



सत्यमेव जयते

# Appropriation Accounts 2018-19



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest

## Government of Tripura

# **Appropriation Accounts**

**for the year 2018-19**

**Government of Tripura**



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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tripura for the year 2018-19 presents the accounts of sums expended in the year ended 31 March 2019 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts:-

"O" stands for original grant or appropriation.

"S" stands for supplementary grant or appropriation.

"R" stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

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

### SAVING

(i) No notes and comments are necessary if a grant/appropriation has an overall saving of less than two *per cent* of the total provision or the amount of overall saving in absolute term is small.

(ii) If the overall saving in a grant/appropriation is in excess of the limit (two *per cent*), notes and comments on saving should be included in respect of sub-heads where the saving has the variation of more than ten *per cent* of the provision or ₹20 lakh whichever is higher.

### EXCESS

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

Original provision and Supplementary Grant are only taken for comments.

**SUMMARY OF APPROPRIATION ACCOUNTS 2018-2019**

**GOVERNMENT OF TRIPURA**

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>( ₹ in thousand )</b>									
1	Department of Parliamentary Affairs								
	Voted	21,46,50	...	19,95,99	...	1,50,51	...	...	...
	Charged	24,50	...	14,99	...	9,51	...	...	...
2	Governor's Secretariat								
	Charged	6,76,00	...	6,16,19	...	59,81	...	...	...
3	General Administration(SA) Department								
	Voted	76,17,53	5,00	68,97,97	66	7,19,56	4,34	...	...
4	Election Department								
	Voted	60,72,56	2,24,20	47,00,81	1,06,50	13,71,75	1,17,70	...	...
5	Law Department								
	Voted	1,44,39,26	41,50,74	89,24,12	16,69,85	55,15,14	24,80,89	...	...
6	Revenue Department								
	Voted	3,72,22,63	1,05,16,75	1,93,11,67	37,48,62	1,79,10,96	67,68,13	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2018- 2019- Contd.**

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>( ₹ in thousand )</b>									
7	General Administration (AR) Department								
	Voted	4,14,09	...	3,93,77	...	20,32	...	...	...
8	General Administration (P&T) Department								
	Voted	1,09,38	...	55,36	...	54,02	...	...	...
	Charged	5,66,00	...	4,81,81	...	84,19	...	...	...
9	Statistical Department								
	Voted	8,93,00	...	8,03,54	...	89,46	...	...	...
10	Home (Police) Department								
	Voted	14,35,03,83	48,13,93	13,15,04,47	6,27,71	1,19,99,36	41,86,22	...	...
11	Transport Department								
	Voted	25,44,00	20,69,97	23,23,72	9,10,68	2,20,28	11,59,29	...	...
12	Co-operation Department								
	Voted	28,28,50	8,60,00	22,36,97	4,24,32	5,91,53	4,35,68	...	...
	Charged	1,50,00	3,91,42	67,11	3,91,42	82,89	...	...	...



**SUMMARY OF APPROPRIATION ACCOUNTS 2018- 2019 - Contd.**

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>( ₹ in thousand )</b>										
13	Public Works (R&B) Department									
	Voted	4,02,99,38	4,15,00,69	3,37,93,84	2,77,18,00	65,05,54	1,37,82,69	...	...	
	Charged	60,11,62	1,58,33,00	47,07,42	1,54,60,26	13,04,20	3,72,74	...	...	
14	Power Department									
	Voted	60,13,00	34,72,03	27,44,85	47,09,92	32,68,15	...	...	12,37,89	(12,37,89,000)
15	Public Works (Water Resource) Department									
	Voted	95,01,03	62,71,63	68,53,39	19,62,94	26,47,64	43,08,69	...	...	
	Charged	3,02,00	5,45,28	2,40,16	5,45,27	61,84	1	...	...	
16	Health Department									
	Voted	4,01,77,76	1,14,72,64	3,58,63,01	1,08,25,74	43,14,75	6,46,90	...	...	
	Charged	3,00,00	7,44,00	2,21,92	7,43,43	78,08	57	...	...	
17	Information and Cultural Affairs Department									
	Voted	37,63,50	...	35,38,85	...	2,24,65	...	...	...	

**SUMMARY OF APPROPRIATION ACCOUNTS 2018- 2019 - Contd.**

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>( ₹ in thousand )</b>									
18	General Administration (Political) Department								
	Voted	3,80,69	...	3,22,22	...	58,47	...	...	...
19	Tribal Welfare Department								
	Voted	5,91,78,66	2,42,67,38	4,66,81,73	25,16,67	1,24,96,93	2,17,50,71	...	...
	Charged	...	...	8,08	...	...	...	8,08	...
								(8,07,559)	...
20	Welfare of Scheduled Castes Department								
	Voted	2,14,10,59	94,00,41	54,41,89	1,80,48	1,59,68,70	92,19,93	...	...
21	Food, Civil Supplies & Consumer Affairs Department								
	Voted	1,46,59,17	9,93,39	1,28,96,84	4,25,59	17,62,33	5,67,80	...	...
22	Rehabilitation Department								
	Voted	51,23,69	...	47,04,55	...	4,19,14	...	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2018- 2019 - Contd.**

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>( ₹ in thousand )</b>										
23	Panchayati Raj Department									
	Voted	3,24,29,00	1,22,15	2,79,17,58	2,24,56	45,11,42	...	...	1,02,41	(1,02,41,042)
24	Industries & Commerce Department									
	Voted	82,91,60	58,86,76	70,57,59	45,28,37	12,34,01	13,58,39	...	...	...
25	Industries & Commerce (Handloom, Handicrafts and Sericulture) Department									
	Voted	23,63,00	15,77,82	22,46,86	16,93,20	1,16,14	...	...	1,15,38	(1,15,37,913)
26	Fisheries Department									
	Voted	67,24,62	5,78,57	57,92,18	7,63,71	9,32,44	...	...	1,85,14	(1,85,14,001)
	Charged	76,10	1,83,50	79,43	1,83,32	...	18	3,33	...	(3,32,909)
27	Agriculture Department									
	Voted	3,62,86,88	1,12,14,76	3,26,22,69	39,20,59	36,64,19	72,94,17	...	...	...
	Charged	5,22,50	7,62,01	5,14,96	6,69,12	7,54	92,89	...	...	...
28	Horticulture Department									
	Voted	1,51,28,99	1,10,80	79,68,02	79,71	71,60,97	31,09	...	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2018- 2019 - Contd.**

(1)	Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>( ₹ in thousand )</b>									
29	Animal Resource Development Department								
	Voted	1,13,62,68	9,71,67	96,39,56	1,76,45	17,23,12	7,95,22	...	...
	Charged	32,00	...	31,10	...	90	...	...	...
30	Forest Department								
	Voted	1,06,85,00	11,24,35	94,53,97	10,03,67	12,31,03	1,20,68	...	...
31	Rural Development Department								
	Voted	2,76,37,24	7,85,61,69	1,47,13,02	1,57,83,27	1,29,24,22	6,27,78,42	...	...
32	Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Department								
	Voted	35,42,61	...	31,49,55	...	3,93,06	...	...	...
33	Science, Technology and Environment Department								
	Voted	9,42,22*	2,99,62	6,26,07	5,12,16	3,16,15	...	...	2,12,54 (2,12,53,748)
34	Planning and Co-ordination Department								
	Voted	4,37,35	21,00,00	3,71,85	15,25,00	65,50	5,75,00	...	...
35	Urban Development Department								
	Voted	1,90,87,66	6,36,18,62	1,74,70,77	3,50,46,03	16,16,89	2,85,72,59	...	...
	Charged	1,20,00	92,00	21,18	92,00	98,82	...	...	...

\* As per Demand for Grant, the figure has been shown as ₹9,42.23 which is not correct due to totalling mistake. The actual figure will be ₹9,42.22 and hence, correct figure has been taken here.

**SUMMARY OF APPROPRIATION ACCOUNTS 2018- 2019 - Contd.**

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>( ₹ in thousand )</b>									
36 Home (Jail) Department	Voted	33,01,28	2,60,00	28,71,75	37,01	4,29,53	2,22,99	...	...
37 Labour Organisation Department	Voted	12,36,25	...	11,94,61	...	41,64	...	...	...
38 General Administration (Printing and Stationery) Department	Voted	12,92,93	40,00	11,74,83	37,77	1,18,10	2,23	...	...
39 Education (Higher) Department	Voted	1,54,22,52	46,64,44	1,30,44,76	9,01,08	23,77,76	37,63,36	...	...
40 Education (School) Department	Voted	17,75,83,04	28,95,79	14,36,35,36	3,25,25	3,39,47,68	25,70,54	...	...
41 Education (Social) Department	Voted	7,29,23,76	...	7,25,47,56	...	3,76,20	...	...	...
42 Education (Youth Affairs & Sports) Department	Voted	75,49,00	2,62,55	67,57,75	4,75,62	7,91,25	...	...	2,13,07 (2,13,06,526)

**SUMMARY OF APPROPRIATION ACCOUNTS 2018- 2019 - Contd.**

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>( ₹ in thousand )</b>									
43	Finance Department								
	Voted	21,65,49,00	50,00	20,49,89,99	50,00	1,15,59,01	...	...	...
	Charged	10,65,00,00	3,24,00,00	9,54,32,35	3,03,10,55	1,10,67,65	20,89,45	...	...
44	Institutional Finance								
	Voted	4,23,60	...	4,09,00	...	14,60	...	...	...
45	Taxes and Excise								
	Voted	35,56,00	2,00,00	25,43,23	...	10,12,77	2,00,00	...	...
46	Treasuries								
	Voted	11,14,00	...	8,78,24	...	2,35,76	...	...	...
47	Chief Minister's Secretariat								
	Voted	23,90	...	15,35	...	8,55	...	...	...
48	High Court								
	Voted	83,31	1,24,95	35,18	1,21,89	48,13	3,06	...	...
	Charged	25,91,48	...	25,11,66	...	79,82	...	...	...
49	Fire Service Organisation								
	Voted	85,17,00	10,28,31	76,15,35	27,87	9,01,65	10,00,44	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2018- 2019 - Contd.**

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>( ₹ in thousand )</b>										
50	Civil Defence									
	Voted	30,00	...	16,51	...	13,49	...	...	...	...
51	Public Works (Drinking Water and Sanitation) Department									
	Voted	2,21,03,50	3,08,13,56	1,96,27,41	2,42,71,42	24,76,09	65,42,14	...	...	...
	Charged	3,50,00	5,40,00	3,64,43	5,39,98	...	2	14,43	...	...
								( 14,43,210)		
52	Family Welfare and Preventive Medicine									
	Voted	4,77,74,58	62,41,73	4,46,56,96	23,03,33	31,17,62	39,38,40	...	...	...
	Charged	4,00,00	8,70,00	2,38,61	8,69,79	1,61,39	21	....	....	....
53	Tribal Welfare (Research) Department									
	Voted	5,12,77	2,25,73	2,70,34	...	2,42,43	2,25,73	...	...	...
54	Factories and Boilers Organisation									
	Voted	2,94,50	...	2,64,94	...	29,56	...	...	...	...
55	Employment									
	Voted	7,34,10	...	5,71,26	...	1,62,84	...	...	...	...
56	Information Technology									
	Voted	13,72,00	5,50,00	1,86,15	...	11,85,85	5,50,00	...	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2018- 2019 - Contd.**

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>( ₹ in thousand )</b>									
57	Welfare of Minorities Department								
	Voted	27,20,25	54,91,11	19,98,34	16,83,58	7,21,91	38,07,53	...	...
58	Home (FSL, PAC, Prosecution & Co-ordination Cell)								
	Voted	4,70,50	1,29,76	3,91,24	1,14,65	79,26	15,11	...	...
59	Tourism								
	Voted	3,24,60	68,00	3,09,47	70,00	15,13	...	...	2,00 (2,00,000)
60	Kokborok & Other Languages Department								
	Voted	75,58	...	68,58	...	7,00	...	...	...
61	OBC Welfare								
	Voted	50,99,25	61,00	33,12,98	28,80	17,86,27	32,20	...	...
62	Education (Elementary)								
	Voted	10,13,05,68	53,50	8,83,35,22	39,92	1,29,70,46	13,58		



**SUMMARY OF APPROPRIATION ACCOUNTS 2018- 2019 - Concl'd.**

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>( ₹ in thousand )</b>									
63	Skill Development								
	Voted	24,07,20	...	13,31	...	23,93,89	...		
	<b>Total</b>								
	<b>Voted</b>	1,28,80,17,70	33,93,46,00	1,08,87,54,94	15,15,72,59	19,92,62,76	18,98,41,84	...	20,68,43 (20,68,43,000)
	<b>Charged</b>	11,86,22,20	5,23,61,21	10,55,51,40	4,98,05,14	1,30,96,64	25,56,07	25,84 (25,84,000)	...
	<b>Grand Total</b>	1,40,66,39,90	39,17,07,21	1,19,43,06,34	20,13,77,73	21,23,59,40	19,23,97,91	25,84 (25,84,000)	20,68,43 (20,68,43,000)

## Summary of Appropriation Accounts - Contd.

The Excess over the following Grants/Appropriations requires regularisation :-

### Revenue-Charged

(i)	19	Tribal Welfare Department
(ii)	26	Fisheries Department
(iii)	51	Public Works (Drinking Water and Sanitation) Department

### Capital-Voted

(i)	14	Power Department
(ii)	23	Panchayati Raj Department
(iii)	25	Industries & Commerce (Handloom, Handicrafts and Sericulture) Department
(iv)	26	Fisheries Department
(v)	33	Science, Technology and Environment Department
(vi)	42	Education (Youth Affairs & Sports) Department
(vii)	59	Tourism

### Summary of Appropriation Accounts - Concl'd.

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 2018-2019 and that shown in the Finance Accounts for that year is given below :

	Voted		Charged	
	Revenue	Capital	Revenue	Capital
	(₹ in thousand)			
<b>Total expenditure according to the Appropriation Accounts</b>	1,08,87,54,94	15,15,72,59	<i>10,55,51,40</i>	<i>4,98,05,14</i>
<b>Deduct - Total of recoveries/reimbursable amount transferred to Suspense Head</b>	53,86,78	33,73,40	...	...
<b>Net total expenditure as shown in Statement No. 11 of the Finance Accounts</b>	1,08,33,68,16	14,81,99,19	<i>10,55,51,40</i>	<i>4,98,05,14</i>

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

## **Certificate of the Comptroller and Auditor General of India**

This Compilation containing the Appropriation Accounts of the Government of Tripura for the year ending 31 March 2019 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Act passed under Articles 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 in a separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Tripura and the statements received from the Reserve Bank of India.

The treasuries, offices and/or departments functioning under the control of the Government of Tripura are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Accountant General (Audit) in accordance with the requirements of Article 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. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit 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.



On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2019 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Tripura being presented separately for the year ended 31 March 2019.

Date : 3rd March, 2020  
Place : New Delhi



(RAJIV MEHRISHI)

**Comptroller and Auditor General of India**



**Grant No. 1 - Department of Parliamentary Affairs**

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

**REVENUE**

**2011 Parliament/State/Union Territory Legislatures**

**Voted**

Original	21,46,50	21,46,50	19,95,99	-1,50,51
Amount surrendered during the year (March 2019)				56,99

**Charged**

Original	24,50	24,50	14,99	-9,51
Amount surrendered during the year (March 2019)				7,50

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹1,50.51 lakh, only ₹56.99 lakh was anticipated and surrendered during the year proved inadequate.
- (b) Savings occurred mainly under :

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

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

02 State/Union Territory Legislatures

101 Legislative Assembly

01 Emoluments and Allowances

O	4,27.00			
R	-81.00	3,46.00	3,45.55	-0.45

Withdrawal of provision of ₹56.99 lakh through surrender and ₹24.01 lakh by reappropriation respectively were stated to be based on actual requirement.

Reason for savings has not been intimated by the Department (January 2020).



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

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

**REVENUE**

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

*Charged*

<i>Original</i>	6,76,00	6,76,00	6,16,19	-59,81
<i>Amount surrendered during the year (March 2019)</i>				16,03

**Notes and Comments**

**REVENUE**

*Charged*

(a) In view of the overall savings of ₹59.81 lakh, surrender of ₹16.03 lakh proved inadequate.

(b) Savings occurred mainly under :

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

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

03 Governor/Administrator of Union Territories

103 Household Establishment

05 Establishment

*O* 2,32.50

*R* -16.03 2,16.47 1,96.45 -20.02

Reduction in provision by surrender of ₹16.03 lakh was attributed to actual requirement.

Reason for savings has not been intimated by the Department (January 2020).

(c) Savings was partly counterbalanced by excess under :

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

03 Governor/Administrator of Union Territories

105 Medical Facilities

05 Establishment

*O* 6.00 6.00 9.58 +3.58

Reason for excess has not been intimated by the Department (January 2020).

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

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

**REVENUE**

<b>2013</b>	<b>Council of Ministers</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>Voted</b>				
Original		68,71,03		
Supplementary		7,46,50	76,17,53	68,97,97
Amount surrendered during the year (March 2019)				-7,19,56
				...

**CAPITAL**

<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>Voted</b>				
Original		5,00	5,00	66
Amount surrendered during the year (March 2019)				-4,34
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) No part of available savings of ₹7,19.56 lakh was anticipated and surrendered during the year.
- (b) In view of the overall savings of ₹7.20 lakh, augmentation of provision by supplementary grant proved excessive.
- (c) Savings occurred mainly under :

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(i) <b>2013 Council of Ministers</b>			
101 Salary of Ministers and Deputy Ministers			
01 Emoluments and Allowances			
O	75.00	75.00	33.25
			-41.75

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>	
	<b>(₹ in lakh)</b>			
(ii) <b>2052 Secretariat-General Services</b>				
090 Secretariat				
01 Emoluments and Allowances				
O	2,67.90			
S	8.07	2,75.97	2,40.75	-35.22
Augmentation of provision by supplementary grant of ₹8.07 lakh was attributed to more expenditure due to revision of pay.				
Reasons for savings in respect of two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).				
(d) Entire provision remained unutilised at the end of the year as under :				
(i) <b>2013 Council of Ministers</b>				
102 Sumptuary and other Allowances				
01 Emoluments and Allowances				
O	0.50	0.50	...	-0.50
(ii) 104 Entertainment and Hospitality Expenses				
05 Establishment				
O	0.50	0.50	...	-0.50
(iii) 105 Discretionary grant by Ministers				
05 Establishment				
O	3.75	3.75	...	-3.75
(iv) 108 Tour Expenses				
05 Establishment				
O	7.00	7.00	...	-7.00

Reasons for non-utilisation of the entire provision in the above four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).

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

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

(e) Savings was partly offset by excess under :

(i) **2013 Council of Ministers**

108 Tour Expenses

01 Emoluments and Allowances

O 21.00

S 1.81 22.81 24.24 +1.43

Addition to the provision by supplementary grant of ₹1.81 lakh was attributed to actual requirement.

Reason for excess has not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

(a) No part of the available saving of ₹4.34 lakh was anticipated and surrendered during the year.

**Grant No. 4 - Election Department**

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

**REVENUE**

**2015 Elections**

**Voted**

Original	38,52,50			
Supplementary	22,20,06	60,72,56	47,00,81	-13,71,75
Amount surrendered during the year (March 2019)				...

**CAPITAL**

**4059 Capital Outlay on Public Works**

**Voted**

Supplementary	2,24,20	2,24,20	1,06,50	-1,17,70
Amount surrendered during the year (March 2019)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) No part of the available savings of ₹13,71.75 lakh was anticipated and surrendered during the year.
- (b) In view of the overall savings of ₹13.72 lakh, augmentation of provision by supplementary grant proved excessive.
- (c) Savings occurred mainly under :

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

(i) **2015 Elections**

103 Preparation and Printing of Electoral rolls

99 Others

O 5,00.00

S 51.02 5,51.02 2,54.28 -2,96.74

Augmentation of provision by supplementary grant of ₹51.02 lakh was due to requirement of more fund to meet hiring charges of private vehicles.

Reason for savings was attributed to adoption of economy measure in use of stationery goods and release of fund at the fag end of the financial year.

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

	Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
(₹ in lakh)					
(ii)	105	Charges for conduct of elections to Parliament			
	99	Others			
		O	1,00.00		
		S	8,35.00	9,35.00	4,17.49
					-5,17.51

Augmentation of provision by supplementary grant of ₹8,35.00 lakh was attributed to incurring expenditure in connection with Lok Sabha Election 2019.

Reason for savings was attributed to adoption of economy measure in expenditure.

(iii)	106	Charges for conduct of elections to State/Union Territory Legislature			
	99	Others			
		O	26,00.00		
		S	11,19.00	37,19.00	32,14.22
					-5,04.78

Augmentation of provision by supplementary grant of ₹11,19.00 lakh was attributed to incurring expenditure in connection with Assembly Election 2018.

Reason for savings was not furnished by the Department (January 2020).

(iv)	108	Issue of Photo Identity-Cards to Voters			
	99	Others			
		O	40.00		
		S	35.00	75.00	49.43
					-25.57

Augmentation of provision by supplementary grant of ₹35.00 lakh was attributed to incurring expenditure for issue of Photo Identity Cards to Voters.

Reason for savings was attributed to adoption of economy measure in expenditure.

(d) Savings was partly offset by excess under :

(i) **2015 Elections**

	105	Charges for conduct of elections to Parliament			
	98	Administration			
		S	1,24.02	1,24.02	1,53.47
					+29.45

Augmentation of provision by supplementary grant of ₹1,24.02 lakh was attributed to maintenance of Electronic Voting Machine and Voter Verifiable Paper Audit Trail.

Reason for excess has not been furnished by the Department (January 2020).

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

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

**CAPITAL**

**Voted**

(a) No part of the available saving of ₹1,17.70 lakh was anticipated and surrendered during the year.

(b) Savings occurred under :

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

60 *Other Buildings*

051 Construction

99 Others

S	2,24.20	2,24.20	1,06.50	-1,17.70
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Augmentation of provision by supplementary grant of ₹2,24.20 lakh was attributed to actual requirement.

Reason for savings was attributed to non-submission of bills by the Executing Authority in view of non-completion of technical works related to construction of Electronic Voting Machine/ Voter Verifiable Paper Audit Trail warehouse.

Savings of ₹46.90 lakh and ₹4,11.93 lakh also occurred under this head of account during the year 2016-17 and 2017-18 respectively .

**Grant No. 5 - Law Department**

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

**REVENUE**

**2014 Administration of Justice**

**2059 Public Works**

**Voted**

Original	1,44,39,26	1,44,39,26	89,24,12	-55,15,14
Amount surrendered during the year (March 2019)				47,51,94

**CAPITAL**

**4059 Capital Outlay on Public Works**

**Voted**

Original	41,50,74	41,50,74	16,69,85	-24,80,89
Amount surrendered during the year (March 2019)				2,56,17

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of total savings of ₹55,15.14 lakh, only ₹47,51.94 lakh was anticipated and surrendered during the year.

(b) Savings occurred mainly under :

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

(i) **2014 Administration of Justice**

105 Civil and Session Courts

22 Judicial

O 57,38.60

R -15,22.54 42,16.06 39,76.95 - 2,39.11

Reason for surrender of provision of ₹15,22.54 lakh in March 2019 was based on actual requirement.



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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in lakh)					
(ii)	106 Small Causes Courts				
	22 Judicial				
	O	17,02.00			
	R	-7,75.32	9,26.68	8,59.99	-66.69
Reason for surrender of provision of ₹7,75.32 lakh in March 2019 was based on actual requirement.					
(iii)	108 Criminal Courts				
	22 Judicial				
	O	45,64.68			
	R	-21,05.78	24,58.90	22,10.68	-2,48.22
Reason for surrender of provision of ₹21,05.78 lakh in March 2019 was based on actual requirement.					
Reasons for savings was stated to be due to superannuation of Judicial Officers and Ministerial Staff and transfer of Judicial Officer during the year in respect of Sl. No. (i) to (iii).					
Savings of ₹1,77.74 lakh and ₹16,71.29 lakh also occurred under this head of account during the year 2016-17 and 2017-18 respectively.					
(iv)	114 Legal Advisers and Counsels				
	22 Judicial				
	O	17,28.22			
	R	-2,61.07	14,67.15	13,88.46	-78.69
Reason for surrender of provision of ₹2,61.07 lakh in March 2019 was stated to be based on actual requirement.					
Reason for savings was stated to be due to non-release of dearness allowances during the year and no new appointment of Ministerial Staffs and Group D staffs.					
(v)	117 Family Courts				
	22 Judicial				
	O	6,87.50			
	R	-2,18.63	4,68.87	3,68.23	-1,00.64

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

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

Reasons for surrender of ₹87.23 lakh and reduction in provision by reappropriation of ₹ 1,31.40 lakh were stated to be based on actual requirement.

Reason for savings was stated to be due to withdrawal/transfer of Judges/Staff from Family Courts and non-filling up of vacant posts.

(c) Instances of Creation of provision by reappropriation without the knowledge of the Legislature have been noticed in the following cases. Expenditure incurred requires regularisation.

(i) **2014 Administration of Justice**

119 Legal Aid Services

22 Judicial

R	2.40	2.40	2.40	...
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Creation of provision by reappropriation of ₹2.40 lakh was stated to be based on actual requirement.

(ii) **2059 Public Works**

01 Office Buildings

053 Maintenance and Repairs

22 Judicial

R	1,00.00	1,00.00	73.00	-27.00
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Creation of provision by reappropriation was of ₹1,00.00 lakh stated to be based on actual requirement.

(iii) **80 General**

052 Machinery and Equipment

22 Judicial

R	29.00	29.00	28.38	-0.62
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Creation of provision by reappropriation of ₹29.00 lakh was stated to be based on actual requirement.

Reasons for final savings were stated to be due to non-release of fund to the Implementing Agencies for want of utilisation certificate in the above two cases at Sl. No. (ii) & (iii).

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

<b>Head</b>	<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
	<b>Grant</b>	<b>Expenditure</b>	<b>Saving (-)</b>
	<b>(₹ in lakh)</b>		
<b>CAPITAL</b>			
<b>Voted</b>			
(a)	Out of the total savings of ₹24,80.89 lakh, only ₹2,56.17 lakh was anticipated and surrendered during the year.		
(b)	Savings occurred mainly under :		
(i)	<b>4059 Capital Outlay on Public Works</b>		
	60 Other Buildings		
	051 Construction		
	91 Central Assistance to State Plan		
	<b>( CASP )</b>		
	O	20,80.00	
	R	-2,37.17	18,42.83
			15,20.30
			-3,22.53
	Reason for surrender of provision of ₹2,37.17 lakh in March 2019 was attributed to actual requirement.		
(ii)	789 Special Component Plan for Scheduled Castes		
	91 Central Assistance to State Plan		
	<b>( CASP )</b>		
	O	6,80.00	6,80.00
			40.00
			-6,40.00
	Reason for savings was stated to be due to non-release of fund to the Implementing Agencies for want of utilisation certificate in respect of two cases at Sl. No. (i) and (ii).		
(c)	Entire provision remained unutilised at the end of the year as under :		
(i)	<b>4059 Capital Outlay on Public Works</b>		
	60 Other Buildings		
	051 Construction		
	22 Judicial		
	O	31.00	
	R	-21.00	10.00
			...
			-10.00

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

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

Reasons for surrender of ₹19.00 lakh and reduction in provision of ₹2.00 lakh through reappropriation were stated to be based on actual requirement.

Reason for savings was stated to be due to non-release of fund to the Implementing Agencies for want of utilisation certificate.

(ii)	796 Tribal Area Sub-Plan				
	91 Central Assistance to State Plan ( CASP )				
	O	12,40.00	12,40.00	...	-12,40.00

Reason for savings was not furnished by the Department (January 2020).

**Grant No. 6 - Revenue Department**

<b>Major Head</b>		<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
		<b>Grant</b>	<b>Expenditure</b>	<b>Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2029</b>	<b>Land Revenue</b>			
<b>2030</b>	<b>Stamps and Registration</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2053</b>	<b>District Administration</b>			
<b>2059</b>	<b>Public Works</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>2245</b>	<b>Relief on account of Natural Calamities</b>			
<b>2250</b>	<b>Other Social Services</b>			
<b>2506</b>	<b>Land Reforms</b>			
<b>3454</b>	<b>Census Surveys and Statistics</b>			
<b>Voted</b>				
Original		2,82,66,70		
Supplementary		89,55,93	3,72,22,63	1,93,11,67
Amount surrendered during the year (March 2019)				93,81,86
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>4250</b>	<b>Capital Outlay on other Social Services</b>			
<b>Voted</b>				
Original		84,75,00		
Supplementary		20,41,75	1,05,16,75	37,48,62
Amount surrendered during the year (March 2019)				...

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
<b>Notes and Comments</b>			
<b>REVENUE</b>			
<b>Voted</b>			
(a)	As the actual expenditure of ₹1,93,11.67 lakh fell short of original provision of ₹2,82,66.70 lakh, supplementary grant of ₹89,55.93 lakh obtained in March 2019 proved injudicious.		
(b)	Out of available savings of ₹1,79,10.96 lakh, only ₹93,81.86 lakh was surrendered in March 2019.		
(c)	Savings occurred mainly under :		
(i)	<b>2029 Land Revenue</b>		
	102 Survey and Settlement Operations		
	05 Establishment		
	O	2,84.65	
	R	-2,17.89	66.76      61.44      -5.32
	Withdrawal of provision by surrender of ₹1,33.12 lakh and through reappropriation of ₹84.77 lakh were attributed to actual requirement.		
(ii)	103 Land Records		
	05 Establishment		
	O	8,13.55	
	R	-2,80.56	5,32.99      5,22.59      -10.40
	Reduction in provision through reappropriation of ₹2,80.56 lakh was attributed to actual requirement.		
	Savings of ₹1,47.11 lakh and ₹54.96 lakh also occurred under this head of account during the year 2016-17 and 2017-18 respectively.		
(iii)	800 Other expenditure		
	86 Centrally Sponsored Scheme - I		
	<b>( CSS )</b>		
	O	28.60	
	R	-15.53	13.07      5.31      -7.76
	Reduction in provision through reappropriation of ₹15.53 lakh was attributed to actual requirement.		

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>	
(iv)	<b>2030 Stamps and Registration</b>			
	03 Registration			
	001 Direction and Administration			
	98 Administration			
	O	2,18.00		
	R	-55.25	1,62.75	1,55.71
	Withdrawal of provision by reappropriation of ₹55.25 lakh was attributed to actual requirement.			-7.04
(v)	<b>2053 District Administration</b>			
	093 District Establishments			
	05 Establishment			
	O	34,83.90		
	R	-4,02.30	30,81.60	29,62.19
	Reduction in provision through reappropriation of ₹4,02.30 lakh was attributed to actual requirement.			-1,19.41
(vi)	094 Other Establishments			
	05 Establishment			
	O	48,20.15		
	R	-5,63.35	42,56.80	40,96.39
	Withdrawal of provision by surrender of ₹5,63.34 lakh and further reduction in provision through reappropriation of ₹0.01 lakh were stated to be based on actual requirement.			-1,60.41
(vii)	<b>2059 Public Works</b>			
	80 General			
	053 Maintenance and Repairs			
	79 Other Maintenance Expenditure			
	O	25.00		
	R	15.00	40.00	15.46
	Addition to the provision through reappropriation of ₹15.00 lakh was attributed to actual requirement.			-24.54

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			(₹ in lakh)		
(viii)	<b>2070 Other Administrative Services</b>				
	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	32.13	32.13	7.66	-24.47
(ix)	796 Tribal Area Sub-Plan				
	90 State Share for Central Assistance to State Plan				
	O	58.59	58.59	13.96	-44.63
(x)	800 Other expenditure				
	90 State Share for Central Assistance to State Plan				
	O	98.28			
	R	-74.24	24.04	23.42	-0.62

Withdrawal of provision by surrender of ₹74.24 lakh was attributed to actual requirement.

(xi)	<b>2506 Land Reforms</b>				
	001 Direction and Administration				
	98 Administration				
	O	27,36.65			
	R	-3,61.19	23,75.46	23,05.00	-70.46

Withdrawal of provision by surrender of ₹2,37.90 lakh and further reduction in provision through reappropriation of ₹1,23.29 lakh were stated to be based on actual requirement in both the cases.

Reasons for savings in respect of 11 cases at Sl. No. (i) to (xi) have not been intimated by the Department (January 2020).

(d) Entire provision remained unutilised at the end of the year in the following cases :

(i)	<b>2029 Land Revenue</b>				
	103 Land Records				
	91 Central Assistance to State Plan ( CASP )				
	O	4,09.76			
	S	25.45			
	R	15.53	4,50.74	...	-4,50.74



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

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

Augmentation of provision by supplementary grant of ₹25.45 lakh was attributed to release of more fund under CSS by Government of India and further addition to the provision through reappropriation of ₹15.53 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan			
	( CASP )			
	O	1,33.96	1,33.96	...
				-1,33.96
(iii)	796 Tribal Area Sub-Plan			
	91 Central Assistance to State Plan			
	( CASP )			
	O	2,44.28	2,44.28	...
				-2,44.28
(iv)	<b>2245 Relief on account of Natural Calamities</b>			
	80 General			
	800 Other expenditure			
	99 Others			
	O	1,00.00	1,00.00	...
				-1,00.00
(v)	<b>3454 Census Surveys and Statistics</b>			
	01 Census			
	101 Computerisation of census Data			
	89 Centrally Sponsored Scheme - IV			
	( CSS )			
	O	6.00	6.00	...
				-6.00

Reasons for savings in the above five cases at Sl. No. (i) to (v) have not been intimated by the Department (January 2020).

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

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

(e) Savings was partly offset by excess under :

(i) **2029 Land Revenue**

101 Collection Charges

05 Establishment

O 27,24.65

R 3,43.17 30,67.82 29,72.94 -94.88

Reason for excess was attributed to actual requirement.

Final excess of ₹3,41.19 lakh also occurred under this head of account during 2016-17.

(ii) **2235 Social Security and Welfare**

60 Other Social Security and Welfare Programme

800 Other expenditure

33 Welfare Programme

O 20.00

R 1,08.30 1,28.30 1,01.84 -26.46

Addition to the provision by reappropriation of ₹1,08.30 lakh was attributed to actual requirement.

Reasons for final excess in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

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

(i) **2029 Land Revenue**

103 Land Records

99 Others

R 22.16 22.16 22.16 ...

(ii) **2245 Relief on account of Natural Calamities**

02 Floods, Cyclones etc.

101 Gratuitous Relief

99 Others

R 1,00.00 1,00.00 1,81.50 +81.50

Reasons for excess in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(g) Incurring expenditure without budget provision and without the knowledge of the Legislature have been noticed in the following cases. The expenditure incurred requires regularisation :			
(i) <b>2245 Relief on account of Natural Calamities</b>			
05 State Disaster Response Fund			
789 Special Component Plan for Scheduled Castes			
89 Centrally Sponsored Scheme - IV ( CSS )	...	29,19.58	+29,19.58
(ii) 796 Tribal Area Sub-Plan			
89 Centrally Sponsored Scheme - IV ( CSS )	...	53,23.94	+53,23.94

Reasons for excess in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

- (a) As the expenditure did not come even upto the original provision, supplementary grant of ₹20,41.75 lakh obtained in March 2019 proved poor budget management by the executives.
- (b) No part of the available savings of ₹67,68.13 lakh was surrendered during the year.
- (c) Savings occurred mainly under :
- (i) **4059 Capital Outlay on Public Works**
- 01 Office Buildings
- 051 Construction
- 91 Central Assistance to State Plan  
        ( CASP )
- |   |         |         |         |        |
|---|---------|---------|---------|--------|
| O | 10.40   |         |         |        |
| S | 6,01.48 | 6,11.88 | 5,19.96 | -91.92 |

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

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

Augmentation of provision by supplementary grant of ₹6,01.48 lakh was attributed to release of more fund Central Assistance to State Plan by the Government of India.

Savings of ₹3,23.69 lakh and ₹74.81 lakh also occurred under this head of account during the year 2016-17 and 2017-18 respectively.

(ii)	<b>4070 Capital Outlay on other Administrative Services</b>				
	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State Plan ( CASP )				
	O	14,28.00	14,28.00	5,27.73	-9,00.27
(iii)	796 Tribal Area Sub-Plan				
	91 Central Assistance to State Plan ( CASP )				
	O	26,04.00	26,04.00	8,50.94	-17,53.06
(iv)	800 Other expenditure				
	91 Central Assistance to State Plan ( CASP )				
	O	43,68.00			
	S	13,80.88	57,48.88	13,18.19	-44,30.68

Augmentation of provision by supplementary grant of ₹13,80.88 lakh was attributed to release of more fund under CSS by the Government of India.

Reasons for savings in respect of four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).

Savings of ₹12,43.93 lakh and ₹37,74.15 lakh also occurred under this head of account during the year 2016-17 and 2017-18 respectively.

(d) Entire provision remained unutilised at the end of the year in the following cases :

(i)	<b>4250 Capital Outlay on Other Social Services</b>				
	789 Special Component Plan for Scheduled Castes				
	05 Establishment				
	O	0.85	0.85	...	-0.85

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 796 Tribal Area Sub-Plan 05 Establishment O	1.55	1.55	...
			-1.55
(iii) 800 Other expenditure 05 Establishment O	2.60	2.60	...
			-2.60
Reasons for savings in respect of three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).			
(e) Savings was partly counterbalanced by excess under :			
(i) <b>4059 Capital Outlay on Public Works</b> 01 Office Buildings 789 Special Component Plan for Scheduled Castes 91 Central Assistance to State Plan ( CASP ) O	3.40	3.45	1,31.59
			+1,28.19
(ii) 796 Tribal Area Sub-Plan 91 Central Assistance to State Plan ( CASP ) O	6.20	6.20	2,28.34
			+2,22.14
(iii) <b>4070 Capital Outlay on other Administrative Services</b> 789 Special Component Plan for Scheduled Castes 05 Establishment O	8.50	8.50	13.81
			+5.31
(iv) 796 Tribal Area Sub-Plan 05 Establishment O	15.50	15.50	26.41
			+10.91

Reasons for excess in the above four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(f) Instances of incurring expenditure without any provision and without the knowledge of the Legislature have been noticed in the following cases. The expenditure incurred requires regularisation :			
(i) <b>4059 Capital Outlay on Public Works</b>			
<i>01 Office Buildings</i>			
789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
	...	...	19.63      +19.63
(ii) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
	...	...	37.73      +37.73

Reasons for excess in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

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

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

**REVENUE**

**2062**      **Vigilance**

**2070**      **Other Administrative Services**

**Voted**

Original	3,70,80			
Supplementary	43,29	4,14,09	3,93,77	-20,32
Amount surrendered during the year (March 2019)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a)      No part of available savings of ₹20.32 lakh was surrendered during the year.

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

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

**REVENUE**

**2051 Public Service Commission**  
**2070 Other Administrative Services**

**Voted**

Original	30,00		
Supplementary	79,38	1,09,38	55,36
Amount surrendered during the year (March 2019)			-54,02
			2,40

**Charged**

Original	5,66,00	5,66,00	4,81,81	-84,19
Amount surrendered during the year (March 2019)				57,17

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of available savings of ₹54.02 lakh, only ₹2.40 lakh was surrendered during the year.
- (b) In view of the overall savings of ₹54.02 lakh, augmentation of provision by supplementary grant proved excessive.
- (c) Savings occurred mainly under :

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

- (i) **2070 Other Administrative Services**
- |                  |       |         |        |
|------------------|-------|---------|--------|
| 003 Training     |       |         |        |
| 05 Establishment |       |         |        |
| O                | 24.00 |         |        |
| S                | 79.38 | 1,03.38 | 53.37  |
|                  |       |         | -50.01 |

Augmentation of provision by supplementary grant of ₹79.38 lakh was stated to be based on actual requirement.

Reason for savings has not been intimated by the Department (January 2020).



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

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

**REVENUE**

**Charged**

(a) Out of available savings of ₹84.19 lakh, only ₹57.17 lakh was surrendered during the year.

(b) Savings occurred under :

(i) **2051 Public Service Commission**

102 State Public Service Commission

05 Establishment

*O* 5,66.00

*R* -57.17 5,08.83 4,81.81 -27.02

Withdrawal of provision by surrender of ₹57.17 lakh was stated to be based on actual requirement.

Reason for savings has not been intimated by the Department (January 2020).

**Grant No. 9 - Statistical Department**

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

**REVENUE**

**3454 Census Surveys and Statistics**

**Voted**

Original	8,93,00	8,93,00	8,03,54	-89.46
Amount surrendered during the year (March 2019)				45,41

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹89.46 lakh, only ₹45.41 lakh was surrendered during the year.
- (b) Entire provision remained unutilised at the end of the year as under :

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(i) <b>3454 Census Surveys and Statistics</b>			
02 <i>Surveys and Statistics</i>			
205 State Statistical Agency			
91 Central Assistance to State Plan			
<b>( CASP )</b>			
O	4.00	4.00	...
			-4.00
(ii) 91 Central Assistance to State Plan			
<b>( State Plan )</b>			
O	2.00	2.00	...
			-2.00
(iii) 800 Other expenditure			
89 Centrally Sponsored Scheme - IV			
<b>( CSS )</b>			
O	6.00	6.00	...
			-6.00

**Grant No. 9 - Statistical Department - Concl'd.**

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

(iv)	90 State Share for Central Assistance to State Plan			
	O	5.00		
	R	-2.00	3.00	...
				-3.00

Withdrawal of provision by surrender of ₹2.00 lakh was anticipated to be based on actual requirement.

Reason for savings in respect of four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2055</b>	<b>Police</b>			
<b>2059</b>	<b>Public Works</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>3275</b>	<b>Other Communication Services</b>			
<b>Voted</b>				
Original		14,24,42,91		
Supplementary		10,60,92	14,35,03,83	13,15,04,47
Amount surrendered during the year (March 2019)				-1,19,99,36
				...
<b>CAPITAL</b>				
<b>4055</b>	<b>Capital Outlay on Police</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>Voted</b>				
Original		42,86,09		
Supplementary		5,27,84	48,13,93	6,27,71
Amount surrendered during the year (March 2019)				- 41,86,22
				37,00,91

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure did not come even up to the original provision of ₹14,24,42.91 lakh, supplementary provision of ₹10,60.92 lakh obtained in March, 2019 proved injudicious.
- (b) Entire available huge savings of ₹1,19,99.36 lakh remained unsurrendered at the end of the year.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(c)	Savings occurred mainly under :			
(i)	<b>2052 Secretariat-General Services</b>			
	090 Secretariat			
	05 Establishment			
	O	2,00.00		
	R	-20.73	1,79.27	1,61.36
				-17.91
	Withdrawal of provision through reappropriation of ₹20.73 lakh was attributed to actual requirement.			
(ii)	<b>2055 Police</b>			
	003 Education and Training			
	08 Police			
	O	17,20.64		
	R	-2,67.69	14,52.95	13,05.11
				-1,47.84
	Withdrawal of provision through reappropriation of ₹2,67.69 lakh was stated to be based on actual requirement.			
(iii)	101 Criminal Investigation and Vigilance			
	08 Police			
	O	65,90.05		
	R	-8,10.87	57,79.18	51,39.24
				-6,39.94
	Withdrawal of provision through reappropriation of ₹8,10.87 lakh was stated to be based on actual requirement.			
(iv)	108 State Headquarters Police			
	12 Indian Reserve Battalion (Non Security Related Expenditure)			
	O	5,25,60.08		
	R	-18,79.08	5,06,81.00	4,63,29.59
				-43,51.41
	Reduction in provision through reappropriation of ₹18,79.08 lakh was stated to be based on actual requirement.			
	Savings of ₹22,01.79 lakh and ₹3,27.88 lakh also occurred under this head of account during the year 2016-17 and 2017-18 respectively .			

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

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(v)	113 Welfare of Police Personnel			
	08 Police			
	O	2,07.28		
	R	-81.46	1,25.82	1,16.19
				-9.63
	Reduction in provision through reappropriation of ₹81.46 lakh was stated to be based on actual requirement.			
(vi)	115 Modernisation of Police Force			
	08 Police			
	O	50.00		
	R	-18.34	31.66	4.13
				-27.53
	Reduction in provision through reappropriation of ₹18.34 lakh was stated to be based on actual requirement.			
(vii)	91 Central Assistance to State Plan ( CASP )			
	S	1,00.00	1,00.00	4.84
				-95.16
	Creation of provision by supplementary grant of ₹1,00.00 lakh was attributed to release of more fund under Centrally Sponsored Scheme by the Government of India.			
(viii)	117 Internal Security			
	88 Centrally Sponsored Scheme - III ( CSS )			
	S	2,01.64	2,01.64	1,56.20
				-45.44
	Creation of provision by supplementary grant of ₹2,01.64 lakh was attributed to release of more fund under CSS by the Government of India.			

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	<b>2059 Public Works</b>			
	80 <i>General</i>			
	053 Maintenance and Repairs			
	79 Other Maintenance Expenditure			
	O	1,50.00		
	R	-30.00	1,20.00	1,15.84
				-4.16

Reduction in provision through reappropriation of ₹30.00 lakh was stated to be based on actual requirement.

Reasons for savings in respect of nine cases at Sl. No. (i) to (ix) have not been intimated by the Department (January 2020).

(d) Entire provision remained unutilised as under :

(i)	<b>2055 Police</b>			
	115 Modernisation of Police Force			
	88 Centrally Sponsored Scheme - III ( CSS )			
	S	1,63.50	1,63.50	...
				-1,63.50

Creation of provision by supplementary grant of ₹1,63.50 lakh was stated to be due to release of more fund under CSS by the Government of India.

Reasons for savings has not been intimated by the Department (January 2020).

(e) Instance of creation of provision by reappropriation without the knowledge of the Legislature has been noticed under :

(i)	<b>2059 Public Works</b>			
	80 <i>General</i>			
	053 Maintenance and Repairs			
	90 State Share for Central Assistance to State Plan			
	R	1.00	1.00	...
				-1.00

Creation of provision by reappropriation of ₹1.00 lakh was stated to be based on actual requirement.

Reason for savings has not been intimated by the Department (January 2020).

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

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

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

(i) **2055 Police**

117 Internal Security

09 Security Related Expenditure

O 90.00

R -90.00

...

...

...

Withdrawal of provision through reappropriation of ₹90.00 lakh was stated to be based on actual requirement.

(ii) 800 Other expenditure

99 Others

O 0.20

R -0.20

...

...

...

Withdrawal of provision through reappropriation of ₹0.20 lakh was stated to be based on actual requirement.

(g) Savings was partly offset by excess under :

(i) **2055 Police**

001 Direction and Administration

08 Police

O 19,99.57

R 3,68.93

23,68.50

21,88.06

-1,80.44

Addition to the provision through reappropriation of ₹3,68.93 lakh was stated to be based on actual requirement.

(ii) 101 Criminal Investigation and Vigilance

91 Central Assistance to State Plan

( CASP )

S 4.24

4.24

1,41.01

+1,36.77

Creation of provision by supplementary grant of ₹4.24 lakh was stated to be due to release of more fund under CSS by the Government of India.



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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(iii)	109 District Police			
	09 Security Related Expenditure			
	O	24,00.00		
	R	19,39.34	43,39.34	40,00.07
				-3,39.27

Addition to the provision through reappropriation of ₹19,39.34 lakh was stated to be based on actual requirement.

Reason for final savings/excess in the above three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

(iv)	<b>2070 Other Administrative Services</b>			
	107 Home Guards			
	10 Home Guards			
	O	14,88.64		
	S	5,91.54		
	R	1,74.52	22,54.70	22,84.70
				+30.00

Augmentation of provision by supplementary grant of ₹5,91.54 lakh and further addition to the provision through reappropriation of ₹1,74.52 lakh was stated to be based on actual requirement in each case.

Reason for excess has not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

- (a) In view of the huge savings of ₹41,86.22 lakh, further augmentation of provision by supplementary grant of ₹5,27.84 lakh proved poor budgetary control by the executives.
- (b) Out of the available savings, surrender of ₹37,00.91 lakh was made in March, 2019.

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

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

(c) Saving occurred mainly under :

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

207 State Police

08 Police

O 3,52.00

R -1,60.15 1,91.85 16.15 -1,75.70

Reduction in provision by surrender of ₹1,60.16 lakh and addition to the provision through reappropriation of ₹0.01 lakh were stated to be based on actual requirement in both the cases.

Savings of ₹2,25.69 lakh and ₹7,36.65 lakh also occurred under this head of account during the year 2016-17 and 2017-18 respectively.

(ii) 800 Other expenditure

91 Central Assistance to State Plan

( CASP )

O 3,91.29

S 5,27.84 9,19.13 6,09.51 -3,09.62

Addition to the provision by supplementary grant of ₹5,27.84 lakh was attributed to release of more fund under CSS by the Government of India.

Reasons for savings in respect of two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

(d) Entire provision was withdrawn as under :

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

800 Other expenditure

99 Others

O 35,42.80

R -35,42.80 ... ..

Withdrawal of provision by surrender of ₹35,40.75 lakh and further reduction in provision through reappropriation of ₹2.05 lakh was stated to be based on actual requirement in both the cases.

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

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

(e) Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed as under. The expenditure incurred requires regularisation :

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

800 Other expenditure

11 T. S. R. Battalion

R	2.04	2.04	2.05	+0.01
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Creation of provision through reappropriation of ₹2.04 lakh was stated to be based on actual requirement.

Reason for excess has not been intimated by the Department (January 2020).

**Grant No. 11 - Transport Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2041</b>	<b>Taxes on Vehicles</b>			
<b>2059</b>	<b>Public Works</b>			
<b>3055</b>	<b>Road Transport</b>			
<b>Voted</b>				
Original		25,44,00	25,44,00	23,23,72
	Amount surrendered during the year (March 2019)			-2,20,28
				1,15,06
<b>CAPITAL</b>				
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>5053</b>	<b>Capital Outlay on Civil Aviation</b>			
<b>5055</b>	<b>Capital Outlay on Road Transport</b>			
<b>Voted</b>				
Original		18,23,09		
Supplementary		2,46,88	20,69,97	9,10,68
	Amount surrendered during the year (March 2019)			-11,59,29
				3,67,70

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available savings of ₹2,20.28 lakh, only ₹1,15.06 lakh was anticipated and surrendered during the year.

(b) Savings occurred mainly under :

(i) **2041 Taxes on Vehicles**

001 Direction and Administration

98 Administration

O 4,87.00

R -43.47 4,43.53 4,06.68 -36.85

Withdrawal of provision by surrender of ₹16.41 lakh and further reduction in provision through reappropriation of ₹27.06 lakh were attributed to actual requirement.

Savings occurred due to non-submission of bills to the Treasury office in time.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
	<b>(₹ in lakh)</b>		
(ii) <b>3055 Road Transport</b>			
800 Other expenditure			
99 Others			
O	3,00.00	3,00.00	-48.27
Savings occurred due to technical problem in drawal of funds.			
(c)           Instances of Creation of provision through reappropriation without the knowledge of Legislature have been noticed in the following cases. Expenditure incurred requires regularisation :			
(i) <b>2041 Taxes on Vehicles</b>			
102 Inspection of Motor Vehicle			
13 Transportation			
R	27.06	27.06	-0.08
(ii) <b>3055 Road Transport</b>			
001 Direction and Administration			
98 Administration			
R	7.35	7.35	-0.27

Reasons for final Savings in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

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

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

**CAPITAL**

**Voted**

(a) As the actual expenditure of ₹9,10.68 lakh at the end of the year fell short of original provision of ₹18,23.09 lakh, supplementary grant of ₹2,46.88 lakh obtained during the year proved unnecessary.

(b) Out of overall savings of ₹11,59.29 lakh, only ₹3,67.70 lakh was surrendered during the year.

(c) Savings occurred mainly under :

(i) **5053 Capital Outlay on Civil Aviation**

02 Airports

102 Aerodromes

13 Transportation

O 1,69.09

S 2,46.88

R 25.50 4,41.47 3,62.95 -78.52

Augmentation of provision by supplementary grant of ₹2,46.88 lakh and further addition to the provision through reappropriation of ₹ 25.50 lakh were attributed to actual requirement.

Savings occurred due to non-submission of bills to the Treasury office in time.

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

050 Lands and Buildings

13 Transportation

O 53.00 53.00 2.70 -50.30

Savings occurred due to non-submission of bills to the Treasury office in time.

(iii) **789 Special Component Plan for Scheduled Castes**

13 Transportation

O 3,20.00 3,20.00 2,39.59 -80.41

Savings occurred due to non-submission of bills to the Treasury office in time.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)           796 Tribal Area Sub-Plan 13 Transportation O                           5,20.00	5,20.00	3,05.44	-2,14.56
Savings occurred due to non-submission of bills to the Treasury office in time.			
(d)           Entire provision remained unutilised at the end of the year in the following cases :			
(i) <b>4552 Capital Outlay on North Eastern Areas</b> 789 Special Component Plan for Scheduled Castes 91 Central Assistance to State Plan <b>(North Eastern Council)</b> O                           69.70	69.70	69.70	...
Savings occurred due to non-release of fund by the Finance Department.			
(ii)           796 Tribal Area Sub-Plan 91 Central Assistance to State Plan <b>(North Eastern Council)</b> O                           1,27.10	1,27.10	1,27.10	...
Savings occurred due to non-release of fund by the Finance Department.			
(iii) <b>5055 Capital Outlay on Road Transport</b> 789 Special Component Plan for Scheduled Castes 90 State Share for Central Assistance to State Plan O                           8.00	8.00	8.00	...
Savings occurred due to non-release of fund by the Finance Department.			
(iv)           789 Special Component Plan for Scheduled Castes 91 Central Assistance to State Plan <b>( CASP)</b> O                           52.50	52.50	52.50	...
Savings occurred due to non-release of fund by the Finance Department.			

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
	<b>(₹ in lakh)</b>		
(v) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
O	17.50	17.50	...
R			-17.50
Savings occurred due to non-release of fund by the Finance Department.			
(vi) 91 Central Assistance to State Plan ( CASP)			
O	93.00	93.00	...
R			-93.00
Savings occurred due to non-submission of bills in time to the Treasury.			
(e) Entire provision was withdrawn in the following cases :			
(i) <b>4552 Capital Outlay on North Eastern Areas</b>			
050 Land and Buildings			
91 Central Assistance to State Plan (North Eastern Council)			
O	2,13.20		
R	-2,13.20	...	...
Withdrawal of provision by reappropriation of ₹2,13.20 lakh was stated to be based on actual requirement.			
(ii) <b>5055 Capital Outlay on Road Transport</b>			
050 Land and Buildings			
90 State Share for Central Assistance to State Plan			
O	25.50		
R	-25.50	...	...
Withdrawal of provision by reappropriation of ₹25.50 lakh was stated to be based on actual requirement.			



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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>		
(iii)	91 Central Assistance to State Plan ( CASP )			
	O	1,54.50		
	R	-1,54.50	...	...

Withdrawal of provision by surrender of ₹1,54.50 lakh was stated to be based on actual requirement.

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

<b>Major Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>	
<b>REVENUE</b>			
<b>2049 Interest Payments</b>			
<b>2059 Public Works</b>			
<b>2425 Co-operation</b>			
<b>Voted</b>			
Original	28,28,50	28,28,50	-5,91,53
Amount surrendered during the year (March 2019)			3,72,13
<b>Charged</b>			
Original	1,50,00	1,50,00	-82,89
Amount surrendered during the year (March 2019)			82,89
<b>CAPITAL</b>			
<b>4425 Capital Outlay on Co-operation</b>			
<b>5465 Investments in General Financial and Trading Institutions</b>			
<b>6003 Internal debt of the State Government</b>			
<b>6425 Loans for Co-operation</b>			
<b>Voted</b>			
Original	8,60,00	8,60,00	-4,35,68
Amount surrendered during the year (March 2018)			1,32,24
<b>Charged</b>			
Original	2,20,00		
Supplementary	1,71,42	3,91,42	...
Amount surrendered during the year (March 2019)			...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available saving of ₹5,91.53 lakh, only ₹3,72.13 lakh was anticipated and surrendered during the year.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b) Savings occurred under :			
(i) <b>2425 Co-operation</b>			
001 Direction and Administration			
98 Administration			
O	23,71.50		
R	-2,93.80	20,77.70	20,33.49
			-44.21
Withdrawal of provision by surrender of ₹2,93.80 lakh was attributed to actual requirement.			
(ii) 789 Special Component Plan for Scheduled Castes			
70 State Share			
O	36.00	36.00	8.50
			-27.50
(iii) 796 Tribal Area Sub-Plan			
14 Co-operation			
O	45.00	45.00	18.50
			-26.50
(iv) 70 State Share			
O	66.00	66.00	8.50
			-57.50
(v) 800 Other expenditure			
70 State Share			
O	1,08.00		
R	-80.00	28.00	8.50
			-19.50

Reduction in provision by surrender of ₹78.33 lakh and reappropriation of ₹1.67 lakh were stated to be based on actual requirement.

Reasons for saving in the above five cases at Sl. No. (i) to (v) have not been intimated by the Department (January 2020).

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

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

(c) Entire provision remained unutilised at the end of the year in the following cases :

(i) **2059 Public Works**

80 General

053 Maintenance and Repairs

25 Public Works

O 7.00

R -0.75 6.25 ... -6.25

Reduction in provision through reappropriation of ₹0.75 lakh was stated to be based on actual requirement.

(ii) **2425 Co-operation**

107 Assistance to credit co-operatives

14 Co-operation

O 40.00

R -5.30 34.70 ... -34.70

Reduction in provision by reappropriation of ₹5.30 lakh was attributed to actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

14 Co-operation

O 15.00 15.00 ... -15.00

Reasons for saving in the above three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

(d) Savings was partly counterbalanced by excess under :

(i) **2425 Co-operation**

001 Direction and Administration

99 Others

O 90.00

R 11.22 1,01.22 1,02.53 +1.31

Addition to the provision by reappropriation of ₹11.22 lakh was stated to be based on actual requirement.

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

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>	
(ii) 789 Special Component Plan for Scheduled Castes				
03 Research & Training				
O	16.00	16.00	21.22	+5.22
(iii) 796 Tribal Area Sub-Plan				
03 Research & Training				
O	28.00	28.00	33.22	+5.22

Reasons for excess in the above three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

**REVENUE**

**Charged**

(a) The whole amount of available savings of ₹82.89 lakh was surrendered during the year.

(b) Saving occurred under :

(i) **2049 Interest Payments**

    01 *Interest on Internal Debt*

    200 Interest on other Internal Debts

    58 Debt Services

        O 1,50.00

        R -82.89                      67.11              67.11              ...

Withdrawal of provision by surrender of ₹82.89 lakh was stated to be based on actual requirement.

Reason for savings has not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

(a) Out of the available savings of ₹4,35.68 lakh, only ₹1,32.24 lakh was anticipated and surrendered during the year.

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

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(b)	Savings occurred mainly under :			
(i)	<b>4425 Capital Outlay on Co-operation</b>			
	108 Investments in other Co-operatives			
	14 Co-operation			
	O	99.50		
	R	32.84	1,32.34	74.04
				-58.30

Withdrawal of provision through reappropriation of ₹32.84 lakh was attributed to actual requirement.

(ii)	<b>6425 Loans for Co-operation</b>			
	107 Loans to Credit Co-operatives			
	14 Co-operation			
	O	2,54.00		
	R	-1,84.00	70.00	29.38
				-40.62

Withdrawal of provision by surrender of ₹1,32.24 lakh and through reappropriation of ₹51.76 lakh were attributed to actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes			
	14 Co-operation			
	O	88.50	88.50	12.12
				-76.38
(iv)	796 Tribal Area Sub-Plan			
	14 Co-operation			
	O	1,60.00	1,60.00	14.25
				-1,45.75

Reasons for savings in respect of four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).

(c)	Entire provision remained unutilised at the end of the year in the following cases :			
(i)	<b>4425 Capital Outlay on Co-operation</b>			
	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development ( NABARD )			
	O	1.80	1.80	...
				-1.80

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

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

(ii)	796 Tribal Area Sub-Plan			
	54 National Bank for Agriculture and Rural Development ( NABARD )			
	O	3.20	3.20	...
				-3.20

Reasons for savings in respect of two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

(iii)	<b>5465 Investments in General Financial and Trading Institutions</b>			
	<i>01 Investments in General Financial Institutions</i>			
	789 Special Component Plan for Scheduled Castes			
	23 Corporations/PSUs/Boards			
	O	6.30	6.30	...
				-6.30

(iv)	796 Tribal Area Sub-Plan			
	23 Corporation/PSUs/Boards			
	O	11.20	11.20	...
				-11.20

Reasons for savings was due to non-release of fund by the Finance Department in the above two cases at Sl. No. (iii) to (iv).

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

(i)	<b>4425 Capital Outlay on Co-operation</b>			
	001 Direction and Administration			
	54 National Bank for Agriculture and Rural Development ( NABARD )			
	O	5.00		
	R	-5.00	...	...
				...

Withdrawal of entire provision through reappropriation of ₹5.00 lakh was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) <b>5465 Investments in General Financial and Trading Institutions</b>			
<i>01 Investments in General Financial Institutions</i>			
190 Investments in Public Sector and other Undertakings Banks etc.			
23 Corporations/PSUs/Boards			
O	17.50		
R	-17.50	...	...
Withdrawal of entire provision through reappropriation of ₹17.50 lakh was attributed to actual requirement.			
Reasons for unnecessary blocking of funds till the end of financial year in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).			
(e) Savings was partly counterbalanced by excess under :			
(i) <b>4425 Capital Outlay on Co-operation</b>			
106 Investments in Multi-purpose Rural Co-operatives			
14 Co-operation			
O	44.00		
R	47.67	91.67	91.67
			...
Augmentation of provision by way of reappropriation of ₹47.67 lakh was attributed to actual requirement.			
(ii) 789 Special Component Plan for Scheduled Castes			
14 Co-operation			
O	52.00	52.00	67.43
			+15.43
(iii) 796 Tribal Area Sub-Plan			
14 Co-operation			
O	1,04.50	1,04.50	1,29.18
			+24.68

Reasons for excess in respect of three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).



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

<b>Major Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2045</b>	<b>Other Taxes and Duties on Commodities and Services</b>		
<b>2049</b>	<b>Interest Payments</b>		
<b>2059</b>	<b>Public Works</b>		
<b>2070</b>	<b>Other Administrative Services</b>		
<b>2216</b>	<b>Housing</b>		
<b>2230</b>	<b>Labour, Employment and Skill Development</b>		
<b>3054</b>	<b>Roads and Bridges</b>		
<b>Voted</b>			
Original	4,02,99,38	4,02,99,38	3,37,93,84
Amount surrendered during the year (March 2019)			-65,05,54
			22,16,46
<b>Charged</b>			
Original	60,11,62	60,11,62	47,07,42
Amount surrendered during the year (March 2019)			-13,04,20
			4,78,86
<b>CAPITAL</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>		
<b>4216</b>	<b>Capital Outlay on Housing</b>		
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>		
<b>5054</b>	<b>Capital Outlay on Roads and Bridges</b>		
<b>6003</b>	<b>Internal debt of the State Government</b>		
<b>Voted</b>			
Original	4,11,65,00		
Supplementary	3,35,69	4,15,00,69	2,77,18,00
Amount surrendered during the year (March 2019)			-1,37,82,69
			14,94,81
<b>Charged</b>			
Original	1,58,33,00	1,58,33,00	1,54,60,26
Amount surrendered during the year (March 2019)			-3,72,74
			18,27,75

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

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

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the overall savings of ₹65,05.54 lakh, only ₹ 22,16.46 lakh was anticipated and surrendered during the year.

(b) Savings occurred mainly under :

(i) **2059 Public Works**

80 *General*

001 Direction and Administration

25 Public Works

O 2,29,89.69

R -18,72.35      2,11,17.34      2,04,15.59      -7,01.75

Withdrawal of provision of ₹18,72.35 lakh in March 2019 through surrender was attributed to actual requirement.

(ii) 799 Suspense

65 Suspense Account

O 60,00.00

R -10,00.00      50,00.00      6,29.77      -43,70.23

Withdrawal of provision of ₹6,55.89 lakh and ₹3,44.11 lakh through reappropriation and surrender respectively were attributed to actual requirement.

(iii) **3054 Roads and Bridges**

04 *District and Other Roads*

338 Pradhan Mantri Gram Sadak Yojana

76 Pradhan Mantri Gram Sadak Yojana

O 2,08.00

R -1,04.00      1,04,00      1,04.00      ...

Withdrawal of provision of ₹1,04.00 lakh in March 2019 through reappropriation was attributed to actual requirement.

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(iv)	789 Special Component Plan for Scheduled Castes				
	76 Pradhan Mantri Gram Sadak Yojana				
	O	68.00	68.00	34.00	-34.00
(v)	76 Pradhan Mantri Gram Sadak Yojana				
	O	1,24.00	1,24.00	62.00	-62.00

Reason for final savings of all the five cases at Sl. No. (i) to (v) have not been intimated by the Department (January 2020).

(c) Expenditure was incurred without budget provision under :

(i)	<b>2059 Public Works</b>				
	80 General				
	789 Special Component Plan for Scheduled Castes				
	05 Establishment				
		...	...	10.46	+10.46
(ii)	796 Tribal Area Sub-Plan				
	05 Establishment				
		...	...	19.15	+19.15
(iii)	25 Public Works				
		...	...	61.93	+61.93
(iv)	<b>2230 Labour, Employment and Skill Development</b>				
	03 Training				
	003 Training of Craftsmen & Supervisors				
	05 Establishment				
		...	...	0.53	+0.53

Expenditure of all the four cases at Sl. No. (i) to (iv) involving total amount of ₹92.07 lakh were made without the budgetary provision proved unrealistic.

The expenditure incurred requires regularisation.

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

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

(d) Instance of creation of provision without the knowledge of the Legislature in the following case :

(i)	<b>2059 Public Works</b>				
	80 General				
	800 Other expenditure				
	25 Public Works				
	R	1,35.00	1,35.00	1,35.00	...

Additional provision made through reappropriation in March 2019 was attributed to actual requirement. Expenditure incurred requires regularisation.

(e) Savings was partly counterbalanced by excess under :

(i)	<b>2059 Public Works</b>				
	80 General				
	053 Maintenance and Repairs				
	25 Public Works				
	O	1,22.50			
	R	1,62.00	2,84.50	2,83.32	-1.18

Additional provision of ₹1,62.00 lakh under the above sub-head through reappropriation in March 2019 was attributed to actual requirement.

(ii)	<b>2070 Other Administrative Services</b>				
	796 Tribal Area Sub-Plan				
	99 Others				
	O	6.20	6.20	13.95	+7.75

(iii)	800 Other expenditure				
	99 Others				
	O	10.40			
	R	13.00	23.40	23.40	...

Reason for addition to the provision through reappropriation was mainly attributed to actual requirement.

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(iv)	<b>2216 Housing</b>				
	05 <i>General Pool Accommodation</i>				
	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	21.25	21.25	1,52.42	+1,31.17
(v)	796 Tribal Area Sub-Plan				
	25 Public Works				
	O	42.63	42.63	2,62.72	+2,20.09
(vi)	800 Other expenditure				
	25 Public Works				
	O	52.00			
	R	4,26.40	4,78.40	4,46.53	-31.87
	Augmentation of funds of ₹4,26.40 lakh under the above sub-head through reappropriation in March 2019 was attributed to actual requirement.				
(vii)	<b>3054 Roads and Bridges</b>				
	01 <i>National Highways</i>				
	337 Road Works				
	25 Public Works				
	O	6,64.00			
	R	23.78	6,87.78	8,56.09	+1,68.31
	Addition to the provision of ₹23.78 lakh in March 2019 was made through reappropriation due to additional requirement of funds under the Sub-Head.				
(viii)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	1,19.00	1,19.00	2,60.31	+1,41.31
(ix)	796 Tribal Area Sub-Plan				
	25 Public Works				
	O	2,17.00	2,17.00	4,07.99	+1,90.99

Reasons for excess in all the nine cases at Sl. No. (i) to (ix) have not been intimated by the Department (January 2020).

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

(f) **Suspense Transaction :** The expenditure out of the provision under Sub-Grant Public Works, include ₹6,29.77 lakh booked under the minor head “Suspense” which is not a final head of account. It accommodates transactions pending their adjustment to the final head of account, therefore balances under “Suspense” head are carried forward from year to year. The grants exclude the credit and were obtained for the gross debits. The suspense head has four sub-heads, viz., (i) Stock, (ii) Purchase, (iii) Miscellaneous Works Advances and (iv) Workshop Suspense.

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

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

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

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

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

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

The expenditure under this grant included ₹6,29.77 lakh booked under “Suspense” during 2018-2019 together with the opening and closing balance is given below :

<b>Heads</b>	<b>Opening Balance as on 1 April 2018</b>	<b>Debit +</b>	<b>Credit -</b>	<b>Closing Balance as on 31 March 2019</b>
	<b>Debit (+) Credit (-)</b>			<b>Debit (+) Credit (-)</b>
	<b>(₹ in lakh)</b>			
<b>2059</b>	<b>Public Works</b>			
1	Stock	-32,89.71	6,29.77	2,23.76
2	Purchase	+ 3,69.88	...	...
3	Miscellaneous Public Works Advances	+ 7,84.20	...	...
4	Workshop Suspense	+ 63.35	...	...
	<b>Total</b>	<b>-20,72.28</b>	<b>6,29.77</b>	<b>2,23.76</b>
				<b>-16,66.27</b>

**REVENUE**

**Charged**

(a) Out of the overall savings of ₹13,04.20 lakh, only ₹4,78.86 lakh was anticipated and surrendered during the year.

(b) Savings occurred mainly under :

(i) **2049 Interest Payments**

*01 Interest on Internal Debt*

200 Interest on other Internal Debts

58 Debt Services

*O* 60,00.00

*R* -5,00.00 55,00.00 46,75.69 -8,24.31

Withdrawal of provision of ₹21.14 lakh and ₹4,78.86 lakh through reappropriation and surrender respectively were attributed to actual requirement.

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

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

**CAPITAL**

**Voted**

(a) As the total expenditure did not come even upto the original provision, the supplementary provision of ₹3,35.69 lakh proved injudicious.

(b) Out of the overall savings of ₹1,37,82.70 lakh, only ₹14,94.81 lakh was anticipated and surrendered during the year.

(c) Saving occurred mainly under :

(i) **4216 Capital Outlay on Housing**

01 Government Residential Buildings

106 General Pool Accommodation

52 Housing

O 1,56.00

R -29.95 1,26.05 1,14.40 -11.65

Withdrawal of provision of ₹29.95 lakh through reappropriation was made in March 2019 due to actual requirement.

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

337 Roads Works

91 Central Assistance to State Plan

**(North Eastern Council)**

O 5,20.00

R -1,76.78 3,43.22 3,13.96 -29.26

Surrender of provision of ₹1,76.78 lakh in March 2019 was mainly attributed to actual requirement.

Savings of ₹7,80.01 lakh and ₹86,36.74 lakh also occurred under this head of account during the year 2016-17 and 2017-18 respectively.

(iii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

**(North Eastern Council)**

O 1,70.00 1,70.00 3.03 -1,66.97

(iv) 796 Tribal Area Sub-Plan

91 Central Assistance to State Plan

**(North Eastern Council)**

O 3,10.00 3,10.00 15.32 -2,94.68



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

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(v)	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 District and other Roads			
	101 Bridges			
	54 National Bank for Agriculture and Rural Development ( NABARD )			
	O	59,80.00	59,80.00	48,92.73
				-10,87.27
(vi)	91 Central Assistance to State Plan ( CASP )			
	O	3,38.00		
	R	-49.74	2,88.26	27.93
				-2,60.33
	Surrender of provision of ₹49.74 lakh was made in March 2019 due to actual requirement.			
(vii)	337 Road Works			
	91 Central Assistance to State Plan ( CASP )			
	O	1,06,60.00		
	R	-14,65.86	91,94.14	51,87.94
				-40,06.20
	Withdrawal of provision of ₹1,97.57 lakh and ₹12,68.29 through reappropriation and surrender respectively were stated to be based on actual requirement.			
(viii)	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development ( NABARD )			
	O	19,97.50	19,97.50	16,28.41
				-3,69.09
(ix)	91 Central Assistance to State Plan ( CASP )			
	O	36,65.50	36,65.50	17,05.59
				-19,59.91
(x)	796 Tribal Area Sub-Plan			
	54 National Bank for Agriculture and Rural Development ( NABARD )			
	O	36,42.50	36,42.50	29,77.01
				-6,65.49

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xi) 91 Central Assistance to State Plan ( CASP )			
O	64,86.50	64,86.50	31,09.83
			-33,76.67
(xii) 99 Others			
O	8,20.00	8,20.00	7,21.27
			-98.73
(xiii) 800 Other expenditure			
54 National Bank for Agriculture and Rural Development ( NABARD )			
O	1,30.00		
R	-38.69	91.31	90.32
			-0.99
Withdrawal of funds of ₹38.69 lakh through reappropriation was made in March 2019 mainly due to actual requirement .			
(xiv) 05 Roads			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan ( CASP )			
O	3,65.50	3,65.50	1,36.20
			-2,29.30
(xv) 796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan ( CASP )			
O	6,66.50	6,66.50	2,48.37
			-4,18.13

Reasons for savings in respect of all the 15 cases at Sl. No. (i) to (xv) have not been intimated by the Department (January 2020).

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(d) Entire provision was withdrawn under :			
(i) <b>5054 Capital Outlay on Roads and Bridges</b>			
05 Roads			
101 Bridges			
91 Central Assistance to State Plan ( CASP )			
O	78.00		
R	-78.00	...	...
Withdrawal of provision of ₹78 lakh through reappropriation was stated to be based on actual requirement.			
(ii) 337 Road Works			
90 State Share for Central Assistance to State Plan			
O	26.00		
R	-26.00	...	...
Surrender of entire provision of ₹26 lakh through reappropriation was stated to be based on actual requirement.			
(e) Entire provision remained unutilised in the following cases :			
(i) <b>5054 Capital Outlay on Roads and Bridges</b>			
04 District and other Roads			
789 Special Component Plan for Scheduled Castes			
76 Pradhan Mantri Gram Sadak Yojana			
O	85.00	85.00	... -85.00
(ii) 796 Tribal Area Sub-Plan			
76 Pradhan Mantri Gram Sadak Yojana			
O	1,55.00	1,55.00	... -1,55.00
(iii) 800 Other expenditure			
76 Pradhan Mantri Gram Sadak Yojana			
O	2,60.00		
R	-2,10.00	50.00	... -50.00

Reason for reappropriation was stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iv)            05 <i>Roads</i>			
789   Special Component Plan for Scheduled Castes			
90   State Share for Central Assistance to State Plan			
O	8.50	8.50	...
			-8.50
(v)            796   Tribal Area Sub-Plan			
90   State Share for Central Assistance to State Plan			
O	15.50	15.50	...
			-15.50

During the year, total amount of ₹3,14.00 lakh were unspent under the above five sub-head at Sl. No. (i) to (v).

Reason for final savings have not been intimated by the Department (January 2020).

(f) Expenditure incurred without Budget Provision as under :

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 <i>General</i>			
	789   Special Component Plan for Scheduled Castes			
	25   Public Works			
		...	...	18.93
				+18.93
(ii)	796   Tribal Area Sub-Plan			
	25   Public Works			
		...	...	34.53
				+34.53

Excess of ₹53.46 lakh occurred owing to actual expenditure incurred without budgetary provision under the above two Sub-Head are unrealistic. Excess expenditure incurred requires regularisation.

Reason for final excess of ₹53.46 lakh have not been intimated by the Department (January 2020).

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(g) Savings was partly offset by excess under :			
(i) <b>4059 Capital Outlay on Public Works</b>			
01 Office Buildings			
789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	85.00	85.00	1,86.99
			+1,01.99
(ii) 796 Tribal Area Sub-Plan			
25 Public Works			
O	1,55.00	1,55.00	3,40.04
			+1,85.04
(iii) 80 General			
201 Acquisition of Land			
25 Public Works			
S	23.69		
R	34.76	58.45	58.44
			-0.01
Reason for supplementary grant was stated to be due to release of more fund for payment of outstanding bills for which no provision was kept in Budget Estimate for 2018-19.			
Reason for addition to the provision through reappropriation was stated to be based on actual requirement.			
(iv) <b>4552 Capital Outlay on North Eastern Areas</b>			
337 Roads Works			
90 State Share for Central Assistance to State Plan			
O	26.00		
R	1,50.76	1,76.76	1,76.75
			-0.01
Augmentation of provision of ₹1,50.76 lakh through reappropriation was attributed to actual requirement.			
(v) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	8.50	8.50	50.57
			+42.07

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
				<b>(₹ in lakh)</b>	
(vi)	796 Tribal Area Sub-Plan				
	90 State Share for Central Assistance to State Plan				
	O	15.50	15.50	1,10.56	+95.06
(vii)	<b>5054 Capital Outlay on Roads and Bridges</b>				
	<i>04 District and other Roads</i>				
	337 Roads Works				
	90 State Share for Central Assistance to State Plan				
	O	8,06.00			
	R	-82.68	7,23.32	11,47.12	+4,23.80
	Withdrawal of provision of ₹82.68 lakh through reappropriation was attributed to actual requirement.				
(viii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	2,63.50	2,63.50	3,75.02	+1,11.52
(ix)	99 Others				
	O	85.00	85.00	1,03.57	+18.57
(x)	796 Tribal Area Sub-Plan				
	90 State Share for Central Assistance to State Plan				
	O	4,80.50	4,80.50	6,83.86	+2,03.36
(xi)	800 Other expenditure				
	99 Others				
	O	2,60.00			
	R	2,01.80	4,61.80	3,15.72	-1,46.08

Addition to the provision of ₹2,01.80 lakh in March 2019 through reappropriation was attributed to actual requirement.

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

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(xii) <b>5054 Capital Outlay on Roads and Bridges</b>			
05 Roads			
337 Road Works			
91 Central Assistance to State Plan ( CASP )			
O	10,40.00		
R	2,75.57	13,15.57	12,40.70 -74.87

Augmentation of the provision of ₹2,75.57 lakh in March 2019 through reappropriation was attributed to actual requirement.

Reasons for excess of all the 12 cases at Sl. No. (i) to (xii) have not been intimated by the Department (January 2020).

**CAPITAL**  
**Charged**

(a) Against the overall savings of ₹3,72.74 lakh, Department has surrendered ₹18,27.75 lakh at the end of March 2019 proved injudicious.

(b) Savings occurred mainly under :

(i) **6003 Internal debt of the State Government**

    105 Loans from the National Bank for Agricultural and Rural Development

    58 Debt Services

        O

1,43,77.99

        R

-18,27.75

1,25.50.24

1,40,05.25

+14,55.01

Withdrawal of provision of ₹18,27.75 lakh by way of surrender in March 2019 was attributed to actual requirement.

Reason for saving has not been intimated by the Department (January 2020).

**Grant No. 14 - Power Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2040</b>	<b>Taxes on Sales, Trade etc.</b>			
<b>2801</b>	<b>Power</b>			
<b>Voted</b>				
Original		60,13,00	60,13,00	27,44,85
	Amount surrendered during the year (March 2019)			-32,68,15
				32,44,08

**CAPITAL**

<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>4801</b>	<b>Capital Outlay on Power Projects</b>			
<b>Voted</b>				
Original		19,69,00		
Supplementary		15,03,03	34,72,03	47,09,92
	Amount surrendered during the year (March 2019)			+12,37,89
				...

**Notes and Comments**

**REVENUE**

**Voted**

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

The details of the transactions under "**Suspense**" during 2018-19 together with opening and closing balances were as follows :

<b>Heads</b>		<b>Opening Balance as on 1 April 2018</b>	<b>Debit +</b>	<b>Credit -</b>	<b>Closing Balance as on 31 March 2019</b>
		<b>Debit + Credit</b>	<b>(₹ in lakh)</b>	<b>Debit + Credit -</b>	
<b>2801</b>	<b>Power</b>				
1	Stock	-4,48.22	...	...	-4,48.22
2	Miscellaneous Public Works	+ 3,19.22	...	...	+ 3,19.22
3	Purchase	+ 18.01	...	...	+ 18.01
<b>Total</b>		<b>-1,10.99</b>	<b>...</b>	<b>...</b>	<b>-1,10.99</b>



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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b) Out of the total savings of ₹32,68.15 lakh, only ₹ 32,44.08 lakh was anticipated and surrendered during the year.			
(c) Savings occurred mainly under :			
(i) <b>2801 Power</b>			
80 General			
001 Direction and Administration			
26 Power			
O	30,13.00		
R	-22,44.08	7,68.92	7,44.85
			-24.07

Withdrawal of provision of ₹22,44.08 lakh through surrender was due to less expenditure than anticipated.

Reason for savings was attributed to non-filling of vacant posts as well as retirement of staff during the year.

(ii) 800 Other expenditure				
23 Corporations/PSUs/Boards				
O	30,00.00			
R	-10,00.00	20,00.00	20,00.00	...

Withdrawal of provision of ₹10,00.00 lakh through surrender was due to less expenditure than anticipated.

Reason for savings was not furnished by the Department (January 2020).

**CAPITAL**

**Voted**

- (a) As the expenditure exceeded the grant by ₹12,37.89 lakh, supplementary provision of ₹15,03.03 lakh proved inadequate.
- (b) The overall excess expenditure of ₹12,37.89 lakh requires regularisation.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Excess occurred mainly under:			
(i) <b>4552 Capital Outlay on North Eastern Areas</b>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
<b>(North Eastern Council)</b>			
O	25.50	25.50	68.00
			+42.50
(ii) 796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan			
<b>(North Eastern Council)</b>			
O	46.50	46.50	1,24.00
			+77.50
(iii) <b>4801 Capital Outlay on Power Projects</b>			
06 <i>Rural Electrification</i>			
789 Special Component Plan for Scheduled Castes			
70 State Share			
O	2,62.79	2,62.79	3,71.37
			+1,08.58
(iv) 796 Tribal Area Sub-Plan			
70 State Share			
O	4,79.69	4,79.69	6,77.63
			+1.97.94
(v) 80 <i>General</i>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
<b>( CASP )</b>			
O	42.50	42.50	2,06.87
			+1,64.37

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(vi)	796	Tribal Area Sub-Plan			
	91	Central Assistance to State Plan ( CASP )			
		O	77.81	3,77.24	+2,99.43
Reasons for excess in the above six cases at Sl. No. (i) to (vi) were not furnished by the Department (January 2020).					
(d)	Expenditure incurred without provision in the following cases :				
(i)	<b>4801 Capital Outlay on Power Projects</b>				
		<i>06 Rural Electrification</i>			
	789	Special Component Plan for Scheduled Castes			
	99	Others		8.50	+8.50
		...	...		
(ii)	796	Tribal Area Sub-Plan			
	99	Others		15.50	+15.50
		...	...		
(iii)		<i>80 General</i>			
	789	Special Component Plan for Scheduled Castes			
	90	State Share for Central Assistance to State Plan		1,38.47	+1,38.47
		...	...		
(iv)	796	Tribal Area Sub-Plan			
	90	State Share for Central Assistance to State Plan		2,52.50	+2,52.50

Reasons for excess in the above four cases at Sl. No. (i) to (iv) were not furnished by the Department (January 2020). Expenditure incurred requires regularisation.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
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(e) Excess was partly counterbalanced by savings under :

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

101 Contribution to Central Resource Pool for Development of  
North Eastern Region

91 Central Assistance to State Plan

( North Eastern Council)

O 78.00

S 2,08.00 2,86.00 2,08.00 -78.00

Reason for supplementary grant was attributed to receipt of subsequent more fund from the Government of India under CASP.

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

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

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

06 *Rural Electrification*

190 Investments in Public Sector and other Undertakings

26 Power

O 5.00 5.00 ... -5.00

Reason for savings was not furnished by the Department (January 2020).

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

<b>Major Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2049</b>	<b>Interest Payments</b>		
<b>2059</b>	<b>Public Works</b>		
<b>2701</b>	<b>Medium Irrigation</b>		
<b>2702</b>	<b>Minor Irrigation</b>		
<b>2711</b>	<b>Flood Control and Drainage</b>		
<b>Voted</b>			
Original	94,13,72		
Supplementary	87,31	95,01,03	68,53,39
Amount surrendered during the year (March 2019)			-26,47,64
			...
<b>Charged</b>			
Original	3,02,00	3,02,00	2,40,16
Amount surrendered during the year (March 2019)			-61,84
			1,02,00
<b>CAPITAL</b>			
<b>4701</b>	<b>Capital Outlay on Medium Irrigation</b>		
<b>4702</b>	<b>Capital Outlay on Minor Irrigation</b>		
<b>4711</b>	<b>Capital Outlay on Flood Control Projects</b>		
<b>6003</b>	<b>Internal debt of the State Government</b>		
<b>Voted</b>			
Original	47,69,78		
Supplementary	15,01,85	62,71,63	19,62,94
Amount surrendered during the year (March 2019)			-43,08,69
			3,21,19
<b>Charged</b>			
Original	5,45,00		
Supplementary	28	5,45,28	5,45,27
Amount surrendered during the year (March 2019)			1
			...

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)		
	(₹ in lakh)				
<b>Notes and Comments</b>					
<b>REVENUE</b>					
<b>Voted</b>					
(a)	As the total expenditure of ₹68,53.39 lakh did not come even upto the original provision of ₹94,13.72 lakh, supplementary grant of ₹87.31 lakh obtained during the year proved injudicious.				
(b)	No part of the overall savings of ₹26,47.64 lakh was anticipated and surrendered during the year.				
(c)	Savings occurred mainly under :				
(i)	<b>2059 Public Works</b>				
	80 <i>General</i>				
	789 Special Component Plan for Scheduled Castes				
	79 Other Maintenance Expenditure				
	O	1,00.00	1,00.00	34.98	-65.02
(ii)	796 Tribal Area Sub-Plan				
	79 Other Maintenance Expenditure				
	O	1,50.00	1,50.00	99.91	-50.09
(iii)	<b>2702 Minor Irrigation</b>				
	80 <i>General</i>				
	001 Direction and Administration				
	86 Centrally Sponsored Scheme - I ( CSS )				
	O	24.00	24.00	0.15	-23.85
(iv)	789 Special Component Plan for Scheduled Castes				
	27 Water Resource				
	O	6,88.42	6,88.42	4,84.80	-2,03.62

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(v) 789 Special Component Plan for Scheduled Castes			
27 Water Resource			
O	5,20.58	5,20.58	8.59
			-5,11.99
(vi) 796 Tribal Area Sub-Plan			
27 Water Resource			
O	9,36.60	9,36.60	1,74.17
			-7,62.43
Reasons for savings in the above six cases at Sl. No. (i) to (vi) have not been intimated by the Department (January 2020).			
(d)	Entire provision was withdrawn in the following case :		
(i)	<b>2702 Minor Irrigation</b>		
	01 Surface Water		
	001 Direction and Administration		
	91 Central Assistance to State Plan		
	( CASP )		
	O	34.00	
	R	-34.00	...
			...
Withdrawal of entire provision of ₹34.00 lakh through reappropriation was due to actual requirement.			
(e)	Entire provision remained unutilised during the year under :		
(i)	<b>2702 Minor Irrigation</b>		
	01 Surface Water		
	789 Special Component Plan for Scheduled Castes		
	90 State Share for Central Assistance to State Plan		
	O	22.22	22.22
			...
			-22.22
(ii)	91 Central Assistance to State Plan		
	( CASP )		
	O	62.00	62.00
			...
			-62.00

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii) 796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan (CASP)			
O	1,04.00	1,04.00	...
			-1,04.00
(iv) 80 General			
800 Other expenditure			
25 Public Works			
O	50.00	50.00	...
			-50.00
(v) 86 Centrally Sponsored Scheme - I (CSS)			
O	10.00		
S	6.00		
R	34.00	50.00	...
			-50.00

Reason for supplementary grant was stated to be due to receipt of fund from the Government of India under Centrally Sponsored Scheme - I.

Additional provision of ₹34.00 lakh was made through reappropriation due to actual requirement of fund under the scheme.

Reasons for savings in respect of above five cases at Sl. No. (i) to (v) have not been intimated by the Department (January 2020).

(f) Savings was counterbalanced by excess under :

(i) <b>2059 Public Works</b>				
80 General				
053 Maintenance and Repairs				
79 Other Maintenance Expenditure				
O	1,00.00			
R	75.00	1,75.00	1,74.96	-0.04

Addition to the provision of ₹75.00 lakh through reappropriation was stated to be due to actual requirement.



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

	<b>Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(ii)	<b>2702 Minor Irrigation</b>				
	80 <i>General</i>				
	001 Direction and Administration				
	27 Water Resource				
	O	21,42.45			
	R	2,96.83	24,39.28	23,50.88	-88.40
	Augmentation of funds of ₹2,96.83 lakh through reappropriation was stated to be based on actual requirement.				
(iii)	796 Tribal Area Sub-Plan				
	27 Water Resource				
	O	12,51.68	12,51.68	13,47.14	+95.46
(iv)	<b>2711 Flood Control and Drainage</b>				
	01 <i>Flood Control</i>				
	001 Direction and Administration				
	27 Water Resource				
	O	15,55.77			
	S	81.31			
	R	1,29.59	17,66.67	17,31.05	-35.62

Reason for supplementary grant was stated to be due to requirement of fund for implementation of State Government scheme. Additional provision of ₹1,29.59 lakh through reappropriation was stated to be based on actual requirement.

Expenditure exceeded the Budget provision. Excess expenditure requires regularisation.

Reasons for excess in the above four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).

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

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

The details of the transactions under “Suspense” during 2018-19 together with opening and closing balances were as follows :

<b>Heads</b>		<b>Opening Balance as on 1 April 2018</b>	<b>Debit +  ( ₹ in lakh )</b>	<b>Credit -</b>	<b>Closing Balance as on 31 March 2019</b>
		<b>Debit + Credit -</b>			<b>Debit + Credit -</b>
<b>2702 Minor Irrigation</b>					
1	Stock	- 17,84.58	2,88.57	7,55.09	- 22,51.10
2	Miscellaneous Public Works Advances	+ 1,77.18	...	...	+ 1,77.18
3	Purchase	- 13,12.30	...	...	- 13,12.30
<b>Total</b>		<b>- 29,19.70</b>	<b>2,88.57</b>	<b>7,55.09</b>	<b>- 33,86.22</b>
<b>2711 Flood Control and Drainage</b>					
1	Stock	- 3.53	...	...	- 3.53
2	Miscellaneous Public Works Advances	- 0.17	...	...	- 0.17
<b>Total</b>		<b>- 3.70</b>	<b>...</b>	<b>...</b>	<b>- 3.70</b>

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

**REVENUE**

**Charged**

(a) In view of the overall savings of ₹61.84 lakh, surrender of ₹1,02.00 lakh proved injudicious.

(b) Savings occurred mainly under :

(i) **2049 Interest Payments**

01 Interest on Internal Debt

200 Interest on other Internal Debts

54 National Bank for Agriculture and Rural Development

( NABARD )

O 2,20.00

R -1,08.17 1,11.83 1,11.83 ...

Reduction of provision by surrender of ₹1,02.00 lakh and reduction of provision of ₹6.17 lakh by reappropriation were stated to be based on actual requirement.

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

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

(c) Savings was partly offset by excess under :

(i) **2049 Interest Payments**

01 *Interest on Internal Debt*

200 Interest on other Internal Debts

58 Debt Services

O 82.00

R 6.17 88.17 1,28.33 +40.16

Addition to the provision of ₹6.17 lakh through reappropriation was stated to be due to additional requirement. Excess expenditure incurred requires regularisation.

Reason for excess has not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

(a) As the expenditure fell short of even the original provision, supplementary grant of ₹15,01.85 lakh obtained during the year was totally injudicious.

(b) Out of overall savings of ₹43,08.69 lakh, only ₹3,21.19 lakh was anticipated and surrendered during the year.

(c) Saving occurred mainly under :

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

04 *Medium Irrigation-Non-Commercial*

001 Direction and Administration

27 Water Resource

O 3,50.00

R -51.00 2,99.00 2,18.16 -80.84

Withdrawal of provision of ₹51.00 lakh through reappropriation was mainly attributed to actual requirement.

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

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

(ii)	80	<i>General</i>		
	800	Other expenditure		
	91	Central Assistance to State Plan ( CASP )		
	O	1,75.54		
	R	-1,38.10	37.44	37.44
				...

Withdrawal of provision of ₹1,38.10 lakh by way of surrender was mainly attributed to actual requirement.

(iii)	<b>4702</b>	<b>Capital Outlay on Minor Irrigation</b>		
	101	Surface Water		
	54	National Bank for Agriculture and Rural Development ( NABARD )		
	O	1,20.00		
	S	14,80.91	16,00.91	3,35.34
				-12,65.57

Reason for supplementary grant was stated to be due to requirement of more fund under the State Government scheme on NABARD.

Savings of ₹8,15.55 lakh and ₹19.51 lakh also occurred under this head of account during 2016-17 and 2017-18 respectively .

(iv)	102	Ground Water		
	54	National Bank for Agriculture and Rural Development ( NABARD )		
	O	7,26.70		
	S	0.94		
	R	15.58	7,43.22	4,88.69
				-2,54.53

Reason for supplementary grant was stated to be due to requirement of more fund under the State Government scheme on Rural Infrastructure Development Fund (RIDF) loan of various projects under different Administrative Department.

Augmentation of provision of ₹15.58 lakh through reappropriation without assigning any reason, proved excessive in view of savings of ₹2,54.53 lakh.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(v)            796 Tribal Area Sub Plan			
27 Water Resource			
O	1,08.00	1,08.00	34.66
			-73.34
 (vi) <b>4711 Capital Outlay on Flood Control Projects</b>			
01 Flood Control			
796 Tribal Area Sub Plan			
27 Water Resource			
O	2,74.00	2,74.00	99.76
			-1,74.24
 (vii)           800 Other expenditure			
91 Central Assistance to State Plan			
( CASP )			
O	78.00		
R	-42.12	35.88	35.88
			...

Withdrawal of provision of ₹42.12 lakh in March 2019 by way of surrender was attributed to actual requirement.

Reasons for savings in the above seven cases at Sl. No. (i) to (vii) have not been intimated by the Department (January 2020).

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

(i) <b>4702 Capital Outlay on Minor Irrigation</b>			
101 Surface Water			
91 Central Assistance to State Plan			
( CASP )			
O	88.97		
R	-88.97	...	...
			...

Surrender of provision of ₹88.97 lakh in March 2019 was attributed to actual requirement.

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

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(ii)	<b>4711 Capital Outlay on Flood Control Projects</b>			
	01 Flood Control			
	800 Other expenditure			
	89 Centrally Sponsored Scheme - IV (CSS)			
	O	52.00		
	R	-52.00	...	...
	Surrender of entire provision of ₹52.00 lakh in March 2019 was stated to be based on actual requirement.			
(e)	Entire provision remained unutilised during the year as under :			
(i)	<b>4701 Capital Outlay on Medium Irrigation</b>			
	80 General			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	49.00	49.00	...
				-49.00
(ii)	796 Tribal Area Sub Plan			
	91 Central Assistance to State Plan (CASP)			
	O	1,04.36	1,04.36	...
				-1,04.36
(iii)	<b>4702 Capital Outlay on Minor Irrigation</b>			
	789 Special Component Plan for Scheduled Castes			
	27 Water Resource			
	O	81.00	81.00	...
				-81.00
(iv)	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	5,63.25	5,63.25	...
				-5,63.25

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

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(v)	91 Central Assistance to State Plan ( CASP )			
	O	29.08	29.08	...
				-29.08
(vi)	796 Tribal Area Sub Plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	1,11.56	1,11.56	...
				-1,11.56
(vii)	90 State Share for Central Assistance to State Plan			
	O	19.01	19.01	...
				-19.01
(viii)	91 Central Assistance to State Plan ( CASP )			
	O	53.05	53.05	...
				-53.05
(ix)	<b>4711 Capital Outlay on Flood Control Projects</b>			
	01 Flood Control			
	789 Special Component Plan for Scheduled Castes			
	89 Centrally Sponsored Scheme - IV ( CSS )			
	O	17.00	17.00	...
				-17.00
(x)	796 Tribal Area Sub Plan			
	70 State Share			
	O	22.22	22.22	...
				-22.22

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(xi)	89 Centrally Sponsored Scheme ( CSS )				
	O	31.00	31.00	...	-31.00
(xii)	91 Central Assistance to State Plan ( CASP )				
	O	46.50	46.50	...	-46.50

Reasons for substantial savings of ₹11,27.03 lakh of all the above 12 cases at Sl. No. (i) to (xii) have not been intimated by the Department (January 2020).

It is a serious lapse on the part of controlling officers for non-utilising the entire provisions.

(f) Savings was partly offset by excess under :

(i)	<b>4711 Capital Outlay on Flood Control Projects</b>				
	01 Flood Control				
	789 Special Component Plan for Scheduled Castes				
	27 Water Resource				
	O	1,93.00	1,93.00	1,99.81	+6.81

Expenditure incurred more than the provision. Excess expenditure requires regularisation.

(ii)	800 Other expenditure				
	27 Water Resource				
	O	2,63.00			
	R	37.00	3,00.00	3,00.00	...

Addition to the provision of ₹37.00 lakh through reappropriation was stated to be based on actual requirement.

Reasons for final excess in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).



**Grant No. 16 - Health Department**

Major Head	Total Grant or Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>REVENUE</b>			
<b>2049 Interest Payments</b>			
<b>2059 Public Works</b>			
<b>2210 Medical and Public Health</b>			
<b>2230 Labour, Employment and Skill Development</b>			
<b>Voted</b>			
Original	4,01,07,76		
Supplementary	70,00	4,01,77,76	3,58,63,01
Amount surrendered during the year (March 2019)			-43,14,75
			9,78,37
<b>Charged</b>			
Original	3,00,00	3,00,00	2,21,92
Amount surrendered during the year (March 2019)			-78,08
			68,98
<b>CAPITAL</b>			
<b>4210 Capital Outlay on Medical and Public Health</b>			
<b>6003 Internal debt of the State Government</b>			
<b>Voted</b>			
Original	1,10,50,34		
Supplementary	4,22,30	1,14,72,64	1,08,25,74
Amount surrendered during the year (March 2019)			-6,46,90
			...
<b>Charged</b>			
Original	7,43,00		
Supplementary	1,00	7,44,00	7,43,43
Amount surrendered during the year (March 2019)			-57
			...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹3,58,63.01 lakh did not come even upto the original provision of ₹4,01,07.76 lakh, supplementary grant of ₹70.00 lakh obtained during the year proved injudicious.

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(b)	Out of available savings of ₹43,14.75 lakh, only ₹9,78.37 lakh was surrendered during the year.		
(c)	Savings occurred mainly under :		
(i)	<b>2210 Medical and Public Health</b>		
	05 Medical Education, Training and Research		
	105 Allopathy		
	15 Health Services		
	O	1,75.64	
	R	-31.26	1,44.38
			1,28.46
			-15.92
	Withdrawal of provision through reappropriation of ₹31.26 lakh was stated to be based on actual requirement.		
(ii)	789 Special Component Plan for Scheduled Castes		
	71 Medical College		
	O	76.50	76.50
			11.79
			-64.71
(iii)	796 Tribal Area Sub-Plan		
	71 Medical College		
	O	1,29.50	1,29.50
			12.45
			-1,17.05

Reasons for savings in respect of three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

(d) Entire provision remained unutilised at the end of the year as under :

(i)	<b>2210 Medical and Public Health</b>		
	80 General		
	789 Special Component Plan for Scheduled Castes		
	15 Health Services		
	O	7.00	7.00
			...
			-7.00

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

	<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>	
(ii)	87 Centrally Sponsored Scheme ( CSS )			
	O	2,00.00	2,00.00	...
				-2,00.00
(iii)	796 Tribal Area Sub-Plan 15 Health Services			
	O	8.00	8.00	...
				-8.00
(iv)	796 Tribal Area Sub-Plan 87 Centrally Sponsored Scheme ( CSS )			
	O	8,00.00	8,00.00	...
				-8,00.00
(v)	800 Other expenditure 87 Centrally Sponsored Scheme ( CSS )			
	S	70.00	70.00	...
				-70.00
	Creation of provision by supplementary grant of ₹70.00 lakh was attributed to release of fund under CSS by the Government of India.			
(vi)	<b>2230 Labour, Employment and Skill Development</b> <i>01 Labour</i> 789 Special Component Plan for Scheduled Castes 91 Central Assistance to State Plan ( CASP )			
	O	2,00.00	2,00.00	...
				-2,00.00
(vii)	796 Tribal Area Sub-Plan 91 Central Assistance to State Plan ( CASP )			
	O	5,00.00	5,00.00	...
				-5,00.00

Reasons for savings in respect of seven cases at Sl. No. (i) to (vii) have not been intimated by the Department (January 2020).

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

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

(e) Entire provision was withdrawn as under :

(i) **2210 Medical and Public Health**

80 *General*

800 Other expenditure

15 Health Services

O 5.00

R -5.00 ... ..

Withdrawal of provision through reappropriation of ₹5.00 lakh was attributed to actual requirement.

(f) Savings was partly offset by excess under :

(i) **2210 Medical and Public Health**

01 *Urban Health Services-Allopathy*

110 Hospital and Dispensaries

16 Hospital

O 31,13.01

R 3,66.88 34,79.89 34,43.92 -35.97

Addition to the provision through reappropriation of ₹3,66.88 lakh was stated to be based on actual requirement.

(ii) **2210 Medical and Public Health**

01 *Urban Health Services-Allopathy*

796 Tribal Area Sub-Plan

16 Hospital

O 5,87.70 5,87.70 6,15.42 +27.72

(iii) *05 Medical Education, Training and Research*

796 Tribal Area Sub-Plan

15 Health Services

O 5.00 5.00 9.97 +4.97

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

Head	Total		Actual	Excess (+)
	Grant	Expenditure	(₹ in lakh)	Saving (-)
(iv) <b>2230 Labour, Employment and Skill Development</b>				
01 Labour				
796 Tribal Area Sub-Plan				
90 State Share for Central Assistance to State Plan				
O	48.00	48.00	54.91	+6.91

Reasons for excess in respect of above four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).

**REVENUE**

**Charged**

- (a) Out of the available savings of ₹78.08 lakh, only ₹68.98 lakh was anticipated and surrendered during the year.
- (b) Savings occurred under :

(i) **2049 Interest Payments**

01 Interest on Internal Debt				
200 Interest on other Internal Debts				
58 Debt Services				
O	3,00.00			
R	-68.98	2,31.02	2,21.92	-9.10

Withdrawal of provision by surrender of ₹68.98 lakh was attributed to actual requirement.

Reason for savings has not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

- (a) As the total expenditure of ₹1,08,25.74 lakh fell short of original provision of ₹1,10,50.34 lakh, supplementary grant of ₹4,22.30 lakh obtained during the year proved injudicious.
- (b) No part of available savings of ₹6,46.90 lakh was anticipated and surrendered during the year.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)	
(c) Savings occurred mainly under :				
(i) <b>4210 Capital Outlay on Medical and Public Health</b>				
01 <i>Urban Health Services</i>				
789 Special Component Plan for Scheduled Castes				
54 National Bank for Agriculture and Rural Development (NABARD)				
O	6,00.00	6,00.00	1,29.75	-4,70.25
(ii) 90 State Share for Central Assistance to State Plan				
O	2,47.53	2,47.53	33.43	-2,14.10
(iii) 91 Central Assistance to State Plan ( CASP )				
O	10,97.61	10,97.61	1,34.27	-9,63.34
(iv) 796 Tribal Area Sub-Plan				
54 National Bank for Agriculture and Rural Development (NABARD)				
O	9,00.00	9,00.00	3,39.76	-5,60.24
(v) 90 State Share for Central Assistance to State Plan				
O	3,00.75	3,00.75	1,37.95	-1,62.80
(vi) 91 Central Assistance to State Plan ( CASP )				
O	31,10.04	31,10.04	19,16.64	-11,93.40
(vii) 03 <i>Medical Education Training and Research</i>				
789 Special Component Plan for Scheduled Castes				
90 State Share for Central Assistance to State Plan				
O	2,00.00	2,00.00	59.60	-1,40.40

Reasons for savings in respect of seven cases at Sl. No. (i) to (vii) have not been intimated by the Department (January 2020).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(d) Entire provision remained unutilised at the end of the year as under :			
(i) <b>4210 Capital Outlay on Medical and Public Health</b>			
<i>01 Urban Health Services</i>			
110 Hospital and Dispensaries			
91 Central Assistance to State Plan <b>( CASP )</b>			
S	60.00	60.00	... -60.00
(ii) 789 Special Component Plan for Scheduled Castes			
99 Others			
O	10.00	10.00	... -10.00
(iii) 796 Tribal Area Sub-Plan			
99 Others			
O	15.00	15.00	... -15.00
(iv) <b>4210 Capital Outlay on Medical and Public Health</b>			
<i>03 Medical Education Training and Research</i>			
105 Allopathy			
91 Central Assistance to State Plan <b>( CASP )</b>			
S	59.53	59.53	... -59.53
Augmentation of provision by supplementary grant of ₹59.53 lakh was stated to be more fund under CSS released by the Government of India.			
(v) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
O	8,96.00	8,96.00	... -8,96.00

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi)            80 <i>General</i>			
796    Tribal Area Sub-Plan			
15    Health Services			
O	10.00	10.00	...
Reasons for savings in respect of six cases at Sl. No. (i) to (vi) have not been intimated by the Department (January 2020).			
(e)            Savings was partly offset by excess under :			
(i) <b>4210    Capital Outlay on Medical and Public Health</b>			
01 <i>Urban Health Services</i>			
110    Hospital and Dispensaries			
90    State Share for Central Assistance to State Plan			
S	28.33		
R	9.00	37.33	37.30
			-0.03
Creation of provision by supplementary grant of ₹28.33 lakh and further addition to the provision by reappropriation of ₹9.00 lakh were stated to be based on actual requirement.			
Reason for final excess has not been intimated by the Department (January 2020).			
(ii)            789    Special Component Plan for Scheduled Castes			
16    Hospital			
O	4,71.00	4,71.00	16,65.01
			+11,94.01
(iii)            796    Tribal Area Sub-Plan			
16    Hospital			
O	12,86.00	12,86.00	37,47.73
			+24,61.73
(iv)            03 <i>Medical Education Training and Research</i>			
789    Special Component Plan for Scheduled Castes			
91    Central Assistance to State Plan			
( CASP )			
O	3,00.00	3,00.00	4,19.68
			+1,19.68



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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(v) 796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan ( CASP )			
O	8,00.00	8,00.00	9,14.79
			+1,14.79
Reasons for excess in respect of four cases at Sl. No. (ii) to (v) have not been intimated by the Department (January 2020).			
(f)	Instances of incurring expenditure without provision have been noticed in the following cases. The expenditure incurred requires regularisation :		
(i)	<b>4210 Capital Outlay on Medical and Public Health</b>		
	03 Medical Education Training and Research		
	789 Special Component Plan for Scheduled Castes		
	15 Health Services		
	...	...	3.65
			+3.65
(ii)	70 State Share		
	...	...	82.45
			+82.45
(iii)	796 Tribal Area Sub-Plan		
	15 Health Services		
	...	...	6.81
			+6.81
(iv)	70 State Share		
	...	...	1,50.35
			+1,50.35

Reasons for excess in the above four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).

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

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

**REVENUE**

- 2059 Public Works**
- 2205 Art and Culture**
- 2220 Information and Publicity**
- 2235 Social Security and Welfare**

**Voted**

Original	37,63,50	37,63,50	35,38,85	-2,24,65
Amount surrendered during the year (March 2019)				2,68,14

**Notes and Comments**

**REVENUE**

**Voted**

(a) Against the available savings of ₹2,24.65 lakh, surrender of ₹2,68.14 lakh proved injudicious.

(b) Savings occurred under :

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

(i) **2205 Art and Culture**

- 789 Special Component Plan for Scheduled Castes
- 21 Tourism and Publicity

O	82.50	82.50	55.04	-27.46
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Savings occurred due to non-payment of bills by the Treasury for raising objection on the bills.

(ii) **2220 Information and Publicity**

- 60 Others
- 001 Direction and Administration
- 99 Others

O	1,71.00			
R	-37.00	1,34.00	1,33.80	-0.20

Reason for surrender of ₹10.60 lakh and reappropriation of ₹26.40 lakh were stated to be based on actual requirement.

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in lakh)					
(iii)	102	Information Centers			
	21	Tourism and Publicity			
		O	2,65.83		
		R	-35.15	2,30.68	2,28.41
					-2.27
Reduction in provision by surrender of ₹25.31 lakh and reappropriation of ₹9.84 lakh were stated to be based on actual requirement.					
(iv)	103	Press Information Services			
	21	Tourism and Publicity			
		O	1,80.45		
		R	-13.10	1,67.35	1,60.07
					-7.28
Reduction in provision by surrender of ₹13.10 lakh was stated to be based on actual requirement.					
(v)	106	Field Publicity			
	21	Tourism and Publicity			
		O	7,15.20		
		R	-71.38	6,43.82	6,38.29
					-5.53
Reduction in provision by surrender of ₹71.38 lakh was stated to be based on actual requirement.					
(vi)	107	Song and Drama Services			
	21	Tourism and Publicity			
		O	2,63.27		
		R	-75.11	1,88.16	1,81.05
					-7.11
Reduction in provision by surrender of ₹75.11 lakh was stated to be based on actual requirement.					
(vii)	110	Publications			
	21	Tourism and Publicity			
		O	46.25		
		R	-25.49	20.76	20.18
					-0.58

Reduction in provision by surrender of ₹25.15 lakh and reappropriation of ₹ 0.34 were stated to be based on actual requirement respectively.

Reasons for savings in respect of seven cases at Sl. No. (i) to (vii) have not been intimated by the Department (January 2020).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(c) Savings was partly counterbalanced by excess under :			
(i) <b>2220 Information and Publicity</b>			
60 Others			
789 Special Component Plan for Scheduled Castes			
21 Tourism and Publicity			
O	68.04	68.04	1,37.22 +69.18
(ii) 796 Tribal Area Sub-Plan			
21 Tourism and Publicity			
O	1,15.42	1,15.42	1,71.32 +55.90
Reasons for excess in respect of two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).			
(d) Expenditure incurred without knowledge of the Legislature has been noticed in the following case. The expenditure requires regularisation.			
(i) <b>2205 Art and Culture</b>			
789 Special Component Plan for Scheduled Castes			
99 Others			
	...	...	29.97 +29.97
Reasons for excess has not been intimated by the Department (January 2020).			

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

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

**REVENUE**

**2235 Social Security and Welfare**

**2250 Other Social Services**

**Voted**

Original	2,48,55		
Supplementary	1,32,14	3,80,69	3,22,22
Amount surrendered during the year (March 2019)			-58,47
			...

**Notes and Comments**

**REVENUE**

**Voted**

(a) No portion of the substantial savings of ₹58.47 lakh was surrendered during the year.

(b) Savings occurred mainly under :

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

(i) **2235 Social Security and Welfare**

60 *Other Social Security and Welfare Programmes*

200 Other Programmes

05 Establishment

O 1,25.55

S 38.04 1,63.59 1,39.30 -24.29

Reason for supplementary grant was obtained to meet the expenses mainly for disbursing Grants-in-aid

Savings occurred due to non-filling up of vacant posts of Director in Directorate of Social Welfare and Social Education from 20-11-2017 to 19-08-2018.

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		(₹ in lakh)		
(ii)	<b>2250 Other Social Services</b>			
	800 Other expenditure			
	99 Others			
	O	1,13.00		
	S	87.10	2,00.10	-27.15

Reason for supplementary grant was stated to be based on actual requirement.

Reason for savings was mainly due to non-payment of bills by the Treasury for not resolving the objection in the bills.

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

<b>Major Head</b>		<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
		<b>Grant</b>	<b>Expenditure</b>	<b>Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2029</b>	<b>Land Revenue</b>			
<b>2056</b>	<b>Jails</b>			
<b>2059</b>	<b>Public Works</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>2202</b>	<b>General Education</b>			
<b>2203</b>	<b>Technical Education</b>			
<b>2211</b>	<b>Family Welfare</b>			
<b>2216</b>	<b>Housing</b>			
<b>2217</b>	<b>Urban Development</b>			
<b>2220</b>	<b>Information and Publicity</b>			
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>2230</b>	<b>Labour, Employment and Skill Development</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>2236</b>	<b>Nutrition</b>			
<b>2245</b>	<b>Relief on account of Natural Calamities</b>			
<b>2401</b>	<b>Crop Husbandry</b>			
<b>2402</b>	<b>Soil and Water Conservation</b>			
<b>2406</b>	<b>Forestry and Wild Life</b>			
<b>2501</b>	<b>Special Programmes for Rural Development</b>			
<b>2515</b>	<b>Other Rural Development Programmes</b>			
<b>2702</b>	<b>Minor Irrigation</b>			
<b>2851</b>	<b>Village and Small Industries</b>			
<b>3054</b>	<b>Roads and Bridges</b>			
<b>3456</b>	<b>Civil Supplies</b>			
<b>3604</b>	<b>Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			

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

<b>Major Head</b>		<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
		<b>Grant</b>	<b>Expenditure</b>	<b>Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>Voted</b>				
Original	3,97,55,00			
Supplementary	1,94,23,66	5,91,78,66	4,66,81,73	-1,24,96,93
Amount surrendered during the year (March 2019)				...
 <i>Charged</i>				
Original	...	...	8,08	+8,08
Amount surrendered during the year (March 2019)				...
 <b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>			
<b>4215</b>	<b>Capital Outlay on Water Supply and Sanitation</b>			
<b>4217</b>	<b>Capital Outlay on Urban Development</b>			
<b>4225</b>	<b>Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>4401</b>	<b>Capital Outlay on Crop Husbandry</b>			
<b>4405</b>	<b>Capital Outlay on Fisheries</b>			
<b>4435</b>	<b>Capital Outlay on Other Agricultural Programmes</b>			
<b>4515</b>	<b>Capital Outlay on Other Rural Development Programmes</b>			
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>4701</b>	<b>Capital Outlay on Medium Irrigation</b>			
<b>4711</b>	<b>Capital Outlay on Flood Control Projects</b>			
<b>4801</b>	<b>Capital Outlay on Power Projects</b>			



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

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

**5425 Capital Outlay on Other Scientific and Environmental Research**

**5465 Investments in General Financial and Trading Institutions**

**Voted**

Original	22,70,55		
Supplementary	2,19,96,83	2,42,67,38	25,16,67
Amount surrendered during the year (March 2019)			-2,17,50,71
			...

**Notes and Comments**

**REVENUE**

**Voted**

- No part of the available savings of ₹1,24,96.93 lakh was anticipated and surrendered during the year.
- In view of the overall savings of ₹1,24,96.93 lakh, augmentation of provision by supplementary grant proved excessive.
- Due to non-furnishing the reappropriation and surrender orders by the controlling authority, a true and fair picture could not be depicted under this grant. This discloses the casual approach of the department towards financial management.
- Savings occurred mainly under :

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

**Tribal Welfare Department**

(i) **2225 Welfare of Scheduled Castes, Scheduled Tribes, other Backward**

**Classes and Minorities**

02 *Welfare of Scheduled Tribes*

001 Direction and Administration

33 Welfare Programme

O	1,16.47	1,16.47	0.53	-1.15.94
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**Grant No. 19 - Tribal Welfare Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 796 Tribal Area Sub-Plan			
89 Centrally Sponsored Scheme - IV (CSS)			
O	5,39.00	5,39.00	59.99 -4,79.01
(iii) 90 State Share for Central Assistance to State Plan			
O	1,60.00	1,60.00	10.98 -1,49.02

Owing to casual approach of the Controlling Authority, reappropriation and surrender orders had not been obtained and hence, there was savings in the above cases.

Reasons for final savings of ₹11,96.66 lakh in respect of three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

(e) Expenditure incurred without the budget provision as under :

(i) <b>2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
02 <i>Welfare of Scheduled Tribes</i>			
796 Tribal Area Sub-Plan			
70 State Share			
	...	...	1,77.99 +1,77.99

Excess expenditure of ₹1,77.99 lakh under the above Sub-Head was incurred without budgetary provision which requires regularisation.

Reason for excess expenditure has not been intimated (January 2020).

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

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Saving (-)</b>
(f)	Entire provision remained unutilised in the following cases :			
	<b>Revenue Department</b>			
(i)	<b>2029 Land Revenue</b>			
	796 Tribal Area Sub-Plan			
	86 Centrally Sponsored Scheme - I ( CSS )			
	S	30.44	30.44	...
				-30.44
(ii)	91 Central Assistance to State Plan ( CASP )			
	S	24.42	24.42	...
				-24.42
(iii)	<b>2245 Relief on account of Natural Calamities</b>			
	05 State Disaster Response Fund			
	796 Tribal Area Sub-Plan			
	89 Centrally Sponsored Scheme IV ( CSS )			
	S	53,23.94	53,23.94	...
				-53,23.94
	<b>Public Works (Roads and Bridges) Department</b>			
(iv)	<b>2059 Public Works</b>			
	80 General			
	796 Tribal Area Sub-Plan			
	05 Establishment			
	S	19.53	19.53	...
				-19.53
(v)	25 Public Works			
	S	62.00	62.00	...
				-62.00

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

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Saving (-)</b>
(vi)	<b>2070 Other Administrative Services</b>			
	796 Tribal Area Sub-Plan			
	99 Others			
	S	7.75	7.75	...
				- 7.75
(vii)	<b>2216 Housing</b>			
	05 General Pool Accommodation			
	796 Tribal Area Sub-Plan			
	25 Public Works			
	S	2,42.57	2,42.57	...
				- 2,42.57
(viii)	<b>3054 Roads and Bridges</b>			
	01 National Highways			
	796 Tribal Area Sub-Plan			
	25 Public Works			
	S	27.97	27.97	...
				- 27.97
<b>Public Works ( Water Resource ) Department</b>				
(ix)	<b>2702 Minor Irrigation</b>			
	01 Surface Water			
	796 Tribal Area Sub-Plan			
	91 Central Assistance to State Plan ( CASP )			
	S	9,96.00	9,96.00	...
				- 9,96.00
<b>Information, Cultural Affairs Department</b>				
(x)	<b>2220 Information and Publicity</b>			
	60 Others			
	796 Tribal Area Sub-Plan			
	21 Tourism and Publicity			
	S	37.04	37.04	...
				- 37.04

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

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Saving (-)</b>
<b>Food, Civil Supplies &amp; Consumer Affairs Department</b>				
(xi)	<b>3456 Civil Supplies</b>			
	796 Tribal Area Sub-Plan			
	72 Public Distribution System			
	S	69.13	69.13	...
				- 69.13
(xii)	87 Centrally Sponsored Scheme - II ( CSS )			
	S	25.20	25.20	...
				- 25.20
(xiii)	88 Centrally Sponsored Scheme - III ( CSS )			
	S	2.04	2.04	...
				- 2.04
<b>Panchayati Raj Department</b>				
(xiv)	<b>2515 Other Rural Development Programmes</b>			
	796 Tribal Area Sub-Plan			
	91 Central Assistance to State Plan ( CASP )			
	S	1,78.25	1,78.25	...
				-1,78.25
<b>Industries and Commerce Department</b>				
(xv)	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	796 Tribal Area Sub-Plan			
	87 Centrally Sponsored Scheme - II ( CSS )			
	S	2,26.30	2,26.30	...
				- 2,26.30

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

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>	
<b>Industries &amp; Commerce (Handloom, Handicrafts and Sericulture) Department</b>				
(xvi)	<b>2851 Village and Small Industries</b>			
	796 Tribal Area Sub-Plan			
	90 State Share for Central Assistance to State Plan			
	S	28.37	28.37	...
				-28.37
<b>Agriculture Department</b>				
(xvii)	<b>2401 Crop Husbandry</b>			
	796 Tribal Area Sub-Plan			
	70 State Share			
	S	20.92	20.92	...
				-20.92
(xviii)	86 Centrally Sponsored Scheme - I ( CSS )			
	S	8,70.10	8,70.10	...
				-8,70.10
(xix)	91 Central Assistance to State Plan ( CASP )			
	S	15,13.48	15,13.48	...
				-15,13.48
<b>Horticulture Department</b>				
(xx)	<b>2401 Crop Husbandry</b>			
	796 Tribal Area Sub-Plan			
	90 State Share for Central Assistance to State Plan			
	S	38.34	38.34	...
				-38.34
(xxi)	<b>2402 Soil and Water Conservation</b>			
	796 Tribal Area Sub-Plan			
	91 Central Assistance to State Plan ( CASP )			
	S	6,00.00	6,00.00	...
				-6,00.00

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

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>	
<b>Rural Development Department</b>				
(xxii)	<b>2501 Special Programmes for Rural Development</b>			
	04 <i>Integrated Rural Energy Planning Programme</i>			
	796 Tribal Area Sub-Plan			
	90 State Share for Central Assistance to State Plan			
	S	15.27	15.27	...
				-15.27
(xxiii)	91 Central Assistance to State Plan			
	( CASP )			
	S	14,86.63	14,86.63	...
				-14,86.63
(xxiv)	<b>2515 Other Rural Development Programmes</b>			
	796 Tribal Area Sub-Plan			
	90 State Share for Central Assistance to State Plan			
	S	1.53	1.53	...
				-1.53
(xxv)	91 Central Assistance to State Plan			
	( CASP )			
	S	6.17	6.17	...
				-6.17
<b>Urban Development Department</b>				
(xxvi)	<b>2217 Urban Development</b>			
	01 <i>State Capital Development</i>			
	796 Tribal Area Sub-Plan			
	91 Central Assistance to State Plan			
	( CASP )			
	S	31.00	31.00	...
				-31.00

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
				<b>(₹ in lakh)</b>	
<b>Home (Jail) Department</b>					
(xxvii)	<b>2056 Jails</b>				
	796 Tribal Area Sub-Plan				
	91 Central Assistance to State Plan				
	<b>( CASP )</b>				
	S	12.09	12.09	...	-12.09
<b>Labour Organisation</b>					
(xxviii)	<b>2230 Labour, Employment and Skill Development</b>				
	<i>01 Labour</i>				
	796 Tribal Area Sub-Plan				
	33 Welfare Programme				
	S	28.60	28.60	...	-28.60
<b>Education (Higher) Department</b>					
(xxix)	<b>2202 General Education</b>				
	<i>03 University and Higher Education</i>				
	796 Tribal Area Sub-Plan				
	91 Central Assistance to State Plan				
	<b>( CASP )</b>				
	S	15.78	15.78	...	-15.78
(xxx)	<b>2203 Technical Education</b>				
	796 Tribal Area Sub-Plan				
	41 Human Development				
	S	97.53	97.53	...	-97.53



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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
<b>Education (Social) Department</b>			
(xxxix)	<b>2235 Social Security and Welfare</b>		
	02 <i>Social Welfare</i>		
	796 Tribal Area Sub-Plan		
	88 Centrally Sponsored Scheme - III ( CSS )		
	S	14.05	14.05
			...
			-14.05
(xxxix)	90 State Share for Central Assistance to State Plan		
	S	4,55.39	4,55.39
			...
			-4,55.39
(xxxix)	91 Central Assistance to State Plan ( CASP )		
	S	38,33.11	38,33.11
			...
			-38,33.11
(xxxix)	<b>2236 Nutrition</b>		
	02 <i>Distribution of nutritious food and Beverages</i>		
	796 Tribal Area Sub-Plan		
	91 Central Assistance to State Plan ( CASP )		
	S	8,38.12	8,38.12
			...
			-8,38.12
<b>Family Welfare and Preventive Medicine</b>			
(xxxix)	<b>2211 Family Welfare</b>		
	796 Tribal Area Sub-Plan		
	90 State Share for Central Assistance to State Plan		
	S	2,85.48	2,85.48
			...
			-2,85.48

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

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Saving (-)</b>
<b>Employment</b>				
(xxxvi)	<b>2230 Labour, Employment and Skill Development</b>			
	02 <i>Employment Service</i>			
	796 Tribal Area Sub-Plan			
	41 Human Development			
	S	0.08	0.08	...
				-0.08
<b>Education (Elementary) Department</b>				
(xxxvii)	<b>2236 Nutrition</b>			
	02 <i>Distribution of nutritious food and Beverages</i>			
	796 Tribal Area Sub-Plan			
	41 Human Development			
	S	2,21.62	2,21.62	...
				-2,21.62
(xxxviii)	90 State Share for Central Assistance to State Plan			
	S	6,64.88	6,64.88	...
				-6,64.88
(xxxix)	91 Central Assistance to State Plan ( CASP )			
	S	7,32.76	7,32.76	...
				-7,32.76

For want of reappropriation/surrender order under these above Sub-Head, a true and fair picture could not be depicted.

Reasons for non-utilisation of the entire amount of all the 39 cases at Sl. No. (i) to (xxxix) have not been intimated by the Department (January 2020).

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

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

**Tribal Welfare Department**

(i)	<b>2225 Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities</b>				
	<i>02 Welfare of Scheduled Tribes</i>				
	796 Tribal Area Sub-Plan				
	86 Centrally Sponsored Scheme - I ( CSS )				
	O	31,47.00	31,47.00	57,05.71	+25,58.71
(ii)	91 Central Assistance to State Plan ( CASP )				
	O	19,07.00			
	S	3,39.78	22,46.78	72,93.96	+50,47.18

Reason for supplementary grant was stated to be due to release of more fund from the Government of India under CASP.

Expenditure exceeded the Budgetary provision requires regularisation.

Reasons for excess of the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

**REVENUE**

**Charged**

- (a) The whole amount of ₹8.08 lakh was neither kept in the Original nor in the Supplementary Budgetary provision against the Charged expenditure which indicates over estimation and defective Budgeting.
- (b) The overall excess expenditure of ₹ 8.08 lakh requires regularisation.

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

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

(c) Excess expenditure occurred under :

**Tribal Welfare Department**

(i) **2049 Interest Payments**

01 *Interest on Internal Debt*

796 Tribal Area Sub-Plan

58 Debt Services

...	...	8.08	+8.08
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Reason for incurring expenditure without budget provision has not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

(a) No part of the total saving of ₹2,17,50.71 lakh was anticipated and surrendered during the year which indicates unrealistic control on the part of the Controlling Officers.

(b) In view of the overall savings of ₹2,17,50.71 lakh, augmentation of provision by supplementary grant proved excessive.

(c) Savings occurred mainly under :

**Tribal Welfare Department**

(i) **4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities**

02 *Welfare of Scheduled Tribes*

796 Tribal Area Sub-Plan

54 National Bank for Agriculture and Rural Development  
(NABARD)

O	1,69.55			
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S	1,00.00	2,69.55	1,69.55	-1,00.00
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Reason for supplementary grant was stated to be due to receipt of Rural Infrastructure Development Fund (RIDF) loan of various projects under different Administrative Departments under National Bank for Agriculture and Rural Development.

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	91 Central Assistance to State Plan ( CASP )			
	O	19,26.00		
	S	5,42.95	24,68.95	22,42.39
				-2,26.56

Reason for supplementary grant was stated to be due to receipt of more fund from the Government of India under Central Assistance to State Plan.

Reasons for savings in respect of two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

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

**Revenue Department**

(i)	<b>4059 Capital Outlay on Public Works</b>			
	01 Office Buildings			
	796 Tribal Area Sub-Plan			
	90 State Share for Central Assistance to State Plan			
	S	42.78	42.78	...
				-42.78
(ii)	91 Central Assistance to State Plan ( CASP )			
	S	3,89.06	3,89.06	...
				-3,89.06
(iii)	<b>4070 Capital Outlay on other Administrative Services</b>			
	796 Tribal Area Sub-Plan			
	05 Establishment			
	S	15.50	15.50	...
				-15.50
(iv)	91 Central Assistance to State Plan ( CASP )			
	S	8,23.20	8,23.20	...
				-8,23.20

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
<b>Public Works (Roads and Bridges) Department</b>			
(v)	<b>4059 Capital Outlay on Public Works</b>		
	01 Office Buildings		
	796 Tribal Area Sub-Plan		
	25 Public Works		
	S	1,32.46	1,32.46
			...
			-1,32.46
<b>Power Department</b>			
(vi)	<b>4552 Capital Outlay on North Eastern Areas</b>		
	796 Tribal Area Sub-Plan		
	90 State Share for Central Assistance to State Plan (North Eastern Council)		
	S	7.78	7.78
			...
			-7.78
(vii)	91 Central Assistance to State Plan (North Eastern Council)		
	S	1,24.00	1,24.00
			...
			-1,24.00
(viii)	<b>4801 Capital Outlay on Power Projects</b>		
	06 Rural Electrification		
	796 Tribal Area Sub-Plan		
	70 State Share		
	S	1,98.37	1,98.37
			...
			-1,98.37
(ix)	99 Others		
	S	15.50	15.50
			...
			-15.50
(x)	80 General		
	796 Tribal Area Sub-Plan		
	90 State Share for Central Assistance to State Plan		
	S	2,53.48	2,53.48
			...
			-2,53.48

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(xi)                    91    Central Assistance to State Plan ( CASP )			
S	2,99.43	2,99.43	...            -2,99.43
<b>Public Works (Water Resource) Department</b>			
(xii) <b>4701    Capital Outlay on Medium Irrigation</b>			
80 <i>General</i>			
796    Tribal Area Sub-Plan			
91    Central Assistance to State Plan ( CASP )			
S	95.64	95.64	...            -95.64
(xiii) <b>4711    Capital Outlay on Flood Control Projects</b>			
01 <i>Flood Control</i>			
91    Central Assistance to State Plan ( CASP )			
S	1,40.73	1,40.73	...            -1,40.73
<b>Health Department</b>			
(xiv) <b>4210    Capital Outlay on Medical and Public Health</b>			
01 <i>Urban Health Services</i>			
796    Tribal Area Sub-Plan			
16    Hospital			
S	10,97.92	10,97.92	...            -10,97.92
<b>Tribal Welfare Department</b>			
(xv) <b>4225    Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities</b>			
02 <i>Welfare of Scheduled Tribes</i>			
796    Tribal Area Sub-Plan			
88    Centrally Sponsored Scheme - III			
O	1,00.00	1,00.00	...            -1,00.00

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

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
<b>Panchayati Raj Department</b>				
(xvi)	<b>4515 Capital Outlay on other Rural Development Programmes</b>			
	796 Tribal Area Sub-Plan			
	90 State Share for Central Assistance to State Plan			
	S	6.20	6.20	...
				-6.20
(xvii)	91 Central Assistance to State Plan ( CASP )			
	S	16.34	16.34	...
				-16.34
(xviii)	99 Others			
	S	22.59	22.59	...
				-22.59
<b>Industries and Commerce Department</b>				
(xix)	<b>4552 Capital Outlay on North Eastern Areas</b>			
	796 Tribal Area Sub-Plan			
	91 Central Assistance to State Plan ( North Eastern Council )			
	S	19.53	19.53	...
				-19.53
<b>Industries &amp; Commerce (Handloom, Handicrafts and Sericulture) Department</b>				
(xx)	<b>4070 Capital Outlay on other Administrative Services</b>			
	796 Tribal Area Sub-Plan			
	91 Central Assistance to State Plan ( CASP )			
	S	22.82	22.82	...
				-22.82
(xxi)	<b>4552 Capital Outlay on North Eastern Areas</b>			
	796 Tribal Area Sub-Plan			
	91 Central Assistance to State Plan ( North Eastern Council )			
	S	31.21	31.21	...
				-31.21



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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xxii) <b>5465 Investments in General Financial and Trading Institutions</b>			
02 <i>Investment in Trading Institutions</i>			
796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan ( CASP )			
S	41.85	41.85	...
			-41.85
<b>Fisheries Department</b>			
(xxiii) <b>4405 Capital Outlay on Fisheries</b>			
796 Tribal Area Sub-Plan			
54 National Bank for Agriculture and Rural Development (NABARD)			
S	1,44.10	1,44.10	...
			-1,44.10
<b>Agriculture Department</b>			
(xxiv) <b>4401 Capital Outlay on Crop Husbandry</b>			
796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan ( CASP )			
S	4,15.00	4,15.00	...
			-4,15.00
(xxv) <b>4435 Capital Outlay on other Agricultural Programmes</b>			
01 <i>Marketing and Quality Control</i>			
796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan ( CASP )			
S	22.00	22.00	...
			-22.00
<b>Horticulture Department</b>			
(xxvi) <b>4552 Capital Outlay on North Eastern Areas</b>			
796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
S	3.10	3.10	...
			-3.10

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(xxvii)	91 Central Assistance to State Plan ( North Eastern Council Scheme )				
	S	18.00	18.00	...	-18.00
<b>Animal Resource Development Department</b>					
(xxviii)	<b>4552 Capital Outlay on North Eastern Areas</b>				
	796 Tribal Area Sub-Plan				
	91 Central Assistance to State Plan ( North Eastern Council )				
	S	48.56	48.56	...	-48.56
<b>Rural Development Department</b>					
(xxix)	<b>4059 Capital Outlay on Public Works</b>				
	80 General				
	796 Tribal Area Sub-Plan				
	79 Other Maintenance Expenditure				
	S	78.00	78.00	...	-78.00
(xxx)	<b>4515 Capital Outlay on other Rural Development Programmes</b>				
	796 Tribal Area Sub-Plan				
	90 State Share for Central Assistance to State Plan				
	S	12,95.19	12,95.19	...	-12,95.19
(xxxii)	91 Central Assistance to State Plan ( CASP )				
	S	88,12.80	88,12.80	...	-88,12.80
<b>Science, Technology and Environment Department</b>					
(xxxiii)	<b>5425 Capital Outlay on other Scientific and Environmental Research</b>				
	796 Tribal Area Sub-Plan				
	91 Central Assistance to State Plan ( CASP )				
	S	1,40.59	1,40.59	...	-1,40.59

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

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
<b>Urban Development Department</b>				
(xxxiii)	<b>4217 Capital Outlay on Urban Development</b>			
	01 <i>State Capital Development</i>			
	796 Tribal Area Sub-Plan			
	88 Centrally Sponsored Scheme - III ( CSS )			
	S	1,21.43	1,21.43	...
(xxxiv)	03 <i>Integrated Development of Small and Medium Towns</i>			
	796 Tribal Area Sub-Plan			
	88 Centrally Sponsored Scheme - III ( CSS )			
	S	2,70.54	2,70.54	...
(xxxv)	89 Centrally Sponsored Scheme - IV ( CSS )			
	S	16,12.00	16,12.00	...
(xxxvi)	91 Central Assistance to State Plan ( CASP )			
	S	4,20.36	4,20.36	...
<b>Education (Higher) Department</b>				
(xxxvii)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 <i>General Education</i>			
	796 Tribal Area Sub-Plan			
	91 Central Assistance to State Plan ( CASP )			
	S	1,16.56	1,16.56	...
(xxxviii)	02 <i>Technical Education</i>			
	796 Tribal Area Sub-Plan			
	90 State Share for Central Assistance to State Plan			
	S	42.02	42.02	...

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ in lakh)		
<b>Education (School) Department</b>			
(xxxix)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>		
	01 <i>General Education</i>		
	796 Tribal Area Sub-Plan		
	41 Human Development		
	S	80.54	80.54
			...
			-80.54
<b>Education (Sports and Youth Programme) Department</b>			
(xl)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>		
	03 <i>Sports and Youth Services</i>		
	796 Tribal Area Sub-Plan		
	98 Administration		
	S	1,53.35	1,53.35
			...
			-1,53.35
<b>Public Works (Drinking Water and Sanitation) Department</b>			
(xli)	<b>4215 Capital Outlay on Water Supply and Sanitation</b>		
	01 <i>Water Supply</i>		
	796 Tribal Area Sub-Plan		
	91 Central Assistance to State Plan ( CASP )		
	S	3,13.94	3,13.94
			...
			-3,13.94
(xlii)	02 <i>Sewerage and Sanitation</i>		
	796 Tribal Area Sub-Plan		
	87 Centrally Sponsored Scheme - II ( CSS )		
	S	12,40.00	12,40.00
			...
			-12,40.00
(xliii)	91 Central Assistance to State Plan ( CASP )		
	S	21,74.61	21,74.61
			...
			-21,74.61

In all the 43 cases except Sl. No. 15, provisions were made through supplementary grant which were remained fully unutilised till the end of the year. Due to non-furnishing the surrender/reappropriation orders, true depiction could not be made.

Reason for non-utilisation of the entire funds have not been intimated by the Department (January 2020).

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in thousand)				
<b>REVENUE</b>				
<b>2029</b>	<b>Land Revenue</b>			
<b>2056</b>	<b>Jails</b>			
<b>2059</b>	<b>Public Works</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>2202</b>	<b>General Education</b>			
<b>2203</b>	<b>Technical Education</b>			
<b>2205</b>	<b>Art and Culture</b>			
<b>2210</b>	<b>Medical and Public Health</b>			
<b>2211</b>	<b>Family Welfare</b>			
<b>2216</b>	<b>Housing</b>			
<b>2217</b>	<b>Urban Development</b>			
<b>2220</b>	<b>Information and Publicity</b>			
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>2230</b>	<b>Labour, Employment and Skill Development</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>2236</b>	<b>Nutrition</b>			
<b>2245</b>	<b>Relief on account of Natural Calamities</b>			
<b>2401</b>	<b>Crop Husbandry</b>			
<b>2405</b>	<b>Fisheries</b>			
<b>2406</b>	<b>Forestry and Wild Life</b>			
<b>2501</b>	<b>Special Programmes for Rural Development</b>			
<b>2515</b>	<b>Other Rural Development Programmes</b>			
<b>2702</b>	<b>Minor Irrigation</b>			

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>2851</b>	<b>Village and Small Industries</b>			
<b>3054</b>	<b>Roads and Bridges</b>			
<b>3456</b>	<b>Civil Supplies</b>			
<b>Voted</b>				
	Original	63,88,50		
	Supplementary	1,50,22,09	2,14,10,59	-1,59,68,70
	Amount surrendered during the year (March 2019)			...
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>			
<b>4215</b>	<b>Capital Outlay on Water Supply and Sanitation</b>			
<b>4216</b>	<b>Capital Outlay on Housing</b>			
<b>4217</b>	<b>Capital Outlay on Urban Development</b>			
<b>4225</b>	<b>Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>4405</b>	<b>Capital Outlay on Fisheries</b>			
<b>4406</b>	<b>Capital Outlay on Forestry and Wild Life</b>			
<b>4408</b>	<b>Capital Outlay on Food, Storage and Warehousing</b>			
<b>4515</b>	<b>Capital Outlay on other Rural Development Programmes</b>			
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>4701</b>	<b>Capital Outlay on Medium Irrigation</b>			
<b>4711</b>	<b>Capital Outlay on Flood Control Projects</b>			
<b>4801</b>	<b>Capital Outlay on Power Projects</b>			
<b>5054</b>	<b>Capital Outlay on Roads and Bridges</b>			
<b>5425</b>	<b>Capital Outlay on other Scientific and Environmental Research</b>			
<b>5465</b>	<b>Investments in General Financial and Trading Institutions</b>			

**Voted**

Original	4,97,50			
Supplementary	89,02,91	94,00,41	1,80,48	-92,19,93
Amount surrendered during the year (March 2019)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) No part of the available savings of ₹1,59,68.70 lakh was anticipated and surrendered during the year.
- (b) In view of the overall savings of ₹1,59,68.70 lakh, augmentation of provision by supplementary grant proved excessive.
- (c) Due to non-furnishing the reappropriation and surrender orders by the controlling authority, a true and fair picture could not be depicted under this grant. This discloses the casual approach of the department towards financial management.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>		
		<b>(₹ in lakh)</b>			
(d) Savings occurred mainly under :					
<b>Welfare of Scheduled Castes Department</b>					
(i)	<b>2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>				
	01 Welfare of Scheduled Castes				
	789 Special Component Plan for Scheduled Castes				
	33 Welfare Programme				
	O	14,49.83	14,49.83	11,36.10	-3,13.73
(ii)	35 Scholarship and Stipend				
	O	1,55.00	1,55.00	1,10.68	-44.32
(iii)	86 Centrally Sponsored Scheme - I (CSS)				
	O	42,00.00			
	S	13,67.61	55,67.61	40,71.58	-14,96.03
	Augmentation of provision by supplementary grant of ₹13,67.61 lakh was attributed to release of fund under CSS by the Government of India.				
(iv)	89 Centrally Sponsored Scheme - IV (CSS)				
	O	4,75.00	4,75.00	47.64	-4,27.36

Reasons for savings in respect of four cases at Sl. No. (i) to (iv) have not been intimated (January 2020).



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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(e) Entire provision created by supplementary grant due to release of more fund under CSS, CASP by the Government of India remained unutilized during the year as under :			
<b>Revenue Department</b>			
(i)	<b>2029 Land Revenue</b>		
	789 Special Component Plan for Scheduled Castes		
	86 Centrally Sponsored Scheme - I (CSS)		
	S	12.04	12.04
			...
			-12.04
(ii)	91 Central Assistance to State Plan (CASP)		
	S	13.39	13.39
			...
			-13.39
(iii)	<b>2245 Relief on account of Natural Calamities</b>		
	05 State Disaster Response Fund		
	789 Special Component Plan for Scheduled Castes		
	89 Centrally Sponsored Scheme - IV (CSS)		
	S	29,19.58	29,19.58
			...
			-29,19.58
<b>Public Works (Water Resource) Department</b>			
(iv)	<b>2702 Minor Irrigation</b>		
	01 Surface Water		
	789 Special Component Plan for Scheduled Castes		
	91 Central Assistance to State Plan (CASP)		
	S	7,38.00	7,38.00
			...
			-7,38.00

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
<b>Health Department</b>			
(v)	<b>2210 Medical and Public Health</b>		
	80 <i>General</i>		
	789 Special Component Plan for Scheduled Castes		
	87 Centrally Sponsored Scheme - II (CSS)		
	S	1,00.00	1,00.00
			...
			-1,00.00
<b>Food, Civil Supplies and Consumer Affairs Department</b>			
(vi)	<b>3456 Civil Supplies</b>		
	789 Special Component Plan for Scheduled Castes		
	88 Centrally Sponsored Scheme - III (CSS)		
	S	3.71	3.71
			...
			-3.71
<b>Panchayati Raj Department</b>			
(vii)	<b>2515 Other Rural Development Programmes</b>		
	789 Special Component Plan for Scheduled Castes		
	90 State Share for Central Assistance to State Plan		
	S	2.40	2.40
			...
			-2.40
(viii)	91 Central Assistance to State Plan (CASP)		
	S	97.75	97.75
			...
			-97.75

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		( <b>₹ in lakh</b> )	
<b>Industries and Commerce Department</b>			
(ix)	<b>2406 Forestry and Wild Life</b>		
	01 Forestry		
	789 Special Component Plan for Scheduled Castes		
	87 Centrally Sponsored Scheme - II (CSS)		
	S	1,24.10	1,24.10
			...
			-1,24.10
<b>Industries and Commerce (Handloom, Handicrafts and Sericulture) Department</b>			
(x)	<b>2851 Village and Small Industries</b>		
	789 Special Component Plan for Scheduled Castes		
	90 State Share for Central Assistances to State Plan		
	S	16.43	16.43
			...
			-16.43
<b>Agriculture Department</b>			
(xi)	<b>2401 Crop Husbandry</b>		
	789 Special Component Plan for Scheduled Castes		
	86 Centrally Sponsored Scheme - I (CSS)		
	S	7,75.71	7,75.71
			...
			-7,75.71
(xii)	90 State Share for Central Assistance to State Plan		
	S	10.38	10.38
			...
			-10.38
(xiii)	91 Central Assistance to State Plan (CASP)		
	S	9,44.92	9,44.92
			...
			-9,44.92

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Saving (-)</b>
<b>Rural Development Department</b>				
(xiv)	<b>2501 Special Programmes for Rural Development</b>			
	04 <i>Integrated Rural Energy Planning Programme</i>			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	S	4,21.21	4,21.21	...
				-4,21.21
(xv)	<b>2515 Other Rural Development Programmes</b>			
	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	S	0.44	0.44	...
				-0.44
(xvi)	91 Central Assistance to State Plan (CASP)			
	S	1.75	1.75	...
				-1.75
<b>Urban Development Department</b>				
(xvii)	<b>2217 Urban Development</b>			
	01 <i>State Capital Development</i>			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	S	17.00	17.00	...
				-17.00
<b>Home (Jail) Department</b>				
(xviii)	<b>2056 Jails</b>			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	S	6.63	6.63	...
				-6.63

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
<b>Education (Higher) Department</b>			
(xix)	<b>2202 General Education</b>		
	03 <i>University and Higher Education</i>		
	789 Special Component Plan for Scheduled Castes		
	91 Central Assistance to State Plan		
	(CASP)		
	S	8.65	8.65
			...
			-8.65
<b>Education (Social) Department</b>			
(xx)	<b>2235 Social Security and Welfare</b>		
	02 <i>Social Welfare</i>		
	789 Special Component Plan for Scheduled Castes		
	90 State Share for Central Assistance to State Plan		
	S	2,54.89	2,54.89
			...
			-2,54.89
(xxi)	91 Central Assistance to State Plan		
	(CASP)		
	S	17,88.65	17,88.65
			...
			-17,88.65
(xxii)	<b>2236 Nutrition</b>		
	02 <i>Distribution of Nutritious Food and Beverages</i>		
	789 Special Component Plan for Scheduled Castes		
	90 State Share for Central Assistance to State Plan		
	S	53.12	53.12
			...
			-53.12

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xxiii)            91 Central Assistance to State Plan  (CASP) S	4,59.61	4,59.61	...  -4,59.61
<b>Family Welfare and Preventive Medicine Department</b>			
(xxiv)            2211 Family Welfare			
789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan S	3,08.39	3,08.39	... -3,08.39
(xxv)            91 Central Assistance to State Plan  (CASP) S	30,97.04	30,97.04	... -30,97.04
<b>Education (Elementary) Department</b>			
(xxvi)            2236 Nutrition			
02 <i>Distribution of Nutritious Food and Beverages</i>			
789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan S	2,40.57	2,40.57	... -2,40.57
(xxvii)          91 Central Assistance to State Plan  (CASP) S	3,83.27	3,83.27	... -3,83.27

Reasons for savings in respect of 27 cases at Sl. No. (i) to (xxvii) have not been intimated (January 2020).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(f) Creation of provision by supplementary grant was stated to be based on actual requirement which remained unutilized during the year as under :			
<b>Public Works (Roads and Bridges) Department</b>			
(i) <b>2059 Public Works</b>			
80 <i>General</i>			
789 Special Component Plan for Scheduled Castes			
05 Establishment			
S	10.71	10.71	...
			-10.71
(ii) 25 Public Works			
S	34.00	34.00	...
			-34.00
(iii) <b>2070 Other Administrative Services</b>			
789 Special Component Plan for Scheduled Castes			
99 Others			
S	4.25	4.25	...
			-4.25
(iv) <b>2216 Housing</b>			
05 <i>General Pool Accommodation</i>			
789 Special Component Plan for Scheduled Castes			
25 Public Works			
S	1,35.15	1,35.15	...
			-1,35.15
(v) <b>3054 Roads and Bridges</b>			
01 <i>National Highways</i>			
789 Special Component Plan for Scheduled Castes			
25 Public Work			
S	52.25	52.25	...
			-52.25

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
<b>Information, Cultural Affairs and Tourism Department</b>			
(vi)	<b>2205 Art and Culture</b>		
	789 Special Component Plan for Scheduled Castes		
	21 Tourism and Publicity		
	S	12.50	12.50
			...
			-12.50
(vii)	<b>2220 Information and Publicity</b>		
	60 Others		
	789 Special Component Plan for Scheduled Castes		
	21 Tourism and Publicity		
	S	69.17	69.17
			...
			-69.17
<b>Food, Civil Supplies and Consumer Affairs Department</b>			
(viii)	<b>3456 Civil Supplies</b>		
	789 Special Component Plan for Scheduled Castes		
	72 Public Distribution System		
	S	37.91	37.91
			...
			-37.91
<b>Fisheries Department</b>			
(ix)	<b>2405 Fisheries</b>		
	789 Special Component Plan for Scheduled Castes		
	36 Fishery Development		
	S	30.00	30.00
			...
			-30.00
(x)	70 State Share		
	S	1.16	1.16
			...
			-1.16



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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>	
<b>Rural Development Department</b>			
(xi)	<b>2501 Special Programmes for Rural Development</b>		
	04 <i>Integrated Rural Energy Planning Programme</i>		
	789 Special Component Plan for Scheduled Castes		
	90 State Share for Central Assistance to State Plan		
	S	4.33	4.33
			...
			-4.33
<b>Labour Organisation</b>			
(xii)	<b>2230 Labour, Employment and Skill Development</b>		
	01 <i>Labour</i>		
	789 Special Component Plan for Scheduled Castes		
	33 Welfare Programme		
	S	15.70	15.70
			...
			-15.70
<b>Education (Higher) Department</b>			
(xiii)	<b>2203 Technical Education</b>		
	789 Special Component Plan for Scheduled Castes		
	41 Human Development		
	S	53.51	53.51
			...
			-53.51
<b>Family Welfare and Preventive Medicine Department</b>			
(xiv)	<b>2210 Medical and Public Health</b>		
	03 <i>Rural Health Services-Allopathy</i>		
	789 Special Component Plan for Scheduled Castes		
	16 Hospital		
	S	41.27	41.27
			...
			-41.27

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>	
(xv) <b>2211 Family Welfare</b>			
789 Special Component Plan for Scheduled Castes			
43 Finance Commission			
S	2,96.42	2,96.42	...
			-2,96.42
 <b>Education (Elementary) Department</b>			
(xvi) <b>2202 General Education</b>			
01 <i>Elementary Education</i>			
789 Special Component Plan for Scheduled Castes			
42 Government Primary Schools			
S	3.50	3.50	...
			-3.50
(xvii) <b>2236 Nutrition</b>			
02 <i>Distribution of nutritious food and Beverages</i>			
789 Special Component Plan for Scheduled Castes			
41 Human Development			
S	53.03	53.03	...
			-53.03

Reasons for savings in respect of 17 cases at Sl. No. (i) to (xvii) have not been intimated by the Department (January 2020).

(g) Entire provision remained unutilized throughout the year as under :

**Welfare of Scheduled Castes Department**

(i) <b>2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	8.00	8.00	...
			-8.00

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>	
(ii) 91 Central Assistance to State Plan (CASP)			
O	13.00	13.00	...
			-13.00

Reasons for savings in respect of the cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

- (h) Instance of incurring expenditure without any provision and without the knowledge of the Legislature has been noticed as under :

**Welfare of Scheduled Castes Department**

(i)	<b>2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
	01 Welfare of Scheduled Castes			
	789 Special Component Plan for Scheduled Castes			
	70 State Share			
		...	...	2.75
				+2.75

Excess expenditure incurred requires regularisation.

Reason for excess has not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

- (a) No part of the available savings of ₹92,19.93 lakh was anticipated and surrendered during the year.
- (b) In view of the overall savings of ₹92,19.93 lakh, augmentation of provision by supplementary grant proved excessive.
- (c) Due to non-furnishing the reappropriation and surrender orders by the Controlling Authority, a true and fair picture could not be depicted under this grant. This discloses the casual approach of the department towards financial management.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>	
(d) Savings occurred mainly under :			
<b>Welfare of Scheduled Castes Department</b>			
(i) <b>4225 Capital outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
789 Special Component Plan for Scheduled Castes			
86 Centrally Sponsored Scheme ( CSS)			
O	4,25.00		
S	2,11.00	6,36.00	1,00.00 -5,36.00
Augmentation of provision by supplementary grant of ₹2,11.00 lakh was attributed to release of more fund under CSS by the Government of India.			
Reason for savings has not been intimated by the Department (January 2020).			
(e) Entire provision created by supplementary grant due to release of more fund under CSS, CASP by the Government of India remained unutilised during the year as under :			
<b>Revenue Department</b>			
(i) <b>4059 Capital Outlay on Public Works</b>			
01 Office Buildings			
789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
S	28.17	28.17	... -28.17
(ii) 91 Central Assistance to State Plan ( CASP )			
S	2,19.64	2,19.64	... -2,19.64

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>	
(iii) <b>4070 Capital Outlay on other Administrative Services</b>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
<b>( CASP )</b>			
S	4,51.45	4,51.45	...
			-4,51.45
 <b>Public Works (Roads and Bridges) Department</b>			
(iv) <b>4059 Capital Outlay on Public Works</b>			
01 <i>Office Buildings</i>			
789 Special Component Plan for Scheduled Castes			
25 Public Works			
S	1,02.00	1,02.00	...
			-1,02.00
(v)            80 General			
789 Special Component Plan for Scheduled Castes			
25 Public Works			
S	18.94	18.94	...
			-18.94
(vi) <b>4216 Capital Outlay on Housing</b>			
01 <i>Government Residential Buildings</i>			
789 Special Component Plan for Scheduled Castes			
52 Housing			
S	10.20	10.20	...
			-10.20
(vii) <b>5054 Capital Outlay on Roads and Bridges</b>			
04 <i>District and other Roads</i>			
789 Special Component Plan for Scheduled Castes			
99 Others			
S	29.83	29.83	...
			-29.83

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
<b>Power Department</b>			
(viii)	<b>4552 Capital Outlay on North Eastern Areas</b>		
	789 Special Component Plan for Scheduled Castes		
	90 State Share for Central Assistance to State Plan (North Eastern Council)		
	S	4.26	4.26
		...	-4.26
(ix)	91 Central Assistance to State Plan (North Eastern Council)		
	S	68.00	68.00
		...	-68.00
(x)	<b>4801 Capital Outlay on Power Projects</b>		
	06 Rural Electrification		
	789 Special Component Plan for Scheduled Castes		
	70 State Share		
	S	1,08.59	1,08.59
		...	-1,08.59
(xi)	99 Others		
	S	8.50	8.50
		...	-8.50
(xii)	80 General		
	789 Special Component Plan for Scheduled Castes		
	90 State Share for Central Assistance to State Plan		
	S	1,39.46	1,39.46
		...	-1,39.46
(xiii)	91 Central Assistance to State Plan ( CASP )		
	S	1,64.21	1,64.21
		...	-1,64.21

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>	
<b>Public Works (Water Resource) Department</b>			
(xiv)	<b>4701 Capital Outlay on Medium Irrigation</b>		
	80 <i>General</i>		
	789 Special Component Plan for Scheduled Castes		
	91 Central Assistance to State Plan		
	<b>( CASP )</b>		
	S	80.00	80.00
			...
			-80.00
(xv)	<b>4711 Capital Outlay on Flood Control Projects</b>		
	01 <i>Flood Control</i>		
	789 Special Component Plan for Scheduled Castes		
	91 Central Assistance to State Plan		
	<b>( CASP )</b>		
	S	33.82	33.82
			...
			-33.82
<b>Food, Civil Supplies and Consumer Affairs Department</b>			
(xvi)	<b>4408 Capital Outlay on Food, Storage and Warehousing</b>		
	02 <i>Storage and Warehousing</i>		
	789 Special Component Plan for Scheduled Castes		
	91 Central Assistance to State Plan		
	<b>( CASP )</b>		
	S	0.01	0.01
			...
			-0.01
<b>Panchayati Raj Department</b>			
(xvii)	<b>4515 Capital Outlay on other Rural Development Programmes</b>		
	789 Special Component Plan for Scheduled Castes		
	90 State Share for Central Assistance to State Plan		
	S	6.25	6.25
			...
			-6.25

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

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
		(₹ in lakh)	
(xviii)	91 Central Assistance to State Plan ( CASP )		
	S	15.30	15.30
		...	-15.30
(xix)	99 Others		
	S	49.68	49.68
		...	-49.68
<b>Industries and Commerce Department</b>			
(xx)	<b>4552 Capital Outlay on North Eastern Areas</b>		
	789 Special Component Plan for Scheduled Castes		
	91 Central Assistance to State Plan (North Eastern Council)		
	S	10.71	10.71
		...	-10.71
<b>Industries and Commerce ( Handloom, Handicrafts and Sericulture ) Department</b>			
(xxi)	<b>4070 Capital Outlay on other Administrative Services</b>		
	789 Special Component Plan for Scheduled Castes		
	91 Central Assistance to State Plan ( CASP )		
	S	12.52	12.52
		...	-12.52
(xxii)	<b>4552 Capital Outlay on North Eastern Areas</b>		
	789 Special Component Plan for Scheduled Castes		
	91 Central Assistance to State Plan (North Eastern Council)		
	S	17.12	17.12
		...	-17.12



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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>	
(xxiii) <b>5465 Investment in General Financial and Trading Institutions</b>			
<i>02 Investment in Trading Institutions</i>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
<b>( CASP )</b>			
S	22.95	22.95	...
			-22.95
<b>Fisheries Department</b>			
(xxiv) <b>4405 Capital Outlay on Fisheries</b>			
789 Special Component Plan for Scheduled Castes			
89 Centrally Sponsored Scheme - IV			
<b>( CSS )</b>			
S	50.13	50.13	...
			-50.13
<b>Horticulture Department</b>			
(xxv) <b>4552 Capital Outlay on North Eastern Areas</b>			
789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
<b>(North Eastern Council)</b>			
S	1.10	1.10	...
			-1.10
(xxvi)           91 Central Assistance to State Plan			
<b>(North Eastern Council)</b>			
S	14.00	14.00	...
			-14.00

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>		
<b>Animal Resource Development Department</b>				
(xxvii)	<b>4552 Capital Outlay on North Eastern Areas</b>			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan			
	<b>(North Eastern Council)</b>			
	S	35.78	...	-35.78
<b>Forest Department</b>				
(xxviii)	<b>4406 Capital Outlay on Forestry and Wild Life</b>			
	01 Forestry			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan			
	<b>( CASP )</b>			
	S	0.20	...	-0.20
<b>Rural Development Department</b>				
(xxix)	<b>4515 Capital Outlay on Other Rural Development Programmes</b>			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan			
	<b>( CASP )</b>			
	S	24,96.96	...	-24,96.96
<b>Science, Technology and Environment Department</b>				
(xxx)	<b>5425 Capital Outlay on Other Scientific and Environmental Research</b>			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan			
	<b>( CASP )</b>			
	S	77.10	...	-77.10

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
	<b>(₹ in lakh)</b>		
<b>Urban Development Department</b>			
(xxxix)	<b>4217 Capital Outlay on Urban Development</b>		
	01 State Capital Development		
	789 Special Component Plan for Scheduled Castes		
	88 Centrally Sponsored Scheme - III		
	( CSS )		
	S	66.59	66.59
			...
			-66.59
(xxxixii)	03 Integrated Development of Small and Medium Towns		
	789 Special Component Plan for Scheduled Castes		
	88 Centrally Sponsored Scheme - III		
	( CSS )		
	S	1,48.36	1,48.36
			...
			-1,48.36
(xxxixiii)	89 Centrally Sponsored Scheme - IV		
	( CSS )		
	S	8,84.00	8,84.00
			...
			-8,84.00
(xxxixiv)	91 Central Assistance to State Plan		
	( CASP )		
	S	2,30.52	2,30.52
			...
			-2,30.52

**Education (Higher) Department**

(xxxv)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>		
	01 General Education		
	789 Special Component Plan for Scheduled Castes		

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
			<b>(₹ in lakh)</b>	
	91 Central Assistance to State Plan ( CASP )			
	S	63.92	63.92	...
				-63.92
(xxxvi)	02 <i>Technical Education</i>			
	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	S	23.04	23.04	...
				-23.04
<b>Public Works (Drinking Water and Sanitation) Department</b>				
(xxxvii)	<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
	01 <i>Water Supply</i>			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan ( CASP )			
	S	1,72.17	1,72.17	...
				-1,72.17
(xxxviii)	02 <i>Sewerage and Sanitation</i>			
	789 Special Component Plan for Scheduled Castes			
	87 Centrally Sponsored Scheme - II ( CSS )			
	S	6,80.00	6,80.00	...
				-6,80.00
(xxxix)	91 Central Assistance to State Plan ( CASP )			
	S	9,02.31	9,02.31	...
				-9,02.31

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xl) <b>4552 Capital Outlay on North Eastern Areas</b>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
<b>(North Eastern Council)</b>			
S	6.63	6.63	...
-6.63			
Reasons for savings in respect of 40 cases at Sl. No. (i) to (xl) have not been intimated by the Department (January 2020).			
(f)           Creation of provision by supplementary grant was attributed to actual requirement remained unutilised as under :			
<b>Revenue Department</b>			
(i) <b>4070 Capital Outlay on other Administrative Services</b>			
789 Special Component Plan for Scheduled Castes			
05 Establishment			
S	8.50	8.50	...
-8.50			
<b>Public Works (Roads and Bridges) Department</b>			
(ii) <b>4552 Capital Outlay on North Eastern Areas</b>			
789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
<b>(North Eastern Council)</b>			
S	43.20	43.20	...
-43.20			
<b>Health Department</b>			
(iii) <b>4210 Capital Outlay on Medical and Public Health</b>			
01 <i>Urban Health Services</i>			
789 Special Component Plan for Scheduled Castes			
16 Hospital			
S	6,56.39	6,56.39	...
-6,56.39			

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(₹ in lakh)				
<b>Fisheries Department</b>				
(iv)	<b>4405 Capital Outlay on Fisheries</b>			
	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development ( NABARD )			
	S	79.10	79.10	...
				-79.10
<b>Rural Development Department</b>				
(v)	<b>4059 Capital Outlay on Public Works</b>			
	80 <i>General</i>			
	789 Special Component Plan for Scheduled Castes			
	79 Other Maintenance Expenditure			
	S	22.10	22.10	...
				-22.10
(vi)	<b>4515 Capital Outlay on other Rural Development Programmes</b>			
	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	S	3,00.24	3,00.24	...
				-3,00.24
<b>Education (School) Department</b>				
(vii)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 <i>General Education</i>			
	789 Special Component Plan for Scheduled Castes			
	41 Human Development			
	S	38.86	38.86	...
				-38.86

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
	(₹ in lakh)		
<b>Education (Sports &amp; Youth Programme) Department</b>			
(viii) <b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
<i>03 Sports and Youth Services</i>			
789 Special Component Plan for Scheduled Castes			
98 Administration			
S	84.10	84.10	...
			-84.10

**Tourism Department**

(ix) <b>5465 Investments in General Financial and Trading Institutions</b>				
<i>02 Investment in Trading Institutions</i>				
789 Special Component Plan for Scheduled Castes				
23 Corporations/ PSUs/ Boards				
S	5.00	5.00	...	-5.00

Reasons for savings of all the nine cases at Sl. No. (i) to (ix) have not been intimated by the Department (January 2020).

(g) Savings was partly offset by excess under :

**Welfare of Scheduled Castes Department**

(i) <b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>				
<i>01 Welfare of Scheduled Castes</i>				
789 Special Component Plan for Scheduled Castes				
91 Central Assistance to State Plan				
<b>( CASP )</b>				
O	50.00	50.00	58.98	+8.98

Reason for excess has not been intimated by the Department (January 2020). Excess expenditure incurred requires regularisation.

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2408</b>	<b>Food, Storage and Warehousing</b>			
<b>3456</b>	<b>Civil Supplies</b>			
<b>3475</b>	<b>Other General Economic Services</b>			
<b>Voted</b>				
Original		1,35,20,20		
Supplementary		11,38,97	1,46,59,17	1,28,96,84
	Amount surrendered during the year (March 2019)			-17,62,33
				...
<b>CAPITAL</b>				
<b>4408</b>	<b>Capital Outlay on Food, Storage and Warehousing</b>			
<b>5475</b>	<b>Capital Outlay on other General Economic Services</b>			
<b>Voted</b>				
Original		9,93,36		
Supplementary		3	9,93,39	4,25,59
	Amount surrendered during the year (March 2019)			-5,67,80
				2,30,36

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the actual expenditure of ₹1,28,96.84 lakh did not come even upto the original provision of ₹1,35,20.20 lakh, supplementary provision of ₹11,38.97 lakh obtained in March 2019 proved injudicious.
- (b) No part of available savings of ₹17,62.33 lakh was anticipated and surrendered during the year.



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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Savings occurred mainly under :			
(i) <b>2408 Food, Storage and Warehousing</b>			
<i>01 Food</i>			
001 Direction and Administration			
98 Administration			
O	35,66.23		
R	-3,03.43	32,62.80	32,15.12
			-47.68
Reduction in provision through reappropriation of ₹3,03.43 lakh was attributed to actual requirement.			
(ii) <b>3456 Civil Supplies</b>			
103 Consumer Subsidies			
72 Public Distribution System			
O	45,00.00		
S	11,35.57		
R	3,22.39	59,57.96	52,06.53
			-7,51.43
Augmentation of provision by supplementary grant of ₹11,35.57 lakh was attributed to actual requirement and further addition to the provision through reappropriation of ₹3,22.39 lakh was stated to be based on actual requirement.			
(iii) 89 Centrally Sponsored Scheme - IV (CSS)			
O	23,30.00	23,30.00	19,24.14
			-4,05.86
(iv) 104 Consumer Welfare Fund			
89 Centrally Sponsored Scheme - IV (CSS)			
O	99.56		
R	-6.00	93.56	68.79
			-24.77
Withdrawal of provision through reappropriation of ₹6.00 lakh was attributed to actual requirement.			

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

	Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(v)	789	Special Component Plan for Scheduled Castes			
	89	Centrally Sponsored Scheme - IV (CSS)			
	O		8,00.26	6,33.63	-1,66.63
(vi)	796	Tribal Area Sub-Plan			
	89	Centrally Sponsored Scheme - IV (CSS)			
	O		14,66.18	11,47.09	-3,19.09
Reasons for savings in respect of six cases at Sl. No. (i) to (vi) have not been intimated by the Department (January 2020).					
(d)	Entire provision remained unutilised at the end of the year as under :				
(i)	<b>3456</b>	<b>Civil Supplies</b>			
	001	Direction and Administration			
	91	Central Assistance to State Plan (CASP)			
	O		52.00	...	-52.00
(ii)	104	Consumer Welfare Fund			
	70	State Share			
	O		16.64	...	-16.64
(iii)	789	Special Component Plan for Scheduled Castes			
	70	State Share			
	O		5.44	...	-5.44
(iv)	91	Central Assistance to State Plan (CASP)			
	O		17.00	...	-17.00

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	796 Tribal Area Sub-Plan			
	70 State Share			
	O	9.92	9.92	...
				-9.92
(vi)	91 Central Assistance to State Plan (CASP)			
	O	31.00	31.00	...
				-31.00
Reasons for savings in respect of six cases at Sl. No. (i) to (vi) have not been intimated by the Department (January 2020).				
(e)	Entire provision was withdrawn under :			
(i)	<b>3456 Civil Supplies</b>			
	104 Consumer Welfare Fund			
	98 Administration			
	O	5.00		
	R	-5.00	...	...
				...
Withdrawal of provision through reappropriation of ₹5.00 lakh was attributed to actual requirement.				
(f)	Savings was partly offset by excess under :			
(i)	<b>3456 Civil Supplies</b>			
	789 Special Component Plan for Scheduled Castes			
	88 Centrally Sponsored Scheme - III (CSS)			
	O	0.89	0.89	3.82
				+2.93
(ii)	796 Tribal Area Sub-Plan			
	88 Centrally Sponsored Scheme - III (CSS)			
	O	1.61	1.61	7.49
				+5.88

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

	Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(iii)	800	Other expenditure			
	88	Centrally Sponsored Scheme - III ( CSS )			
		S	3.40		
		R	6.00	9.40	...

Augmentation of provision by supplementary grant of ₹3.40 lakh and further addition to the provision through reappropriation of ₹6.00 lakh were stated to be based on actual requirement in both the cases.

Reasons for excess in respect of three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

( g ) Incurring expenditure without any provision and without the knowledge of the Legislature have been noticed as under. The expenditure incurred requires regularisation:

(i)	<b>3456</b>	<b>Civil Supplies</b>			
	789	Special Component Plan for Scheduled Castes			
	72	Public Distribution System	...	37.91	+37.91
(ii)	796	Tribal Area Sub-Plan			
	72	Public Distribution System	...	69.13	+69.13
(iii)	87	Centrally Sponsored Scheme - II ( CSS )	...	7.18	+7.18

Reasons for excess in respect of three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

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

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

(₹ in lakh)

**CAPITAL**

**Voted**

- (a) As the actual expenditure of ₹4,25.59 lakh did not come even upto the original provision of ₹9,93.39 lakh, a token of supplementary grant of ₹0.03 lakh obtained in March 2019 proved injudicious.
- (b) Out of the available savings of ₹5,67.80 lakh, only ₹2,30.36 lakh was surrendered during the year.
- (c) Savings occurred mainly under :

(i)	<b>4408 Capital Outlay on Food, Storage and Warehousing</b>				
	02 Storage and Warehousing				
	800 Other expenditure				
	91 Central Assistance to State Plan				
	(CASP)				
	O	32.84			
	S	0.01	32.85	3.23	-29.62

Augmentation of provision by supplementary grant of ₹0.01 lakh was attributed to actual requirement.

(ii)	<b>5475 Capital Outlay on other General Economic Services</b>				
	800 Other expenditure				
	89 Centrally Sponsored Scheme - IV				
	(CSS)				
	O	1,03.72			
	S	0.02	1,03.74	64.41	-39.33

Augmentation of provision by supplementary grant of ₹0.02 lakh was stated to be based on actual requirement.

Reasons for savings in respect of two cases at Sl. No. (i) and (ii) have not been intimated (January 2020).

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

	Head	Total		Actual	Excess (+)
		Grant	Expenditure		Saving (-)
(₹ in lakh)					
(d)	Entire provision remained unutilised at the end of the year as under :				
(i)	<b>4408 Capital Outlay on Food, Storage and Warehousing</b>				
	02 Storage and Warehousing				
	789 Special Component Plan for Scheduled Castes				
	98 Administration				
	O	75.31	75.31	...	-75.31
(ii)	796 Tribal Area Sub-Plan				
	98 Administration				
	O	1,37.33	1,37.33	...	-1,37.33
(iii)	<b>5475 Capital Outlay on other General Economic Services</b>				
	789 Special Component Plan for Scheduled Castes				
	89 Centrally Sponsored Scheme - IV (CSS)				
	O	12.50	12.50	...	-12.50
(iv)	796 Tribal Area Sub-Plan				
	89 Centrally Sponsored Scheme - IV (CSS)				
	O	23.78	23.78	...	-23.78

Reasons for savings in respect of four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).

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

Head	Total	Actual	Excess (+)	
				Grant
(₹ in lakh)				
(e)	Entire provision was withdrawn as under :			
(i)	<b>4408 Capital Outlay on Food, Storage and Warehousing</b>			
	02 Storage and Warehousing			
	800 Other expenditure			
	98 Administration			
	O	2,30.36		
	R	-2,30.36	...	...

Reduction in provision by surrender of ₹2,30.36 lakh was stated to be based on actual requirement.

**Grant No. 22 - Rehabilitation Department**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual</b>	<b>Excess (+)</b>	
		<b>Expenditure</b>	<b>Saving (-)</b>	
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>Voted</b>				
Original	35,84,00			
Supplementary	15,39,69	51,23,69	47,04,55	-4,19,14
Amount surrendered during the year (March 2019)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) No part of huge savings of ₹4,19.14 lakh was anticipated and surrendered during the year.



**Grant No. 23 - Panchayati Raj Department**

<b>Major Head</b>		<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
		<b>Grant</b>	<b>Expenditure</b>	<b>Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2015</b>	<b>Elections</b>			
<b>2515</b>	<b>Other Rural Development Programmes</b>			
<b>3604</b>	<b>Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
<b>Voted</b>				
	Original	3,21,30,00		
	Supplementary	2,99,00	3,24,29,00	2,79,17,58
	Amount surrendered during the year (March 2019)			7,34,54
<b>CAPITAL</b>				
<b>4515</b>	<b>Capital Outlay on other Rural Development Programmes</b>			
<b>Voted</b>				
	Original	2,00		
	Supplementary	1,20,15	1,22,15	2,24,56
	Amount surrendered during the year (March 2019)			...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Expenditure did not come up even to the original provision and thus supplementary provision of ₹2,99.00 lakh obtained proved injudicious.
- (b) Out of the total savings of ₹45,11.42 lakh, only ₹7,34.54 lakh was anticipated and surrendered during the year.

**Grant No. 23 - Panchayati Raj Department - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(c)	Savings occurred mainly under :				
(i)	<b>2515 Other Rural Development Programmes</b>				
	001	Direction and Administration			
	82	Panchayat Samiti			
		O	14,28.75		
		R	-2,50.00	11,78.75	8,35.18
					-3,43.57
	Reason for reappropriation was stated to be based on actual requirement.				
(ii)	98	Administration			
		O	1,46,74.25		
		R	-18,92.22	1,27,82.03	1,27,58.71
					-23.32
	Reason for reappropriation and surrender were attributed to actual requirement.				
(iii)	101	Panchayati Raj			
	43	Finance Commission			
		O	75,53.00	75,53.00	67,21.40
					-8,31.60
(iv)	91	Central Assistance to State Plan (CASP)			
		O	52.00		
		S	2,99.00	3,51.00	1,39.64
					-2,11.36
	Reasons for supplementary grant was stated to be due to receipt of more funds under CSS from the Centre and for which it was required to release the state share also.				
(v)	796	Tribal Area Sub-Plan			
	82	Panchayat Samiti			
		O	8,21.25	8,21.25	93.76
					-7,27.49
(vi)	84	Block Advisory Committee			
		O	4,00.00	4,00.00	2,48.29
					-1,51.71

**Grant No. 23 - Panchayati Raj Department - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			(₹ in lakh)		
(vii)	99 Others				
	O	20,00.00	20,00.00	18,95.81	-1,04.19
(viii)	<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>				
	200 Other Miscellaneous Compensation and Assignments				
	81 Zilla Parishad				
	O	5,07.99	5,07.99	3,59.75	-1,48.24
(ix)	82 Panchayat Samiti				
	O	7,25.05	7,25.05	5,06.34	-2,18.71
(x)	796 Tribal Area Sub-Plan				
	84 Block Advisory Committee				
	O	6,40.95	6,40.95	2,61.08	-3,79.87
(xi)	85 Village Committee				
	O	13,02.54	13,02.54	8,88.62	-4,13.92
(xii)	94 T.T.A.A.D.C.-H.Q.				
	O	4,13.62	4,13.62	1,56.60	-2,57.02

Reasons for savings in the above 12 cases at Sl. No. (i) to (xii) have not been intimated by the Department (January 2020).

**Grant No. 23 - Panchayati Raj Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(d) Instances of Creation of provision by reappropriation without the knowledge of the Legislature have been noticed in the following cases. The excess expenditure incurred requires regularization:			
(i) <b>2515 Other Rural Development Programmes</b>			
001 Direction and Administration			
84 Block Advisory Committee			
R	3,54.88	3,54.88	3,51.23
			-3.65
Reason for reappropriation was attributed to actual requirement.			
(ii) 99 Others			
R	1.59	1.59	1.58
			-0.01
Reason for reappropriation was attributed to actual requirement.			
(iii) <b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
200 Other Miscellaneous Compensation and Assignments			
84 Block Advisory Committee			
R	2,31.55	2,31.55	2,31.52
			-0.03
Reason for reappropriation was attributed to actual requirement.			
(iv) 85 Village Committee			
R	4,46.14	4,46.14	4,46.11
			-0.03
Reason for reappropriation was attributed to actual requirement.			
(v) 94 T.T.A.A.D.C.- Headquarter			
R	1,51.47	1,51.47	1,51.44
			-0.03

**Grant No. 23 - Panchayati Raj Department - Contd.**

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		(₹ in lakh)		
(e)	Savings was partly counterbalanced by excess under :			
(i)	<b>2515 Other Rural Development Programmes</b>			
	101 Panchayati Raj			
	90 State Share for Central Assistance to State Plan			
	O	5.20		
	R	15.20	20.40	-4.80
	Reason for reappropriation was attributed to actual requirement.			
(ii)	99 Others			
	O	1,00.00		
	R	2,06.70	3,06.70	-26.46
	Augmentation of fund of ₹2,06.70 lakh under the above sub-head through reappropriation was attributed to actual requirement.			
(iii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan			
	(CASP)			
	O	17.00	17.00	+32.39
(iv)	796 Tribal Area Sub-Plan			
	90 State Share for Central Assistance to State Plan			
	O	3.10	3.10	+6.84
(v)	91 Central Assistance to State Plan			
	(CASP)			
	O	31.00	31.00	+56.98

Reasons for excess in respect of five cases at Sl. No. (i) to (v) have not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

- (a) Out of the total provision of ₹1,22.15 lakh, an excess expenditure of ₹1,02.41 lakh was incurred during the year which requires regularisation.

**Grant No. 23 - Panchayati Raj Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(b) Excess occurred mainly under:			
(i) <b>4515 Capital Outlay on other Rural Development Programmes</b>			
789 Special Component Plan for Scheduled Caste			
90 State Share for Central Assistance to State Plan	...	1.67	+1.67
(ii) 91 Central Assistance to State Plan (CASP)	...	15.30	+15.30
(iii) 99 Others	...	49.80	+49.80
(iv) 796 Tribal Area Sub-Plan 90 State Share for Central Assistance to State Plan	...	3.10	+3.10
(v) 91 Central Assistance to State Plan (CASP)	...	16.34	+16.34
(vi) 99 Others	...	22.89	+22.89

Reasons for incurring expenditure without budget provision in respect of six cases at Sl. No. (i) to (vi) have not been intimated by the Department (January 2020).

Expenditure incurred without provision requires regularisation.

**Grant No. 23 - Panchayati Raj Department - Concl'd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(c)	Excess was partly counterbalanced by savings under:			
(i)	<b>4515 Capital Outlay on other Rural Development Programmes</b>			
	101 Panchayati Raj			
	98 Administration			
	O	1.04		
	R	-0.52	0.52	...
				-0.52
	Reason for reappropriation was stated to actual requirement.			
(ii)	789 Special Component Plan for Scheduled Castes			
	98 Administration			
	O	0.34	0.34	...
				-0.34
(iii)	796 Tribal Area Sub-Plan			
	98 Administration			
	O	0.62	0.62	...
				-0.62

Reasons for non-utilisation of the entire provision in all the three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2230</b>	<b>Labour, Employment and Skill Development</b>			
<b>2406</b>	<b>Forestry and Wild Life</b>			
<b>2407</b>	<b>Plantations</b>			
<b>2851</b>	<b>Village and Small Industries</b>			
<b>2875</b>	<b>Other Industries</b>			
<b>3453</b>	<b>Foreign Trade and Export Promotion</b>			
<b>Voted</b>				
Original		79,12,00		
Supplementary		3,79,60	82,91,60	70,57,59
	Amount surrendered during the year (March 2019)			-12,34,01
				6,13,02
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>4860</b>	<b>Capital Outlay on Consumer Industries</b>			
<b>4875</b>	<b>Capital Outlay on other Industries</b>			
<b>5465</b>	<b>Investment in General Financial and Trading Institutions</b>			
<b>Voted</b>				
Original		58,54,00		
Supplementary		32,76	58,86,76	45,28,37
	Amount surrendered during the year (March 2019)			-13,58,39
				7,76,00



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

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

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Expenditure did not come up even to the original provision and thus supplementary provision of ₹3,79.60 lakh proved injudicious.
- (b) Out of the total saving of ₹12,34.01 lakh, only ₹6,13.02 lakh was anticipated and surrendered during the year.
- (c) Savings occurred mainly under :

(i) **2851 Village and Small Industries**

102 Small Scale Industries

29 Industries Development

O 3,79.13

R -51.13 3,28.00 290.56 -37.44

Withdrawal of provision of ₹1.13 lakh and ₹50.00 lakh through reappropriation and surrender respectively were attributed to actual requirement.

Savings of ₹2.19 lakh and ₹59.42 lakh also occurred under this head of account during year 2016-17 and 2017-18 respectively.

(ii) 789 Special Component Plan for Scheduled Castes

29 Industries Development

O 1,56.50 1,56.50 89.34 -67.16

(iii) 796 Tribal Area Sub-Plan

29 Industries Development

O 7,25.00 7,25.00 3,91.04 -3,33.96

(iv) 800 Other expenditure

29 Industries Development

O 4,57.50

R -39.50 4,18.00 4,10.59 -7.41

Withdrawal of provision of ₹40.00 lakh through surrender and reduction of provision of ₹0.50 lakh through reappropriation were stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v) <b>2875 Other Industries</b>			
60 <i>Other Industries</i>			
789 Special Component Plan for Scheduled Castes			
29 Industries Development			
O                           3,49.00	3,49.00	2,14.25	-1,34.75
(vi)            796 Tribal Area Sub-Plan			
29 Industries Development			
O                           5,76.00	5,76.00	2,87.75	-2,88.25
(vii)           800 Other expenditure			
29 Industries Development			
O                           9,97.00			
R                           -4,02.00	5,95.00	5,93.52	-1.48

Withdrawal of provision of ₹4,02.00 lakh by way of surrender was attributed to actual requirement.

Reasons for savings in the above seven cases at Sl. No. (i) to (vii) have not been intimated by the Department (January 2020).

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

(i) <b>2851 Village and Small Industries</b>			
001 Direction and Administration			
29 Industries Development			
O                           52.00			
R                           -52.00	...	...	...

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

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(e) Expenditure was incurred without provision in the following cases :			
(i)	<b>2406 Forestry and Wild Life</b>		
	01 Forestry		
	789 Special Component Plan for Scheduled Castes		
	70 State Share		
	...	...	20.91 +20.91
(ii)	87 Centrally Sponsored Scheme - II (CSS)		
	...	...	2,09.10 +2,09.10
(iii)	796 Tribal Area Sub-Plan		
	70 State Share		
	...	...	38.13 +38.13
(iv)	87 Centrally Sponsored Scheme - II (CSS)		
	...	...	3,81.30 +3,81.30
(v)	<b>2851 Village and Small Industries</b>		
	789 Special Component Plan for Scheduled Castes		
	70 State Share		
	...	...	28.13 +28.13

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(vi)                    796 Tribal Area Sub-Plan			
70 State Share	...	50.00	+50.00
	...		
Expenditure were incurred without budgetary provision under the above mentioned Sub-heads are unrealistic.			
Reasons for incurring expenditure without provision of all the six cases at Sl. No. (i) to (vi) have not been intimated by the Department (January 2020). The excess expenditure incurred requires regularisation.			
(f)                    Entire provision remained unutilized during the year as under :			
(i) <b>2407 Plantations</b>			
01 Tea			
789 Special Component Plan for Scheduled Castes			
40 Forestry			
O	50.00	50.00	...
			-50.00
(ii) <b>2875 Other Industries</b>			
60 Other Industries			
789 Special Component Plan for Scheduled Caste			
91 Central Assistance to State Plan			
(CASP)			
O	85.00	85.00	...
			-85.00
(iii)                    796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan			
(CASP)			
O	1,55.00	1,55.00	...
			-1,55.00

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(iv) 800 Other expenditure			
91 Central Assistance to State Plan (CASP)			
O	2,60.00	2,60.00	...
			-2,60.00
(v) <b>3453 Foreign Trade and Export Promotion</b>			
796 Tribal Area Sub-Plan			
29 Industrial Development			
O	50.00	50.00	...
			-50.00

Reasons for savings in respect of five cases at Sl. No. (i) to (v) have not been intimated by the Department (January 2020)

(g) Instance of creation of provision by reappropriation without the knowledge of the Legislature have been noticed in the following cases. Expenditure incurred requires regularization:

(i) <b>2406 Forestry and Wild Life</b>				
01 Forestry				
102 Social and Farm Forestry				
70 State Share				
R	63.96	63.96	63.96	...

Reason for reappropriation was attributed to actual requirement.

(h) Excess occurred mainly under :

(i) <b>2406 Forestry and Wild Life</b>				
01 Forestry				
102 Social and Farm Forestry				
87 Centrally Sponsored Scheme - II (CSS)				
S	3,79.60	3,79.60	6,39.60	+2,60.00

Reason for supplementary grant was stated to be due to receipt of more fund from the Government of India under CSS subsequently.

Reason for excess has not been intimated by the Department (January 2020).

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

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

**CAPITAL**

**Voted**

- (a) As the expenditure fell short of even the original provision, supplementary grant of ₹32.76 lakh obtained during the year proved injudicious.
- (b) Out of the total saving of ₹13,58.39 lakh, only ₹7,76.00 lakh was anticipated and surrendered during the year.
- (c) Savings occurred mainly under :

(i)	<b>4059 Capital Outlay on Public Works</b>				
	80 General				
	051 Construction				
	29 Industries Development				
	O	4,60.00			
	R	-2,26.00	2,34.00	2,34.00	...

Withdrawal of provision through surrender was attributed to actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes				
	29 Industries Development				
	O	1,60.00	1,60.00	76.50	-83.50
(iii)	796 Tribal Area Sub-Plan				
	29 Industries Development				
	O	2,80.00	2,80.00	1,39.50	-1,40.50

Reason for savings in respect of three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(d) Entire provision was withdrawn as under :			
(i) <b>4070 Capital Outlay on other Administrative Services</b>			
800 Other expenditure			
70 State Share			
O	4,50.00		
R	-4,50.00	...	...
Withdrawal of entire provision through surrender was attributed to actual requirement.			
(e) Entire provision remained unutilized in the following cases :			
(i) <b>4070 Capital Outlay on other Administrative Services</b>			
789 Special Component Plan for Scheduled Caste			
70 State Share			
O	1,51.13	1,51.13	... -1,51.13
(ii) 796 Tribal Area Sub-Plan			
70 State Share			
O	3,00.00	3,00.00	... -3,00.00
(iii) <b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
02 <i>Technical Education</i>			
796 Tribal Area Sub-Plan			
05 Establishment			
O	1,00.00	1,00.00	... -1,00.00

Reasons for savings in the above three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

**Grant No. 24 - Industries & Commerce Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(f) Savings was partly offset by excess under :			
(i) <b>4552 Capital Outlay on North Eastern Areas</b>			
796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan			
<b>(North Eastern Council)</b>			
O	46.50	46.50	66.03
			+19.53
(ii) <b>4860 Capital Outlay on Consumer Industries</b>			
60 <i>Others</i>			
789 Special Component Plan for Scheduled Caste			
23 Corporation/PSUs/Boards			
O	6,49.00	6,49.00	7,79.00
			+1,30.00
(iii) 796 Tribal Area Sub-Plan			
23 Corporation/PSUs/Boards			
O	10,90.00	10,90.00	11,25.00
			+35.00

Reasons for excess of above mentioned three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020). The excess expenditure incurred requires regularisation.



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

<b>Major Head</b>		<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
		<b>Grant</b>	<b>Expenditure</b>	<b>Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2851</b>	<b>Village and Small Industries</b>			
<b>Voted</b>				
Original		23,63,00	23,63,00	22,46,86
	Amount surrendered during the year (March 2019)			-1,16,14
				1,19,52

**CAPITAL**

<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>4851</b>	<b>Capital Outlay on Village and Small Industries</b>			
<b>5465</b>	<b>Investments in General Financial and Trading Institutions</b>			
<b>Voted</b>				
Original		14,17,00		
Supplementary		1,60,82	15,77,82	16,93,20
	Amount surrendered during the year (March 2019)			+1,15,38
				37

**Notes and Comments**

**REVENUE**

**Voted**

(a) Surrender of ₹1,19.52 lakh in excess of savings of ₹1,16.14 lakh proved to be injudicious.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(b)	Savings occurred mainly under :			
(i)	<b>2851 Village and Small Industries</b>			
	001 Direction and Administration			
	98 Administration			
	O	4,09.89		
	R	-77.98	3,31.91	3,29.22
				-2.69
	Reduction in provision by surrender of ₹77.42 lakh and further reduction in provision through reappropriation of ₹0.56 lakh were stated to be based on actual requirement.			
(ii)	104 Handicrafts Industries			
	29 Industries Development			
	O	2,69.73		
	R	-36.44	2,33.29	2,29.98
				-3.31
	Augmentation of provision by surrender of ₹5.32 lakh and further addition to the provision through reappropriation of ₹31.12 lakh were stated to be based on actual requirement in both the cases.			
(iii)	796 Tribal Area Sub-Plan			
	29 Industries Development			
	O	61.53	61.53	40.86
				-20.67
	Reasons for savings in respect of three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).			
(c)	Entire provision was withdrawn in the following case :			
(i)	<b>2851 Village and Small Industries</b>			
	103 Handloom Industries			
	90 State Share for Central Assistance to State Plan			
	O	4.90		
	R	-4.90	...	...
			...	...
	Withdrawal of provision of ₹4.90 lakh was attributed to actual requirement.			

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(d) Savings was partly counterbalanced by excess under:			
(i) <b>2851 Village and Small Industries</b>			
107 Sericulture Industries			
90 State Share for Central Assistance to State Plan			
O	4.90		
R	75.67	80.57	-0.01
Augmentation of provision by reappropriation of ₹75.67 lakh was attributed to actual requirement.			
Reason for final savings has not been intimated by the Department (January 2020).			
(ii) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	4.00	4.00	+22.74
(iii) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
O	6.2	6.2	+42.01
Reasons for excess in the above two cases at Sl. No. (ii) and (iii) have not been intimated by the Department (January 2020).			

**CAPITAL**

**Voted**

- (a) As the actual expenditure exceeded the total provision including the supplementary provision of ₹1,60.82 lakh, surrender of ₹0.37 lakh proved unnecessary.
- (b) The excess expenditure of ₹1,15.75 lakh incurred without provision requires regularisation. Similar expenditure of ₹41.97 lakh occurred during the year 2017-18.

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

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		(₹ in lakh)		
(c)	Excess occurred mainly under:			
(i)	<b>4070 Capital Outlay on other Administrative Services</b>			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)	...	12.51	+12.51
(ii)	796 Tribal Area Sub-Plan			
	91 Central Assistance to State Plan (CASP)	...	22.81	+22.81
(iii)	<b>4552 Capital Outlay on North Eastern Areas</b>			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (North Eastern Council)	...	17.11	+17.11
(iv)	796 Tribal Area Sub-Plan			
	91 Central Assistance to State Plan (CASP)	...	31.16	+31.16
(v)	<b>5465 Investments in General Financial and Trading Institutions</b>			
	02 Investment in Trading Institutions			
	789 Special Component Plan for Scheduled Caste			
	91 Central Assistance to State Plan (CASP)	...	22.95	+22.95

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(vi) 796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan (CASP)	...	41.85	+41.85

Reasons for incurring expenditure without budget provision in respect of six cases at Sl. No. (i) to (vi) have not been intimated by the Department (January 2020).

(d) Excess was partly counterbalanced by savings under:

(i) <b>4070 Capital Outlay on other Administrative Services</b>			
800 Other expenditure			
91 Central Assistance to State Plan (CASP)	S	38.28	-28.68
	38.28	9.60	

Augmentation of provision by supplementary grant of ₹38.28 lakh was attributed to release of more fund under CSS by the Government of India.

Reason for savings has not been intimated by the Department (January 2020).

**Grant No. 26 - Fisheries Department**

<b>Major Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>REVENUE</b>				
<b>2049</b>	<b>Interest Payments</b>			
<b>2405</b>	<b>Fisheries</b>			
<b>2552</b>	<b>North Eastern Areas</b>			
<b>Voted</b>				
	Original	66,02,50		
	Supplementary	1,22,12	67,24,62	57,92,18
	Amount surrendered during the year (March 2019)			-9,32,44
				4,97,52
<b>Charged</b>				
	Original	60,00		
	Supplementary	16,10	76,10	79,43
	Amount surrendered during the year (March 2019)			+3,33
				...
<b>CAPITAL</b>				
<b>4405</b>	<b>Capital Outlay on Fisheries</b>			
<b>6003</b>	<b>Internal debt of the State Government</b>			
<b>Voted</b>				
	Original	3,37,00		
	Supplementary	2,41,57	5,78,57	7,63,71
	Amount surrendered during the year (March 2019)			+1,85,14
				...
<b>Charged</b>				
	Original	1,80,00		
	Supplementary	3,50	1,83,50	1,83,32
	Amount surrendered during the year (March 2019)			-18
				...

**Grant No. 26 - Fisheries Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
<b>Notes and Comments</b>			
<b>REVENUE</b>			
<b>Voted</b>			
(a)	As the actual expenditure did not come even upto the original provision, supplementary grant obtained in March 2019 proved injudicious.		
(b)	Out of available savings of ₹9,32.44 lakh, only ₹4,97.52 lakh was surrendered in March 2019.		
(c)	Savings occurred mainly under :		
(i)	<b>2405 Fisheries</b>		
	001 Direction and Administration		
	98 Administration		
	O	42,56.04	
	R	-5,26.55	37,29.49      37,00.19      -29.30
	Withdrawal of provision by surrender of ₹4,97.52 lakh and further reduction in provision through reappropriation of ₹29.03 lakh were attributed to actual requirement in both the cases.		
(ii)	99 Others		
	O	3,70.00	
	R	-38.10	3,31.90      3,30.73      -1.17
	Reduction in provision through reappropriation of ₹38.10 lakh was attributed to actual requirement.		
(iii)	789 Special Component Plan for Scheduled Castes		
	89 Centrally Sponsored Scheme - IV		
	<b>(CSS)</b>		
	O	2,10.00	2,10.00      1,10.93      -99.07

**Grant No. 26 - Fisheries Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(iv) 796 Tribal Area Sub-Plan			
89 Centrally Sponsored Scheme - IV (CSS)			
O	3,98.00	3,98.00	1,38.64
			-2,59.36
Reasons for savings in respect of four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).			
(d) Entire provision remained un-utilized during the year in the following cases :			
(i) <b>2405 Fisheries</b>			
789 Special Component Plan for Scheduled Caste			
86 Centrally Sponsored Scheme - I (CSS)			
O	25.00	25.00	...
			-25.00
(ii) 796 Tribal Area Sub-Plan			
86 Centrally Sponsored Scheme - I (CSS)			
O	35.00	35.00	...
			-35.00
(iii) 800 Other expenditure			
86 Centrally Sponsored Scheme - I (CSS)			
O	40.00	40.00	...
			-40.00

Reasons for savings in the above three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).



**Grant No. 26 - Fisheries Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(e)	Entire provision was withdrawn in the following case:			
(i)	<b>2405 Fisheries</b>			
	101 Inland fisheries			
	70 State Share			
	O	3.72		
	R	-3.72	...	...

Reduction in provision by reappropriation of ₹3.72 lakh was stated to be based on actual requirement.

(f)	Instance of incurring expenditure without any provision has been noticed in the following case. The expenditure incurred requires regularisation:			
(i)	<b>2405 Fisheries</b>			
	<i>01 Interest on Internal Debts</i>			
	101 Inland Fisheries			
	89 Centrally Sponsored Scheme - IV (CSS)			
		...	...	+2.50

Reason for excess has not been intimated by the Department (January 2020).

(g)	Instance of creation of provision by reappropriation without the knowledge of the Legislature has been noticed as under. The expenditure incurred requires regularisation:			
(i)	<b>2405 Fisheries</b>			
	800 Other expenditure			
	70 State Share			
	R	19.70	19.70	-0.03

Reason for savings has not been intimated by the Department (January 2020).

**Grant No. 26 - Fisheries Department - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(h) Savings was partly offset by excess under :			
(i) <b>2405 Fisheries</b>			
101 Inland fisheries			
36 Fishery Development			
O	3,68.11		
R	51.65	4,19.76	4,19.33
			-0.43
Addition to the provision through reappropriation of ₹51.65 lakh was stated to be based on actual requirement.			
(ii) 789 Special Component Plan for Scheduled Castes			
36 Fishery Development			
O	1,44.00	1,44.00	1,73.00
			+29.00
(iii) 70 State Share			
O	1.75	1.75	8.56
			+6.81
(iv) 789 Special Component Plan for Scheduled Castes			
70 State Share			
O	2.25	2.25	13.80
			+11.55
(v) 800 Other expenditure			
89 Centrally Sponsored Scheme - IV (CSS)			
O	1,92.00		
S	1,22.12	3,14.12	3,43.64
			+29.52

Addition to the provision by supplementary grant of ₹1,22.12 lakh was attributed to release of more funds under CSS by the Government of India.

Reasons for final savings/excess in the respect five cases at Sl. No. (i) to (v) have not been intimated by the Department (January 2020).

**Grant No. 26 - Fisheries Department - Concl'd.**

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

**REVENUE**

*Charged*

- (a) As the expenditure exceeded the total provision by ₹3.33 lakh, supplementary grant of ₹16.10 lakh obtained in March 2019 proved insufficient.
- (b) Excess expenditure occurred under Major Head 2049-01-200-58-Debt Charges.

**CAPITAL**

**Voted**

- (a) As the expenditure exceeded the total provision by ₹1,85.14 lakh, supplementary grant of ₹2,41.57 lakh obtained in March 2019 proved inadequate.
- (b) Excess expenditure requires regularisation as under :

(i)	<b>4405 Capital Outlay on Fisheries</b>				
	789 Special Component Plan for Scheduled Castes				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	50.00	50.00	1,22.23	+72.23
(ii)	796 Tribal Area Sub-Plan				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	1,00.00	1,00.00	2,36.20	+1,36.20

Reasons for excess in the above two cases at Sl. No. (i) and (ii) have not been intimated (January 2020).

**Grant No. 27 - Agriculture Department**

<b>Major Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2049</b>	<b>Interest Payments</b>		
<b>2401</b>	<b>Crop Husbandry</b>		
<b>2408</b>	<b>Food, Storage and Warehousing</b>		
<b>2415</b>	<b>Agricultural Research and Education</b>		
<b>Voted</b>			
Original	3,29,77,80		
Supplementary	33,09,08	3,62,86,88	3,26,22,69
Amount surrendered during the year (March 2019)			3,89,10
<b>Charged</b>			
Original	5,00,00		
Supplementary	22,50	5,22,50	5,14,96
Amount surrendered during the year (March 2019)			...
<b>CAPITAL</b>			
<b>4401</b>	<b>Capital Outlay on Crop Husbandry</b>		
<b>4408</b>	<b>Capital Outlay on Food, Storage and Warehousing</b>		
<b>4435</b>	<b>Capital Outlay on other Agricultural Programmes</b>		
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>		
<b>6003</b>	<b>Internal debt of the State Government</b>		

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>CAPITAL</b>				
<b>Voted</b>				
Original	1,05,73,00			
Supplementary	6,41,76	1,12,14,76	39,20,59	-72,94,17
Amount surrendered during the year (March 2019)				17,03,67
 <i>Charged</i>				
Original	6,69,00			
Supplementary	93,01	7,62,01	6,69,12	-92,89
Amount surrendered during the year (March 2019)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹3,26,22.69 lakh did not come even upto the original provision of ₹3,29,77.80 lakh, supplementary grant of ₹33,09.08 lakh obtained in March 2019 proved injudicious.
- (b) Out of the available savings of ₹36,64.19 lakh, only ₹3,89.10 lakh was surrendered in March 2019 proved inadequate.

**Grant No. 27 - Agriculture Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Savings occurred mainly under :			
(i) <b>2401 Crop Husbandry</b>			
001 Direction and Administration			
37 Agricultural Development			
O	1,76,44.39		
R	-62.28	1,75,82.11	1,57,24.59
			-18,57.52
Withdrawal of provision through reappropriation of ₹62.28 lakh was attributed to actual requirement.			
Reason for savings was attributed to less expenditure on salary due to non-filling up of vacant post.			
(ii) 99 Others			
O	25,10.00		
R	-5,98.64	19,11.36	19,11.35
			-0.01
Withdrawal of provision by surrender of ₹3,75.06 lakh and further reduction in provision through reappropriation of ₹2,23.58 lakh were stated to be based on actual requirement.			
(iii) 102 Food Grain Crops			
86 Centrally Sponsored Scheme - I (CSS)			
O	3,12.00		
S	73.00	3,85.00	2,12.89
			-1,72.11
Augmentation of provision by supplementary grant of ₹73.00 lakh was stated to be release of more fund under CSS by the Government of India.			
Reason for savings was attributed to non-receipt of Central Share from the Government of India.			
(iv) 103 Seeds			
87 Centrally Sponsored Scheme - II (CSS)			
O	50.00		
R	-27.50	22.50	10.00
			-12.50
Withdrawal of provision through reappropriation of ₹27.50 lakh was stated to be based on actual requirement.			
Reason for savings was attributed to non-receipt of Central Share from the Government of India.			

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(v)	108	Commercial Crops			
	86	Centrally Sponsored Scheme - I (CSS)			
		O	1,00.00		
		R	-34.00	66.00	44.53
					-21.47

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

Reason for savings was attributed to non-receipt of Central Share from the Government of India.

(vi)	109	Extension and Farmers' Training			
	86	Centrally Sponsored Scheme - I (CSS)			
		O	2,45.00		
		S	2,60.00		
		R	-1,17.73	3,87.27	2,98.70
					-88.57

Augmentation of provision by supplementary grant of ₹2,60.00 lakh was attributed to release of more fund under CSS by the Government of India and reduction in provision through reappropriation of ₹1,17.73 lakh was stated to be based on actual requirement.

Reason for savings was attributed to non-receipt of Central Share from the Government of India.

**Grant No. 27 - Agriculture Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(vii)	109 Extension and Farmers' Training			
	91 Central Assistance to State Plan (CASP)			
	O	20,45.00		
	S	13,57.18		
	R	1,17.73	35,19.91	20,73.52
				-14,46.39

Augmentation of provision by supplementary grant of ₹13,57.18 lakh attributed to release of more fund under CSS by the Government of India and reduction in provision through reappropriation of ₹1,17.73 lakh was stated to be based on actual requirement.

Reason for savings was attributed to non-completion of work by the Implementing Agency.

(viii)	110 Crop Insurance			
	90 State Share for Central Assistance to State Plan			
	O	2,23.00		
	R	-2,09.25	13.75	9.66
				-4.09

Withdrawal of provision through reappropriation of ₹2,09.25 lakh was stated to be based on actual requirement.

Reason for savings was attributed to non-completion of work by the Implementing Agency.

(ix)	111 Agricultural Economics and Statistics			
	86 Centrally Sponsored Scheme - I (CSS)			
	O	1,18.15		
	R	18.85	1,37.00	76.06
				-60.94

Addition to the provision through reappropriation of ₹18.85 lakh was stated to be based on actual requirement.

Reason for savings was attributed to non-completion of work by the Implementing Agency.



**Grant No. 27 - Agriculture Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(x)	86 Centrally Sponsored Scheme - I (CSS)			
	O	14,52.00		
	S	14,54.15		
	R	71.65	29,77.80	28,56.85
				-1,20.95

Augmentation of provision by supplementary grant of ₹14,54.15 lakh attributed to release of more fund under CSS by the Government of India and addition to the provision through reappropriation of ₹71.65 lakh was stated to be based on actual requirement.

Reason for savings was attributed to non-completion of work by the Implementing Agency.

(xi)	114 Development of Oil Seeds			
	91 Central Assistance to State Plan (CASP)			
	O	80.00		
	R	26.00	1,06.00	70.39
				-35.61

Augmentation of provision through reappropriation of ₹26.00 lakh was stated to be based on actual requirement.

Reason for savings was attributed to non-receipt of fund from the Government of India.

(xii)	115 Scheme of Small/Marginal Farmers and Agricultural labour			
	91 Central Assistance to State Plan (CASP)			
	O	1,92.00		
	R	-1,02.00	90.00	32.80
				-57.20

Withdrawal of provision through reappropriation of ₹1,02.00 lakh was stated to be based on actual requirement.

Reason for savings was attributed to non-receipt of Central Share from the Government of India.

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(xiii)	789 Special Component Plan for Scheduled Castes			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	43.00	3.37	-39.63
(xiv)	90 State Share for Central Assistance to State Plan			
	O	1,35.00	1,12.00	-23.00
(xv)	98 Administration			
	O	3,41.48	2,71.97	-69.51
(xvi)	796 Tribal Area Sub-Plan			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	35.00	6.60	-28.40
(xvii)	91 Central Assistance to State Plan (CASP)			
	O	19,63.50	12,13.99	-7,49.51
(xviii)	98 Administration			
	O	12,09.83	9,61.97	-2,47.86

Reasons for savings furnished by the Department in respect of seven cases at Sl. No. (ii) and (xiii) to (xviii) were not specific.

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(d)	Entire provision remained unutilized during the year as under :			
(i)	<b>2401 Crop Husbandry</b>			
	110 Crop Insurance			
	91 Central Assistance to State Plan (CASP)			
	O	5.00		
	R	5.00	10.00	...
				-10.00

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

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

(ii)	<b>2415 Agricultural Research and Education</b>			
	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	1.00	1.00	...
				-1.00
(iii)	796 Tribal Area Sub-Plan			
	70 State Share			
	O	1.00	1.00	...
				-1.00

Reasons for savings in the above two cases at Sl. No. (ii) to (iii) have not been furnished by the department (January 2020).

(e)	Entire provision was withdrawn as under :			
(i)	<b>2401 Crop Husbandry</b>			
	103 Seeds			
	70 State Share			
	O	21.00		
	R	-21.00	...	...
				...

Withdrawal of entire provision through reappropriation of ₹21.00 lakh was stated to be based on actual requirement.

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(f)	Instance of incurring expenditure through reappropriation without the knowledge of the Legislature has been noticed as under. The expenditure incurred requires regularisation:			
(i)	<b>2401 Crop Husbandry</b>			
	109 Extension and Farmers' Training			
	37 Agricultural Development			
	R	80.00	80.00	74.76
				-5.24
	Creation of provision by reappropriation of ₹5.24 lakh was stated to be based on actual requirement.			
	Reason for savings was not furnished by the Department (January 2020).			
(g)	Savings was partly offset by excess under :			
(i)	<b>2401 Crop Husbandry</b>			
	102 Food Grain Crops			
	70 State Share			
	O	10.00		
	R	14.28	24.28	24.05
				-0.23
	Addition to the provision through reappropriation of ₹14.28 lakh was stated to be based on actual requirement.			
(ii)	90 State Share for Central Assistance to State Plan			
	O	29.00		
	R	48.61	77.61	1,12.87
				+35.26
	Addition to the provision through reappropriation of ₹48.61 lakh was stated to be based on actual requirement.			
(iii)	91 Central Assistance to State Plan (CASP)			
	O	7,75.00		
	S	1,64.75	9,39.75	10,15.86
				+76.11
	Augmentation of provision by supplementary grant of ₹1,64.75 lakh attributed to release of more fund under CSS by the Government of India.			

**Grant No. 27 - Agriculture Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 105 Manures and Fertilizers			
90 State Share for Central Assistance to State Plan			
O	4.00		
R	4.89	8.89	11.12
			+2.23
Addition to the provision through reappropriation of ₹4.89 lakh was stated to be based on actual requirement.			
(v) 91 Central Assistance to State Plan (CASP)			
O	39.00		
R	42.00	81.00	1,00.13
			+19.13
Addition to the provision through reappropriation of ₹42.00 lakh was stated to be based on actual requirement.			
(vi) 109 Extension and Farmers' Training			
70 State Share			
O	10.00		
R	23.18	33.18	33.18
			...
Addition to the provision through reappropriation of ₹23.18 lakh was stated to be based on actual requirement.			
(vii) 90 State Share for Central Assistance to State Plan			
O	1,28.00		
R	44.82	1,72.82	1,75.45
			+2.63
Addition to the provision through reappropriation of ₹44.82 lakh was stated to be based on actual requirement.			
(viii) 113 Agricultural Engineering			
70 State Share			
O	38.00		
R	2,94.50	3,32.50	3,03.61
			-28.89
Addition to the provision through reappropriation of ₹2,94.50 lakh was stated to be based on actual requirement.			
Reason for savings was attributed to non-completion of work by the Implementing Agency.			

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(ix) 789 Special Component Plan for Scheduled Castes			
70 State Share			
O 26.00	26.00	1,22.37	+96.37
(x) 86 Centrally Sponsored Scheme - I (CSS)			
O 6,07.10	6,07.10	11,85.31	+5,78.21
(xi) 91 Central Assistance to State Plan (CASP)			
O 9,09.50	9,09.50	15,53.34	+6,43.84
(xii) 796 Tribal Area Sub-Plan			
70 State Share			
O 49.00	49.00	1,59.93	+1,10.93
(xiii) 86 Centrally Sponsored Scheme-I (CSS)			
O 11,60.75	11,60.75	14,57.26	+2,96.51
(xiv) <b>2415 Agricultural Research and Education</b>			
01 Crop Husbandry			
277 Education			
70 State Share			
O 1.00	1.00		
R 5.37	6.37	6.37	...

Addition to the provision through reappropriation of ₹5.37 lakh was attributed to actual requirement.

Reasons for excess in respect of 14 cases at Sl. No. (i) to (xiv) except Sl. No. (viii) were not furnished by the Department (January 2020).

**Grant No. 27 - Agriculture Department - Contd.**

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

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹39,20.59 lakh far below the original provision of ₹1,05,73.00 lakh, supplementary grant of ₹6,41.76 lakh proved injudicious.
- (b) Out of available savings of ₹72,94.17 lakh, only ₹17,03.67 lakh was surrendered during the year proved inadequate.
- (c) Savings occurred mainly under :

(i)	<b>4401 Capital Outlay on Crop Husbandry</b>				
	103 Seeds				
	65 Suspense Account				
	O	15,00.00			
	R	-5,00.00	10,00.00	2,74.28	-7,25.72

Withdrawal of provision by surrender of ₹5,00.00 lakh was attributed to actual requirement.

Reason for savings was attributed to expenditure restricted within the fund released by the Finance Department.

(ii)	105 Manures and Fertilisers				
	65 Suspense Account				
	O	50,00.00			
	R	-10,00.00	40,00.00	21,24.95	-18,75.05

Withdrawal of provision by surrender of ₹10,00.00 lakh was attributed to actual requirement.

Reason for savings was attributed to expenditure restricted within the fund released by the Finance Department.

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(iii)	113	Agricultural Engineering			
	54	National Bank for Agriculture and Rural Development (NABARD)			
		O	2,99.00		
		R	-2,95.45	3.55	2.54
					-1.01
		Withdrawal of provision by surrender of ₹2,03.67 lakh and further reduction in provision through reappropriation of ₹91.78 lakh were stated to be based on actual requirement in both the cases.			
(iv)	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance to State Plan (CASP)			
		O	2,71.00	2,71.00	7.71
					-2,63.29
(v)	796	Tribal Area Sub-Plan			
	91	Central Assistance to State Plan (CASP)			
		O	3,10.00	3,10.00	1,10.86
					-1,99.14
(vi)	91	Central Assistance to State Plan (CASP)			
		O	5,20.00		
		S	6,41.76		
		R	2.00	11,63.76	4,19.51
					-7,44.25

Augmentation of provision by supplementary grant of ₹6,41.76 lakh was stated to be due to release of more fund under CSS by the Government of India and further addition to the provision of ₹2.00 lakh was stated to be based on actual requirement.

Reason for savings was attributed to non-completion of programme as well as non-receipt of Central Share from Government of India.

Savings of ₹46.08 lakh and ₹23.77 lakh also occurred under this head of account during the year 2016-17 and 2017-18 respectively.



**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ in lakh)		
(vii) <b>4408 Capital Outlay on Food, Storage and Warehousing</b>			
02 Storage and Warehousing			
101 Rural Godown Programmes			
54 National Bank for Agriculture and Rural Development			
<b>(NABARD)</b>			
O	1,85.00		
R	1,97.83	3,82.83	1,84.10
			-1,98.73
Addition to the provision through reappropriation of ₹1,97.83 lakh was stated to be based on actual requirement.			
Reason for savings was attributed to non-release of fund by the Finance Department.			
(viii) <b>4435 Capital Outlay on other Agricultural Programmes</b>			
01 Marketing and Quality Control			
101 Marketing Facilities			
54 National Bank for Agriculture and Rural Development			
<b>(NABARD)</b>			
O	5,59.00		
R	-1,79.38	3,79.62	2,45.09
			-1,34.53
Withdrawal of the provision through reappropriation of ₹1,79.38 lakh was stated to be based on actual requirement.			
Reason for savings was attributed to non-release of fund by the Finance Department.			
(ix)             789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development			
<b>(NABARD)</b>			
O	1,76.00	1,76.00	99.99
			-76.01
Reason for savings was attributed to non-filling up of vacant post.			
(x)             796 Tribal Area Sub-Plan			
04 Marketing			
O	1,02.75	1,02.75	79.76
			-22.99

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(xi) 54 National Bank for Agriculture and Rural Development (NABARD)			
O	3,43.00	3,43.00	61.11
			-2,81.89
Reason for savings was attributed to non-filling up of vacant post.			
(xii) 800 Other expenditure			
91 Central Assistance to State Plan (CASP)			
O	87.00		
R	43.00	1,30.00	21.07
			-1,08.93
Addition to the provision through reappropriation of ₹43.00 lakh was stated to be based on actual requirement.			
Reasons for savings in respect of four cases at Sl. No. (iii) (iv) (v) and (xi) were not furnished by the Department.			
(d) Entire provision remained unutilized at the end of the year as under :			
(i) <b>4401 Capital Outlay on Crop Husbandry</b>			
789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	96.00	96.00	...
			-96.00
(ii) 70 State Share			
O	2.00	2.00	...
			-2.00
(iii) 87 Centrally Sponsored Scheme - II (CSS)			
O	60.00	60.00	...
			-60.00

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(iv)	90 State Share for Central Assistance to State Plan			
	O	5.00	5.00	...
				-5.00
(v)	796 Tribal Area Sub-Plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	1,81.00	1,81.00	...
				-1,81.00
(vi)	70 State Share			
	O	2.00	2.00	...
				-2.00
(vii)	87 Centrally Sponsored Scheme - II			
	O	25.00	25.00	...
				-25.00
(viii)	<b>4435 Capital Outlay on other Agricultural Programmes</b>			
	<i>01 Marketing and Quality Control</i>			
	796 Tribal Area Sub-Plan			
	90 State Share for Central Assistance to State Plan			
	O	5.00	5.00	...
				-5.00
(ix)	91 Central Assistance to State Plan			
	<b>(CASP)</b>			
	O	50.00	50.00	...
				-50.00
(x)	800 Other expenditure			
	90 State Share for Central Assistance to State Plan			
	O	8.00	8.00	...
				-8.00
(xi)	<b>4552 Capital Outlay on North Eastern Areas</b>			
	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	1.00	1.00	...
				-1.00

**Grant No. 27 - Agriculture Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(xii)	91 Central Assistance to State Plan <b>(North Eastern Council)</b>			
	O	4,92.00	4,92.00	...
				-4,92.00

Reason for savings was attributed to restriction on expenditure imposed by the Finance Department.

(xiii)	796 Tribal Area Sub-Plan 90 State Share for Central Assistance to State Plan			
	O	1.00	1.00	...
				-1.00

Reasons for savings in respect of 12 cases at Sl. No. (i) to (xi) and (xiii) were not furnished by the Department (January 2020).

(e) Entire provision was withdrawn as under :

(i)	<b>4401 Capital Outlay on Crop Husbandry</b>			
	103 Seeds			
	70 State Share			
	O	2.00		
	R	-2.00	...	...

Withdrawal of entire provision through reappropriation of ₹2.00 lakh was stated to be based on actual requirement.

(ii)	87 Centrally Sponsored Scheme - II <b>(CSS)</b>			
	O	45.00		
	R	-45.00	...	...

Withdrawal of entire provision through reappropriation of ₹45.00 lakh was stated to be based on actual requirement.

(iii)	105 Manures and Fertilisers 90 State Share for Central Assistance to State Plan			
	O	1.00		
	R	-1.00	...	...

Withdrawal of entire provision through reappropriation of ₹1.00 lakh was stated to be based on actual requirement.

**Grant No. 27 - Agriculture Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(f) Savings was partly offset by excess under :			
(i) <b>4401 Capital Outlay on Crop Husbandry</b>			
796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
O	25.00	25.00	28.26
			+3.26
(ii) 800 Other expenditure			
90 State Share for Central Assistance to State Plan			
O	26.00		
R	80.80	1,06.80	74.67
			-32.13
Augmentation of provision through reappropriation of ₹80.80 lakh was stated to be based on actual requirement.			
Reason for excess of above two cases at Sl. No. (i) and (ii) have not been intimated (January 2020).			
(g) Instance of incurring expenditure without any provision and without the knowledge of the Legislature noticed as under. The excess expenditure requires regularization:			
(i) <b>4435 Capital Outlay on other Agricultural Programmes</b>			
01 <i>Marketing and Quality Control</i>			
789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
	...	...	2.65
			+2.65

Reason for excess have not been intimated by the Department (January 2020).

**CAPITAL**

**Charged**

(a) No part of the available savings of ₹92.89 lakh was surrendered during the year.

(b) Savings occurred under :

(i) <b>6003 Internal debt of the State Government</b>				
105 Loans from the National Bank for Agricultural and Rural Development				
58 Debt Services				
O	6,69.00			
S	93.01	7,62.01	6,69.12	-92.89

Augmentation of provision by supplementary grant of ₹93.01 lakh was attributed to actual requirement.

**Grant No. 28 - Horticulture Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in thousand)				
<b>REVENUE</b>				
<b>2401</b>	<b>Crop Husbandry</b>			
<b>2402</b>	<b>Soil and Water Conservation</b>			
<b>Voted</b>				
Original		1,50,94,00		
Supplementary		34,99	1,51,28,99	79,68,02
	Amount surrendered during the year (March 2019)			-71,60,97
				6,00,00
<b>CAPITAL</b>				
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>5465</b>	<b>Investments in General Financial and Trading Institutions</b>			
<b>Voted</b>				
Original		75,00		
Supplementary		35,80	1,10,80	79,71
	Amount surrendered during the year (March 2019)			-31,09
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Expenditure did not come up even to the original provision and thus supplementary provision of ₹34.99 lakh obtained proved injudicious.
- (b) Out of the total saving of ₹71,60.97 lakh, only ₹6,00.00 lakh was anticipated and surrendered during the year.

**Grant No. 28 - Horticulture Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>	
(c)	Savings occurred mainly under :			
(i)	<b>2401 Crop Husbandry</b>			
	001 Direction and Administration			
	98 Administration			
	O	36,57.84		
	S	16.29		
	R	62.36	37,36.49	34,27.68
				-3,08.81

Reason for supplementary grant was stated to be due to requirement of more funds to meet the expenses against various items after passing the budget. Additional provision of ₹62.36 lakh in March 2019 was made through reappropriation due to based on actual requirement.

(ii)	99 Others			
	O	7,85.00		
	R	20.64	8,05.64	7,17.38
				-88.26

Augmentation of provision of ₹20.64 lakh under this sub-head was stated to be based on actual requirement.

(iii)	119 Horticulture and Vegetable Crops			
	90 State Share for Central Assistance to State Plan			
	O	2,08.00		
	R	-1,03.00	1,05.00	53.44
				-51.56

Withdrawal of provision of ₹1,03.00 lakh through reappropriation was stated to be based on actual requirement.

(iv)	91 Central Assistance to State Plan (CASP)			
	O	24,98.00		
	R	-6,00.00	18,98.00	4,54.00
				-14,44.00

Withdrawal of provision of ₹6,00.00 lakh through surrender was due to less expenditure than anticipated.

**Grant No. 28 - Horticulture Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(v) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O 68.00	68.00	46.56	-21.44
(vi) 796 Tribal Area Sub-Plan			
37 Agricultural Development			
O 3,51.02	3,51.02	2,95.04	-55.98
(vii) 91 Central Assistance to State Plan ( CASP)			
O 36,81.50	36,81.50	7,98.00	-28,83.50
(viii) <b>2402 Soil and Water Conservation</b>			
001 Direction and Administration			
98 Administration			
O 9,15.91	9,15.91		
S 18.70	9,34.61	6,90.85	-2,43.76

Reason for supplementary grant of ₹18.70 lakh was stated to be due to release of additional fund by the Government of India.

Reasons for final savings in the above eight cases at Sl. No. (i) to (viii) have not been intimated by the Department (January 2020).



**Grant No. 28 - Horticulture Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(d) Entire provision remained unutilised as under :			
(i) <b>2401 Crop Husbandry</b>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan <b>( CASP)</b>			
O	24,70.50	24,70.50	... -24,70.50

Reasons for final savings has not been intimated by the Department (January 2020).

(e) Expenditure incurred without the Budget provision in the following cases :			
(i) <b>2402 Soil and Water Conservation</b>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan <b>( CASP)</b>			
...	...	2,03.00	+2,03.00
(ii) 796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan <b>(CASP)</b>			
...	...	8,01.00	+8,01.00

Reasons for incurring expenditure without provision of the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020). Excess expenditure incurred requires regularisation.

**Grant No. 28 - Horticulture Department - Concl'd.**

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

(f) Savings was partly offset by excess under :

(i) **2401 Crop Husbandry**

796 Tribal Area Sub-Plan

90 State Share for Central Assistance to State Plan

O	1,24.00	1,24.00	1,50.67	+26.67
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Reason for excess has not been intimated by the Department (January 2020). Excess expenditure incurred requires regularisation.

**CAPITAL**

**Voted**

(a) No part of the total savings of ₹31.09 lakh was anticipated and surrendered during the year.

(b) Savings occurred mainly under :

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

119 Horticulture and Vegetable Crops

91 Central Assistance to State Plan

**(North Eastern Council)**

S	32.80	32.80	4.71	-28.09
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Reason for supplementary grant was stated to be due to receipt of more fund against budget provision under NEC.

Reason for savings has not been intimated by the Department (January 2020).

(c) Entire Provision remained un-utilized during the year as under :

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

119 Horticulture and Vegetable Crops

90 State Share for Central Assistance to State Plan

S	3.00	3.00	...	-3.00
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Reason for supplementary grant was stated to be due to receipt of more fund under NEC and for which it was required to release the State Share.

Reason for savings has not been intimated by the Department (January 2020).

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

<b>Major Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2049</b>	<b>Interest Payments</b>		
<b>2403</b>	<b>Animal Husbandry</b>		
<b>2404</b>	<b>Dairy Development</b>		
<b>2552</b>	<b>North Eastern Areas</b>		
<b>Voted</b>			
Original	1,13,62,68	1,13,62,68	96,39,56
Amount surrendered during the year (March 2019)			-17,23,12
			9,05,32
<b>Charged</b>			
Supplementary	32,00	32,00	31,10
Amount surrendered during the year (March 2019)			-90
			...

**CAPITAL**

<b>4403</b>	<b>Capital Outlay on Animal Husbandry</b>		
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>		
<b>Voted</b>			
Original	9,35,32		
Supplementary	36,35	9,71,67	1,76,45
Amount surrendered during the year (March 2019)			-7,95,22
			9,47

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of available savings of ₹17,23.12 lakh, only ₹9,05.32 lakh was surrendered during the year.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(b)	Savings occurred mainly under :			
(i)	<b>2403 Animal Husbandry</b>			
	001 Direction and Administration			
	98 Administration			
	O	41,87.52		
	R	-3,41.86	38,45.66	38,08.21
				-37.45
	Reduction in provision by surrender of ₹3,41.86 lakh was attributed to actual requirement.			
(ii)	102 Cattle and Buffalo Development			
	39 Animal Resource Development			
	O	8,79.68		
	R	-1,31.65	7,48.03	7,35.85
				-12.18
	Reduction in provision by surrender of ₹1,32.25 lakh and addition to the provision through reappropriation of ₹0.60 lakh was stated to be based on actual requirement in each cases.			
(iii)	103 Poultry Development			
	39 Animal Resource Development			
	O	3,38.20		
	R	-1,16.17	2,22.03	2,20.29
				-1.74
	Reduction in provision by surrender and reappropriation of ₹1,10.66 lakh and ₹5.51 lakh respectively was stated to be based on actual requirement in both cases.			
(iv)	105 Piggery Development			
	91 Central Assistance to State Plan (CASP)			
	O	75.53		
	R	9.59	85.12	29.94
				-55.18
	Addition to the provision through reappropriation of ₹9.59 lakh was stated to be based on actual requirement.			

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

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(v)	789 Special Component Plan for Scheduled Castes			
	39 Animal Resource Development			
	O	2,25.90	2,25.90	1,91.15
				-34.75
(vi)	91 Central Assistance to State Plan (CASP)			
	O	69.04	69.04	37.14
				-31.90
(vii)	796 Tribal Area Sub-Plan			
	39 Animal Resource Development			
	O	5,06.51	5,06.51	4,04.57
				-1,01.94
(viii)	91 Central Assistance to State Plan (CASP)			
	O	1,18.91	1,18.91	60.80
				-58.11
	Reasons for savings in respect of eight cases at Sl. No. (i) to (viii) have not been intimated by the Department (January 2020).			
(c)	Entire provision remain unutilized at the end of the year in the following cases :			
(i)	<b>2404 Dairy Development</b>			
	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	0.85	0.85	...
				-0.85
(ii)	91 Central Assistance to State Plan (CASP)			
	O	1,00.00	1,00.00	...
				-1,00.00
(iii)	796 Tribal Area Sub-Plan			
	90 State Share for Central Assistance to State Plan			
	O	1.55	1.55	...
				-1.55

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iv) 91 Central Assistance to State Plan (CASP)			
O	1,55.00	1,55.00	...
			-1,55.00
(v) <b>2552 North Eastern Areas</b>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (North Eastern Council)			
O	1.00	1.00	...
			-1.00
(vi) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
O	7.00	7.00	...
			-7.00
(vii) 91 Central Assistance to State Plan (North Eastern Council)			
O	2.00	2.00	...
			-2.00

Reasons for savings in respect of Sl. No. (i) to (vii) have not been intimated by the Department (January 2020).

(d) Entire provision was withdrawn as under :

(i) <b>2404 Dairy Development</b>			
102 Dairy Development Projects			
90 State Share for Central Assistance to State Plan			
O	2.53		
R	-2.53	...	...

Withdrawal of provision through reappropriation of ₹2.53 lakh was stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 91 Central Assistance to State Plan (CASP)			
O	2,45.00		
R	-2,45.00	...	...
Withdrawal of provision of ₹1,13.07 lakh by surrender and ₹1,31.93 lakh through reappropriation were stated to be based on actual requirement.			
(iii) <b>2552 North Eastern Areas</b>			
102 Small Scale Industries			
90 State Share for Central Assistance to State Plan			
O	10.60		
R	-10.60	...	...
Reduction in provision through reappropriation of ₹10.60 lakh was stated to be based on actual requirement.			
(e) Instances of Creation of provision through reappropriation without the knowledge of the Legislature requires regularization as under :			
(i) <b>2403 Animal Husbandry</b>			
103 Poultry Development			
91 Central Assistance to State Plan (CASP)			
R	0.28	0.28	0.28
(ii) 106 Other Live Stock Development			
90 State Share for Central Assistance to State Plan			
R	1.76	1.76	1.76
(iii) 107 Fodder and Feed Development			
90 State Share for Central Assistance to State Plan			
R	1.78	1.78	1.76
			-0.02

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

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(iv)	113 Administrative Investigation and Statistics			
	87 Centrally Sponsored Scheme - II (CSS)			
	R	8.52	3.33	-5.19
	Reasons for Excess in respect of four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).			
(f)	Savings was partly offset by excess under :			
(i)	<b>2403 Animal Husbandry</b>			
	105 Piggery Development			
	90 State Share for Central Assistance to State Plan			
	O	1.58		
	R	6.36	7.93	-0.01
	Increase in provision through reappropriation of ₹6.36 lakh was stated to be based on actual requirement.			
(ii)	106 Other Live Stock Development			
	90 State Share for Central Assistance to State Plan (CASP)			
	O	4.00		
	R	15.09	18.82	-0.27
	Addition to the provision through reappropriation of ₹15.09 lakh was attributed to actual requirement.			
(iii)	113 Administrative Investigation and Statistics			
	39 Animal Resource Development			
	O	49.84		
	R	7.66	57.00	-0.50
	Addition to the provision through reappropriation of ₹7.66 lakh was attributed to actual requirement.			



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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iv) <b>2404 Dairy Development</b>			
001 Direction and Administration			
98 Administration			
O	86.59		
R	7.95	94.54	93.68
R			-0.86
Addition to the provision through reappropriation of ₹7.95 lakh was attributed to actual requirement.			
(v)           195 Assistance to Co-operatives			
39 Animal Resource Development			
O	31.96		
R	6.84	38.80	38.35
R			-0.45
Addition to the provision through reappropriation of ₹6.84 lakh was attributed to actual requirement.			
Reasons for final excess in respect of five cases at Sl. No.(i) to (v) have not been intimated by the Department (January 2020).			
(g) Instances of incurring expenditure without any provision are required to be regularised in the following cases :			
(i) <b>2403 Animal Husbandry</b>			
789 Special Component Plan for Scheduled Castes			
87 Centrally Sponsored Scheme - II (CSS)			
R	...	...	2.88
R			+2.88
(ii)          796 Tribal Area Sub-Plan			
87 Centrally Sponsored Scheme - II (CSS)			
R	...	...	2.94
R			+2.94

Reasons for incurring expenditure without provision in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

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

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

**CAPITAL**

**Voted**

- (a) As the actual expenditure was far below the original provision supplementary grant of ₹36.35 lakh obtained in March 2019 proved injudicious.
- (b) Out of savings of ₹7,95.22 lakh, only ₹9.47 lakh was surrendered during the year. Similar savings also occurred during the year 2016-17 to 2018-19 amounting to ₹5,59.82 lakh, ₹8,98.86 lakh and ₹7,95.22 lakh respectively.
- (c) Savings occurred mainly under :

(i)	<b>4552 Capital Outlay on North Eastern Areas</b>				
	101 Contribution to Central Resource Pool for Development of North Eastern Region				
	91 Central Assistance to State Plan				
	<b>(North Eastern Council)</b>				
	O	71.00			
	S	36.35			
	R	70.00	1,77.35	86.18	-91.17

Augmentation to the provision by supplementary grant of ₹36.35 lakh and further addition to the provision by reappropriation of ₹70.00 lakh were stated to be due to release of more fund under NEC by Government of India and based on actual requirement respectively.

(ii)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State Plan				
	<b>(North Eastern Council)</b>				
	O	62.00	62.00	10.49	-51.51
(iii)	796 Tribal Area Sub-Plan				
	91 Central Assistance to State Plan				
	<b>(North Eastern Council)</b>				
	O	94.00	94.00	36.63	-57.37

Reasons for saving in the above three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(d) Entire Provision remained unutilized at the end of the year as under :			
(i) <b>4403 Capital Outlay on Animal Husbandry</b>			
789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development <b>(NABARD)</b>			
O	5,00.00	5,00.00	...
			-5,00.00
(ii) 796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan <b>(CASP)</b>			
O	23.54	23.54	...
			-23.54
(iii) <b>4552 Capital Outlay on North Eastern Areas</b>			
789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	6.63	6.63	...
			-6.63
(iv) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
O	13.00	13.00	...
			-13.00
Reasons for savings in the above four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).			
(e) Entire provision was withdrawn in the following cases :			
(i) <b>4403 Capital Outlay on Animal Husbandry</b>			
103 Poultry Development			
91 Central Assistance to State Plan <b>(CASP)</b>			
O	39.10		
R	-39.10	...	...
			...

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

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

Withdrawal of provision through reappropriation of ₹39.10 lakh was attributed to actual requirement.

(ii)	<b>4552 Capital Outlay on North Eastern Areas</b>			
	105 Veterinary Service and Animal			
	90 State Share for Central Assistance to State Plan			
	O	8.07		
	R	-8.07	...	...

Withdrawal of provision by surrender of ₹8.70 lakh was stated to be based on actual requirement.

(iii)	106 Other Live Stock Development			
	91 Central Assistance to State Plan			
	<b>(North Eastern Council)</b>			
	O	70.00		
	R	-70.00	...	...

Withdrawal of provision through reappropriation of ₹70.00 lakh was stated to be based on actual requirement.

(f) Instances of Creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. The expenditure incurred requires regularization:

(i)	<b>4403 Capital Outlay on Animal Husbandry</b>			
	105 Piggery Development			
	90 State Share for Central Assistance to State Plan			
	R	4.35	4.35	4.31
				-0.04

**Grant No. 29 - Animal Resource Development Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(ii) 91 Central Assistance to State Plan (North Eastern Council)			
R	39.10	39.10	5.00
			-34.10
(iii) <b>4403 Capital Outlay on Animal Husbandry</b>			
789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
	...	...	4.05
			+4.05

Reason for incurring expenditure without provision has not been intimated by the Department (January 2020).

**Grant No. 30 - Forest Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving(-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2402</b>	<b>Soil and Water Conservation</b>			
<b>2406</b>	<b>Forestry and Wild Life</b>			
<b>Voted</b>				
Original		1,06,85,00	1,06,85,00	94,53,97
				-12,31,03
	Amount surrendered during the year (March 2019)			5,78,71
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4406</b>	<b>Capital Outlay on Forestry and Wild Life</b>			
<b>Voted</b>				
Original		9,60,00		
Supplementary		1,64,35	11,24,35	10,03,67
				-1,20,68
	Amount surrendered during the year (March 2019)			2,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of available savings of ₹12,31.03 lakh, only ₹5,78.71 lakh was surrendered during the year.

**Grant No. 30 - Forest Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(b)	Savings occurred mainly under :			
(i)	<b>2402 Soil and Water Conservation</b>			
	102 Soil Conservation			
	40 Forestry			
	O	2,22.00		
	R	-10.50	2,11.50	1,76.78
				-34.72

Withdrawal of provision by surrender of ₹10.50 lakh was stated to be based on actual requirement.

(ii)	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	001 Direction and Administration			
	98 Administration			
	O	85,74.80		
	R	-1,93.82	83,80.98	83,15.37
				-65.61

Withdrawal of provision by surrender of ₹1,93.82 lakh was stated to be based on actual requirement.

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

(c) Entire provision remained unutilized at the end of the year as under :

(i)	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	102 Social and Farm Forestry			
	90 State Share for Central Assistance to State Plan			
	O	8.00		
	R	-5.41	2.59	...
				-2.59

Withdrawal of provision by surrender of ₹5.41 lakh was stated to be based on actual requirement.

**Grant No. 30 - Forest Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 91 Central Assistance to State Plan (CASP)			
O	3,25.00		
R	-3,23.64	1.36	...
			-1.36
Withdrawal of provision by surrender of ₹2,60.94 lakh and further withdrawal of provision through reappropriation of ₹62.70 lakh were stated to be based on actual requirement in both the cases.			
(iii) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	10.00	10.00	...
			-10.00
(iv) 91 Central Assistance to State Plan (CASP)			
O	2,00.00	2,00.00	...
			-2,00.00
(v) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
O	23.47	23.47	...
			-23.47
(vi) 91 Central Assistance to State Plan (CASP)			
O	2,50.00	2,50.00	...
			-2,50.00
(vii) 02 <i>Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
70 State Share			
O	12.53		
R	0.01	12.54	...
			-12.54

Augmentation of provision through reappropriation of ₹0.01 lakh was stated to be based on actual requirement.



**Grant No. 30 - Forest Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving(-)
(viii)                    87 Centrally Sponsored Scheme - II (CSS)			
O                                    50.00			
R                                    10.00	60.00	...	-60.00
Augmentation of provision through reappropriation of ₹10.00 lakh was stated to be based on actual requirement.			
(ix)                        91 Central Assistance to State Plan (CASP)			
O                                    2.20			
R                                    1.80	4.00	...	-4.00
Augmentation of provision through reappropriation of ₹1.80 lakh was stated to be based on actual requirement.			
(x)                        789 Special Component Plan for Scheduled Castes 91 Central Assistance to State Plan (CASP)			
O                                    1.30	1.30	...	-1.30
(xi)                        796 Tribal Area Sub-Plan 91 Central Assistance to State Plan (CASP)			
O                                    1.50	1.50	...	-1.50

No specific reasons were furnished by the Departments for savings in respect of the above 11 cases at Sl. No. (i) to (xi).

**Grant No. 30 - Forest Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving(-)</b>
	<b>(₹ in lakh)</b>		
(d) Entire provision was withdrawn as under :			
(i) <b>2406 Forestry and Wild Life</b>			
<i>01 Forestry</i>			
003 Education and Training			
40 Forestry			
O	73.00		
R	-73.00	...	...
Withdrawal of entire provision by surrender of ₹73.00 lakh was stated to be based on actual requirement.			
(e) Savings was partly offset by excess under :			
(i) <b>2406 Forestry and Wild Life</b>			
<i>01 Forestry</i>			
101 Forest Conservation, Development and Regeneration			
88 Centrally Sponsored Scheme - III			
<b>(CSS)</b>			
O	2.20		
R	19.50	21.70	21.69
			-0.01
Addition to the provision through reappropriation of ₹19.50 lakh was attributed to actual requirement.			
Reason for final savings furnished by the Department was not tenable.			
(ii) 789 Special Component Plan for Scheduled Castes			
88 Centrally Sponsored Scheme - III			
<b>(CSS)</b>			
O	1.30	1.30	9.25
			+7.95

**Grant No. 30 - Forest Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving(-)
	(₹ in lakh)		
(iii) 796 Tribal Area Sub-Plan			
88 Centrally Sponsored Scheme - III (CSS)			
O	1.50	11.56	+10.06
Reason for excess furnished by the Department were not tenable in respect of two cases at Sl. No. (ii) and (iii).			
(f) Instances of Creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. The expenditure incurred requires regularisation:			
(i) <b>2406 Forestry and Wild Life</b>			
01 Forestry			
190 Assistance to Public Sector and Other Undertakings			
23 Corporations/ PSUs/ Boards			
R	0.02	0.02	...
(ii) 04 Afforestation and Ecology Development			
101 National Afforestation and Ecology Development programme			
70 State Share			
R	3.27	3.27	...
(iii) 88 Centrally Sponsored Scheme - III (CSS)			
R	31.40	31.40	...

Reasons for creation of provision at Sl. No. (i) to (iii) through re-appropriation were not intimated by the Department.

**Grant No. 30 - Forest Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving(-)</b>
	<b>(₹ in lakh)</b>		
(g) Incurring expenditure without any provision and without the knowledge of the Legislature have been noticed as under. The expenditure incurred requires regularisation:			
(i) <b>2406 Forestry and Wild Life</b>			
04 <i>Afforestation and Ecology Development</i>			
789 Special Component Plan for Scheduled Castes			
70 State Share	...	1.50	+1.50
(ii) 88 Centrally Sponsored Scheme - III (CSS)	...	12.00	+12.00
(iii) 796 Tribal Area Sub-Plan			
70 State Share	...	2.50	+2.50
(iv) 88 Centrally Sponsored Scheme - III (CSS)	...	22.00	+22.00

Reasons for excess in respect of four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

- (a) Out of the available savings of ₹1,20.68 lakh, only ₹2.00 lakh was anticipated and surrendered during the year.
- (b) In view of the overall savings of ₹1,20.68 lakh, augmentation of provision by supplementary grant proved excessive.

**Grant No. 30 - Forest Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving(-)</b>
	<b>(₹ in lakh)</b>		
(c) Entire provision remained unutilized in the following cases:			
(i) <b>4406 Capital Outlay on Forestry and Wild Life</b>			
<i>01 Forestry</i>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
<b>(CASP)</b>			
O	2,00.00	2,00.00	...
			-2,00.00
(ii) 796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan			
<b>(CASP)</b>			
O	4,00.00	4,00.00	...
			-4,00.00

Reasons for non-utilization of the entire provision in respect of two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

(d) Savings was partly offset by excess under :				
(i) <b>4406 Capital Outlay on Forestry and Wild Life</b>				
<i>01 Forestry</i>				
101 Forest Conservation, Development and Regeneration				
91 Central Assistance to State Plan				
<b>(CASP)</b>				
O	3,50.00			
S	1,64.35	5,14.35	10,14.05	+4,99.70

Augmentation of provision by supplementary grant of ₹1,64.35 lakh was attributed to actual requirement.

Reason for excess has not been intimated (January 2020).

**Grant No. 31 - Rural Development Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2215</b>	<b>Water Supply and Sanitation</b>			
<b>2501</b>	<b>Special Programmes for Rural Development</b>			
<b>2515</b>	<b>Other Rural Development Programmes</b>			
<b>Voted</b>				
Original		2,70,65,00		
Supplementary		5,72,24	2,76,37,24	1,47,13,02
Amount surrendered during the year (March 2019)				42,19,04

**CAPITAL**

<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4216</b>	<b>Capital Outlay on Housing</b>			
<b>4515</b>	<b>Capital Outlay on other Rural Development Programmes</b>			
<b>Voted</b>				
Original		7,46,76,98		
Supplementary		38,84,71	7,85,61,69	1,57,83,27
Amount surrendered during the year (March 2019)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure fell short of even the original provision, supplementary grant of ₹5,72.24 lakh obtained was totally injudicious.
- (b) Out of the overall savings of ₹1,29,24.22 lakh, only ₹42,19.04 lakh was anticipated and surrendered during the year.

**Grant No. 31 - Rural Development Department - Contd.**

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

(c) Saving occurred mainly under :

(i) **2215 Water Supply and Sanitation**

01 Water Supply

799 Suspense

65 Suspense Account

O 60,00.00

R -40,00.00 20,00.00 9,06.37 -10,93.63

Surrender of provision of ₹40,00.00 lakh in March 2019 was attributed to actual requirement.

(ii) **2501 Special Programmes for Rural Development**

01 Integrated Rural Development Programme

001 Direction and Administration

30 Rural Development

O 77,21.00

R -3,42.73 73,78.27 71,44.73 -2,33.80

Withdrawal of provision of ₹1,25.69 lakh and ₹2,17.04 lakh through reappropriation and surrender respectively were attributed to actual requirement.

(iii) **06 Self Employment Programmes**

102 National Rural Livelihood Mission

90 State Share for Central Assistance to State Plan

O 2,07.00

R -66.98 1,40.02 1,40.20 ...

Withdrawal of provision of ₹66.98 lakh through reappropriation was based on actual requirement.

(iv) **91 Central Assistance to State Plan**

**(CASP)**

O 21,20.60

R -51.13 20,69.47 12,60.17 -8,09.30

Withdrawal of provision of ₹51.13 lakh through reappropriation was attributed to actual requirement.

**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(v) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	1,53.00	1,53.00	1.03.49
			-49.51
(vi) 91 Central Assistance to State Plan (CASP)			
O	15,67.40	15,67.40	9,31.43
			-6,35.97
(vii) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
O	5,40.00	5,40.00	3,65.27
			-1,74.73
(viii) 91 Central Assistance to State Plan (CASP)			
O	55,32.00	55,32.00	32,87.40
			-22,44.60

Reasons for savings in respect of eight cases at Sl. No. (i) to (viii) have not been intimated by the Department (January 2020).

(d) Entire provision remained unutilized in the following cases :

(i) <b>2501 Special Programmes for Rural Development</b>				
04 <i>Integrated Rural Energy Planning Programme</i>				
105 Project Implementation				
90 State Share for Central Assistance to State Plan				
O	60.06			
R	72.83	1,32.89	...	-1,32.89

Augmentation of funds of ₹72.83 lakh under the above sub-head through reappropriation made in March 2019 was stated to be based on actual requirement.



**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(ii) 91 Central Assistance to State Plan (CASP)			
O	5,75.00		
S	5,69.87		
R	51.13	11,96.00	...
			-11,96.00
Reason for supplementary grant of ₹5,69.87 lakh was stated to be due to receipt of more fund from the Government of India under CASP.			
Additional provision of ₹51.13 lakh in March 2019 made through reappropriation was due to additional requirement of funds under the scheme.			
(iii) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	44.39	44.39	....
			-44.39
(iv) 91 Central Assistance to State Plan (CASP)			
O	4,25.00	4,25.00	...
			-4,25.00
(v) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
O	1,56.67	1,56.67	...
			-1,56.67
(vi) 91 Central Assistance to State Plan (CASP)			
O	15,00.00	15,00.00	....
			-15,00.00

Reasons for non-utilization of the entire amount of ₹34,54.95 lakh in all the six cases at Sl. No. (i) to (vi) have not been intimated by the Department (January 2020).

**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(e)	Instance of creation of provision without the knowledge of the Legislature requires to be regularised as under :			
(i)	<b>2501 Special Programmes for Rural Development</b>			
	04 <i>Integrated Rural Energy Planning Programme</i>			
	105 Project Implementation			
	30 Rural Development			
	R	80.00	80.00	76.72
				-3.28

Reason for creation of provision by re-appropriation has not been intimated by the Department (January 2020).

(f)	Savings was partly offset by excess under :			
(i)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	30 Rural Development			
	O	46.00		
	R	39.25	85.25	77.08
				-8.17

Additional provision of ₹39.25 lakh made in March 2019 through reappropriation was due to additional requirement of funds under the scheme.

(ii)	796 Tribal Area Sub-Plan			
	91 Central Assistance to State Plan			
	<b>(CASP)</b>			
	O	2,10.00	2,10.00	2,16.17
				+6.17

Reasons for final excess in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department ( January 2020).

**Grant No. 31 - Rural Development Department - Contd.**

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

- (g) **Suspense Transaction** - The nature of transaction booked under the suspense and accounting procedure followed for each transaction has been explained in the note (f) of Grant No. 13. The details of the transaction under "Suspense" during 2018-19 together with opening and closing balances were as follows :

	Heads	Opening Balance as on 1 April 2018 Debit + Credit-	Debit +	Credit -	Closing Balance as on 31 March 2019 Debit + Credit-
	<b>2215 Water Supply and Sanitation</b>		<b>(₹ in lakh)</b>		
1	Stock	-42,83.44	9,06.37	4,22.73	-37,99.80
2	Miscellaneous Public Works Advances	...	...	...	...
3	Purchase	...	...	...	...
	<b>Total</b>	<b>-42,83.44</b>	<b>9,06.37</b>	<b>4,22.73</b>	<b>-37,99.80</b>

**CAPITAL**

**Voted**

- (a) In the capital Account, expenditure did not come even upto the original provision in March 2019, supplementary grant of ₹38,84.71 lakh obtained was proved injudicious.
- (b) No part of the substantial savings of ₹6,27,78.42 lakh was anticipated and surrendered during the year.
- (c) Savings occurred mainly under :
- (i) **4216 Capital Outlay on Housing**
- 03 Rural Housing*
- 789 Special Component Plan for Scheduled Castes
- 30 Rural Development
- |   |         |         |       |        |
|---|---------|---------|-------|--------|
| O | 1,53.00 | 1,53.00 | 95.97 | -57.03 |
|---|---------|---------|-------|--------|

**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(ii) 90 State Share for Central Assistance to State Plan			
O	4,33.08	4,33.08	21.28
			-4,11.80
(iii) 91 Central Assistance to State Plan (CASP)			
O	44,20.00	44,20.00	1,22.56
			-42,97.44
(iv) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
O	15,28.50	15,28.50	95.32
			-14,33.18
(v) 91 Central Assistance to State Plan (CASP)			
O	1,56,00.00	1,56,00.00	8,15.30
			-1,47,84.70
(vi) 800 Other expenditure			
30 Rural Development			
O	2,07.00		
R	1,38.00	3,45.00	1,35.05
			-2,09.95

Additional provision of ₹1,38.00 lakh made in March 2019 through reappropriation was due to actual requirement.

(vii) 90 State Share for Central Assistance to State Plan			
O	5,85.93		
R	-5,51.87	34.06	53.62
			+19.56

Withdrawal of provision of ₹5,51.87 lakh through reappropriation was stated to be based on actual requirement.

**Grant No. 31 - Rural Development Department - Contd.**

Head			Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(viii)	91	Central Assistance to State Plan (CASP)			
		O	59,80.00		
		R	-53,85.91	5,94.09	5,94.09 ...
Withdrawal of provision of ₹53,85.91 lakh through reappropriation in March 2019 was attributed to actual requirement.					
(ix)	<b>4515</b>	<b>Capital Outlay on other Rural Development Programmes</b>			
	102	Community Development			
	91	Central Assistance to State Plan (CASP)			
		O	80,50.00		
		S	33,78.25		
		R	56,69.94	1,70,98.19	9,97.20 -1,61,00.99
Reason for supplementary grant was stated to be due to release of State Share of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Scheme.					
Augmentation of provision of ₹56,69.94 lakh under the above sub-head through reappropriation in March 2019 was stated to be based on actual requirement.					
(x)	103	Rural Development			
	70	State Share			
		O	1,49.50		
		R	-1,04.69	44.81	18.25 -26.56
Withdrawal of provision of ₹1,04.69 lakh through reappropriation was attributed to actual requirement.					

**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			<b>(₹ in lakh)</b>		
(xi)	89 Centrally Sponsored Scheme - IV (CSS)				
	O	14,80.05			
	R	-2,84.05	11,96.00	3,01.72	-8,94.28
	Withdrawal of provision of ₹2,84.05 lakh through reappropriation was attributed to actual requirement.				
(xii)	789 Special Component Plan for Scheduled Castes				
	70 State Share				
	O	1,10.50	1,10.50	18.97	-91.53
(xiii)	89 Centrally Sponsored Scheme - IV (CSS)				
	O	10,93.95	10,93.95	1,73.73	-9,20.22
(xiv)	91 Central Assistance to State Plan (CASP)				
	O	59,57.14	59,57.14	7,42.85	-52,14.29
(xv)	796 Tribal Area Sub-Plan				
	70 State Share				
	O	3,90.00	3,90.00	63.80	-3,26.20
(xvi)	89 Centrally Sponsored Scheme - IV (CSS)				
	O	38,61.00	38,61.00	6,77.46	-31,83.54

**Grant No. 31 - Rural Development Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(xvii)                    91 Central Assistance to State Plan <b>(CASP)</b>			
O	2,10,25.19	2,10,25.19	-1,83,99.55
Reasons for savings in respect of 17 cases at Sl. No. (i) to (xvii) have not been intimated by the Department (January 2020).			
(d)                    Entire provision remained unutilized under :			
(i) <b>4059 Capital Outlay on Public Works</b>			
80 <i>General</i>			
051 Construction			
79 Other Maintenance Expenditure			
S	29.90	29.90	-29.90
Reason for creation of provision through supplementary grant was stated to be due to requirement of more fund on construction purpose.			
Reasons for non-utilization of the entire provision has not been intimated by the Department (January 2020).			
(e)                    Savings was partly offset by excess under :			
(i) <b>4216 Capital Outlay on Housing</b>			
03 <i>Rural Housing</i>			
796 Tribal Area Sub-Plan			
30 Rural Development			
O	5,40.00	5,40.00	+3,65.25

**Grant No. 31 - Rural Development Department - Concl'd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)	
			(₹ in lakh)	
(ii) <b>4515 Capital Outlay on other Rural Development Programmes</b>				
102 Community Development				
90 State Share for Central Assistance to State Plan				
O	7,13.00			
S	4,76.56			
R	40.40	12,29.96	12,04.65	-25.31
Reason for supplementary grant was stated to be due to receipt of more fund from the Government of India under CSS.				
Reason for reappropriation was stated to be due to release of more State Share under the scheme.				
(iii) 103 Rural Development				
90 State Share for Central Assistance to State Plan				
O	0.58			
R	4,78.16	4,78.74	4,78.55	-0.19
Additional provision of ₹4,78.16 lakh made in March 2019 through reappropriation was due to additional requirement of funds under CASP.				
(iv) 789 Special Component Plan for Scheduled Castes				
90 State Share for Central Assistance to State Plan				
O	5,27.43	5,27.43	12,43.89	+7,16.46
(v) 796 Tribal Area Sub-Plan				
90 State Share for Central Assistance to State Plan				
O	18,61.50	18,61.50	43,90.27	+25,28.77
Reasons for excess in the five cases at Sl. No. (i) to (v) have not been intimated by the Department (January 2020).				



**Grant No. 32 - Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>2406</b>	<b>Forestry and Wild Life</b>			
<b>Voted</b>				
	Original	31,20,00		
	Supplementary	4,22,61	35,42,61	-3,93,06
	Amount surrendered during the year (March 2019)			1,50,82

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹3,93.06 lakh, only ₹1,50.82 lakh was anticipated and surrendered in March 2019.
- (b) In view of the overall savings of ₹3,93.06 lakh, augmentation of provision by supplementary grant proved excessive.
- (c) Savings occurred mainly under :

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in lakh)</b>				
(i)	<b>2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
	02 Welfare of Scheduled Tribes			
	190 Assistance to Public Sector and Other Undertakings			
	23 Corporations/ PSUs/ Boards			
	O	2,55.00	2,04.00	-51.00

**Grant No. 32 - Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Department  
Concl'd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) <b>2406 Forestry and Wild Life</b>			
<i>01 Forestry</i>			
001 Direction and Administration			
98 Administration			
O	12,97.35		
R	-98.06	12,99.29	11,45.35
			-53.94

Reduction in provision by surrender of ₹98.06 lakh was stated to be based on actual requirement.

Reasons for savings in respect of two cases at Sl. No. (i) and (ii) were not furnished by the Department (January 2020).

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

(i) <b>2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward                   Classes and Minorities</b>				
<i>02 Welfare of Scheduled Tribes</i>				
102 Economic Development				
33 Welfare Programme				
O	50.00			
R	-50.00	...	...	...

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

Reason for savings was not furnished by the Department (January 2020).

**Grant No. 33 - Science, Technology and Environment Department**

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

**REVENUE**

**2501 Special Programmes for Rural Development**

**2810 New and Renewable Energy**

**3425 Other Scientific Research**

**3435 Ecology and Environment**

**Voted**

Original	9,42,22	9,42,22	6,26,07	-3,16,15
Amount surrendered during the year (March 2019)				1,70,67

**CAPITAL**

**Voted**

**4810 Capital Outlay on New and Renewable Energy**

**5425 Capital Outlay on other Scientific and Environmental Research**

Original	63,78			
Supplementary	2,35,84	2,99,62	5,12,16	+2,12,54
Amount surrendered during the year (March 2019)				13

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of available savings of ₹3,16.16 lakh, surrender of ₹1,70.67 lakh proved insufficient.

(b) Savings occurred mainly under :

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(i) <b>3425 Other Scientific Research</b>			
60 Others			
001 Direction and Administration			
98 Administration			
O	5,64.93		
R	-2,05.70	3,59.23	3,34.61
			-24.61

**Grant No. 33 - Science, Technology and Environment Department - Contd.**

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

Withdrawal of provision by surrender of ₹1,70.67 lakh and reappropriation of ₹35.03 lakh were stated to be based on actual requirement.

(ii)	600 Other Schemes			
	31 Science and Technology			
	O	83.10		
	R	-81.10	2.00	1.33

Reduction in provision by reappropriation of ₹81.10 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes			
	31 Science and Technology			
	O	47.79	47.79	16.27

(iv)	796 Tribal Area Sub-Plan			
	31 Science and Technology			
	O	98.89	98.89	20.21

Reasons for savings in respect of four cases at Sl. No. (i) and (iv) have not been intimated by the Department (January 2020).

(c) Savings was partly counterbalanced by excess under :

(i)	<b>2810 New and Renewable Energy</b>			
	01 Bio-energy			
	001 Direction and Administration			
	98 Administration			
	O	9.08		
	R	1,21.49	1,30.57	1,26.83

Augmentation of provision through reappropriation of ₹1,21.49 lakh was stated to be based on actual requirement.

Reason for final excess has not been intimated by the Department (January 2020).

**Grant No. 33 - Science, Technology and Environment Department - Concl'd.**

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

**CAPITAL**

**Voted**

(a) In view of the excess expenditure of ₹2,12.54 lakh, a token of surrender of ₹0.13 lakh proved irrelevant.

(b) The overall excess expenditure of ₹ 2,12.54 lakh requires regularisation.

(c) Excess expenditure occurred under :

(i)	<b>5425 Capital Outlay on other Scientific and Environmental Research</b>			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan ( CASP)	...	...	
			77.10	+77.10
(ii)	796 Tribal Area Sub-Plan			
	91 Central Assistance to State Plan ( CASP)	...	...	
			1,40.59	+1,40.59

Reason for incurring expenditure without budget provision in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department ( January 2020).

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

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

**REVENUE**

**3451 Secretariat-Economic Services**

**Voted**

Original	4,37,35	4,37,35	3,71,85	-65,50
Amount surrendered during the year (March 2019)				45,11

**CAPITAL**

**4070 Capital Outlay on other Administrative Services**

Original	21,00,00	21,00,00	15,25,00	-5,75,00
Amount surrendered during the year (March 2019)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹65.50 lakh, only ₹45.11 lakh was anticipated and surrendered in March 2019.
- (b) Savings occurred mainly under :

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

(i) **3451 Secretariat-Economic Services**

091 Attached Offices

05 Establishment

O 3,06.80

R -31.04 2,75.76 2,60.48 -15.28

Reduction in provision by surrender of ₹45.11 lakh, reappropriation of ₹10.68 lakh and addition to the provision by reappropriation of ₹24.75 lakh were stated to be based on actual requirement.

**Grant No. 34 - Planning and Co-ordination Department - Concl'd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
				<b>(₹ in lakh)</b>	
(ii)	99 Others				
	O	1,30.55			
	R	-14.07	1,16.48	1,11.37	-5.11

Reduction in provision by reappropriation of ₹14.07 lakh was stated to be based on actual requirement.

Reasons for final savings in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

(a) No part of huge savings of ₹5,75.00 lakh was anticipated and surrendered during the year.

(b) Savings occurred under :

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

789 Special Component Plan for Scheduled Castes

99 Others

O	3,57.00	3,57.00	2,60.25	-96.75
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(ii) 796 Tribal Area Sub-Plan

99 Others

O	6,51.00	6,51.00	4,74.50	-1,76.50
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(iii) 800 Other expenditure

99 Others

O	10,92.00	10,92.00	7,90.25	-3,01.75
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Reasons for savings in the above three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

**Grant No. 35 - Urban Development Department**

<b>Major Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in thousand)				
<b>REVENUE</b>				
<b>2049</b>	<b>Interest Payments</b>			
<b>2217</b>	<b>Urban Development</b>			
<b>3604</b>	<b>Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
<b>Voted</b>				
	Original	1,72,18,99		
	Supplementary	18,68,67	1,90,87,66	1,74,70,77
	Amount surrendered during the year (March 2019)			-16,16,89
				...
<b>Charged</b>				
	Original	1,20,00	1,20,00	21,18
	Amount surrendered during the year (March 2019)			-98,82
				...
<b>CAPITAL</b>				
<b>4216</b>	<b>Capital Outlay on Housing</b>			
<b>4217</b>	<b>Capital Outlay on Urban Development</b>			
<b>6003</b>	<b>Internal debt of the State Government</b>			
<b>Voted</b>				
	Original	5,95,52,01		
	Supplementary	40,66,61	6,36,18,62	3,50,46,03
	Amount surrendered during the year (March 2019)			-2,85,72,59
				15,64,39
<b>Charged</b>				
	Original	50,00		
	Supplementary	42,00	92,00	92,00
	Amount surrendered during the year (March 2019)			...
				...



**Grant No. 35 - Urban Development Department - Contd.**

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

**Notes and Comments**

**REVENUE**

**Voted**

(a) In view of the huge savings of ₹16,16.89 lakh, supplementary grant of ₹18,68.67 lakh obtained in March 2019 proved excessive.

(b) No part of available savings of ₹16,16.89 lakh was anticipated and surrendered during the year.

(c) Savings occurred mainly under :

(i) **2217 Urban Development**

01 State Capital Development

191 Assistance to Municipal Corporation

32 Urban Development

O 26,00.00

R 20.00 26,20.00 22,95.52 -3,24.48

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

(ii) 90 State Share for Central Assistance to State Plan

O 83.20

R -48.93 34.27 34.27 ...

Reduction in provision through reappropriation of ₹48.93 lakh was stated to be based on actual requirement.

(iii) 91 Central Assistance to State Plan

(CASP)

O 7,48.80

S 52.00 8,00.80 3,08.41 -4,92.39

Augmentation of provision by supplementary grant of ₹52.00 lakh was due to release of more fund under CSS by the Government of India.

**Grant No. 35 - Urban Development Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 789 Special Component Plan for Scheduled Castes 32 Urban Development O	8,50.00	8,50.00	7,47.19 -1,02.81
(v) 91 Central Assistance to State Plan ( CASP ) O	2,44.80	2,44.80	1,00.83 -1,43.97
(vi) 796 Tribal Area Sub-Plan 32 Urban Development O	15,50.00	15,50.00	13,62.52 -1,87.48
(vii) 90 State Share for Central Assistance to State Plan O	49.60	49.60	20.43 -29.17
(viii) 91 Central Assistance to State Plan ( CASP ) O	4,46.40	4,46.40	1,83.86 -2,62.54

Reasons for savings in respect of eight cases at Sl. No. (i) to (viii) have not been intimated by the Department (January 2020).

(d) Savings was partly counterbalanced by excess under :

(i) <b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>				
200 Other Miscellaneous Compensations and Assignments				
97 Nagar Panchayats				
O	8,63.65			
R	45.95	9,09.60	9,09.62	+0.02

Addition to provision by reappropriation of ₹45.95 lakh was stated to be based on actual requirement.

Reason for excess has not been intimated by the Department (January 2020).

**Grant No. 35 - Urban Development Department - Contd.**

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

**REVENUE**

**Charged**

(a) No part of the total savings of ₹98.82 lakh was surrendered.

(b) Entire provision was un-utilized under :

(i) **2049 Interest Payments**

*02 Interest on External Debt*

249 Interest on Loans from Asian Development Bank

58 Debt Services

	<i>0</i>	<i>1,20.00</i>	<i>1,20.00</i>	...	<i>-1,20.00</i>
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Reason for final savings has not been intimated by the Department (January 2020).

(c) Savings was partly counterbalanced by excess under :

(i) **2049 Interest Payments**

*01 Interest on Internal Debt*

200 Interest on Other Internal Debts

58 Debt Services

	...	...	<i>21.18</i>	<i>+21.18</i>
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Reason for incurring expenditure without any provision and without the knowledge of the Legislature have not been intimated by the Department (January 2020). The expenditure incurred requires regularisation.

**CAPITAL**

**Voted**

(a) As the expenditure of ₹3,50,46.03 lakh fell short of original provision of ₹5,95,52.01 lakh, supplementary provision of ₹40,66.61 lakh obtained in March 2019 proved injudicious.

(b) Against the overall savings of ₹2,85,72.59 lakh, only ₹15,64.39 lakh was surrendered in March 2019.

**Grant No. 35 - Urban Development Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(c) Savings occurred mainly under :			
(i) <b>4217 Capital Outlay on Urban Development</b>			
<i>01 State Capital Development</i>			
051 Construction			
90 State Share for Central Assistance to State Plan			
O	2,60.00		
R	-20.80	2,39.20	2,16.75
			-22.45
Withdrawal of provision by reappropriation of ₹20.80 lakh was stated to be based on actual requirement.			
(ii) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	96.90	96.90	70.86
			-26.04
(iii) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
O	1,76.70	1,76.70	1,29.22
			-47.48
(iv) <i>03 Integrated Development of Small and Medium Towns</i>			
89 Centrally Sponsored Scheme- IV (CSS)			
O	59,28.00		
S	27,04.00	86,32.00	45,37.63
			-40,94.37
Augmentation of provision by supplementary grant of ₹27,04.00 lakh was release of more fund under CSS by the Government of India.			
(v) 90 State Share for Central Assistance to State Plan			
O	33,80.78		
R	-15,63.03	18,17.75	17.24
			-18,00.51

Withdrawal of provision by surrender of ₹15,64.39 lakh and addition to the provision by reappropriation of ₹1.36 lakh were stated to be based on actual requirement in both the cases.

**Grant No. 35 - Urban Development Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi) 91 Central Assistance to State Plan ( CASP )			
O	1,56,46.28		
S	7,05.12	1,63,51.40	87,70.03
			-75,81.37
Addition to the provision by supplementary grant of ₹7,05.12 lakh was attributed to release of more fund under CSS by the Government of India.			
(vii) 789 Special Component Plan for Scheduled Castes 89 Centrally Sponsored Scheme- IV ( CSS )			
O	19,38.00	19,38.00	14,83.46
			-4,54.54
(viii) 90 State Share for Central Assistance to State Plan			
O	11,05.26	11,05.26	5.64
			-10,99.62
(ix) 91 Central Assistance to State Plan ( CASP )			
O	51,15.13	51,15.13	28,67.13
			-22,48.00
(x) 796 Tribal Area Sub-Plan 89 Centrally Sponsored Scheme- IV ( CSS )			
O	35,34.00	35,34.00	27,05.13
			-8,28.87
(xi) 90 State Share for Central Assistance to State Plan			
O	20,15.47	20,15.47	10.28
			-20,05.19
(xii) 91 Central Assistance to State Plan ( CASP )			
O	93,27.59	93,27.59	52,28.29
			-40,99.30

**Grant No. 35 - Urban Development Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(xiii)	60 <i>Other Urban Development Schemes</i>			
	051 Construction			
	05 Establishment			
	O	6,76.00		
	R	-2,97.72	3,78.28	3,78.28

Withdrawal of provision through reappropriation of ₹2,97.72 lakh was attributed to actual requirement.

(xiv)	789 Special Component Plan for Scheduled Castes			
	05 Establishment			
	O	2,21.00	2,21.00	1,23.67
				-97.33

(xv)	796 Tribal Area Sub-Plan			
	05 Establishment			
	O	4,03.00	4,03.00	2,25.51
				-1,77.49

Reasons for savings in the respect of 15 cases at Sl. No. (i) to (xv) have not been intimated by the Department (January 2020).

(d) Entire provision remained unutilised during the year:

(i)	<b>4216 Capital Outlay on Housing</b>			
	02 <i>Urban Housing</i>			
	789 Special Component Plan for Scheduled Castes			
	32 Urban Development			
	O	10.20	10.20	...
				-10.20
(ii)	796 Tribal Area Sub-Plan			
	32 Urban Development			
	O	18.60	18.60	...
				-18.60

**Grant No. 35 - Urban Development Department - Contd.**

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	800	Other expenditure			
	32	Urban Development			
		O	31.20		
		R	-15.60	15.60	...
					-15.60
		Withdrawal of provision through reappropriation of ₹15.60 lakh was attributed to actual requirement.			
(iv)	<b>4217</b>	<b>Capital Outlay on Urban Development</b>			
	01	State Capital Development			
	051	Construction			
	91	Central Assistance to State Plan ( CASP )			
		O	12,41.24	12,41.24	...
					-12,41.24
(v)	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance to State Plan ( CASP )			
		O	5,13.06	5,13.06	...
					-5,13.06
(vi)	796	Tribal Area Sub-Plan			
	91	Central Assistance to State Plan ( CASP )			
		O	9,35.58	9,35.58	...
					-9,35.58
(vii)	800	Other expenditure			
	90	State Share for Central Assistance to State Plan			
		O	36.40	36.40	...
					-36.40
(viii)	91	Central Assistance to State Plan ( CASP )			
		O	3,28.12	3,28.12	...
					-3,28.12

**Grant No. 35 - Urban Development Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ix)	03 <i>Integrated Development of Small and Medium Towns</i>			
	051 Construction			
	88 Centrally Sponsored Scheme- III ( CSS )			
	O	3,64.00		
	S	4,53.81	8,17.81	...

Augmentation of provision by supplementary grant of ₹4,53.81 lakh was stated to be release of more fund under CSS by the Government of India.

(x)	789 Special Component Plan for Scheduled Castes			
	88 Centrally Sponsored Scheme- III ( CSS )			
	O	1,19.00	1,19.00	...
	S			-1,19.00

(xi)	796 Tribal Area Sub-Plan			
	88 Centrally Sponsored Scheme- III ( CSS )			
	O	2,17.00	2,17.00	...
	S			-2,17.00

Reasons for savings in the above 11 cases at Sl. No. (i) to (xi) have not been intimated by the Department (January 2020).

(e) Savings was partly offset by excess under :

(i)	<b>4217 Capital Outlay on Urban Development</b>			
	01 <i>State Capital Development</i>			
	051 Construction			
	88 Centrally Sponsored Scheme- III ( CSS )			
	O	28,31.40		
	S	2,03.68	30,35.08	37,79.90
				+7,44.82

Addition to the provision by supplementary grant of ₹2,03.68 lakh was attributed to release of more fund under CSS by the Government of India.



**Grant No. 35 - Urban Development Department - Concl'd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 789 Special Component Plan for Scheduled Castes 88 Centrally Sponsored Scheme- III ( CSS ) O	9,25.65	9,25.65	12,35.73 +3,10.08
(iii) 796 Tribal Area Sub-Plan 88 Centrally Sponsored Scheme- III ( CSS ) O	16,87.95	16,87.95	22,53.40 +5,65.45
(iv) 03 <i>Integrated Development of Small and Medium Towns</i> 051 Construction 70 State Share O	1,79.38		
R	3,32.76	5,12.14	4,20.11 -92.03
Augmentation of provision through reappropriation of ₹3,32.76 lakh was stated to be based on actual requirement.			
(v) 789 Special Component Plan for Scheduled Castes 70 State Share O	31.56	31.56	1,37.34 +1,05.78
(vi) 796 Tribal Area Sub-Plan 70 State Share O	57.55	57.55	2,50.45 +1,92.89

Reasons for excess in respect of six cases at Sl. No. (i) to (vi) have not been intimated by the Department (January 2020).

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2056</b>	<b>Jails</b>			
<b>2059</b>	<b>Public Works</b>			
<b>Voted</b>				
Original		32,81,00		
Supplementary		20,28	28,71,75	-4,29,53
Amount surrendered during the year (March 2019)				1,10,14

**CAPITAL**

**4070 Capital Outlay on other Administrative Services**

**Voted**

Original		2,60,00	2,60,00	37,01	-2,22,99
Amount surrendered during the year (March 2019)				1,10,24	

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure did not come even upto the original provision, supplementary grant of ₹20.28 lakh obtained in March 2019 proved injudicious.
- (b) Surrender of ₹1,10.14 lakh against the overall savings of ₹4,29.53 lakh was inadequate.
- (c) Savings occurred mainly under :

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(i)	<b>2056 Jails</b>			
	101 Jails			
	99 Others			
	O	31,69.80		
	R	-1,07.02	30,62.78	27,27.77
				-3,35.01

Withdrawal of provision by surrender of ₹1,07.02 lakh was based on actual requirement.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(d) Savings was partly counterbalanced by excess under :			
(i) <b>2056 Jails</b>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
<b>(CASP)</b>			
O	12.75	12.75	19.18
			+6.43
(ii) 796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan			
<b>(CASP)</b>			
O	23.25	23.25	35.34
			+12.09

Reasons for excess in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

(a) Against the overall savings of ₹2,22.99 lakh, only ₹1,10.24 lakh was anticipated and surrendered in March 2019.			
(b) Entire provision remained unutilized during the year as under :			
(i) <b>4070 Capital Outlay on other Administrative Services</b>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
<b>( CASP )</b>			
O	34.00	34.00	...
			-34.00
(ii) 796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan			
<b>( CASP )</b>			
O	62.00	62.00	...
			-62.00

Reasons for savings in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

**Grant No. 36 - Home (Jail) Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(c) Entire provision was withdrawn in the following case:			
(i) <b>4070 Capital Outlay on other Administrative Services</b>			
800 Other expenditure			
91 Central Assistance to State Plan			
<b>( CASP )</b>			
O	1,04.00		
R	-1,04.00	...	...

Reduction in provision by surrender of ₹1,04.00 lakh was based on actual requirement.

Reason for savings has not been intimated by the Department (January 2020).

**Grant No. 37 - Labour Organisation Department**

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

**REVENUE**

**2230 Labour, Employment and Skill Development**

**Voted**

Original	12,36,25	12,36,25	11,94,61	-41,64
Amount surrendered during the year (March 2019)				33,33

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of available savings of ₹41.64 lakh, only ₹33.33 lakh was anticipated and surrendered during the year.
- (b) Savings occurred mainly under :

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

(i) **2230 Labour, Employment and Skill Development**

*01 Labour*

001 Direction and Administration

98 Administration

O	10,97.49			
R	-91.50	10,05.99	9,56.04	-49.95

Withdrawal of provision by surrender of ₹33.33 lakh and reappropriation of ₹58.17 lakh were stated to be based on actual requirement.

Reason for savings has not been intimated by the Department (January 2020).

**Grant No. 37 - Labour Organisation Department Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(c) Savings was partly counterbalanced by excess under :			
(i) <b>2230 Labour, Employment and Skill Development</b>			
<i>01 Labour</i>			
789 Special Component Plan for Scheduled Castes			
33 Welfare Programme			
O	19.25	19.25	35.71
			+16.46
(ii) 90 State Share for Central Assistance to State Plan			
O	1.28	1.28	3.36
			+2.08
(iii) 796 Tribal Area Sub-Plan			
33 Welfare Programme			
O	35.11	35.11	65.86
			+30.75
(iv) 90 State Share for Central Assistance to State Plan			
O	2.33	2.33	6.13
			+3.80

Reasons for excess in the above four cases at Sl. No. (i) and (iv) have not been intimated by the Department (January 2020).

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

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

**REVENUE**

**2058 Stationery and Printing**

**2059 Public Works**

**Voted**

Original	12,82,00			
Supplementary	10,93	12,92,93	11,74,83	-1,18,10
Amount surrendered during the year (March 2019)				...

**CAPITAL**

**4058 Capital Outlay on Stationery and Printing**

**Voted**

Original	40,00	40,00	37,77	-2,23
Amount surrendered during the year (March 2019)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure did not come even upto the original provision, supplementary grant of ₹10.93 lakh obtained in March 2019 proved unrealistic.
- (b) Savings occurred mainly under :

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

(i) **2058 Stationery and Printing**

001 Direction and Administration

98 Administration

O	2,39.30			
R	-29.63	2,09.67	1,92.14	-17.53

Reduction in provision by reappropriation of ₹29.63 lakh was stated to be based on actual requirement.

Reasons for saving was stated to be due to retirement of staff during the year.

**Grant No. 38 - General Administration (Printing and Stationery) Department - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(ii) 103 Government Presses			
05 Establishment			
O	9,45.70		
R	-39.44	9,06.26	8,28.93

Reduction in provision by reappropriation of ₹39.44 lakh was stated to be based on actual requirement.

Reason for saving has not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

- (a) No part of the available savings of ₹2.23 lakh was anticipated and surrendered during the year.



**Grant No. 39 - Education (Higher) Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2202</b>	<b>General Education</b>			
<b>2203</b>	<b>Technical Education</b>			
<b>2204</b>	<b>Sports and Youth Services</b>			
<b>2205</b>	<b>Art and Culture</b>			
<b>2552</b>	<b>North Eastern Areas</b>			
<b>Voted</b>				
Original		1,53,96,06		
Supplementary		26,46	1,54,22,52	1,30,44,76
Amount surrendered during the year (March 2019)				14,20,61
<b>CAPITAL</b>				
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
<b>Voted</b>				
Original		43,99,34		
Supplementary		2,65,10	46,64,44	9,01,08
Amount surrendered during the year (March 2019)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure did not come up even the original provision, supplementary grant of ₹26.46 lakh obtained proved injudicious.
- (b) Out of the total available savings of ₹ 23,77.76 lakh, only ₹ 14,20.61 lakh was anticipated and surrendered during the year.

**Grant No. 39 - Education (Higher) Department - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Savings occurred mainly under :			
(i)	<b>2202 General Education</b>			
	02 Secondary Education			
	103 Non-formal Education			
	41 Human Development			
	O	2,42.79		
	R	-15.73	2,27.06	2,02.48
				-24.58

Reason for reappropriation was based on actual requirement.

Reason for savings was stated to be due to actual requirement for Salary/Non-salary items.

(ii)	03 University and Higher Education			
	001 Direction and Administration			
	98 Administration			
	O	8,71.11		
	R	-78.43	7,92.68	7,38.49
				-54.19

Reason for reappropriation was based on actual requirement.

Reason for savings was stated to be due to actual requirement for Salary/Non-salary items.

(iii)	102 Assistance to Universities			
	41 Human Development			
	O	6,00.00	6,00.00	5,00.00
				-1,00.00

Reason for savings was stated to be due to administrative reason i.e. technical difficulties in purchase/quotation/tender etc.

(iv)	103 Government Colleges and Institutes			
	41 Human Development			
	O	1,01,77.92		
	R	-13,80.44	87,97.48	86,64.52
				-1,32.96

Withdrawal of ₹ 13,80.44 lakh through reappropriation and surrender were stated to be based on actual requirement.

Reason for savings was stated to be due to actual requirement for Salary/Non-salary items.

**Grant No. 39 - Education (Higher) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v) 107 Scholarships			
35 Scholarship and Stipend			
O	41.08		
R	-16.43	24.65	16.12

Withdrawal of provision of ₹16.43 lakh through reappropriation was due to less expenditure than anticipated.

Reason for final savings was stated also due to actual requirement.

(vi) <b>2203 Technical Education</b>				
105 Polytechnics				
41 Human Development				
O	7,23.10			
R	1,42.22	8,65.32	6,25.57	-2,39.75

Addition to the provision of ₹1,42.22 lakh through reappropriation was stated to be based on actual requirement.

Reason for savings was stated to be due to less expenditure in salary of staff as well as less expenditure due to administrative reason i.e. technical difficulties in purchase/quotation/tender etc.

(vii) 112 Engineering / Technical Colleges and Institutes				
41 Human Development				
O	12,69.50			
R	-18.22	12,51.28	10,23.75	-2,27.53

Withdrawal of provision of ₹18.22 lakh through reappropriation was due to less expenditure than anticipated.

Reason for savings was stated to be due to actual requirement for Salary purpose.

**Grant No. 39 - Education (Higher) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(viii) <b>2205 Art and Culture</b>			
101 Fine Arts Education			
41 Human Development			
O	2,59.31		
R	-7.44	2,51.87	2,18.53
			-33.34

Withdrawal of provision of ₹7.44 lakh through reappropriation was due to less expenditure than anticipated.

Reason for savings was stated to be due to less expenditure in salary due to retirement of staff and less expenditure in professional services during the year.

(ix)           105 Public Libraries				
41 Human Development				
O	4,82.82			
R	-43.07	4,39.75	4,20.53	-19.22

Withdrawal of provision of ₹43.07 lakh by way of surrender was due to less expenditure than anticipated.

Reason for savings was stated to be due to less expenditure in salary of staff and in professional services during the year.

(x) <b>2552 North Eastern Areas</b>				
107 Scholarships				
91 Central Assistance to State Plan				
<b>(North Eastern Council)</b>				
O	1,28.44	1,28.44	1,06.01	-22.43

Reason for savings was stated due to actual requirement of NEC-Stipend/Scholarship purpose.

**Grant No. 39 - Education (Higher) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(d) Expenditure incurred without budget provision in the following cases :			
(i) <b>2552 North Eastern Areas</b>			
789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan	...	...	1.43      +1.43
(ii) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan	...	...	2.62      +2.62
Reason for incurring expenditure without provision in the above mentioned two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020). Expenditure incurred requires regularisation.			
(e) Instances of Creation of provision by reappropriation without the knowledge of the Legislature have been noticed in the following case:			
(i) <b>2552 North Eastern Areas</b>			
107 Scholarships			
90 State Share for Central Assistance to State Plan			
R	4.40	4.40	4.39      -0.01
Creation of provision by reappropriation was stated to be based on actual requirement. Expenditure incurred requires regularisation.			
(f) Excess incurred mainly under :			
(i) <b>2203 Technical Education</b>			
796 Tribal Area Sub-Plan			
41 Human Development			
O	9.30	9.30	21.85      +12.55

Reason for excess has not been intimated by the Department (January 2020).

**Grant No. 39 - Education (Higher) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
<b>CAPITAL</b>			
<b>Voted</b>			
(a)	As the expenditure did not come up even the original grant of ₹43,99.34 lakh, supplementary grant of ₹2,65.10 lakh obtained proved injudicious.		
(b)	No part of the total savings of ₹37,63.36 lakh was anticipated and surrendered during the year.		
(c)	Savings occurred mainly under :		
(i)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>		
	01 General Education		
	203 University and Higher Education		
	91 Central Assistance to State Plan		
	(CASP)		
	O	5,57.65	
	S	1,95.52	7,53.17      2,33.17      -5,20.00
	Reason for supplementary grant was stated to be due to receipt of more fund under CSS from the Government of India.		
	Reason for savings was stated to be due to administrative reasons i.e. technical difficulties in purchase/quotation/ tender etc. in connection with Major works.		
(ii)	789 Special Component Plan for Scheduled Castes		
	91 Central Assistance to State Plan		
	(CASP)		
	O	1,82.31	1,82.31      76.17      -1,06.14
	Reason for savings was stated to be due to administrative reasons i.e. technical difficulties in purchase/quotation/ tender etc. in connection with Major works.		
(iii)	796 Tribal Area Sub-Plan		
	91 Central Assistance to State Plan		
	(CASP)		
	O	3,32.44	3,32.44      1,39.00      -1,93.44
	Reason for savings was stated to be due to administrative reasons i.e. technical difficulties in purchase/quotation/ tender etc. in connection with Major works.		

**Grant No. 39 - Education (Higher) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(d) Entire provision was withdrawn in the following case:			
(i) <b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
<i>04 Art and Culture</i>			
105 Public Libraries			
90 State Share for Central Assistance to State Plan			
O	41.60		
R	-41.60	...	...
Reason for surrender was stated to be based on actual requirement.			
(e) Entire provision remained unutilized in the following cases :			
(i) <b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
<i>02 Technical Education</i>			
104 Polytechnics			
91 Central Assistance to State Plan			
<b>(CASP)</b>			
O	15,60.00		
R	-43.33	15,16.67	... -15,16.67
(ii) 789 Special Component Plan for Scheduled Castes			
43 Finance Commission			
O	0.17	0.17	... -0.17
(iii) 91 Central Assistance to State Plan			
<b>(CASP)</b>			
O	5,10.00	5,10.00	... -5,10.00

**Grant No. 39 - Education (Higher) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 796 Tribal Area Sub-Plan 43 Finance Commission O	0.31	0.31	...
			-0.31
(v) 91 Central Assistance to State Plan (CASP) O	9,30.00	9,30.00	...
			-9,30.00
(vi) 04 <i>Art and Culture</i> 789 Special Component Plan for Scheduled Castes 90 State Share for Central Assistance to State Plan O	13.60	13.60	...
			-13.60
(vii) 796 Tribal Area Sub-Plan 90 State Share for Central Assistance to State Plan O	24.80	24.80	...
			-24.80

Reason for savings was stated to be due to non-release of fund by the Finance Department in respect of seven cases at Sl. No. (i) to (vii).

(f) Expenditure incurred without provision in the following cases :

(i) <b>4202 Capital Outlay on Education, Sports, Art and Culture</b> 04 <i>Art and Culture</i> 789 Special Component Plan for Scheduled Castes 91 Central Assistance to State Plan (CASP)	...	...	11.92	+11.92
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**Grant No. 39 - Education (Higher) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan (CASP)	...	5.00	+5.00

Reason for incurring expenditure without provision in the above two cases at Sl. No. (i) and (ii) were not specific. Excess expenditure incurred requires regularisation.

(g) Instance of creation of provision by reappropriation without the knowledge of the Legislature have been noticed in the following case :

(i)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
	01 General Education				
	203 University and Higher Education				
	90 State Share for Central Assistance to State Plan				
	R	14.36	14.36	...	-14.36
(ii)	04 Art and Culture				
	105 Public Libraries				
	91 Central Assistance to State Plan (CASP)				
	R	43.33	43.33	43.33	...

Creation of the provision by reappropriation was stated to be based on actual requirement. Expenditure incurred requires regularisation.

(h) Excess occurred mainly under :

(i)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
	02 Technical Education				
	104 Polytechnics				
	90 State Share for Central Assistance to State Plan				
	O	1,02.96			
	S	69.58			
	R	28.66	2,01.20	2,00.20	-1.00

Reason for supplementary grant was stated to be due to receipt of more funds under CSS from Government of India. Reason for reappropriation was stated to be based on actual requirement for release of more State Share under the Scheme.

**Grant No. 39 - Education (Higher) Department - Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>		
		<b>(₹ in lakh)</b>			
(ii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	33.66	33.66	65.45	+31.79
(iii)	796 Tribal Area Sub-Plan				
	90 State Share for Central Assistance to State Plan				
	O	61.38	61.38	1,19.35	+57.97

Reasons for final savings/excess in respect of three cases at Sl. No. (i) to (iii) furnished by the Department were not specific.

**Grant No. 40 - Education (School) Department**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2202</b>	<b>General Education</b>			
<b>Voted</b>				
	Original	17,15,09,61		
	Supplementary	60,73,43	17,75,83,04	14,36,35,36
	Amount surrendered during the year (March 2019)			-3,39,47,68
				34,41,09

**CAPITAL**

<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>Voted</b>				
	Original	27,75,39		
	Supplementary	1,20,40	28,95,79	3,25,25
	Amount surrendered during the year (March 2019)			-25,70,54
				5,44,40

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure did not come up even the original grant of ₹17,15,09.61 lakh, supplementary grant obtained in March 2019 proved injudicious.
- (b) Out of the total saving of ₹3,39,47.68 lakh, only ₹34,41.09 lakh was anticipated and surrendered during the year.

**Grant No. 40 - Education (School) Department - Contd.**

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

(c) Savings occurred mainly under :

(i) **2202 General Education**

*02 Secondary Education*

101 Inspection

91 Central Assistance to State Plan

**( CASP )**

O 72,80.00

S 39.79.56 1,12,59.56 98,91.44 -13,68.12

Reason for supplementary grant was stated to be due to receipt of more fund from the Government of India on Sarva Shiksha Abhiyan (SSA) under CASP.

Reason for savings was attributed to non-release of central share by the Government of India.

(ii) 104 Teachers and Other Services

41 Human Development

O 11,49,02.27

R -56,28.29 10,92,73.98 10,28,90.87 -63,83.11

Reason for reappropriation and surrender were stated to be due to based on actual requirement.

Reason for savings was attributed to non-filling up of vacant posts.

(iii) 106 Text Books

91 Central Assistance to State Plan

**( CASP )**

O 4,48.00

S 9,35.59 13,83.59 7,93.22 -5,90.37

Reason for supplementary grant was stated to be due to receipt of more fund from the Government of India on Sarva Shiksha Abhiyan (SSA) under CASP.

Reason for savings was attributed to non-release of Central Share by the Government of India.

**Grant No. 40 - Education (School) Department - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(iv)	107 Scholarships				
	41 Human Development				
	O	1,00.00			
	R	-20.00	80.00	71.59	-8.41

Reason for reappropriation was attributed to actual requirement.

Reason for savings was attributed to non-drawal of fund by the DDOs.

(v)	109 Government Secondary Schools				
	41 Human Development				
	O	3,25.00			
	R	2,03.95	5,28.95	1,49.98	-3,78.97

Reason for reappropriation was attributed to actual requirement.

Reason for savings was attributed to less expenditure on procurement of Bicycle and furniture due to model code of conduct for Lok Sabha Election.

(vi)	91 Central Assistance to State Plan ( CASP )				
	O	15,40.00			
	S	11,58.28	26,98.28	18,17.75	-8,80.53

Reason for supplementary grant was attributed to receipt of more fund from the Government of India on Rastriya Madhyamik Shiksha Abhiyan (RMSA) under CASP.

Reason for savings was attributed to non-release of central share by the Government of India.

(vii)	789 Special Component Plan for Scheduled Castes				
	41 Human Development				
	O	31,56.00	31,56.00	1,60.15	-29,95.85

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

**Grant No. 40 - Education (School) Department - Contd.**

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

(viii)	91 Central Assistance to State Plan ( CASP )			
	O	82,75.00	82,75.00	50,07.74
				-32,67.26

Reason for savings was attributed to non-release of Central Share by the Government of India.

(ix)	796 Tribal Area Sub-Plan 41 Human Development			
	O	92,34.80	92,34.80	2,08.42
				-90,26.38

Reason for savings was attributed to less expenditure on procurement of Bicycle due to model code of conduct for Lok Sabha Election.

(x)	91 Central Assistance to State Plan ( CASP )			
	O	1,55,57.00	1,55,57.00	91,48.99
				-64,08.01

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

(xi)	80 <i>General</i> 001 Direction and Administration 98 Administration			
	O	14,00.58		
	R	80.20	14,80.78	12,83.84
				-1,96.94

Addition by reappropriation of ₹80.20 lakh was stated to be based on actual requirement.

Reason for savings was not furnished by the Department (January 2020).

**Grant No. 40 - Education (School) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(d) Entire provision was withdrawn as under :			
(i) <b>2202 General Education</b>			
<i>04 Adult Education</i>			
200 Other Adult Education Programme			
33 Welfare Programme			
O	14.00		
R	-14.00	...	...

Withdrawal of entire provision of ₹14.00 lakh through reappropriation was due to be based on actual requirement.

(e) Entire provision remained un-utilized in the following cases :				
(i) <b>2202 General Education</b>				
<i>04 Adult Education</i>				
789 Special Component Plan for Scheduled Castes				
33 Welfare Programme				
O	15.50	15.50	...	-15.50
(ii) 796 Tribal Area Sub-Plan				
33 Welfare Programme				
O	20.50	20.50	...	-20.50

Reason for savings were attributed to non-release of fund by the Finance Department in respect of above two cases at Sl. No. (i) and (ii).

(f) Instance of creation of provision by reappropriation without the knowledge of the Legislature have been noticed as under :				
(i) <b>2202 General Education</b>				
<i>02 Secondary Education</i>				
001 Direction and Administration				
98 Administration				
R	15.00	15.00	11.36	-3.64

Creation of provision by reappropriation was stated to be based on actual requirement. Expenditure incurred requires regularisation.

**Grant No. 40 - Education (School) Department - Contd.**

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

Reason for savings was not furnished by the Department (January 2020).

(g) Savings was partly offset by excess in the following cases :

(i) **2059 Public Works**

80 *General*

053 Maintenance and Repairs

25 Public Works

O 14.00

R -1.65 12.35 44.29 +31.94

Reason for withdrawal of provision by surrender was attributed to actual requirement.

Reason for excess was attributed to release of additional fund to meet the inevitable expenditure by the Finance Department.

(ii) **2202 General Education**

02 *Secondary Education*

101 Inspection

90 State Share for Central Assistance to State Plan

O 70.56

R 10,78.98 11,49.54 11,49.44 -0.10

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

Reason for excess was attributed to release of more fund to meet the additional expenditure by the Finance Department.

(iii) 106 Text Books

90 State Share for Central Assistance to State Plan

O 28.00

R 26.96 54.96 54.96 ...

Reason for excess was not furnished by the Department (January 2020).



**Grant No. 40 - Education (School) Department - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(iv)	109 Government Secondary Schools				
	90 State Share for Central Assistance to State Plan				
	O	42.00			
	R	2,27.64	2,69.64	2,69.64	...

Additional fund of ₹2,27.64 lakh was made through reappropriation was stated to be based on actual requirement.

Reason for excess was not furnished by the Department (January 2020).

(v)	110 Assistance to Non-Govt. Secondary Schools				
	41 Human Development				
	O	68,46.49			
	R	4,98.74	73,45.23	72,87.23	-58.00

Reason for addition to the fund through reappropriation was stated to be based on actual requirement.

Reason for final savings was not furnished by the Department (January 2020).

(vi)	199 Other Non-Government Institutions				
	41 Human Development				
	O	7,03.62			
	R	60.57	7,64.19	7,38.18	-26.01

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

Reason for final savings was attributed to release of additional fund to meet the inevitable expenditure by the Finance Department.

(vii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	1,25.50	1,25.50	5,22.12	+3,96.62

Reason for excess was attributed to release of additional fund to meet the inevitable expenditure by the Finance Department.

**Grant No. 40 - Education (School) Department - Contd.**

	Head	Total		Actual Expenditure	Excess (+) Saving (-)
		Grant			
(viii)	796 Tribal Area Sub-Plan				
	90 State Share for Central Assistance to State Plan				
	O	2,22.94	2,22.94	9,82.71	+7,59.77

Reason for excess was attributed to release of additional fund to meet the inevitable expenditure by the Finance Department.

**CAPITAL**

**Voted**

- (a) As the expenditure did not come up even the original grant of ₹27,75.39 lakh, supplementary grant obtained in March 2019 proved injudicious.
- (b) Out of the available savings of ₹25,70.54 lakh, only ₹5,44.40 lakh was anticipated and surrendered during the year.

(c) Savings occurred mainly under :

(i)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
	01 General Education				
	202 Secondary Education				
	41 Human Development				
	O	52.14			
	S	1,20.40			
	R	21.34	1,93.88	1,72.32	-21.56

Reason for supplementary grant was stated to be due to requirement of more funds to meet up the expenditure on major works and purchase on Acquisition of Land. Reason for reappropriation was attributed to actual requirement.

Reason for savings was attributed to non-release of fund to the owner of the land due to litigation and some DDOs were not able to draw the fund in time.

(ii)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State Plan				
	(CASP)				
	O	1,46.25	1,46.25	5.37	-1,40.88

Reason for savings was not furnished by the Department (January 2020).

**Grant No. 40 - Education (School) Department - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(d) Entire provision was withdrawn as under :

(i) **4202 Capital Outlay on Education, Sports, Art and Culture**

01 *General Education*

202 Secondary Education

90 State Share for Central Assistance to State Plan

O 2.24

R -2.24

...

...

...

Withdrawal of entire provision of ₹2.24 lakh through reappropriation was attributed to actual requirement.

(e) Entire provision remained un-utilized in the following cases :

(i) **4202 Capital Outlay on Education, Sports, Art and Culture**

01 *General Education*

202 Secondary Education

91 Central Assistance to State Plan

**(CASP)**

O 1,63.80

R -1,40.40

23.40

...

-23.40

Reason for savings was attributed to non-payment of fund to the Implementing Agency due to non-completion of works.

(ii) 600 General

41 Human Development

O 4.25

R -1.25

3.00

...

-3.00

Reason for savings was attributed to non-utilization of fund by the DDOs.

(iii) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O 2.00

2.00

...

-2.00

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

**Grant No. 40 - Education (School) Department - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
			(₹ in lakh)		
(iv)	796 Tribal Area Sub-Plan				
	90 State Share for Central Assistance to State Plan				
	O	3.76	3.76	...	-3.76
	Reason for savings was attributed to non-release of fund by the Finance Department.				
(v)	91 Central Assistance to State Plan				
	O	2,74.95	2,74.95	...	-2,74.95
	Reason for savings was attributed to less release of fund by the Finance Department as well as non-payment of fund to the Implementing Agency due to non-completion of works.				
(vi)	<b>4552 Capital Outlay on North Eastern Areas</b>				
	202 Secondary Education				
	90 State Share for Central Assistance to State Plan				
	<b>( North Eastern Council)</b>				
	O	25.20			
	R	-17.85	7.35	...	-7.35
	Reason for savings was attributed to non execution of works by the Implementing Agency due to price hike.				
(vii)	91 Central Assistance to State Plan				
	<b>( North Eastern Council)</b>				
	O	5,60.00			
	R	-4,04.00	1,56.00	...	-1,56.00
	Reason for savings was attributed to non-execution of works by the Implementing Agency due to price hike.				
(viii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	<b>(North Eastern Council)</b>				
	O	22.50	22.50	...	-22.50

**Grant No. 40 - Education (School) Department - Concl'd.**

	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(ix)	91 Central Assistance to State Plan <b>(North Eastern Council)</b>			
	O	5,00.00	...	-5,00.00
(x)	796 Tribal Area Sub-Plan			
	90 State Share for Central Assistance to State Plan <b>(North Eastern Council)</b>			
	O	42.30	...	-42.30
(xi)	91 Central Assistance to State Plan <b>(North Eastern Council)</b>			
	O	9,40.00	...	-9,40.00

Reason for savings were attributed to less release of fund by the Finance Department besides non-execution of works by the Implementing Agency due to price hike in the above four cases at Sl. No. (viii) to (xi).

(f) Savings was partly offset by excess under :

(i)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	<i>01 General Education</i>			
	789 Special Component Plan for Scheduled Castes			
	41 Human Development			
	O	15.50	53.52	+38.02
(ii)	796 Tribal Area Sub-Plan			
	41 Human Development			
	O	20.50	94.05	+73.55

Reason for excess in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

**Grant No. 41 - Education (Social) Department**

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

**REVENUE**

**2235 Social Security and Welfare**

**2236 Nutrition**

**Voted**

Original	6,59,49,81			
Supplementary	69,73,95	7,29,23,76	7,25,47,56	-3,76,20
Amount surrendered during the year (March 2019)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the total savings of ₹ 3,76.20 lakh was anticipated and surrendered during the year.

(b) Savings occurred mainly under :

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

(i) **2235 Social Security and Welfare**

02 Social Welfare

001 Direction and Administration

33 Welfare Programme

O	1,39,24.55			
R	-23,41.19	1,15,83.36	1,15,30.73	-52.63

Withdrawal of provision of ₹23,41.19 lakh through reappropriation was attributed to actual requirement.

Reason for savings was attributed to non-finalization of tender work of minor repairing and the option changed by the beneficiaries (Anganwadi Workers/Anganwadi Helpers) to get the pension benefit from annual to monthly pension scheme.

**Grant No. 41 - Education (Social) Department - Contd.**

Head			Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(ii)	99	Others			
		O	30,00.00		
		R	-1,71.29	28,28.71	28,28.70
					-0.01

Withdrawal of provision of ₹1,71.29 lakh through reappropriation was attributed to actual requirement.

Reason for savings was not furnished by Department (January 2020).

(iii)	101	Welfare of Handicapped			
	33	Welfare Programme			
		O	2,54.14		
		R	-40.33	2,13.81	2,05.73
					-8.08

Withdrawal of provision of ₹40.33 lakh through reappropriation was attributed to actual requirement.

Reason for savings was attributed to non-filling up of vacant post against Day Care Centre for persons with disabilities as well as other Ministerial Staff.

(iv)	102	Child Welfare			
	33	Welfare Programme			
		O	2,71.13		
		R	-22.66	2,48.47	2,44.03
					-4.44

Withdrawal of provision of ₹22.66 lakh through reappropriation was attributed to actual requirement.

Reason for savings was attributed to non-filling up of vacant post and retirement of staff.

(v)	89	Centrally Sponsored Scheme - IV			
		( CSS )			
		O	65.00		
		R	54.60	1,19.60	33.68
					-85.92

Addition to the provision of ₹54.60 lakh through reappropriation was attributed to actual requirement.

Reason for savings was attributed to non-release of fund by the Government of India in respect of National Crèche Scheme.

**Grant No. 41 - Education (Social) Department - Contd.**

Head			Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(vi)	91	Central Assistance to State Plan ( CASP )			
		O	61,74.31		
		S	43,45.08		
		R	1,05.69	1,06,25.08	89,56.89
					-16,68.20

Augmentation of provision by supplementary grant of ₹43,45.08 lakh was stated to be due to release of more fund under CSS by the Government of India and further addition to the provision through reappropriation of ₹1,05.69 lakh was attributed to actual requirement.

Reason for savings was attributed to non-release of fund by the Government of India in respect of Integrated Child Development Services (General).

(vii)	103	Women's Welfare			
	91	Central Assistance to State Plan ( CASP )			
		O	6,25.36		
		R	-2,04.10	4,21.26	4,09.29
					-11.97

Withdrawal of provision of ₹2,04.10 lakh through reappropriation was attributed to actual requirement.

Reason for savings was attributed to non-release of fund by the Government of India in respect of Indira Gandhi National Widow Pension Scheme (Central Share).

(viii)	106	Correctional Services			
	90	State Share for Central Assistance to State Plan			
		O	49.11		
		R	-9.11	40.00	7.59
					-32.41

Withdrawal of provision of ₹9.11 lakh through reappropriation was attributed to actual requirement.

Reason for savings was attributed to non-release of fund by the Government of India in respect of Integrated Child Protection Scheme as well as non-release of fund (State Share) by the Finance Department.



**Grant No. 41 - Education (Social) Department - Contd.**

Head			Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(ix)	91	Central Assistance to State Plan ( CASP )			
		O	4,42.00		
		R	-1,04.00	3,38.00	1,93.20
					-1,44.80

Withdrawal of provision of ₹1,04.00 lakh through reappropriation was attributed to actual requirement.

Reason for savings was attributed to non-release of fund by the Government of India in respect of Integrated Child Protection Scheme.

(x)	200	Other Programmes			
	33	Welfare Programme			
		O	5,94.50		
		R	21.73	6,16.23	5,60.06
					-56.17

Addition to the provision of ₹21.73 lakh through reappropriation was attributed to actual requirement.

Reason for savings was attributed to non-release of fund by the Government of India in respect of Tripura State Social Welfare Board, non-release of fund (State Share) by the Finance Department and non-filling up of vacant post of Border Area Project.

(xi)	789	Special Component Plan for Scheduled Castes			
	89	Centrally Sponsored Scheme - IV ( CSS )			
		O	31.96	31.96	7.86
					-24.10

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

(xii)	796	Tribal Area Sub-Plan			
	89	Centrally Sponsored Scheme - IV ( CSS )			
		O	58.28	58.28	14.33
					-43.95

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

**Grant No. 41 - Education (Social) Department - Contd.**

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(xiii)	03 National Social Assistance Programme			
	101 National Old Age Pension Scheme			
	70 State Share			
	O	42,53.00		
	R	-6,00.00	36,53.00	36,53.00

Withdrawal of provision of ₹6,00.00 lakh through reappropriation was attributed to actual requirement.

Reason for savings was not furnished by the department.

(xiv)	91 Central Assistance to State Plan ( CASP )			
	O	23,18.52	23,18.52	21,78.73
				-1,39.79

Reason for savings was attributed to non-release of fund by the Government of India in respect of Indira Gandhi National Old Age Pension.

(xv)	102 National Family Benefit Scheme			
	87 Centrally Sponsored Scheme - II ( CSS )			
	O	1,14.92	1,14.92	42.8
				-72.12

Reason for savings was attributed to non-release of fund by the Government of India in respect of National Family Benefit Scheme.

(xvi)	789 Special Component Plan for Scheduled Castes			
	87 Centrally Sponsored Scheme - II ( CSS )			
	O	39.00	39.00	17.20
				-21.80

Reason for savings was attributed to non-release of fund by the Government of India in respect of National Family Benefit Scheme.

**Grant No. 41 - Education (Social) Department - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)	
			₹ in lakh	
(xvii) 91 Central Assistance to State Plan ( CASP )				
O	7,72.90	7,72.90	7,37.10	-35.80

Reason for savings was attributed to non-release of fund by the Government of India in respect of Indira Gandhi National Old Age Pension (National Social Assistance Programme).

(xviii) 796 Tribal Area Sub-Plan				
70 State Share				
O	26,68.54	26,68.54	25,90.24	-78.30

Reason for savings was attributed to non-release of fund by the Government of India in respect of Indira Gandhi National Old Age Pension as well as non-release of State Share by the Finance Department.

(xix) 87 Centrally Sponsored Scheme - II ( CSS )				
O	75.60	75.60	41.20	-34.40

Reason for savings was attributed to non-release of fund by the Government of India in respect of National Family Benefit Scheme.

(xx) 91 Central Assistance to State Plan ( CASP )				
O	14,54.80	14,54.80	11,57.40	-2,97.40

Reason for savings was attributed to non-release of fund by the Government of India in respect of Indira Gandhi National Old Age Pension.

(xxi) 60 Other Social Security and Welfare Programme				
102 Pension under Social Security Scheme				
91 Central Assistance to State Plan ( CASP )				
O	55.93	55.93	34.64	-21.29

Reason for savings was attributed to non-release of fund by the Government of India in respect of Indira Gandhi National Old Age Pension.

**Grant No. 41 - Education (Social) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(xxii) <b>2236 Nutrition</b>			
02 <i>Distribution of Nutritious Food and Beverages</i>			
796 Tribal Area Sub-Plan			
41 Human Development			
O	1,40.00	1,40.00	1,12.00
			-28.00

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

(c) Entire provision remained un-utilized in the following cases :

(i) <b>2235 Social Security and Welfare</b>				
02 <i>Social Welfare</i>				
101 Welfare of Handicapped				
91 Central Assistance to State Plan ( CASP )				
O	78.00			
R	-25.30	52.70	...	-52.70

Withdrawal of provision of ₹25.30 lakh through reappropriation was attributed to actual requirement.

Reason for savings was attributed to non-release of fund by the Government of India in respect of National Programme for persons with disabilities.

(ii) <b>2236 Nutrition</b>				
02 <i>Distribution of Nutritious Food and Beverages</i>				
789 Special Component Plan for Scheduled Castes				
41 Human Development				
O	0.10	0.10	...	-0.10

Reason for savings was not furnished by the Department (January 2020).

**Grant No. 41 - Education (Social) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(d) Instance of creation of provision without the knowledge of the state Legislature has been noticed under :			
(i) <b>2235 Social Security and Welfare</b>			
02 Social Welfare			
103 Women's Welfare			
90 State Share for Central Assistance to State Plan			
R	7.24	7.24	7.23
			-0.01

Creation of provision of ₹7.24 lakh through reappropriation was stated to be based on actual requirement. Expenditure incurred requires regularisation.

(e) Savings was partly offset by excess under :				
(i) <b>2235 Social Security and Welfare</b>				
02 Social Welfare				
102 Child Welfare				
90 State Share for Central Assistance to State Plan				
O	4,95.96			
R	7,18.94	12,14.90	7,48.97	-4,65.92

Additional provision of ₹7,18.94 lakh in March 2019 was made through reappropriation was stated to be based on actual requirement.

Reason for final savings was attributed to non-release of fund by the Government of India in respect of Integrated Child Development Services (General) as well as non-release of fund (State Share) by the Finance Department.

(ii) 103 Women's Welfare				
88 Centrally Sponsored Scheme - III (CSS)				
O	10.40			
R	1,81.82	1,92.22	1,92.22	...

Additional provision of ₹1,81.82 lakh in March 2019 made through reappropriation was due to additional requirement of fund under the Centrally Sponsored Scheme - III.

**Grant No. 41 - Education (Social) Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>		
	<b>(₹ in lakh)</b>				
(iii)	789	Special Component Plan for Scheduled Castes			
	88	Centrally Sponsored Scheme - III ( CSS )			
	O	3.40	3.40	44.61	+41.21
(iv)	90	State Share for Central Assistance to State Plan			
	O	1,78.19	1,78.19	2,38.57	+60.38
(v)	91	Central Assistance to State Plan ( CASP )			
	O	23,98.67	23,98.67	28,51.63	+4,52.96
(vi)	796	Tribal Area Sub-Plan			
	88	Centrally Sponsored Scheme - III ( CSS )			
	O	26.20	26.20	79.28	+53.08
(vii)	90	State Share for Central Assistance to State Plan			
	O	3,47.19	3,47.19	4,28.20	+81.01
(viii)	91	Central Assistance to State Plan ( CASP )			
	O	52,03.24	52,03.24	61,52.58	+9,49.34
(ix)	60	<i>Other Social Security and Welfare Programme</i>			
	102	Pension under Social Security Scheme			
	33	Welfare Programme			
	O	1,69,39.25			
	S	12,22.99			
	R	23,09.79	2,04,72.03	2,04,71.58	-0.45

Reasons for supplementary grant was stated to be due to requirement of additional fund to meet up the expenses on Social Security Scheme.

**Grant No. 41 - Education (Social) Department - Contd.**

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

Additional provision of ₹23,09.79 lakh in March 2019 made through reappropriation was due to requirement of Welfare Programme.

(x)	<b>2236 Nutrition</b>				
	02 <i>Distribution of Nutritious Food and Beverages</i>				
	101 Special Nutrition Programme				
	90 State Share for Central Assistance to State Plan				
	O	5.78			
	R	1,62.22	1,68.00	1,66.51	-1.49

Addition to the provision of ₹1,62.22 lakh through reappropriation was attributed to actual requirement.

(xi)	91 Central Assistance to State Plan				
	( CASP )				
	O	52.00			
	S	14,05.88	14,57.88	14,75.26	+17.38

Reason for supplementary grant was stated to be due to receipt of more fund against the budget provision under CSS.

(xii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	1.89	1.89	55.01	+53.12

(xiii)	91 Central Assistance to State Plan				
	( CASP )				
	O	17.00	17.00	4,76.61	+4,59.61

(xiv)	796 Tribal Area Sub-Plan				
	90 State Share for Central Assistance to State Plan				
	O	3.44	3.44	99.99	+96.55

**Grant No. 41 - Education (Social) Department - Concl.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(xv)	91 Central Assistance to State Plan ( CASP )			
	O	31.00	8,69.12	+8,38.12

Reasons for final savings/excess were not furnished by the Department in respect of 14 cases at Sl. No. (ii) to (xv) (January 2020).



**Grant No. 42 - Education (Youth Affairs & Sports) Department**

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

**REVENUE**

**2204 Sports and Youth Services**

**Voted**

Original	75,49,00	75,49,00	67,57,75	-7,91,25
Amount surrendered during the year (March 2019)				3,85,05

**CAPITAL**

**4202 Capital Outlay on Education, Sports, Art and Culture**

**4552 Capital Outlay on North Eastern Areas**

**Voted**

Original	5,00			
Supplementary	2,57,55	2,62,55	4,75,62	+2,13,07
Amount surrendered during the year (March 2019)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the overall savings of ₹7,91.25 lakh, surrender of ₹ 3,85.05 lakh made in March 2019 proved inadequate.
- (b) Savings occurred mainly under :

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

(i) **2204 Sports and Youth Services**

101 Physical Education

41 Human Development

O 67,27.65

R -3,43.27 63,84.38 60,66.30 -3,18.08

Reduction in provision by surrender of ₹3,44.47 lakh and addition to the provision by reappropriation of ₹1.20 lakh were stated to be based on actual requirement.

**Grant No. 42 - Education (Youth Affairs & Sports) Department- Contd.**

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

Reason for savings was attributed to non-filling of promotional posts, vacant posts etc. and non-drawal of fund by the DDOs.

(ii)	104 Sports and Games				
	41 Human Development				
	O	2,38.85			
	R	-34.98	2,03.87	2,02.05	-1.82

Reduction in provision by surrender of ₹34.42 lakh and reappropriation of ₹0.56 lakh were stated to be based on actual requirement.

Reason for savings was attributed to non-drawal of fund by the DDOs.

(iii)	789 Special Component Plan for Scheduled Castes				
	41 Human Development				
	O	1,55.81	1,55.81	1,30.51	-25.30

Reason for savings was attributed to non-drawal of fund by the DDOs.

(iv)	796 Tribal Area Sub-Plan				
	41 Human Development				
	O	2,60.46	2,60.46	2,15.49	-44.97

Reason for savings was attributed to non-drawal of fund by the DDOs.

**CAPITAL**

**Voted**

(a) In view of the overall excess of ₹2,13.07 lakh, augmentation of provision by supplementary grant proved inadequate.

(b) Final expenditure exceeded the grant provision by ₹2,13.07 lakh which requires regularisation.

(c) Excess occurred under:

(i)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
	03 Sports and Youth Services				
	789 Special Component Plan for Scheduled Castes				
	98 Administration				
		...	...	82.92	+82.92

**Grant No. 42 - Education (Youth Affairs & Sports) Department- Concl'd.**

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii) 796 Tribal Area Sub-Plan	...	1,35.00	+1,35.00
98 Administration	...		

Reasons for incurring expenditure without budget provision were not properly furnished by the Department in the above two cases at Sl. No. (i) and (ii).

(d) Excess was counterbalanced by savings under:

(i) <b>4552 Capital Outlay on North Eastern Areas</b>				
789 Special Component Plan for Scheduled Castes				
90 State Share for Central Assistance to State Plan				
<b>( North Eastern Council)</b>				
O	0.90	0.90	...	-0.90

(ii) 796 Tribal Area Sub-Plan				
90 State Share for Central Assistance to State Plan				
<b>(North Eastern Council)</b>				
O	1.65	1.65	...	-1.65

Reasons for savings was attributed to non-release of fund (RE) by the Finance Department in the above two cases at Sl. No. (i) and (ii).

**Grant No. 43 - Finance Department**

<b>Major Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>	
	<b>(₹ in thousand)</b>			
<b>REVENUE</b>				
<b>2049</b>	<b>Interest Payments</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>2071</b>	<b>Pensions and other Retirement Benefits</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>Voted</b>				
Original	21,65,49,00	21,65,49,00	20,49,89,99	-1,15,59,01
Amount surrendered during the year (March 2019)				68,57,82
<b>Charged</b>				
Original	10,65,00,00	10,65,00,00	9,54,32,35	-1,10,67,65
Amount surrendered during the year (March 2019)				2,13,13,16
<b>CAPITAL</b>				
<b>6003</b>	<b>Internal debt of the State Government</b>			
<b>6004</b>	<b>Loans and Advances from the Central Government</b>			
<b>7610</b>	<b>Loans to Government Servants etc.</b>			
<b>Voted</b>				
Original	50,00	50,00	50,00	...
Amount surrendered during the year (March 2019)				...
<b>Charged</b>				
Original	3,24,00,00	3,24,00,00	3,03,10,55	-20,89,45
Amount surrendered during the year (March 2019)				...

**Grant No. 43 - Finance Department - Contd.**

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

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of available savings of ₹1,15,59.01 lakh, surrender of ₹68,57.82 lakh only was made in March 2019 proved inadequate.

(b) Savings occurred mainly under :

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

090 Secretariat

05 Establishment

O 14,09.00

R 26.74 14,35.74 13,02.50 -1,33.24

Increase in provision through reappropriation of ₹26.74 lakh was attributed to actual requirement.

(ii) **2071 Pensions and other Retirement Benefits**

01 Civil

104 Gratuities

02 Pension

O 13,53,32.97

R -10,58,02.68 2,95,30.29 3,15,27.20 +19,96.91

Reduction in provision by through reappropriation of ₹10,58,02.68 lakh was stated to be based on actual requirement.

Reason for final savings in respect of Sl. No. (i) and (ii) above have not been intimated (January 2020).

**Grant No. 43 - Finance Department - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(c) Entire provision was withdrawn as under :			
(i) <b>2070 Other Administrative Services</b>			
800 Other expenditure			
99 Others			
O	1,25,00.00		
R	-1,25,00.00	...	...

Withdrawal of provision by surrender of ₹68,57.82 lakh was attributed to actual requirement and further reduction in provision through reappropriation of ₹56,42.18 lakh was due to actual requirement.

(d) Savings was counterbalanced by excess under :				
(i) <b>2071 Pensions and other Retirement Benefits</b>				
01 Civil				
101 Superannuation and Retirement Allowances				
02 Pension				
O	4,56,86.90			
R	7,75,25.67	12,32,12.57	12,00,12.70	-31,99.87

Increase in provision through reappropriation of ₹7,75,25.67 lakh was attributed on actual requirement.

(ii) 102 Commuted value of Pensions				
02 Pension				
O	1,34,44.05			
R	1,32,95.38	2,67,39.43	2,52,43.68	-14,95.75

Increase in provision through reappropriation of ₹1,32,95.38 lakh was attributed to actual requirement.

**Grant No. 43 - Finance Department - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ in lakh)		
(iii) 105 Family Pensions			
02 Pension			
O	80,66.08		
R	2,06,08.78	2,64,23.48	-22,51.38
Increase in provision through reappropriation of ₹2,06,08.78 lakh was attributed to actual requirement.			
(iv) 111 Pensions to Legislators			
02 Pension			
O	50.00		
R	-31.14	18.86	4,01.30
			+3,82.44
Reduction in provision through reappropriation of ₹31.14 lakh was stated to be based on actual requirement.			
(v) 117 Government Contribution for Defined Contribution Pension Scheme			
02 Pension			
O	20.00		
R	19.43	39.43	40.49
			+1.06

Addition to the provision through reappropriation of ₹19.43 lakh was stated to be based on actual requirement.

Reasons for final savings/excess in respect of five cases at Sl. No. (i) to (v) have not been intimated by the Department (January 2020).

**Grant No. 43 - Finance Department - Contd.**

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

**REVENUE**

**Charged**

(a) In view of the overall savings of ₹1,10,67.65 lakh, surrender of ₹2,13,13.16 lakh proved excessive.

(b) Savings occurred mainly under :

(i) 2049 Interest Payments

    01 Interest on Internal Debt

    101 Interest on Market Loans

    58 Debt Services

        O                   5,90,84.52

        R                   -1,70,29.66      4,20,54.86      4,57,78.82      +37,23.96

Reduction in provision by surrender of ₹1,70,29.66 lakh was attributed to actual requirement.

Final excess of ₹53,48.15 lakh also occurred under this head of account during 2017-18.

(ii) 03 Interest on Small Savings, Provident Funds etc.

    104 Interest on State Provident Funds

    58 Debt Services

        O                   3,60,98.07

        R                   -66,40.94      2,94,57.13      3,41,37.03      +46,79.90

Reduction in provision by surrender of ₹42,83.50 lakh was attributed to actual requirement and further reduction in provision through reappropriation of ₹23,57.44 lakh was also stated to be based on actual requirement.



**Grant No. 43 - Finance Department - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	(₹ in lakh)		
(iii) 04	<i>Interest on Loans and Advances from Central Government</i>		
101	Interest on Loans for State / Union Territory Plan Schemes		
58	Debt Services		
	<i>O</i>	40,18.45	
	<i>R</i>	-26,05.29	14,13.16
		16,57.37	+2,44.21

Reduction in provision through reappropriation of ₹26,05.29 lakh was stated to be based on actual requirement.

Reason for final excess in respect of Sl. No. (i) to (iii) above have not been intimated by the Department (January 2020).

(c) Instance of incurring expenditure through reappropriation without the knowledge of Legislature has been noticed as under. The expenditure incurred requires regularisation :

(i)	2049	Interest Payments			
	04	<i>Interest on Loans and Advances from Central Government</i>			
	112	Interest on other Loans for State/Union Territory (with Legislature) schemes			
	58	Debt Services			
		<i>R</i>	11.41	11.41	11.41
					...

(d) Savings was partly counterbalanced by excess under :

(i)	2049	Interest Payments			
	01	<i>Interest on Internal Debt</i>			
	123	Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government			
	58	Debt Services			
		<i>O</i>	70,54.25		
		<i>R</i>	49,14.89	1,19,69.14	1,25,94.74
					+6,25.60

Addition to the provision through reappropriation of ₹49,14.89 lakh was stated to be based on actual requirement.

Final excess of ₹42,73.43 lakh also occurred under this head of account during 2016-17.

**Grant No. 43 - Finance Department - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(ii)            305 Management of Debt			
58 Debt Services			
<i>O</i>	1,03.03		
<i>R</i>	-7.03	96.00	1,19.19
			+23.19
Reduction in provision through reappropriation of ₹7.03 lakh was stated to be based on actual requirement.			
(iii)            04 Interest on Loans and Advances from Central Government			
103 Interest on Loans for Centrally Sponsored Plan Schemes			
58 Debt Services			
<i>O</i>	50.46		
<i>R</i>	83.25	1,33.71	77.91
			-55.80
Addition to the provision through reappropriation of ₹83.25 lakh was stated to be based on actual requirement.			
(iv)            104 Interest on Loans for Non-Plan Schemes			
58 Debt Services			
<i>O</i>	40.83		
<i>R</i>	-32.26	8.57	47.21
			+38.64

Reduction in provision through reappropriation of ₹32.26 lakh was stated to be based on actual requirement.

Reason for excess in respect above four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).

**Grant No. 43 - Finance Department - Contd.**

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

(e) Instance of incurring expenditure without the knowledge of the Legislature and without any provision has been noticed in the following case :

(i)	2049 Interest Payments			
	03 Interest on Small Savings, Provident Funds etc.			
	108 Interest on Insurance and Pension Fund			
	58 Debt Services			
	...	...	9,58.67	+9,58.67

Reason for incurring expenditure without any provision has not been intimated by the Department (January 2020). Expenditure incurred requires regularisation.

**CAPITAL**

**Charged**

(a) No part of available savings of ₹20,89.45 lakh was anticipated and surrendered during the year.

(b) Savings occurred mainly under :

(i) **6003 Internal debt of the State Government**

111	Special Securities issued to National Small Savings Fund of the Central Government			
58	Debt Services			
	O	2,70,36.04		
	R	-1,29,71.69	1,40,64.35	1,15,26.30
				-25,38.05

Reduction in provision through reappropriation of ₹1,29,71.69 lakh was attributed to actual requirement.

(ii) **6004 Loans and Advances from the Central Government**

01	Non-Plan Loans			
800	Other Loans			
58	Debt Services			
	O	85.37		
	R	-69.62	15.75	51.51
				+35.76

Reduction in provision through reappropriation of ₹69.62 lakh was attributed to actual requirement.



**Grant No. 43 - Finance Department - Concl'd.**

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

(d) Savings was partly offset by excess under :

(i) **6004 Loans and Advances from the Central Government**

04 *Loans for Centrally Sponsored Plan Schemes*

800 Other Loans

58 Debt Services

*O* 23.78

*R* 70.51                      94.29                      54.55                      -39.74

Addition to the provision through reappropriation of ₹70.51 lakh was attributed to actual requirement.

Reasons for final savings has not been intimated by the Department (January 2020).

**Grant No. 44 - Institutional Finance**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>REVENUE</b>				
<b>2047</b>	<b>Other Fiscal Services</b>			
<b>2075</b>	<b>Miscellaneous General Services</b>			
<b>Voted</b>				
Original		4,23,60	4,09,00	-14,60
Amount surrendered during the year (March 2019)				2,73

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹14.60 lakh, only ₹2.73 lakh was anticipated and surrendered during the year.

**Grant No. 45 - Taxes and Excise**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2020</b>	<b>Collection of Taxes on Income and Expenditure</b>			
<b>2039</b>	<b>State Excise</b>			
<b>2040</b>	<b>Taxes on Sales, Trade etc.</b>			
<b>Voted</b>				
Original		35,56,00	35,56,00	25,43,23
	Amount surrendered during the year (March 2019)			-10,12,77
				5,17,68

**CAPITAL**

<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>Voted</b>				
Original		2,00,00	2,00,00	...
	Amount surrendered during the year (March 2019)			-2,00,00
				40,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Against the available savings of ₹10,12.77 lakh, only ₹5,17.68 lakh was anticipated and surrendered during the year.
- (b) Savings occurred mainly under :

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(i)	<b>2039 State Excise</b>			
	001 Direction and Administration			
	05 Establishment			
	O	5,51.70		
	R	-69.34	4,82.36	4,36.17
				-46.19

Reduction in provision by reappropriation of ₹69.34 lakh was stated to be based on actual requirement.

**Grant No. 45 - Taxes and Excise - Contd.**

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

(ii)	<b>2040 Taxes on Sales, Trade etc.</b>			
	001 Direction and Administration			
	05 Establishment			
	O	1,20.00		
	R	-35.00	85.00	79.61
				-5.39

Withdrawal of provision by reappropriation of ₹35.00 lakh was attributed to actual requirement.

(iii)	101 Collection Charges			
	05 Establishment			
	O	24,22.80		
	R	-5,73.94	18,48.86	15,63.87
				-2,84.99

Withdrawal of provision by surrender of ₹5,17.68 lakh and reappropriation of ₹56.26 lakh were stated to be based on actual requirement.

Reasons for savings in the above three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

(c) Entire provision withdrawn under :

(i)	<b>2040 Taxes on Sales, Trade etc.</b>			
	800 Others expenditure			
	99 Others			
	O	70.00		
	R	-70.00	...	...
				...

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



**Grant No. 45 - Taxes and Excise - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(d) Savings are offset by excess under :			
(i) <b>2039 State Excise</b>			
104 Purchase of Liquor and Spirits			
05 Establishment			
O	3,50.00		
R	1,90.00	5,40.00	4,32.00
			-1,08.00

Addition to the provision by reappropriation of ₹1,90.00 lakh was stated to be based on actual requirement. Excess expenditure requires regularisation.

Reason for final savings was not intimated by the Department (January 2020).

**CAPITAL**

**Voted**

- (a) The whole provision remained unutilised at the end of the year which was indicative of defective budgeting.
- (b) Against the available savings of ₹2,00.00 lakh, only ₹40.00 lakh was surrendered during the year.
- (c) Savings occurred under :
- (i) **4070 Capital Outlay on other Administrative Services**
- |                        |         |         |     |          |
|------------------------|---------|---------|-----|----------|
| 800 Others expenditure |         |         |     |          |
| 05 Establishment       |         |         |     |          |
| O                      | 2,00.00 |         |     |          |
| R                      | -40.00  | 1,60.00 | ... | -1,60.00 |

Withdrawal of provision by surrender of ₹40.00 lakh was attributed to actual requirement even through the remaining provision un-utilised at the end of the year.

**Grant No. 46 - Treasuries**

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

**REVENUE**

**2030 Stamps and Registration**

**2054 Treasury and Accounts Administration**

**2070 Other Administrative Services**

**Voted**

Original	11,14,00	11,14,00	8,78,24	-2,35,76
Amount surrendered during the year (March 2019)				79,77

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of available huge savings of ₹2,35.76 lakh, only ₹79.77 lakh was anticipated and surrendered during the year.

(b) Saving occurred under :

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

(i) **2030 Stamps and Registration**

02 Stamps-Non-Judicial

101 Cost of Stamps

06 District Treasuries

O 1,50.50

R -1,20.60 29.90 8.25 -21.65

Reduction in provision by surrender of ₹79.77 lakh and reappropriation ₹40.83 lakh were stated to be based on actual requirement.

Reason for savings has not been intimated by the Department (January 2020).

(ii) **2054 Treasury and Accounts Administration**

095 Directorate of Accounts and Treasuries

05 Establishment

O 8,68.00

R 21.23 8,89.23 7,57.70 -1,31.53

Addition to the provision by reappropriation of ₹21.23 lakh was stated to be based on actual requirement.

Reason for savings has not been intimated by the Department (January 2020).

**Grant No. 47 - Chief Minister's Secretariat**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving(-)</b>
<b>REVENUE</b>				
<b>2013</b>	<b>Council of Ministers</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>Voted</b>				
Original		23,90	15,35	-8,55
Amount surrendered during the year (March 2019 )				2,69

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of available saving of ₹8.55 lakh, only ₹2.69 lakh was anticipated and surrendered in March 2019.

**Appropriation No. 48 - High Court**

<b>Major Head</b>		<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
		<b>Appropriation</b>	<b>Expenditure</b>	<b>Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2014</b>	<b>Administration of Justice</b>			
<b>Voted</b>				
	Original	18,50		
	Supplementary	64,81	83,31	35,18
	Amount surrendered during the year (March 2019)			-48,13
				...
<b>Charged</b>				
	Original	19,74,00		
	Supplementary	6,17,48	25,91,48	25,11,66
	Amount surrendered during the year (March 2019)			-79,82
				...

**CAPITAL**

<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
	Supplementary	1,24,95	1,24,95	1,21,89
	Amount surrendered during the year (March 2019)			-3,06
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the overall savings of ₹48.13 lakh, augmentation of provision by supplementary grant proved excessive.
- (b) No part of the available savings of ₹48.13 lakh was anticipated and surrendered during the year.
- (c) Savings occurred mainly under :

<b>Head</b>		<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
		<b>Appropriation</b>	<b>Expenditure</b>	<b>Saving (-)</b>
		<b>(₹ in lakh)</b>		
(i)	<b>2014 Administration of Justice</b>			
	102 High Courts			
	05 Establishment			
	O	12.50		
	S	49.78	62.28	23.87
				-38.41

**Appropriation No. 48 - High Court - Concl'd.**

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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Addition to the provision by supplementary grant of ₹49.78 lakh was attributed to increase in expenditure due to revision of pay.

Reason for savings has not been intimated by the Department (January 2020).

(d) Savings was partly offset by excess under :

(i) **2014 Administration of Justice**

102 High Courts

05 Establishment

O	17,02.00			
S	6,17.48			
R	95.68	24,15.16	23,58.48	-56.68

Augmentation of provision by supplementary grant of ₹6,17.48 lakh and further addition to the provision by reappropriation of ₹95.68 lakh was attributed to excess expenditure due to revision of pay and actual requirement respectively.

Reason for final savings has not been intimated by the Department (January 2020).

**REVENUE****Charged**

(a) No portion of the available savings of ₹79.82 lakh was anticipated and surrendered during the year.

(b) Savings occurred mainly under :

(i) **2014 Administration of Justice**

102 High Courts

01 Emoluments and Allowances

O	2,72.00			
R	-95.68	1,76.32	1,53.18	-23.14

Reduction in provision by reappropriation of ₹95.68 lakh was attributed to based on actual requirement.

Reason for savings has not been intimated by the Department (January 2020).

**CAPITAL****Voted**

(a) No part of available savings of ₹3.06 lakh was anticipated and surrendered during the year.

**Grant No. 49 - Fire Service Organisation**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>Voted</b>				
Original		85,17,00	85,17,00	76,15,35
	Amount surrendered during the year (March 2019)			-9,01,65
				6,70,91
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>Voted</b>				
Original		10,20,00		
Supplementary		8,31	10,28,31	27,87
	Amount surrendered during the year (March 2019)			-10,00,44
				9,32,86

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹9,01.65 lakh, only ₹6,70.91 lakh was anticipated and surrendered during the year.
- (b) Savings occurred mainly under :

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(i)	<b>2070 Other Administrative Services</b>			
	108 Fire Protection and Control			
	05 Establishment			
	O	85,12.00		
	R	-6,71.35	78,40.65	76,09.91
				-2,30.74

**Grant No. 49 - Fire Service Organisation - Concl'd.**

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

Reduction in provision by surrender of ₹6,69.91 lakh and reappropriation of ₹1.44 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non-filling up of vacant posts in different category viz. Group-A, Group-B, Group-C and Group-D Staff.

(c) Creation of provision by reappropriation without the knowledge of the Legislature has been noticed in the following case. The Expenditure incurred requires regularisation.

(i)	<b>2070 Other Administrative Services</b>				
	003 Training				
	05 Establishment				
	R	1.44	1.44	1.44	...

**CAPITAL**

**Voted**

(a) In view of the meager expenditure of ₹27.87 lakh in the grant, huge provision of ₹ 10,00.4 lakh including supplementary grant of ₹8.31 lakh proved injudicious.

(b) Out of the available savings of ₹10,00.44 lakh, ₹9,32.86 lakh was anticipated and surrendered during the year.

(c) Savings occurred mainly under :

(i)	<b>4059 Capital Outlay on Public Works</b>				
	60 Other Buildings				
	051 Construction				
	91 Central Assistance to State Plan ( CASP )				
	O	10,00.00			
	R	-9,32.86	67.14	...	-67.14

Reduction in provision by surrender of ₹9,32.86 lakh was stated to be based on actual requirement. Entire provision remained unutilised during the year.

Reason for savings was stated to be due to non-drawal of funds by the Implementing Agencies as well as less release of fund by the Finance Department.

**Grant No. 50 - Civil Defence**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>REVENUE</b>				
<b>2070</b>	<b>Other Administrative Services</b>			
<b>Voted</b>				
Original		30,00	16,51	-13,49
Amount surrendered during the year (March 2019)				9,67

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of available savings of ₹13.49 lakh, only ₹9.67 lakh was anticipated and surrendered in March 2019.



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

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

**REVENUE**

**2049 Interest Payments**

**2215 Water Supply and Sanitation**

**Voted**

Original	2,21,03,50	2,21,03,50	1,96,27,41	-24,76,09
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Amount surrendered during the year (March 2019)				12,69,76
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**Charged**

Original	3,50,00	3,50,00	3,64,43	+14,43
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Amount surrendered during the year (March 2019)				50,00
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**CAPITAL**

**4215 Capital Outlay on Water Supply and Sanitation**

**4552 Capital Outlay on North Eastern Areas**

**6003 Internal debt of the State Government**

**Voted**

Original	2,56,70,00			
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Supplementary	51,43,56	3,08,13,56	2,42,71,42	-65,42,14
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Amount surrendered during the year (March 2019)				8,28,11
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**Charged**

Original	5,40,00	5,40,00	5,39,98	2
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Amount surrendered during the year (March 2019)				...
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**Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in lakh)				
<b>Notes and Comments</b>				
<b>REVENUE</b>				
<b>Voted</b>				
(a)	Out of the total savings of ₹24,76.09 lakh, only ₹12,69.76 lakh was anticipated and surrendered during the year.			
(b)	Savings occurred mainly under :			
(i)	<b>2215 Water Supply and Sanitation</b>			
	<i>01 Water Supply</i>			
	001 Direction and Administration			
	28 Public Health			
	O	1,33,99.25		
	R	-12,99.30	1,20,99.95	1,16,99.29
				-4,00.66
	Withdrawal of provision of ₹12,69.76 lakh and ₹29.54 lakh through surrender and reappropriation respectively were stated to be actual requirement.			
(ii)	789 Special Component Plan for Scheduled Castes			
	28 Public Health			
	O	3,83.77	3,83.77	3,42.89
				-40.88
(iii)	796 Tribal Area Sub-Plan			
	28 Public Health			
	O	6,99.83	6,99.83	5,73.90
				-1,25.93

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

	<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		(₹ in lakh)		
(iv)	799 Suspense			
	65 Suspense Accounts			
	O	40,00.00	40,00.00	34,82.78
				-5,17.22
	Reasons for savings in the above four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).			
(c)	Instance of creation of provision without the knowledge of the Legislature has been noticed as under :			
(i)	<b>2215 Water Supply and Sanitation</b>			
	01 Water Supply			
	800 Other expenditure			
	25 Public Works			
	R	73.34	73.34	40.76
				-32.58

Expenditure incurred requires regularisation.

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

The details of the transaction under 'Suspense' during 2018-19 together with opening and closing balances were as follows :

<b>Heads</b>	<b>Opening Balance as on 1 April 2018</b>	<b>Debit+</b>	<b>Credit-</b>	<b>Closing Balance as on 31 March 2019</b>
	<b>Debit + Credit-</b>	<b>(₹ in lakh)</b>		<b>Debit + Credit-</b>
<b>2215</b>	<b>Water Supply and Sanitation</b>			
1	Stock	+ 17,00.32	34,82.78	24,98.30
				+26,84.80
2	Purchase	- 8,60.23	...	...
				- 8,60.23
3	Miscellaneous Public Works Advances	+ 5,08.12	...	...
				+ 5,08.12
	<b>Total</b>	<b>+ 13,48.21</b>	<b>34,82.78</b>	<b>24,98.30</b>
				<b>+ 23,32.69</b>

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

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

**REVENUE**

**Charged**

(a) As the expenditure exceeded the grant by ₹14.43 lakh, surrender of ₹50.00 lakh was injudicious.

(b) Excess occurred as under :

(i) **2049 Interest Payments**

01 Interest on Internal Debt

200 Interest on Other Internal Debts

58 Debt Services

O 3,50.00

R -50.00 3,00.00 3,64.43 +64.43

Withdrawal of provision of ₹50.00 lakh through surrender was attributed to actual requirement.

Reason for excess has not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

(a) In view of the overall savings of ₹65,42.14 lakh, augmentation of provision by supplementary grant proved injudicious.

(b) Out of the total savings of ₹65,42.14 lakh, only ₹8,28.11 lakh was anticipated and surrendered during the year.

(c) Savings occurred mainly under :

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 Water Supply

102 Rural Water Supply

28 Public Health

O 5,79.80

R -1,07.15 4,72.65 4,67.66 -4.99

Withdrawal of provision of ₹1,07.15 lakh through surrender was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 54 National Bank for Agriculture and Rural Development ( NABARD )			
O	26,09.88		
R	-10,10.19	15,99.69	5,54.14
			-10,45.55
Withdrawal of provision of ₹5,11.93 lakh and ₹4,98.26 lakh through reappropriation and surrender respectively were attributed to actual requirement.			
(iii) 789 Special Component Plan for Scheduled Castes 28 Public Health			
O	2,57.55	2,57.55	2,21.51
			-36.04
(iv) 54 National Bank for Agriculture and Rural Development ( NABARD )			
O	8,53.23	8,53.23	1,71.23
			-6,82.00
(v) 796 Tribal Area Sub-Plan 28 Public Health			
O	4,69.65	4,69.65	3,33.09
			-1,36.56
(vi) 54 National Bank for Agriculture and Rural Development ( NABARD )			
O	15,55.89	15,55.89	3,70.43
			-11,85.46
(vii) 91 Central Assistance to State Plan ( CASP )			
O	27,90.00	27,90.00	1.20
			-27,88.80
(viii) 800 Other expenditure 28 Public Health			
O	2,08.00		
R	-43.65	1,64.35	1,63.59
			-0.76
Withdrawal of provision of ₹43.65 lakh through reappropriation was attributed to actual requirement.			



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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in lakh)					
(xiv)	789	Special Component Plan for Scheduled Castes			
	90	State Share for Central Assistance to State Plan			
	O		59.67	1.60	-58.07
(xv)	91	Central Assistance to State Plan (North Eastern Council)			
	O		1,97.37	37.01	-1,60.36
(xvi)	796	Tribal Area Sub-Plan			
	91	Central Assistance to State Plan (North Eastern Council)			
	O		5,20.00	19.75	-5,00.25

Reasons for savings in the above 16 cases at Sl. No. (i) to (xvi) have not been intimated by the Department (January 2020).

(d) Entire provision remained unutilised as under :

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 Water Supply

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

( CASP )

O 15,30.00 15,30.00 ... -15,30.00

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

796 Tribal Area Sub-Plan

90 State Share for Central Assistance to State Plan

O 57.78 57.78 ... -57.78

Reasons for final savings in respect of two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(e) Savings was partly counterbalanced by excess under :			
(i) <b>4215 Capital Outlay on Water Supply and Sanitation</b>			
<i>01 Water Supply</i>			
102 Rural Water Supply			
90 State Share for Central Assistance to State Plan			
O	93.60		
R	5,11.93	6,05.53	-54.05
Additional provision of ₹5,11.93 lakh was made through reappropriation was due to actual requirement of fund under CASP.			
(ii) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	30.77	30.77	+1,49.52
(iii) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
O	56.11	56.11	+2,72.66
(iv) 800 Other expenditure			
90 State Share for Central Assistance to State Plan			
O	0.52		
R	15.61	16.13	-8.63
Additional provision of ₹15.61 lakh was made in March 2019 through reappropriation was due to actual requirement of fund under CASP.			
(v) <i>02 Sewerage and Sanitation</i>			
789 Special Component Plan for Scheduled Castes			
87 Centrally Sponsored Scheme - II ( CSS )			
	...	...	6,80.00 +6,80.00



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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>		
		<b>(₹ in lakh)</b>			
(vi)	91 Central Assistance to State Plan ( CASP )				
	O	13,58.98	13,58.98	19,15.00	+5,56.02
(vii)	796 Tribal Area Sub-Plan				
	87 Centrally Sponsored Scheme - II ( CSS )				
		...	...	12,40.00	+12,40.00
(viii)	91 Central Assistance to State Plan ( CASP )				
	O	24,78.14	24,78.14	34,77.00	+9,98.86

Reasons for final savings/excess for the above eight cases at Sl. No. (i) to (viii) have not been intimated by the Department (January 2020).

**Grant No. 52 - Family Welfare and Preventive Medicine**

<b>Major Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2049</b>	<b>Interest Payments</b>			
<b>2210</b>	<b>Medical and Public Health</b>			
<b>2211</b>	<b>Family Welfare</b>			
<b>Voted</b>				
	Original	4,39,34,00		
	Supplementary	38,40,58	4,77,74,58	4,46,56,96
	Amount surrendered during the year (March 2019)			-31,17,62
				48,54
<b>Charged</b>				
	Original	4,00,00	4,00,00	2,38,61
	Amount surrendered during the year (March 2019)			-1,61,39
				...
<b>CAPITAL</b>				
<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>			
<b>4211</b>	<b>Capital Outlay on Family Welfare</b>			
<b>6003</b>	<b>Internal debt of the State Government</b>			
<b>Voted</b>				
	Original	27,18,00		
	Supplementary	35,23,73	62,41,73	23,03,33
	Amount surrendered during the year (March 2019)			-39,38,40
				...
<b>Charged</b>				
	Original	8,70,00	8,70,00	8,69,79
	Amount surrendered during the year (March 2019)			-0,21
				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of available Savings of ₹31,17.62 lakh, only ₹48.54 lakh was surrendered during the year.

**Grant No. 52 - Family Welfare and Preventive Medicine - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b) Savings occurred mainly under :			
(i) <b>2210 Medical and Public Health</b>			
03 Rural Health Services-Allopathy			
104 Community Health Centers			
16 Hospital			
O	82.85		
R	-42.37	40.48	40.31
			-0.17
Reduction in provision through reappropriation of ₹42.37 lakh was stated to be based on actual requirement.			
(ii) 796 Tribal Area Sub-Plan			
16 Hospital			
O	8,39.42	8,39.42	7,39.02
			-1,00.40
(iii) <b>2211 Family Welfare</b>			
789 Special Component Plan for Scheduled Castes			
43 Finance Commission			
O	24,26.20	24,26.20	14,09.02
			-10,17.18
Reason for savings was stated to be due to non-payment of expenditure on major works.			
(iv) 87 Centrally Sponsored Scheme - II ( CSS )			
O	22,40.00	22,40.00	19,99.23
			-2,40.77
(v) 796 Tribal Area Sub-Plan			
87 Centrally Sponsored Scheme - II ( CSS )			
O	30,18.00	30,18.00	9,65.19
			-20,52.81
(vi) 91 Central Assistance to State Plan ( CASP )			
O	91,00.00	91,00.00	65,74.97
			-25,25.03

Reasons for savings in respect of above five cases at Sl. No. (i), (ii) and (iv) to (vi) have not been intimated by the Department (January 2020).

**Grant No. 52 - Family Welfare and Preventive Medicine - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(c) Entire provision remained unutilised in the following cases :			
(i) <b>2210 Medical and Public Health</b>			
03 <i>Rural Health Services-Allopathy</i>			
789 Special Component Plan for Scheduled Castes			
15 Health Services			
O	5.00	5.00	...
			-5.00
(ii) 796 Tribal Area Sub-Plan			
15 Health Services			
O	3.00	3.00	...
			-3.00
(iii) <b>2210 Medical and Public Health</b>			
80 <i>General</i>			
789 Special Component Plan for Scheduled Castes			
15 Health Services			
O	10.00	10.00	...
			-10.00
(iv) 796 Tribal Area Sub-Plan			
15 Health Services			
O	10.00	10.00	...
			-10.00
(v) 800 Other expenditure			
15 Health Services			
O	10.00		
R	-8.00	2.00	...
			-2.00

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

Reasons for savings in respect of above five cases at Sl. No. (i) to (v) have not been intimated by the Department (January 2020).

**Grant No. 52 - Family Welfare and Preventive Medicine - Contd.**

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

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

(i) **2210 Medical and Public Health**

03 Rural Health Services-Allopathy

103 Primary Health Centers

15 Health Services

O 2.00

R -2.00

...

...

...

Reduction in provision through reappropriation of ₹2.00 lakh was attributed to be based on actual requirement.

(e) Savings was partly counterbalanced by excess under :

(i) **2210 Medical and Public Health**

03 Rural Health Services-Allopathy

789 Special Component Plan for Scheduled Castes

16 Hospital

O 3,04.42

3,04.42

3,40.00

+35.58

(ii) **2211 Family Welfare**

001 Direction and Administration

90 State Share for Central Assistance to State Plan

O 5,80.86

R 10,22.32

16,03.18

16,03.18

...

Addition to the provision through reappropriation of ₹10,22.32 lakh was stated to be based on actual requirement.

(iii) 103 Maternity and Child Health

43 Finance Commission

O 0.80

R 1,25.77

1,26.57

84.30

-42.27

Addition to the provision through reappropriation of ₹1,25.77 lakh was stated to be based on actual requirement.

**Grant No. 52 - Family Welfare and Preventive Medicine - Contd.**

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	2,15.73	2,15.73	+3,08.39
(v) 91 Central Assistance to State Plan ( CASP )			
O	33,00.00	33,00.00	+32,68.15
(vi) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance to State Plan			
O	6,03.41	6,03.41	+3,52.33

Reasons for excess in respect of four cases at Sl. No. (i) and (iv) to (vi) have not been intimated by the Department (January 2020).

**Charged**

(a) No part of available savings of ₹1,61.39 lakh was surrendered during the year.

(b) Savings occurred under :

(i) **2049 Interest Payments**

01 Interest on Internal Debt

200 Interest on Other Internal Debts

58 Debt Services

O	4,00.00	4,00.00	2,38.61	-1,61.39
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Reasons for savings was stated to be due to less payment of interest to National Bank for Agriculture and Rural Development ( NABARD ).

**CAPITAL**

**Voted**

(a) As the expenditure did not come even upto the original provision, supplementary grant of ₹35,23.73 lakh obtained during the year proved injudicious.

(b) No part of available savings of ₹39,38.40 lakh was surrendered during the year.

**Grant No. 52 - Family Welfare and Preventive Medicine - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
(c) Savings occurred mainly under :			
(i) <b>4210 Capital Outlay on Medical and Public Health</b>			
02 Rural Health Services			
789 Special Component Plan for Scheduled Castes			
54 National Bank for Agriculture and Rural Development <b>( NABARD )</b>			
O	9,30.00	9,30.00	70.90
			-8,59.10
(ii) 796 Tribal Area Sub-Plan			
16 Hospital			
O	90.00	90.00	62.00
			-28.00
(iii) <b>4211 Capital Outlay on Family Welfare</b>			
103 Maternity and Child Health			
43 Finance Commission			
S	32,69.82	32,69.82	16,97.76
			-15,72.06
Creation of provision by supplementary grant of ₹32,69.82 lakh was stated to be based on actual requirement.			
(iv) 796 Tribal Area Sub-Plan			
43 Finance Commission			
O	5,73.00	5,73.00	2,98.10
			-2,74.90

Reason for savings was stated to be due to non-payment of expenditure on major works.

Reasons for savings in respect of four cases at Sl. No. (i) to (iv) have not been intimated by the Department (January 2020).

**Grant No. 52 - Family Welfare and Preventive Medicine - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Saving (-)</b>
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(d) Entire provision remained unutilised at the end of the year as under :

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

02 Rural Health Services

103 Primary Health Centers

54 National Bank for Agriculture and Rural Development

( NABARD )

O 20.00

S 90.50

R -5.99 1,04.51 ... -1,04.51

Augmentation of provision by supplementary grant of ₹90.50 lakh and reduction of provision through reappropriation of ₹5.99 lakh were attributed to be based on actual requirements in both the cases.

(ii) 796 Tribal Area Sub-Plan

54 National Bank for Agriculture and Rural Development

( NABARD )

O 10,50.00 10,50.00 ... -10,50.00

(iii) 800 Other expenditure

90 State Share for Central Assistance to State Plan

S 11.85 11.85 ... -11.85

Creation of provision by supplementary grant of ₹11.85 lakh was stated to be due to release of more fund under CSS by the Government of India.

Reasons for savings was stated to be due to non-payment of expenditure on major works.

Reasons for savings in respect of above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).



**Grant No. 52 - Family Welfare and Preventive Medicine - Concl'd.**

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

(e) Expenditure incurred without budget provision in the following case :

(i)	<b>4210 Capital Outlay on Medical and Public Health</b>			
	04 Public Health			
	107 Public Health Laboratories			
	91 Central Assistance to State Plan ( CASP )			
	...	...	23.59	+23.59

Reasons for savings was stated to be due to non-utilisation of fund released by the Finance Department.

The expenditure incurred requires regularisation by the Legislative Assembly.

(f) Instances of Creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. The expenditure incurred requires regularisation :

(i)	<b>4210 Capital Outlay on Medical and Public Health</b>			
	02 Rural Health Services			
	103 Primary Health Centers			
	90 State Share for Central Assistance to State Plan			
	R	9.32	9.32	9.14
				-0.18

Creation of provision through reappropriation of ₹9.32 lakh was stated to be based on actual requirement.

Reason for final savings has not been intimated by the Department (January 2020).

**Grant No. 53 - Tribal Welfare (Research) Department**

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

**REVENUE**

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

**Voted**

Original	2,81,50			
Supplementary	2,31,27	5,12,77	2,70,34	-2,42,43
Amount surrendered during the year (March 2019)				4,17

**CAPITAL**

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

**Voted**

Supplementary	2,25,73	2,25,73	...	-2,25,73
Amount surrendered during the year (March 2019)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure did not come upto the original provision, supplementary grant of ₹2,31.27 lakh obtained in March 2019 proved unnecessary.
- (b) Out of huge savings of ₹2,42.43 lakh, only ₹4.17 lakh was anticipated and surrendered in March 2019.

**Grant No. 53 - Tribal Welfare (Research) Department - Concl'd.**

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

**(₹ in lakh)**

(c) Savings occurred under :

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

02 *Welfare of Scheduled Tribes*

102 Economic Development

88 Centrally Sponsored Scheme - III  
( CSS )

O 90.00

S 2,31.27 3,21.27 88.76 -2,32.51

Augmentation of provision by supplementary grant of ₹2,31.27 lakh was stated to be due to release of fund by the Government of India.

Reason for savings has not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

(a) Supplementary grant of ₹2,25.73 lakh obtained in March 2019 due to release of fund by the Government of India.

(b) The whole provision remained unutilised and no part of available savings was surrendered during the year.

(c) Savings occurred under :

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

**Other Backward Classes and Minorities**

02 *Welfare of Scheduled Tribes*

102 Economic Development

88 Centrally Sponsored Scheme - III  
( CSS )

S 2,25.73 2,25.73 ... -2,25.73

Augmentation of provision by supplementary grant of ₹2,25.73 lakh was attributed to release of fund by the Government of India.

Reason for savings was attributed to non-utilisation of the fund due to non-preparation of Detailed Project Report for construction of Administrative Building and boundary wall by the PWD.

**Grant No. 54 - Factories and Boilers Organisation**

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

**REVENUE**

**2230 Labour, Employment and Skill Development**

**Voted**

Original	2,94,50	2,94,50	2,64,94	-29,56
Amount surrendered during the year (March 2019)				11,83

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of total savings of ₹29.56 lakh, only ₹11.83 lakh was anticipated and surrendered during the year.
- (b) Savings occurred mainly under :

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

(i) **2230 Labour, Employment and Skill Development**

*01 Labour*

102 Working Conditions and safety

33 Welfare Programme

O	2,86.98			
R	-11.83	2,75.15	2,60.47	-14.68

Withdrawal of provision by ₹11.83 lakh through surrender was attributed to less expenditure than anticipated.

Reason for savings has not been intimated by the Department (January 2020).

**Grant No. 55 - Employment**

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

(₹ in thousand)

**REVENUE**

**2230 Labour, Employment and Skill Development**

**Voted**

Original	7,34,10	7,34,10	5,71,26	-1,62,84
Amount surrendered during the year (March 2019)				1,04,87

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available saving of ₹1,62.84 lakh, only ₹1,04.87 lakh was surrendered. During 2017-18, out of total savings of ₹113.11 lakh, only ₹44.38 lakh (39 per cent) was surrendered during the year.

(b) Savings occurred mainly under :

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

(₹ in lakh)

(i) **2230 Labour, Employment and Skill Development**

02 *Employment Service*

001 Direction and Administration

98 Administration

O	1,52.68			
R	-12.40	1,40.28	1,29.77	-10.51

Withdrawal of provision by surrender of ₹12.39 lakh and through reappropriation of ₹0.01 lakh were attributed to actual requirement.

(ii) 99 Others

O	5,00.79			
R	-82.39	4,18.40	4,03.95	-14.45

Withdrawal of provision by surrender of ₹82.60 lakh and further addition through reappropriation of ₹0.21 lakh were stated to be based on actual requirement.

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

**Grant No. 56 - Information Technology**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2070</b>	<b>Other Administrative Services</b>			
<b>Voted</b>				
Original		13,72,00	13,72,00	1,86,15
	Amount surrendered during the year (March 2019)			-11,85,85
				5,78,65

**CAPITAL**

<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>Voted</b>				
Original		5,50,00	5,50,00	...
	Amount surrendered during the year (March 2019)			-5,50,00
				2,86,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Against the available savings of ₹11,85.85 lakh, only ₹5,78.65 lakh was surrendered during the year.
- (b) Entire provision was withdrawn in the following cases :

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(i)	<b>2070 Other Administrative Services</b>			
	003 Training			
	99 Others			
	O	0.52		
	R	-0.52	...	...
(ii)	800 Other expenditure			
	29 Industries Development			
	O	6,13.60		
	R	-6,13.60	...	...

Withdrawal of entire provision in respect of two cases at Sl. No. (i) and (ii) by way of surrender were due to less requirement of fund.

**Grant No. 56 - Information Technology - Contd.**

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

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

(i) **2070 Other Administrative Services**

789 Special Component Plan for Scheduled Castes

29 Industries Development

O	2,04.85	2,04.85	...	-2,04.85
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(ii) 99 Others

O	0.17	0.17	...	-0.17
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(iii) 796 Tribal Area Sub-Plan

29 Industries Development

O	3,73.55	3,73.55	...	-3,73.55
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(iv) 99 Others

O	0.31	0.31	...	-0.31
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Reasons for savings was attributed to non-release of fund by the Finance Department in respect of four cases at Sl. No. (i) to (iv).

(d) Savings was partly offset by excess under :

(i) **2070 Other Administrative Services**

003 Training

29 Industries Development

O	1,79.00			
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R	35.47	2,14.47	1,86.15	-28.32
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Addition through reappropriation was stated to be based on actual requirement.

Reasons for final excess was attributed to less expenditure on other components, viz. Travelling Expenses, Hiring Charges of private vehicles, Medical reimbursement etc.

**Grant No. 56 - Information Technology - Concl'd.**

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

**CAPITAL**

**Voted**

(a) Out of total provision of ₹5,50.00 lakh, no expenditure was made therein, a part amount of ₹2,86.00 lakh was surrendered during the year which indicates lack of control on the part of the controlling authority towards budget formulation.

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

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

800 Other expenditure

99 Others

O 2,86.00

R -2,86.00

...

...

...

Withdrawal of entire provision by surrender was based on actual requirement.

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

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

789 Special Component Plan for Scheduled Castes

99 Others

O 93.50

93.50

...

-93.50

(ii) 796 Tribal Area Sub-Plan

99 Others

O 1,70.50

1,70.50

...

-1,70.50

Reasons for savings was attributed to non-release of fund by the Finance Department in respect of Sl. No. (i) and (ii).



**Grant No. 57 - Welfare of Minorities Department**

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

**REVENUE**

<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>Voted</b>				
Original	26,20,25			
Supplementary	1,00,00	27,20,25	19,98,34	-7,21,91
Amount surrendered during the year (March 2019)				16,89

**CAPITAL**

<b>Voted</b>				
<b>4215</b>	<b>Capital Outlay on Water Supply and Sanitation</b>			
<b>4225</b>	<b>Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
Original	54,80,11			
Supplementary	11,00	54,91,11	16,83,58	-38,07,53
Amount surrendered during the year (March 2019)				92,51

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure did not come over upto the original provision, supplementary grant obtained ₹1,00.00 lakh in March 2019 proved injudicious.
- (b) Out of available savings of ₹7,21.91 lakh, only ₹16.89 lakh was anticipated and surrendered during March 2019.

**Grant No. 57 - Welfare of Minorities Department - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(c)	Savings occurred mainly under :			
(i)	<b>2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
	<i>04 Welfare of Minorities</i>			
	001 Direction and Administration			
	33 Welfare Programme			
	O	1,11.70		
	R	-9.87		
		1,01.83	89.67	-12.16
	Surrender of ₹2.89 lakh and reappropriation of ₹6.98 lakh was stated to be based on actual requirement.			
(ii)	277 Education			
	91 Central Assistance to State Plan (CASP)			
	O	50.00		
	S	1,00.00	1,50.00	-1,03.94
	Augmentation of provision by supplementary grant of ₹1,00.00 lakh was attributed to release of fund by the Government of India.			
(iii)	283 Housing			
	91 Central Assistance to State Plan (CASP)			
	O	10,00.00	10,00.00	-5,29,23
	Reason for final savings in the above three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).			

**Grant No. 57 - Welfare of Minorities Department - Contd.**

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

(d) Savings was partly counterbalanced by excess under :

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

04 *Welfare of Minorities*

283 Housing

90 State Share for Central Assistance to State Plan

O 1,00.00

R 2,10.00 3,10.00 2,74.01 -35.99

Addition to the provision by reappropriation of ₹2,10.00 lakh was stated to be based on actual requirement.

Reasons for savings was not furnished by the Department (January 2020).

**CAPITAL**

**Voted**

(a) In view of the huge savings of ₹38,07.53 lakh, supplementary grant ₹11.00 lakh obtained in March 2019 proved injudicious.

(b) Out of available savings of ₹38,07.53 lakh, only ₹92.51 lakh was anticipated and surrendered during the year.

(c) Substantial savings occurred under :

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 *Water Supply*

102 Rural Water Supply

91 Central Assistance to State Plan

(CASP)

O 15,00.00

R -1,00.00 14,00.00 2,78.81 -11,21.19

**Grant No. 57 - Welfare of Minorities Department - Contd.**

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

(₹ in lakh)

Reduction in provision by surrender of ₹92.51 lakh and reappropriation of ₹7.49 lakh was stated to be based on actual requirement.

(ii)	<b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>				
	<i>04 Welfare of Minorities</i>				
	277 Education				
	91 Central Assistance to State Plan (CASP)				
	O	24,58.39			
	R	7.49	24,65.88	8,80.67	-15,85.21

Augmentation of provision by reappropriation of ₹7.49 lakh was stated to be based on actual requirement.

Reason for savings in respect of two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

(d) Savings occurred under :

(i)	<b>4215 Capital Outlay on Water Supply and Sanitation</b>				
	<i>01 Water Supply</i>				
	102 Rural Water Supply				
	90 State Share for Central Assistance to State Plan				
	O	1,40.00			
	R	-73.00	67.00	46.02	-20.98

Reduction in provision by reappropriation of ₹73.00 lakh was stated to be based on actual requirement.

**Grant No. 57 - Welfare of Minorities Department - Concl'd.**

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

(₹ in lakh)

(ii)	<b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>				
	<i>04 Welfare of Minorities</i>				
	277 Education				
	90 State Share for Central Assistance to State Plan				
	O	2,50.00			
	S	11.00			
	R	1,09.00	3,70.00	2,11.15	-1,58.85

Addition to the provision by supplementary grant of ₹11.00 lakh was attributed to receipt of more fund under CSS State Share and by reappropriation of ₹1,09.00 lakh based on actual requirement respectively.

(iii)	282 Health				
	91 Central Assistance to State Plan				
	<b>(CASP)</b>				
	O	10,00.00	10,00.00	1,83.81	-8,16.19

Reasons for savings in the above three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings(-)</b>
<b>(₹ in thousand)</b>				
<b>REVENUE</b>				
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2053</b>	<b>District Administration</b>			
<b>2055</b>	<b>Police</b>			
<b>Voted</b>				
Original		4,70,50	4,70,50	3,91,24
				-79,26
	Amount surrendered during the year (March 2019)			40,22
<b>CAPITAL</b>				
<b>4055</b>	<b>Capital Outlay on Police</b>			
<b>Voted</b>				
Original		65,50		
Supplementary		64,26	1,29,76	1,14,65
				-15,11
	Amount surrendered during the year (March 2019)			...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of total savings of ₹79.26 lakh, only ₹40.22 lakh was anticipated and surrendered during the year.

**Grant No. 58 - Home (FSL, PAC, Prosecution & Co-ordination Cell) - Concl'd**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess + Savings -</b>
		<b>(₹ in lakh)</b>		
(b)	Savings occurred mainly under :			
(i)	<b>2053 District Administration</b>			
	94 Other Establishments			
	98 Administration			
	O	30.00		
	R	-6.00	24.00	-17.57

Provision of ₹6.00 lakh withdrawn through surrender was based on actual requirement.

(ii)	<b>2055 Police</b>			
	001 Direction and Administration			
	05 Establishment			
	O	1,64.50		
	R	-17.83	1,46.67	-5.62

Withdrawal of provision of ₹17.83 lakh through surrender was based on actual requirement.

Reasons for final savings in the above two cases at Sl. No. (i) and (ii) have not been intimated by the Department (January 2020).

**Grant No. 59 - Tourism**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>REVENUE</b>				
<b>3452</b>	<b>Tourism</b>			
<b>Voted</b>				
Original		3,24,60	3,09,47	-15,13
Amount surrendered during the year (March 2019)				66

**CAPITAL**

**5465 Investments in General Financial and Trading Institutions**

**Voted**

Original		65,00		
Supplementary		3,00	68,00	70,00
Amount surrendered during the year (March 2019)				+2,00
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of available savings of ₹15.13 lakh, a token amount of ₹0.66 lakh was surrendered during the year.

**CAPITAL**

**Voted**

- (a) Final expenditure exceeded the budgetary provision by ₹2.00 lakh proved injudicious.
- (b) The overall excess expenditure of ₹ 2.00 lakh requires regularisation.



**Grant No. 59 - Tourism - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(c) Excess occurred under :			
(i) <b>5465 Investments in General Financial and Trading Institutions</b>			
<i>02 Investments in Trading Institutions</i>			
789 Special Component Plan for Scheduled Castes			
23 Corporations/PSUs/Boards			
O	15.00	15.00	20.00
			+5.00

Reason for excess has not been intimated by the Department (January 2020).

**Grant No. 60 - Kokborok & Other Languages Department**

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

**REVENUE**

**2202 General Education**

**Voted**

Original	75,40			
Supplementary	18	75,58	68,58	-7,00
Amount surrendered during the year (March 2019)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure did not come even upto the original provision, supplementary grant obtained in March 2019 proved wholly unnecessary.
- (b) No part of available savings of ₹7.00 lakh was anticipated and surrendered during the year.

**Grant No. 61 - OBC Welfare**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>REVENUE</b>				
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>Voted</b>				
Original		28,58,75		
Supplementary		22,40,50	50,99,25	-17,86,27
Amount surrendered during the year (March 2019)				2,32,34

**CAPITAL**

<b>4225</b>	<b>Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>Voted</b>				
Original		61,00	61,00	-32,20
Amount surrendered during the year (March 2019)				32,20

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the huge savings of ₹17,86.27 lakh, only ₹2,32.34 lakh was surrendered during the year

**Grant No. 61 - OBC Welfare - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>		
(b)	Savings occurred mainly under :			
(i)	<b>2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward classes and Minorities</b>			
	<i>03 Welfare of Backward Classes</i>			
	001 Direction and Administration			
	33 Welfare Programme			
	O	1,69.00		
	R	-32.34	1,36.66	1,12.65
				-24.01
	Withdrawal of provision through surrender by ₹32.34 lakh was attributed to actual requirement.			
(ii)	277 Education			
	35 Scholarship and Stipend			
	O	6,00.00		
	R	-2,00.00	4,00.00	3,43.49
				-56.51
	Reduction in provision by surrender of ₹2,00.00 lakh was based on actual requirement.			
(iii)	86 Centrally Sponsored Scheme - I ( CSS)			
	O	20,67,75		
	S	22,40,50	43,08,25	28,39.24
				-14,69.01

Augmentation of provision by supplementary grant of ₹22,40.50 lakh was attributed to release of fund by the Government of India.

Reasons for final savings in the above three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).



**Grant No. 62 - Education (Elementary)**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2202</b>	<b>General Education</b>			
<b>2236</b>	<b>Nutrition</b>			
<b>Voted</b>				
	Original	10,08,61,00		
	Supplementary	4,44,68	10,13,05,68	8,83,35,22
	Amount surrendered during the year (March 2019)			-1,29,70,46
				1,38,05,59
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4236</b>	<b>Capital Outlay on Nutrition</b>			
<b>Voted</b>				
	Original	53,00		
	Supplementary	50	53,50	39,92
	Amount surrendered during the year (March 2019)			-13,58
				2,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure did not come even upto the original provision, supplementary grant of ₹4,44.68 lakh obtained in March 2019 proved injudicious.
- (b) Surrender of ₹1,38,05.59 lakh against the overall savings of ₹1,29,70.46 lakh was made in March 2019 proved excessive.

**Grant No. 62 - Education (Elementary) - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Savings occurred mainly under :			
(i)	<b>2202 General Education</b>			
	01 Elementary Education			
	107 Teachers Training			
	03 Research and Training			
	O	2,64.79		
	R	-83.03	1,81.76	1,77.64
				-4.12
	Reduction in provision by reappropriation of ₹83.03 lakh was attributed to actual requirement.			
(ii)	796 Tribal Area Sub-Plan			
	42 Government Primary Schools			
	O	2,35.60	2,35.60	1,73.41
				-62.19
(iii)	05 Language Development			
	102 Promotion of Modern Indian Languages and Literature			
	91 Central Assistance to State Plan (CASP)			
	O	3,50.00		
	R	-7.79	3,42.21	3,08.17
				-34.04
	Withdrawal of provision by reappropriation of ₹7.79 lakh was stated to be based on actual requirement.			
(iv)	200 Other Languages Education			
	41 Human Development			
	O	15,20.00		
	R	-2,56.83	12,63.17	12,58.98
				-4.19
	Reduction in provision by reappropriation of ₹2,56.83 lakh was attributed to actual requirement.			
(v)	80 General			
	001 Direction and Administration			
	98 Administration			
	O	6,57,13.72		
	R	-1,59,39.34	4,97,74.38	4,87,87.41
				-9,86.97

Reduction in provision by surrender of ₹1,38,05.59 lakh and reappropriation of ₹21,33.75 lakh were attributed to actual requirement.

Reasons for savings in respect of five cases at Sl. No. (i) to (v) have not been intimated by the Department (January 2020).

**Grant No. 62 - Education (Elementary) - Contd.**

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

(d) Entire provision remained unutilised during the year in the following case :

(i)	<b>2059 Public Works</b>			
	80 General			
	053 Maintenance and Repairs			
	79 Other Maintenance Expenditure			
	O	50.00		
	R	-30.00	20.00	...
				-20.00

Reduction in provision by reappropriation of ₹30.00 lakh was attributed to actual requirement.

(e) Savings was counterbalanced by excess under :

(i)	<b>2202 General Education</b>			
	01 Elementary Education			
	106 Teachers and Other Services			
	42 Government Primary Schools			
	O	1,45,27.92		
	R	23,52.92	1,68,80.84	1,67,44.20
				-1,36.64

Withdrawal of provision by reappropriation of ₹23,52.92 lakh was attributed to actual requirement.

(ii)	<b>2236 Nutrition</b>			
	02 Distribution of Nutritious Food and Beverages			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	10,60.00	10,60.00	13,93.13
				+3,33.13



**Grant No. 62 - Education (Elementary) - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
		<b>(₹ in lakh)</b>	
(iii) 796 Tribal Area Sub-Plan			
91 Central Assistance to State Plan (CASP)			
O	31,80.00	31,80.00	+5,82.32
 Reasons for final savings/excess in the above three cases at Sl. No. (i) to (iii) have not been intimated by the Department (January 2020).			
(f)	Instance of creation of provision by reappropriation without the knowledge of the Legislature has been noticed in the following case. The expenditure incurred requires regularisation :		
(i)	<b>2236 Nutrition</b>		
	02 <i>Distribution of Nutritious Food and Beverages</i>		
	102 Mid-day Meals		
	90 State Share for Central Assistance to State Plan		
	R	2,40.57	-2.57
 Reason for final savings has not been intimated by the Department (January 2020).			
(g)	Expenditure incurred without budget provision which requires regularisation :		
(i)	<b>2202 General Education</b>		
	01 <i>Elementary Education</i>		
	796 Tribal Area Sub-Plan		
	41 Human Development		
	...	...	+6.51
(ii)	<b>2236 Nutrition</b>		
	02 <i>Distribution of Nutritious Food and Beverages</i>		
	789 Special Component Plan for Scheduled Castes		
	41 Human Development		
	...	...	+53.02
(iii)	90 State Share for Central Assistance to State Plan		
	...	...	+2,38.10

**Grant No. 62 - Education (Elementary) - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(iv)                    796 Tribal Area Sub-Plan 41 Human Development	...	2,21.61	+2,21.61
(v)                    90 State Share for Central Assistance to State Plan	...	7,14.28	+7,14.28

Reasons for excess in respect of five cases at Sl. No. (i) to (v) have not been intimated by the Department (January 2020).

**CAPITAL**

**Voted**

- (a) As the expenditure did not come even upto the original provision, a token of supplementary grant of ₹0.50 lakh obtained during the year proved injudicious.
- (b) Out of available savings of ₹13.58 lakh, only ₹2.00 lakh was surrendered during the year.

**Grant No. 63 - Skill Development**

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

**REVENUE**

**2230 Labour, Employment and Skill Development**

**2851 Village and Small Industries**

**Voted**

Original	24,07,20	24,07,20	13,31	-23,93,89
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Amount surrendered during the year (March 2019)				10,43,72
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**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of available savings of ₹23,93.89 lakh, only ₹10,43.72 lakh was surrendered during the year.

(b) Savings occurred mainly under :

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

(i) **2851 Village and Small Industries**

003 Training

05 Establishment

O	8,22.20			
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R	-3,97.88	4,24.32	13.31	-4,11.01
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Withdrawal of provision by surrender of ₹3,97.88 lakh was attributed to actual requirement.

Reason for savings has not been intimated by the Department (January 2020).

**Grant No. 63 - Skill Development - Contd.**

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

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

(i) **2230 Labour, Employment and Skill Development**

03 Training

102 Apprenticeship Training

91 Central Assistance to State Plan

(CASP)

O 5,20.00

R -5,20.00

... ..

Withdrawal of provision by surrender of ₹5,20.00 lakh was attributed to actual requirement.

(ii) **2851 Village and Small Industries**

003 Training

87 Centrally Sponsored Scheme - II

(CSS)

O 1,25.84

R -1,25.84

... ..

Withdrawal of provision by surrender of ₹1,25.84 lakh was stated to be based on actual requirement.

(d) Entire provision remained unutilised at the end of the year in the following cases :

(i) **2230 Labour, Employment and Skill Development**

03 Training

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O 1,70.00

1,70.00

... -1,70.00

**Grant No. 63 - Skill Development - Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
	<b>(₹ in lakh)</b>		
(ii)	796 Tribal Area Sub-Plan		
	91 Central Assistance to State Plan (CASP)		
	O	3,10.00	3,10.00
			...
			-3,10.00
(iii)	<b>2851 Village and Small Industries</b>		
	789 Special Component Plan for Scheduled Castes		
	87 Centrally Sponsored Scheme - II (CSS)		
	O	41.14	41.14
			...
			-41.14
(iv)	796 Tribal Area Sub-Plan		
	05 Establishment		
	O	3,43.00	3,43.00
			...
			-3,43.00
(v)	87 Centrally Sponsored Scheme - II (CSS)		
	O	75.02	75.02
			...
			-75.02

Reasons for savings in respected of five cases at Sl. No. (i) to (v) have not been intimated (January 2020).

**APPENDIX-I**

(Reference-Summary of Appropriation Accounts at page - xviii)

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure

No. and Name of Grant		Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
<b>(₹ in thousand)</b>				
13	Public Works (R&B) Department			
	Revenue			
	Voted	50,00,00	2,23,76	-47,76,24
15	Public Works (Water Resource) Department			
	Revenue			
	Voted	10,00,00	7,55,09	-2,44,91
27	Agriculture Department			
	Capital			
	Voted	50,00,00	33,73,40	-16,26,60
31	Rural Development Department			
	Revenue			
	Voted	20,00,00	4,22,73	-15,77,27
51	Public Works (Drinking Water and Sanitation) Department			
	Revenue			
	Voted	40,00,00	24,98,30	-15,01,70
<hr/>				
Total				
	Revenue			
	Voted	1,20,00,00	38,99,88	-81,00,12
	Capital			
	Voted	50,00,00	33,73,40	-16,26,60
<hr/>				
<b>Grand Total</b>		<b>1,70,00,00</b>	<b>72,73,28</b>	<b>-97,26,72</b>

**APPENDIX-II**

(Reference-Summary of Appropriation Accounts at page - xviii)

Grant-wise details of estimates and actuals transferred from M.H. 3054 to 8658-101-P.A.O.Suspense (National Highway) being the reimbursable amount.

No. and Name of Grant		Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
(₹ in thousand)				
13	Public Works (R&B) Department			
	Revenue			
	Voted	10,23,78	14,86,90	+4,63,12
	Total			
	Revenue			
	Voted	<b>10,23,78</b>	<b>14,86,90</b>	<b>+4,63,12</b>
<b>Total recoveries/ reimbursable amount adjusted in the accounts</b>				
Appendix-I	Revenue			
	Voted	1,20,00,00	38,99,88	-81,00,12
Appendix-II	Voted	10,23,78	14,86,90	+4,63,12
<b>Total</b>	Revenue Voted	1,30,23,78	53,86,78	-76,37,00
Appendix-I	Capital Voted	50,00,00	33,73,40	-16,26,60
<b>Grand Total</b>		<b>1,80,23,78</b>	<b>87,60,18</b>	<b>-92,63,60</b>

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