scheme	O R	12,648.00 (+) 4,696.36	17,344.36	17,344.36	0.00	Additional fund of ₹ 4,696.36 lakh was made in March 2023 through reappropriation mainly due to Government of Gujarat (GOG) has increased the rate of Financial Assistance by ₹ 250/- vide its G.R. No. SJED/MSM/e-file/2022/0116/CHH Dated 16/03/2022, (i) However, by the time this announcement was made by GOG in March-2022, the budget of the scheme had already been approved as per the old rate, (i) So, for this increase of ₹ 250/-, the Original Budget of the scheme was required to be revised as per the new rate. ( SJE )
(xxii) 2235.02.789.05 NTR-3, ICDS Special Nutrition Programme (50% State)	O R	2,927.48 (+) 1,395.30	4,322.78	4,322.78	0.00	Additional fund of ₹ 1,395.30 lakh was made in March 2023 through reappropriation mainly due to payment of pending bills of February, March of the previous year from the current year's grant. Provision was made for beneficiaries availing of SNP ₹.2,927.48 lakhs ( WCD )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxiii) 2235.02.789.14 SSW-09 Indira Gandhi National Old Age Pension Scheme - 100% C.S.S. Share	O S R	0.00 2,352.00 (+) 1,400.44	3,752.44	3,752.44	0.00	Additional fund of ₹ 1,400.44 lakh was made in March 2023 through reappropriation mainly due to opening of new sub head under minor head 789 pursuant to PFMS Guidelines. ( SJE )
(xxiv) 2236.02.789.03 NTR-18, Integrated Child Development Scheme - Honorarium (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,417.57 (+) 295.33	1,712.90	1,712.90	0.00	Additional fund of ₹ 295.33 lakh was made in March 2023 through reappropriation mainly due to more expenditure. Sanctioned. (WCD )
(xxv) 2236.02.789.04 NTR-18, Integrated Child Development Scheme - Honorarium (40% State)	O R	945.04 (+) 196.89	1,141.93	1,141.93	0.00	Additional fund of ₹ 196.89 lakh was made in March 2023 through reappropriation mainly due to more expenditure.(WCD )
(xxvi) 2401.00.789.06 National Food Security Mission- Oilseed (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	48.00 (+) 38.46	86.46	86.46	0.00	Additional fund of ₹ 38.46 lakh was made in March 2023 through reappropriation mainly due to expenditure was incurred as per Government of India approved annual plan. ( AGR )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxvii) 2406.02.789.01 Integrated Development of Wildlife Habitats (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	15.00 (+) 110.39	125.39	125.39	0.00	Additional fund of ₹ 110.39 lakh was made in March 2023 through reappropriation mainly due to expenditure was incurred as per Government of India sanctioned annual plan of operation. ( FCS )
(xxviii) 2406.02.789.02 Integrated Development of Wildlife Habitats (40% State)	O R	10.00 (+) 73.59	83.59	83.59	0.00	Additional fund of ₹ 73.59 lakh was made in March 2023 through reappropriation mainly due to expenditure was incurred as per Government of India sanctioned annual plan of operation. ( FCS )
(xxix) 2425.00.108.06 IND-22 Financial Assistance to Industrial Co- operatives	O R	2,000.00 (+) 2,280.00	4,280.00	4,280.00	0.00	Additional fund of ₹ 2,280.00 lakh was made in March 2023 through reappropriation mainly due to payment of all pending proposals of handloom societies from July-22 till March 23 and handicraft societies from September-22 till March 23. ( IMD )
(xxx) 2501.05.789.02 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (60% Central)(60:40 PCSS	O R	.09 (+) 635.91	636.00	636.00	0.00	Additional fund of ₹ 635.91 lakh was made in March 2023 through reappropriation mainly due to approval of detailed Project Report of PMKSY 2.0 and completion of all the work. ( PRH )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxix) 2501.05.789.03 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (40% State)	O R	.06 (+) 423.94	424.00	424.00	0.00	Additional fund of ₹ 423.94 lakh was made in March 2023 through reappropriation mainly due to approval of detailed Project Report of PMKSY 2.0 and completion of all the work. ( PRH )
(xxxii) 2501.06.789.03 Aajeevika (40% State)	O R	2,040.00 (+) 1,301.36	3,341.36	3,341.36	0.00	Additional fund of ₹ 1,301.36 lakh was made in March 2023 through reappropriation mainly due to as per the Annual Action Plan (AAP) of MORD, a budget of Rs.270 crore has been allocated so that the expenditure has been higher than the provision due to the grant allocation from the central government. ( PRH )
(xxxiii) 2515.00.789.07 CDP-7 Payment of Central Assistance for Strengthening of Panchayati Raj Institutions on the recommenda- tion of 15th Central Finance Commission (tied grant)(100% Centrally sponsored scheme)	O R	10,420.00 (+) 5,031.00	15,451.00	15,449.99	(-) 1.01	Additional fund of ₹ 5,031.00 lakh was made in March 2023 through reappropriation mainly due to release of fund by the Government of India. A pending installment each of untied grant and tied grant for the F.Y. 2021-22 is released in the current F.Y. 2022-23. ( PRH )

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxiv) 2515.00.789.08 CDP-7 Payment of Central Assistance for Strengthening of Panchayati Raj Institutions on the recommendation of 15th Central Finance Commission (Untied grant)(100% Centrally sponsored scheme)	O R	6,940.00 (+) 3,354.00	10,294.00	10,292.95	(-) 1.05	Additional fund of ₹ 3,354.00 lakh was made in March 2023 through reappropriation mainly due to release of fund by the Government of India. A pending installment each of untied grant and tied grant for the F.Y. 2021-22 is released in the current F.Y. 2022-23. (PRH)
(xxxv) 3456.00.190.01 Distribution of Sugar to Below Poverty Line(BPL) and Antyodaya(AAY) family	O R	1,045.92 (+) 254.08	1,300.00	1,300.00	0.00	Additional fund of ₹ 254.08 lakh was made in March 2023 through reappropriation mainly due to non release of grant as expected from Government of India. (FCS)

## Grant No. 95 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxvi) 3456.00.190.04 Food Security (100% State Share)	O R	3,200.00 (+) 1,592.99	4,792.99	4,792.99	0.00	Additional fund of ₹ 1,592.99 lakh was made in March 2023 through reappropriation mainly due to (i)extension of PMGKAY scheme from April 2022 to December 2022, (ii) increase in FPS commission from January -2022 and (iii)change in distribution ratio of wheat and rice from May 2022.Ratio of rice increased, subsidy rate of rice is higher than wheat. ( FCS )

## Grant No. 95 conclud.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxvii) 3456.00.789.01 Losses on sale of edible oil through FPS (State)	O R	784.00 (+) 286.00	1,070.00	1,070.00	0.00	Appropriate reason for Additional fund of ₹ 286.00 lakh was made in March 2023 through reappropriation has not been given (FCS )

## CAPITAL

4. Though there was an ultimate saving of ₹ 3,644.76 lakh in the grant; only ₹ 3,319.74 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 48,920.98 lakh obtained in March 2023 could have been curtailed.

## PERSISTENT SAVING

5. This is the seventh year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	3,60,287.11	3,23,438.76	36,848.35	10.23
2018-19	4,15,345.58	3,50,603.14	64,742.44	15.59
2019-20	4,40,713.51	3,73,205.07	67,508.44	15.32
2020-21	4,51,703.28	3,84,658.76	67,044.52	14.84
2021-22	4,50,295.69	4,03,038.08	47,257.61	10.49

6. This is the seventh year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure ( ₹ in lakhs)	Saving	Saving Percentage
2017-18	1,02,126.82	76,082.44	26,044.38	25.50
2018-19	99,351.39	77,316.35	22,035.04	22.18
2019-20	87,051.50	64,788.56	22,262.94	25.57
2020-21	87,609.06	66,300.66	21,308.40	24.32
2021-22	85,989.86	80,115.42	5,874.44	6.83

**TRIBAL DEVELOPMENT DEPARTMENT**

**GRANT NO. : 93 WELFARE OF SCHEDULED TRIBES**

( Major Head : 2202 - General Education, 2210 - Medical and Public Health, 2215 - Water Supply and Sanitation, 2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 2230 - Labour, Employment and Skill Development, 2251 - Secretariat - Social Services, 2401 - Crop Husbandry, 2403 - Animal Husbandry, 2405 - Fisheries, 2406 - Forestry and Wild Life, 2501 - Special Programmes for Rural Development, 2702 - Minor Irrigation, 2801 - Power, 2851 - Village and Small Industries, 3054 - Roads and Bridges, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 7610 - Loans to Government Servants etc. )

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		6,32,15,51				
Supplementary		0	6,32,15,51	4,01,11,41	(-) 2,31,04,10	10,04,39

CAPITAL

Voted

Original		49,92,50				
Supplementary		0	49,92,50	21,09,02	(-) 28,83,48	28,85,67

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 23,104.10 lakh in the grant; only ₹ 1,004.39 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 2,20,99.71 lakh.

## Grant No. 93 contd.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2225.02.277.27 VKY-172 Working Women Hostels (P.A.P).	O R	2,285.17 (-) 627.59	1,657.58	1,657.58	0.00	Withdrawal of provision of ₹ 627.59 lakh through reappropriation in March 2023 was attributed to decrease in the number of students.
(ii) 2225.02.277.42 VKY-6-1 Government of India Scholarship for post S.C.C. Students (75% Central)(75:25 Partially Centrally Sponsored Scheme)	O R	22,500.00 0.00	22,500.00	0.00	(-) 22,500.00	Reasons for final saving of ₹ 22,500.00 lakh have not been intimated though called for (August 2023).
(iii) 2225.02.277.44 VKY: Government of India- Pre-Matric Scholarship for S.T. Students Studding in IX & X. (75% Central)(75:25 Partially Centrally Sponsored Scheme)	O R	975.00 (-) 975.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 975.00 lakh partially through surrender of ₹ 771.35 lakh and remaining of ₹ 203.65 lakh through reappropriation in March 2023 was attributed to receipt of less amount of grant from Government of India.
(iv) 2225.02.800.02 VKY-42 Research	O R	178.00 (-) 52.00	126.00	126.00	0.00	Withdrawal of provision of ₹ 52.00 lakh through reappropriation in March 2023 was attributed to receipt of less demand from the Institute.

## Grant No. 93 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v) 2225.02.800.07 VKY-34 Social Encouragement Scheme Kunvarbainu Mameru, Sat Fera Samuh Lagna	O R	250.00 (-) 64.83	185.17	184.39	(-) 0.78	Withdrawal of provision of ₹ 64.83 lakh through reappropriation in March 2023 was attributed to less number of beneficiaries.
(vi) 2251.00.090.01 Tribal Development Department (T.D.D.)	O R	277.60 (-) 115.86	161.74	161.74	0.00	Withdrawal of provision of ₹ 115.86 lakh through surrender in March 2023 was attributed to receipt of less demand due to (i) non filling up of vacant posts and (ii) non receipt of approval for payment of pay differences of the employees.
(vii) 2851.00.800.01 IND-75-Special Provision for Village and Small industries under Tribal Sub Plan	O R	80.00 (-) 8.00	72.00	37.79	(-) 34.21	Withdrawal of provision of ₹ 8.00 lakh through surrender in March 2023 was attributed to less expenditure owing to less planning by the State Level Committee. Reasons for the final saving of ₹ 34.21 lakh have not been intimated (August 2023).

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2225.02.001.01 VKY-53 Strengthening of administrative machinery	O R	292.60 (+) 61.95	354.55	351.70	(-) 2.85	Additional fund of ₹ 61.95 lakh was made in March 2023 through reappropriation mainly due to increase in pay and allowance.

## Grant No. 93 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2225.02.277.01 VKY-1 To Provide Quality Education Pre- Matric. (Scholarship, Uniform, Bicycle, Stipend Etc)	O R	4,200.00 (+) 1,134.73	5,334.73	5,776.72	(+) 441.99	Additional fund of ₹ 1,134.73 lakh was made in March 2023 through reappropriation mainly due to increase in the number of students. Reasons for the final excess of ₹ 441.99 lakh have not been intimated (August 2023).
(iii) 2225.02.277.04 VKY-7 To Provide Quality Education for Higher Education	O R	2,645.00 (+) 280.50	2,925.50	2,914.56	(-) 10.94	Additional fund of ₹ 2,80.50 lakh was made in March 2023 through reappropriation mainly due to increase in the number of students. Reasons for the final saving of ₹ 10.94 lakh have not been intimated (August 2023).
(iv) 2225.02.277.09 VKY-11 G.I.A. to Ashram Schools, and Post Basic Ashram Schools run by Voluntary Organizations (including construction of Ashram Schools & Post Basic Ashram Schools)	O R	4,372.77 (+) 527.51	4,900.28	4,909.21	(+) 8.93	Additional fund of ₹ 527.51 lakh was made in March 2023 through reappropriation mainly due to increase in the number of students. Reasons for the final excess of ₹ 8.93 lakh have not been intimated (August 2023).

## Grant No. 93 concld.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v) 2405.00.800.01 FSH-18-Special Provision for Fisheries under Tribal Sub Plan	O R	1.00 (-) 0.10	0.90	35.08	(+) 34.18	Withdrawal of provision of ₹ .10 lakh was made in March 2023 through reappropriation mainly due to less expenditure owing to less planning by the State Level Committee. Reasons for the final excess of ₹ 34.18 lakh have not been intimated (August 2023).

## CAPITAL

4. Funds amounting to ₹ 2,885.67 lakh were surrendered from the grant in March 2023 ; the saving ultimately worked out to only ₹ 2,883.48 lakh , resulting in excessive surrender to the extent of ₹ 2.19 lakh.

5. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4225.03.277.01 VKY-57 Construction of Govt. Hostels for Boys	O R	4,060.00 (-) 2,762.64	1,297.36	1,299.46	(+) 2.10	Withdrawal of provision of ₹ 2,762.64 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
(ii) 4225.03.277.04 VKY-59 Residential School for S.T.Students	O R	930.00 (-) 120.53	809.47	809.56	(+) 0.09	Withdrawal of provision of ₹ 120.53 lakh through surrender in March 2023 was attributed to time-consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.

**GRANT NO. : 96 TRIBAL AREA SUB-PLAN**

( Major Head : 2029 - Land Revenue, 2049 - Interest Payments, 2202 - General Education, 2203 - Technical Education, 2204 - Sports and Youth Services, 2205 - Art and Culture, 2210 - Medical and Public Health, 2211 - Family Welfare, 2215 - Water Supply and Sanitation, 2216 - Housing, 2217 - Urban Development, 2220 - Information and Publicity, 2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 2230 - Labour, Employment and Skill Development, 2235 - Social Security and Welfare, 2236 - Nutrition, 2401 - Crop Husbandry, 2402 - Soil and Water Conservation, 2403 - Animal Husbandry, 2404 - Dairy Development, 2405 - Fisheries, 2406 - Forestry and Wild Life, 2408 - Food, Storage and Warehousing, 2415 - Agricultural Research and Education, 2425 - Co-operation, 2501 - Special Programmes for Rural Development, 2505 - Rural Employment, 2515 - Other Rural Development Programmes, 2575 - Other Special Area Programmes, 2702 - Minor Irrigation, 2705 - Command Area Development, 2801 - Power, 2810 - New and Renewable Energy, 2851 - Village and Small Industries, 2852 - Industries, 3054 - Roads and Bridges, 3435 - Ecology and Environment, 3451 - Secretariat -Economic Services, 3452 - Tourism, 3456 - Civil Supplies, 3475 - Other General Economic Services,

4059 - Capital Outlay on Public Works, 4202 - Capital Outlay on Education, Sports, Art and Culture, 4210 - Capital Outlay on Medical and Public Health, 4215 - Capital Outlay on Water Supply and Sanitation, 4216 - Capital Outlay on Housing, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 4235 - Capital Outlay on Social Security and Welfare, 4250 - Capital Outlay on Other Social Services, 4403 - Capital Outlay on Animal Husbandry, 4406 - Capital Outlay on Forestry and Wild Life, 4408 - Capital Outlay on Food, Storage and Warehousing, 4425 - Capital Outlay on Co-operation, 4515 - Capital Outlay on other Rural Development Programmes, 4575 - Capital Outlay on other Special Areas Programmes, 4700 - Capital Outlay on Major Irrigation, 4701 - Capital Outlay on Medium Irrigation, 4702 - Capital Outlay on Minor Irrigation, 4801 - Capital Outlay on Power Projects, 4860 - Capital Outlay on Consumer Industries, 5054 - Capital Outlay on Roads and Bridges, 5055 - Capital Outlay on Road Transport, 5452 - Capital Outlay on Tourism, 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 7055 - Loans for Road Transport )

## Grant No. 96 contd.

		Total grant or appropriation	Actual expenditure	Excess (+) / Saving (-)	Amount surrendered in March 2023 (₹ in thousand)
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## REVENUE

## Voted

Original	98,88,80,75				
Supplementary	20,06,22,49	1,18,95,03,24	1,04,40,96,86	(-) 14,54,06,38	13,83,94,81

## Charged

Original	3,00,00				
Supplementary	0	3,00,00	66,90	(-) 2,33,10	2,33,09

## CAPITAL

## Voted

Original	40,64,15,49				
Supplementary	0	40,64,15,49	39,15,68,91	(-) 1,48,46,58	87,96,71

## Charged

Original	25,00				
Supplementary	0	25,00	13,89	(-) 11,11	11,11

## Grant No. 96 contd.

## Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 1,45,406.38 lakh in the grant; only ₹ 1,38,394.81 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 2,00,622.49 lakh obtained in March 2023 could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2029.00.796.01 LND-4 -Revision Survey of the Village Tribal area of the State	O R	880.82 (-) 776.57	104.25	104.15	(-) 0.10	Withdrawal of provision of ₹ 607.26 lakh through surrender and of ₹ 169.31 lakh through reappropriation in March 2023 was attributed to non payment as purchase of DGPS-ETS machine is in final stage and delivery of machinery is awaited. (REV)
(ii) 2202.01.796.09 EDN-5 Strengthening of Supervisory machinery	O R	269.57 (-) 207.81	61.76	61.76	0.00	Withdrawal of provision of ₹ 207.81 lakh through surrender in March 2023 was attributed to no more demand from district level for under this scheme. (EDU)
(iii) 2202.01.796.37 EDN-10 District Primary Education Programme	O R	2,445.97 (-) 861.00	1,584.97	1,584.97	0.00	Withdrawal of provision of ₹ 861.00 lakh through surrender in March 2023 was attributed to receipt of administrative approval of Gyanshakti Residential Schools on 30th January, 2023(EDU)

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 2202.01.796.38 EDN-68 Samagra Shiksha Abhiyan(60:40 Centrally Sponsored Schemes)	O R	720.00 (-) 720.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 720.00 lakh through surrender in March 2023 was attributed to as the new item for providing transport facility to Primary School students is executed under 2202.01.796.37(EDN-10)(EDU)
(v) 2202.01.796.39 EDN-145 Fee Reimbursement to Private Unaided Schools	O R	7,500.00 (-) 1,411.04	6,088.96	6,088.96	0.00	Withdrawal of provision of ₹ 1,411.04 lakh through reappropriation in March 2023 was attributed to no more demand from district level for under this scheme. ( EDU )
(vi) 2202.02.796.13 EDN-99 Development of Govt. Higher Secondary Education	O R	374.50 (-) 91.36	283.14	267.14	(-) 16.00	Withdrawal of provision of ₹ 91.36 lakh through surrender in March 2023 was attributed to teachers transfer and appointed as a Principal by promotion on vacant posts of RMSA Schools Reasons for the final saving of ₹ 16.00 lakh have not been intimat ed (August 2023). ( EDU )

## Grant No. 96 contd.

Head		Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(vii) 2202.02.796.23 EDN-142 Implementation of Rashtriya Madhyamik Shikshan Abhiyan Scheme	O R	6,609.20 (-) 1,210.20	5,399.00	5,362.27	(-) 36.73	Withdrawal of provision of ₹ 1,210.20 lakh through surrender in March 2023 was attributed to non filling up of vacant posts of Pravasi Teachers on Ad-hoc remuneration against vacant posts. Reasons for the final saving of ₹ 36.73 lakh have not been intimated (August 2023). (EDU)
(viii) 2202.02.796.24 Secondary Education under Samagra Shiksha (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	2,106.19 (-) 308.38	1,797.81	1,797.81	0.00	Withdrawal of provision of ₹ 308.38 lakh through surrender in March 2023 was attributed to less receipt of grant from Government of India. (EDU)
(ix) 2202.02.796.25 Secondary Education under Samagra Shiksha (40% State)	O R	1,404.12 (-) 205.58	1,198.54	1,198.54	0.00	Withdrawal of provision of ₹ 205.58 lakh through surrender in March 2023 was attributed to receipt of less grant from Government of India. Accordingly, Government of Gujarat released less amount of state matching share. (EDU)

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(x) 2202.03.796.04 EDN-28 Development of Government Colleges	O R	6,668.51 (-) 264.08	6,404.43	5,836.60	(-) 567.83	Withdrawal of provision of ₹ 264.08 lakh through surrender in March 2023 was attributed to non purchase of equipment material for the new item and non filling up of the posts of assistant professors. Reasons for the final saving of ₹ 567.83 lakh have not been intimated (August 2023). ( EDU )
(xi) 2202.03.796.08 Rashtriya Uchchar Shiksha Abhiyan (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	350.00 (-) 350.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 350.00 lakh through surrender in March 2023 was attributed to non receipt of grant from Government of India. ( EDU )
(xii) 2202.03.796.09 Rashtriya Uchchar Shiksha Abhiyan (40% State)	O R	225.00 (-) 225.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 225.00 lakh through surrender in March 2023 was attributed to non receipt of grant from Government of India. Accordingly, Government of Gujarat did not release state matching share. ( EDU )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiii) 2202.80.796.02 END-12 Financial Assistance to Gujarat State Council of educational Research and Training	O R	298.00 0.00	298.00	151.50	(-) 146.50	Reasons for final saving of ₹ 146.50 lakh have not been intimated though called for (August 2023).
(xiv) 2202.80.796.05 EDN-16 L Gujarat State Council of Educational Research & Training.	O R	450.00 0.00	450.00	403.21	(-) 46.79	Reasons for final saving of ₹ 46.79 lakh have not been intimated though called for (August 2023).
(xv) 2203.00.796.01 TED- 2 Technical High Schools(Skill Formation)	O R	122.83 (-) 56.42	66.41	65.32	(-) 1.09	Withdrawal of provision of ₹ 56.42 lakh through surrender in March 2023 was attributed to non filling up of vacant posts, hence less expenditure in pay & allowances. ( EDU )
(xvi) 2203.00.796.02 TED- 2 Technical High Schools(Vocationalisation)	O R	270.68 (-) 132.23	138.45	135.64	(-) 2.81	Withdrawal of provision of ₹ 132.23 lakh through surrender in March 2023 was attributed to non filling up of vacant posts, hence less expenditure in pay & allowances. ( EDU )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xvii) 2203.00.796.03 TED-3 Development of Government Polytechnics and Girls Polytechnics	O R	3,771.07 (-) 537.79	3,233.28	3,189.50	(-) 43.78	Withdrawal of provision of ₹ 537.79 lakh through surrender in March 2023 was attributed to non filling up of vacant posts, hence less expenditure in pay & allowances. Reasons for the final saving of ₹ 43.78 lakh have not been intimated (August 2023). ( EDU )
(xviii) 2203.00.796.05 TED-5 Development of New Eng. College at Dahod	O R	2,242.36 (-) 278.08	1,964.28	1,961.71	(-) 2.57	Withdrawal of provision of ₹ 278.08 lakh through surrender in March 2023 was attributed to non filling up of vacant posts, hence less expenditure in pay & allowances. ( EDU )
(xix) 2205.00.796.01 ART-2 Library Development	O R	560.25 (-) 135.00	425.25	425.24	(-) 0.01	Withdrawal of provision of ₹ 135.00 lakh through surrender in March 2023 was attributed to non filling up of 48 vacant posts of Class-III & IV. ( SYC )
(xx) 2210.01.796.05 provision for physiotherapy college in tribal area	O R	251.88 (-) 80.88	171.00	170.93	(-) 0.07	Withdrawal of provision of ₹ 80.88 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts. ( HLT )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxi) 2210.02.796.04 National AYUSH Mission (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	150.00 (-) 83.68	66.32	66.31	(-) 0.01	Withdrawal of provision of ₹ 83.68 lakh through surrender in March 2023 was attributed to non release of 60% central share by the Government of India. ( HLT )
(xxii) 2210.02.796.05 National AYUSH Mission (40% State)	O R	100.00 (-) 55.80	44.20	44.20	0.00	Withdrawal of provision of ₹ 55.80 lakh through surrender in March 2023 was attributed to less release of central share thus less state matching share grant is released. ( HLT )
(xxiii) 2210.03.796.06 HLT-34 Upgrading of Selected Primary Health Centers in to 30 bedded Hospitals	O R	1,875.99 (-) 154.95	1,721.04	1,600.12	(-) 120.92	Withdrawal of provision of ₹ 154.95 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts in Community Health Centre in tribal areas. Reasons for the final saving of ₹ 120.92 lakh have not been intimated (August 2023). ( HLT )
(xxiv) 2210.03.796.08 HLT-National Programmes for Visual impaiment and Control of blindness	O R	546.60 (-) 204.86	341.74	253.78	(-) 87.96	Withdrawal of provision of ₹ 204.86 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts in Community Health Centre in tribal areas. Reasons for the final saving of ₹ 87.96 lakh have not been intimated (August 2023). ( HLT )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxv) 2210.04.796.03 HLT-21 Opening of New Ayurvedic Hospital in Tribal Area	O R	537.22 (-) 92.20	445.02	436.85	(-) 8.17	Withdrawal of provision of ₹ 92.20 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts in Ayurvedic Hospital in Tribal Areas. Reasons for the final saving of ₹ 8.17 lakh have not been intimated (August 2023). ( HLT )
(xxvi) 2210.05.796.02 HLT-18 New Homeopathic Dispensaries in Rural area	O R	384.42 (-) 37.85	346.57	336.15	(-) 10.42	Withdrawal of provision of ₹ 37.85 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts. Reasons for the final saving of ₹ 10.42 lakh have not been intimated (August 2023). ( HLT )
(xxvii) 2210.06.796.03 HLT-24 National Tuber-Culoses Programme strengthening of additional District T.B Center	O R	407.51 (-) 92.16	315.35	309.94	(-) 5.41	Withdrawal of provision of ₹ 92.16 lakh through reappropriation in March 2023 was attributed to non filling up of vacant posts in additional District T.B Center in tribal areas. Reasons for the final saving of ₹ 5.41 lakh have not been intimated (August 2023). ( HLT )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxviii) 2210.06.796.04 HLT-51- Spl. provision for Medical Public Health Tribal Sub-Plan	O R	3,080.90 (-) 2,301.66	779.24	1,940.10	(+) 1,160.86	Withdrawal of provision of ₹ 1,140.76 lakh through surrender and of ₹ 1,160.90 lakh through reappropriation in March 2023 was attributed to less expenditure in new Gujarat pattern scheme. Reasons for the final excess of ₹ 1,160.86 lakh have not been intimated (August 2023). ( HLT )
(xxix) 2210.06.796.05 HLT-86 Sickle Cell Anemia Project	O R	400.00 (-) 200.00	200.00	200.00	0.00	Withdrawal of provision of ₹ 200.00 lakh through reappropriation in March 2023 was attributed to less expenditure in Sickle Cell Anemia. ( HLT )
(xxx) 2210.06.796.06 HLT-29 Epidemic Disease	O R	670.00 (-) 210.00	460.00	537.07	(+) 77.07	Withdrawal of provision of ₹ 210.00 lakh through reappropriation in March 2023 was attributed to less expenditure in Epidemic Disease. Reasons for the final excess of ₹ 77.07 lakh have not been intimated (August 2023). ( HLT )
(xxxi) 2210.06.796.08 Health education bureau under national health program	O R	100.00 (-) 70.18	29.82	36.16	(+) 6.34	Withdrawal of provision of ₹ 30.18 lakh through surrender and of ₹ 40.00 lakh through reappropriation in March 2023 was attributed to less expenditure in Health education bureau. Reasons for the final excess of ₹ 6.34 lakh have not been intimated (Aug ust 2023). ( HLT )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxii) 2210.06.796.09 special school health programme	O R	305.00 (-) 58.70	246.30	264.95	(+) 18.65	Withdrawal of provision of ₹ 58.70 lakh through reappropriation in March 2023 was attributed to less expenditure in school health Programme. Reasons for the final excess of ₹ 18.65 lakh have not been intimated (August 2023). ( HLT )
(xxxiii) 2210.06.796.14 National Health Mission (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	14,822.57 (-) 4,869.54	9,953.03	9,953.00	(-) .03	Withdrawal of provision of ₹ 2,560.44 lakh through surrender and of ₹ 2,309.10 lakh through reappropriation in March 2023 was attributed to non release of 60 per cent central share in national health mission by Government of India. ( HLT )
(xxxiv) 2210.06.796.18 Pradhan Mantri Ayushyaman Bharat Health Infrastructure Mission (60% Central )	O S R	0.00 834.72 0.00	834.72	393.00	(-) 441.72	Reasons for final saving of ₹ 441.72 lakh have not been intimated though called for (August 2023).
(xxxv) 2210.06.796.19Pr adhan Mantri Ayushyaman Bharat Health Infrastructure Mission (40% State)	O S R	0.00 556.48 0.00	556.48	262.00	(-) 294.48	Reasons for final saving of ₹ 294.48 lakh have not been intimated though called for (August 2023).

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxvi) 2211.00.796.01 Maternity and Child Health	O R	1,447.95 (-) 670.01	777.94	776.01	(-) 1.93	Withdrawal of provision of ₹ 654.45 lakh through surrender and of ₹ 15.56 lakh through reappropriation in March 2023 was attributed to merger of Chiranjivi and Balsakha Yojana with MA-PMJAY yojana during the year and (ii) non-filling up of the vacant posts.( AGR )
(xxxvii) 2211.00.796.02 Regional Family Planning Training Centers	O R	213.00 (-) 26.97	186.03	179.21	(-) 6.82	Withdrawal of provision of ₹ 26.97 lakh through reappropriation in March 2023 was attributed to non-expenditure in salaries and allowances due to non filling up of posts at SIHFW. Reasons for the final saving of ₹ 6.82 lakh have not been intimated (August 2023). ( HLT )
(xxxviii) 2211.00.796.11 Pradhan Mantri Matru Vandana Yojana (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	960.00 (-) 960.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 960.00 lakh through surrender in March 2023 was attributed to direct release of grant of central share of Pradhan Mantri Matru vandana Yojana to the scheme's Escrow account instead of District Treasury. ( HLT )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxix) 2211.00.796.12 Pradhan Mantri Matru Vandana Yojana (40% State)	O R	640.00 (-) 340.00	300.00	106.07	(-) 193.93	Withdrawal of provision of ₹ 340.00 lakh through surrender in March 2023 was attributed to non receipt of further share from Government of India in Pradhan Mantri Matru Vandana Yojana. It had released ₹ 1,59.10 lakh and matching state share of ₹ 1,06.07 lakh was received. Reasons for the final saving of ₹ 193.93 lakh have not been intimated (August 2023). ( HLT )
(xl) 2211.00.796.13 Pradhan Mantri Jan Arogya Yojana (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	4,800.00 (-) 4,800.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 4,800.00 lakh through surrender in March 2023 was attributed to direct release of grant of central share of Pradhan Mantri Matru vandana Yojana to the scheme's Escrow account instead of District Treasury. ( HLT )
(xli) 2211.00.796.15 National Urban Health Mission (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,000.00 (-) 1,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,000.00 lakh through surrender in March 2023 was attributed to merger of National Urban Health Mission with National Health Mission as provision is to be made in Public Health Division. ( HLT )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xlii) 2211.00.796.16 National Urban Health Mission (40% State)	O R	667.00 (-) 667.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 667.00 lakh through surrender in March 2023 was attributed to merger of National Urban Health Mission with National Health Mission as provision is to be made in Public Health Division. ( HLT )
(xliii) 2215.02.796.07 Swachh Bharat Mission-Gramin Scheme (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	4,565.10 (-) 2,898.20	1,666.90	1,666.90	0.00	Withdrawal of provision of ₹ 2,898.20 lakh through surrender in March 2023 was attributed to less receipt of grant from Government of India. ( PRH )
(xliv) 2215.02.796.08 Swachh Bharat Mission-Gramin Scheme (40% State)	O R	3,043.40 (-) 1,932.13	1,111.27	1,111.27	0.00	Withdrawal of provision of ₹ 268.21 lakh through surrender and of ₹ 1,663.92 lakh through reappropriation in March 2023 was attributed to less receipt of grant from Government of India. ( PRH )
(xlv) 2215.02.796.09 Grant in aid to Municipal Corporations under Swachh Bharat Mission (Urban) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,500.00 (-) 760.10	739.90	739.90	0.00	Withdrawal of provision of ₹ 760.10 lakh through surrender in March 2023 was attributed to non release of grant by Government of India and approval for SBM 2.0 is pending at central level. ( UHD )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xlvi) 2215.02.796.10 Grant in aid to Municipal Corporations under Swachh Bharat Mission (40% State)	O R	1,000.00 (-) 506.37	493.63	493.63	0.00	Withdrawal of provision of ₹ 506.37 lakh through surrender in March 2023 was attributed to non release of grant by Government of India and approval for SBM 2.0 is pending at central level. ( UHD )
(xlvii) 2215.02.796.11 Grant in aid to Municipalities under Swachh Bharat Mission (Urban) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,200.00 (-) 706.40	493.60	493.60	0.00	Withdrawal of provision of ₹ 706.40 lakh through surrender in March 2023 was attributed to non release of grant by Government of India and approval for SBM 2.0 is pending at central level. ( UHD )
(xlviii) 2215.02.796.12 Grant in aid to Municipalities under Swachh Bharat Mission (Urban) (40% State)	O R	700.00 (-) 368.24	331.76	331.76	0.00	Withdrawal of provision of ₹ 368.24 lakh through surrender in March 2023 was attributed to non release of grant by Government of India and approval for SBM 2.0 is pending at central level. ( UHD )

## Grant No. 96 contd.

Head		Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xlix) 2216.02.796.24 Assistance to Urban/Aria Development Authorities under Pradhan Mantri Awas Yojana (Urban) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	900.00 (-) 149.73	750.27	750.27	0.00	Withdrawal of provision of ₹ 149.73 lakh through surrender in March 2023 was attributed to non release of grant as expected from Government of India against UC submitted. ( UHD )
(l) 2216.02.796.25 Assistance to Urban/Aria Development Authorities under Pradhan Mantri Awas Yojana (Urban) (40% State)	O R	600.00 (-) 99.82	500.18	500.18	0.00	Withdrawal of provision of ₹ 99.82 lakh through surrender in March 2023 was attributed to non release of grant as expected from Government of India against UC submitted, so propotionate state provision could not be utilised. ( UHD )
(li) 2217.03.796.11 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission(100 0Centrally Sponsored Scheme)	O R	8,580.82 (-) 8,580.82	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 8,580.82 lakh partially through surrender of ₹ 5,605.82 lakh and remaining of ₹ 2,975.00 lakh through reappropriation in March 2023 was attributed to non release of expected grant by Government of India. ( UHD )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lii) 2217.03.796.14 Grant in aid to Municipal Corporations for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	590.12 (-) 590.12	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 590.12 lakh through surrender in March 2023 was attributed to non release of grant as expected from Government of India. ( UHD )
(liii) 2217.03.796.15 Grant in aid to Municipal Corporations for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (40% State)	O R	473.77 (-) 473.77	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 473.77 lakh through surrender in March 2023 was attributed to non release of grant as expected from Government of India. ( UHD )
(liv) 2217.03.796.16 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	299.24 (-) 299.24	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 299.24 lakh through surrender in March 2023 was attributed to non release of grant as expected from Government of India. ( UHD )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lv) 2217.03.796.17 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (40% State)	O R	236.85 (-) 236.85	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 236.85 lakh through surrender in March 2023 was attributed to non release of grant as expected from Government of India. ( UHD )
(lvi) 2225.02.796.06 VKY-20 Article 275(1)	O R	10,553.18 (-) 3,004.06	7,549.12	7,549.12	0.00	Withdrawal of provision of ₹ 3,004.06 lakh through surrender in March 2023 was attributed to less receipt of grant from Government of India. ( TDD )
(lvii) 2225.02.796.07 VKY-8 Government of India Post Matric Scholarship Scheme (75% Central Share)	O S R	0.00 33,036.93 (-) 18,036.93	15,000.00	15,000.00	0.00	Withdrawal of provision of ₹ 18,036.93 lakh through surrender in March 2023 was attributed to less receipt of grant from Government of India. ( TDD )
(lviii) 2225.02.796.08 VKY-8 Government of India Post Matric Scholarship Scheme (State Share-25%)	O S R	0.00 3,512.31 (-) 3,512.31	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 3,512.31 lakh through surrender in March 2023 was attributed to less receipt of grant from Government of India. ( TDD )
(lix) 2225.02.796.13 VKY-42 Research (50:50 Centrally Sponsored Scheme)	O R	53.00 (-) 53.00	0.00	0.00	0.00	Appropriate reason for Withdrawal of entire provision of ₹ 53.00 lakh through reappropriation in March 2023 has not been given. ( TDD )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(Ix) 2225.02.796.21 VKY-31 Health Schemes	O R	15,422.24 (-) 3,413.36	12,008.88	12,002.22	(-) 6.66	Withdrawal of provision of ₹ 3,413.36 lakh through surrender in March 2023 was attributed to less number of beneficiaries. Reasons for the final saving of ₹ 6.66 lakh have not been intimated (August 2023). ( TDD )
(Ixi) 2225.02.796.32 Tribal Community Blocks	O R	50.00 (-) 37.74	12.26	12.26	0.00	Withdrawal of provision of ₹ 37.74 lakh through surrender in March 2023 was attributed to less demand received from District Panchayats. ( PRH )
(Ixii) 2225.02.796.50 VKY-40 Nagrik Cell including Contingency Plan for P.C.R. Act.1955 & Atrocity Act 1989.(50:50 Centrally Sponsored Scheme)	O R	1,346.00 (-) 502.07	843.93	858.73	(+) 14.80	Withdrawal of provision of ₹ 502.07 lakh through reappropriation in March 2023 was attributed to expenditure was incurred as per requirement. Reasons for the final excess of ₹ 14.80 lakh have not been intimated (August 2023). ( TDD )
(Ixiii) 2225.02.796.53 VKY-41 Tribal Modernization	O R	11,936.15 (-) 7,664.72	4,271.43	4,270.82	(-) 0.61	Withdrawal of provision of ₹ 7,664.72 lakh through surrender in March 2023 was attributed to less number of beneficiaries. ( TDD )
(Ixiv) 2225.02.796.55 Training to Children of S T for appearance with best Performance in Competitive Examination	O R	150.00 0.00	150.00	95.32	(-) 54.68	Reasons for final saving of ₹ 54.68 lakh have not been intimated though called for (August 2023). ( )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(Ixv) 2225.02.796.62 VKY-19 Dairy / Wadi, Irrigation schemes etc. project implemented under D-SAG	O R	20,141.41 (-) 3,855.91	16,285.50	17,885.12	(+) 1,599.62	Withdrawal of provision of ₹ 3,855.91 lakh through surrender in March 2023 was attributed to less number of beneficiaries. Reasons for the final excess of ₹ 1,599.62 lakh have not been intimated (August 2023). ( TDD )
(Ixvi) 2225.02.796.72 VKY-34 Social encourage Scheme Kunvarbainu Mameru, Sat Fera Samuh Lagna	O R	1,000.00 0.00	1,000.00	789.54	(-) 210.46	Reasons for final saving of ₹ 210.46 lakh have not been intimated though called for (August 2023). ( TDD )
(Ixvii) 2225.02.796.81 VKY-18 Implementation of F.R.A. for various benefits to tribal with purchase of MFP by G.F.D.C.	O R	1,051.00 (-) 550.25	500.75	499.99	(-) 0.76	Withdrawal of provision of ₹ 550.25 lakh through reappropriation in March 2023 was attributed to less number of beneficiaries and expenditure was incurred as per requirements. ( TDD )
(Ixviii) 2225.02.796.89 VKY-15 Gujarat Tribal Educational Society	O R	14,426.75 (-) 6,891.27	7,535.48	7,535.48	0.00	Withdrawal of provision of ₹ 6,891.27 lakh through surrender in March 2023 was attributed to no demand from district and non filling up of vacant posts. ( TDD )

## Grant No. 96 contd.

Head		Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(lxix) 2225.02.796.91 VKY-2 Govt. of India Pre Matric Scholarship for Std. IX th & X th(75:25 Centrally Sponsored Scheme)	O R	4,700.00 (-) 1,275.00	3,425.00	3,414.48	(-) 10.52	Withdrawal of provision of ₹ 380.51 lakh through surrender and of ₹ 894.49 lakh through reappropriation in March 2023 was attributed to receipt of less grant from the Government of India. Reasons for the final saving of ₹ 10.52 lakh have not been intimated (August 2023). ( TDD )
(lxx) 2230.01.796.15 EMP-12 Special provision for labour and employment under Tribal Sub-Plan	O R	445.00 (-) 135.00	310.00	309.90	(-) 0.10	Withdrawal of provision of ₹ 135.00 lakh through reappropriation in March 2023 was attributed to less planning by State level Committee. ( TDD )
(lxxi) 2230.03.796.01 EMP-1 Craftsman Training Scheme	O R	12,429.05 (-) 1,328.29	11,100.76	11,096.02	(-) 4.74	Withdrawal of provision of ₹ 1,134.18 lakh through surrender and of ₹ 194.11 lakh through reappropriation in March 2023 was attributed to training materials are available on bharat skill portal. Most of trade syllabus are being revised and guidance provided by web video hence the translation of training books material had been adjourned and pending distribution of bicycles to women trainee under Vidyasadhna sahay Yojana. ( LAB )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxii) 2230.03.796.09 Skills Strengthening for Industrial Value Enhancement (STRIVE) for SCPSC	O R	271.42 (-) 208.18	63.24	63.24	0.00	Withdrawal of provision of ₹ 208.18 lakh through surrender in March 2023 was attributed to less expenditure as less grant is received from Government of India. ( LAB )
(lxxiii) 2230.03.796.10 Gujarat Skill Development Mission Generate Employment through skill Development	O R	100.00 (-) 100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to non requirement of payment as completion of the training is pending. SAKSHAM -KVK 2.0 is commenced as pilot project. ( LAB )
(lxxiv) 2230.03.796.12 National Apprenticeship Promotion Scheme(NAPS) For TSP	O R	600.00 (-) 374.27	225.73	225.73	0.00	Withdrawal of provision of ₹ 374.27 lakh through surrender in March 2023 was attributed to receipt of ₹ 225.73 lakhs from the Government of India, the final estimates are as submitted. ( LAB )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxv) 2235.02.796.10 SSW- 09 Indira Gandhi National Old Age Pension Scheme(100% Centrally Sponsered Scheme)	O R	4,264.94 (-) 2,552.82	1,712.12	1,712.12	0.00	Withdrawal of provision of ₹ 856.00 lakh through surrender and of ₹ 1,696.82 lakh through reappropriation in March 2023 was attributed to withdrawl of three components in demand no. 92, 95 and 96 from state level as grant was received from Government of India under IGNOAPS were classified in three components i.e. General, SCSP and TASP as per revised procedure for release of funds under C.S.S. Schemes to monitor the utilization of funds in SNA. A/c through PFMS. ( SJE )
(lxxvi) 2235.02.796.13 SSW-02-Child Welfare (Foster Care, After care and rehabilitation Programme & Chiled Merrage Preventation)	O R	39.58 (-) 39.58	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 39.58 lakh through surrender in March 2023 was attributed to change in PFMS Guidelines wherein all expenditures of a particular scheme should be under one Budget Head. Accordingly, provision pertaining to Mission Vatasalya Scheme has been entirely transferred to the respective Budget Head of Mission Vatasalya Scheme. ( SJE )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxvii) 2235.02.796.14 SSW- 01 Direction and Administration	O R	199.99 (-) 51.58	148.41	148.41	0.00	Withdrawal of provision of ₹ 51.58 lakh through surrender in March 2023 was attributed to less demand of grant for pay and allowances and contingency expenditure due to vacant posts . ( SJE )
(lxxviii) 2235.02.796.15 SSW- 07 Indira Gandhi National Disabled Pension Scheme	O R	112.86 (-) 58.74	54.12	54.12	0.00	Withdrawal of provision of ₹ 58.74 lakh through surrender in March 2023 was attributed to withdrawl of three components in demand no. 92, 95 and 96 from state level as grant was received from Government of India under IGNDPS were classified in three components i.e. General, SCSP and TASP as per revised procedure for release of funds under C.S.S. Schemes to monitor the utilization of funds in SNA. A/c through PFMS. ( SJE )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxix) 2235.02.796.18 SSW- 10 National family benefit scheme (sankat mochan yojna)	O R	460.00 (-) 372.04	87.96	87.96	0.00	Withdrawal of provision of ₹ 372.04 lakh through surrender in March 2023 was attributed to withdrawl of three components in demand no. 92, 95 and 96 from state level as grant was received from Government of India under NFBS were classified in three c omponents i.e. General, SCSP and TASP as per revised procedure for release of funds under C.S.S. Schemes to monitor the utilization of funds in SNA. A/c through PFMS. ( SJE )
(lxxx) 2235.02.796.24 Indira Gandhi National Widow Pension Scheme ?Scheduled Tribes ? (Central share)(100% Centrally sponsored scheme)	O R	644.15 (-) 212.11	432.04	432.04	0.00	Withdrawal of provision of ₹ 176.38 lakh through surrender and of ₹ 35.73 lakh through reappropriation in March 2023 was attributed to non-allocation of grant from Government of India, hence expenditure is not incurred. ( WCD )
(lxxxi) 2235.02.796.25 SSW-04 Mission Vatsalya (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	958.24 (-) 246.51	711.73	711.73	0.00	Withdrawal of provision of ₹ 246.51 lakh through surrender in March 2023 was attributed to less release of central share by Government of India. ( SJE )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxxii) 2235.02.796.26 SSW-04 Mission Vatsalya (40% State)	O R	713.57 (-) 239.08	474.49	474.49	0.00	Withdrawal of provision of ₹ 239.08 lakh through surrender in March 2023 was attributed to less release of central share by Government of India, so, the corresponding matching share could be utilized in that proportion. ( SJE )
(lxxxiii) 2236.02.796.06 MDM-3- Special Provision for Nutrition under Trible Area sub plan	O R	1,811.45 (-) 181.15	1,630.30	1,528.57	(-) 101.73	Withdrawal of provision of ₹ 181.15 lakh through reappropriation in March 2023 was attributed to less planning by State level Committee. Reasons for the final saving of ₹ 101.73 lakh have not been intimated (August 2023). ( TDD )
(lxxxiv) 2236.02.796.08 MDM-2 Foodgrain to parents of tribal daughters Studying in public Primary School under Anna Triveni Yojana	O R	6,800.00 (-) 6,800.00	0.00	0.00	0.00	provision of ₹ 6,800.00 lakh partially through surrender of ₹ 60.15 lakh and remaining of ₹ 6,739.85 lakh through reappropriation in March 2023 was attributed to non receipt of bills from the Gujarat State Civil Supply Corporation for payment in Anna Sangham Scheme. (EDU)
(lxxxv) 2236.02.796.11 MDM Scheme for Children in Public Primary Schools	O R	1,108.98 (-) 342.36	766.62	766.62	0.00	Withdrawal of provision of ₹ 342.36 lakh through surrender in March 2023 was attributed to less receipt of grant from Government of India. ( EDU )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxxvi) 2236.02.796.12 NTR-02 Dudh Sanjivni Yojana, Spot Feeding programme etc.(100% State Burden)	O R	26,271.89 (-) 3,856.13	22,415.76	22,415.76	0.00	Withdrawal of provision of ₹ 3,856.13 lakh through surrender in March 2023 was attributed to beneficiaries decreased and non receipt of certified bills on time by the districts. ( WCD )
(lxxxvii) 2236.02.796.16 Introduction of ICDS Scheme - Honorarium, Logistics, etc. (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	7,893.58 (-) 1,938.29	5,955.29	5,955.29	0.00	Withdrawal of provision of ₹ 1,938.29 lakh through surrender in March 2023 was attributed to(i) non purchase of pre school kit for the financial year 2022-23 at Anganwadi, (ii) non release of grant by the Government of India and (iii)non sanction of grant for furniture equipment in APIP(Annual Programme Implementation Plan (WCD )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(lxxxviii) 2236.02.796.17 Introduction of ICDS Scheme - Honorarium, Logistics, etc. (40% State)	O R	5,262.39 (-) 1,292.21	3,970.18	3,970.18	0.00	Withdrawal of provision of ₹ 1,292.21 lakh through surrender in March 2023 was attributed to (i) non requirement of budget provision for preschool education kit at Anganwadi Center as pre school education kits has been purchased in 2021-22 and as per POSHAN 2.0 guideline it is to be made at every 5 years, (ii) non receipt of grant from Government of India and (iii) non sanctioning of grant for furniture equipment in APIP. (WCD)
(lxxxix) 2236.02.796.18 NTR-16, Introduction of ICDS Scheme Pay and Allowances (25% Central)	O R	1,037.32 (-) 1,037.32	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,037.32 lakh through surrender in March 2023 was attributed to non receipt of grant from Government of India. (WCD)
(xc) 2236.02.796.19 NTR-16, Introduction of ICDS Scheme Pay and Allowances (75% State)	O R	3,111.96 (-) 3,111.96	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 3,111.96 lakh through surrender in March 2023 was attributed to non receipt of grant from Government of India. (WCD)

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xci) 2236.02.796.20 NTR-2, Introduction of ICDS Scheme - THR & HCM (50% Central)	O S R	13,076.48 6,226.71 (-) 9,338.89	9,964.30	3,737.59	(-) 6,226.71	Withdrawal of provision of ₹ 9,338.89 lakh through surrender in March 2023 was attributed to non receipt of grant from Government of India. Reasons for the final saving of ₹ 6,226.71 lakh have not been intimated (August 2023). ( WCD )
(xcii) 2236.02.796.21 NTR-2, Introduction of ICDS Scheme - THR & HCM (50% State)	O R	13,076.48 (-) 6,872.89	6,203.59	6,203.59	0.00	Withdrawal of provision of ₹ 6,872.89 lakh through surrender in March 2023 was attributed to non receipt of grant from Government of India. Hence, state government share not received. ( WCD )
(xciii) 2236.02.796.22 NTR-13, Scheme For Adolescent Girls (SAG)- Non- Nutrition (60% Central)	O R	58.56 (-) 58.56	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 58.56 lakh through surrender in March 2023 was attributed to closer of the scheme from 31-03-2022 vide WCD Resolution no. WCD/IMR/e-file/23/2022/0754/ Dt-29/08/2022 . ( WCD )
(xciv) 2236.02.796.23 NTR-13, Scheme For Adolescent Girls (SAG)- Non- Nutrition (40% State)	O R	39.04 (-) 39.04	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 39.04 lakh through surrender in March 2023 was attributed to closer of the scheme from 31-03-2022 vide WCD Resolution no. WCD/IMR/e-file/23/2022/0754/ Dt-29/08/2022. ( WCD )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xcv) 2236.02.796.24 NTR-13, Scheme For Adolescent Girls (SAG)-Nutrition (50% Central)	O R	256.48 (-) 256.48	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 256.48 lakh through surrender in March 2023 was attributed to non receipt of grant from Government of India. (WCD)
(xcvi) 2236.02.796.25 NTR-13, Scheme For Adolescent Girls (SAG)-Nutrition (50% State)	O R	256.48 (-) 256.48	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 256.48 lakh through surrender in March 2023 was attributed to non receipt of grant from Government of India. Hence, state government share not received. (WCD)
(xcvii) 2236.02.796.26 MDM Scheme for children in public primary school (60% Central)	O R	7,824.15 (-) 1,510.25	6,313.90	6,313.90	0.00	Withdrawal of provision of ₹ 1,510.25 lakh through surrender in March 2023 was attributed to less receipt of grant from Government of India. (EDU)
(xcviii) 2236.02.796.27 MDM Scheme for children in public primary school (40% State)	O R	5,216.10 (-) 1,006.83	4,209.27	4,208.64	(-) 0.63	Withdrawal of provision of ₹ 1,006.83 lakh through surrender in March 2023 was attributed to receipt of less grant from Government of India. Accordingly, Government of Gujarat released less amount of state matching share. (EDU)

## Grant No. 96 contd.

Head		Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xcix) 2401.00.796.01 HRT-3 Establishment of Kitchen garden and Canning Centre Scheme for Promotion of Vegetable Cultivation in Tribal Areas.	O R	3,000.00 (-) 495.23	2,504.77	2,504.45	(-) 0.32	Withdrawal of provision of ₹ 495.23 lakh through surrender in March 2023 was attributed to (i) receipt of less application for two new item schemes for which ₹ 300.00 lakh was sanctioned and ₹ 275.00 lakh approx. remained unspent, (ii) non filling up of some of the vacant posts under this scheme so approximately ₹ 50.00 lakh expenditure was not done, (iii) non submission of claim in time limit by most of the farmers even though they apply online on i-khedut portal for subsidy. ( AGR )
(c) 2401.00.796.03 AGR-3- Distribution of Seeds of more productions varieties/ Hybrids varieties Seeds and fertilizer at subsidies etc. to Adivasi farmers in Tribal Area (TASP)	O R	7,568.43 (-) 2,197.98	5,370.45	5,370.45	0.00	Withdrawal of provision of ₹ 2,197.98 lakh through reappropriation in March 2023 was attributed to (i) less receipt of claims for on farm storage structure scheme, (ii) previous year grant carried forward for current year in one multipurpose drum and two plastic baskets scheme and (iii) non filling up and late filling of approved post and (iv) out of 7,042 applications sanctioned, only 1,297 farmers completed constructions and submitted subsidy claim. ( AGR )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ci) 2401.00.796.44 scheme for declaration of Dang District under 100% organic farming	O R	222.00 (-) 46.25	175.75	175.75	0.00	Withdrawal of provision of ₹ 46.25 lakh through surrender in March 2023 was attributed to declaration of Dang District as natural farming. ( AGR )
(cii) 2401.00.796.48 Incentive assistance to Scheduled Tribe farmers to increase the Area, production and productivity of Agriculture crops	O R	650.00 (-) 100.00	550.00	550.00	0.00	Withdrawal of provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to receipt of application of farmers by I-khedut portal as the limit of amounts of around ₹ 550.00 lakhs ( AGR )
(ciii) 2401.00.796.49 Scheme to provide financial assistance for farmers doing entire chemical free Natural Farming in Dang district	O R	3,151.00 (-) 1,363.25	1,787.75	1,787.75	0.00	Withdrawal of provision of ₹ 1,363.25 lakh through reappropriation in March 2023 was attributed to non payment as verification is ongoing. The first installment of ₹ 5,000 has been paid to 16188 beneficiaries and as per GR second installment has been paid to approx. 5000 beneficiaries and they will get Gopk certificate after that the remaining beneficiaries will be paid and non receipt of applications as targeted even after the much publicity. ( AGR )

## Grant No. 96 contd.

Head		Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(civ) 2401.00.796.50 Rashtriya Krushi Vikas Yojana- TSP (60% Central)	O R	2,058.00 (-) 1,218.15	839.85	794.00	(-) 45.85	Withdrawal of provision of ₹ 1,082.18 lakh through surrender and of ₹ 135.97 lakh through reappropriation in March 2023 was attributed to non receipt of last installment from Government of India. Reasons for the final saving of ₹ 45.85 lakh have not been intimated (August 2023). ( AGR )
(cv) 2401.00.796.51 Rashtriya Krushi Vikas Yojana- TSP (40% State)	O R	1,372.00 (-) 842.68	529.32	529.32	0.00	Withdrawal of provision of ₹ 842.68 lakh through reappropriation in March 2023 was attributed to non receipt of last installment from Government of India. ( AGR )
(cvi) 2401.00.796.60 Rainfed Area Development- National Mission for Sustainable Agriculture (RAD- NMSA) for ST farmers (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	126.00 (-) 97.14	28.86	28.86	0.00	Withdrawal of provision of ₹ 97.14 lakh through surrender in March 2023 was attributed to (i) less receipt of category wise less application in a cluster as NSMSA-RAD scheme is a cluster-based scheme comprising of three departments viz. Agriculture, Horticulture and Animal Husbandry, (ii) merger of current year RAD scheme under RKV scheme so, double component error was occurred in PFMS portal and (iii) non release of second installment grant. ( AGR )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cvii) 2401.00.796.61 Rainfed Area Development-National Mission for Sustainable Agriculture (RAD-NMSA) for ST farmers (40% State)	O R	84.00 (-) 64.76	19.24	19.24	0.00	Withdrawal of provision of ₹ 64.76 lakh through surrender in March 2023 was attributed to (i) less receipt of category wise less application in a cluster as NSMSA-RAD scheme is a cluster-based scheme comprising of three departments viz. Agriculture, Horticulture and Animal Husbandry, (ii) merger of current year RAD scheme under RKV scheme so, double component error was occurred in PFMS portal and (iii) non release of second installment grant. (AGR)
(cviii) 2401.00.796.62 Sub-Mission on Agriculture Extension - ATMA ST (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	362.25 (-) 146.45	215.80	215.80	0.00	Withdrawal of provision of ₹ 146.45 lakh through surrender in March 2023 was attributed to receipt of less grant from Central Government as it has sanctioned ₹ 50 crore of grant out of approved ₹ 66.35 crores. (AGR)
(cix) 2401.00.796.63 Sub-Mission on Agriculture Extension ATMA ST (40% State)	O R	240.94 (-) 97.07	143.87	143.87	0.00	Withdrawal of provision of ₹ 97.07 lakh through surrender in March 2023 was attributed to release of 40 percent of the grant from the State Government in proportion of the grant released by Central Government. (AGR)

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cx) 2401.00.796.64 National Horticulture Mission under Mission for Integrated Development of Horticulture for TASP (60% Central)	O R	1,170.00 (-) 535.77	634.23	634.23	0.00	Withdrawal of provision of ₹ 535.77 lakh through surrender in March 2023 was attributed to non release of grant by Government of India due to technical issues in PMFS Portal to generate the report. ( AGR )
(cxi) 2401.00.796.65 National Horticulture Mission under Mission for Integrated Development of Horticulture for TASP (40% State)	O R	780.00 (-) 357.18	422.82	422.82	0.00	Withdrawal of provision of ₹ 357.18 lakh through surrender in March 2023 was attributed to non release of grant by Government of India due to technical issues in PMFS Portal to generate the report. ( AGR )
(cxii) 2401.00.796.66 AGR 67 Submission On Agricultural Mechanization (SMAM) (60% Central)	O R	306.00 (-) 206.00	100.00	100.00	0.00	Withdrawal of provision of ₹ 206.00 lakh through surrender in March 2023 was attributed to non receipt of grant from Government of India. ( AGR )
(cxiii) 2401.00.796.67 AGR 67 Submission On Agricultural Mechanization (SMAM) (40% State)	O R	204.00 (-) 137.33	66.67	66.67	0.00	Withdrawal of provision of ₹ 137.33 lakh through surrender in March 2023 was attributed to non receipt of grant from Government of India. ( AGR )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cxiv) 2401.00.796.68 Soil Health Card scheme (SHC-NMSA) (TASP) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	72.00 (-) 72.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 72.00 lakh through surrender in March 2023 was attributed to non release of grant from Government of India. (AGR)
(cxv) 2401.00.796.69 Soil Health Card scheme (SHC-NMSA) (TASP) (40% State)	O R	48.00 (-) 48.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 48.00 lakh through surrender in March 2023 was attributed to non release of grant from Government of India. (AGR)
(cxvi) 2401.00.796.72 PM Formalization of Micro Food Processing Enterprises (PMFME) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	600.00 (-) 600.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 600.00 lakh through surrender in March 2023 was attributed to non release of grant from Government of India. (AGR)
(cxvii) 2401.00.796.73 PM Formalization of Micro Food Processing Enterprises (PMFME) (40% State)	O R	400.00 (-) 399.99	0.01	0.01	0.00	Withdrawal of provision of ₹ 399.99 lakh through surrender in March 2023 was attributed to receipt of very few applications from the applicants though lot of work was done under the publicity component under this scheme. (AGR)

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cxviii) 2402.00.796.01 SLC-3 - Soil Conservation including Contours bunding, Nala plugging, terracing etc.	O R	1,224.61 (-) 612.29	612.32	612.32	0.00	Withdrawal of provision of ₹ 612.29 lakh through surrender in March 2023 was attributed to (i) transfer the scheme of the Corporation to the Rural Development Department from 31-08-2019 vide Resolution No. Javan-2018/1047/K-4, (ii) staff transfer to other department and (iii) less expenditure in establishment grant (salary & other expenditure). (AGR)
(cxix) 2403.00.796.04 ANH-10 Intensive Poultry Development Programmes	O R	868.89 (-) 151.14	717.75	717.61	(-) 0.14	Withdrawal of provision of ₹ 91.88 lakh through surrender and of ₹ 59.26 lakh through reappropriation in March 2023 was attributed to non filling up of 57 vacant posts in 10 offices under this scheme. (AGR)

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cxx) 2403.00.796.16 ANH-9-Scheme for Subsidised Fodder Demonstration Plan and Chaff cutter.	O R	130.10 (-) 32.36	97.74	97.74	0.00	Withdrawal of provision of ₹ 32.36 lakh through surrender in March 2023 was attributed to (i) reduction in the cost of cultivation due to non-evaporation of soil due to excess rainfall in monsoon season, no cultivate fodder crop as per the target at the kondh, tothidra and zervavra farm, (ii) less expenditure of fodder minikit as it depends on purchase price of Minikit (From Gujarat State seed Corporation Ltd.) fluctuation of rate interns saving cost of total purchase. ( AGR )
(cxxi) 2403.00.796.21 ANH-13-Service Centre for migratory Sheep & Goat Plocks.	O R	574.90 (-) 74.09	500.81	500.81	0.00	Withdrawal of provision of ₹ 74.09 lakh through surrender in March 2023 was attributed to (i) non-filling of Vacant post of Assistant Director-2, Veterinary Officer-1, Livestock inspector-8, and Accountant-3 and (ii) less electricity, office expenses and contingency expenditure . ( AGR )
(cxxii) 2403.00.796.26 ANH-17 Special Provision for Animal husbandry under Tribal Sub-Plan.	O R	1,504.89 (-) 150.49	1,354.40	1,354.40	0.00	Withdrawal of provision of ₹ 150.49 lakh through reappropriation in March 2023 was attributed to less expenditure due to less planning by the State Level Committee in the Scheme. (TDD )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cxxiii) 2403.00.796.31 Livestock Health and Disease Control (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	126.00 (-) 84.35	41.65	41.65	0.00	Withdrawal of provision of ₹ 84.35 lakh through surrender in March 2023 was attributed to less action plan approved by Government of India and non operationalisation of MUV. ( AGR )
(cxxiv) 2403.00.796.32 Livestock Health and Disease Control (40% State)	O R	84.00 (-) 56.23	27.77	27.77	0.00	Withdrawal of provision of ₹ 56.23 lakh through surrender in March 2023 was attributed to less action plan approved by Government of India and non operationalisation of MUV. ( AGR )
(cxxv) 2405.00.796.02 FSH-2 Development of Inland Fisheries in Tribal Areas	O R	1,180.83 (-) 349.84	830.99	830.63	(-) 0.36	Withdrawal of provision of ₹ 307.99 lakh through surrender and of ₹ 41.85 lakh through reappropriation in March 2023 was attributed to (i) less receipt of bills from the beneficiaries and (ii) receipt of less application in various major components of the scheme such as fish seed rearing, fish seed/shrimp seed stocking (AGR )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cxxvi) 2405.00.796.16 Pradhan Mantri Matsya Sampada Yojana (60% Central)	O S R	0.00 2,093.15 (-) 2,093.15	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 2,093.15 lakh through surrender in March 2023 was attributed to non release of 2nd installment by Government of India for 2020-21 and 2021-22, so State share was not released. ( AGR )
(cxxvii) 2405.00.796.17 Pradhan Mantri Matsya Sampada Yojana (40% State)	O S R	0.00 1,389.43 (-) 1,389.43	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,389.43 lakh through surrender in March 2023 was attributed to non release of 2nd installment by Government of India for 2020-21 and 2021-22, so State share was not released. ( AGR )
(cxxviii) 2406.01.796.15 FST- 9 Acquisition of Private Forests	O R	428.13 (-) 164.42	263.71	263.71	0.00	Withdrawal of provision of ₹ 164.42 lakh through surrender in March 2023 was attributed to non filling up of 30 vacant posts of ClassIII employees. ( FOR)
(cxxix) 2406.01.796.17 FST-9 Gujarat Community Forestry Project.	O R	2,604.28 (-) 635.36	1,968.92	1,968.90	(-) 0.02	Withdrawal of provision of ₹ 635.36 lakh through surrender in March 2023 was attributed to (i) non-filling up of 43- ClassI and II , 179- Class III employees and (ii) non payment of leave salary to daily workers.(FOR)

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cxxx) 2406.01.796.20 FST-32 Special provision for Forestry and Wildlife under Tribal Area Sub Plan	O R	100.00 (-) 32.50	67.50	67.38	(-) 0.12	Withdrawal of provision of ₹ 32.50 lakh through reappropriation in March 2023 was attributed to less planning by State level Committee. ( TDD )
(cxxxii) 2406.01.796.30 Vrux kheti Yojana	O R	299.20 (-) 69.14	230.06	229.88	(-) 0.18	Withdrawal of provision of ₹ 69.14 lakh through surrender in March 2023 was attributed to less expenditure. The grant subsidy is released on the basis of surviving plants and the payment is made accordingly.(FOR )
(cxxxiii) 2406.01.796.32 Agro Forestry Scheme (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	114.00 (-) 114.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 114.00 lakh partially through surrender of ₹ 24.00 lakh and remaining of ₹ 90.00 lakh through reappropriation in March 2023 was attributed to less receipt of grant from Government of India (GOI). State share is released in proportion to the grant received from GOI. ( FOR )
(cxxxiiii) 2406.01.796.33 Agro Forestry Scheme (40% State)	O R	76.00 (-) 76.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 76.00 lakh through surrender in March 2023 was attributed to less release of grant from the Central Government. Hence, State also released matching share.(FOR )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cxxxiv) 2406.02.796.06 Grant in aid to Statue of Unity Area Development and Tourism Governance Authority	O R	8,000.00 (-) 3,300.00	4,700.00	4,700.00	0.00	Withdrawal of provision of ₹ 3,300.00 lakh through surrender in March 2023 was attributed to less expenditure as the projects are in concept phase and are rolled over to the next financial year (FOR)
(cxxxv) 2408.02.796.01 WRH-1 Development of regulated Markets	O R	624.00 (-) 282.91	341.09	341.09	0.00	Withdrawal of provision of ₹ 229.44 lakh through surrender and of ₹ 53.47 lakh through reappropriation in March 2023 was attributed to non receipt of proposals by district offices. ( AGR )
(cxxxvi) 2425.00.796.14 IND-31 Finaacial Assistance for Self employment to educated unemployed person	O R	1,217.00 (-) 246.30	970.70	970.70	0.00	Withdrawal of provision of ₹ 246.30 lakh through surrender in March 2023 was attributed to non receipt of appropriate proposals from District Industries Center. ( IND )
(cxxxvii) 2425.00.796.44 Interest subvention against long terms loans to the Co-operative Sugar Factories	O R	605.35 (-) 364.20	241.15	241.15	0.00	Withdrawal of provision of ₹ 364.20 lakh through surrender in March 2023 was attributed to some of the beneficiary of Sugar Co-operative Societies were fully repaid the loan amount and the interest subsidy amount payable is less. ( AGR )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cxxxviii) 2501.06.796.15 Deen Dayal Upadhyay Gramin Kaushalya Yojana (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,290.00 (-) 1,290.00	0.00	0.00	0.00	Withdrawal of provision of ₹ 1,290.00 lakh through reappropriation in March 2023 was attributed to non receipt of grant from Government of India. . ( PRH )
(cxxxix) 2501.06.796.16 Deen Dayal Upadhyay Gramin Kaushalya Yojana (40% State)	O R	860.00 860.00	0.00	0.00	0.00	Withdrawal of provision of ₹ 1,290.00 lakh through reappropriation in March 2023 was attributed to non receipt of grant from Government of India. . ( PRH )
(cxl) 2505.01.796.03 Mission Manglam	O R	327.13 (-) 205.57	121.56	121.56	0.00	Withdrawal of provision of ₹ 205.57 lakh through surrender in March 2023 was attributed to proposal for closure of scheme due to duplication of interest subsidy to beneficiaries.. ( PRH )
(cxli) 2505.01.796.05 National Rural Employment Guarantee Scheme under Tribal Area Sub Plan	O R	8,785.00 (-) 3,362.93	5,422.07	5,422.07	0.00	Withdrawal of provision of ₹ 243.91 lakh through surrender and of ₹ 3,119.02 lakh through reappropriation in March 2023 was attributed to receipt of less proposals from DRDAs. ( PRH )
(cxlii) 2515.00.796.01 CDP-3 Strengthening of Block Units in Tribal Areas Health	O R	2,587.31 (-) 957.49	1,629.82	1,629.82	0.00	Withdrawal of provision of ₹ 957.49 lakh through reappropriation in March 2023 was attributed to due to less demand from district offices. ( PRH )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cxliii) 2515.00.796.07 CDP-5 GIA to Gram Nagar Panchayat for constuction of Panchayat Ghar and Quarters of Talati-cum-mantri.	O R	1,350.00 (-) 854.56	495.44	495.44	0.00	Withdrawal of provision of ₹ 854.56 lakh through reappropriation in March 2023 was attributed to less demand from District Panchayat Offices. ( PRH )
(cxliv) 2515.00.796.20 CDP-17 Infrastructure Development	O R	4,264.00 (-) 1,962.04	2,301.96	544.96	(-) 1,757.00	Withdrawal of provision of ₹ 1,962.04 lakh through reappropriation in March 2023 was attributed to due to less demand from district offices. ( PRH )
(cxlv) 2515.00.796.23 Shyama Prasad Mukherji Rurban Mission (SPMRM) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	2,193.36 (-) 506.70	1,686.66	1,686.66	0.00	Withdrawal of provision of ₹ 506.70 lakh through reappropriation in March 2023 was attributed to receipt of less grant from Government of India, as Government of India has notified to close this scheme by March 2023. ( PRH )
(cxlvi) 2515.00.796.24 Shyama Prasad Mukherji Rurban Mission (SPMRM) (40% State)	O R	1,462.24 (-) 337.80	1,124.44	1,124.44	0.00	Withdrawal of provision of ₹ 337.80 lakh through reappropriation in March 2023 was attributed to receipt of less grant from Government of India, as Government of India has notified to close this scheme by March 2023. ( PRH )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cxlvii) 2515.00.796.25 CDP-19 Rastriya Gram Swaraj Abhiyan (RGSA) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	216.00 (-) 216.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 216.00 lakh through reappropriation in March 2023 was attributed to non receipt of grant from Government of India. ( PRH )
(cxlviii) 2515.00.796.26 CDP-19 Rastriya Gram Swaraj Abhiyan (RGSA) (40% State)	O R	144.00 (-) 44.49	99.51	99.51	0.00	Withdrawal of provision of ₹ 44.49 lakh through reappropriation in March 2023 was attributed to non receipt of grant from Government of India. Hence savings occurred in the matching state share. ( PRH )
(cxlix) 2575.01.253.02 VKY-45 Administration Structure for Project Area (Tribal Development)	O R	67.72 (-) 30.60	37.12	37.11	(-) 0.01	Withdrawal of provision of ₹ 30.60 lakh through surrender in March 2023 was attributed to receipt of less demand from district offices due to non filling up of vacant posts and other expenditures. ( TDD )
(cl) 2575.01.288.03 VKY-45: Govt. Residential Schools	O R	786.00 (-) 76.36	709.64	706.00	(-) 3.64	Withdrawal of provision of ₹ 76.36 lakh through surrender in March 2023 was attributed to receipt of less demand from district offices due to non filling up of vacant posts and other expenditures. ( TDD )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(cli) 2575.01.306.01 MNR-223 Administration Superintending Engineer Vadodara Panchayat Irrigation circle Vadodara.	O R	200.00 (-) 80.00	120.00	120.00	0.00	Withdrawal of provision of ₹ 80.00 lakh through reappropriation in March 2023 was attributed to unspent balance with Dang Panchayat Irrigation Division.(NWR)
(clii) 2702.80.796.01 MNR-223 Administration	O R	2,233.30 (-) 460.92	1,772.38	1,772.38	0.00	Withdrawal of provision of ₹ 362.80 lakh through surrender and of ₹ 98.12 lakh through reappropriation in March 2023 was attributed to (i) retirement of Officers and employees, (ii) regular pay employees transfer with promotion,(iii) fixed pay employees posted in division office and (iv) USB with division. ( NWR)
(cliii) 2810.00.796.02 TASP for RE, CE & CC	O R	90.00 0.00	90.00	55.00	(-) 35.00	Reasons for final saving of ₹ 35.00 lakh have not been intimated though called for (August 2023). ( )
(cliv) 2851.00.796.07 IND-33 Subsidies financial assistance to individual artisans in Tribal Area through Nationalised Banks	O R	3,000.00 (-) 700.02	2,299.98	2,296.14	(-) 3.84	Withdrawal of provision of ₹ 700.02 lakh through surrender in March 2023 was attributed to less pending claim at DIC (District Industries Center) less sanctioned application at Bank. ( IND )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(clv) 2851.00.796.14 IND-20 Carpet Weaving Centres	O R	60.00 (-) 60.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 60.00 lakh through surrender in March 2023 was attributed to non receipt of appropriate proposals from District Industries Center. ( IND )
(clvi) 2851.00.796.26 IND-76 Special Provision for Village & Small Industry under Tribal Sub Plan	O R	1,452.00 (-) 145.20	1,306.80	1,306.68	(-) 0.12	Withdrawal of provision of ₹ 145.20 lakh through reappropriation in March 2023 was attributed to less planning by State level Committee. ( TDD )
(clvii) 2851.00.796.33 Financial assistance to Industries	O R	550.00 (-) 368.75	181.25	180.71	(-) 0.54	Withdrawal of provision of ₹ 368.75 lakh through surrender in March 2023 was attributed to non receipt of sufficient claim applications from ST entrepreneurs, despite vigorous efforts at district level / head office level, District Industries Center. ( IND )
(clviii) 3456.00.796.01 PDS-01 Supply of Iodised Salt	O R	1,145.78 (-) 1,145.78	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,145.78 lakh through surrender in March 2023 was attributed to introduction of new scheme of Iodized Salt. ( FCS )

## Grant No. 96 contd.

Head		Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(clix) 3456.00.796.12 Food Security (50% State)	O R	4,211.44 (-) 4,211.44	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 4,211.44 lakh partially through surrender of ₹ 13.95 lakh and remaining of ₹ 4,197.49 lakh through reappropriation in March 2023 was attributed to non receipt of grant from Government of India, so state portion was not released by State Government. ( FCS )
(clx) 3456.00.796.13 Food Security (50% Central)(50:50 Partially Centrally Sponsored Scheme)	O R	4,211.44 (-) 4,211.44	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 4,211.44 lakh through surrender in March 2023 was attributed to non receipt of grant from Government of India. ( FCS )
(clxi) 3475.00.796.01 WAN-2 Checking of malparcties & Weights & Measutres	O R	122.54 (-) 49.50	73.04	73.04	0.00	Withdrawal of provision of ₹ 49.50 lakh through surrender in March 2023 was attributed to (i) non-filling up of vacant posts of 2-Asstt. Controller Class-II , 6- Class-III employees at district level, (ii) less office expenditure and (ii) nil expenditure on outsourcing.( FCS )
(clxii) 3475.00.796.06 National Urban Livelihood Mission (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,320.00 (-) 1,231.17	88.83	88.83	0.00	Withdrawal of provision of ₹ 1,231.17 lakh through surrender in March 2023 was attributed to non release of grant as expected from Government of India. ( UHD )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(clxiii) 3475.00.796.07 National Urban Livelihood Mission (40% State)	O R	880.00 (-) 820.78	59.22	59.22	0.00	Withdrawal of provision of ₹ 820.78 lakh through surrender in March 2023 was attributed to non release of grant as expected from Government of India. (UHD)

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2202.01.796.45 Samgra Shiksha (60% Central) (60:40 Partially Centrally Sponsored Scheme)	O R	15,095.84 (+) 2,253.17	17,349.01	17,349.01	0.00	Additional fund of ₹ 2,253.17 lakh was made in March 2023 through reappropriation mainly due to receipt of more grant from Government of India. (EDU)
(ii) 2202.01.796.46 Samgra Shiksha (40% State)	O R	10,063.90 (+) 1,502.10	11,566.00	11,566.00	0.00	Additional fund of ₹ 1,502.10 lakh was made in March 2023 through reappropriation mainly due to receipt of more grant from Government of India. Accordingly, Government of Gujarat released more amount of state matching share. (EDU)

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 2202.04.796.06 Padhna Likhna Abhiyan (60% Central) (60:40 Partially Centrally Sponsored Scheme)	O R	0.12 (+) 40.54	40.66	40.66	0.00	Additional fund of ₹ 40.54 lakh was made in March 2023 through reappropriation mainly due to release of grant by Adult Education Bureau, Department of School Education and Literacy, New Delhi 16-12-2022 as New India Literacy Programme was newly launched scheme ( EDU )
(iv) 2210.03.796.03 HLT-34 Augmentation of staff at sub centers of Primary Health centers	O S R	13,358.62 4,853.49 (+) 2,038.78	20,250.89	20,250.89	0.00	Additional fund of ₹ 2,038.78 lakh was made in March 2023 through reappropriation mainly due to filling up of vacant posts in PHC, increased D.A, H.R.A, CLA-TA. and MA as per 7th pay commission and minus grant in district panchayat. ( HLT )
(v) 2210.03.796.05 Providing Additional Multipurpose workers(male) at Public Health centers in tribal area	O R	2,334.96 (+) 869.68	3,204.64	3,204.64	0.00	Additional fund of ₹ 869.68 lakh was made in March 2023 through reappropriation mainly due to filling up of vacant posts in PHC, increased D.A, H.R.A, CLA-TA. and MA as per 7th pay commission and minus grant in district panchayat. ( HLT )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vi) 2210.06.796.01 HLT-26- National Malaria Education Programme	O R	3,369.64 (+) 489.96	3,859.60	3,825.59	(-) 34.01	Additional fund of ₹ 4,89.96 lakh was made in March 2023 through reappropriation mainly due to filling up of vacant posts in PHC, increased D.A, H.R.A, CLA-TA. and MA as per 7th pay commission and minus grant in district panchayat. Reasons for the final saving of ₹ 34.01 lakh have not been intimated (August 2023). ( HLT )
(vii) 2216.03.796.12 HSG-15A A Rural Housing Construction under Poverty Alleviation Programme Sardar Patel Awas Yojana	O R	86.00 (+) 414.00	500.00	500.00	0.00	Additional fund of ₹ 414.00 lakh was made in March 2023 through reappropriation mainly due to receipt of more demand from District Panchayats under this scheme. ( PRH )
(viii) 2225.02.796.02 VKY-1 To Provide Quality Education Pre- Matric. ( Scholarship, Uniform, Bicycle, Stipend Etc)	O R	15,380.00 (+) 4,356.15	19,736.15	19,629.74	(-) 106.41	Additional fund of ₹ 43,56.15 lakh was made in March 2023 through reappropriation mainly due to more demand from district offices due to more number of students. Reasons for the final saving of ₹ 1,06.41 lakh have not been intimated (August 2023). ( TDD )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ix) 2225.02.796.37 VKY-6 Post SSC State Scholarship for girls students (State Scheme)	O R	1,100.00 (+) 289.22	1,389.22	1,382.33	(-) 6.89	Additional fund of ₹ 2,89.22 lakh was made in March 2023 through reappropriation mainly due to more demand from district offices due to more number of students. Reasons for the final saving of ₹ 6.89 lakh have not been intimated (August 2023). ( TDD )
(x) 2225.02.796.59 VKY-7 To Provide Quality Education for Higher Education	O R	1,089.00 (+) 415.02	1,504.02	1,491.37	(-) 12.65	Additional fund of ₹ 4,15.02 lakh was made in March 2023 through reappropriation mainly due to more demand from district offices due to more number of students. Reasons for the final saving of ₹ 12.65 lakh have not been intimated (August 2023). ( TDD )
(xi) 2225.02.796.85 VKY-37 Tap Water connectivity	O R	417.25 (+) 82.75	500.00	500.00	0.00	Additional fund of ₹ 82.75 lakh was made in March 2023 through reappropriation mainly due to more demand from district offices due to more number of students. ( TDD )
(xii) 2225.02.796.90 VKY-38 New Gujarat Pattern	O R	1,800.00 (+) 736.70	2,536.70	2,523.44	(-) 13.26	Additional fund of ₹ 7,36.70 lakh was made in March 2023 through reappropriation mainly due to more State level planing. Reasons for the final saving of ₹ 13.26 lakh have not been intimated (August 2023). ( TDD )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiii) 2230.03.796.15 Gujarat Skill Development Mission ? Pradhan Mantri Kaushal Vikas Yojana (PMKVY2.0) (100% Partially Centrally Sponsored Scheme)	O R	0.10 (+) 168.36	168.46	168.46	0.00	Additional fund of ₹ 168.36 lakh was made in March 2023 through reappropriation mainly due to release of grant from Government of India. ( LAB )
(xiv) 2235.02.796.19 SSW- 11 Senior Citizen Welfare (Senior Citizen Act,Home for Aged & State Old Age Pension)	O R	2,564.53 (+) 1,468.99	4,033.52	4,033.52	0.00	Additional fund of ₹ 1,468.99 lakh was made in March 2023 through reappropriation mainly due to Government of Gujarat (GOG) has increased the rate of Financial Assistance by ₹ 250/- vide its G.R. No. SJED/MSM/e-file/2022/0116/CHH Dated 16/03/2022, (i) However, by the time this announcement was made by GOG in March-2022, the budget of the scheme had already been approved as per the old rate, (i) So, for this increase of ₹ 250/-, the Original Budget of the scheme was required to be revised as per the new rate. ( SJE )

## Grant No. 96 contd.

Head		Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks	
(xv) 2235.02.796.22 SSW-07 State Contribution to Indira Gandhi National Disable Pension Scheme	O R	112.86 (+) 174.84	287.70	287.70	0.00	Additional fund of ₹ 174.84 lakh was made in March 2023 through reappropriation mainly due to Government of Gujarat (GOG) has increased the rate of Financial Assistance from ₹ 600/- to ₹ 1000/- vide its G.R. No. SJED/MSM/efile/17/2022/0115/CHH-1 Dated 14/03/2022. (ii) However, by the time this announcement was made by GOG in March-2022, the budget of the scheme had already been approved as per the old rate i.e. ₹ 600/-, (iii) So, for this increase of ₹ 400/-, the Original Budget of the scheme was required to be revised as per the new rate. ( SJE )
(xvi) 2236.02.796.10 MDM Scheme for Children in Public Primary Schools	O R	4,160.76 (+) 3,762.46	7,923.22	7,899.33	(-) 23.89	Additional fund of ₹ 37,62.46 lakh was made in March 2023 through reappropriation mainly due to increase in honorarium of cook cum helper by the State Government and payment of pending bills of Dudh Sanjivani and Sukhdi scheme. Reasons for the final saving of ₹ 23.89 lakh have not been intimated (August 2023). ( EDU )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xvii) 2401.00.796.54 National Food Security Mission- Oilseed (60% Central) (60:40 Partially Centrally Sponsored Scheme)	O R	60.00 (+) 130.99	190.99	190.99	0.00	Additional fund of ₹ 130.99 lakh was made in March 2023 through reappropriation mainly due to expenditure was incurred as per grant released by Government of India. (AGR)
(xviii) 2401.00.796.55 National Food Security Mission- Oilseed (40% State)	O R	40.00 (+) 87.33	127.33	127.33	0.00	Additional fund of ₹ 87.33 lakh was made in March 2023 through reappropriation mainly due to release of matching share as per grant released by Government of India. (AGR)
(xix) 2405.00.796.15 Kamdhenu University Fisheries	O R	45.35 (+) 41.85	87.20	87.20	0.00	Additional fund of ₹ 41.85 lakh was made in March 2023 through reappropriation mainly due to increase in salary and allowances of Kamdhenu University (AGR)
(xx) 2406.01.796.27 FST-Botanical Garden Development Project	O R	140.00 (+) 90.00	230.00	230.00	0.00	Additional fund of ₹ 90.00 lakh was made in March 2023 through reappropriation mainly due to development and repairing of infrastructure at Vaghai. (FOR)

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxi) 2415.01.796.03 AER-2 Grant-in-aid to Gujarat Agriculture University for Education	O R	1,869.68 (+) 467.32	2,337.00	2,337.00	0.00	Additional fund of ₹ 467.32 lakh was made in March 2023 through reappropriation mainly due to increase in dearness allowance from 31 % to 34% to the regular employees of the University, (ii) payment of 7th Pay arrears to the Teaching Staff.(AGR )
(xxii) 2415.01.796.05 AER-6 Agriculture Research Programme in Tribal Area.	O R	1,150.61 (+) 165.81	1,316.42	1,316.42	0.00	Additional fund of ₹ 165.81 lakh was made in March 2023 through reappropriation mainly due to increase in dearnes allowance from 31 % to 34% to the regular employees of the University, (ii) payment of 7th Pay arrears to the Teaching Staff.(AGR )
(xxiii) 2425.00.796.01 MNR-10 Lift Irrigation Scheme in Tribal Area	O R	5.00 (+) 53.47	58.47	58.47	0.00	Additional fund of ₹ 53.47 lakh was made in March 2023 through reappropriation mainly due to receipt of more proposals from the District Offices. (AGR)
(xxiv) 2501.05.796.02 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (State Share 100%)	O R	0.00 0.00	0.00	1,757.00	(+) 1,757.00	Reasons for incurring expenditure of ₹ 1,757.00 lakh without budget provision is mainly due to completion of all work of being last year and approval of Batch 6 of DPR. ( PRH )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxv) 2501.05.796.03 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	0.21 (+) 513.29	513.50	513.50	0.00	Additional fund of ₹ 513.29 lakh was made in March 2023 through reappropriation mainly due to approval of detailed Project Report of PMKSY 2.0 and completion of all the work. ( PRH )
(xxvi) 2501.05.796.04 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (40% State)	O R	0.14 (+) 342.19	342.33	342.33	0.00	Additional fund of ₹ 342.19 lakh was made in March 2023 through reappropriation mainly due to approval of detailed Project Report of PMKSY 2.0 and completion of all the work. ( PRH )
(xxvii) 2501.06.796.13 Aajeevika (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	2,160.00 (+) 926.40	3,086.40	3,086.40	0.00	Additional fund of ₹ 926.40 lakh was made in March 2023 through reappropriation mainly due to as per the Annual Action Plan (AAP) of MORD, a budget of Rs.270 crore has been allocated so that the expenditure has been higher than the provision due to the grant allocation from the central government. ( PRH )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxviii) 2501.06.796.14 Aajeevika (40% State)	O R	1,440.00 (+) 617.60	2,057.60	2,057.60	0.00	Additional fund of ₹ 617.60 lakh was made in March 2023 through reappropriation mainly due to as per the Annual Action Plan (AAP) of MORD, a budget of Rs.270 crore has been allocated so that the expenditure has been higher than the provision due to the grant allocation from the central government. ( PRH )
(xxix) 2515.00.796.28 CDP-7 Payment of Central Assistance for Strengthening of Panchayati Raj Institutions on the recommendations of 15th Central Finance Commission (Untied grant) (100 % Centrally sponsored scheme)	O R	17,195.00 (+) 8,300.00	25,495.00	25,494.82	(-) 0.18	Additional fund of ₹ 8,300.00 lakh was made in March 2023 through reappropriation mainly due to pending installment each of untied grant and tied grant for the year 2021-22 was released in the current financial year 2022-23 by the Government of India. (PRH )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxx) 2575.01.277.04 END-57 (A) Development of Government Colleges	O R	178.68 (+) 84.09	262.77	262.77	0.00	Additional fund of ₹ 84.09 lakh was made in March 2023 through reappropriation mainly due to (i) Class-I and Class-II teachers (as per UGC Act norms) as per 7th Pay Commission are to be paid the pay area amount from Jan-16 to Dec-18 in cash. (ii) to pay the difference amount. (iii) amount of difference in salary is to be paid in the full salary of 6 (six) teachers of Class-II and (iv) allowance as per 7th pay commission. ( REV )
(xxxi) 2575.01.288.05 VKY-239 -Grant-in-aid to Backward class Hostels.	O R	152.23 (+) 52.39	204.62	204.62	0.00	Additional fund of ₹ 52.39 lakh was made in March 2023 through reappropriation mainly due to change in the salary allowance as 7th Pay Commission. ( REV )
(xxxii) 2702.80.796.11 Operation and Maintenance of Lift Irrigation Scheme	O R	3,050.00 (+) 1,750.00	4,800.00	4,800.00	0.00	Additional fund of ₹ 1,750.00 lakh was made in March 2023 through reappropriation mainly due to actual bill received from the MGVCL as per consumption of electricity for KDPL LI scheme.(NWR )
(xxxiii) 2801.06.796.10 PWR-25 Special provision for power under Tribal Sub Plan	O R	100.00 (+) 50.00	150.00	150.00	0.00	Additional fund of ₹ 50.00 lakh was made in March 2023 through reappropriation mainly due to more State level planing. ( TDD )

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxiv) 3054.04.796.11 RBD-4 Roads and Bridges	O R	3,000.00 (+) 1,000.00	4,000.00	4,000.00	0.00	Additional fund of ₹ 1,000.00 lakh was made in March 2023 through reappropriation mainly due to good progress made in works carried out by department and additional works sanctioned during the year. ( RAB )
(xxxv) 3054.80.796.02 RBD-10 Special Provision for Roads and Bridges under Tribal area Sub Plan	O R	3,200.00 (+) 1,031.64	4,231.64	4,231.60	(-) 0.04	Additional fund of ₹ 1,031.64 lakh was made in March 2023 through reappropriation mainly due to more State level planing. ( TDD )
(xxxvi) 3435.04.796.02 National River Conservation Plan (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	0.60 (+) 299.40	300.00	300.00	0.00	Additional fund of ₹ 299.40 lakh was made in March 2023 through reappropriation mainly due to higher expenditure to complete the Tapi Shuddhikaran project within the time limit Government of India. ( UHD )
(xxxvii) 3435.04.796.03 National River Conservation Plan (40% State)	O R	0.40 (+) 119.60	120.00	120.00	0.00	Additional fund of ₹ 119.60 lakh was made in March 2023 through reappropriation mainly due to higher expenditure to complete the Tapi Shuddhikaran project within the time limit Government of India. (UHD)

## Grant No. 96 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxxviii) 3456.00.796.08 Food Security (100% State Share)	O R	6,950.00 (+) 3,550.00	10,500.00	10,500.00	0.00	Additional fund of ₹ 3,550.00 lakh was made in March 2023 through reappropriation mainly due to (i) PMGKAY Scheme is Extended for month of April-2022 to December-2022, (ii) FPS Commission is increased from January-2022. (iii) distribution ratio of wheat and rice has been changed from May-2022, in which the distribution ratio of rice has been increased compared to wheat, as the subsidy rate of rice is higher than that of wheat. ( FCS )
(xxxix) 3456.00.796.10 Losses on sale of edible oil through FPS (State)	O R	1,764.00 (+) 647.49	2,411.49	2,411.49	0.00	Additional fund of ₹ 647.49 lakh was made in March 2023 through reappropriation mainly due to revised estimate. ( FCS )

## 4. Saving under the appropriation occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2049.60.796.01 Payment of Decretal Amount	O R	300.00 (-) 233.09	66.91	66.90	(-) 0.01	Withdrawal of provision of ₹ 233.09 lakh through surrender in March 2023 was attributed to receipt of less payment orders from courts in land acquisition cases. Lumpsum provision is made for payment to the applicants in the court case of land acquisition. ( NWR ).

## Grant No. 96 contd.

## CAPITAL

5. Though there was an ultimate saving of ₹ 14,846.58 lakh in the grant; only ₹ 8,796.71 lakh were surrendered from the grant in March 2023, resulting in less surrender to the extent of ₹ 6,049.87 lakh.

6. Excess under the grant occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4700.01.796.41 IRG-39 Karjan Irrigation Scheme	O R	0.00 0.00	0.00	0.10	(+) 0.10	Reasons for incurring excess expenditure of ₹ 0.10 lakh without budget provision have not been intimated (August 2023).

7. Saving under the appropriation occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4700.01.796.41 IRG-39 Karjan Irrigation Scheme	O R	25.00 (-) 11.11	13.89	13.89	0.00	Withdrawal of provision of ₹ 11.11 lakh through surrender in March 2023 was attributed to receipt of less payment orders from courts in land acquisition cases. Lumpsum provision is made for payment to the applicants in the court case of land acquisition. (NWR).

## Grant No. 96 conclud.

## PERSISTENT SAVING

8. This is the thirteenth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18	7,92,988.50	6,70,198.44	1,22,790.06	15.48
2018-19	8,29,284.66	7,09,081.56	1,20,203.10	14.49
2019-20	8,67,515.67	7,94,054.63	73,461.04	8.47
2020-21	9,11,045.87	7,60,045.39	1,51,000.48	16.57
2021-22	9,11,920.56	8,02,805.58	1,09,114.98	11.97

9. This is the sixteenth year in succession in which the Capital - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18	4,23,592.69	3,96,088.26	27,504.43	6.49
2018-19	4,49,021.39	4,19,312.80	29,708.59	6.62
2019-20	5,30,529.72	4,12,173.32	1,18,356.40	22.31
2020-21	4,37,550.50	3,78,496.39	59,054.11	13.50
2021-22	4,67,391.05	4,28,556.31	38,834.74	8.31

**SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT****GRANT NO. : 97 SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT****( Major Head : 2251 - Secretariat - Social Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		6,93,80				
Supplementary		0	6,93,80	6,56,68	(-) 37,12	37,10

## Notes and Comments

Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.01 Sports, Youth and Cultural Activities Department	O R	368.30 (-) 42.28	326.02	326.02	0.00	Withdrawal of provision of ₹ 27.28 lakh through surrender and of ₹ 15.00 lakh through reappropriation in March 2023 was attributed to non filling of 15 vacant posts out 45 sanctioned posts i.e, 01 post of Class-I, 01 post of Class-II and 13 posts of Class-III employees.

## Grant No. 97 conclud.

2. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.02 ART-19 Information and Technology	O R	100.00 (+) 15.00	115.00	114.99	(-) 0.01	Additional fund of ₹ 15.00 lakh was made in March 2023 through reappropriation mainly due to expenditure of Rs.22.07 lakh is done for the developement of Archeological Treasure of Gujarat website. GIL has submitted estimate of Rs.102.25 lakh for purchase of computers and scanners for departments and various HoD under the department, out of which grant of ₹ 92.92 lakh was placed at disposal of GIL as per SYCAD department circular no. SYCAD/ITPM/e-file/19/2023/0415/IT dated 18-03-2023. Remaining grant of Rs.9.33 lakh will given to GIL from next financial year.

**GRANT NO. : 98 YOUTH SERVICES AND CULTURAL ACTIVITIES**

( Major Head : 2070 - Other Administrative Services, 2202 - General Education, 2204 - Sports and Youth Services, 2205 - Art and Culture, 4202 - Capital Outlay on Education, Sports, Art and Culture )

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		3,65,51,83				
Supplementary		89,49,37	4,55,01,20	4,53,21,34	(-) 1,79,86	6,73,79

## CAPITAL

Voted

Original		38,45,00				
Supplementary		1	38,45,01	40,43,00	(+) 1,97,99	0

## Notes and Comments

## REVENUE

Funds amounting to ₹ 673.79 lakh were surrendered from the grant in March 2023, the saving ultimately worked out to only ₹ 179.86 lakh resulting in excessive surrender to the extent of ₹ 493.93 lakh. In view of the final saving, the supplementary grant of ₹ 8,949.37 lakh obtained in March 2023 could have been curtailed.

## CAPITAL

2. The expenditure exceeded the grant by ₹ 197.99 lakh ( ₹ 1,97,99,000 /- ); the excess requires regularization. In view of the final excess, the supplementary grant of ₹ 0.01 lakh obtained in March in 2023 proved insufficient.

**GRANT NO. : 99 OTHER EXPENDITURE PERTAINING TO SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT**

**( Major Head : 7610 - Loans to Government Servants etc. )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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**CAPITAL**

Voted

Original		8				
Supplementary		0	8	0	(-) 8	8

Notes and Comments

Entire voted grant of ₹ 0.08 lakh remained unutilized during the year.

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**URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT****GRANT NO. : 100 URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT****( Major Head : 2251 - Secretariat - Social Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		7,55,68				
Supplementary		0	7,55,68	5,21,97	(-) 2,33,71	2,33,70

## Notes and Comments

In view of final saving of ₹ 233.71 lakh, Original provision of ₹ 755.68 lakh could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.01 Urban Development and Urban Housing Department	O R	755.68 (-) 233.70	521.98	521.97	(-) 0.01	Withdrawal of provision of ₹ 233.70 lakh through surrender in March 2023 was attributed to non filling up of 37 posts of Class-III, posts of Class-II and 3 posts of Class-I and recovery of LWP.

**GRANT NO. : 101 URBAN HOUSING****( Major Head : 2049 - Interest Payments, 2216 - Housing )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		7,23,51,64			
Supplementary		3,85,74,36	11,09,26,00	8,89,73,36	(-) 2,19,52,64
					2,19,52,64

## Charged

Original		2,20,02,21			
Supplementary		1	2,20,02,22	1,77,60,55	(-) 42,41,67
					42,41,67

## Notes and Comments

## REVENUE

In view of the final saving of ₹ 21,952.64 lakh in the grant, Supplementary grant of ₹ 38,574.36 lakh obtained in March 2023 could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2216.02.191.07 Assistance to Municipal Corporations under Pradhan Mantri Awas Yojana (Urban) (60% Central)	O S R	16,200.00 15,579.00 (-) 7,379.52	24,399.48	24,399.48	0.00	Withdrawal of provision of ₹ 7,379.52 lakh through surrender in March 2023 was attributed to non release of expected grant by Government of India against utilization certificate submitted.

## Grant No. 101 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2216.02.191.08 Assistance to Municipal Corporations under Pradhan Mantri Awas Yojana(Urban) (40% State)	O S R	10,800.00 10,386.00 (-) 4,233.44	16,952.56	16,952.56	0.00	Withdrawal of provision of ₹ 4,233.44 lakh through surrender in March 2023 was attributed to non release of expected grant by Government of India against utilization certificate submitted. Hence, propotionate state provision was not utilised.
(iii) 2216.02.192.05 Assistance to Municipalities under Pradhan Mantri Awas Yojana (Urban) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O S R	15,000.00 6,353.00 (-) 4,990.40	16,362.60	16,362.60	0.00	Withdrawal of provision of ₹ 4,990.40 lakh through surrender in March 2023 was attributed to non release of expected grant by Government of India against utilization certificate submitted.
(iv) 2216.02.192.06 Assistance to Municipalities under Pradhan Mantri Awas Yojana (Urban) (40% State)	O S R	10,000.00 4,235.33 (-) 3,326.93	10,908.40	10,908.40	0.00	Withdrawal of provision of ₹ 3,326.93 lakh through surrender in March 2023 was attributed to non release of expected grant by Government of India against utilization certificate submitted. Hence, propotionate state provision was not utilised.

## Grant No. 101 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v) 2216.02.193.06 Assistance to Urban/Area Development Authorities under Pradhan Mantri Awas Yojana(Urban) (60% Central)	O S R	3,000.00 1,270.00 (-) 1,270.00	3,000.00	3,000.00	0.00	Withdrawal of provision of ₹ 1,270.00 lakh through surrender in March 2023 was attributed to non release of expected grant by Government of India against utilization certificate submitted.
(vi) 2216.02.193.07 Assistance to Urban/Area Development Authorities under Pradhan Mantri Awas Yojana(Urban) (40% State)	O S R	2,000.00 751.03 (-) 751.03	2,000.00	2,000.00	0.00	Withdrawal of provision of ₹ 751.03 lakh through surrender in March 2023 was attributed to non release of expected grant by Government of India against utilization certificate submitted. Hence, propotionate state provision was not utilised.

## 3. Saving under the appropriation occurred mainly under :

Head			Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2049.60.101.01 Interest on Provident Fund Deposits of Municipal Corporations	O R	13,400.00 (-) 3,650.53	9,749.47	9,749.47	0.00	Withdrawal of provision of ₹ 3,650.53 lakh through surrender in March 2023 was attributed to decrease in provident fund deposits.

## Grant No. 101 concld.

4. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2216.02.191.04 HSG- Assistance to Municipal Corporation Under Housing for all (60:40 Partially Centrally Sponsored Scheme)	O	0.00				Additional fund of ₹ 10.75 lakh was made in March 2023 through reappropriation mainly due to requirement of amount to be placed in charge of the Collector, Surat, as per Supreme Court order 16/12/2021 in SLP (Civil) Dairy No.19714/2021.
	S	0.01				
	R	(+) 10.75	10.76	10.76	0.00	

**GRANT NO. : 102 URBAN DEVELOPMENT**

**( Major Head : 2215 - Water Supply and Sanitation, 2217 - Urban Development, 3435 - Ecology and Environment, 3475 - Other General Economic Services, 4217 - Capital Outlay on Urban Development, 6217 - Loans for Urban Development )**

		Total grant or appropriation	Actual expenditure	Excess (+) / Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original	1,01,34,24,51				
Supplementary	17,57,46,80	1,18,91,71,31	1,09,49,19,82	(-) 9,42,51,49	9,42,49,43

## CAPITAL

Voted

Original	8,80,51,00				
Supplementary	0	8,80,51,00	7,80,00,00	(-) 1,00,51,00	1,00,51,00

Notes and Comments

## REVENUE

Though there was an ultimate saving of ₹ 94,251.49 lakh in the grant; only ₹ 94,249.43 lakh were surrendered from the grant in March 2023. In view of the final saving, the supplementary grant of ₹ 1,75,746.80 lakh obtained in March 2023 could have been curtailed.

## Grant No. 102 contd.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2215.02.105.04 Grant in aid to Municipal Corporations under Swachh Bharat Mission (Urban) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	4,417.00 (-) 1,579.06	2,837.94	2,837.94	0.00	Withdrawal of provision of ₹ 1,579.06 lakh through surrender in March 2023 was attributed to non release of grant by the Central Government and approval for SBM 2.0 is pending at Central level.
(ii) 2215.02.105.05 Grant in aid to Municipal Corporations under Swachh Bharat Mission (Urban) (40% State)	O R	2,945.00 (-) 1,052.89	1,892.11	1,892.11	0.00	Withdrawal of provision of ₹ 1,052.89 lakh through surrender in March 2023 was attributed to non release of grant by the Central Government and approval for SBM 2.0 is pending at Central level.
(iii) 2215.02.105.06 Grant in aid to Municipalities under Swachh Bharat Mission (Urban) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	2,945.00 (-) 1,053.03	1,891.97	1,891.97	0.00	Withdrawal of provision of ₹ 1,053.03 lakh through surrender in March 2023 was attributed to non release of grant by the Central Government and approval for SBM 2.0 is pending at Central level.

## Grant No. 102 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 2215.02.105.07 Grant in aid to Municipalities under Swachh Bharat Mission (Urban) (40% State)	O R	1,963.00 (-) 700.27	1,262.73	1,262.73	0.00	Withdrawal of provision of ₹ 700.27 lakh through surrender in March 2023 was attributed to non release of grant by the Central Government and approval for SBM 2.0 is pending at Central level.
(v) 2217.03.001.02 UDP-26 Preparation of Regional Plan, Development Plan and Town planning Scheme	O R	545.08 (-) 96.43	448.65	448.43	(-) 0.22	Withdrawal of provision of ₹ 96.43 lakh through surrender in March 2023 was attributed to non filling up of vacant posts. 5 Class-I and II and 37 Class-III posts.
(vi) 2217.03.001.03 Chief Town Planner(Town Planning and Valuation Department)	O R	2,977.35 (-) 780.82	2,196.53	2,195.05	(-) 1.48	Withdrawal of provision of ₹ 780.82 lakh through surrender in March 2023 was attributed to non filling up of vacant posts. 31 Class-I and II and 206 Class-III posts.
(vii) 2217.03.001.04 UDP-1 Development and Implementation of Perspective Urban Planning	O R	3,660.00 (-) 1,794.34	1,865.66	1,865.83	(+) 0.17	Withdrawal of provision of ₹ 1,794.34 lakh through surrender in March 2023 was attributed to non filling up of vacant posts. 31 Class-I and II and 8 Class-III posts.

## Grant No. 102 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(viii) 2217.03.001.05 UDP-83 Directorate of Fire Services	O R	4,587.40 (-) 3,198.05	1,389.35	1,389.34	(-) 0.01	Withdrawal of provision of ₹ 1,857.97 lakh through surrender and of ₹ 1,340.08 lakh through reappropriation in March 2023 was attributed to (i) non filling up of vacant posts (₹ 31,98.05 lakh) at Directorate office, training center, Regional Fire offices, 32 divisional offices of municipalities and outsourcing posts and (ii) non allotment of office space for Ahmedabad Regional office.
(ix) 2217.03.191.67 Smart Cities Mission (50% Central)(50:50 Partially Centrally Sponsored Scheme)	O R	34,900.00 (-) 30,000.00	4,900.00	4,900.00	0.00	Withdrawal of provision of ₹ 30,000.00 lakh through reappropriation in March 2023 was attributed to issuance of guidelines by the Government of India, it was necessary to create a separate SNA account for all smart cities to allocate grants under PFMS, all smart cities have been mapped as separate schemes, and under the present budget head, the central share budget allocation of smart cities for owned by the Municipal Corporation has been reduced.

## Grant No. 102 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(x) 2217.03.191.68 Smart Cities Mission (50% State)	O R	21,100.00 (-) 16,200.00	4,900.00	4,900.00	0.00	Withdrawal of provision of ₹ 16,200.00 lakh through reappropriation in March 2023 was attributed to issuance of guidelines by the Government of India, it was necessary to create a separate SNA account for all smart cities to allocate grants under PFMS, all smart cities have been mapped as separate schemes, and under the present budget head, the state share budget allocation of smart cities for owned by the Municipal Corporation has been reduced.
(xi) 2217.03.191.69 Grant in aid to Municipal Corporations for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	9,669.38 (-) 9,669.38	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 9,669.38 lakh through reappropriation in March 2023 was attributed to non receipt of any grant from the Government of India, so, no expenditure occurred under this central share budget head.

## Grant No. 102 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xii) 2217.03.191.70 Grant in aid to Municipal Corporations for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (40% State)	O R	7,840.55 (-) 7,840.55	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 7,840.55 lakh through reappropriation in March 2023 was attributed to non receipt of any grant from the Government of India, so, no expenditure occurred under this proportionate state share budget head.
(xiii) 2217.03.191.76 Smart Cities Mission - Surat Smart City - (25% State Share)	O S R	0.00 250.00 (-) 250.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 250.00 lakh through surrender in March 2023 was attributed to issuance of guidelines by the Government of India after state budget was approved, it was necessary to create a separate SNA account for all smart cities to allocate grants under PFMS, all smart cities have been mapped as separate schemes, and under the present budget head, the central share budget allocation of smart cities for owned by the Surat smart city has been increased.

## Grant No. 102 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiv) 2217.03.191.79 Smart Cities Mission - Rajkot Smart City - (50% Central Share)	O S R	0.00 12,300.00 (-) 2,400.00	9,900.00	9,900.00	0.00	Withdrawal of provision of ₹ 2,400.00 lakh through surrender in March 2023 was attributed to issuance of guidelines by the Government of India after state budget was approved, it was necessary to create a separate SNA account for all smart cities to allocate grants under PFMS, all smart cities have been mapped as separate schemes, and under the present budget head, the central share budget allocation of smart cities for owned by the Rajkot smart city has been increased.
(xv) 2217.03.191.80 Smart Cities Mission - Rajkot Smart City - (50% Central Share)	O S R	0.00 6,250.00 (-) 1,350.00	4,900.00	4,900.00	0.00	Withdrawal of provision of ₹ 1,350.00 lakh through surrender in March 2023 was attributed to issuance of guidelines of the Government of India after state budget was approved, it was necessary to create a separate SNA account for all smart cities to allocate grants under PFMS, all smart cities have been mapped as separate schemes, and under the present budget head, the central share budget allocation of smart cities for owned by the Rajkot smart city has been increased.

## Grant No. 102 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xvi) 2217.03.192.15 UDP-6-Good Governance Initiative	O R	200.00 (-) 50.00	150.00	150.00	0.00	Withdrawal of provision of ₹ 50.00 lakh through surrender in March 2023 was attributed to less trainee Officers and Class III employees.
(xvii) 2217.03.192.20 Smart Cities Mission (50% Central)(50:50 Partially Centrally Sponsored Scheme)	O R	7,000.00 (-) 2,100.00	4,900.00	4,900.00	0.00	Withdrawal of provision of ₹ 2,100.00 lakh through surrender in March 2023 was attributed to non release of expected grant by the Government of India.
(xviii) 2217.03.192.21 Smart Cities Mission (50% State)	O R	7,000.00 (-) 2,100.00	4,900.00	4,900.00	0.00	Withdrawal of provision of ₹ 2,100.00 lakh through surrender in March 2023 was attributed to non release of expected grant by the Government of India.
(xix) 2217.03.192.22 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	9,048.51 (-) 9,048.51	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 9,048.51 lakh partially through surrender of ₹ 7,753.95 lakh and remaining of ₹ 1,294.56 lakh through reappropriation in March 2023 was attributed to non release of expected grant by the Government of India.

## Grant No. 102 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xx) 2217.03.192.23 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (40% State)	O R	4,343.87 (-) 4,343.87	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 4,343.87 lakh through surrender in March 2023 was attributed to non release of expected grant by the Government of India.
(xxi) 2217.03.192.26 Grant in aid to Municipalities for Construction and Maintenance of Fire Station Building	O R	1,600.00 (-) 600.00	1,000.00	1,000.00	0.00	Withdrawal of provision of ₹ 600.00 lakh through surrender in March 2023 was attributed to non receipt of proposal for requirement of more grant from the office of Commissionerate of Municipalities.
(xxii) 2217.03.193.05 Grant in aid to Statue of Unity Area Development and Tourism Governance Authority	O R	20,229.00 (-) 4,252.00	15,977.00	15,977.00	0.00	Withdrawal of provision of ₹ 4,252.00 lakh through surrender in March 2023 was attributed to postponement of civic works in Statue of Unity Authority till next year.
(xxiii) 2217.80.001.01 Commissioner, Municipalities Administration	O R	433.42 (-) 173.99	259.43	259.43	0.00	Withdrawal of provision of ₹ 173.99 lakh through surrender in March 2023 was attributed to non filling up of new post which is sanctioned in new matter at this office and (ii) non purchase of 13 computer, printers (Multifunction) & M.S. Office due to administrative reason which was sanctioned in new matter.

## Grant No. 102 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxiv) 2217.80.001.03 Offices of the Regional Commissioner, Municipalities	O R	1,356.72 (-) 218.51	1,138.21	1,137.69	(-) 0.52	Withdrawal of provision of ₹ 218.51 lakh through surrender in March 2023 was attributed to (i) non payment of office rent as Regional Commissioner Office Ahmedabad has provided office rent for office building but approval for payment of rent not received from UDD and (ii) non filling up of new post of accountant as sanction in new matter.
(xxv) 2217.80.191.04 UDP-15- Upgradation of Standards of Administration recommended by Central Finance Commission.	O R	58,512.10 (-) 22,111.70	36,400.40	36,400.40	0.00	Withdrawal of provision of ₹ 22,111.70 lakh through surrender in March 2023 was attributed to non release of expected grant by the Government of India.
(xxvi) 2217.80.192.05 UDP-15- Upgradation of Standards of Administration recommended by Finance Commission	O R	30,661.83 (-) 30,661.83	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 30,661.83 lakh through surrender in March 2023 was attributed to grant is outstanding to be paid to Municipal Corporations for the previous year.
(xxvii) 3475.00.108.06 National Urban Livelihood Mission (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	6,000.00 (-) 3,930.15	2,069.85	2,069.85	0.00	Withdrawal of provision of ₹ 3,930.15 lakh through surrender in March 2023 was attributed to non release of expected grant by the Government of India.

## Grant No. 102 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxviii) 3475.00.108.07 National Urban Livelihood Mission (40% State)	O R	4,000.00 (-) 2,620.10	1,379.90	1,379.90	0.00	Withdrawal of provision of ₹ 2,620.10 lakh through surrender in March 2023 was attributed to non release of expected grant by the Government of India.
(xxix) 3475.00.108.08 Establishment Expenditure of Sachivalaya under National Urban Livelihood Mission	O R	69.93 (-) 31.77	38.16	38.16	0.00	Withdrawal of provision of ₹ 31.77 lakh through surrender in March 2023 was attributed to non filling up of one vacant post of Class-I and recovery of LWP.

## 3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2217.03.191.66 Creation of Wild Valley Bio-Diversity Park under Urban Development Mission - Smart Cities(60:40 Partially Centrally Sponsored Scheme)	O R	1.00 (+) 3,199.00	3,200.00	3,200.00	0.00	Additional fund of ₹ 3,199.00 lakh was made in March 2023 through reappropriation mainly due to release of more grant by the Government of India hence provision increased proportionally.

## Grant No. 102 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 2217.03.191.71 Grant in aid to Municipal Corporations for Atal Mission for Rejuvenation and Urban Transformation 2.0 (AMRUT 2.0) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O S R	1,200.00 12,550.00 (+) 7,726.86	21,476.86	21,476.86	0.00	Additional fund of ₹ 7,726.86 lakh was made in March 2023 through reappropriation mainly due to release of more grant by the Government of India hence provision increased proportionally.
(iii) 2217.03.191.72 Grant in aid to Municipal Corporations for Atal Mission for Rejuvenation and Urban Transformation 2.0 (AMRUT 2.0) (40% State)	O S R	800.00 17,566.00 (+) 9,530.74	27,896.74	27,896.74	0.00	Additional fund of ₹ 9,530.74 lakh was made in March 2023 through reappropriation mainly due to release of more grant by the Government of India hence matching state share provision increased proportionally.
(iv) 2217.03.192.10 UDP-20 Grants-in-aid to Municipalities for Basic Capital and Pay Allowances to the Urban Local Bodies	O R	13,500.00 (+) 2,000.00	15,500.00	15,500.00	0.00	Additional fund of ₹ 2,000.00 lakh was made in March 2023 through reappropriation mainly due to more requirement of funds as proposals received from the municipalities in the year 2021-22 were pending due to lack of funds.

## Grant No. 102 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v) 2217.03.192.24 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation 2.0 (AMRUT 2.0) (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	1,200.00 (+) 27,217.51	28,417.51	28,417.51	0.00	Additional fund of ₹ 27,217.51 lakh was made in March 2023 through reappropriation mainly due to release of more grant by the Government of India hence provision increased proportionally.
(vi) 2217.03.192.25 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation 2.0 (AMRUT 2.0) (40% State)	O S R	800.00 20,037.80 (+) 5,111.07	25,948.87	25,948.87	0.00	Additional fund of ₹ 5,111.07 lakh was made in March 2023 through reappropriation mainly due to release of more grant by the Government of India hence matching state share provision increased proportionally.
(vii) 2217.80.191.05 UDP-23 50% Grant-in-aid to Municipal Corporation for Professional Tax	O R	5,973.21 (+) 776.79	6,750.00	6,750.00	0.00	Additional fund of ₹ 776.79 lakh was made in March 2023 through reappropriation mainly due to grant is outstanding to be paid to Municipal Corporations for the previous year.

## Grant No. 102 contd.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(viii) 3435.04.101.02 National River Conservation Plan (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	14,917.32 (+) 6,284.01	21,201.33	21,201.33	0.00	Additional fund of ₹ 6,284.01 lakh was made in March 2023 through reappropriation mainly due to release of more grant by the Government of India hence provision increased proportionally.
(ix) 3435.04.101.03 National River Conservation Plan (40% State)	O R	4,972.44 (+) 5,935.30	10,907.74	10,907.74	0.00	Additional fund of ₹ 5,935.30 lakh was made in March 2023 through reappropriation mainly due to release of more grant by the Government of India hence matching state share provision increased proportionally.

## CAPITAL

4. In view of final saving of ₹ 10,051.00 lakh, Original provision of ₹ 88,051.00 could have been curtailed.

5. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4217.03.052.01 Fire Prevention Vehicle and Equipment	O R	9,550.00 (-) 9,550.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 9,550.00 lakh through surrender in March 2023 was attributed to non completion of purchase procedure during the year, through tender procedure has been completed and proposal to park grant has been denied.

## Grant No. 102 concld.

Head			Total grant	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 4217.60.190.05 Capital Support to Gujarat Urban Development Company for Developing of Fintech HUB at GIFT city	O R	100.00 (-) 100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to non receipt of any demand from the dream cirt.
(iii) 6217.60.191.01 loan to Municipal Corporations from external funding agencies	O R	300.00 (-) 300.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 300.00 lakh through surrender in March 2023 was attributed to non sanction of Loan of World Bank.
(iv) 6217.60.193.01 loan to Urban/Area Development Authorities from external funding agencies	O R	100.00 (-) 100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to non sanction of Loan of Asian Development Bank.

## PERSISTENT SAVING

6. This is the ninth year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18	8,61,959.83	7,59,657.15	1,02,302.68	11.87
2018-19	9,34,962.02	8,67,792.31	67,169.71	7.18
2019-20	10,34,539.92	10,32,729.25	1,810.67	0.18
2020-21	9,66,611.43	8,01,899.15	1,64,712.28	17.04
2021-22	9,65,632.31	8,44,710.46	1,20,921.85	12.52

**GRANT NO. : 103 COMPENSATION ,ASSIGNMENT AND TAX COLLECTION CHARGES****( Major Head : 2202 - General Education, 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		2,75,20,00				
Supplementary		87,00,00	3,62,20,00	3,62,20,00	0	0

## Charged

Original		30,00,00				
Supplementary		0	30,00,00	30,00,00	0	0

**GRANT NO. : 104 OTHER EXPENDITURE PERTAINING TO URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT**

**( Major Head : 2235 - Social Security and Welfare )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		84,02				
Supplementary		0	84,02	41,08	(-) 42,94	42,94

Notes and Comments

In view of final saving of ₹ 42.94 lakh, Original grant of ₹84.02 lakh could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2235.02.800.01 Urban Community Development Project	O R	84.02 (-) 42.94	41.08	41.08	0.00	Withdrawal of provision of ₹ 42.94 lakh through surrender in March 2023 was attributed to non receipt of demand letter for UCD grant from Municipal Corporations / Municipalities and (ii) provision made for retirement benefit of Deputy Commissioner (Project) not incurred as he was transferred to other office.

**WOMEN AND CHILD DEVELOPMENT DEPARTMENT****GRANT NO. : 105 WOMEN AND CHILD DEVELOPMENT DEPARTMENT****( Major Head : 2251 - Secretariat - Social Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

## Voted

Original		4,35,81				
Supplementary		0	4,35,81	3,87,14	(-) 48,67	48,65

## Notes and Comments

In view of final saving of ₹ 48.67 lakh, Original grant of ₹ 435.81 lakh could have been curtailed.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2251.00.090.01 Women and Child Development Department	O R	425.81 (-) 48.65	377.16	377.16	0.00	Withdrawal of provision of ₹ 48.65 lakh through surrender in March 2023 was attributed to non filling up of vacant posts of Class-I, II, III & IV employees by the General Administrative Department.

**GRANT NO. : 106 OTHER EXPENDITURE PERTAINING TO WOMEN AND CHILD DEVELOPMENT DEPARTMENT**

**( Major Head : 2049 - Interest Payments, 2235 - Social Security and Welfare, 2236 - Nutrition, 4235 - Capital Outlay on Social Security and Welfare, 4236 - Capital Outlay on Nutrition, 7610 - Loans to Government Servants etc. )**

		Total grant or appropriation	Actual expenditure	Excess (+) / Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		38,07,61,59				
Supplementary		6,76,98,85	44,84,60,44	36,62,16,29	(-) 8,22,44,15	8,22,48,28

Charged

Original		90,00				
Supplementary		0	90,00	90,00	0	0

CAPITAL

Voted

Original		21,89,75				
Supplementary		0	21,89,75	12,13,21	(-) 9,76,54	9,76,53

Notes and Comments

REVENUE

Funds amounting to ₹ 82,248.28 lakh were surrendered from the grant in March 2023; the saving ultimately worked out to only ₹ 82,244.15 lakh, resulting in excessive surrender to the extent of ₹ 4.09 lakh. In view of the final saving, the supplementary grant of ₹ 67,698.85 lakh obtained in March 2023 proved excessive.

## Grant No. 106 contd.

## 2. Saving in the voted grant occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2235.02.001.02 WCD-1 commissionerate of Women and Child Development	O R	250.79 (-) 60.99	189.80	189.80	0.00	**
<p>Withdrawal of provision of ₹ 60.99 lakh through surrender in March 2023 was attributed to (i) government vehicle allocated through the Director (W.W) Ports and Transport Department to Director (W.W) Commissioner, Women and Child Development (W.W) instead of purchasing a new car for which ₹ 12.00 lakhs was sanctioned, (ii) out of the outsourced employees of the Commissioner, Office of Women and Child Development (W.W), 01 employee have been left unpaid on leave, (iii) complete implementation of e-Government at the Office of the Commissioner, Office of Women and Child Development (W.W) resulting in reduction in stationery costs and reduction in diesel bills and maintenance costs through frugal use of government vehicles.</p>						
(ii) 2235.02.102.03 National Creche Scheme (60:30:10 Centrally sponsored scheme)	O R	58.54 (-) 58.54	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 58.54 lakh through surrender in March 2023 was attributed to non-allocation of grant from the Government of India.
(iii) 2235.02.103.16 WCD-2 Mahila Marg Darshan Kendras	O R	498.13 (-) 124.59	373.54	373.54	0.00	Withdrawal of provision of ₹ 124.59 lakh through surrender in March 2023 was attributed to closure of 09 centers under the Mahila Margadarshan kendras Scheme.
(iv) 2235.02.103.19 Establishment of Women's Development Organisation Corporation	O R	156.10 (-) 46.10	110.00	110.00	0.00	Withdrawal of provision of ₹ 46.10 lakh through surrender in March 2023 was attributed to non filling up of sufficient numbers of employees against employees of sanctioned institution.

## Grant No. 106 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v) 2235.02.103.25 WCD-7 Setting up of State Commission for Women	O R	200.48 (-) 44.91	155.57	155.57	0.00	Withdrawal of provision of ₹ 44.91 lakh through surrender in March 2023 was attributed to non filling up of vacant posts of outsourced employees.
(vi) 2235.02.103.35 Indira Gandhi National Widow Pension Scheme(IGNWPS ) (100% Central)	O R	6,656.41 (-) 6,561.40	95.01	95.01	0.00	Withdrawal of provision of ₹ 6,561.40 lakh through surrender in March 2023 was attributed to non-allocation of grant from the Government of India.
(vii) 2235.02.103.44 Women Wing Information Technology	O R	330.00 (-) 168.81	161.19	161.19	0.00	**
<p>Withdrawal of provision of ₹ 168.81 lakh through surrender in March 2023 was attributed to (i) purchase of computers, printers, multi-function printers etc. for Commissioner, Office of Women and Child Development-Ganghinagar (W.W.) and its subordinate zonal offices through GIL at a competitive price lower than the estimated amount in the bidding process, (ii) procurement is done through GIL, to provide facilities for monitoring and control at Women's Shelters under Commissioner, Office of Women and Child Development-Ganghinagar (W.W.) the bidding process shall not incur costs in excess of the bid budget provision of ₹ 115.00 lakhs.</p>						
(viii) 2235.02.103.45 Women Convention (100% State)	O R	600.00 (-) 454.13	145.87	145.87	0.00	Withdrawal of provision of ₹ 454.13 lakh through surrender in March 2023 was attributed to less expenditure of the program in the grant allocated at the district.

## Grant No. 106 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ix) 2235.02.103.46 Prachar Prasar (100% State share)	O R	300.00 (-) 144.90	155.10	166.88	(+) 11.78	Withdrawal of provision of ₹ 144.90 lakh through surrender in March 2023 was attributed to less expenditure cost in all the districts to print stickers for displaying information about the Sakhi One Stop scheme. Reasons for the final excess of ₹ 11.78 lakh have not been intimated (August 2023).
(x) 2235.02.103.48 Ganga Swaroopa Punhlagh Arthik Sahay Yojana (100% State)	O R	250.00 (-) 138.75	111.25	109.75	(-) 1.50	Withdrawal of provision of ₹ 138.75 lakh through surrender in March 2023 was attributed to fewer beneficiaries than expected results in lower costs.
(xi) 2235.02.103.49 Mahila Police Volunteers (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	60.00 (-) 60.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 60.00 lakh through surrender in March 2023 was attributed to non-allocation of grant from the Government of India.
(xii) 2235.02.103.50 Mahila Police Volunteers (40% State)	O R	40.00 (-) 40.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 40.00 lakh through surrender in March 2023 was attributed to non-allocation of grant from the Government of India, hence the State Government's share has not been spent.

## Grant No. 106 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xiii) 2235.02.103.51 Swadhar Gruh (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	72.42 (-) 72.42	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 72.42 lakh through surrender in March 2023 was attributed to non-allocation of grant from the Government of India.
(xiv) 2235.02.103.52 Swadhar Gruh (40% State)	O R	48.28 (-) 48.28	0.04	0.00	(-) 0.04	Withdrawal of provision of ₹ 48.28 lakh through surrender in March 2023 was attributed to non-allocation of grant from the Government of India, hence the State Government's share has not been spent.
(xv) 2236.02.101.03 NTR-2 Dudh Sanjeevni Yojana, Fortified Salt, Suposhan Samvad etc(100% State)	O R	90,901.59 (-) 70,314.41	20,587.18	20,246.98	(-) 340.20	**
Withdrawal of provision of ₹ 23,656.19 lakh through surrender and of ₹ 46,658.22 lakh through reappropriation in March 2023 was attributed to (i) less number of beneficiaries, in a new scheme where all pregnant mothers and all mothers of children up to two years of age were included, but the number of beneficiaries determined to be given by the government only to the mothers of the first pregnant and first child and (ii) decrease in number of beneficiaries because of change in eligibility criteria, less supply of MMY kit (Tuver dal/oil/chana) from GSCSCL. Reasons for the final saving of ₹ 340.20 lakh have not been intimated (August 2023).						
(xvi) 2236.02.101.05 National Nutrition Mission (80% Central)(80:20 Partially Centrally Sponsored Scheme)	O R	7,342.48 (-) 2,702.90	4,639.58	4,639.58	0.00	Withdrawal of provision of ₹ 2,702.90 lakh through surrender in March 2023 was attributed to non-allocation of grant from the Government of India.

## Grant No. 106 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xvii) 2236.02.101.07 NTR-18, Integrated Child Development Scheme - Honarium, Logistics, etc (60% Central) (60:40 Partially Centrally Sponsored Scheme)	O R	23,218.79 (-) 4,196.92	19,021.87	19,021.87	0.00	Withdrawal of provision of ₹ 4,196.92 lakh through surrender in March 2023 was attributed to non-allocation of grant from the Government of India.
(xviii) 2236.02.101.08 NTR-18, Integrated Child Development Scheme - Honarium, Logistics, etc (40% State)	O R	15,479.17 (-) 2,798.11	12,681.06	12,681.06	0.00	Withdrawal of provision of ₹ 2,798.11 lakh through surrender in March 2023 was attributed to non-allocation of grant from the Government of India, hence the State Government's share has not been spent.
(xix) 2236.02.101.09 NTR-2, Introduction of ICDS Scheme - THR & HCM (50% Central)(50:50 Partially Centrally Sponsored Scheme)	O R	36,945.35 (-) 17,131.09	19,814.26	19,814.26	0.00	Withdrawal of provision of ₹ 17,131.09 lakh through surrender in March 2023 was attributed to non receipt of grant.
(xx) 2236.02.101.10 NTR-2, Introduction of ICDS Scheme - THR & HCM (50% State)	O R	36,945.35 (-) 10,731.08	26,214.27	26,214.27	0.00	Withdrawal of provision of ₹ 10,731.08 lakh through surrender in March 2023 was attributed to non receipt of grant.

## Grant No. 106 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxi) 2236.02.101.13 NTR-13, Scheme For Adolescent Girls (SAG) - Non- Nutrition (60% Central)(60:40 Partially Centrally Sponsored Scheme)	O R	157.85 (-) 157.85	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 157.85 lakh through surrender in March 2023 was attributed to closure of the scheme from 31-03-2022 vide WCD Resolution no. WCD/IMR/ e-file/23/2022/0754/ Dt-29/08/2022
(xxii) 2236.02.101.14 NTR-13, Scheme For Adolescent Girls (SAG) - Non- Nutrition (40% State)	O R	105.24 (-) 105.24	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 105.24 lakh through surrender in March 2023 was attributed to closure of the scheme from 31-03-2022 vide WCD Resolution no. WCD/IMR/e-file/ 23/2022/0754/ Dt-29/08/2021
(xxiii) 2236.02.101.15 NTR-13, Scheme For Adolescent Girls (SAG) - Nutrition (50% Central)(50:50 Partially Centrally Sponsored Scheme)	O R	351.75 (-) 351.75	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 351.75 lakh through surrender in March 2023 was attributed to closure of the scheme from 31-03-2022 vide WCD Resolution no. WCD/IMR/e-file/23/2022/0754/ Dt-29/08/2023

## Grant No. 106 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxiv) 2236.02.101.16 NTR-13, Scheme For Adolescent Girls (SAG) - Nutrition (50% State)	O R	351.75 (-) 351.75	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 351.75 lakh through surrender in March 2023 was attributed to closure of the scheme from 31-03-2022 vide WCD Resolution no. WCD/IMR/e file/23/2022/0754/ Dt-29/08/2022
(xxv) 2236.02.101.17 PURNA Yojana (100% State)	O R	36,513.55 (-) 4,876.09	31,637.46	31,637.46	0.00	**
Withdrawal of provision of ₹ 4,876.09 lakh through surrender in March 2023 was attributed to (i) non-procurement of purna kit in the year 2022-23, (ii) March ending programme not organised within time limit, (iii) non receipt of grant as per budget provision nutrition component, wheat purchase and contingency, (iv) reduction in honorarium of PURNA consultant.						
(xxvi) 2236.02.101.19 NTR-12, Strengthening of ICDS Scheme (100% State Share)	O R	2,541.05 (-) 312.05	2,229.00	2,229.00	0.00	Appropriate reason for Withdrawal of provision of ₹ 312.05 lakh through surrender in March 2023 has not been provided.

## Grant No. 106 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxvii) 2236.02.101.21 NTR-21, Biometric Infrastructure (100% State Share)	O R	1,021.45 (-) 708.91	312.54	312.54	0.00	**
<p>Withdrawal of provision of ₹ 708.91 lakh through surrender in March 2023 was attributed to (i) the GeM Bids have been floated for all budgeted items and all procurement processes up to L1 finalization have been attempted for Desktop Computers, Bluetooth Speakers and Laptop items. For desktop computers selected successful bidder was failed to produce goods for quality check (STQC) that's why order can not be processed. While in laptop and bluetooth speaker items successful bidder have quoted higher than estimated market value and negotiation in RA did not attract discount below estimated rate. For Aadhaar authentication device UIDAI has planned to obsolete L0 devices in December so it is required to change specification of product looking forward to change in guideline of UIDAI Aadhaar authentication device and (ii) time to time GIL under DST decide man month rates for technical manpower with approval of SPC(IT). One such revision has been done on dated 01/08/2022 where man month rate has been considerably increased due to increase in monthly emolument in IT industry. It has been led to difference in wages approved at ICDS and new rate approved at GIL so, it became difficult to find resources at older rate and attrition happened in already recruited resources which leads to lesser payment on account of human resource honorarium and IT services.</p>						
(xxviii) 2236.02.101.22 Mission Balam Shukham-ICDS Mission (100% State Share)	O R	7,697.42 (-) 5,194.69	2,502.73	2,509.74	(+) 7.01	**
<p>Withdrawal of provision of ₹ 5,194.69 lakh through surrender in March 2023 was attributed to (i) non filling of vacant posts, (ii) less T.A. Bill received as per assumption, (iii) Tender for procurement of uniform is done thrice. The previous 2 tenders were scraped and the third tender is in process, hence the expenditure for it till 31/3/2023 cannot be done, (iv) The fire safety grant has been reduced in the Re budget so that grant incurred less Reasons for the final excess of ₹ 7.01 lakh have not been intimated (August 2023).</p>						

## Grant No. 106 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(xxix) 2236.80.001.03 NTR-18, Integrated Child Development Scheme - Pay & Allowance (25% Central) (25:75 Partially Centrally Sponsored Scheme)	O R	2,486.05 (-) 156.78	2,329.27	2,077.43	(-) 251.84	Withdrawal of provision of ₹ 156.78 lakh through surrender in March 2023 was attributed to non receipt of grant proposed for the fourth quarter from the Government of India. Reasons for the final saving of ₹ 251.84 lakh have not been intimated (August 2023).

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2235.02.103.03 Family Consulting	O R	20.00 (+) 87.80	107.80	107.80	0.00	Additional fund of ₹ 87.80 lakh was made in March 2023 through reappropriation mainly due to more expenditure for payment of court cases.
(ii) 2235.02.103.04 SCW-25 Grant for financial assistance to destitute widows of their rehabilitation	O S R	51,752.71 67,698.85 (+) 21,399.89	1,40,851.45	1,40,850.83	(-) 0.62	Additional fund of ₹ 21,399.89 lakh was made in March 2023 through reappropriation mainly due to subsequent increase in the number of beneficiaries than expected.

## Grant No. 106 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iii) 2235.02.103.17 WCD-5 Development Programme of Gujarat Women Economic Development Corporation	O R	985.00 (+) 102.85	1,087.85	1,087.85	0.00	Additional fund of ₹ 102.85 lakh was made in March 2023 through reappropriation mainly due to organization of more fairs to cover more women artisans in the fairs and organization of women awareness camps to connect women with government schemes.
(iv) 2235.02.103.47 Vahali Dikari Yojana (100% State share)	O R	8,000.00 (+) 4,850.00	12,850.00	12,850.00	0.00	Additional fund of ₹ 4,850.00 lakh was made in March 2023 through reappropriation mainly due to increase in the number of beneficiaries.
(v) 2235.02.103.55 Comprehensive Scheme for Combating Trafficking of Women and Children (Ujjwala) (60% Central) (60:30:10 Partially Centrally Sponsored Scheme)	O R	15.82 (+) 69.32	85.14	85.14	0.00	Additional fund of ₹ 69.32 lakh was made in March 2023 through reappropriation mainly due to allocation of previous years grant by the Government of India.
(vi) 2235.02.103.56 Comprehensive Scheme for Combating Trafficking of Women and Children (Ujjwala) (30% State)	O R	7.91 (+) 37.36	45.27	45.27	0.00	Additional fund of ₹ 37.36 lakh was made in March 2023 through reappropriation mainly due to allocation of previous years grant by the Government of India.

## Grant No. 106 contd.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(vii) 2235.02.103.62 Beti Bachao Beti Padhaao (100% CSS)	O R	0.00 0.00	0.00	340.00	(+) 340.00	Reasons for incurring excess expenditure of ₹ 340.00 lakh without budget provision have not been intimated (August 2023).
(viii) 2236.02.101.01 NTR-10 Additional Facility to Anganwadi Worker and Anganwadi Helper	O R	29,347.91 (+) 19,714.31	49,062.22	49,062.22	0.00	Additional fund of ₹ 19,714.31 lakh was made in March 2023 through reappropriation mainly due to payment toward higher salaries. By the resolution dated 29/09/2022 of B-1 Branch, the post of Anganwadi Worker, Tedgar and Mini Anganwadi Worker has been converted into Anganwadi Worker by increasing the salary from ₹ 7,800 to ₹10,000, ₹ 3,950 to ₹ 5,500 and ₹ 4,400 to ₹ 10,000 respectively.

## CAPITAL

4. In view of final saving of ₹ 976.54 lakh in the grant, Original provision of ₹2,189.75 could have been curtailed.

## Grant No. 106 contd.

## 5. Saving in the voted grant occurred mainly under :

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 4235.02.103.02 WCD-15 Construction of Centre for Women Empowerment (100% State)	O R	180.00 (-) 180.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 180.00 lakh through surrender in March 2023 was attributed to non-implementation of project of Women Empowerment Complex Bhavnagar due to administrative reasons.
(ii) 4236.02.800.04 NTR-22 Construction- Repairing & Upgradation of Block Office	O R	888.66 (-) 210.99	677.67	677.66	(-) 0.01	Withdrawal of provision of ₹ 210.99 lakh through surrender in March 2023 was attributed to revised estimate has been reduced against the sanctioned budget provision.
(iii) 4236.02.800.06 NTR-5, Construction of Anganwadi (50% Central)(50:50 Partially Centrally Sponsored Scheme)	O R	100.00 (-) 100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to non receipt of grant from the central government.
(iv) 4236.02.800.07 NTR-5, Construction of Anganwadi (50% State)	O R	100.00 (-) 100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh through surrender in March 2023 was attributed to non receipt of grant from central government, hence state government share not released.

## Grant No. 106 concld.

Head			Total grant or appropriation	Actual Expenditure (₹ in lakhs)	Excess (+) Saving (-)	Remarks
(v) 4236.02.800.08 NTR-9, Repairing of Anganwadi (50% Central) (50:50 Partially Centrally Sponsored Scheme)	O R	230.43 (-) 230.43	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 230.43 lakh through surrender in March 2023 was attributed to non receipt of grant from the central government.
(vi) 4236.02.800.09 NTR-9, Repairing of Anganwadi (50% State)	O R	153.63 (-) 153.63	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 153.63 lakh through surrender in March 2023 was attributed to non receipt of grant from central government, hence state government share not released.

## PERSISTENT SAVING

6. This is the eleventh year in succession in which the Revenue - Voted grant closed with large saving showing over estimation and defective budgeting.

Year	Total Provision	Expenditure (₹ in lakhs)	Saving	Saving Percentage
2017-18	1,99,692.78	1,32,587.26	67,105.52	33.60
2018-19	2,23,112.03	1,39,764.94	83,347.09	37.36
2019-20	2,29,907.90	1,99,035.07	30,872.83	13.43
2020-21	3,22,740.28	3,15,458.52	7,281.76	2.26
2021-22	3,66,924.67	3,47,351.35	19,573.32	5.33

**CLIMATE CHANGE DEPARTMENT****GRANT NO. : 107 CLIMATE CHANGE DEPARTMENT****( Major Head : 3451 - Secretariat -Economic Services )**

			Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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## REVENUE

Voted

Original		1,30,72				
Supplementary		0	1,30,72	1,29,35	(-) 1,37	1,21

**GRANT NO. : 108 OTHER EXPENDITURE PERTAINING TO CLIMATE CHANGE DEPARTMENT**

**( Major Head : 2810 - New and Renewable Energy, 3435 - Ecology and Environment )**

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)	Amount surrendered in March 2023 ( ₹ in thousand)
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REVENUE

Voted

Original		8,70,46,64				
Supplementary		0	8,70,46,64	4,65,07,00	(-) 4,05,39,64	4,05,39,00

Notes and Comments

In view of the final saving of ₹ 40,539.64 lakh in the grant , Original provision of ₹ 87,046.64 lakh could have been curtailed.

2. Saving in the voted grant occurred mainly under :

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(i) 2810.00.800.01 (CLC-5) Assistance to GEDA for Renewable Energy	O R	3,676.00 (-) 388.00	3,288.00	3,288.00	0.00	Withdrawal of provision of ₹ 388.00 lakh through surrender in March 2023 was attributed to (i) nil expenditure incurred on various training programmes (ii) less expenditure incurred in E- rickshaw and (iii) pending payment of biogas plants, 2-W BOV, star rated fans and improved crematoria due to non availability of grant.

## Grant No. 108 contd.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(ii) 3435.03.102.02 (CLC-2) Climate Change Impact Studies & Related Projects Trust Fund	O R	1,325.00 (-) 150.00	1,175.00	925.00	(-) 250.00	Withdrawal of provision of ₹ 150.00 lakh through surrender in March 2023 was attributed to non receipt of final approval of projects, i.e., impact studies proposals which are evaluated by the technical committee. Reasons for the final saving of ₹ 250. 00 lakh have not been intimated (August 2023).
(iii) 3435.03.102.03 (CLC-3) Information Communication & Training	O R	1,150.00 (-) 289.00	861.00	861.00	0.00	Withdrawal of provision of ₹ 289.00 lakh through surrender in March 2023 was attributed to (i) nil expenditure incurred towards awareness program on water conservation, plastic waste management by sakhi mandals and international conference on climate change (ii) less expenditure incurred towards advertisement and (iii) non release of the grant.

## Grant No. 108 concld.

Head			Total grant	Actual Expenditure ( ₹ in lakhs)	Excess (+) Saving (-)	Remarks
(iv) 3435.03.102.04 (CLC-4) Green Solar Projects	O R	80,845.64 (-) 39,687.00	41,158.64	41,408.00	(+) 249.36	**
<p>** Withdrawal of provision of ₹ 39,437.00 lakh through surrender and of ₹ 250.00 lakh through reappropriation in March 2023 was attributed to (i) nil expenditure incurred towards Carbon Capture &amp; Storage Projects, development of roadmap for maximum usage of Green Hydrogen and Prepare Battery Storage &amp; Engery storage solution plan, (ii) less expenditure incurred on schemes of Solar Rooftop Projects, (iii) non-release of grant, (iv) in case of GUVNL GoG has sanctioned budget provision of ₹ 7,67,00.00 lakhs for General Category Consumers under the SURYA-Gujarat Scheme for the FY 2022-23 as a corpus fund, due to SBD (standard bid documents) of MNRE, finalization of the tender was delayed. Hence, registration of the applications for the FY 2022-23 was started from 16.08.2022. Reasons for the final excess of ₹ 249.36 lakh have not been intimated (August 2023).</p>						

**APPENDIX-I***(Referred to in the Summary of Appropriation Accounts)**Expenditure met out of advances from the Contingency Fund obtained during 2022-23 but not recouped to the Fund till the close of the year.*

MajorHead ofAccount	Number of grant/ appropriation	Expenditure		Number and date of sanction
		Voted	Charged	
		(₹ in thousand)		
2435	5	20,25,83		CNF/1122/45/K 01-Nov-2022

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## APPENDIX II

## Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2022-23.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			( ₹ in thousands)	
2 Agriculture				
Revenue - Voted	0	4,28	0	4,28
3 Minor Irrigation, Soil Conservation and Area Development				
Revenue - Voted	0	20	0	20
4 Animal Husbandry				
Revenue - Voted	0	50	0	50
5 Co-operation				
Revenue - Voted	0	16	0	16
Capital - Voted	0	90	0	90
6 Fisheries				
Revenue - Voted	0	2,06	0	2,06
9 Education				
Revenue - Voted	30,00,00	31,48,09	0	1,48,09
12 Tax Collection Charges (Energy and Petro-Chemicals Department)				
Revenue - Voted	0	2	0	2
15 Finance Department				
Revenue - Voted	0	1	0	1
16 Tax Collection Charges(Finance Department)				
Revenue - Voted	5,00,00	1,27	4,98,73	0
17 Treasury and Accounts Administration.				
Revenue - Voted	0	46	0	46
18 Pension and Other Retirement Benefits				
Revenue - Voted	0	60,14	0	60,14
19 Other Expenditure Pertaining to Finance Department				
Revenue - Voted	77,93,58	72,01,08	5,92,50	0
21 Food, Civil Supplies and Consumer Affairs Department				
Revenue - Voted	0	11	0	11
22 Civil Supplies				
Revenue - Voted	0	9	0	9
23 Food				
Revenue - Voted	0	1,06	0	1,06
26 Forests				
Revenue - Voted	1,51,98,00	1,69,99,94	0	18,01,94
31 Elections				
Revenue - Voted	0	10,20	0	10,20

## APPENDIX II

## Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2022-23.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
( ₹ in thousands)				
33 General Administration Department Revenue - Voted	0	53	0	53
35 Other Expenditure Pertaining to General Administration Department Capital - Voted	0	1,04,78	0	1,04,78
39 Medical and Public Health Revenue - Voted	0	1,01,64	0	1,01,64
40 Family Welfare Revenue - Voted	0	55	0	55
43 Police Revenue - Voted	0	21,98	0	21,98
44 Jails Revenue - Voted	0	9,17	0	9,17
45 State Excise Revenue - Voted	0	5	0	5
46 Other Expenditure Pertaining to Home Department Revenue - Voted	0	1,68	0	1,68
48 Stationery and Printing Revenue - Voted	3,10,26	83,00	2,27,26	0
49 Industries Revenue - Voted	0	1,15,77,92	0	1,15,77,92
Capital - Voted	0	16,39	0	16,39
50 Mines and Minerals Revenue - Voted	0	76	0	76
54 Information and Publicity Revenue - Voted	0	30	0	30
57 Labour and Employment Revenue - Voted	0	11,92	0	11,92
Capital - Voted	0	1,95	0	1,95
60 Administration of Justice Revenue - Voted	0	9,62	0	9,62
61 Other Expenditure Pertaining to Legal Department Revenue - Voted	0	18,96	0	18,96
65 Narmada Development Scheme Capital - Voted	2,52,09,88	21,43,00	2,30,66,88	0
66 Irrigation and Soil Conservation Revenue - Voted	0	87	0	87
Capital - Voted	0	7,11	0	7,11
70 Community Development Revenue - Voted	0	18,95	0	18,95

## APPENDIX II

## Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2022-23.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
( ₹ in thousands)				
72 Compensation and Assignments				
Revenue - Voted	35,00	11,76	23,24	0
74 Transport				
Revenue - Voted	0	19,12	0	19,12
77 Tax Collection Charges (Revenue Department)				
Revenue - Voted	0	9,06	0	9,06
78 District Administration				
Revenue - Voted	0	10,06	0	10,06
79 Relief On Account of Natural Calamities				
Revenue - Voted	18,31,00,00	2,06,59,13	16,24,40,87	0
Capital - Voted	0	10,75,30	0	10,75,30
80 Dang District				
Revenue - Voted	0	12	0	12
81 Compensation and Assignment				
Revenue - Voted	0	51	0	51
83 Roads and Buildings Department				
Revenue - Voted	4,09,39	3,91,39	18,00	0
84 Non-Residential Buildings				
Revenue - Voted	2,59,30,92	2,52,37,56	6,93,36	0
85 Residential Buildings				
Revenue - Voted	18,99,93	21,94,72	0	2,94,79
86 Roads and Bridges				
Revenue - Voted	4,66,48,25	2,80,10,20	1,86,38,05	0
Capital - Voted	4,30,74,00	2,49,12,00	1,81,62,00	0
87 Gujarat Capital Construction Scheme				
Revenue - Voted	0	8,90	0	8,90
92 Social Security and Welfare				
Revenue - Voted	0	3,02,51	0	3,02,51
93 Welfare of Scheduled Tribes				
Revenue - Voted	0	1,65,56	0	1,65,56
95 Scheduled Castes Sub-Plan				
Revenue - Voted	0	1,66,77	0	1,66,77
Capital - Voted	0	8,75	0	8,75
96 Tribal Area Sub-Plan				
Revenue - Voted	0	2,51,78	0	2,51,78
Capital - Voted	0	20,12	0	20,12
98 Youth Services and Cultural Activities				
Revenue - Voted	0	11,24	0	11,24

## APPENDIX II

## Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2022-23.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES		
			SAVING	EXCESS	
( ₹ in thousands)					
102 Urban Development Revenue - Voted	0	58	0	58	
104 Other Expenditure Pertaining to Urban Development and Urban Housing Department Revenue - Voted	0	15	0	15	
106 Other Expenditure Pertaining to Women and Child Development Department Revenue - Voted	0	14,20	0	14,20	
<hr/>					
	<b>Voted</b>	28,48,25,33	11,67,52,89	18,31,32,01	1,50,59,57
<b>Revenue</b>	<b>Charged</b>	0	0	0	0
<b>GRAND TOTAL</b>	<b>Voted</b>	6,82,83,88	2,82,90,30	4,12,28,88	12,35,30
<b>Capital</b>	<b>Charged</b>	0	0	0	0





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