



सत्यमेव जयते

Appropriation Accounts 2019-20



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Tripura

Appropriation Accounts

for the year 2019-20

Government of Tripura

Appropriation Accounts
2019-20
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tripura for the year 2019-20 presents the accounts of sums expended in the year ended 31 March 2020 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 2019-2020

GOVERNMENT OF TRIPURA

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
1	Parliamentary Affairs								
	Voted	21,92,05	...	21,18,12	...	73,93	...	...	...
	Charged	25,00	...	22,03	...	2,97	...	...	...
2	Governor's Secretariat								
	Charged	6,57,97	...	6,44,19	...	13,78	...	...	...
3	General Administration (S.A.) Department								
	Voted	80,97,52	5,00	66,94,10	1,29	14,03,42	3,71	...	...
4	Election Department								
	Voted	90,94,80	2,16,69	68,64,23	33,08	22,30,57	1,83,61	...	...
5	Law Department								
	Voted	1,04,03,97	35,81,22	71,98,54	17,11,31	32,05,43	18,69,91	...	...
6	Revenue Department								
	Voted	4,40,06,25	48,56,52	3,25,56,92	8,43,56	1,14,49,33	40,12,96	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019- 2020- 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)	
(₹ in thousand)										
7	General Administration (AR) Department	Voted	5,14,17	...	3,52,77	...	1,61,40	...	...	...
8	General Administration (P&T) Department	Voted	1,54,00	...	41,37	...	1,12,63	...	...	...
		<i>Charged</i>	<i>5,64,76</i>	...	<i>5,19,60</i>	...	<i>45,16</i>	...	...	...
9	Statistics Department	Voted	12,64,85	...	8,71,66	...	3,93,19	...	...	...
10	Home (Police) Department	Voted	14,74,07,61	19,46,89	13,93,02,67	13,49,28	81,04,94	5,97,61	...	...
11	Transport Department	Voted	17,51,72	23,20,19	16,54,16	16,41,29	97,56	6,78,90	...	...
12	Co-operation Department	Voted	25,66,60	5,52,50	24,21,18	5,52,50	1,45,42	...	...	...
		<i>Charged</i>	<i>1,50,00</i>	<i>3,18,42</i>	<i>42,56</i>	<i>1,91,42</i>	<i>1,07,44</i>	<i>1,27,00</i>	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019- 2020 - Contd.

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)										
13	Public Works (R&B) Department									
	Voted	5,21,92,68	5,19,12,72	4,10,56,92	2,16,47,73	1,11,35,76	3,02,64,99	...	...
	Charged	12,93,39	14,55,00	11,52,37	14,09,23	1,41,02	45,77	...	...
14	Power Department									
	Voted	1,02,70,98	34,13,50	1,02,63,95	33,80,69	7,03	32,81	...	...
15	Public Works (Water Resource) Department									
	Voted	1,38,42,45	59,37,20	73,85,74	26,28,54	64,56,71	33,08,66	...	...
16	Health Department									
	Voted	4,89,26,55	82,86,34	4,20,26,94	47,60,57	68,99,61	35,25,77	...	...
17	Information and Cultural Affairs									
	Voted	44,00,87	...	42,38,75	...	1,62,12	...	...	...
18	General Administration (Political) Department									
	Voted	4,62,61	...	4,31,86	...	30,75	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019- 2020 - Contd.

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
19	Tribal Welfare Department								
	Voted	4,79,87,76	21,47,34	4,24,65,60	10,53,82	55,22,16	10,93,52	...	...
20	Welfare of Scheduled Castes(SC) Department								
	Voted	91,99,39	11,66,00	36,48,93	86,09	55,50,46	10,79,91	...	...
21	Food, Civil Supplies & Consumer Affairs Department								
	Voted	1,37,58,89	7,54,95	68,72,27	1,53,42	68,86,62	6,01,53	...	...
22	Relief & Rehabilitation Department								
	Voted	36,04,35	...	28,22,51	...	7,81,84	...	...	...
23	Panchayat Raj Department								
	Voted	3,61,47,56	2,00	3,29,89,83	...	31,57,73	2,00	...	...
24	Industries & Commerce Department								
	Voted	80,52,83	40,56,89	67,03,95	37,46,38	13,48,88	3,10,51	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019- 2020 - Contd.

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)										
25	Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	Voted	25,78,97	16,28,23	21,45,75	12,51,88	4,33,22	3,76,35	...	...
26	Fisheries Department	Voted	62,62,33	25,05,82	51,93,01	20,90,50	10,69,32	4,15,32	...	...
27	Agriculture Department	Voted	4,34,97,69	1,31,97,11	2,76,56,04	58,56,83	1,58,41,65	73,40,28	...	...
28	Horticulture Department	Voted	1,53,36,88	2,18,58	89,70,87	99,72	63,66,01	1,18,86	...	...
29	Animal Resource Development Department	Voted	1,14,89,23	9,76,82	1,02,66,93	2,14,28	12,22,30	7,62,54	...	...
		<i>Charged</i>	32,00	...	...	...	32,00	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019- 2020 - Contd.

Number and Name of Grant or Appropriation (1)	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)	
(₹ in thousand)										
30	Forest Department	Voted	1,28,47,63	60,08,00	1,13,25,07	10,05,00	15,22,56	50,03,00	...	...
31	Rural Development Department	Voted	15,85,97,92	11,40,21,65	6,76,36,53	1,20,20,44	9,09,61,39	10,20,01,21	...	...
32	Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department	Voted	38,44,25	2,55,00	22,65,55	1,27,50	15,78,70	1,27,50	...	...
33	Science, Technology & Environment	Voted	6,32,42	50,00	5,72,83	...	59,59	50,00	...	...
34	Planning and Co-ordination Department	Voted	4,23,32	21,00,00	3,98,82	10,75,41	24,50	10,24,59	...	...
35	Urban Development Department	Voted	5,83,43,18	2,97,59,15	3,17,32,48	94,24,99	2,66,10,70	2,03,34,16	...	...
		<i>Charged</i>	<i>1,20,00</i>	<i>50,00</i>	<i>...</i>	<i>...</i>	<i>1,20,00</i>	<i>50,00</i>	<i>...</i>	<i>...</i>

SUMMARY OF APPROPRIATION ACCOUNTS 2019- 2020 - 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)	
(₹ in thousand)										
36	Home (Jail) Department	Voted	32,95,75	48,00	29,51,19	...	3,44,56	48,00	...	...
37	Labour Organisation Department	Voted	13,20,71	...	12,60,37	...	60,34	...	...	...
38	General Administration (Printing and Stationery) Department	Voted	13,30,04	40,00	11,98,29	40,00	1,31,75	...	...	...
39	Education (Higher) Department	Voted	2,02,19,66	44,92,31	1,87,09,06	17,60,24	15,10,60	27,32,07	...	...
40	Education (School) Department	Voted	17,06,92,77	5,58,21	15,40,48,31	1,67,64	1,66,44,46	3,90,57	...	...
41	Education (Social) Department	Voted	9,53,96,51	...	8,12,19,86	...	1,41,76,65	...	...	...
42	Education (Youth Affairs & Sports) Department	Voted	74,53,99	49,29	68,42,67	48,29	6,11,32	1,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019- 2020 - Contd.

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
43	Finance Department								
	Voted	25,46,61,09	2,25,00	23,89,74,14	2,22,50	1,56,86,95	2,50	...	...
	Charged	11,27,69,66	8,68,74,75	11,13,63,06	8,73,06,09	14,06,60	...	...	4,31,34 (4,31,34,048)
44	Institutional Finance								
	Voted	4,63,80	...	4,56,40	...	7,40	...	...	...
45	Taxes and Excise								
	Voted	34,22,75	1,00,00	28,22,96	8,23	5,99,79	91,77	...	...
46	Treasuries								
	Voted	10,16,84	...	7,95,81	...	2,21,03	...	...	...
47	Chief Minister's Secretariat*								
	Voted	...	...	...	...	...	...	...	...
48	High Court								
	Voted	1,41,55	3,06	2,82,74	3,05	...	1	1,41,19 (1,41,19,240)	...
	Charged	19,93,57	...	17,47,97	...	2,45,60	...	...	...
49	Fire Service Organisation								
	Voted	83,54,52	65,00	80,85,66	11,12	2,68,86	53,88	...	...

* Grant No. - 47 has been merged with Grant No.- 03.

SUMMARY OF APPROPRIATION ACCOUNTS 2019- 2020 - Contd.

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)										
50	Civil Defence									
	Voted	22,20	...	19,19	...	3,01	...	...	...
51	Public Works (Drinking Water and Sanitation) Department									
	Voted	2,42,51,52	3,14,25,00	2,08,40,29	1,58,97,87	34,11,23	1,55,27,13	...	...
52	Family Welfare & Preventive Medicine									
	Voted	4,78,34,11	11,97,46	4,41,89,74	3,79,67	36,44,37	8,17,79	...	...
53	Tribal Welfare (Research) Department									
	Voted	4,67,18	4,03,98	2,51,74	40,73	2,15,44	3,63,25	...	...
54	Factories & Boilers Organisation									
	Voted	3,06,10	...	2,96,98	...	9,12	...	...	...
55	Employment									
	Voted	6,77,77	...	5,86,31	...	91,46	...	...	...
56	Information Technology									
	Voted	14,59,67	2,00,00	6,72,93	...	7,86,74	2,00,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019- 2020 - Contd.

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)										
57	Welfare of Minorities Department									
	Voted	20,77,14	57,26,30	11,40,63	8,19,13	9,36,51	49,07,17	...	...
58	Home (FSL, PAC, Prosecution & Co-ordination Cell)									
	Voted	5,66,38	2,60,76	8,80,83	57,36	...	2,03,40	3,14,45	...	
								(3,14,44,913)	...	
59	Tourism									
	Voted	3,90,30	10,00	3,66,99	...	23,31	10,00	...	...
60	Kokborok & Other Minority Languages									
	Voted	89,44	...	78,81	...	10,63	...	...	...
61	OBC Welfare									
	Voted	41,20,31	76,00	18,61,82	...	22,58,49	76,00	...	...
62	Education (Elementary)									
	Voted	9,24,11,82	20,00	8,52,22,42	...	71,89,40	20,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019- 2020 - 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
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
63 Industries & Commerce (Skill Development)	Voted	36,78,08	...	9,83,67	...	26,94,41	...	...	...
Total									
Voted		1,53,62,76,28	30,67,76,68	1,24,41,86,66	9,62,11,93	29,25,45,26	21,05,64,75	4,55,64	...
								4,55,64,153	
Charged		11,76,06,35	8,86,98,17	11,54,91,78	8,89,06,74	21,14,57	2,22,77	...	4,31,34
									(4,31,34,048)
Grand Total		1,65,38,82,63	39,54,74,85	1,35,96,78,44	18,51,18,67	29,46,59,83	21,07,87,52	4,55,64	4,31,34
								(4,55,64,153)	(4,31,34,048)

Summary of Appropriation Accounts - Contd.

The Excess over the following Grants/Appropriations requires regularisation:

Revenue - Voted

- | | | |
|------|----|---|
| (i) | 48 | High Court |
| (ii) | 58 | Home (FSL, PAC, Prosecution & Co-ordination Cell) |

Capital-Charged

- | | | |
|-----|----|--------------------|
| (i) | 43 | Finance Department |
|-----|----|--------------------|

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 2019-2020 and that shown in the Finance Accounts for that year is given below :

	Voted		Charged	
	Revenue	Capital	Revenue	Capital
	(₹ in thousand)			
Total expenditure according to the Appropriation Accounts	1,24,41,86,66	9,62,11,93	<i>11,54,91,78</i>	<i>8,89,06,74</i>
Deduct - Total of recoveries/reimbursable amount transferred to Suspense Head	2,19,87,75	75,14,70	...	...
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	1,22,21,98,91	8,86,97,23	<i>11,54,91,78</i>	<i>8,89,06,74</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 2020 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts 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 Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal 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 2020 compared with the sums specified in the schedules appended to the Appropriation Acts 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 2020.



Date : 08 February 2021
Place : New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Grant No. 1 - Parliamentary Affairs

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2011	Parliament/State/Union Territory Legislatures		
Voted			
Original	21,92,05	21,92,05	21,18,12
Amount surrendered during the year (March 2020)			-73,93
			33,82
Charged			
Original	18,00		
Supplementary	7,00	25,00	22,03
Amount surrendered during the year (March 2020)			-2,97
			...

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹73.93 lakh, only ₹33.82 lakh was anticipated and surrendered during the year proved inadequate.
- Saving of ₹7,56.26 lakh (33%), ₹4,78.19 lakh (21%) and ₹1,50.51 lakh (7%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (b) Saving was partly offset by excess under:

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2011	Parliament/State/Union Territory Legislatures		
02	<i>State/Union Territory Legislatures</i>		
101	Legislative Assembly		
01	Emoluments and Allowances		
O	3,44.50		
R	1,14.80	4,59.30	4,55.63
			-3.67

Addition to the provision by reappropriation of ₹1,14.80 lakh was attributed to actual requirement.

Saving of ₹7.65 lakh and ₹0.45 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.

Reason for final saving was not intimated by the Department (October 2020).

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

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

(₹ in lakh)

Charged

(a) No part of the available saving of ₹2.97 lakh was anticipated and surrendered during the year.

Saving of ₹21.13 lakh (58%), ₹0.49 lakh (1%) and ₹9.51 lakh (39%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

Appropriation No. 2 - Governor's Secretariat

Major Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2012	President, Vice President/ Governor, Administrator of Union Territories		
<i>Charged</i>			
<i>Original</i>	5,93,97		
<i>Supplementary</i>	64,00	6,57,97	6,44,19
<i>Amount surrendered during the year (March 2020)</i>			-13,78
			...

Notes and Comments

REVENUE

Charged

- (a) No part of the available saving of ₹13.78 lakh was anticipated and surrendered during the year.
- (b) Saving occurred mainly under:

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2012	President, Vice President/ Governor, Administrator of Union Territories		
03	<i>Governor/Administrator of Union Territories</i>		
101	Emoluments and allowances of the Governor/Administrator of Union Territories		
05	Establishment		
<i>O</i>	1,08.62		
<i>R</i>	-53.72	54.90	46.89
			-8.01

Withdrawal of provision through reappropriation of ₹53.72 lakh was attributed to actual requirement.

Reason for saving was not intimated by the Department (October 2020).

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

Head	Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(c) Saving was partly offset by excess under:			
(i) 2012 President, Vice-President/Governor, Administrator of Union Territories			
03 Governor/Administrator of Union Territories			
090 Secretariat			
05 Establishment			
<i>O</i>	2,63.73		
<i>S</i>	64.00		
<i>R</i>	27.73	3,55.46	3,52.97
			-2.49

Augmentation of provision by supplementary grant of ₹64.00 lakh and further addition to the provision through reappropriation of ₹27.73 lakh were stated to be based on actual requirement in both the cases.

(ii) 103 Household Establishment				
05 Establishment				
<i>O</i>	1,82.29			
<i>R</i>	40.88	2,23.17	2,19.88	-3.29

Addition to the provision through reappropriation of ₹40.88 lakh was attributed to actual requirement.

Reasons for final saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

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

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2013	Council of Ministers			
2052	Secretariat-General Services			
2070	Other Administrative Services			
Voted				
Original		80,97,52	80,97,52	66,94,10
	Amount surrendered during the year (March 2020)			-14,03,42
				3,94,69

CAPITAL

4070	Capital Outlay on other Administrative Services			
Voted				
Original		5,00	5,00	1,29
	Amount surrendered during the year (March 2020)			-3,71
				2,53

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹14,03.42 lakh, only ₹3,94.69 lakh was surrendered during the year.

(b) Saving occurred mainly under:

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

(i) **2013 Council of Ministers**

101 Salary of Ministers and Deputy Ministers

01 Emoluments and Allowances

O 75.00

R -15.00 60.00 48.05 -11.95

Reduction in provision through reappropriation of ₹15.00 lakh was attributed to actual requirement.

Saving of ₹0.30 lakh and ₹41.75 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.

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

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii)	2052 Secretariat-General Services				
	090 Secretariat				
	01 Emoluments and Allowances				
	O	3,69.50			
	R	-1,00.26	2,69.24	2,01.18	-68.06
	Withdrawal of provision through reappropriation of ₹1,00.26 lakh was attributed to actual requirement.				
	Saving of ₹1,24.02 lakh and ₹35.22 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.				
(iii)	05 Establishment				
	O	63,81.17			
	R	-3,16.86	60,64.31	54,85.12	-5,79.19
	Reduction in provision by surrender of ₹3,94.69 lakh and subsequent addition through reappropriation of ₹77.83 lakh were stated to be based on actual requirement.				
(iv)	2070 Other Administrative Services				
	115 Guest Houses, Government Hostels etc.				
	05 Establishment				
	O	12,29.85			
	R	22.93	12,52.78	9,14.88	-3,37.90

Addition to the provision through reappropriation of ₹22.93 lakh was attributed to actual requirement.

Reasons for saving in respect of four cases at Sl. No. (i) to (iv) were not intimated by the Department (October 2020).

Grant No. 3 - General Administration (SA.) Department - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Saving was partly offset by excess under:

2013 Council of Ministers

104 Entertainment and Hospitality Expenses

05 Establishment

O 0.50

R 15.00 15.50 15.01 -0.49

Addition to the provision through reappropriation of ₹15.00 lakh was attributed to actual requirement.

Reason for final saving was not intimated by the Department (October 2020).

CAPITAL

Voted

(a) Out of the available saving of ₹3.71 lakh, only ₹2.53 lakh was surrendered during the year.

Saving of ₹50.00 lakh (98%), ₹1.00 lakh (100%) and ₹4.34 lakh (87%) were occurred in the year 2016-17, 2017-18 and 2018-19 respectively.

Grant No. 4 - Election Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2015	Elections			
Voted				
Original		84,98,13		
Supplementary		5,96,67	90,94,80	68,64,23
Amount surrendered during the year (March 2020)				-22,30,57
				...

CAPITAL

4059	Capital Outlay on Public Works			
Voted				
Supplementary		2,16,69	2,16,69	33,08
Amount surrendered during the year (March 2020)				-1,83,61
				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure did not come even upto the original provision of ₹84,98.13 lakh, supplementary grant of ₹5,96.67 lakh obtained in March 2020 proved injudicious.
- (b) No part of huge saving of ₹22,30.57 lakh was surrendered during the year. Saving of ₹13,71.75 lakh (23%), was occurred during the year 2018-19.
- (c) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2015 Elections			
	103 Preparation and Printing of Electoral rolls			
	99 Others			
	O	5,35.00		
	R	-35.48	4,99.52	4,39.66
				-59.86

Reduction in provision by reappropriation of ₹35.48 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non-receipt of bills from the Government Press.

Grant No. 4 - Election Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	105 Charges for conduct of elections to Parliament			
	99 Others			
	O	72,70.00		
	R	-50.85	72,19.15	55,00.04
				-17,19.11

Reduction in provision by reappropriation of ₹50.85 lakh was stated to be based on actual requirements.

Reason for saving was stated to be due to non-submission of bills by the suppliers and also due to receipt of fund at the fag end of the year.

(iii)	106 Charges for conduct of elections to State/Union Territory Legislature			
	99 Others			
	O	5.00		
	S	5,12.54	5,17.54	1,56.91
				-3,60.63

Augmentation of provision by supplementary grant of ₹5,12.54 lakh was attributed to actual requirements.

Reason for saving was stated to be due to non-submission of requisitions with justification by the DDOs.

Saving of ₹2,87.82 lakh and ₹5,04.78 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.

(d) Instance of incurring expenditure through reappropriation without the knowledge of the legislature has been noticed in the following case. The expenditure incurred requires regularisation :

2015 Elections

105	Charges for conduct of elections to Parliament			
98	Administration			
	R	15.00	15.00	9.79
				-5.21

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

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

(e) Saving was partly offset by excess under:

2015 Elections

108 Issue of Photo Identity-Cards to Voters				
99 Others				
O	15.00			
R	38.56	53.56	26.01	-27.55

Addition to the provision by reappropriation of ₹38.56 lakh was stated to be based on actual requirement.

Reason for final saving was stated to be due to non-completion of tender process of procuring materials for printing of Electoral Photo Identity Card (EPIC).

CAPITAL

Voted

(a) No part of the available saving of ₹1,83.61 lakh was surrendered during the year.

Saving of ₹46.90 lakh (23%), ₹4,11.93 lakh (73%) and ₹1,17.70 lakh (52%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

(b) Saving occurred under:

4059 Capital Outlay on Public Works

60 Other Buildings				
051 Construction				
99 Others				
S	2,16.69	2,16.69	33.08	-1,83.61

Creation of provision by supplementary grant of ₹2,16.69 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-completion of technical works by the implementing agencies in connection with construction of Electronic Voting Machine/ Voter Verifiable Paper Audit Trail (EVM/VVPAT) warehouses in the Districts.

Saving of ₹4,11.93 lakh and ₹1,17.70 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.

Grant No. 5 - Law Department

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

REVENUE

2014 Administration of Justice

2059 Public Works

Voted

Original	1,03,02,71			
Supplementary	1,01,26	1,04,03,97	71,98,54	-32,05,43
Amount surrendered during the year (March 2020)				29,05,76

CAPITAL

4059 Capital Outlay on Public Works

Voted

Original	22,20,00			
Supplementary	13,61,22	35,81,22	17,11,31	-18,69,91
Amount surrendered during the year (March 2020)				1,86,35

Notes and Comments

REVENUE

Voted

- (a) As the expenditure did not come even upto the original provision of ₹1,03,02.71 lakh, supplementary grant of ₹1,01.26 lakh obtained in March 2020 proved injudicious.
- (b) Out of the available saving of ₹32,05.43 lakh, only ₹29,05.76 lakh was surrendered during the year.
Saving of ₹18,02.90 lakh (27%), ₹23,77.93 lakh (19%) and ₹55,15.14 lakh (38%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (c) Saving occurred mainly under:

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

(i) **2014 Administration of Justice**

103 Special Courts

91 Central Assistance to State Plan

(CASP)

S	52.66	52.66	0.47	-52.19
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Augmentation of provision by supplementary grant of ₹52.66 lakh was attributed to release of fund for setting up of Fast Track Special Courts for Trial and disposal of Rape and Protection of Children from Sexual Offences (POCSO) Act from Government of India.

Grant No. 5 - Law Department - Contd.

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

Reason for saving was stated to be due to late receipt of fund from the Government of India for which the fund could not be utilised for Fast Track Special Courts and POCSO Court.

(ii)	105 Civil and Session Courts				
	22 Judicial				
	O	42,47.40			
	R	-12,08.28	30,39.12	29,54.08	-85.04

Reduction in provision by surrender of ₹12,08.28 lakh was attributed to actual requirement.

Reason for saving was stated to be mainly due to retirement of Judicial Officers and ministerial staffs on superannuation and less expenditure on transfer grant.

(iii)	106 Small Causes Courts				
	22 Judicial				
	O	10,52.00			
	R	-2,58.00	7,94.00	7,78.49	-15.51

Reduction in provision by reappropriation of ₹2.00 lakh and further reduction in provision by surrender of ₹2,56.00 lakh were attributed to actual requirement in both the cases.

Reason for saving was stated to be mainly due to retirement of Judicial Officers and ministerial staffs on superannuation and less expenditure on transfer grant.

(iv)	108 Criminal Courts				
	22 Judicial				
	O	28,40.02			
	R	-11,38.84	17,01.18	16,53.43	-47.75

Reduction in provision through reappropriation and surrender of ₹3.84 lakh and ₹11,35.00 lakh respectively were attributed to actual requirement in both the cases.

Reason for saving was stated to be mainly due to retirement of Judicial Officers and ministerial staffs on superannuation and less expenditure on transfer grant.

Saving of ₹16,71.29 lakh and ₹2,48.22 lakh were occurred in the year 2017-18 and 2018-19 respectively.

Grant No. 5 - Law Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	117 Family Courts			
	22 Judicial			
	O	5,76.40		
	R	-2,22.22	3,54.18	3,39.81
				-14.37

Reduction in provision through surrender of ₹2,22.22 lakh was attributed to actual requirement.

Reason for saving was stated to be mainly due to retirement of Judicial Officers and ministerial staffs on superannuation and less expenditure on transfer grant.

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

2014 Administration of Justice

796	Tribal Area Sub-plan			
91	Central Assistance to State Plan (CASP)			
	S	31.39	31.39	...
				-31.39

Augmentation of provision by supplementary grant of ₹31.39 lakh was attributed to release of more fund for setting up of Fast Track Special Courts for Trial and disposal of Rape and POCSO Act by the Government of India.

Reason for saving was stated to be due to late receipt of fund from the Government of India for which the fund could not be utilised for Fast Track Special Courts and POCSO Court.

(e) Instance of incurring expenditure through reappropriation without the knowledge of the legislature has been noticed in the following case. The expenditure incurred requires regularisation :

2014 Administration of Justice

102	High Courts			
37	Agricultural Development			
	R	10.92	10.92	10.90
				-0.02

(f) Saving was partly offset by excess under:

Grant No. 5 - Law Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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2059 Public Works

01 Office Buildings

053 Maintenance and Repairs

22 Judicial

O 40.00

R 16.38 56.38 56.31 -0.07

Addition to the provision by reappropriation of ₹16.38 lakh was attributed to actual requirement.

Reason for final saving was not furnished by the Department (October 2020).

CAPITAL

Voted

(a) As the expenditure did not come even upto the original provision of ₹22,20.00 lakh, the supplementary provision of ₹13,61.22 lakh proved injudicious.

(b) Out of the available saving of ₹18,69.91 lakh, only ₹1,86.35 lakh was surrendered in March 2020.

Saving of ₹46,03.77 lakh (95%), ₹20,60.32 lakh (67%) and ₹24,80.89 lakh (60%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

(c) Saving occurred mainly under:

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

60 Other Buildings

051 Construction

91 Central Assistance to State Plan

(CASP)

O 10,00.00

S 7,00.64 17,00.64 9,05.98 -7,94.66

Augmentation of provision by supplementary grant of ₹7,00.64 lakh was attributed to release of more fund by the Government of India.

Reason for saving was stated to be due to non incurring expenditure on account of non implementation of work by the implementing agency.

Saving of ₹9,80.32 lakh and ₹3,22.53 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.

Grant No. 5 - Law Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	3,60.00		
	S	2,94.94	6,54.94	3,12.18
				-3,42.76
	Augmentation of provision by supplementary grant of ₹2,94.94 lakh was attributed to release of more fund by the Government of India.			
	Reason for saving was stated to be due to non incurring expenditure on account of non implementation of work by the implementing agency.			
(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	6,40.00		
	S	3,65.64	10,05.64	4,74.83
				-5,30.81
	Addition to the provision through supplementary grant of ₹3,65.64 lakh was attributed to release of more fund by the Government of India.			
	Reason for saving was stated to be due to non incurring expenditure on account of non implementation of work by the implementing agency.			
(iv)	80 General			
	052 Machinery and Equipment			
	22 Judicial			
	O	50.00		
	R	-31.35	18.65	18.33
				-0.32
	Reduction in provision by surrender of ₹31.35 lakh was stated to be based on actual requirement.			
	Reason for saving was not furnished by the Department (October 2020).			

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

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

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

4059 Capital Outlay on Public Works

60 *Other Buildings*

051 Construction

90 State Share for Central Assistance to State Plan

O 70.00

R -55.00 15.00 ... -15.00

Reduction in provision by surrender of ₹55.00 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department (October 2020).

(e) Entire provision was withdrawn as under:

4059 Capital Outlay on Public Works

60 *Other Buildings*

051 Construction

22 Judicial

O 1,00.00

R -1,00.00

Withdrawal of provision by surrender of ₹1,00.00 lakh was stated to be based on actual requirement.

Grant No. 6 - Revenue Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2029	Land Revenue			
2030	Stamps and Registration			
2052	Secretariat-General Services			
2053	District Administration			
2059	Public Works			
2070	Other Administrative Services			
2235	Social Security and Welfare			
2245	Relief on account of Natural Calamities			
2250	Other Social Services			
2506	Land Reforms			
2575	Other Special Areas Programmes			
3454	Census Surveys and Statistics			

Voted

Original	2,00,32,06			
Supplementary	2,39,74,19	4,40,06,25	3,25,56,92	-1,14,49,33
Amount surrendered during the year (March 2020)				...

CAPITAL

4059	Capital Outlay on Public Works			
4070	Capital Outlay on other Administrative Services			
4250	Capital Outlay on other Social Services			

Voted

Original	32,74,60			
Supplementary	15,81,92	48,56,52	8,43,56	-40,12,96
Amount surrendered during the year (March 2020)				9,38,52

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹1,14,49.33 lakh was surrendered during the year. Saving of ₹1,79,10.96 lakh (48%), was occurred during the year 2018-19.

Grant No. 6 - Revenue Department - Contd.

- (b) Based on the recommendation of the Thirteenth Finance Commission, State Disaster Response Fund was constituted on 28th May 2011 in lieu of the Calamity Relief Fund for meeting only the expenditure towards provision of immediate relief to the victims of cyclone, drought, earthquake, fire, flood etc. The State Disaster Response Fund stands included under "8121-General and Other Reserve Funds, 122-State Disaster Response Fund", an account of which is given in Statement 21 of the Finance Accounts 2019-20. The position of the Fund as on 31st March 2020 is given below.

Balance as on 01 April 2019	Receipt during the year	Disbursement during the year	Closing balance as on 31 March 2020
₹2,41,12.40 Lakh (includes investment of ₹1,00,00.00 Lakh)	₹36,10.00 Lakh (Central Share - ₹34,20.00 Lakh and State Share - 1,90.00 Lakh) *	₹1,63,24.50 Lakh	₹1,13,97.90 Lakh

* The details of National Disaster Response Fund are given below:

- (A) The details of amount credited:
- | | |
|---|---------------|
| (i) State contribution to SDRF | 1,90.00 Lakh |
| (ii) Central contribution to SDRF | 34,20.00 Lakh |
| (iii) Grants from NDRF | Nil |
| (iv) Unspent balance of previous year deposited by the Government | Nil |
| (v) Return from Investment | Nil |
| (vi) Interest from Investment | Nil |
- (B) The details of expenditure:
- | | |
|--|---------------|
| (i) Expenditure from SDRF | 66,31.68 Lakh |
| (ii) Expenditure from NDRF | 96,92.82 Lakh |
| (iii) Expenditure out of Disinvestment from the investment account of SDRF | Nil |
- (C) Specific purpose of expenditure: For financing natural disaster relief assistance (flood, cyclone, earthquake etc)

Grant No. 6 - Revenue Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(c)	Saving occurred mainly under:			
(i)	2029 Land Revenue			
	102 Survey and Settlement Operations			
	05 Establishment			
	O	1,40.28		
	R	-55.69	84.59	83.88
				-0.71
	Reduction in provision through reappropriation of ₹55.69 lakh was attributed to actual requirement.			
(ii)	103 Land Records			
	05 Establishment			
	O	6,34.88		
	R	-1,97.37	4,37.51	4,21.68
				-15.83
	Reduction in provision through reappropriation of ₹1,97.37 lakh was attributed to actual requirement.			
	Saving of ₹54.96 lakh and ₹10.40 lakh were occurred during the year 2017-18 and 2018-19 respectively.			
(iii)	800 Other expenditure			
	86 Centrally Sponsored Scheme - I			
	(CSS)			
	O	43.16		
	R	0.01	43.17	14.43
				-28.74
	Addition to the provision through reappropriation of ₹0.01 lakh was attributed to actual requirement.			
	Saving of ₹6.42 lakh and ₹7.76 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.			

Grant No. 6 - Revenue Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	2030 Stamps and Registration			
	03 Registration			
	001 Direction and Administration			
	98 Administration			
	O	2,71.51		
	R	-1,18.80	1,52.71	1,49.52
				-3.19

Reduction in provision through reappropriation of ₹1,18.80 lakh was attributed to actual requirement.

Saving of ₹5.20 lakh and ₹7.04 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.

(v)	2053 District Administration			
	094 Other Establishments			
	05 Establishment			
	O	49,21.22		
	R	-7,41.35	41,79.87	41,36.16
				-43.71

Reduction in provision through reappropriation of ₹7,41.35 lakh was attributed to actual requirement.

(vi)	2506 Land Reforms			
	001 Direction and Administration			
	05 Establishment			
	O	93.86		
	R	-50.11	43.75	41.32
				-2.43

Reduction in provision through reappropriation of ₹50.11 lakh was attributed to actual requirement.

(vii)	98 Administration			
	O	24,21.29		
	R	-3,11.22	21,10.07	20,52.56
				-57.51

Reduction in provision through reappropriation of ₹3,11.22 lakh was attributed to actual requirement.

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(viii) 2575 Other Special Area Programmes			
06 Border Area Development			
789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
S	1,80.41		
R	36.38	2,16.79	43.52
			-1,73.27
Creation of provision by supplementary grant of ₹1,80.41 lakh and further addition through reappropriation of ₹36.38 lakh were stated to be based on actual requirement.			
(ix) 91 Central Assistance to State Plan			
(CASP)			
S	22,63.32	22,63.32	11,34.37
			-11,28.95
Creation of provision by supplementary grant of ₹22,63.32 lakh was stated to be due to release of more fund under CSS from the Government of India.			
(x) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
S	3,28.98		
R	66.34	3,95.32	45.72
			-3,49.60
Creation of provision by supplementary grant of ₹3,28.98 lakh and further addition through reappropriation of ₹66.34 lakh were stated to be based on actual requirement.			
(xi) 91 Central Assistance to State Plan			
(CASP)			
S	41,27.20	41,27.20	15,65.93
			-25,61.27
Creation of provision by supplementary grant of ₹41,27.19 lakh was stated to be due to release of more fund under CSS from the Government of India.			
(xii) 800 Other expenditure			
91 Central Assistance to State Plan			
(CASP)			
S	69,23.08	69,23.08	24,76.10
			-44,46.98
Creation of provision by supplementary grant of ₹69,23.08 lakh was stated to be due to release of more fund under CSS from the Government of India.			
Reasons for saving in respect of 12 cases as at Sl. No. (i) to (xii) were not intimated by the Department (October 2020).			

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(d) Entire provision remained unutilised during the year under:			
(i) 2029 Land Revenue			
103 Land Records			
91 Central Assistance to State Plan (CASP)			
O	4,50.32		
S	0.42	4,50.74	...
			-4,50.74
Augmentation of provision by supplementary grant of ₹0.42 lakh was attributed to receipt of more fund under CSS from the Government of India.			
(ii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	1,47.22		
S	0.14	1,47.36	...
			-1,47.36
Augmentation of provision by supplementary grant of ₹0.14 lakh was attributed to receipt of more fund under CSS from the Government of India.			
(iii) 796 Tribal Area Sub-plan			
86 Centrally Sponsored Scheme - I (CSS)			
O	25.73	25.73	...
			-25.73
(iv) 91 Central Assistance to State Plan (CASP)			
O	2,68.46		
S	0.24		
R	0.01	2,68.71	...
			-2,68.71
Augmentation of provision by supplementary grant of ₹0.24 lakh was attributed to receipt of more fund under CSS from the Government of India. Further addition to the provision through reappropriation of ₹0.01 lakh was attributed to actual requirement.			

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(v) 2245 Relief on account of Natural Calamities			
06 Earthquake			
107 Repairs and restoration of damaged Government office buildings			
89 Centrally Sponsored Scheme - IV (CSS)			
S	81.02		
R	9.98	91.00	...
			-91.00

Creation of provision by supplementary grant of ₹81.02 lakh was attributed to receipt of more fund under CSS from the Government of India. Further addition through reappropriation of ₹9.98 lakh was attributed to actual requirement.

(vi) 80 General				
800 Other expenditure				
99 Others				
O	1,00.00	1,00.00	...	-1,00.00

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not intimated by the Department (October 2020).

(e) Entire provision was withdrawn through reappropriation in the following cases:

(i) 2070 Other Administrative Services				
789 Special Component Plan for Scheduled Castes				
90 State Share for Central Assistance to State Plan				
O	32.13			
R	-32.13	...	...	...
(ii) 796 Tribal Area Sub-plan				
90 State Share for Central Assistance to State Plan				
O	58.59			
R	-58.59	...	...	...

Grant No. 6 - Revenue Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	800 Other expenditure			
	90 State Share for Central Assistance to State Plan			
	O	98.28		
	R	-98.28	...	...

(f) Instances of incurring expenditure 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			
	98 Administration			
	R	10.50	10.50	10.50
				...

(ii)	99 Others			
	R	32.83	32.83	32.83
				...

(iii)	2575 Other Special Area Programmes			
	06 <i>Border Area Development</i>			
	800 Other expenditure			
	90 State Share for Central Assistance to State Plan			
	R	6,63.10	6,63.10	1,46.30
				-5,16.80

Reasons for excess/final saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (October 2020).

(g) Saving was partly counterbalanced by excess under:

(i)	2029 Land Revenue			
	101 Collection Charges			
	05 Establishment			
	O	28,98.34		
	S	47.57		
	R	6,05.42	35,51.33	32,89.79
				-2,61.54

Augmentation of provision by supplementary grant of ₹47.57 lakh and further addition through reappropriation of ₹6,05.42 lakh were stated to be based on actual requirement.

Grant No. 6 - Revenue Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	2235 Social Security and Welfare			
	60 <i>Other Social Security and Welfare Programme</i>			
	800 Other expenditure			
	33 Welfare Programme			
	O	20.00		
	R	1,40.44	1,60.44	1,55.19
				-5.25

Addition to the provision through reappropriation of ₹1,40.44 lakh was attributed to actual requirement.

Reasons for final saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

CAPITAL

Voted

(a) As the expenditure of ₹8,43.56 lakh fell short of original provision of ₹32,74.60 lakh, supplementary grant of ₹15,81.92 lakh obtained in March 2020 proved lack of budgetary control on the part of the Controlling Officer.

(b) Out of the available saving of ₹40,12.96 lakh, only ₹9,38.52 lakh was surrendered in March 2020.

Saving of ₹16,55.07 lakh (31%), ₹45,01.90 lakh (74%) and ₹67,68.13 lakh (64%) were occurred during the years 2016-17, 2017-18 and 2018-19 respectively.

Grant No. 6 - Revenue Department - Contd.

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

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

01 Office Buildings

051 Construction

91 Central Assistance to State Plan

(CASP)

O 16,27.52

R -4,22.40 12,05.12 1,82.06 -10,23.06

Withdrawal of provision by surrender of ₹4,22.40 lakh was attributed to actual requirement.

Saving of ₹74.81 lakh and ₹91.92 lakh were also occurred during the years 2017-18 and 2018-19 respectively under this head.

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O 5,32.10

S 4,21.92

R 15.93 9,69.95 59.53 -9,10.42

Augmentation of provision by supplementary grant of ₹4,21.92 lakh was attributed to release of more fund under CSS by the Government of India. Further addition to the provision through reappropriation of ₹15.93 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

(CASP)

O 9,70.26

R -4,38.33 5,31.93 1,08.54 -4,23.39

Withdrawal of provision by surrender of ₹4,38.33 lakh was attributed to actual requirement.

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iv) **4070 Capital Outlay on other Administrative Services**

796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

S 2,28.78

R 15.81 2,44.59 4.99 -2,39.60

Creation of provision by supplementary grant of ₹2,28.78 lakh and further addition through reappropriation of ₹15.81 lakh were stated to be based on actual requirement.

(v) 800 Other expenditure

90 State Share for Central Assistance to State Plan

S 3,83.76

R 26.52 4,10.28 66.43 -3,43.85

Creation of provision by supplementary grant of ₹3,83.76 lakh and further addition through reappropriation of ₹26.52 lakh were stated to be based on actual requirement.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not intimated by the Department (October 2020).

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

4070 Capital Outlay on other Administrative Services

789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

S 1,25.46

R 8.67 1,34.13 ... -1,34.13

Creation of provision by supplementary grant of ₹1,25.46 lakh and further addition through reappropriation of ₹8.67 lakh were stated to be based on actual requirement.

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

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

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

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

796 Tribal Area Sub-plan

91 Central Assistance to State Plan

(CASP)

O 29.05

R -29.05

Withdrawal of provision through reappropriation of ₹29.05 lakh was stated to be based on actual requirement.

(ii) 800 Other expenditure

05 Establishment

O 26.00

R -26.00

Withdrawal of provision through reappropriation of ₹26.00 lakh was attributed to actual requirement.

(iii) 91 Central Assistance to State Plan

(CASP)

O 48.74

R -48.74

Withdrawal of provision by surrender of ₹48.74 lakh was attributed to actual requirement.

Grant No. 7 - General Administration (AR) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2062	Vigilance			
2070	Other Administrative Services			
Voted				
Original		5,14,17	5,14,17	3,52,77
				-1,61,40
	Amount surrendered during the year (March 2020)			1,52,36

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹1,61.40 lakh, only ₹1,52.36 lakh was surrendered during the year.
- (b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2062 Vigilance			
	104 Vigilance Commission of State/UT			
	05 Establishment			
	O	4,11.95		
	R	-96.27	3,15.68	3,10.01
				-5.67

Reduction in provision was the net effect of decrease by surrender of ₹97.28 lakh and increase of provision by reappropriation ₹1.01 lakh. The reason for surrender and reappropriation were attributed to actual requirement in both the cases.

(ii)	2070 Other Administrative Services			
	105 Special Commission of Enquiry			
	05 Establishment			
	O	1,01.22		
	R	-55.09	46.13	42.76
				-3.37

Reduction in provision was the net effect of decrease by surrender of ₹55.08 lakh and reappropriation ₹0.01 lakh. The reason for surrender and reappropriation were attributed to actual requirement in both the cases.

Reasons for saving in the above two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

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	1,54,00	1,54,00	41,37
Amount surrendered during the year (March 2020)			-1,12,63
			81,00
Charged			
Original	5,55,02		
Supplementary	9,74	5,64,76	5,19,60
Amount surrendered during the year (March 2020)			-45,16
			...

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹1,12.63 lakh, only ₹81.00 lakh was surrendered in March 2020.
- Saving of ₹8.01 lakh (24%), ₹9.35 lakh (36%), and ₹54.02 lakh (49%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (b) Entire provision was withdrawn as under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2051	Public Service Commission		
103	Staff Selection Commission		
05	Establishment		
O	1,00.00		
R	-1,00.00	...	...

Withdrawal of provision through reappropriation of ₹19.00 lakh and surrender of ₹81.00 lakh were stated to be based on actual requirement.

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

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

Charged

(a) No part of the available saving of ₹45.16 lakh was surrendered during the year.

Saving of ₹89.85 lakh (18%), ₹2,84.91 lakh (37%), and ₹84.19 lakh (15%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

Grant No. 9 - Statistics Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
3454 Census Surveys and Statistics			
Voted			
Original	8,44,72		
Supplementary	4,20,13	12,64,85	8,71,66
Amount surrendered during the year (March 2020)			-3,93,19
			...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹3,93.19 lakh was surrendered during the year. Saving of ₹1,54.09 lakh (20%), ₹1,83.65 lakh (20%) and ₹89.46 lakh (10%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (b) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(i) 3454 Census Surveys and Statistics			
01 Census			
001 Direction and Administration			
05 Establishment			
O	4,78.00		
S	46.10	5,24.10	4,84.38
			-39.72
Augmentation of provision by supplementary grant of ₹46.10 lakh was stated to be based on actual requirement.			
(ii) 02 Surveys and Statistics			
800 Other expenditure			
91 Central Assistance to State Plan (CASP)			
S	60.00	60.00	3.36
			-56.64

Creation of provision by supplementary grant of ₹60.00 lakh was stated to be due to revalidation and fund expected to be obtained from the Government of India.

Reasons for saving in the above two cases as at Sl. No. (i) and (ii) were not furnished by the Department (October 2020).

Grant No. 9 - Statistics Department - Concl'd.

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

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

3454 Census Surveys and Statistics

01 Census

001 Direction and Administration

89 Centrally Sponsored Scheme - IV

(CSS)

S 2,70.55

R 1.00 2,71.55 ... -2,71.55

Creation of provision by supplementary grant of ₹2,70.55 lakh was stated to be due to fund for Census 2021 and upgradation of National Population Register (NPR) proposed to be sanctioned by the Government of India. Further, addition through reappropriation of ₹1.00 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department (October 2020).

Grant No. 10 - Home (Police) Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2052	Secretariat-General Services		
2055	Police		
2059	Public Works		
2070	Other Administrative Services		
3275	Other Communication Services		
Voted			
Original	13,87,37,06		
Supplementary	86,70,55	14,74,07,61	13,93,02,67
Amount surrendered during the year (March 2020)			-81,04,94
			...

CAPITAL

4055	Capital Outlay on Police		
4070	Capital Outlay on other Administrative Services		
Voted			
Original	9,34,50		
Supplementary	10,12,39	19,46,89	13,49,28
Amount surrendered during the year (March 2020)			- 5,97,61
			...

Notes and Comments

REVENUE

Voted

- (a) In view of the saving of ₹81,04.94 lakh, supplementary grant obtained in March 2020 proved excessive.
- (b) Out of the available saving of ₹81,04.94 lakh, no amount was surrendered during the year. Saving of ₹147,51.06 lakh (13%), ₹108,87.18 lakh (8%) and ₹119,99.36 lakh (8%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occurred mainly under:			
(i)	2055 Police			
	003 Education and Training			
	08 Police			
	O	15,27.41		
	S	83.05	16,10.46	11,09.48
				-5,00.98
	Augmentation of provision by supplementary grant of ₹83.05 lakh was attributed to actual requirement.			
	Saving of ₹12.55 lakh and ₹1,47.84 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.			
(ii)	101 Criminal Investigation and Vigilance			
	08 Police			
	O	57,35.53		
	S	49.17	57,84.70	49,32.08
				-8,52.62
	Augmentation of provision by supplementary grant of ₹49.17 lakh was attributed to actual requirement.			
	Saving of ₹29,69.41 lakh and ₹6,39.94 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.			
(iii)	108 State Headquarters Police			
	09 Security Related Expenditure			
	O	1,00.00		
	R	-34.53	65.47	65.40
				-0.07
	Reduction in provision through reappropriation of ₹34.53 lakh was attributed to actual requirement.			
(iv)	115 Modernisation of Police Force			
	91 Central Assistance to State Plan (CASP)			
	O	50.00		
	S	85.00	1,35.00	69.95
				-65.05
	Augmentation of provision by supplementary grant of ₹85.00 lakh was attributed to receipt of more fund under CASP from the Government of India.			

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	117 Internal Security			
	88 Centrally Sponsored Scheme - III (CSS)			
	O	2,00.00		
	S	1,07.88	3,07.88	72.19
				-2,35.69

Augmentation of provision by supplementary grant of ₹1,07.88 lakh was attributed to receipt of more fund under CSS from the Government of India.

(vi)	2070 Other Administrative Services			
	003 Training			
	10 Home Guards			
	O	3,10.00		
	R	-4.50	3,05.50	2,09.73
				-95.77

Reduction in provision through reappropriation of ₹4.50 lakh was stated to be based on actual requirement.

(vii)	107 Home Guards			
	10 Home Guards			
	O	24,44.50		
	S	78.08		
	R	6.01	25,28.59	21,08.03
				-4,20.56

Augmentation of provision by supplementary grant of ₹78.08 lakh and further addition through reappropriation of ₹6.01 lakh were stated to be based on actual requirement.

Reasons for saving in respect of seven cases as at Sl. No. (i) to (vii) were not intimated by the Department (October 2020).

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(d) Entire provision remained unutilised during the year under:

2059 Public Works

80 General

053 Maintenance and Repairs

90 State Share for Central Assistance to State Plan

O 1,00.00

S 17.00 1,17.00 ... -1,17.00

Augmentation of provision by supplementary grant of ₹17.00 lakh was attributed to actual requirement.

Reason for saving was not intimated by the Department (October 2020).

(e) Saving was partly offset by excess under:

2055 Police

108 State Headquarters Police

11 T. S. R. Battalion

O 1,82,24.95

S 82.46

R 3,70.95 1,86,78.36 1,84,56.54 -2,21.82

Augmentation of provision by supplementary grant of ₹82.46 lakh and further addition through reappropriation of ₹3,70.95 lakh were attributed to actual requirement.

Reason for final saving was not intimated by the Department (October 2020).

CAPITAL

Voted

(a) No part of the available saving of ₹5,97.61 lakh was surrendered during the year. Saving of ₹35,45.35 lakh (75%) and ₹41,86.22 lakh (87%) were occurred during the years 2017-18 and 2018-19 respectively.

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

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

(i)	4055 Capital Outlay on Police				
	207 State Police				
	08 Police				
	O	2,03.50			
	S	5,93.05			
	R	-4.90	7,91.65	5,77.86	-2,13.79

Augmentation of provision by supplementary grant of ₹5,93.05 lakh and subsequent reduction through reappropriation of ₹4.90 lakh were stated to be based on actual requirement.

Saving of ₹2,25.69 lakh and ₹1,75.70 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.

(ii)	800 Other expenditure				
	91 Central Assistance to State Plan (CASP)				
	O	7,31.00			
	R	-2,58.00	4,73.00	2,26.15	-2,46.85

Reduction in provision through reappropriation of ₹2,58.00 lakh was stated to be based on actual requirement.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Saving was partly offset by excess under:

4055 Capital Outlay on Police

207 State Police

91 Central Assistance to State Plan

(CASP)

S 2,39.00

R 2,58.00 4,97.00 3,17.97 -1.79.03

Augmentation of provision by supplementary grant of ₹2,39.00 lakh was attributed to release of more fund under CASP by the Government of India. Further addition to the provision through reappropriation of ₹2,58.00 lakh was stated to be based on actual requirement.

Reason for final saving was not intimated by the Department (October 2020).

(d) Instances of incurring expenditure through reappropriation, without any budget provision and without the knowledge of the Legislature have been noticed in the following cases. The expenditure incurred requires regularisation :

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

207 State Police

98 Administration

R 4.90 4.90 4.89 -0.01

(ii) 211 Police Housing

70 State Share

... ... 42.07 +42.07

Reasons for final saving/excess were not intimated in respect of two cases as at Sl. No. (i) and (ii) by the Department (October 2020).

Grant No. 11 - Transport Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2041	Taxes on Vehicles			
2059	Public Works			
3055	Road Transport			
Voted				
	Original	9,03,32		
	Supplementary	8,48,40	17,51,72	16,54,16
	Amount surrendered during the year (March 2020)			-97,56
				...

CAPITAL

4552	Capital Outlay on North Eastern Areas			
5055	Capital Outlay on Road Transport			
Voted				
	Original	21,41,00		
	Supplementary	1,79,19	23,20,19	16,41,29
	Amount surrendered during the year (March 2020)			-6,78,90
				3,04,75

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹97.56 lakh was surrendered during the year.

CAPITAL

Voted

- (a) As the expenditure of ₹16,41.29 lakh did not come even upto the original provision of ₹21,41.00 lakh, supplementary grant of ₹1,79.19 lakh obtained during the year proved injudicious.

- (b) Out of the available saving of ₹6,78.90 lakh, only ₹3,04.75 lakh was surrendered during the year.

Saving of ₹3,39.97 lakh (20%), ₹5,27.80 lakh (63%) and ₹11,59.29 lakh (56%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

Grant No. 11 - Transport Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(c) Saving occurred mainly under:			
(i) 4552 Capital Outlay on North Eastern Areas			
050 Land and Buildings			
90 State Share for Central Assistance to State Plan			
O	26.00		
R	-17.04	8.96	...

Reduction in provision by surrender of ₹17.04 lakh was stated to be based on actual requirement.

(ii) 5055 Capital Outlay on Road Transport				
190 Investments in Public Sector and other Undertakings				
23 Corporations/PSUs/Boards				
O	16,30.00			
R	-2,21.37	14,08.63	13,28.63	-80.00

Withdrawal of provision through reappropriation of ₹1,43.66 lakh and surrender of ₹77.71 lakh were stated to be due to actual requirement.

Reasons for saving in respect of above two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

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

(i) 4552 Capital Outlay on North Eastern Areas				
050 Lands and Buildings				
91 Central Assistance to State Plan				
(North Eastern Council)				
O	2,13.20			
R	-2,13.20	...	...	...

Reduction in provision through reappropriation and surrender of ₹1,04.00 lakh and ₹1,09.20 lakh respectively were stated to be based on actual requirement in both the cases.

Grant No. 11 - Transport Department - Concl.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (North Eastern Council)			
	O	69.70		
	R	-69.70	...	...
	Reduction in provision through reappropriation and surrender of ₹34.00 lakh and ₹35.70 lakh respectively were stated to be based on actual requirement in both the cases.			

(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (North Eastern Council)			
	O	1,27.10		
	R	-1,27.10	...	...
	Reduction in provision through reappropriation and surrender of ₹62.00 lakh and ₹65.10 lakh respectively were stated to be based on actual requirement in both the cases.			

(e) Saving was partly offset by excess under:

5055 Capital Outlay on Road Transport

050 Lands and Buildings				
13 Transportation				
O	10.52			
R	1,43.66	1,54.18	1,21.36	-32.82

Addition to the provision through reappropriation of ₹1,43.66 lakh was attributed to actual requirement.

Reason for final saving was not intimated by the Department (October 2020).

Grant No. 12 - Co-operation Department

Major Head	Total Grant or Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE			
2049 Interest Payments			
2059 Public Works			
2425 Co-operation			
Voted			
Original	25,52,15		
Supplementary	14,45	25,66,60	24,21,18
Amount surrendered during the year (March 2020)			-1,45,42
			75,13
Charged			
Original	1,50,00	1,50,00	42,56
Amount surrendered during the year (March 2020)			-1,07,44
			85,44
CAPITAL			
4425 Capital Outlay on Co-operation			
6003 Internal Debt of the State Government			
6425 Loans for Co-operation			
Voted			
Original	5,52,50	5,52,50	5,52,50
Amount surrendered during the year (March 2020)			...
			...
Charged			
Original	2,00,00		
Supplementary	1,18,42	3,18,42	1,91,42
Amount surrendered during the year (March 2020)			-1,27,00
			...

Notes and Comments

REVENUE

Voted

- (a) In view of the overall saving of ₹1,45.42 lakh, surrender of ₹75.13 lakh during the year, proved inadequate.
- Saving of ₹5,47.51 lakh (23%), ₹6,47.57 lakh (24%) and ₹5,91.53 lakh (21%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (b) Saving occurred mainly under:

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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2425 Co-operation

001 Direction and Administration

99 Others

O	1,50.00			
R	-30.00	1,20.00	1,18.94	-1.06

Reduction in provision through reappropriation of ₹30.00 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department (October 2020).

(c) Saving was partly offset by excess under:

2425 Co-operation

003 Training

03 Research and Training

O	18.00			
R	15.82	33.82	33.82	...

Addition to the provision through reappropriation of ₹15.82 lakh was attributed to actual requirement.

Reason for excess was not furnished by the Department (October 2020).

Charged

(a) Out of the available saving of ₹1,07.44 lakh, only ₹85.44 lakh was surrendered during the year.

Saving of ₹92.84 lakh (46%), ₹1,62.25 lakh (65%) and ₹82.89 lakh (55%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

(b) Saving occurred under:

2049 Interest Payments

01 Interest on Internal Debt

200 Interest on other Internal Debts

58 Debt Services

O	1,50.00			
R	-85.44	64.56	42.56	-22.00

Reduction in provision through reappropriation of ₹85.44 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department (October 2020).

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

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

- (a) No part of the available saving of ₹1,27.00 lakh was surrendered during the year.
- (b) Saving occurred under:

6003 Internal Debt of the State Government

- 105 Loans from the National Bank for Agriculture and Rural Development
58 Debt Services

<i>S</i>	1,18.42			
<i>R</i>	8.58	1,27.00	...	-1,27.00

Creation of provision by supplementary grant of ₹1,18.42 lakh and further addition through reappropriation of ₹8.58 lakh were attributed to actual requirement.

Reason for saving was not furnished by the Department in detail (October 2020).

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

Major Head	Total Grant or Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE			
2049	Interest Payments		
2059	Public Works		
2070	Other Administrative Services		
2216	Housing		
3054	Roads and Bridges		
Voted			
Original	3,92,81,53		
Supplementary	1,29,11,15	5,21,92,68	4,10,56,92
Amount surrendered during the year (March 2020)			-1,11,35,76
			...
Charged			
Original	5,48,50		
Supplementary	7,44,89	12,93,39	11,52,37
Amount surrendered during the year (March 2020)			-1,41,02
			...
CAPITAL			
4059	Capital Outlay on Public Works		
4216	Capital Outlay on Housing		
4552	Capital Outlay on North Eastern Areas		
5054	Capital Outlay on Roads and Bridges		
6003	Internal Debt of the State Government		
Voted			
Original	5,17,66,00		
Supplementary	1,46,72	5,19,12,72	2,16,47,73
Amount surrendered during the year (March 2020)			-3,02,64,99
			1,62,55,03
Charged			
Original	14,55,00	14,55,00	14,09,23
Amount surrendered during the year (March 2020)			-45,77
			45,77

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

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

Notes and Comments

REVENUE

Voted

(a) No part of the available saving of ₹1,11,35.76 lakh was surrendered during the year. Saving of ₹33,77.62 lakh (8%), ₹1,05,22.98 lakh (25%) and ₹65,05.54 lakh (16%) occurred for the year 2016-17, 2017-18 and 2018-19 respectively.

(b) Saving occurred mainly under:

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

(i) **2059 Public Works**

80 *General*

003 Training

03 Research and Training

O 60.00

R -24.00 36.00 33.79 -2.21

Withdrawal of provision through reappropriation of ₹24.00 lakh was attributed to actual requirement.

(ii) 799 Suspense

65 Suspense Account

O 50,00.00 50,00.00 8,85.56 -41,14.44

(iii) **3054 Roads and Bridges**

01 *National Highways*

337 Road Works

25 Public Works

O 5,20.00

R -0.33 5,19.67 17.08 -5,02.59

Withdrawal of provision through reappropriation of ₹0.33 lakh was attributed to actual requirement.

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

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	789	Special Component Plan for Scheduled Castes			
	25	Public Works			
		O	1,70.00		
		S	0.38	1,70.38	5.96
					-1,64.42
		Augmentation of provision by supplementary grant of ₹0.38 lakh was stated to be based on actual requirement.			
(v)	796	Tribal Area Sub-plan			
	25	Public Works			
		O	3,10.00		
		R	-0.05	3,09.95	10.31
					-2,99.64
		Withdrawal of provision through reappropriation of ₹0.05 lakh was attributed to actual requirement.			
(vi)	80	General			
	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance to State Plan (CASP)			
		S	16,59.20	16,59.20	3,88.19
					-12,71.01
		Creation of provision by supplementary grant of ₹16,59.20 lakh was attributed to actual requirement.			
(vii)	796	Tribal Area Sub-plan			
	91	Central Assistance to State Plan (CASP)			
		S	30,25.60	30,25.60	7,07.89
					-23,17.71
		Creation of provision by supplementary grant of ₹30,25.60 lakh was attributed to actual requirement.			

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(viii) 797 Transfers to/from Reserve Fund/Deposit Account			
91 Central Assistance to State Plan (CASP)			
S	50,75.20	50,75.20	34,70.07
			-16,05.13

Creation of provision by supplementary grant of ₹50,75.20 lakh was attributed to actual requirement.

Reasons for saving in respect of eight cases as at Sl. No. (i) to (viii) were not intimated by the Department (October 2020).

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

(i) **3054 Roads and Bridges**

04 District and Other Roads

338 Pradhan Mantri Gram Sadak Yojana

76 Pradhan Mantri Gram Sadak Yojana

O 1,04.00

R -1,04.00

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

(ii) 789 Special Component Plan for Scheduled Castes

76 Pradhan Mantri Gram Sadak Yojana

O 34.00

R -34.00

Withdrawal of provision through reappropriation of ₹34.00 lakh was attributed to actual requirement.

(iii) 796 Tribal Area Sub-plan

76 Pradhan Mantri Gram Sadak Yojana

O 62.00

R -62.00

Withdrawal of provision through reappropriation of ₹62.00 lakh was attributed to actual requirement.

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

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

(d) Saving was partly offset by excess under:

(i) **2059 Public Works**

80 *General*

053 Maintenance and Repairs

25 Public Works

O 2,34.00

R 1,37.91 3,71.91 3,69.53 -2.38

Addition to the provision through reappropriation of ₹1,37.91 lakh was attributed to actual requirement.

(ii) 800 Other expenditure

25 Public Works

O 1.00

S 1,45.51

R 91.49 2,38.00 2,35.00 -3.00

Augmentation of provision by supplementary grant of ₹1,45.51 lakh and further addition through reappropriation of ₹91.49 lakh were attributed to actual requirement.

(iii) **3054 Roads and Bridges**

04 *District and other Roads*

789 Special Component Plan for Scheduled Castes

25 Public Works

O 16,15.00

S 4,04.76

R 34.00 20,53.76 20,37.86 -15.90

Augmentation of provision by supplementary grant of ₹4,04.76 lakh was stated to be due to guarantee redemption and guarantee fees given to Tripura Housing and Construction Board. Further addition to the provision through reappropriation of ₹34.00 lakh was attributed to actual requirement.

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	29,45.00		
	S	7,38.07		
	R	62.05	37,45.12	37,35.14
				-9.98

Augmentation of provision by supplementary grant of ₹7,38.07 lakh and further addition through reappropriation of ₹62.05 lakh were attributed to actual requirement.

(v)	800 Other expenditure			
	25 Public Works			
	O	49,40.00		
	S	12,37.79		
	R	1,04.33	62,82.12	62,80.00
				-2.12

Augmentation of provision by supplementary grant of ₹12,37.79 lakh and further addition through reappropriation of ₹1,04.33 lakh were attributed to actual requirement.

Reasons for final saving in respect of five cases as at Sl. No. (i) to (v) were not intimated by the Department (October 2020).

- (e) **Suspense Transaction :** The expenditure out of the provision under Sub-Grant Public Works, include ₹8,85.56 booked under the minor head “Suspense” which is not a final head of account. It accommodates transactions pending their adjustment to the final head of account, therefore balances under “Suspense” head are carried forward from year to year. The grants exclude the credit and were obtained for the gross debits. The suspense head has four sub-heads, viz., (i) Stock, (ii) Purchase, (iii) Miscellaneous Works Advances and (iv) Workshop Suspense.

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

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

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

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

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

The expenditure under this grant included ₹8,85.56 lakh booked under “Suspense” during 2019-2020 together with the opening and closing balance is given below :

Heads	Opening Balance as on 1 April 2019		Closing Balance as on 31 March 2020		
	Debit +	Credit -	Debit (+)	Credit -	
	Debit (+)		Debit (+)		
(₹ in lakh)					
2059	Public Works				
1	Stock	-28,83.70	8,85.56	2,87.26	-22,85.40
2	Purchase	+ 3,69.88	...	...	+ 3,69.88
3	Miscellaneous Public Works Advances	+ 7,84.20	...	...	+ 7,84.20
4	Workshop Suspense	+ 63.35	...	...	+ 63.35
	Total	-16,66.27	8,85.56	2,87.26	-10,67.97

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

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

Charged

(a) No part of the available saving of ₹1,41.02 lakh was surrendered during the year. Saving of ₹25,63.42 lakh (32%), ₹36,80.92 lakh (42%) and ₹13,04.20 lakh (22%) occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

(b) Saving occurred under:

2049 Interest Payments

01 Interest on Internal Debt

200 Interest on other Internal Debts

58 Debt Services

<i>O</i>	5,22.50			
<i>S</i>	7,10.70	12,33.20	10,92.23	-1,40.97

Augmentation of provision by supplementary grant of ₹7,10.70 lakh was stated to be based on actual requirement.

Reason for saving was not intimated by the Department (October 2020).

Saving of ₹87.23 lakh and ₹8,24.31 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.

CAPITAL

Voted

(a) As the expenditure did not come even upto the original provision of ₹5,17,66.00 lakh, the supplementary grant of ₹146.72 lakh obtained in March 2020 proved lack of budgetary control on the part of the Controlling Officer.

(b) Out of the overall saving of ₹302,64.99 lakh, only ₹162,55.03 lakh was surrendered during the year.

Saving of ₹143,80.79 lakh (42%) and ₹137,82.69 lakh (33%) for the year 2017-18 and 2018-19 respectively.

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occurred mainly under:			
(i)	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	25 Public Works			
	O	5,20.00		
	R	-4,82.22	37.78	37.78
				...
	Withdrawal of provision through reappropriation of ₹4,82.22 lakh was attributed to actual requirement.			
(ii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	1,70.00		
	R	-1,57.65	12.35	12.34
				-0.01
	Withdrawal of provision through reappropriation of ₹1,57.65 lakh was attributed to actual requirement.			
(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	3,10.00		
	R	-2,87.47	22.53	22.37
				-0.16
	Withdrawal of provision through reappropriation of ₹2,87.47 lakh was attributed to actual requirement.			
(iv)	4216 Capital Outlay on Housing			
	01 Government Residential Buildings			
	106 General Pool Accommodation			
	52 Housing			
	O	1,30.00		
	R	-1,26.03	3.97	3.95
				-0.02
	Reduction in provision through reappropriation of ₹1,26.03 lakh was attributed to actual requirement.			
	Saving of ₹0.08 lakh and ₹11.65 lakh were occurred during the year 2017-18 and 2018-19 respectively.			

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

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	789	Special Component Plan for Scheduled Castes			
	52	Housing			
		O	42.50		
		R	-41.20	1.30	1.18
					-0.12
		Reduction in provision through reappropriation of ₹41.20 lakh was attributed to actual requirement.			
(vi)	796	Tribal Area Sub-plan			
	52	Housing			
		O	77.50		
		R	-75.14	2.36	2.35
					-0.01
		Reduction in provision through reappropriation of ₹75.14 lakh was attributed to actual requirement.			
(vii)	4552	Capital Outlay on North Eastern Areas			
	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance to State Plan (North Eastern Council)			
		O	1,36.00		
		R	-26.49	1,09.51	1,07.03
					-2.48
		Reduction in provision by surrender of ₹26.49 lakh was attributed to actual requirement.			
(viii)	796	Tribal Area Sub-plan			
	91	Central Assistance to State Plan (North Eastern Council)			
		O	2,48.00		
		R	-58.73	1,89.27	1,03.03
					-86.24
		Reduction in provision by surrender of ₹58.73 lakh was attributed to actual requirement.			

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ix) 5054 Capital Outlay on Roads and Bridges			
04 District and other Roads			
101 Bridges			
54 National Bank for Agriculture and Rural Development (NABARD)			
O 52,00.00			
R -26,22.04	25,77.96	25,74.63	-3.33
Reduction in provision through reappropriation of ₹26,22.04 lakh was attributed to actual requirement.			
(x) 337 Roads Works			
91 Central Assistance to State Plan (CASP)			
O 147,63.84			
R -69,94.00	77,69.84	10,30.57	-67,39.27
Reduction in provision by surrender of ₹69,94.00 lakh was attributed to actual requirement.			
(xi) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O 50,81.64			
R -25,41.50	25,40.14	3,91.72	-21,48.42
Reduction in provision by surrender of ₹25,41.50 lakh was stated to be based on actual requirement.			
(xii) 99 Others			
O 3,40.00			
R -3,27.58	12.42	12.30	-0.12
Reduction in provision through reappropriation of ₹3,27.58 lakh was stated to be based on actual requirement.			

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

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xiii)	796 Tribal Area Sub-plan				
	91 Central Assistance to State Plan (CASP)				
	O	92,66.52			
	R	-46,34.50	46,32.02	7,14.30	-39,17.72
	Reduction in provision by surrender of ₹46,34.50 lakh was stated to be based on actual requirement.				
(xiv)	99 Others				
	O	11,52.00			
	R	-5,97.41	5,54.59	5,54.58	-0.01
	Reduction in provision through reappropriation of ₹5,97.41 lakh was stated to be based on actual requirement.				
(xv)	800 Other expenditure				
	99 Others				
	O	10,40.00			
	R	-10,02.11	37.89	37.87	-0.02
	Reduction in provision through reappropriation of ₹10,02.11 lakh was stated to be based on actual requirement.				
(xvi)	05 Roads				
	337 Roads Works				
	91 Central Assistance to State Plan (CASP)				
	O	26,00.00			
	R	-3,55.68	22,44.32	4,70.41	-17,73.91
	Reduction in provision by surrender of ₹3,29.18 lakh and through reappropriation of ₹26.50 lakh were stated to be based on actual requirement in both the cases.				

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xvii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	8,84.00		
	R	-1,50.28	7,33.72	1,53.79
				-5,79.93
	Reduction in provision by surrender of ₹1,41.60 lakh and through reappropriation of ₹8.68 lakh were stated to be based on actual requirement in both the cases.			

(xviii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	16,12.00		
	R	-2,74.04	13,37.96	2,80.44
				-10,57.52
	Reduction in provision by surrender of ₹2,58.25 lakh and through reappropriation of ₹15.79 lakh were stated to be based on actual requirement in both the cases.			

Reasons for saving in respect of 18 cases as at Sl. No. (i) to (xviii) were not intimated by the Department (October 2020).

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

(i)	4552 Capital Outlay on North Eastern Areas			
	337 Roads Works			
	90 State Share for Central Assistance to State Plan (North Eastern Council)			
	O	26.00		
	R	-26.00	...	...

Withdrawal of provision through reappropriation of ₹26.00 lakh was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 5054 Capital Outlay on Roads and Bridges			
<i>04 District and other Roads</i>			
101 Bridges			
91 Central Assistance to State Plan (CASP)			
O	7,80.00		
R	-7,80.00	...	...
Withdrawal of provision by surrender of ₹7,80.00 lakh was attributed to actual requirement.			
(iii) 800 Other expenditure			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	1,30.00		
R	-1,30.00	...	...
Withdrawal of provision through reappropriation of ₹1,30.00 lakh was attributed to actual requirement.			
(iv) 05 Roads			
101 Bridges			
91 Central Assistance to State Plan (CASP)			
O	1,04.00		
R	-1,04.00	...	...
Withdrawal of provision by surrender of ₹1,04.00 lakh was attributed to actual requirement.			
(e) Entire/reduced provision remained unutilised during the year as under:			
(i) 4552 Capital Outlay on North Eastern Areas			
337 Roads Works			
91 Central Assistance to State Plan (North Eastern Council)			
O	4,16.00		
R	-3,86.78	29.22	-29.22
Reduction in provision by surrender of ₹3,86.78 lakh was attributed to actual requirement.			

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 5054 Capital Outlay on Roads and Bridges			
<i>04 District and other Roads</i>			
337 Roads Works			
90 State Share for Central Assistance to State Plan			
O	7,75.32		
R	-2,03.32	5,72.00	...
Reduction in provision through reappropriation of ₹2,03.32 lakh was attributed to actual requirement.			-5,72.00
(iii) 789 Special Component Plan for Scheduled Castes			
76 Pradhan Mantri Gram Sadak Yojana			
O	34.00		
R	-33.83	0.17	...
Reduction in provision through reappropriation of ₹33.83 lakh was attributed to actual requirement.			-0.17
(iv) 90 State Share for Central Assistance to State Plan			
O	2,53.47		
R	-66.47	1,87.00	...
Reduction in provision through reappropriation of ₹66.47 lakh was attributed to actual requirement.			-1,87.00
(v) 796 Tribal Area Sub-plan			
76 Pradhan Mantri Gram Sadak Yojana			
O	62.00		
R	-61.69	0.31	...
Reduction in provision through reappropriation of ₹61.69 lakh was attributed to actual requirement.			-0.31
(vi) 90 State Share for Central Assistance to State Plan			
O	4,62.21		
R	-1,21.21	3,41.00	...
Reduction in provision through reappropriation of ₹1,21.21 lakh was attributed to actual requirement.			-3,41.00

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

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vii)	800	Other expenditure			
	76	Pradhan Mantri Gram Sadak Yojana			
		O	1,04.00		
		R	-1,03.48	0.52	...
					-0.52
		Reduction in provision through reappropriation of ₹1,03.48 lakh was attributed to actual requirement.			
		Reasons for saving in respect of seven cases as at Sl. No. (i) to (vii) were not intimated by the Department (October 2020).			
(f)		Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. The expenditure incurred requires regularisation :			
(i)	4059	Capital Outlay on Public Works			
	60	Other Buildings			
	051	Construction			
	54	National Bank for Agriculture and Rural Development (NABARD)			
		R	13,00.00	13,00.00	11,93.67
					-1,06.33
(ii)	789	Special Component Plan for Scheduled Castes			
	54	National Bank for Agriculture and Rural Development (NABARD)			
		R	4,25.00	4,25.00	3,63.42
					-61.58
(iii)	796	Tribal Area Sub-plan			
	54	National Bank for Agriculture and Rural Development (NABARD)			
		R	7,75.00	7,75.00	6,43.23
					-1,31.77

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

	Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(iv)	80 <i>General</i>			
	051 Construction			
	91 Central Assistance to State Plan (CASP)			
	R	11.19	11.18	-0.01
(v)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	R	3.66	3.66	...
(vi)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	R	6.67	6.67	...
(vii)	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and other Roads</i>			
	337 Roads Works			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	R	24,77.68	45,57.50	+20,79.82

Reasons for saving/final excess in respect of seven cases as at Sl. No. (i) to (vii) were not intimated by the Department (October 2020).

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

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

(g) Saving was partly offset by excess under:

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

80 General

201 Acquisition of Land

25 Public Works

O 0.52

S 81.78

R 4,41.39 5,23.69 5,20.29 -3.40

Augmentation of provision by supplementary grant of ₹81.78 lakh was due to acquisition of land for construction of roads and bridges etc. and further addition to the provision through reappropriation of ₹4,41.39 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 0.17

S 23.04

R 1,47.46 1,70.67 1,69.68 -0.99

Augmentation of provision by supplementary grant of ₹23.04 lakh was due to acquisition of land for construction of roads and bridges etc. and further addition to the provision through reappropriation of ₹1,47.46 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

25 Public Works

O 0.31

S 41.90

R 2,68.94 3,11.15 3,09.26 -1.89

Augmentation of provision by supplementary grant of ₹41.90 lakh was due to acquisition of land for construction of roads and bridges etc. and further addition to the provision through reappropriation of ₹2,68.94 lakh 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)	5054 Capital Outlay on Roads and Bridges			
	<i>04 District and other Roads</i>			
	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	17,42.50		
	R	-89.69	16,52.81	23,00.13
				+6,47.32
	Withdrawal of provision through reappropriation of ₹89.69 lakh was attributed to actual requirement.			
(v)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	31,77.50		
	R	-1,63.56	30,13.94	41,24.19
				+11,10.25
	Withdrawal of provision through reappropriation of ₹1,63.56 lakh was attributed to actual requirement.			
(vi)	<i>05 Roads</i>			
	337 Roads Works			
	90 State Share for Central Assistance to State Plan			
	O	52.00		
	R	4,33.80	4,85.80	4,85.79
				-0.01
	Addition to the provision through reappropriation of ₹4,33.80 lakh was attributed to actual requirement.			
(vii)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	17.00		
	R	1,41.81	1,58.81	1,58.81
				...
	Addition to the provision through reappropriation of ₹1,41.81 lakh was attributed to actual requirement.			

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

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
(viii) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	31.00		
R	2,58.62	2,89.62	2,89.62 ...

Addition to the provision through reappropriation of ₹2,58.62 lakh was attributed to actual requirement.

Reasons for final saving in respect of Sl. No. (i) to (iii) and (vi), (vii) and (viii) & the reasons for excess in respect of Sl. No. (iv) and (v) were not intimated by the Department (October 2020).

CAPITAL
Charged

- (a) The whole part of the available saving of ₹45.77 lakh was surrendered during the year.

Grant No. 14 - Power Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2552	North Eastern Areas			
2801	Power			
Voted				
	Original	10,87,98		
	Supplementary	91,83,00	1,02,70,98	1,02,63,95
	Amount surrendered during the year (March 2020)			-7,03
				...
CAPITAL				
4552	Capital Outlay on North Eastern Areas			
4801	Capital Outlay on Power Projects			
Voted				
	Original	17,54,00		
	Supplementary	16,59,50	34,13,50	33,80,69
	Amount surrendered during the year (March 2020)			-32,81
				...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹7.03 lakh was surrendered during the year. Saving of ₹24,18.64 lakh (26%) and ₹32,68.15 lakh (54%) were occurred during the year 2017-18 and 2018-19 respectively.

Grant No. 14 - Power Department - Contd.

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

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

The details of the transactions under "Suspense" during 2019-20 together with opening and closing balances were as follows :

Heads	Opening Balance as on 1 April 2019	Debit +	Credit -	Closing Balance as on 31 March 2020
	Debit + Credit	(₹ in lakh)		Debit + Credit
2801	Power			
1	Stock	-4,48.22	...	-4,48.22
2	Miscellaneous Public Works	+ 3,19.22	...	+ 3,19.22
3	Purchase	+ 18.01	...	+ 18.01
	Total	-1,10.99	...	-1,10.99

CAPITAL

Voted

- (a) No part of the available saving of ₹32.81 lakh was surrendered during the year.
 (b) Entire provision was withdrawn through reappropriation in the following cases:

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

80 *General*

190 Investments in Public Sector and other Undertakings

90 State Share for Central Assistance to State Plan

O 4,53.96

R -4,53.96

... ..

Withdrawal of provision through reappropriation of ₹4,53.96 lakh was stated to be based on actual requirement.

Grant No. 14 - Power Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	1,48.41		
R	-1,48.41	...	...

Withdrawal of provision through reappropriation of ₹1,48.41 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	2,70.63		
R	-2,70.63	...	...

Withdrawal of provision through reappropriation of ₹2,70.63 lakh was stated to be based on actual requirement.

(c) Saving was partly offset by excess under:

(i) 4801 Capital Outlay on Power Projects				
06 <i>Rural Electrification</i>				
789 Special Component Plan for Scheduled Castes				
70 State Share				
O	1,02.51			
S	2,14.42			
R	1,50.71	4,67.64	4,67.63	-0.01

Addition to the provision by supplementary grant of ₹2,14.42 lakh was attributed to release of more fund under CSS by the Government of India. Further addition to the provision through reappropriation of ₹1,50.71 lakh was stated to be based on actual requirement.

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

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	796 Tribal Area Sub-plan			
	70 State Share			
	O	1,86.93		
	S	3,90.99		
	R	2,74.83	8,52.75	8,52.74
				-0.01

Addition to the provision by supplementary grant of ₹3,90.99 lakh was attributed to release of more fund under CSS by the Government of India. Further addition to the provision through reappropriation of ₹2,74.83 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of above two cases as at Sl. No. (i) and (ii) stated to be due to short allotment of fund by the State Government were not intimated by the Department (October 2020).

(iii)	800 Other expenditure			
	70 State Share			
	O	3,13.56		
	S	6,55.84		
	R	4,61.01	14,30.41	14,30.41
				...

Addition to the provision by supplementary grant of ₹6,55.84 lakh was attributed to release of more fund under CSS by the Government of India. Further addition to the provision through reappropriation of ₹4,61.01 lakh was stated to be based on actual requirement.

Reason for excess furnished by the Department was not specific.

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

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2059	Public Works			
2701	Medium Irrigation			
2702	Minor Irrigation			
2711	Flood Control and Drainage			
Voted				
	Original	104,48,84		
	Supplementary	33,93,61	138,42,45	73,85,74
	Amount surrendered during the year (March 2020)			-64,56,71
				1,09,45

CAPITAL

4701	Capital Outlay on Medium Irrigation			
4702	Capital Outlay on Minor Irrigation			
4711	Capital Outlay on Flood Control Projects			
Voted				
	Original	59,37,20	59,37,20	26,28,54
	Amount surrendered during the year (March 2020)			-33,08,66
				34,31,96

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹73,85.74 lakh did not come even upto the original provision of ₹104,48.84 lakh, supplementary grant of ₹33,93.61 lakh obtained in March 2020 proved injudicious.
- (b) Out of the available saving of ₹64,56.71 lakh, only ₹1,09.45 lakh was surrendered during the year.
Saving of ₹62,26.09 lakh(47%) and ₹26,47.64 lakh (28%) were occurred under this head of account during the year 2017-18 and 2018-19 respectively.
- (c) Saving occurred mainly under:

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(i) **2702 Minor Irrigation**

80 General

799 Suspense

65 Suspense Account

O 11,00.00

R -1,00.00 10,00.00 37.40 -9,62.60

Withdrawal of provision through reappropriation of ₹1,00.00 lakh was attributed to actual requirement.

(ii) 800 Other expenditure

25 Public Works

O 50.00

R -47.04 2.96 2.96 ...

Withdrawal of provision through reappropriation of ₹47.04 lakh was attributed to actual requirement.

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

O 50.00

R 9.48 59.48 13.88 -45.60

Addition to the provision through reappropriation of ₹9.48 lakh was attributed to actual requirement.

(iv) **2711 Flood Control and Drainage**

01 Flood Control

789 Special Component Plan for Scheduled Castes

27 Water Resource

O 5,18.90

R -1,70.87 3,48.03 3,46.02 -2.01

Withdrawal of provision by surrender and reappropriation of ₹1,09.45 lakh and ₹ 61.4 lakh respectively were stated to be based on actual requirement in both the cases.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v)	796 Tribal Area Sub-plan				
	27 Water Resource				
	O	7,77.80			
	R	13.23	7,91.03	6,30.55	-1,60.48

Addition to the provision through reappropriation of ₹13.23 lakh was attributed to actual requirement.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not intimated by the Department (October 2020).

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

(i)	2702 Minor Irrigation				
	01 <i>Surface Water</i>				
	101 Water Tanks				
	91 Central Assistance to State Plan (CASP)				
	O	10,40.00			
	S	16,49.48			
	R	10.52	27,00.00	...	-27,00.00

Augmentation of provision by supplementary grant of ₹16,49.48 lakh and further addition to the provision through reappropriation of ₹10.52 lakh were stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State Plan (CASP)				
	O	2,40.00			
	S	5,66.86	8,06.86	...	-8,06.86

Augmentation of provision by supplementary grant of ₹5,66.86 lakh was stated to be due to anticipatory receipt of fund under CASP from the Government of India.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	7,20.00		
	S	8,55.54	15,75.54	...
				-15,75.54

Augmentation of provision by supplementary grant of ₹8,55.54 lakh was attributed to receipt of anticipatory fund under CASP from the Government of India.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (October 2020).

(e) Entire provision was withdrawn as under:

2702 Minor Irrigation

80 General

001 Direction and Administration

86 Centrally Sponsored Scheme - I
(CSS)

O
 20.00 | | | |

R
 -20.00 | ... | ... | ... |

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

(f) Saving was partly offset by excess under:

(i) **2059 Public Works**

80 General

053 Maintenance and Repairs

79 Other Maintenance Expenditure

O
 1,82.00 | | | |

R
 78.00 | 2,60.00 | 2,59.40 | -0.60 |

Addition to the provision through reappropriation of ₹78.00 lakh was stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(ii) 789 Special Component Plan for Scheduled Castes			
79 Other Maintenance Expenditure			
O 59.50			
R 25.50	85.00	83.37	-1.63
Addition to the provision through reappropriation of ₹25.50 lakh was stated to be based on actual requirement.			
(iii) 796 Tribal Area Sub-plan			
79 Other Maintenance Expenditure			
O 1,08.50			
R 46.50	1,55.00	1,54.17	-0.83
Addition to the provision through reappropriation of ₹46.50 lakh was stated to be based on actual requirement.			
(iv) 2702 Minor Irrigation			
01 Surface Water			
101 Water Tanks			
90 State Share for Central Assistance to State Plan			
S 2,01.81			
R 17.63	2,19.44	2,19.43	-0.01
Addition to the provision through reappropriation of ₹17.63 lakh was stated to be based on actual requirement.			
(v) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O 22.22			
R 49.52	71.74	71.72	-0.02
Addition to the provision through reappropriation of ₹49.52 lakh was stated to be based on actual requirement.			
(vi) 03 Maintenance			
102 Lift Irrigation Schemes			
27 Water Resource			
O 1,50.00			
R 10.00	1,60.00	1,60.00	...
Addition to the provision through reappropriation of ₹10.00 lakh was stated to be based on actual requirement.			

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(vii)	2711 Flood Control and Drainage			
	01 Flood Control			
	001 Direction and Administration			
	27 Water Resource			
	O	12,74.95		
	R	60.53	13,35.48	12,86.07
				-49.41

Addition to the provision through reappropriation of ₹60.53 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of seven cases at Sl. No. (i) to (vii) were not intimated by the Department (October 2020).

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

The details of the transactions under “Suspense” during 2019-20 together with opening and closing balances were as follows :

Heads	Opening Balance as on 1 April 2019	Debit +	Credit -	Closing Balance as on 31 March 2020
	Debit + Credit -	(₹ in lakh)		Debit + Credit -
2702 Minor Irrigation				
1 Stock	- 22,51.10	37.40	1.20	-22,14.90
2 Miscellaneous Public Works Advances	+ 1,77.18	...	...	+ 1,77.18
3 Purchase	- 13,12.30	...	...	- 13,12.30
Total	- 33,86.22	37.40	1.20	-33,50.02
2711 Flood Control and Drainage				
1 Stock	- 3.53	...	...	- 3.53
2 Miscellaneous Public Works Advances	- 0.17	...	...	- 0.17
Total	- 3.70	...	...	- 3.70

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

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

CAPITAL

Voted

(a) Against the available saving of ₹33,08.66 lakh, surrender of ₹34,31.96 lakh proved injudicious.

Saving of ₹32,22.92 lakh (76%) and ₹43,08.69 lakh (69%) were occurred under this head of account during the year 2017-18 and 2018-19 respectively.

(b) Saving occurred mainly under:

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

04 Medium Irrigation-Non-Commercial

001 Direction and Administration

27 Water Resource

O	1,00.50			
R	-22.24	78.26	78.20	-0.06

Withdrawal of provision by surrender of ₹22.24 lakh was attributed to actual requirement.

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

102 Ground Water

54 National Bank for Agriculture and Rural Development

(NABARD)

O	13,52.00			
R	-2,63.11	10,88.89	11,98.88	+1,09.99

Withdrawal of provision by surrender of ₹2,63.11 lakh was attributed to actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

54 National Bank for Agriculture and Rural Development

(NABARD)

O	4,92.55			
R	-1,20.01	3,72.54	3,90.96	+18.42

Withdrawal of provision by surrender of ₹1,20.01 lakh was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iv)	796 Tribal Area Sub Plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	8,88.00		
	R	-2,18.85	6,69.15	7,14.14
				+44.99

Withdrawal of provision by surrender of ₹2,18.85 lakh was attributed to actual requirement.

(v)	4711 Capital Outlay on Flood Control Projects			
	01 Flood Control			
	789 Special Component Plan for Scheduled Castes			
	27 Water Resource			
	O	1,18.00		
	R	-47.95	70.05	70.04
				-0.01

Withdrawal of provision by surrender of ₹47.95 lakh was attributed to actual requirement.

(vi)	796 Tribal Area Sub Plan			
	91 Central Assistance to State Plan (CASP)			
	O	5,44.67		
	R	-5,23.28	21.39	21.39
				...

Withdrawal of provision by surrender of ₹5,23.28 lakh was attributed to actual requirement.

Reasons for saving in respect of six cases at Sl. No. (i) to (vi) were not intimated by the Department (October 2020).

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

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

(c) Entire provision remained unutilised during the year as under:

(i) **4711 Capital Outlay on Flood Control Projects**

01 Flood Control

789 Special Component Plan for Scheduled Castes

89 Centrally Sponsored Scheme - IV

(CSS)

O 34.00

R -25.50 8.50 ... -8.50

Withdrawal of provision by surrender of ₹25.50 lakh was attributed to actual requirement.

(ii) 796 Tribal Area Sub Plan

89 Centrally Sponsored Scheme - IV

(CSS)

O 62.00

R -46.50 15.50 ... -15.50

Withdrawal of provision by surrender of ₹46.50 lakh was attributed to actual requirement.

(iii) 800 Other expenditure

89 Centrally Sponsored Scheme - IV

(CSS)

O 1,04.00

R -78.00 26.00 ... -26.00

Withdrawal of provision by surrender of ₹78.00 lakh was attributed to actual requirement.

Reasons for final saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (October 2020).

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(d) Entire provision was withdrawn in the following cases:

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

80 General

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O 25.50

R -25.50

Withdrawal of provision by surrender of ₹25.50 lakh was attributed to actual requirement.

(ii) 796 Tribal Area Sub Plan

91 Central Assistance to State Plan

(CASP)

O 46.50

R -46.50

Withdrawal of provision by surrender of ₹46.50 lakh was attributed to actual requirement.

(iii) 800 Other expenditure

91 Central Assistance to State Plan

(CASP)

O 78.00

R -78.00

Withdrawal of provision by surrender of ₹78.00 lakh was attributed to actual requirement.

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

101 Surface Water

54 National Bank for Agriculture and Rural Development

(NABARD)

O 1,04.00

R -1,04.00

Withdrawal of provision by surrender and reappropriation of ₹59.83 lakh and ₹44.17 lakh respectively were stated to be based on actual requirement in both the cases.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v)	91 Central Assistance to State Plan (CASP)			
	O	26.00		
	R	-26.00

Withdrawal of provision by surrender of ₹26.00 lakh was attributed to actual requirement.

(vi)	789 Special Component Plan for Scheduled Castes 27 Water Resource			
	O	70.00		
	R	-70.00	...	...

Withdrawal of provision by surrender of ₹70.00 lakh was attributed to actual requirement.

(vii)	91 Central Assistance to State Plan (CASP)			
	O	8.50		
	R	-8.50	...	...

Withdrawal of provision by surrender of ₹8.50 lakh was attributed to actual requirement.

(viii)	796 Tribal Area Sub Plan 27 Water Resource			
	O	1,20.00		
	R	-1,20.00	...	...

Withdrawal of provision by surrender of ₹1,20.00 lakh was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	4711 Capital Outlay on Flood Control Projects			
	01 Flood Control			
	103 Civil Works			
	91 Central Assistance to State Plan (CASP)			
	O	9,13.64		
	R	-9,13.64	...	...
	Withdrawal of provision by surrender of ₹9,13.64 lakh was attributed to actual requirement.			
(x)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	2,98.69		
	R	-2,98.69	...	...
	Withdrawal of provision by surrender of ₹2,98.69 lakh was attributed to actual requirement.			
(xi)	796 Tribal Area Sub Plan			
	27 Water Resource			
	O	2,12.00		
	R	-2,12.00	...	...
	Withdrawal of provision by surrender of ₹2,12.00 lakh was attributed to actual requirement.			
(xii)	90 State Share for Central Assistance to State Plan			
	O	22.22		
	R	-22.22	...	...
	Withdrawal of provision by surrender of ₹22.22 lakh was attributed to actual requirement.			

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

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(xiii)	800	Other expenditure			
	27	Water Resource			
		O	1,70.00		
		R	-1,70.00	...	...

Withdrawal of provision by surrender of ₹1,70.00 lakh was attributed to actual requirement.

(e) Saving was partly offset by excess under:

4702 Capital Outlay on Minor Irrigation

	101	Surface Water			
	27	Water Resource			
		O	1,10.50		
		R	44.17	1,54.67	1,54.66
					-0.01

Addition to the provision through reappropriation of ₹44.17 lakh was attributed to actual requirement.

Reason for final saving was not furnished by the Department (October 2020).

Grant No. 16 - Health Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2059	Public Works			
2210	Medical and Public Health			
2230	Labour, Employment and Skill Development			
Voted				
	Original	4,39,31,42		
	Supplementary	49,95,13	4,89,26,55	4,20,26,94
	Amount surrendered during the year (March 2020)			-68,99,61
				43,59,12
CAPITAL				
4210	Capital Outlay on Medical and Public Health			
Voted				
	Original	78,86,79		
	Supplementary	3,99,55	82,86,34	47,60,57
	Amount surrendered during the year (March 2020)			-35,25,77
				18,12,95

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹4,20,26.94 lakh did not come even upto the original provision of ₹4,39,31.42 lakh, supplementary grant of ₹49,95.13 lakh obtained during the year proved injudicious.
- (b) Out of the available saving of ₹68,99.61 lakh, only ₹43,59.12 lakh was surrendered during the year.
Saving of ₹33,27.89 lakh (13%), ₹30,58.40 lakh (9%) and ₹43,14.75 lakh (11%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (c) Saving occurred mainly under:

Grant No. 16 - Health Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	001 Direction and Administration			
	98 Administration			
	O	3,23,56.29		
	S	22,79.86		
	R	-0.01	3,46,36.14	3,31,84.83
				-14,51.31

Augmentation of provision by supplementary grant of ₹22,79.86 lakh was obtained due to requirement of more fund to meet the expenses to continue the department process. Subsequent reduction through reappropriation of ₹0.01 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department (October 2020).

(ii)	110 Hospital and Dispensaries			
	16 Hospital			
	O	36,99.80		
	S	13,92.62		
	R	0.02	50,92.44	44,35.35
				-6,57.09

Reason for supplementary grant of ₹13,92.62 lakh was obtained due to requirement of more fund to meet the expenses to continue the Department process. Reason for reappropriation of ₹0.01 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to release of fund in the 4th week of March 2020 and outbreak of COVID-19.

(iii)	789 Special Component Plan for Scheduled Castes			
	16 Hospital			
	O	2,24.80		
	S	1,84.08		
	R	-00.01	4,08.87	1,90.07
				-2,18.80

Reason for supplementary grant of ₹1,84.08 lakh was obtained due to requirement of more fund to meet the Department process. Reason for reappropriation of ₹0.02 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to release of fund in the 4th week of March 2020 and outbreak of COVID-19.

Grant No. 16 - Health Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	796 Tribal Area Sub-plan				
	16 Hospital				
	O	4,16.70			
	S	2,92.03	7,08.73	5,56.85	-1,51.88

Reason for supplementary grant of ₹2,92.03 lakh was obtained due to requirement of more fund to meet the Department process.

Reason for saving was stated to be due to release of fund in the 4th week of March 2020 and outbreak of COVID-19.

(v)	05 <i>Medical Education, Training and Research</i>				
	105 Allopathy				
	15 Health Services				
	O	1,44.38			
	R	-43.89	1,00.49	75.89	-24.60

Reason for reappropriation of ₹43.89 lakh was stated to be based on actual requirement.

Saving of ₹9.77 lakh and ₹15.92 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.

Reason for saving was stated to be due to release of fund in the 4th week of March 2020 and outbreak of COVID-19.

(vi)	200 Other Systems				
	15 Health Services				
	O	57.23			
	R	-23.51	33.72	27.24	-6.48

Reason for reappropriation of ₹23.51 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non-payment of Medical Reimbursement claims etc.

Grant No. 16 - Health Department - Contd.

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

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

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

80 *General*

789 Special Component Plan for Scheduled Castes

87 Centrally Sponsored Scheme - II

(CSS)

O 20,00.00

R -20,00.00

Reduction in provision by surrender of ₹18,78.21 lakh and further reduction in provision through reappropriation ₹121.79 lakh were stated to be based on actual requirement in both the cases.

(ii) 796 Tribal Area Sub-plan

87 Centrally Sponsored Scheme - II

(CSS)

O 27,03.00

R -27,03.00

Reduction in provision by surrender of ₹24,80.91 lakh and further reduction in provision through reappropriation of ₹2,22.09 lakh were stated to be based on actual requirement in both the cases.

(iii) 800 Other expenditure

15 Health Services

O 20.00

R -20.00

Reduction in provision through reappropriation of ₹20.00 lakh was stated to be based on actual requirement.

(iv) 87 Centrally Sponsored Scheme - II

(CSS)

O 2,00.00

R -2,00.00

Reduction in provision through reappropriation of ₹2,00.00 lakh was stated to be based on actual requirement.

Grant No. 16 - Health Department - Contd.

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

(e) Incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. The expenditure incurred requires regularisation :

(i) **2230 Labour, Employment and Skill Development**

01 Labour

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

R	1,21.79	1,21.79	1,21.79	...
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Reason for reappropriation of ₹1,21.79 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

(CASP)

R	2,22.09	2,22.09	2,22.09	...
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Reason for reappropriation of ₹2,22.09 lakh was stated to be based on actual requirement.

Reasons for excess expenditure in respect of two cases as at Sl.No. (i) and (ii) were not furnished by the Department (October 2020).

(f) Saving was partly offset by excess mainly in the following cases:

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

05 Medical Education, Training and Research

105 Allopathy

71 Medical College

O	9,45.00			
S	64.40			
R	66.57	10,75.97	10,64.71	-11.26

Reason for supplementary grant of ₹64.40 lakh was obtained due to requirement of more fund to meet the Department process. Reason for reappropriation of ₹66.57 lakh was stated to be based on actual requirement.

Reason for final saving was stated to be due to incurring expenditure under Rent and Hiring Charges due to outbreak of COVID-19.

Grant No. 16 - Health Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(ii)	80	<i>General</i>			
	796	Tribal Area Sub-plan			
	70	State Share			
		O	54.91		
		S	1,71.72		
		R	12.50	2,39.13	2,39.13 ...

Reason for supplementary grant of ₹1,71.72 lakh grant was obtained due to release of more fund under State Share by the State Government following the receipt of more fund under CSS from Government of India. Further addition to the provision through reappropriation of ₹12.50 lakh was stated to be based on actual requirement.

(iii)	800	Other expenditure			
	70	State Share			
		O	43.58		
		S	2,89.02		
		R	20.00	3,52.60	3,52.60 ...

Reason for supplementary grant of ₹2,89.02 lakh was obtained due to release of more fund under State Share by the State Government following the receipt of more fund under CSS from Government of India. Reason for reappropriation of ₹20.00 lakh was stated to be based on actual requirement.

(iv)	2230	Labour, Employment and Skill Development			
	01	<i>Labour</i>			
	111	Social Security for Labour			
	91	Central Assistance to State Plan			
		(CASP)			
		S	1,76.47		
		R	1,96.08	3,72.55	3,72.55 ...

Reason for supplementary grant of ₹1,76.47 lakh was obtained due to release of more fund under CSS by the Government of India. Reason for reappropriation of ₹1,96.08 lakh was stated to be based on actual requirement.

Reasons for excess in respect of Sl.No. (ii) to (iv) were not furnished by the Department (October 2020).

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
CAPITAL			
Voted			
(a)	As the total expenditure of ₹47,60.57 lakh fell short of original provision of ₹ 78,86. lakh, supplementary grant of ₹3,99.55 lakh obtained during the year proved wholly injudicious.		
(b)	Out of the available saving of ₹35,25.77 lakh, only ₹18,12.95 lakh was surrendered during the year. Saving of ₹12,94.24 lakh (20%), ₹9,34.69 lakh (20%) and ₹6,46.90 lakh (6%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.		
(c)	Saving occurred mainly under:		
(i)	4210 Capital Outlay on Medical and Public Health		
	<i>01 Urban Health Services</i>		
	789 Special Component Plan for Scheduled Castes		
	16 Hospital		
	O	4,86.00	
	R	-2,98.70	1,87.30
			1,50.94
			-36.36
	Reduction in provision by surrender of ₹3,00.00 lakh and subsequent addition to the provision through reappropriation of ₹1.30 lakh were stated to be based on actual requirement.		
(ii)	54 National Bank for Agriculture and Rural Development (NABARD)		
	O	5,00.00	
	R	-3,94.54	1,05.46
			1,05.45
			-0.01
	Reduction in provision by surrender of ₹3,61.23 lakh and through reappropriation of ₹33.31 lakh were stated to be based on actual requirement.		
(iii)	91 Central Assistance to State Plan (CASP)		
	O	6,00.00	
	R	2,27.35	8,27.35
			1,89.55
			-6,37.80
	Addition to the provision through reappropriation of ₹2,27.35 lakh was stated to be based on actual requirement.		

Grant No. 16 - Health Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(iv)	796 Tribal Area Sub-plan				
	16 Hospital				
	O	9,65.00			
	R	-2,94.56	6,70.44	6,32.12	-38.32
	Withdrawal of provision by surrender of ₹2,87.56 lakh and reappropriation of ₹7.00 lakh were stated to be based on actual requirement.				
(v)	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	8,00.00			
	R	-1,64.18	6,35.82	6,35.41	-0.41
	Withdrawal of provision by reappropriation of ₹1,64.18 lakh was stated to be based on actual requirement.				
(vi)	91 Central Assistance to State Plan (CASP)				
	O	9,51.00			
	R	2,45.71	11,96.71	3,99.36	-7,97.35
	Addition to the provision by reappropriation of ₹2,45.71 lakh was stated to be based on actual requirement.				
(vii)	03 Medical Education Training and Research				
	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	1,21.50			
	R	-31.60	89.90	44.86	-45.04
	Withdrawal of provision through reappropriation of ₹31.60 lakh was stated to be based on actual requirement.				
(viii)	91 Central Assistance to State Plan (CASP)				
	O	6,06.93			
	R	-4,33.11	1,73.82	1,35.46	-38.36
	Reduction in provision by surrender of ₹2,05.76 lakh and reappropriation of ₹2,27.35 lakh were stated to be based on actual requirement.				

Grant No. 16 - Health Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ix)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	12,90.82		
	R	-8,26.35	4,64.47	4,10.92
				-53.55

Withdrawal of provision by surrender of ₹5,80.64 lakh and reappropriation of ₹2,45.71 lakh were stated to be based on actual requirement.

Reasons for saving in respect of nine cases at Sl. No. (i) to (ix) were not furnished by the Department (October 2020).

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

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

01 Urban Health Services

103 Central Government Health Scheme

91 Central Assistance to State Plan

(CASP)

O 50.00

R -50.00

...

...

...

(ii) 200 Other Health Schemes

90 State Share for Central Assistance to State Plan

O 30.96

R -30.96

...

...

...

Reasons for reappropriation in respect of above two cases as at Sl. No. (i) and (ii) were not furnished by the Department (October 2020).

Grant No. 16 - Health Department - Contd.

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

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

4210 Capital Outlay on Medical and Public Health

03 *Medical Education Training and Research*

105 Allopathy

90 State Share for Central Assistance to State Plan

S 16.42

R 11.66 28.08 ... -28.08

Augmentation of provision by supplementary grant of ₹16.42 lakh was obtained due to release of State Share against more fund received under CSS from the Government of India. Further addition to the provision through reappropriation of ₹11.66 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department (October 2020).

(f) Saving was partly offset by excess under:

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

01 *Urban Health Services*

789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O 33.43

R 32.03 65.46 65.45 -0.01

Reason for reappropriation of ₹32.03 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O 2,30.62

R 62.59 2,93.21 2,93.21 ...

Addition to the provision through reappropriation of ₹1,13.85 lakh and subsequent reduction in provision by surrender of ₹51.26 lakh were attributed to actual requirement in both the cases.

Grant No. 16 - Health Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	03 <i>Medical Education Training and Research</i>			
	105 Allopathy			
	70 State Share			
	O	2,52.20		
	R	15.60	2,67.80	2,67.80
				...
	Addition to the provision through reappropriation of ₹15.60 lakh was stated to be based on actual requirement.			
(iv)	91 Central Assistance to State Plan (CASP)			
	O	59.53		
	S	1,81.57		
	R	45.50	2,86.60	2,86.60
				...
	Augmentation of provision by supplementary grant of ₹1,81.57 lakh was obtained due to receipt of more fund under CSS from the Government of India. Further addition to the provision through reappropriation of ₹45.50 lakh was stated to be based on actual requirement.			
(v)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	82.45		
	R	5.10	87.55	87.55
				...
	Addition to the provision through reappropriation of ₹31.60 lakh and subsequent reduction in provision by surrender of ₹26.50 lakh were attributed to actual requirement in both the cases.			
(vi)	796 Tribal Area Sub-plan			
	70 State Share			
	O	1,50.35		
	R	9.30	1,59.65	1,59.65
				...
	Addition to the provision through reappropriation of ₹9.30 lakh was stated to be based on actual requirement			

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

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(vii)	80 <i>General</i>			
	796 Tribal Area Sub-plan			
	15 Health Services			
	O	10.00		
	R	31.29	41.29	39.37
				-1.92

Addition to the provision by reappropriation of ₹31.29 lakh was stated to be based on actual requirement.

Reasons for excess in respect of five cases as at Sl. No. (ii) to (vi) and final saving in respect of Sl. No. (i) and (vii) were not furnished by the Department (October 2020).

Grant No. 17 - Information and Cultural Affairs Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2059	Public Works			
2205	Art and Culture			
2220	Information and Publicity			
2235	Social Security and Welfare			
Voted				
Original		38,56,50		
Supplementary		5,44,37	44,00,87	42,38,75
Amount surrendered during the year (March 2020)				-1,62,12
				...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹1,62.12 lakh was anticipated and surrendered during the year.
- (b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
2205	Art and Culture			
789	Special Component Plan for Scheduled Castes			
99	Others			
O		30.00	30.00	5.63
				-24.37

Reason for saving was stated to be due to non-participation in the tabluie programme in connection with Republic Day held in New Delhi.

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

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

(c) Overall saving over the grant was partly offset by excess under:

2220 Information and Publicity

60 Others

101 Advertising and visual Publicity

21 Tourism and Publicity

O 1,20.00

S 3.30

R 37.72 1,61.02 1,60.72 -0.30

Augmentation of provision by supplementary grant of ₹3.30 lakh and further addition through reappropriation of ₹ 37.72 lakh were stated to be based on actual requirement.

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

Grant No. 18 - General Administration (Political) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2235	Social Security and Welfare			
2250	Other Social Services			
Voted				
Original		3,48,04		
Supplementary		1,14,57	4,62,61	4,31,86
Amount surrendered during the year (March 2020)				-30,75
				...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹30.75 lakh was surrendered during the year.
- (b) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
102 Pension under Social Security Scheme			
02 Pension			
O	67.80		
R	-19.80	48.00	43.75
			-4.25

Reduction in provision through reappropriation of ₹19.80 lakh was attributed to actual requirement.

Reason for saving was stated to be mainly due to death of pensioners, recipient of monthly maintenance allowance to World War II veterans and the widows of deceased World War II veterans etc.

Grant No. 19 - Tribal Welfare Department

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

REVENUE

Voted

Original	4,19,86,31			
Supplementary	60,01,45	4,79,87,76	4,24,65,60	-55,22,16
Amount surrendered during the year (March 2020)				20,00

CAPITAL

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

Voted

Original	15,93,80			
Supplementary	5,53,54	21,47,34	10,53,82	-10,93,52
Amount surrendered during the year (March 2020)				1,50,00

Notes and Comments

REVENUE

Voted

(a) In view of the available saving of ₹55,22.16 lakh, a meagre amount of surrender of ₹20.00 lakh made in March 2020, proved lack of budgetary control on the part of controlling officer.

Saving of ₹3,45,19.77 lakh (29%), ₹4,39,08.55 lakh (38%) and ₹1,24,96.93 lakh (21%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

(b) Saving occurred mainly under:

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(i) **2225 Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities**

02 *Welfare of Scheduled Tribes*

796 Tribal Area Sub-plan

35 Scholarship and Stipend

O 45,00.00

S 30,00.00 75,00.00 61,98.64 -13,01.36

Augmentation of provision by supplementary grant of ₹30,00.00 lakh was attributed to actual requirement.

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

O 32,00.00

S 6,21.24

R 2,33.42 40,54.66 3,06.59 -37,48.07

Augmentation of provision by supplementary grant of ₹6,21.24 lakh was attributed to release of fund under CSS by the Government of India. Further addition to the provision through reappropriation of ₹2,33.42 lakh was stated to be based on actual requirement.

(iii) 89 Centrally Sponsored Scheme - IV
(CSS)

O 5,92.90

R 42.10 6,35.00 2,87.82 -3,47.18

Addition to the provision through reappropriation of ₹42.10 lakh was attributed to actual requirement.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (October 2020).

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

(i) **2049 Interest Payments**

01 *Interest on Internal Debt*

796 Tribal Area Sub-plan

58 Debt Services

O 20.00

R -20.00

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

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii) **2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities**

02 *Welfare of Scheduled Tribes*

796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O 1,60.00

R -1,60.00

... ..

Withdrawal of the provision through reappropriation of ₹1,60.00 lakh was attributed to actual requirement.

(d) Saving was partly counterbalanced by excess under:

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

02 *Welfare of Scheduled Tribes*

796 Tribal Area Sub-plan

70 State Share

S 3,40.21

R 1,73.47

5,13.68 5,13.16

-0.52

Creation of provision by supplementary grant of ₹3,40.21 lakh and further addition to the provision through reappropriation of ₹1,73.47 lakh were stated to be based on actual requirement in both the cases.

Reason for excess was not furnished by the Department (October 2020).

CAPITAL

Voted

(a) As the expenditure fell well short of original provision of ₹15,93.80 lakh, supplementary grant of ₹5,53.54 lakh obtained in March 2020 proved lack of budgetary control from the part of controlling officer.

(b) Out of the available saving of ₹10,93.52 lakh, only ₹1,50.00 lakh was surrendered during the year.

Saving of ₹10,89,08.10 lakh (45%), ₹8,62,87.74 lakh (57%) and ₹2,17,50.71 lakh (90%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

(c) Saving occurred mainly under:

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

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

91 Central Assistance to State Plan
(CASP)

O 11,68.80

S 5,53.54

R 2,00.00 19,22.34 9,78.82 -9,43.52

Augmentation of provision by supplementary grant of ₹5,53.54 lakh was attributed to release of fund under CSS by the Government of India. Further addition to the provision through reappropriation of ₹2,00.00 lakh was stated to be based on actual requirement.

Reason for saving was not intimated by the Department (October 2020).

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

(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 1,50.00

R -1,50.00

Reduction in provision by surrender of ₹1,50.00 lakh was stated to be based on actual requirement.

(ii) 88 Centrally Sponsored Scheme - III
(CSS)

O 2,00.00

R -2,00.00

Reduction in provision through reappropriation of ₹2,00.00 lakh was stated to be based on actual requirement.

Grant No. 20 - Welfare of Scheduled Castes Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2059	Public Works			
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
Voted				
	Original	51,60,11		
	Supplementary	40,39,28	91,99,39	36,48,93
	Amount surrendered during the year (March 2020)			-55,50,46
				...
CAPITAL				
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
Voted				
	Original	11,66,00	11,66,00	86,09
	Amount surrendered during the year (March 2020)			-10,79,91
				1,10,80

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹36,48.93 lakh did not come even upto the original provision of ₹51,60.11 lakh, supplementary grant of ₹40,39.28 lakh obtained in March 2020 proved injudicious.
- (b) No part of the available saving of ₹55,50.46 lakh was anticipated and surrendered during the year.
Saving of ₹1,79,70.01 lakh (34%), ₹20,20,94.51 lakh (44%) and ₹1,59,68.70 lakh (75%) occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (c) Saving occurred mainly under:

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

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

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

01 *Welfare of Scheduled Castes*

789 Special Component Plan for Scheduled Castes

86 Centrally Sponsored Scheme - I

(CSS)

O 32,00.00

S 33,16.77 65,16.77 20,18.04 -44,98.73

Addition to the provision by supplementary grant of ₹33,16.77 lakh was stated to be due to release of State Share by the State Government as more fund under CSS received from Government of India.

Reason for saving was stated to be mainly due to non payment of Post Metric Scholarship to SC students owing to non-availability of PFMS verified students list during 2019-20 from the NIC through NSP and non-incurrence of expenditure towards Skill Development, Training. It was also stated that due to shortage of time and other technical problems the fund could not be utilised by the Secondary Education Department, Fishery Department and Agriculture Department, etc.

(ii) **89 Centrally Sponsored Scheme - IV (CSS)**

O 4,75.00

S 2,61.98 7,36.98 2,06.11 -5,30.87

Addition to the provision by supplementary grant of ₹2,61.98 lakh was stated to be due to release of State Share by the State Government as more fund under CSS received from Government of India.

Reason for saving was stated to be due to non-release of fund by the State Government as well as non-drawal of fund by some DDO's during the year.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(d) Entire provision remained unutilised during the year :

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

01 Welfare of Scheduled Castes

789 Special Component Plan for Scheduled Castes

70 State Share

O 7.50

S 4,05.71 4,13.21 ... -4,13.21

Addition to the provision by supplementary grant of ₹4,05.71 lakh was stated to be due to release of State Share by the State Government.

Reason for saving was attributed to non-release of fund by the State Government.

(e) Saving was partly counterbalanced by excess under:

2059 Public Works

80 General

789 Special Component Plan for Scheduled Castes

25 Public Works

O 24.00

S 54.69

R 30.91 1,09.60 1,01.56 -8.04

Addition to the provision by supplementary grant of ₹54.69 lakh and further addition to the provision by reappropriation of ₹30.91 lakh were stated to be due to actual requirement in both the cases.

Reason for final saving was stated to be due to non-drawal of fund by some DDO's for execution of works during the year.

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

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

CAPITAL

Voted

(a) In view of huge saving of ₹10,79.91 lakh, surrender of ₹1,10.80 lakh only during the year proved inadequate.

Saving of ₹3,71,24.63 lakh (41%), ₹3,56,85.57 lakh (54%) and ₹92,19.93 lakh (98%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

(b) Saving occurred mainly under:

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

01 Welfare of Scheduled Castes

789 Special Component Plan for Scheduled Castes

86 Centrally Sponsored Scheme - I

(CSS)

O 8,25.00

R -1,43.00 6,82.00 69.60 -6,12.40

Reduction in provision by reappropriation of ₹33.70 lakh and further reduction in provision by surrender of ₹1,09.30 lakh were stated to be based on actual requirement.

Reason for saving was stated to be mainly due to non-release of fund (₹4,25.00 Lakh) by the State Government as well as non-release of fund (₹1,87.40 Lakh) by the Welfare of SC Department to the different DDO's for execution of works.

(ii) 91 Central Assistance to State Plan

(CASP)

O 3,36.00

R 33.70 3,69.70 13.00 -3,56.70

Addition to the provision by reappropriation of ₹33.70 lakh was stated to be based on actual requirement.

Reason for saving was stated to be mainly due to non-sanction of fund (₹3,06.70 Lakh) by the Welfare of SC Department as well as non-release of fund (₹50.00 lakh) by the State Government.

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

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2059	Public Works			
2408	Food, Storage and Warehousing			
3456	Civil Supplies			
3475	Other General Economic Services			
Voted				
	Original	1,09,43,24		
	Supplementary	28,15,65	1,37,58,89	68,72,27
	Amount surrendered during the year (March 2020)			-68,86,62
				30,11,44
CAPITAL				
4408	Capital Outlay on Food, Storage and Warehousing			
5475	Capital Outlay on other General Economic Services			
Voted				
	Original	2,14,40		
	Supplementary	5,40,55	7,54,95	1,53,42
	Amount surrendered during the year (March 2020)			-6,01,53
				1,00,00

Notes and Comments

REVENUE

Voted

- (a) As the expenditure did not come even upto the original provision of ₹1,09,43.24 lakh, supplementary provision of ₹28,15.65 lakh obtained in March 2020 proved injudicious.
- (b) Out of the available saving of ₹68,86.62 lakh, only ₹30,11.44 lakh was surrendered during the year.
- Saving of ₹16,66.96 lakh (15%), ₹26,44.76 lakh (19%) and ₹17,62.33 lakh (12%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (c) Saving occurred mainly under:

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(i)	2408 Food, Storage and Warehousing			
	<i>01 Food</i>			
	001 Direction and Administration			
	98 Administration			
	O	35,51.99		
	R	-6.34	35,45.65	33,93.84
				-1,51.81
	Reduction in provision through reappropriation of ₹6.34 lakh was stated to based on actual requirement.			
(ii)	3456 Civil Supplies			
	103 Consumer Subsidies			
	72 Public Distribution System			
	O	35,00.00		
	S	28,15.65		
	R	34.35	63,50.00	27,45.50
				-36,04.50
	Augmentation of provision by supplementary grant of ₹28,15.65 lakh and further addition to the provision through reappropriation of ₹34.35 lakh were stated to be based on actual requirement.			
(iii)	104 Consumer Welfare Fund			
	89 Centrally Sponsored Scheme - IV (CSS)			
	O	53.00		
	R	-52.51	0.49	0.44
				-0.05
	Reduction in provision by surrender of ₹52.51 lakh was stated to based on actual requirement.			

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	789 Special Component Plan for Scheduled Castes			
	89 Centrally Sponsored Scheme - IV (CSS)			
	O	5,30.50		
	R	-4,80.50	50.00	50.00 ...

Reduction in provision by surrender of ₹4,44.60 lakh and further reduction in provision through reappropriation of ₹35.90 lakh were stated to based on actual requirement.

(v)	796 Tribal Area Sub-plan			
	89 Centrally Sponsored Scheme - IV (CSS)			
	O	9,67.00		
	R	-8,95.36	71.64	10.00 -61.64

Withdrawal of provision by surrender of ₹9,17.46 lakh and subsequent addition to the provision through reappropriation of ₹22.10 lakh were stated to based on actual requirement.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not intimated by the Department (October 2020).

(d) Entire provision was withdrawn as under:

(i)	3456 Civil Supplies			
	001 Direction and Administration			
	91 Central Assistance to State Plan (CASP)			
	O	26.00		
	R	-26.00	...	... ...

Withdrawal of provision by surrender of ₹25.17 lakh and further reduction in provision through reappropriation of ₹0.83 lakh were stated to based on actual requirement.

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	103 Consumer Subsidies			
	89 Centrally Sponsored Scheme - IV (CSS)			
	O	15,60.00		
	R	-15,60.00	...	...

Withdrawal of provision by surrender of ₹15,60.00 lakh was stated to based on actual requirement.

(e) Saving was partly offset by excess under:

3456 Civil Supplies

789 Special Component Plan for Scheduled Castes

88 Centrally Sponsored Scheme - III

(CSS)

O 3.40

R 44.40 47.80 42.94 -4.86

Augmentation of provision of ₹44.40 lakh through reappropriation was stated to be based on actual requirement.

Reason for excess was not intimated by the Department (October 2020).

CAPITAL

Voted

(a) As the expenditure did not come even upto the original provision of ₹2,14.40 lakh, supplementary grant of ₹5,40.55 lakh obtained in March 2020 proved injudicious.

(b) Out of the available saving of ₹6,01.53 lakh, only ₹1,00.00 lakh was surrendered during the year.

Saving of ₹7,43.34 lakh (58%), ₹2,58.80 lakh (50%) and ₹5,67.80 lakh (57%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

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

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

4408 Capital Outlay on Food Storage and Warehousing

796 Tribal Area Sub-plan

88 Centrally Sponsored Scheme - III

(CSS)

S	1,52.00	1,52.00	1.29	-1,50.71
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Creation of provision by supplementary grant of ₹1,52.00 lakh was stated to be due to release of more fund by the Government of India under CSS.

Reason for saving was not furnished by the Department (October 2020).

(d) Entire provision was withdrawn as under:

(i) **4408 Capital Outlay on Food Storage and Warehousing**

796 Tribal Area Sub-plan

99 Others

O	31.00			
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R	-31.00
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Reduction in provision by surrender of ₹31.00 lakh was stated to be based on actual requirement.

(ii) 800 Other Expenditure

99 Others

O	52.00			
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R	-52.00
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Reduction in provision by surrender of ₹52.00 lakh was stated to be based on actual requirement.

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

Head	Total	Actual	Excess (+)		
	Grant	Expenditure	Saving (-)		
	(₹ in lakh)				
(e)	Entire provision remained unutilised under:				
(i)	4408	Capital Outlay on Food Storage and Warehousing			
	02	<i>Storage and Warehousing</i>			
	101	Rural Godown Programmes			
	88	Centrally Sponsored Scheme - III			
		(CSS)			
	S	2,53.00	2,53.00	...	-2,53.00

Creation of provision by supplementary grant of ₹2,53.00 lakh was stated to be due to receipt of more fund from the Government of India under CSS.

(ii)	789	Special Component Plan for Scheduled Castes			
	88	Centrally Sponsored Scheme - III			
		(CSS)			
	S	83.00	83.00	...	-83.00

Creation of provision by supplementary grant of ₹83.00 lakh was stated to be due to receipt of more fund from the Government of India under CSS.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

Grant No. 22 - Relief & Rehabilitation Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)	
REVENUE			
2235 Social Security and Welfare			
Voted			
Original	36,04,35	36,04,35	-7,81,84
Amount surrendered during the year (March 2020)			7,72,48

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹7,81.84 lakh, only ₹7,72.48 lakh was anticipated and surrendered during the year.
- (b) Saving occurred under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(i) 2235 Social Security and Welfare			
01 Rehabilitation			
001 Direction and Administration			
98 Administration			
O	1,04.35		
R	-22.74	81.61	-7.42
Reduction in provision by surrender of ₹22.74 lakh was stated to be based on actual requirement.			
Reason for saving was not furnished by the Department (October 2020).			
(ii) 800 Other expenditure			
05 Establishment			
O	35,00.00		
R	-7,49.74	27,50.26	-1.95
Reduction in provision by surrender of ₹7,49.74 lakh was stated to be based on actual requirement.			
Reason for saving furnished by the Department was not specific.			

Grant No. 23 - Panchayat Raj Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2015	Elections		
2515	Other Rural Development Programmes		
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
Voted			
Original	3,61,47,56	3,61,47,56	3,29,89,83
Amount surrendered during the year (March 2020)			-31,57,73
			21,09,98

CAPITAL

4515	Capital Outlay on other Rural Development Programmes		
Voted			
Original	2,00	2,00	...
Amount surrendered during the year (March 2020)			-2,00
			2,00

Notes and Comments

REVENUE

Voted

- (a) Out of the total saving of ₹31,57.73 lakh, only ₹21,09.98 lakh was surrendered during the year.
- (b) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(i) 2515 Other Rural Development Programmes			
001 Direction and Administration			
82 Panchayat Samiti			
O	11,78.75		
R	90.00	12,68.75	11,38.62
			-1,30.13

Addition to the provision through reappropriation of ₹90.00 lakh was attributed to actual requirement.

Saving of ₹27.14 lakh and ₹3,43.57 lakh, were also occurred during the year 2017-18 and 2018-19 respectively under this head.

Grant No. 23 - Panchayat Raj Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(ii)	101 Panchayati Raj				
	43 Finance Commission				
	O	101,71.00			
	R	-11,08.50	90,62.50	90,62.50	...
	Withdrawal of provision by surrender of ₹6,47.52 lakh and through reappropriation of ₹4,60.98 lakh were attributed to actual requirement in both the cases.				
(iii)	99 Others				
	O	10,00.00			
	R	2,50.00	12,50.00	8,48.79	-4,01.21
	Addition to the provision through reappropriation of ₹2,50.00 lakh was attributed to actual requirement.				
(iv)	796 Tribal Area Sub-plan				
	99 Others				
	O	20,00.00			
	R	-2,00.00	18,00.00	17,28.21	-71.79
	Withdrawal of provision by surrender of ₹90.36 lakh and through reappropriation of ₹1,09.64 lakh were attributed to actual requirement.				
(v)	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
	200 Other Miscellaneous Compensation and Assignments				
	81 Zilla Parishad				
	O	5,45.00			
	R	-1,20.51	4,24.49	4,24.49	...
	Reduction in provision through reappropriation of ₹1,20.51 lakh was attributed to actual requirement.				
	Saving of ₹0.04 lakh and ₹1,48.24 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.				
(vi)	82 Panchayat Samiti				
	O	7,82.00			
	R	-1,15.20	6,66.80	6,66.80	...
	Withdrawal of provision through reappropriation of ₹1,15.20 lakh was attributed to actual requirement.				
	Saving of ₹0.02 lakh and ₹2,18.71 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.				

Grant No. 23 - Panchayat Raj Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vii) 796 Tribal Area Sub-plan			
84 Block Advisory Committee			
O	7,02.00		
R	-86.12	6,15.88	6,15.87
			-0.01
Withdrawal of provision through reappropriation of ₹86.12 lakh was attributed to actual requirement.			
(viii) 94 T.T.A.A.D.C.-Headquarter			
O	4,47.00		
R	-1,01.74	3,45.26	3,45.26
			...
Withdrawal of provision by surrender of ₹3.27 lakh and through reappropriation of ₹98.47 lakh were attributed to actual requirement in both the cases.			
Reasons for saving in respect of eight cases as at Sl. No. (i) to (viii) were not furnished by the Department (October 2020).			
(c) Entire provision was withdrawn in the following cases:			
(i) 2515 Other Rural Development Programmes			
101 Panchayati Raj			
90 State Share for Central Assistance to State Plan			
O	31.20		
R	-31.20	...	...
			...
Withdrawal of provision through reappropriation of ₹31.20 lakh was attributed to actual requirement.			
(ii) 91 Central Assistance to State Plan (CASP)			
O	7,02.00		
R	-7,02.00	...	...
			...
Withdrawal of provision by surrender of ₹7,02.00 lakh was attributed to actual requirement.			
(iii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	2,30.00		
R	-2,30.00	...	...
			...
Withdrawal of provision by surrender of ₹2,30.00 lakh was attributed to actual requirement.			

Grant No. 23 - Panchayat Raj Department - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	4,18.00		
R	-4,18.00	...	...

Withdrawal of provision by surrender of ₹4,18.00 lakh was attributed to actual requirement.

(d) Saving was partly offset by excess under:

(i) **3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**

200 Other Miscellaneous Compensation and Assignments				
83 Gram Panchayat				
O	15,64.00			
R	2,38.98	18,02.98	18,02.98	...

Addition to the provision through reappropriation of ₹2,38.98 lakh was attributed to actual requirement.

(ii) 796 Tribal Area Sub-plan				
85 Village Committee				
O	14,60.00			
R	1,84.59	16,44.59	16,44.59	...

Addition to the provision through reappropriation of ₹1,84.59 lakh was attributed to actual requirement.

Reasons for excess in respect of two cases as at Sl. No. (i) and (ii) were not furnished by the Department (October 2020).

CAPITAL

Voted

(a) The whole provision remained unutilised throughout the year and surrendered in March 2020.

Grant No. 24 - Industries & Commerce Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2230	Labour, Employment and Skill Development			
2406	Forestry and Wild Life			
2851	Village and Small Industries			
2875	Other Industries			
3453	Foreign Trade and Export Promotion			
Voted				
Original		77,08,89		
Supplementary		3,43,94	80,52,83	67,03,95
Amount surrendered during the year (March 2020)				8,39,84
CAPITAL				
4070	Capital Outlay on other Administrative Services			
4202	Capital Outlay on Education, Sports, Art and Culture			
4552	Capital Outlay on North Eastern Areas			
4851	Capital Outlay on Village and small Industries			
4875	Capital Outlay on Other Industries			
5465	Investment in General Financial and Trading Institutions			
Voted				
Original		40,14,13		
Supplementary		42,76	40,56,89	37,46,38
Amount surrendered during the year (March 2020)				51,55

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹67,03.95 lakh fell short of the original provision of ₹77,08.89 lakh, supplementary grant of ₹3,43.94 lakh obtained in March 2020 proved injudicious.
- (b) Out of the total saving of ₹13,48.88 lakh, only ₹8,39.84 lakh was surrendered during the year.

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

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

(i) **2230 Labour, Employment and Skill Development**

03 Training

003 Training of Craftsmen & Supervisors

05 Establishment

O 19,59.40

R -1,77.55 17,81.85 17,58.09 -23.76

Withdrawal in provision by surrender ₹1,82.20 lakh and subsequent addition to the provision through reappropriation of ₹4.65 lakh were stated to be based on actual requirement.

(ii) **2406 Forestry and Wild Life**

01 Forestry

102 Social and Farm Forestry

87 Centrally Sponsored Scheme - II
(CSS)

O 6,39.60

R -3,22.40 3,17.20 3,17.20 ...

Withdrawal of provision by surrender of ₹2,20.83 lakh and through reappropriation of ₹1,01.57 lakh were stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

87 Centrally Sponsored Scheme - II
(CSS)

O 2,09.10

R -1,05.40 1,03.70 1,03.70 ...

Withdrawal of provision by surrender of ₹33.49 lakh and through reappropriation of ₹71.91 lakh were stated to be based on actual requirement.

(iv) 796 Tribal Area Sub-plan

87 Centrally Sponsored Scheme - II
(CSS)

O 3,81.30

R -1,92.20 1,89.10 1,89.10 ...

Withdrawal of provision by surrender of ₹1,30.26 lakh and through reappropriation of ₹61.94 lakh were stated to be based on actual requirement.

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

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

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

102 Small Scale Industries

29 Industries Development

O 3,70.00

R -52.00 3,18.00 2,99.78 -18.22

Withdrawal of provision by surrender of ₹29.91 lakh and through reappropriation of ₹22.09 lakh respectively were stated to be based on actual requirement.

(vi) 796 Tribal Area Sub-plan

29 Industries Development

O 5,12.00

S 3,43.94

R -38.84 8,17.10 5,07.37 -3,09.73

Augmentation to the provision by supplementary grant of ₹3,43.94 lakh and subsequent reduction in provision through reappropriation of ₹38.84 lakh were stated to be based on actual requirement.

Reasons for saving furnished by the Department were not specific in respect of six cases as at Sl. No. (i) to (vi).

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

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

003 Training

70 State Share

O 96.00

R -96.00

Withdrawal of provision by surrender of ₹96.00 lakh was stated to be based on actual requirement.

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	789	Special Component Plan for Scheduled Castes			
	70	State Share			
		O	31.87		
		R	-31.87

Withdrawal of provision through reappropriation of ₹0.11 lakh and further reduction in provision by surrender of ₹31.76 lakh were stated to be based on actual requirement in both the cases.

(e) Entire provision was remained unutilised under:

2851 Village and Small Industries

	796	Tribal Area Sub-plan			
	70	State Share			
		O	57.00		
		R	22.87	79.87	-79.87

Addition to the provision through reappropriation of ₹22.87 lakh was attributed to actual requirement.

Reason for saving was stated to be based on actual requirement which was not specific.

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

(i)	2406	Forestry and Wild Life			
	01	Forestry			
	102	Social and Farm Forestry			
	70	State Share			
		R	35.25	35.25	35.25
					...
(ii)	789	Special Component Plan for Scheduled Castes			
	70	State Share			
		R	11.53	11.53	11.52
					-0.01

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

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)	
		(₹ in lakh)			
(iii)	796 Tribal Area Sub-plan 70 State Share R	21.02	21.02	21.01	-0.01
(iv)	2851 Village and Small Industries 003 Training 91 Central Assistance to State Plan (CASP) R	1,01.57	1,01.57	1,01.57	...
(v)	789 Special Component Plan for Scheduled Castes 91 Central Assistance to State Plan (CASP) R	33.49	33.49	33.49	...
(vi)	796 Tribal Area Sub-plan 91 Central Assistance to State Plan (CASP) R	61.94	61.94	61.94	...

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

CAPITAL

Voted

- (a) As the expenditure of ₹37,46.38 lakh fell short of the original provision of ₹40,14.13 lakh, supplementary grant of ₹42.76 lakh obtained in March 2020 proved injudicious.
- (b) Out of the available saving of ₹3,10.51 lakh, only ₹51.55 lakh was surrendered during the year.

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

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

(c) Saving occurred due to non-utilisation of available provision under:

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

101 Veterinary Services and Animal Health

91 Central Assistance to State Plan

(North Eastern Council)

O 62.00

R -6.56 55.44 ... -55.44

Withdrawal of provision by surrender of ₹6.56 lakh was attributed to actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(North Eastern Council)

O 21.00

R -2.87 18.13 ... -18.13

Withdrawal of provision by surrender of ₹2.87 lakh was attributed to actual requirement.

(iii) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

(North Eastern Council)

O 37.00

R -3.95 33.05 ... -33.05

Withdrawal of provision by surrender of ₹3.95 lakh was attributed to actual requirement.

(iv) **4851 Capital Outlay on Village and Small Industries**

796 Tribal Area Sub-plan

70 State Share

S 42.76

R 80.00 1,22.76 ... -1,22.76

Creation of provision by supplementary grant of ₹42.76 lakh was due to release of State Share by the State Government following the receipt of more fund under CSS from Government of India. Further addition to the provision through reappropriation of ₹80.00 lakh was attributed to actual requirement.

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

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

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2851	Village and Small Industries			
Voted				
Original		25,78,97	21,45,75	-4,33,22
Amount surrendered during the year (March 2020)				2,80,35
CAPITAL				
4552	Capital Outlay on North Eastern Areas			
4851	Capital Outlay on Village and Small Industries			
5465	Investments in General Financial and Trading Institutions			
Voted				
Original		14,18,00		
Supplementary		2,10,23	12,51,88	-3,76,35
Amount surrendered during the year (March 2020)				...

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹4,33.22 lakh, only ₹2,80.35 lakh was surrendered during the year.
- (b) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
(₹ in lakh)			
2851 Village and Small Industries			
103 Handloom Industries			
29 Industries Development			
O	6,76.03		
R	-60.07	6,15.96	5,87.09
			-28.87

Reduction in provision by surrender of ₹69.25 lakh and subsequent increase in provision through reappropriation of ₹9.18 lakh were stated to be based on actual requirement.

Reason for saving was stated to be due to shortage of time for finalization of bills resulting non-submission of bills to Treasury for payment.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Entire reduced provision remained unutilized during the year as under:			
(i) 2851 Village and Small Industries			
103 Handloom Industries			
90 State Share for Central Assistance to State Plan			
O	26.00		
R	-11.26	14.74	...
			-14.74
Reduction in provision by surrender of ₹11.26 lakh was attributed to actual requirement.			
Reason for saving was stated to be due to non-release of fund for project/scheme (CSS) by the Government of India.			
(ii) 107 Sericulture Industries			
90 State Share for Central Assistance to State Plan			
O	78.00		
R	-58.11	19.89	...
			-19.89
Reduction in provision by surrender of ₹58.11 lakh was attributed to actual requirement.			
Reason for saving was stated to be due to non-release of fund for project/scheme (CSS) by the Government of India.			
(iii) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance to State Plan			
O	34.00		
R	-22.67	11.33	...
			-11.33
Reduction in provision by surrender of ₹22.67 lakh was attributed to actual requirement.			
Reason for saving was stated to be due to non-release of fund for project/scheme (CSS) by the Government of India.			
(iv) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O	62.00		
R	-41.35	20.65	...
			-20.65
Withdrawal of provision by surrender of ₹41.33 lakh and through reappropriation of ₹0.02 lakh were stated to be based on actual requirement in both the cases.			
Reason for saving was stated to be due to non-release of fund for project/scheme (CSS) by the Government of India.			

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

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

CAPITAL

Voted

- (a) As the expenditure fell well short of original provision of ₹14,18.00 lakh, supplementary grant of ₹2,10.23 lakh obtained in March 2020 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of the huge saving of ₹3,76.35 lakh was surrendered during the year.
- (c) Saving occurred under:

5465 Investments in General Financial and Trading Institutions

02 Investment in Trading Institutions

190 Investment in Public Sector and other Undertakings

23 Corporations/ PUSs/ Boards

O	14,12.00	14,12.00	12,44.59	-1,67.41
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Reason for saving furnished by the Department was not specific.

- (d) Entire provision remained unutilized during the year :

(i) 5465 Investments in General Financial and Trading Institutions

02 Investment in Trading Institutions

190 Investment in Public Sector and other Undertakings

91 Central Assistance to State Plan

(CASP)

O	0.52			
S	1,03.48	1,04.00	...	-1,04.00

Augmentation of provision by supplementary grant of ₹1,03.48 lakh was stated to be due to receipt of more fund under CSS from the Government of India.

Reason for saving furnished by the Department was not specific.

- (ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O	0.17			
S	33.83	34.00	...	-34.00

Addition to the provision by supplementary grant of ₹33.83 lakh was attributed to release of more fund under CSS by the Government of India.

Reason for saving was stated to be non-release of fund from the State Government.

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

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(₹ in lakh)					
(iii)	796	Tribal Area Sub-plan			
	91	Central Assistance to State Plan (CASP)			
		O	0.31		
		S	61.69	62.00	-62.00

Addition to the provision by supplementary grant of ₹61.69 lakh was attributed to release of more fund under CSS by the Government of India.

Reason for saving was stated to be non-release of fund from the State Government.

Grant No. 26 - Fisheries Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2405	Fisheries			
2552	North Eastern Areas			
Voted				
Original		61,69,00		
Supplementary		93,33	62,62,33	51,93,01
Amount surrendered during the year (March 2020)				-10,69,32
				3,22,76
CAPITAL				
4405	Capital Outlay on Fisheries			
Voted				
Original		595,00		
Supplementary		19,10,82	25,05,82	20,90,50
Amount surrendered during the year (March 2020)				-4,15,32
				95,70

Notes and Comments

REVENUE

Voted

- (a) As the expenditure did not come even upto the original provision of ₹61,69.00 lakh, supplementary grant of ₹93.33 lakh obtained in March 2020 proved injudicious.
- (b) Out of the available saving of ₹10,69.32 lakh, only ₹3,22.76 lakh was surrendered during the year.
- (c) Saving of ₹13,29.03 lakh (26%), and ₹9,32.44 lakh (14%) were occurred during the year 2017-18 and 2018-19 respectively.

Grant No. 26 - Fisheries Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(d)	Saving occurred mainly under:			
(i)	2405 Fisheries			
	001 Direction and Administration			
	99 Others			
	O	3,65.00		
	R	-56.00	3,09.00	3,08.36
				-0.64
	Reduction of provision by surrender of ₹41.81 lakh and through reappropriation of ₹14.19 lakh were stated to be based on actual requirement in both the cases.			
	Reason for saving was stated to be based on actual requirement.			
(ii)	101 Inland fisheries			
	36 Fishery Development			
	O	3,04.00	3,04.00	2,21.92
				-82.08
	Reason for saving was stated to be due to non-release of fund by the State Government			
(iii)	789 Special Component Plan for Scheduled Castes			
	36 Fishery Development			
	O	1,44.00		
	R	0.50	1,44.50	1,00.99
				-43.51
	Addition to the provision through reappropriation of ₹0.50 lakh was attributed to actual requirement.			
	Reason for saving was stated to be due to late submission of bills by the suppliers as such payment could not be made by the March 2020.			
(iv)	89 Centrally Sponsored Scheme - IV (CSS)			
	O	1,13.25		
	S	59.44		
	R	35.00	2,07.69	58.08
				-1,49.61
	Augmentation of provision by supplementary grant of ₹59.44 lakh obtained in March 2020 was stated to be due to receipt of more fund under CSS from Government of India and further addition through reappropriation of ₹35.00 lakh was attributed to actual requirement.			
	Reason for saving was stated to be due to non-incurring expenditure for implementation of solar power installation under Blue Revolution for late receipt of fund (February 2020) from the State Government			

Grant No. 26 - Fisheries Department - Contd.

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	796 Tribal Area Sub-plan				
	36 Fishery Development				
	O	3,14.00			
	R	-0.50	3,13.50	2,25.74	-87.76
	Reduction in provision through reappropriation of ₹0.50 lakh was attributed to actual requirement.				
	Reason for saving was not furnished by the Department (October 2020).				
(vi)	70 State Share				
	O	12.00			
	S	22.26			
	R	5.50	39.76	5.34	-34.42
	Augmentation of provision by supplementary grant of ₹22.26 lakh obtained in March 2020 was attributed to receipt of more fund under CSS from Government of India. Further addition to the provision through reappropriation of ₹5.50 lakh was stated to be based on actual requirement.				
	Reason for saving was stated to be due to non-incurring expenditure on account of outbreak of COVID-19.				
(vii)	89 Centrally Sponsored Scheme - IV (CSS)				
	O	1,92.15			
	R	-13.89	1,78.26	37.84	-1,40.42
	Reduction in provision by surrender of ₹13.89 lakh was attributed to actual requirement.				
	Reason for saving was stated to be due to late receipt of fund from the Government of India.				
(viii)	800 Other expenditure				
	89 Centrally Sponsored Scheme - IV (CSS)				
	O	2,40.00			
	R	7.88	2,47.88	1,84.85	-63.03
	Addition to the provision through reappropriation of ₹7.88 lakh was attributed to actual requirement.				
	Reason for saving as furnished by the Department was not specific.				

Grant No. 26 - Fisheries Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(f) Saving was partly offset by excess as under:

(i)	2405 Fisheries			
	101 Inland fisheries			
	89 Centrally Sponsored Scheme - IV (CSS)			
	O	2.50		
	R	25.16	27.66	20.16
				-7.50

Addition to the provision through reappropriation of ₹25.16 lakh was attributed to actual requirement.

Reason for final saving was stated to be due to non-release of fund by the Government of India.

(ii)	800 Other expenditure			
	70 State Share			
	O	8.00		
	R	23.23	31.23	11.83
				-19.40

Addition to the provision through reappropriation of ₹23.23 lakh was attributed to actual requirement.

Reason for saving was stated to be due non-incurring expenditure on implementation of Blue Revolution (CSS) for late receipt of State Share from the State Government

CAPITAL

Voted

(a) Out of the available saving of ₹4,15.32 lakh, only ₹95.70 lakh was surrendered in March 2020 proved inadequate.

(b) Saving occurred mainly under:

(i)	4405 Capital Outlay on Fisheries			
	101 Inland fisheries			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	2,00.00		
	R	-15.51	1,84.49	30.14
				-1,54.35

Reduction in provision by surrender of ₹15.51 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-utilization of fund on account of non-completion of construction work by the contractor.

Grant No. 26 - Fisheries Department - Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	89 Centrally Sponsored Scheme - IV (CSS)			
	S	87.08	87.08	62.69
				-24.39

Creation of provision by supplementary grant of ₹87.08 lakh was attributed to release of more fund under CSS by the Government of India.

Reason for saving was stated to be due to non-utilization of late receipt of fund from the State Government.

(iii)	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	1,25.00		
	R	-39.52	85.48	80.88
				-4.60

Reduction in provision by surrender of ₹39.52 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-utilization of fund on account of non-completion of construction work.

(iv)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	1,75.00		
	R	-40.67	1,34.33	1,28.81
				-5.52

Reduction in provision by surrender of ₹40.67 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-utilization of fund on account of non-completion of construction work.

Grant No. 27 - Agriculture Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2401 Crop Husbandry			
2408 Food, Storage and Warehousing			
2415 Agricultural Research and Education			
Voted			
Original	4,31,64,04		
Supplementary	3,33,65	4,34,97,69	2,76,56,04
Amount surrendered during the year (March 2020)			-1,58,41,65
			48,05,33

CAPITAL

4401 Capital Outlay on Crop Husbandry				
4408 Capital Outlay on Food, Storage and Warehousing				
4415 Capital Outlay on Agricultural Research and Education				
4435 Capital Outlay on Other Agricultural Programmes				
4552 Capital Outlay on North Eastern Areas				
Voted				
Original	1,14,83,19			
Supplementary	17,13,92	1,31,97,11	58,56,83	-73,40,28
Amount surrendered during the year (March 2020)				5,41,22

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹2,76,56.04 lakh did not come even upto the original provision of ₹4,31,64.04 lakh, supplementary grant of ₹3,33.65 lakh obtained in March 2020 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹1,58,41.65 lakh, only ₹48,05.33 lakh was surrendered during the year.
- Saving of ₹52,83.91 lakh (24%), ₹42,36.53 lakh (17%), and ₹36,64.19 lakh (10%) were occurred during the years 2016-17, 2017-18 and 2018-19 respectively.

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(c) Saving occurred mainly under:			
(i) 2401 Crop Husbandry			
001 Direction and Administration			
37 Agricultural Development			
O	1,75,30.48		
R	-2,53.72	1,72,76.76	1,62,38.42
			-10,38.34
Withdrawal of provision through reappropriation of ₹2,53.72 lakh was attributed to actual requirement.			
(ii) 102 Food grain crops			
86 Centrally Sponsored Scheme - I (CSS)			
O	4,65.00		
R	-1,34.24	3,30.76	2,07.67
			-1,23.09
Withdrawal of provision by surrender of ₹1,34.24 lakh was attributed to actual requirement.			
(iii) 90 State Share for Central Assistance to State Plan			
O	76.00		
R	-60.44	15.56	14.26
			-1.30
Withdrawal of provision through reappropriation of ₹60.44 lakh was attributed to actual requirement.			
(iv) 91 Central Assistance to State Plan (CASP)			
O	13,50.00		
R	-4,18.65	9,31.35	1,40.06
			-7,91.29
Withdrawal of provision by surrender of ₹4,00.65 lakh and further reduction through reappropriation of ₹18.00 lakh were attributed to actual requirement.			
(v) 108 Commercial Crops			
86 Centrally Sponsored Scheme - I (CSS)			
O	82.00		
R	-20.16	61.84	39.71
			-22.13
Withdrawal of provision through reappropriation of ₹20.16 lakh was attributed to actual requirement.			

Grant No. 27 - Agriculture Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(vi)	109 Extension and Farmers' Training				
	86 Centrally Sponsored Scheme - I (CSS)				
	O	4,39.00			
	R	-1,87.08	2,51.92	2,25.77	-26.15
	Withdrawal of provision through reappropriation of ₹1,87.08 lakh was attributed to actual requirement.				
(vii)	90 State Share for Central Assistance to State Plan				
	O	1,72.64			
	S	2,78.20			
	R	25.20	4,76.04	3,37.36	-1,38.68
	Augmentation of provision by supplementary grant of ₹2,78.20 lakh was attributed to release of State Share on receipt of more fund under CSS from Government of India. Further addition through reappropriation of ₹25.20 lakh was attributed to actual requirement.				
(viii)	91 Central Assistance to State Plan (CASP)				
	O	42,36.00			
	R	16,94.47	59,30.47	31,15.69	-28,14.78
	Addition to the provision through reappropriation of ₹16,94.47 lakh was attributed to actual requirement.				
(ix)	111 Agricultural Economics and Statistics				
	86 Centrally Sponsored Scheme - I (CSS)				
	O	1,28.00			
	R	-52.53	75.47	25.49	-49.98
	Reduction in provision through reappropriation of ₹52.53 lakh was attributed to actual requirement.				
	Saving of ₹67.85 lakh and ₹60.94 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.				

Grant No. 27 - Agriculture Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(x)	113 Agricultural Engineering				
	70 State Share				
	O	3,32.51			
	R	-40.84	2,91.67	1,56.70	-1,34.97
	Reduction in provision through reappropriation of ₹40.84 lakh was attributed to actual requirement.				
(xi)	86 Centrally Sponsored Scheme - I (CSS)				
	O	33,20.00			
	R	-12,23.57	20,96.43	12,35.83	-8,60.60
	Reduction in provision through reappropriation of ₹12,23.57 lakh was attributed to actual requirement.				
(xii)	114 Development of Oil Seeds				
	91 Central Assistance to State Plan (CASP)				
	O	1,28.00			
	R	-64.67	63.33	44.94	-18.39
	Reduction in provision through reappropriation of ₹64.67 lakh was attributed to actual requirement.				
	Saving of ₹34.54 lakh and ₹35.61 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.				
(xiii)	789 Special Component Plan for Scheduled Castes				
	70 State Share				
	O	1,37.91			
	R	-36.58	1,01.33	43.60	-57.73
	Reduction in provision through reappropriation of ₹36.58 lakh was attributed to actual requirement.				

Grant No. 27 - Agriculture Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(xiv)	86 Centrally Sponsored Scheme - I (CSS)				
	O	14,98.00			
	R	-5,58.92	9,39.08	4,83.77	-4,55.31
	Withdrawal of provision by surrender of ₹5,58.91 lakh and further reduction through reappropriation of ₹0.01 lakh were attributed to actual requirement.				
(xv)	90 State Share for Central Assistance to State Plan				
	O	1,01.11			
	S	55.45			
	R	0.79	1,57.35	72.38	-84.97
	Augmentation of provision by supplementary grant of ₹55.45 lakh attributed to release of State Share on receipt of more fund under CSS from Government of India. Further addition to the provision through reappropriation of ₹0.79 lakh was attributed to actual requirement.				
(xvi)	91 Central Assistance to State Plan (CASP)				
	O	21,81.00			
	R	-1,57.03	20,23.97	5,67.60	-14,56.37
	Withdrawal of the provision by surrender of ₹1,57.04 lakh and subsequent addition to the provision through reappropriation of ₹0.01 lakh were attributed to actual requirement.				
(xvii)	98 Administration				
	O	3,27.71			
	R	42.89	3,70.60	1,90.66	-1,79.94
	Addition to the provision through reappropriation of ₹42.89 lakh was attributed to actual requirement.				
(xviii)	796 Tribal Area Sub-plan				
	70 State Share				
	O	1,63.99			
	R	-57.26	1,06.73	59.41	-47.32
	Withdrawal of provision by surrender of ₹57.00 lakh and further reduction through reappropriation of ₹0.26 lakh were attributed to actual requirement.				

Grant No. 27 - Agriculture Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(xix)	86 Centrally Sponsored Scheme - I (CSS)				
	O	27,18.00			
	R	-12,17.02	15,00.98	7,31.41	-7,69.57
	Withdrawal of provision by surrender of ₹12,17.03 lakh and subsequent addition through reappropriation of ₹0.01 lakh were attributed to actual requirement.				
(xx)	90 State Share for Central Assistance to State Plan				
	O	2,43.47			
	R	-83.82	1,59.65	81.67	-77.98
	Withdrawal of provision by surrender of ₹11.56 lakh and further reduction through reappropriation of ₹72.26 lakh were attributed to actual requirement.				
(xxi)	91 Central Assistance to State Plan (CASP)				
	O	39,29.00			
	R	-21,47.72	17,81.28	6,62.60	-11,18.68
	Withdrawal of provision by surrender of ₹21,47.71 lakh and further reduction through reappropriation of ₹0.01 lakh were attributed to actual requirement.				
(xxii)	98 Administration				
	O	7,50.08			
	R	72.52	8,22.60	4,41.54	-3,81.06
	Addition to the provision through reappropriation of ₹72.25 lakh was attributed to actual requirement.				
	Reasons for saving in respect of 22 cases as at Sl. No. (i) to (xxii) were not furnished by the Department (October 2020).				

Grant No. 27 - Agriculture Department - Contd.

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

(d) Entire reduced provision remained unutilized during the year under:

(i) **2401 Crop Husbandry**

103 Seeds

87 Centrally Sponsored Scheme - II
(CSS)

O 1,12.50

R -1,00.00 12.50 ... -12.50

Reduction in provision through reappropriation of ₹1,00.00 lakh was attributed to actual requirement.

(ii) 115 Scheme of Small / Marginal farmers and agricultural labour

91 Central Assistance to State Plan
(CASP)

O 2,18.00

R -1,60.50 57.50 ... -57.50

Reduction in provision through reappropriation of ₹1,60.50 lakh was attributed to actual requirement.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not furnished by the Department (October 2020).

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

(i) **2401 Crop Husbandry**

789 Special Component Plan for Scheduled Castes

87 Centrally Sponsored Scheme - II
(CSS)

O 47.75

R -47.75

Withdrawal of provision by surrender of ₹47.75 lakh was attributed to actual requirement.

Grant No. 27 - Agriculture Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	796 Tribal Area Sub-plan			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	68.50		
	R	-68.50	...	...

Withdrawal of provision by surrender of ₹68.50 lakh was attributed to actual requirement.

(f) Saving was partly offset by excess under:

(i)	2401 Crop Husbandry			
	001 Direction and Administration			
	99 Others			
	O	20,00.00		
	R	3,18.62	23,18.62	22,04.15
				-1,14.47

Addition to the provision through reappropriation of ₹3,18.62 lakh was attributed to actual requirement.

(ii)	105 Manures and Fertilisers			
	91 Central Assistance to State Plan (CASP)			
	O	93.00		
	R	1,42.04	2,35.04	1,07.05
				-1,27.99

Addition to the provision through reappropriation of ₹1,42.04 lakh was attributed to actual requirement.

Reasons for final saving in respect of two cases as at Sl. No. (i) and (ii) were not furnished by the Department (October 2020).

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
CAPITAL			
Voted			
(a)	In view of huge saving of ₹73,40.28 lakh, supplementary grant of ₹17,13.92 lakh obtained in March 2020 proved Injudicious.		
(b)	Out of the available saving of ₹73,40.28 lakh, only ₹5,41.22 lakh was surrendered during the year.		
	Saving of ₹59,70.42 lakh (65%) and ₹72,94.17 lakh (65%) were occurred during the year 2017-18 and 2018-19 respectively.		
(c)	Saving occurred mainly under:		
(i)	4401 Capital Outlay on Crop Husbandry		
	103	Seeds	
	65	Suspense Account	
	O	15,00.00	15,00.00
			4,99.03
			-10,00.97
	Saving of ₹3.81 lakh and ₹7,25.72 lakh were occurred during the year 2017-18 and 2018-19 respectively.		
(ii)	87	Centrally Sponsored Scheme - II (CSS)	
	O	81.25	
	R	43.55	1,24.80
			10.00
			-1,14.80
	Addition to the provision through reappropriation of ₹43.55 lakh was attributed to actual requirement.		
(iii)	105	Manures and Fertilisers	
	65	Suspense Account	
	O	50,00.00	50,00.00
			25,92.31
			-24,07.69

Grant No. 27 - Agriculture Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	3,50.00		
	S	2,93.06		
	R	69.20	7,12.26	1,62.87
				-5,49.39
	Augmentation of provision by supplementary grant of ₹2,93.06 lakh was attributed to receipt of more fund under CSS from Government of India and further addition through reappropriation of ₹69.20 lakh was attributed to actual requirement.			
(v)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	37.05		
	R	-20.23	16.82	8.88
				-7.94
	Reduction in provision through reappropriation of ₹20.23 lakh was attributed to actual requirement.			
(vi)	91 Central Assistance to State Plan (CASP)			
	O	6,50.00		
	R	-3,78.58	2,71.42	1,31.24
				-1,40.18
	Withdrawal of provision by surrender of ₹3,74.18 lakh and further reduction through reappropriation of ₹4.40 lakh were attributed to actual requirement.			
(vii)	800 Other expenditure			
	90 State Share for Central Assistance to State Plan			
	O	1,06.80		
	R	7.38	1,14.18	39.52
				-74.66
	Addition to the provision through reappropriation of ₹7.38 lakh was attributed to actual requirement.			

Grant No. 27 - Agriculture Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(viii)	91 Central Assistance to State Plan (CASP)			
	O	15,00.00		
	R	1,59.64	16,59.64	6,13.13
				-10,46.51

Addition to the provision through reappropriation of ₹1,59.64 lakh was attributed to actual requirement.

(ix)	4408 Capital Outlay on Food, Storage and Warehousing				
	02 Storage and Warehousing				
	101 Rural Godown programmes				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	4,16.00			
	S	5,87.05			
	R	5.85	10,08.90	5,24.79	-4,84.11

Augmentation of provision by supplementary grant of ₹5,87.05 lakh and further addition through reappropriation of ₹5.85 lakh were stated to be based on actual requirement.

Saving of ₹18.02 lakh and ₹1,98.73 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.

(x)	789 Special Component Plan for Scheduled Castes				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	1,30.50			
	S	1,93.80	3,24.30	1,56.93	-1,67.37

Augmentation of provision by supplementary grant of ₹1,93.80 lakh was attributed to actual requirement.

Grant No. 27 - Agriculture Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(xi)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	2,55.50		
	S	3,35.89	5,91.39	3,01.04
				-2,90.35
	Augmentation of provision by supplementary grant of ₹3,35.89 lakh was attributed to actual requirement.			
(xii)	4435 Capital Outlay on other Agricultural Programmes			
	<i>01 Marketing and Quality Control</i>			
	101 Marketing Facilities			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	3,51.00		
	R	-48.08	3,02.92	2,72.63
				-30.29
	Reduction in provision through reappropriation of ₹48.08 lakh was attributed to actual requirement.			
	Saving of ₹30.23 lakh and ₹1,34.53 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.			
(xiii)	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	1,30.50		
	R	-35.11	95.39	85.00
				-10.39
	Reduction in provision through reappropriation of ₹35.11 lakh was attributed to actual requirement.			

Grant No. 27 - Agriculture Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xiv)	796 Tribal Area Sub-plan			
	04 Marketing			
	O	79.93		
	R	-2.02	77.91	46.75
				-31.16
	Reduction in provision through reappropriation of ₹2.02 lakh was attributed to actual requirement.			
	Reasons for saving in respect of 14 cases as at Sl. No. (i) to (xiv) were not furnished by the Department (October 2020).			
(d)	Entire provision remained unutilized under:			
(i)	4401 Capital Outlay on Crop Husbandry			
	789 Special Component Plan for Scheduled Castes			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	20.00		
	R	20.80	40.80	...
				-40.80
	Addition to the provision through reappropriation of ₹20.80 lakh was attributed to actual requirement.			
(ii)	796 Tribal Area Sub-plan			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	70.00		
	R	4.40	74.40	...
				-74.40
	Addition to the provision through reappropriation of ₹4.40 lakh was attributed to actual requirement.			
(iii)	4415 Capital Outlay on Agricultural Research and Education			
	01 Crop Husbandry			
	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	S	29.85	29.85	...
				-29.85
	Creation of provision by supplementary grant of ₹29.85 lakh was stated to be due to release of more fund under State Share on receipt of more fund under CSS from the Government of India.			

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 4435 Capital Outlay on Other Agricultural Programmes			
01 <i>Marketing and Quality Control</i>			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan			
(CASP)			
O	10.00		
S	85.85	95.85	-95.85

Augmentation of provision by supplementary grant of ₹85.85 lakh was attributed to receipt of more fund under CSS from Government of India.

Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) were not furnished by the Department (October 2020).

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

(i) 4552 Capital Outlay on North Eastern Areas				
101 Veterinary Services and Animal Health				
91 Central Assistance to State Plan				
(CASP)				
O	2,50.00			
R	-2,50.00	...	...	...

Withdrawal of provision by surrender of ₹2.04 lakh and further reduction through reappropriation of ₹2,47.96 lakh were attributed to actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes				
91 Central Assistance to State Plan				
(CASP)				
O	90.00			
R	-90.00	...	...	...

Withdrawal of provision through reappropriation of ₹90.00 lakh was attributed to actual requirement.

Grant No. 27 - Agriculture Department - Concl'd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	1,60.00		
	R	-1,60.00	...	...
	Withdrawal of provision by surrender of ₹1,60.00 lakh was attributed to actual requirement.			

(f) Saving was partly offset by excess under:

(i)	4401 Capital Outlay on Crop Husbandry			
	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	0.50		
	R	23.12	23.62	12.52
				-11.10
	Addition to the provision through reappropriation of ₹23.12 lakh was attributed to actual requirement.			

(ii)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	0.50		
	S	7.64		
	R	34.93	43.07	38.35
				-4.72
	Augmentation of provision by supplementary grant of ₹7.64 lakh and further addition through reappropriation of ₹34.93 lakh were attributed to actual requirement.			
	Reasons for final saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).			

Grant No. 28 - Horticulture Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousand)				
REVENUE				
2401	Crop Husbandry			
2402	Soil and Water Conservation			
Voted				
Original		1,53,36,88	1,53,36,88	89,70,87
				-63,66,01
	Amount surrendered during the year (March 2020)			31,72,57

CAPITAL

4401	Capital Outlay on Crop Husbandry			
4552	Capital Outlay on North Eastern Areas			
5465	Investments in General Financial and Trading Institutions			
Voted				
Original		75,00		
Supplementary		1,43,58	2,18,58	99,72
				-1,18,86
	Amount surrendered during the year (March 2020)			21,00

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹63,66.01 lakh, only ₹31,72.57 lakh was surrendered during the year.
- Saving of ₹2,20.11 lakh (3%), ₹34,99.48 lakh (36%) and ₹71,60.97 lakh (47%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2401 Crop Husbandry			
	001 Direction and Administration			
	99 Others			
	O	8,05.00		
	R	-1,99.70	6,05.30	6,03.70
				-1.60

Reduction in provision through reappropriation and surrender of ₹19.11 lakh and ₹1,80.59 lakh respectively were stated to be based on actual requirement in both the cases.

Reason for saving furnished by the Department was not specific.

Grant No. 28 - Horticulture Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	119 Horticulture and Vegetable Crops			
	91 Central Assistance to State Plan (CASP)			
	O	14,44.00		
	R	-2,44.00	12,00.00	11,44.00
				-56.00
	Reduction in provision by surrender of ₹2,44.00 lakh was stated to be based on actual requirement.			
	Reason for saving was stated to be due to non-release of fund by the State Government.			
(iii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	10,99.00		
	R	-3,99.00	7,00.00	3,74.00
				-3,26.00
	Reduction in provision by surrender of ₹3,99.00 lakh was attributed to actual requirement.			
	Reason for saving was stated to be due to non-release of fund by the State Government.			
(iv)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	24,57.00		
	R	-11,57.00	13,00.00	6,82.00
				-6.18.00
	Reduction in provision by surrender of ₹11,57.00 lakh was attributed to actual requirement.			
	Reason for saving was stated to be due to non-release of fund by the State Government.			
(v)	2402 Soil and Water Conservation			
	001 Direction and Administration			
	98 Administration			
	O	9,27.97		
	R	-1,92.42	7,35.55	7,24.16
				-11.39
	Reduction in provision through reappropriation and surrender of ₹77.23 lakh and ₹1,15.19 lakh respectively were stated to be based on actual requirement in both the cases.			
	Reply of saving was furnished without assigning specific reason by the Department.			

Grant No. 28 - Horticulture Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(vi)	102 Soil Conservation			
	91 Central Assistance to State Plan (CASP)			
	O	10,00.00	10,00.00	7,34.00
	R			-2,66.00

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

(vii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	1,62.00		
	R	-1,24.11	37.89	37.89
				...

Reduction in provision through reappropriation and surrender of ₹10.03 lakh and ₹1,14.08 lakh respectively were attributed to actual requirement in both the cases.

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

(viii)	91 Central Assistance to State Plan (CASP)			
	O	20,00.00		
	R	-8,20.00	11,80.00	3,41.00
				-8,39.00

Reduction in provision by surrender of ₹8,20.00 lakh was attributed to actual requirement.

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

(c) Entire Provision was withdrawn as under:

2402 Soil and Water Conservation

789 Special Component Plan for Scheduled Castes				
90 State Share for Central Assistance to State Plan				
O	34.00			
R	-34.00	...	...	...

Withdrawal of provision through reappropriation and surrender of ₹5.09 lakh and ₹28.91 lakh respectively were stated to be based on actual requirement.

Grant No. 28 - Horticulture Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(d) Entire provision was unutilised throughout the year as under:

2402 Soil and Water Conservation

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan
(CASP)

O	10,00.00	10,00.00	...	-10,00.00
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Reason for saving was not furnished by the Department.

(e) Saving was partly offset by excess under:

(i) **2401 Crop Husbandry**

119 Horticulture and Vegetable Crops

90 State Share for Central Assistance to State Plan

O	1,04.00			
R	23.11	1,27.11	1,27.11	...

Addition to the provision through reappropriation of ₹23.11 lakh was attributed to actual requirement.

Reason for excess furnished by the Department was not specific.

(ii) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O	34.00			
R	7.56	41.56	41.56	...

Addition to the provision through reappropriation of ₹7.56 lakh was attributed to actual requirement.

Reason for excess furnished by the Department was not specific.

(iii) 796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O	62.00			
R	13.77	75.77	75.77	...

Addition to the provision through reappropriation of ₹13.77 lakh was attributed to actual requirement.

Reason for excess furnished by the Department was not specific.

Grant No. 28 - Horticulture Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iv) **2402 Soil and Water Conservation**

102 Soil Conservation

90 State Share for Central Assistance to State Plan

O 4.00

R 77.56 81.56 81.56 ...

Addition to the provision through reappropriation of ₹77.56 lakh was attributed to actual requirement.

Reason for excess furnished by the Department was not specific.

CAPITAL

Voted

(a) Out of the available saving of ₹1,18.86 lakh, only ₹21.00 lakh was surrendered during the year.

Saving of ₹73.76 lakh (40%) and ₹31.09 lakh (28%) were occurred during the year 2017-18 and 2018-19 respectively.

(b) Saving occurred mainly under:

(i) **4401 Capital Outlay on Crop Husbandry**

190 Investments in Public Sector and Other Undertakings

23 Corporations/PSUs/Undertakings

O 39.00

R -24.00 15.00 10.00 -5.00

Reduction in the provision through reappropriation and surrender of ₹3.00 lakh and ₹21.00 lakh respectively were stated to be based on actual requirement in both the cases.

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

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

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(North Eastern Council)

S 63.76 63.76 23.05 -40.71

Creation of provision by supplementary grant of ₹63.76 lakh was attributed to receipt of more fund under North Eastern Council from Government of India.

Reply of saving was furnished without assigning any specific reason.

Grant No. 28 - Horticulture Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
(iii) 5465 Investments in General Financial and Trading Institutions			
<i>02 Investment in Trading Institutions</i>			
796 Tribal Area Sub-plan			
23 Corporations/PSUs/Boards			
O	23.25		
S	11.75	35.00	10.00
			-25.00

Addition to the provision by supplementary grant of ₹11.75 lakh was attributed to release of Addition to the fund by the State Government.

Reason for saving was stated to be due to non-release of fund from the State Government.

Grant No. 29 - Animal Resource Development Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2049	Interest Payments		
2403	Animal Husbandry		
2404	Dairy Development		
2552	North Eastern Areas		
Voted			
Original	1,14,87,67		
Supplementary	1,56	1,14,89,23	1,02,66,93
Amount surrendered during the year (March 2020)			8,97,49
Charged			
Original	32,00	32,00	...
Amount surrendered during the year (March 2020)			...
CAPITAL			
4403	Capital Outlay on Animal Husbandry		
4552	Capital Outlay on North Eastern Areas		
Voted			
Original	8,28,62		
Supplementary	1,48,20	9,76,82	2,14,28
Amount surrendered during the year (March 2020)			3,32

Notes and Comments

REVENUE

Voted

- (a) As the expenditure did not come even upto the original provision of ₹1,14,87.67 lakh, supplementary grant of ₹1.56 lakh obtained in March 2020 proved injudicious.
- (b) Out of the available saving of ₹12,22.30 lakh, only ₹8,97.49 lakh was surrendered during the year.
Saving of ₹15,22.76 lakh (17%), ₹7,69.75 lakh (8%) and ₹17,23.12 lakh (15%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (c) Saving occurred under:

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

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

(i) **2403 Animal Husbandry**

101 Veterinary Services and Animal Health

91 Central Assistance to State Plan
(CASP)

O 1,36.00

R -17.97 1,18.03 91.10 -26.93

Reduction in provision through reappropriation of ₹17.97 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non-completion of work, the fund kept for this purpose could not be utilised.

(ii) 796 Tribal Area Sub-plan

39 Animal Resource Development

O 4,92.27

R 11.14 5,03.41 4,58.52 -44.89

Addition to the provision through reappropriation of ₹11.14 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to less expenditure on Other expenditure (OE) and cost of fuel, etc. by the Department.

(iii) 91 Central Assistance to State Plan

(CASP)

O 2,10.00

R -1,86.35 23.65 18.55 -5.10

Withdrawal of provision by surrender of ₹1,50.28 lakh and further reduction in provision of ₹36.07 lakh through reappropriation were stated to be based on actual requirement.

Reason for saving was not furnished by the Department (October 2020).

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

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

(v)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	2,00.00		
	R	-2,00.00	...	...

Withdrawal of provision by surrender of ₹2,00.00 lakh was stated to be based on actual requirement.

(e) Saving was partly offset by excess under:

(i)	2403 Animal Husbandry			
	105 Piggery Development			
	91 Central Assistance to State Plan (CASP)			
	O	41.00		
	R	14.18	55.18	53.21
				-1.97

Addition to the provision through reappropriation of ₹14.18 lakh was attributed to actual requirement.

Reason for final saving was not furnished by the Department (October 2020).

(ii)	109 Extension and Training			
	39 Animal Resource Development			
	O	6,32.40		
	R	1,06.87	7,39.27	7,42.28
				+3.01

Addition to the provision through reappropriation of ₹1,06.87 lakh was stated to be based on actual requirement.

Reason for excess furnished by the Department was not specific.

(iii)	113 Administrative Investigation and Statistics			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	1.00		
	R	54.20	55.20	55.10
				-0.10

Addition to the provision through reappropriation of ₹54.20 lakh was stated to be based on actual requirement.

Reason for final saving was stated to be due to less expenditure on travelling expenses.

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

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

(iv)	796 Tribal Area Sub-plan			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	2.00		
	R	36.07	38.07	37.99
				-0.08

Addition to the provision through reappropriation of ₹36.07 lakh was stated to be based on actual requirement.

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

REVENUE

Charged

(a) The whole provision remained unutilised during the year.

2049 Interest Payments

01 Interest on Internal Debt

200 Interest on Other Internal Debts

58 Debt Services

O	32.00	32.00	...	-32.00
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Reason for saving was not furnished by the Department (October 2020).

CAPITAL

Voted

(a) As the actual expenditure did not come even upto the original provision of ₹8,28.62 lakh, supplementary grant of ₹1,48.20 lakh obtained in March 2020 proved injudicious.

(b) Out of the available saving of ₹7,62.54 lakh, only ₹3.32 lakh was anticipated and surrendered during the year.

Saving of ₹5,59.82 lakh (61%), ₹8,98.86 lakh (97%) and ₹7,95.22 lakh (82%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

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

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

(c) Saving occurred mainly 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 1,00.00

R -15.35 84.65 53.17 -31.48

Reduction in provision of ₹15.35 lakh through reappropriation was attributed to actual requirement.

Reason for saving was stated to be due to non-completion of work, the fund could not be utilised.

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(North Eastern Council)

O 1,00.00

S 28.88

R 0.12 1,29.00 54.07 -74.93

Augmentation to the provision by supplementary grant of ₹28.88 lakh and further addition to the provision through reappropriation of ₹0.12 lakh were stated to be due to release of more fund under North Eastern Council by Government of India and based on actual requirement respectively.

Reason for saving was stated to be due to non-utilization of fund for non-completion of work.

(iii) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

(North Eastern Council)

O 1,00.00

S 41.00 1,41.00 46.67 -94.33

Augmentation to the provision by supplementary grant of ₹41.00 lakh was attributed to release of more fund under North Eastern Council by Government of India.

Reason for saving was stated to be due to non-utilization of fund for non-completion of work.

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

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

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

4403 Capital Outlay on Animal Husbandry

789 Special Component Plan for Scheduled Castes

54 National Bank for Agriculture and Rural Development
(NABARD)

O	5,00.00	5,00.00	...	-5,00.00
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Reason for saving was stated to be due to non-release of fund by the State Government.

Grant No. 30 - Forest Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving(-)
	(₹ in thousand)		
REVENUE			
2059	Public Works		
2402	Soil and Water Conservation		
2406	Forestry and Wild Life		
Voted			
Original	1,17,35,74		
Supplementary	11,11,89	1,28,47,63	1,13,25,07
Amount surrendered during the year (March 2020)			-15,22,56
			3,68,59

CAPITAL

4059	Capital Outlay on Public Works		
4406	Capital Outlay on Forestry and Wild Life		
Voted			
Original	60,08,00	60,08,00	10,05,00
Amount surrendered during the year (March 2020)			-50,03,00
			49,93,00

Notes and Comments

REVENUE

Voted

- (a) As the expenditure did not come even upto the original provision of ₹1,17,35.74 lakh, supplementary grant of ₹11,11.89 lakh obtained in March 2020 proved injudicious.
- (b) Out of the available saving of ₹15,22.56 lakh, only ₹3,68.59 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(i) 2402	Soil and Water Conservation		
102	Soil Conservation		
40	Forestry		
O	2,26.50		
R	-75.50	1,51.00	1,42.37
			-8.63

Reduction in provision through reappropriation of ₹75.50 lakh was attributed to actual requirement.

Grant No. 30 - Forest Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(ii)	2406 Forestry and Wild Life			
	<i>01 Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	88 Centrally Sponsored Scheme - III (CSS)			
	O	46.00		
	R	-27.60	18.40	12.43
				-5.97
	Reduction in provision through reappropriation of ₹27.60 lakh was attributed to actual requirement.			
(iii)	102 Social and Farm Forestry			
	91 Central Assistance to State Plan (CASP)			
	O	3,94.00		
	S	48.40		
	R	89.17	5,31.57	3,75.88
				-1,55.69
	Augmentation of provision by supplementary grant of ₹48.40 lakh was attributed to receipt of more fund under CSS from Government of India. Further addition to the provision through reappropriation of ₹89.17 lakh was attributed to actual requirement.			
(iv)	789 Special Component Plan for Scheduled Castes			
	40 Forestry			
	O	6.75		
	S	59.50	66.25	38.65
				-27.60
	Addition to the provision by supplementary grant of ₹59.50 lakh was attributed to actual requirement.			
(v)	91 Central Assistance to State Plan (CASP)			
	O	2,03.00		
	R	-1,49.82	53.18	2.18
				-51.00
	Reduction in provision by surrender of ₹1,49.82 lakh was attributed to actual requirement.			

Grant No. 30 - Forest Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving(-)
(ii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	3,03.00		
	R	-2,06.02	96.98	...

Reduction in provision through reappropriation and surrender of ₹2.05 lakh and ₹2,03.97 lakh respectively were stated to be based on actual requirement.

(iii)	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	1,00.00		
	R	-99.00	1.00	...

Reduction in provision through reappropriation of ₹99.00 lakh was attributed to actual requirement.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not furnished by the Department (October 2020).

- (e) 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)	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	90 State Share for Central Assistance to State Plan			
	R	18.07	18.07	18.07
				...
(ii)	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	90 State Share for Central Assistance to State Plan (CSS)			
	R	5.24	5.24	4.76
				-0.48

Reasons for incurring expenditure without budget provision in the above two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

Grant No. 30 - Forest Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving(-)
	(₹ in lakh)		
(f) Saving was partly offset by excess under:			
(i) 2406 Forestry and Wild Life			
01 Forestry			
102 Social and Farm Forestry			
90 State Share for Central Assistance to State Plan			
O	2.62		
R	39.14	41.76	41.76 ...
Addition to the provision through reappropriation of ₹39.14 lakh was attributed to actual requirement.			
(ii) 105 Forest Produce			
40 Forestry			
O	5.00		
R	1,78.25	1,83.25	41.25 -1,42.00
Addition to the provision through reappropriation of ₹1,78.25 lakh was stated to be based on actual requirement.			
(iii) 02 Environmental Forestry and Wild Life			
110 Wild Life Preservation			
40 Forestry			
O	2,46.41		
R	5.48	2,51.89	2,51.88 -0.01
Addition to the provision through reappropriation of ₹5.48 lakh was stated to be based on actual requirement.			
(iv) 112 Public Gardens			
40 Forestry			
S	36.60		
R	1,29.04	1,65.64	1,34.44 -31.20
Creation of provision by supplementary grant of ₹36.60 lakh and further addition to the provision through reappropriation of ₹1,29.04 lakh were stated to be based on actual requirement.			

Grant No. 30 - Forest Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving(-)
		(₹ in lakh)		
(v)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	21.00		
	R	8.55	29.55	27.55
				-2.00

Addition to the provision through reappropriation of ₹8.55 lakh was stated to be based on actual requirement.

Reasons for excess/final saving of five cases as at Sl. No. (i) to (v) were not furnished by the Department (October 2020).

CAPITAL

Voted

(a) Out of the available saving of ₹50,03.00 lakh, only ₹49,93.00 lakh was surrendered in March 2020.

(b) Saving occurred mainly under:

(i) **4406 Capital Outlay on Forestry and Wild Life**

01 Forestry

101 Forest Conservation, Development and Regeneration

91 Central Assistance to State Plan

(CASP)

O 31,20.00

R -25,93.40 5,26.60 5,22.60 -4.00

Reduction in provision by surrender of ₹25,93.40 lakh was attributed to actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O 10,20.00

R -8,47.15 1,72.85 1,70.85 -2.00

Reduction in provision by surrender of ₹8,47.15 lakh was attributed to actual requirement.

Grant No. 30 - Forest Department - Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving(-)
(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	18,60.00		
	R	-15,44.45	3,15.55	3,11.55
				-4.00

Reduction in provision by surrender of ₹15,44.45 lakh was attributed to actual requirement.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not furnished by the Department (October 2020).

Grant No. 31 - Rural Development Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2215	Water Supply and Sanitation			
2216	Housing			
2501	Special Programmes for Rural Development			
2515	Other Rural Development Programmes			
Voted				
Original		6,32,84,87		
Supplementary		9,53,13,05	15,85,97,92	6,76,36,53
Amount surrendered during the year (March 2020)				3,24,54
CAPITAL				
4059	Capital Outlay on Public Works			
4216	Capital Outlay on Housing			
4515	Capital Outlay on other Rural Development Programmes			
Voted				
Original		11,40,21,65	11,40,21,65	1,20,20,44
Amount surrendered during the year (March 2020)				-10,20,01,21
				10,18,11,03

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹9,09,61.39 lakh, only ₹3,24.54 lakh was anticipated and surrendered during the year.

Saving of ₹20,70.01 lakh (15%), ₹20,01.89 lakh (14%) and ₹1,29,24.22 lakh (47%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

(b) Saving occurred mainly under:

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(i)	2215 Water Supply and Sanitation			
	01 Water Supply			
	799 Suspense			
	65 Suspense Account			
	O	50,00.00		
	R	-20,00.00	30,00.00	20,07.28
				-9,92.72
	Reduction in provision by surrender and reappropriation of ₹3,24.54 lakh and ₹16,75.46 lakh respectively were attributed to actual requirement.			
(ii)	2216 Housing			
	03 Rural Housing			
	105 Indira Awaas Yojana			
	91 Central Assistance to State Plan (CASP)			
	O	84,31.80		
	R	-5,39.56	78,92.24	52,79.04
				-26,13.20
	Reduction in provision through reappropriation of ₹84,31.80 lakh and subsequent addition to the provision of ₹78,92.24 lakh through reappropriation were stated to be based on actual requirement.			
(iii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	62,32.20		
	R	-3,98.82	58,33.38	39,01.90
				-19,31.48
	Reduction in provision through reappropriation of ₹62,32.20 lakh and subsequent addition to the provision through reappropriation of ₹58,33.38 lakh were attributed to actual requirement.			

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	2,19,96.00		
	R	-14,07.57	2,05,88.43	1,37,71.42
				-68,17.01
	Reduction in provision through reappropriation of ₹2,19,96.00 lakh and further addition to the provision of ₹2,05,88.43 lakh through reappropriation were stated to be based on actual requirement.			
(v)	2501 Special Programmes for Rural Development			
	04 <i>Integrated Rural Energy Planning Programme</i>			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	2,55.00		
	S	8,89.52		
	R	15,30.39	26,74.91	19,78.49
				-6,96.42
	Augmentation of provision by supplementary grant of ₹8,89.52 lakh was due to receipt of more fund from the Government of India under CSS. Further addition to the provision through reappropriation of ₹15,30.39 lakh was stated to be based on actual requirement.			
(vi)	06 <i>Self Employment Programmes</i>			
	102 National Rural Livelihood Mission			
	91 Central Assistance to State Plan (CASP)			
	O	24,81.00		
	R	-15,38.77	9.42.23	9.42.22
				-0.01
	Reduction in provision through reappropriation of ₹15,38.77 lakh was attributed to actual requirement.			

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	18,28.00		
	R	-11,31.57	6,96.43	6,96.43 ...
	Withdrawal of provision through reappropriation of ₹11,31.57 lakh was attributed to actual requirement.			
(viii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	64,00.00		
	R	-39,42.02	24,57.98	24,57.98 ...
	Reduction in provision through reappropriation of ₹39,42.02 lakh was attributed to actual requirement.			
(ix)	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	30 Rural Development			
	O	80.00		
	R	3.82	83.82	42.21 -41.61
	Addition to the provision through reappropriation of ₹18.12 lakh and further reduction of provision of ₹14.30 lakh by way of reappropriation were attributed to actual requirement.			
(x)	102 Community Development			
	91 Central Assistance to State Plan (CASP)			
	S	1,92,04.61	1,92,04.61	22,17.17 -1,69,87.44
	Creation of provision by supplementary grant of ₹1,92,04.61 lakh was due to receipt of Grants-in-aid on Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) from the Government of India.			

Grant No. 31 - Rural Development Department - Contd.

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

(xi)	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance to State Plan (CASP)			
		O	76.00		
		S	1,41,18.71	141,94.71	16,38.79
					-1,25,55.92

Augmentation of provision by supplementary grant of ₹1,41,18.71 lakh was due to receipt of Grants-in-aid on Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) from Government of India.

(xii)	796	Tribal Area Sub-plan			
	91	Central Assistance to State Plan (CASP)			
		O	3,20.00		
		S	4,97,78.99	5,00,98.99	57,83.95
					-4,43,15.04

Enhancement of provision by supplementary grant of ₹4,97,78.99 lakh was stated to be due to receipt of Grants-in-aid on Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) from the Government of India.

Reasons for final saving in respect of 12 cases as at Sl. No. (i) to (xii) were not intimated by the Department (October 2020).

(c) Entire provision was withdrawn under:

2515 Other Rural Development Programmes

104	DRDA Administration				
91	Central Assistance to State Plan (CASP)				
	O	95.00			
	R	-95.00	...	...	...

Withdrawal of provision through reappropriation of ₹95.00 lakh was stated to be based on actual requirement.

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(d) Expenditure incurred without the knowledge of the Legislature were noticed in the following cases. The expenditure requires regularisation:			
(i)	2216 Housing		
	03 Rural Housing		
	102 Community Development		
	30 Rural Development		
	R	21.28	21.28
			18.83
			-2.45
(ii)	2215 Other Rural Development Programmes		
	102 Community Development		
	70 State Share		
	R	24.88	24.88
			24.87
			-0.01
(iii)	90 State Share for Central Assistance to State Plan		
	R	9,65.87	9,65.87
			9,65.87
			...

Reasons for final saving/excess in the above three cases as at Sl. No. (i) to (iii) were not furnished by the Department (October 2020).

(e) Saving was partly offset by excess under:

(i)	2215 Other Rural Development Programmes		
	01 Water Supply		
	001 Direction and Administration		
	30 Rural Development		
	O	1,00.00	
	R	20.00	1,20.00
			1,20.00
			...

Addition to the provision through reappropriation of ₹20.00 lakh was attributed to actual requirement.

Grant No. 31 - Rural Development Department - Contd.

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

(ii)	2216 Housing			
	03 <i>Rural Housing</i>			
	105 Indira Awaas Yojana			
	90 State Share for Central Assistance to State Plan			
	O	34.05		
	R	4,04.39	4,38.44	4,38.44

Addition to the provision through reappropriation of ₹4,04.39 lakh was stated to be based on actual requirement.

(iii)	2501 Special Programmes for Rural Development			
	04 <i>Integrated Rural Energy Planning Programme</i>			
	105 Project Implementation			
	90 State Share for Central Assistance to State Plan			
	O	38.33		
	R	2,59.09	2,97.42	2,97.42

Addition to the provision through reappropriation of ₹2,59.09 lakh was attributed to actual requirement.

(iv)	91 Central Assistance to State Plan			
	(CASP)			
	O	3,45.00		
	S	11,95.67		
	R	20,78.33	36,19.00	26,76.78

Augmentation of provision by supplementary grant of ₹11,95.67 lakh was due to receipt of more fund from Government of India under CSS. Further addition to the provision through reappropriation of ₹20,78.33 lakh was attributed to actual requirement.

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	9,00.00		
S	31,91.29		
R	53,49.59	94,40.88	69,82.90
			-24,57.98

Augmentation of provision by supplementary grant of ₹31,91.29 lakh was due to receipt of more fund from Government of India under CSS. Further addition to the provision through reappropriation of ₹53,49.59 lakh was attributed to actual requirement.

(vi) 2515 Other Rural Development Programmes				
102 Community Development				
89 Centrally Sponsored Scheme - IV (CSS)				
S	2,38.03			
R	95.00	3,33.03	3,33.03	...

Creation of provision by supplementary grant of ₹2,38.03 lakh was attributed to release of more fund from the Government of India under CSS.

Addition to the provision through reappropriation of ₹95.00 lakh was attributed to actual requirement.

Reasons for final excess/saving in respect of six cases as at Sl. No. (i) to (vi) were not intimated by the Department (October 2020).

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

The details of the transactions under “Suspense” during 2019-20 together with opening and closing balances were as follows :

Heads	Opening Balance as on 1 April 2019	Debit +	Credit -	Closing Balance as on 31 March 2020
	Debit + Credit -	(₹ in lakh)		Debit + Credit -
2215 Water Supply and Sanitation				
1 Stock	- 37,99.80	20,07.28	4,75.38	-22,67.90
2 Miscellaneous Public Works Advances	...	...	...	...
3 Purchase	...	...	...	...
Total	- 37,99.80	20,07.28	4,75.38	-22,67.90

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)		
	(₹ in lakh)				
CAPITAL					
Voted					
(a)	Out of the available saving of ₹10,20,01.21 lakh, only ₹10,18,11.03 lakh was anticipated and surrendered during the year.				
	Saving of ₹2,27,80.62 lakh (52%), ₹1,36,15.70 lakh (52%) and ₹6,27,78.42 lakh (80%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.				
(b)	Saving occurred mainly under:				
(i)	4216 Capital Outlay on Housing				
	<i>03 Rural Housing</i>				
	789 Special Component Plan for Scheduled Castes				
	30 Rural Development				
	O	85.00	85.00	54.57	-30.43
(ii)	796 Tribal Area Sub-plan				
	30 Rural Development				
	O	3,00.00	3,00.00	1,99.76	-1,00.24
(iii)	800 Other expenditure				
	30 Rural Development				
	O	1,15.00	1,15.00	57.56	-57.44
(iv)	4515 Capital Outlay on other Rural Development Programmes				
	102 Community Development				
	90 State Share for Central Assistance to State Plan				
	O	18,41.05			
	R	-9,00.32	9,40.73	9,40.72	-0.01
	Withdrawal of provision by surrender of ₹8,66.42 lakh and further reduction of provision of ₹33.90 lakh through reappropriation were stated to be based on actual requirement.				
(v)	91 Central Assistance to State Plan				
	(CASP)				
	O	2,30,00.00			
	R	-2,16,98.50	13,01.50	13,01.49	-0.01
	Withdrawal of provision by surrender of ₹2,16,98.50 lakh was attributed to actual requirement.				

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi)	103 Rural Development			
	89 Centrally Sponsored Scheme - IV (CSS)			
	O	10,17.75		
	R	-6,26.34	3,91.41	3,91.41 ...
	Withdrawal of provision by surrender and reappropriation of ₹6,21.11 lakh and ₹5.23 lakh respectively were stated to be based on actual requirement in both the cases.			
(vii)	789 Special Component Plan for Scheduled Castes			
	89 Centrally Sponsored Scheme - IV (CSS)			
	O	7,52.25		
	R	-4,62.94	2,89.31	2,89.31 ...
	Reduction in provision by surrender of ₹4,62.94 lakh was attributed to actual requirement.			
(viii)	90 State Share for Central Assistance to State Plan			
	O	13,79.53		
	R	-6,84.21	6,95.32	6,95.32 ...
	Withdrawal of provision by surrender and reappropriation of ₹6,74.35 lakh and ₹9.86 lakh respectively were stated to be based on actual requirement in both the cases.			
(ix)	91 Central Assistance to State Plan (CASP)			
	O	1,70,00.34		
	R	-1,60,38.02	9,62.32	9,61.97 -0.35
	Withdrawal of provision by surrender of ₹1,60,38.02 lakh was attributed to actual requirement.			

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(x)	796 Tribal Area Sub-plan			
	89 Centrally Sponsored Scheme - IV (CSS)			
	O	26,85.00		
	R	-16,63.93	10,21.07	10,21.07 ...
	Reduction in provision by surrender of ₹16,63.93 lakh was attributed to actual requirement.			

(xi)	90 State Share for Central Assistance to State Plan			
	O	48,48.72		
	R	-23.94.66	24,54.06	24,54.05 -0.01
	Withdrawal of provision by surrender of ₹23,80.97 lakh and further reduction of provision of ₹13.69 lakh through reappropriation were stated to be based on actual requirement in both the cases.			

Reasons for saving in respect of 11 cases as at Sl. No. (i) to (xi) were not furnished by the Department (October 2020).

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

(i)	4059 Capital Outlay on Public Works			
	80 General			
	051 Construction			
	79 Other Maintenance Expenditure			
	O	1,84.00		
	R	-1,84.00	...	... ...
	Withdrawal of provision by surrender of ₹1,84.00 lakh was attributed to actual requirement.			

(ii)	789 Special Component Plan for Scheduled Castes			
	79 Other Maintenance Expenditure			
	O	1,36.00		
	R	-1,36.00	...	... ...
	Withdrawal of provision by surrender of ₹1,36.00 lakh was attributed to actual requirement.			

Grant No. 31 - Rural Development Department - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	796 Tribal Area Sub-plan			
	79 Other Maintenance Expenditure			
	O	4,80.00		
	R	-4,80.00

Withdrawal of provision by surrender of ₹4,80.00 lakh was attributed to actual requirement.

**Grant No. 32 - Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group
Department**

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousand)				
REVENUE				
2059	Public Works			
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2406	Forestry and Wild Life			
Voted				
	Original	12,81,43		
	Supplementary	25,62,82	38,44,25	22,65,55
	Amount surrendered during the year (March 2020)			-15,78,70 70,94

CAPITAL

4235 Capital Outlay on Social Security and Welfare

Voted

	Original	2,55,00	2,55,00	1,27,50	-1,27,50
	Amount surrendered during the year (March 2020)				...

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹15,78.70 lakh, only ₹70.94 lakh was anticipated and surrendered during the year.

Saving of ₹1,09.37 lakh (6%), ₹19,80.64 lakh (36%) and ₹3,93.06 lakh (11%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

**Grant No. 32 - Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group
Department - Concl'd.**

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

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

02 Welfare of Scheduled Tribes

102 Economic Development

87 C.S. Scheme - II

(CSS)

S	25,62.82	25,62.82	10,66.99	-14,95.83
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Creation of provision by supplementary grant of ₹25,62.82 lakh was stated to be due to release of more fund under CSS by the Government of India.

Reason for saving was stated to be due to non-release of fund by the State Government

CAPITAL

Voted

(a) No part of the available saving of ₹1,27.50 lakh was surrendered during the year.

(b) Saving occurred under:

4235 Capital Outlay on Social Security and Welfare

01 Rehabilitation

190 Assistance to Public Sector and Other Undertakings

23 Corporations / PSUs / Boards

O	2,55.00	2,55.00	1,27.50	-1,27.50
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Reason for saving was not furnished by the Department.

Grant No. 33 - Science, Technology & Environment

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
3425	Other Scientific Research			
3435	Ecology and Environment			
Voted				
Original		6,32,42	6,32,42	5,72,83
	Amount surrendered during the year (March 2020)			-59,59
				49,60

CAPITAL

Voted

5425	Capital Outlay on other Scientific and Environmental Research			
Original		50,00	50,00	...
	Amount surrendered during the year (March 2020)			-50,00
				50,00

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹59.59 lakh, only ₹49.60 lakh was surrendered during the year.
- (b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
3425 Other Scientific Research				
	<i>60 Others</i>			
	001 Direction and Administration			
	98 Administration			
	O	5,48.72		
	R	-67.87	4,80.85	4,72.67
				-8.18

Reduction in provision by surrender of ₹41.19 lakh and reappropriation of ₹26.68 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was attributed for maintaining austerity measures.

Grant No. 33 - Science, Technology & Environment - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Saving was partly offset by excess under:

(i) **3435 Ecology and Environment**

03 *Environmental Research and Ecological Regeneration*

103 Research and Ecological Regeneration

31 Science and Technology

O 3.00

R 30.70 33.70 33.69 -0.01

Addition to the provision by reappropriation of ₹30.70 lakh was stated to be based on actual requirement.

Reason for final saving was attributed for maintaining austerity measures.

(ii) 789 Special Component Plan for Scheduled Castes

31 Science and Technology

O 8.00

R 5.82 13.82 13.73 -0.09

Addition to the provision by reappropriation of ₹5.82 lakh was stated to be based on actual requirement.

Reason for final saving was not furnished by the Department.

(iii) 796 Tribal Area Sub-plan

31 Science and Technology

O 10.00

R 13.37 23.37 23.38 +0.01

Addition to the provision by reappropriation of ₹13.37 lakh was stated to be based on actual requirement.

Reason for excess was not furnished by the Department.

Grant No. 33 - Science, Technology & Environment - Concl.

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

CAPITAL

Voted

(a) Entire provision was withdrawn by surrender of ₹50.00 lakh during the year under:

5425 Capital Outlay on other Scientific and Environmental Research

600 Other Services

90 State Share for Central Assistance to State Plan

O 26.00

R -26.00

...

...

...

Withdrawal of provision by surrender of ₹26.00 lakh was stated to be based on actual requirement.

Grant No. 34 - Planning and Co-ordination Department

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

REVENUE

3451 Secretariat-Economic Services

Voted

Original	4,23,32	4,23,32	3,98,82	-24,50
Amount surrendered during the year (March 2020)				13,35

CAPITAL

4070 Capital Outlay on other Administrative Services

Original	21,00,00	21,00,00	10,75,41	-10,24,59
Amount surrendered during the year (March 2020)				2,80,00

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹24.50 lakh, only ₹13.35 lakh was surrendered during the year proved inadequate.
- Saving of ₹107,08.66 lakh (97%), ₹130,36.16 lakh (97%) and ₹65.50 lakh (15%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (b) Saving occurred mainly under:

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

3451 Secretariat-Economic Services

091 Attached Offices

99 Others

O	1,46.02			
R	-38.47	1,07.55	1,04.20	-3.35

Reduction in provision by surrender of ₹13.35 lakh and reappropriation of ₹25.12 lakh were stated to be based on actual requirement in both the cases.

Reason for saving furnished by the Department was not specific.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Instance of incurring expenditure through reappropriation without the knowledge of the Legislature has been noticed in the following case. The expenditure requires regularisation:			
3451 Secretariat-Economic Services			
102 District Planning Machinery			
98 Administration			
R	5.90	5.90	5.90

(d) Saving was partly offset by excess under:

3451 Secretariat-Economic Services				
091 Attached Offices				
05 Establishment				
O	2,76.30			
R	18.42	2,94.72	2,86.98	-7.74

Addition to the provision through reappropriation of ₹18.42 lakh was attributed to actual requirement.

Reason for final saving was not furnished by the Department (October 2020).

CAPITAL

Voted

(a) Out of the available saving of ₹10,24.59 lakh, only ₹2,80.00 lakh was surrendered during the year which indicated defective control over expenditure.

(b) Saving occurred under:

(i) 4070 Capital Outlay on other Administrative Services				
789 Special Component Plan for Scheduled Castes				
99 Others				
O	3,57.00			
R	-47.60	3,09.40	1,79.00	-1,30.40

Reduction in provision by surrender of ₹47.60 lakh was stated to be based on actual requirement.

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

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii)	796 Tribal Area Sub-plan				
	99 Others				
	O	6,51.00			
	R	-86.80	5,64.20	3,49.41	-2,14.79

Reduction in provision through reappropriation of ₹86.80 lakh was stated to be based on actual requirement.

(iii)	800 Other expenditure				
	99 Others				
	O	10,92.00			
	R	-1,45.60	9,46.40	5,47.00	-3,99.40

Reduction in provision by surrender of ₹1,45.60 lakh was stated to be based on actual requirement.

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

Grant No. 35 - Urban Development Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2049	Interest Payments		
2217	Urban Development		
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
Voted			
Original	5,83,43,18	5,83,43,18	3,17,32,48
Amount surrendered during the year (March 2020)			-2,66,10,70
			1,10,46,18
Charged			
Original	1,20,00	1,20,00	...
Amount surrendered during the year (March 2020)			-1,20,00
			...
CAPITAL			
4216	Capital Outlay on Housing		
4217	Capital Outlay on Urban Development		
6003	Internal debt of the State Government		
Voted			
Original	2,54,58,15		
Supplementary	43,01,00	2,97,59,15	94,24,99
Amount surrendered during the year (March 2020)			-2,03,34,16
			83,03,15
Charged			
Original	50,00	50,00	...
Amount surrendered during the year (March 2020)			-50,00
			...

Notes and Comments

REVENUE

Voted

(a) Out of the total saving of ₹2,66,10.70 lakh, only ₹1,10,46.18 lakh was anticipated and surrendered during the year proved injudicious.

Saving of ₹53,10.60 lakh (31%) and ₹16,16.89 lakh (8%), were occurred during the year 2017-18 and 2018-19 respectively.

(b) Saving occurred mainly under:

Grant No. 35 - Urban Development Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(i)	2217 Urban Development			
	<i>01 State Capital Development</i>			
	191 Assistance to Municipal Corporation			
	32 Urban Development			
	O	21,30.00		
	R	-6,61.52	14,68.48	17,28.48
				+2,60.00
	Reduction in provision by surrender of ₹6,59.20 lakh and further reduction through reappropriation of ₹2.32 lakh were stated to be based on actual requirement.			
(ii)	91 Central Assistance to State Plan (CASP)			
	O	8,52.80		
	R	83.20	9,36.00	7,38.96
				-1,97.04
	Addition to the provision through reappropriation of ₹83.20 lakh was stated to be based on actual requirement.			
(iii)	789 Special Component Plan for Scheduled Castes			
	32 Urban Development			
	O	6,80.00		
	R	-2,03.19	4,76.81	5,61.81
				+85.00
	Reduction in provision by surrender of ₹2,03.19 lakh was stated to be based on actual requirement.			
(iv)	90 State Share for Central Assistance to State Plan			
	O	89.40		
	R	-77.44	11.96	11.96
				...
	Withdrawal of provision by surrender of ₹77.44 lakh was stated to be based on actual requirement.			
(v)	91 Central Assistance to State Plan (CASP)			
	O	6,84.59		
	R	-1,40.59	5,44.00	2,41.58
				-3,02.42
	Reduction in provision by surrender of ₹1,40.59 lakh was attributed to actual requirement.			

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi) 796 Tribal Area Sub-plan			
32 Urban Development			
O 12,40.00			
R -3,70.52	8,69.48	10,24.48	+1,55.00
Withdrawal of provision by surrender of ₹3,70.52 lakh was stated to be based on actual requirement.			
(vii) 90 State Share for Central Assistance to State Plan			
O 1,63.03			
R -1,41.22	21.81	21.81	...
Reduction in provision by surrender of ₹1,41.22 lakh was attributed to actual requirement.			
(viii) 91 Central Assistance to State Plan (CASP)			
O 12,48.37			
R -2,56.37	9,92.00	4,40.53	-5,51.47
Reduction in provision by surrender of ₹2,56.37 lakh was stated to be based on actual requirement.			
(ix) 03 <i>Integrated Development of Small and Medium Towns</i>			
051 Construction			
90 State Share for Central Assistance to State Plan			
O 18,17.75			
R -15,81.57	2,36.18	2,36.18	...
Reduction in provision by surrender of ₹15,81.57 lakh was attributed to actual requirement.			
(x) 91 Central Assistance to State Plan (CASP)			
O 164,73.60			
R -25,87.00	138,86.60	64,84.08	-74,02.52
Reduction in provision by surrender of ₹25,87.00 lakh was stated to be based on actual requirement.			

Grant No. 35 - Urban Development Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xi)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	5,94.26		
	R	-5,17.05	77.21	77.21
				...
	Reduction in provision by surrender of ₹5,17.05 lakh was stated to be based on actual requirement.			
(xii)	91 Central Assistance to State Plan (CASP)			
	O	53,85.60		
	R	-8,45.75	45,39.85	21,19.80
				-24,20.05
	Withdrawal of provision by surrender of ₹8,45.75 lakh was stated to be based on actual requirement.			
(xiii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	10,83.66		
	R	-9,42.86	1,40.80	1,40.80
				...
	Reduction in provision by surrender of ₹9,42.86 lakh was attributed to actual requirement.			
(xiv)	91 Central Assistance to State Plan (CASP)			
	O	98,20.80		
	R	-15,42.25	82,78.55	38,65.51
				-44,13.04
	Reduction in provision by surrender of ₹15,42.25 lakh was stated to be based on actual requirement.			

Grant No. 35 - Urban Development Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(xv)	80 <i>General</i>			
	001 Direction and Administration			
	98 Administration			
	O	7,17.61		
	R	-28.92	6,88.69	6,40.15
				-48.54

Reduction in provision by surrender of ₹28.92 lakh and further addition of ₹1.00 lakh through reappropriation were stated to be based on actual requirement.

Reasons for final excess in respect of five cases as at Sl. No. (i), (iii), (vii), (ix), (xiii) and saving of 10 cases as at Sl. No. (ii), (iv) to (vi), (viii), (x) to (xii) and (xiv) were not intimated by the Department (October 2020).

(c) Entire provision was withdrawn under:

2217 Urban Development

01 State Capital Development

051 Construction

90 State Share for Central Assistance to State Plan

O 2,39.20

R -2,39.20

... ..

Withdrawal of entire provision by surrender of ₹2,39.20 lakh was stated to be based on actual requirement.

(d) Entire provision remained un-utilised under:

2217 Urban Development

01 State Capital Development

051 Construction

91 Central Assistance to State Plan

(CASP)

O 12,41.24

R -5,13.24

7,28.00 ... -7,28.00

Reduction in provision by surrender of ₹4,30.04 lakh and further reduction of ₹83.20 lakh through reappropriation were stated to be based on actual requirement.

Grant No. 35 - Urban Development Department - Contd.

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

Charged

- (a) No part of the total saving of ₹1,20.00 lakh, was surrendered during the year.
- (b) Entire provision was un-utilised under:

2049 Interest Payments

02 Interest on External Debt

249 Interest on Loans from Asian Development Bank

58 Debt Services

O	1,20.00	1,20.00	...	-1,20.00
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Reason for saving was not intimated by the Department (October 2020).

CAPITAL

Voted

- (a) As the expenditure of ₹94,24.99 lakh fell short of original provision of ₹2,54,58.15 lakh, supplementary provision of ₹43,01.00 lakh obtained in March 2020 proved injudicious.
- (b) Against the overall saving of ₹2,03,34.16 lakh, only ₹83,03.15 lakh was surrendered in March 2020.

Saving of ₹1,97,09.18 lakh (31%) and ₹285,72.59 lakh (45%) were occurred during the year 2017-18 and 2018-19 respectively.
- (c) Saving occurred mainly under:

(i) **4217 Capital Outlay on Urban Development**

01 State Capital Development

051 Construction

088 Centrally Sponsored Scheme- III

(CSS)

O	28,31.40			
R	-7,95.73	20,35.67	20,35.67	...

Reduction in provision by surrender of ₹7,95.73 lakh was stated to be based on actual requirement.

Grant No. 35 - Urban Development Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	789 Special Component Plan for Scheduled Castes			
	088 Centrally Sponsored Scheme- III (CSS)			
	O	9,25.65		
	R	-2,60.21	6,65.44	6,65.44 ...
	Withdrawal of provision by surrender of ₹2,60.21 lakh was attributed to actual requirement.			
(iii)	796 Tribal Area Sub-plan			
	088 Centrally Sponsored Scheme- III (CSS)			
	O	16,87.95		
	R	-4,74.50	12,13.45	12,13.45 ...
	Reduction in provision by surrender of ₹4,74.50 lakh was attributed to actual requirement.			
(iv)	800 Other expenditure			
	90 State Share for Central Assistance to State Plan			
	O	36.40		
	R	-20.14	16.26	16.26 ...
	Addition to the provision through reappropriation of ₹20.14 lakh was stated to be based on actual requirement.			
(v)	03 <i>Integrated Development of Small and Medium Towns</i>			
	051 Construction			
	70 State Share			
	O	5,12.15		
	S	21,00.76		
	R	62.13	26,75.04	26,75.03 -0.01

Augmentation of provision by supplementary grant of ₹21,00.76 lakh was stated to be due to release of State Share of Smart Cities Mission and addition to the provision of ₹62.13 lakh through reappropriation was stated to be based on actual requirement.

Reasons for saving of above five cases as at Sl. No. (i) to (v) were not intimated by the Department (October 2020).

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(d) Entire provision was withdrawn in the following cases:

(i) **4217 Capital Outlay on Urban Development**

01 State Capital Development

051 Construction

32 Urban Development

O 2,00.00

R -2,00.00

Reduction in entire provision through reappropriation of ₹2,00.00 lakh was attributed to actual requirement.

(ii) 03 Integrated Development of Small and Medium Towns

051 Construction

088 Centrally Sponsored Scheme- III

(CSS)

O 8,17.81

R -8,17.81

Withdrawal of entire provision by surrender of ₹8,17.81 lakh was stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

088 Centrally Sponsored Scheme- III

(CSS)

O 2,67.36

R -2,67.36

Withdrawal of entire provision by surrender of ₹2,67.36 lakh was attributed to actual requirement.

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 796 Tribal Area Sub-plan			
88 Centrally Sponsored Scheme- III (CSS)			
O	4,87.54		
R	-4,87.54	...	...
Withdrawal of entire provision by surrender of ₹4,87.54 lakh was stated to be based on actual requirement.			
(e) Entire provision remained unutilized during the year under:			
(i) 4217 Capital Outlay on Urban Development			
01 State Capital Development			
789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	1,07.27	1,07.27	...
			-1,07.27
(ii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	1,95.61	1,95.61	...
			-1,95.61
(iii) 800 Other Expenditure			
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 (₹ in lakh)	Excess (+) Saving (-)
(iv)	03 Integrated Development of Small and Medium Towns			
	051 Construction			
	89 Centrally Sponsored Scheme- IV (CSS)			
	O	86,32.00		
	R	-27,04.00	59,28.00	...
				-59,28.00
	Reduction in provision by surrender of ₹27,04.00 lakh was attributed to actual requirement.			
(v)	789 Special Component Plan for Scheduled Castes			
	89 Centrally Sponsored Scheme- IV (CSS)			
	O	28,22.00		
	R	-8,84.00	19,38.00	...
				-19,38.00
	Withdrawal of provision by surrender of ₹8,84.00 lakh was stated to be based on actual requirement.			
(vi)	796 Tribal Area Sub-plan			
	89 Centrally Sponsored Scheme- IV (CSS)			
	O	51,46.00		
	R	-16,12.00	35,34.00	...
				-35,34.00
	Reduction in provision by surrender of ₹16,12.00 lakh was attributed to actual requirement.			

Reasons for non-utilization in the respect of six cases as at Sl. No. (i) to (vi) were not intimated by the Department (October 2020).

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(f) Saving was partly counterbalanced by excess under:

(i) **4217 Capital Outlay on Urban Development**

60 Other Urban Development Schemes

051 Construction

05 Establishment

O 0.52

R 1,73.61 1,74.13 1,74.13 ...

Augmentation of provision through reappropriation of ₹1,73.61 lakh was attributed to actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

05 Establishment

O 0.17

R 56.76 56.93 56.93 ...

Addition to the provision through reappropriation of ₹56.76 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

05 Establishment

O 0.31

R 1,03.50 1,03.81 1,03.81 ...

Addition to the provision through reappropriation of ₹1,03.50 lakh was stated to be based on actual requirement.

Reasons for excess in respect of three cases as at Sl. No. (i) to (iii) were not intimated by the Department (October 2020).

CAPITAL

Charged

(a) Original provision of ₹50.00 lakh was neither utilized nor surrendered during the year.

Grant No. 35 - Urban Development Department - Concl'd.

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

(b) Entire provision was remained un-utilised under:

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

103 Loans from Life Insurance Corporation of India

058 Debt Services

<i>0</i>	<i>50.00</i>	<i>50.00</i>	<i>...</i>	<i>-50.00</i>
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Reason for non-utilization was not furnished by the Department (October 2020).

Grant No. 36 - Home (Jail) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2056	Jails			
2059	Public Works			
Voted				
Original		32,03,75		
Supplementary		92,00	29,51,19	-3,44,56
Amount surrendered during the year (March 2020)				84,89

CAPITAL

4070	Capital Outlay on other Administrative Services			
Voted				
Original		48,00	...	-48,00
Amount surrendered during the year (March 2020)				48,00

Notes and Comments

REVENUE

Voted

- (a) In view of the expenditure fell short of original provision of ₹32,03.75 lakh, supplementary grant of ₹92.00 lakh proved injudicious.
- (b) Out of the available saving of ₹3,44.56 lakh, only ₹84.89 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2056 Jails			
101 Jails			
91 Central Assistance to State Plan (CASP)			
O	39.00		
R	-11.96	27.04	10.16
			-16.88

Withdrawal of provision through reappropriation of ₹11.96 lakh was attributed to actual requirement.

Reason for saving was not intimated by the Department (October 2020).

Grant No. 36 - Home (Jail) Department - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(d) Entire provision remained un-utilised during the year under:

(i)	2056 Jails				
	101 Jails				
	88 Centrally Sponsored Scheme - III (CSS)				
	S	47.84			
	R	11.96	59.80	...	-59.80

Creation of provision by supplementary grant of ₹47.84 lakh was attributed to anticipatory receipt of fund for the scheme Cyber Crime Prevention against Woman and Children under Nirbhaya Fund (CSS) from Government of India. Further addition to the provision through reappropriation of ₹11.96 lakh was stated to be based on actual requirement.

(ii)	796 Tribal Area Sub-plan				
	88 Centrally Sponsored Scheme - III (CSS)				
	S	28.52			
	R	7.13	35.65	...	-35.65

Creation of provision by supplementary grant of ₹28.52 lakh was attributed to anticipatory receipt of fund for the scheme Cyber Crime Prevention against Woman and Children under Nirbhaya Fund (CSS) from Government of India. Further addition to the provision through reappropriation of ₹7.13 lakh was stated to be based on actual requirement.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

CAPITAL

Voted

(a) The whole provision of ₹48.00 lakh was surrendered during the year.

Grant No. 37 - Labour Organisation Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2230	Labour, Employment and Skill Development			
Voted				
Original		13,15,81		
Supplementary		4,90	13,20,71	12,60,37
	Amount surrendered during the year (March 2020)			-60,34
				9,47

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹12,60.37 lakh fell short of original provision of ₹13,15.81 lakh, supplementary grant obtained in March 2020 proved injudicious.
- (b) Out of the available saving of ₹60.34 lakh, only ₹9.47 lakh was surrendered during the year.
- Saving of ₹2,82.24 lakh (22%) and ₹41.64 lakh (4%) were occurred during the year 2017-18 and 2018-19 respectively.

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

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)	
REVENUE				
2058 Stationery and Printing				
2059 Public Works				
Voted				
Original	13,30,04	13,30,04	11,98,29	-1,31,75
Amount surrendered during the year (March 2020)				91,77

CAPITAL

4058 Capital Outlay on Stationery and Printing

Voted

Original	40,00	40,00	40,00	...
Amount surrendered during the year (March 2020)				...

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹1,31.75 lakh, only ₹91.77 lakh was surrendered during the year.

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

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

(b) Saving occurred mainly under:

2058 Stationery and Printing

103 Government Presses

05 Establishment

O 9,17.54

R -1,01.21 8,16.33 7,86.95 -29.38

Reduction in provision by surrender of ₹91.77 lakh and further reduction in provision through reappropriation of ₹9.44 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was stated to be due to retirement of staff and non incurring expenditure on medical reimbursement claim.

(c) Saving was partly offset by excess under:

2058 Stationery and Printing

001 Direction and Administration

98 Administration

O 2,23.50

R 18.15 2,41.65 2,31.23 -10.42

Reason for excess against the original provision was stated to be due to more expenditure on account of retirement of staff.

Reason for final saving was not intimated by the Department (October 2020).

Grant No. 39 - Education (Higher) Department

Major Head	Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE			
2059	Public Works		
2202	General Education		
2203	Technical Education		
2204	Sports and Youth Services		
2205	Art and Culture		
2552	North Eastern Areas		
Voted			
Original	1,51,91,25		
Supplementary	50,28,41	2,02,19,66	1,87,09,06
Amount surrendered during the year (March 2020)			-15,10,60
			...
CAPITAL			
4202	Capital Outlay on Education, Sports, Art and Culture		
Voted			
Original	44,04,00		
Supplementary	88,31	44,92,31	17,60,24
Amount surrendered during the year (March 2020)			-27,32,07
			5,21,90

Notes and Comments

REVENUE

Voted

- (a) No part of the huge saving of ₹15,10.60 lakh was surrendered during the year. Saving of ₹39,84.19 lakh (27%), ₹25,52.43 lakh (18%), ₹23,77.76 lakh (15%) were occurred during the year 2016-17, 2017-18, and 2018-19 respectively.
- (b) Saving occurred mainly under:

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(i) **2202 General Education**

03 University and Higher Education

102 Assistance to Universities

41 Human Development

O 6,00.00

R -2,00.00 4,00.00 2,00.00 -2,00.00

Reduction in provision through reappropriation of ₹2,00.00 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to administrative reason i.e. technical difficulties in purchase/quotation/tender etc.

(ii) 103 Government Colleges and Institutes

91 Central Assistance to State Plan

(CASP)

S 9,62.00 9,62.00 6,26.09 -3,35.91

Creation of provision through supplementary grant of ₹9,62.00 lakh was attributed to release of more fund under CSS by the State Government.

Specific reply of saving was not furnished by the Department (October 2020).

(iii) 107 Scholarships

91 Central Assistance to State Plan

(CASP)

O 0.52

S 33.46 33.98 0.46 -33.52

Augmentation of provision through supplementary grant of ₹33.46 lakh was stated to be due to release of fund under CSS by the State Government.

The Department furnished the reply for saving without assigning any specific reasons.

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O	0.17		
S	3,14.33	3,14.50	1,74.58 -1,39.92

Addition to the provision by supplementary grant of ₹3,14.33 lakh was attributed to release of more fund under CSS by the State Government.

Reason for saving was stated to be due to administrative reason i.e. technical difficulties in purchase/quotation/tender etc. in connection with Minor Works.

(v) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	0.31		
S	5,73.19	5,73.50	2,58.08 -3,15.42

Augmentation of provision through supplementary grant of ₹5,73.19 lakh was attributed to release of more fund under CSS by the State Government.

Reason for saving furnished by the Department was not specific.

(vi) 2205 Art and Culture			
101 Fine Arts Education			
41 Human Development			
O	2,75.99		
R	-7.07	2,68.92	2,46.92 -22.00

Reduction in provision through reappropriation of ₹7.07 lakh was attributed to actual requirement.

Reason for saving furnished by the Department was not specific.

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vii) 2552 North Eastern Areas			
107 Scholarships			
91 Central Assistance to State Plan (North Eastern Council)			
O 1,28.44			
S 46.24	1,74.68	90.39	-84.29
Addition to the provision by supplementary grant of ₹46.24 lakh was attributed to release of more fund under CSS by the State Government.			
Reason for saving furnished by the Department was not specific.			
(viii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (North Eastern Council)			
O 76.57			
S 28.76	1,05.33	43.49	-61.84
Augmentation of provision through supplementary grant of ₹28.76 lakh was attributed to release of more fund under CSS by the State Government.			
Reason for saving furnished by the Department was not specific.			
(c) Entire provision was withdrawn through reappropriation in the following case:			
(i) 2203 Technical Education			
112 Engineering/Technical Colleges and Institutes			
70 State Share			
O 71.76			
R -71.76	...	...	...
(ii) 789 Special Component Plan for Scheduled Castes			
70 State Share			
O 23.46			
R -23.46	...	...	...

Grant No. 39 - Education (Higher) Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	796 Tribal Area Sub-plan			
	70 State Share			
	O	42.78		
	R	-42.78	...	...

(d) Instance of incurring expenditure through reappropriation without the knowledge of the Legislature has been noticed as under. The expenditure requires regularisation:

2202 General Education

03 University and Higher Education

103 Government Colleges and Institutes

90 State Share for Central Assistance to State Plan

R	64.78	64.78	64.77	-0.01
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Reason for final saving was not furnished by the Department (October 2020).

(e) Saving was partly offset by excess under:

(i) **2202 General Education**

02 Secondary Education

103 Government Colleges and Institutes

41 Human Development

O	2,51.62			
R	14.63	2,66.25	2,60.38	-5.87

Addition to the provision through reappropriation of ₹14.63 lakh was attributed to actual requirement.

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

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	<i>03 University and Higher Education</i>			
	103 Non-Formal Education			
	41 Human Development			
	O	1,01,47.59		
	S	26,31.98		
	R	1,57.81	1,29,37.38	1,28,56.92
				-80.46

Augmentation of provision by supplementary grant of ₹26,31.98 lakh was attributed to release of more fund due to revision of pay by the State Government. Further addition to the provision through reappropriation of ₹1,57.81 lakh was stated to be based on actual requirement.

Reply for final saving furnished by the Department was without any specific reason .

(iii)	2203 Technical Education			
	112 Engineering/ Technical Colleges and Institutes			
	41 Human Development			
	O	11,20.34		
	S	3,16.29		
	R	1,04.71	15,41.34	15,14.74
				-26.60

Augmentation of provision by supplementary grant of ₹3,16.29 lakh was attributed to release of more fund due to revision of pay by the State Government. Further addition to the provision through reappropriation of ₹1,04.71 lakh was attributed to actual requirement.

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

(iv)	789 Special Component Plan for Scheduled Castes			
	41 Human Development			
	O	3.23		
	R	21.78	25.01	10.93
				-14.08

Addition to the provision through reappropriation of ₹21.78 lakh was attributed to actual requirement.

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

Grant No. 39 - Education (Higher) Department - Contd.

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

Voted

(a) As the expenditure did not come even upto the original provision of ₹44,04.00 lakh, supplementary grant of ₹88.31 lakh obtained in March 2020 proved injudicious.

(b) Out of the available saving of ₹27,32.07 lakh, only ₹5,21.90 lakh was surrendered during the year.

Saving of ₹9,70.27 lakh (20%), ₹28,27.48 lakh (45%), ₹37,63.36 lakh (81%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

(c) Saving occurred mainly under:

(i) **4202 Capital Outlay on Education, Sports, Art and Culture**

02 General Education

104 Polytechnics

91 Central Assistance to State Plan

(CASP)

O 15,60.00

R 2,36.61 17,96.61 8,96.74 -8,99.87

Addition to the provision through reappropriation of ₹2,36.61 lakh was attributed to actual requirement.

Reason for saving was stated to be due to administrative reason i.e. technical difficulties in purchase/quotation/tender.

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O 5,10.00

R 77.34 5,87.34 2,93.17 -2,94.17

Addition to the provision by reappropriation of ₹77.34 lakh was attributed to actual requirement.

Reason for saving was stated to be due to administrative reason i.e. technical difficulties in purchase/quotation/tender.

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	9,30.00		
	R	1,41.05	10,71.05	5,34.59
				-5,36.46

Addition to the provision through reappropriation of ₹1,41.05 lakh was attributed to actual requirement.

Reason for saving was stated to be due to administrative reason i.e. technical difficulties in purchase/quotation/tender.

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

(i) **4202 Capital Outlay on Education, Sports, Art and Culture**

01 General Education

203 University and Higher Education

91 Central Assistance to State Plan

(CASP)

O
 7,29.04 | | |

R
 -5,20.00 | 2,09.04 | ... | -2,09.04 |

Reduction in provision by surrender of ₹2,71.39 lakh and further reduction to the provision through reappropriation of ₹2,48.61 lakh were stated to be based on actual requirement in both the cases.

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

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O
 2,38.34 | | |

R
 -170.00 | 68.34 | ... | -68.34 |

Withdrawal of provision by surrender of ₹88.72 lakh and further reduction in the provision through reappropriation of ₹81.28 lakh were stated to be based on actual requirement in both the cases.

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

Grant No. 39 - Education (Higher) Department - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O	434.62		
R	-3,10.00	1,24.62	... -1,24.62

Reduction in provision by surrender of ₹1,61.79 lakh and further reduction in provision through reappropriation of ₹1,48.21 lakh were stated to based on actual requirement in both the cases.

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

(iv) 04 <i>Art and Culture</i>			
105 Public Libraries			
90 State Share for Central Assistance to State Plan			
S	30.40	30.40	... -30.40

Augmentation of provision by supplementary grant of ₹30.40 lakh was attributed to release of more fund on state share under CSS by the State Government.

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

(e) Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following case. The expenditure incurred requires regularisation:

(i) 4202 Capital Outlay on Education, Sports, Art and Culture			
04 <i>Art and Culture</i>			
105 Public Libraries			
91 Central Assistance to State Plan (CASP)			
R	12.00	12.00	12.00 ...

Reason for excess was not furnished by the Department.

(ii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
R	7.16	7.16	1.90 -5.26

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

Grant No. 40 - Education (School) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2059	Public Works			
2202	General Education			
Voted				
	Original	16,08,92,04		
	Supplementary	98,00,73	17,06,92,77	15,40,48,31
	Amount surrendered during the year (March 2020)			-1,66,44,46
				34,73,71

CAPITAL

4202	Capital Outlay on Education, Sports, Art and Culture			
4552	Capital Outlay on North Eastern Areas			
Voted				
	Original	5,06,17		
	Supplementary	52,04	5,58,21	1,67,64
	Amount surrendered during the year (March 2020)			-3,90,57
				27,16

Notes and Comments

REVENUE

Voted

- (a) As the expenditure fell short of original provision of ₹16,08,92.04 lakh, supplementary grant of ₹98,00.73 lakh obtained in March 2020 proved injudicious.
- (b) Out of the available saving of ₹1,66,44.46 lakh, only ₹34,73.71 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2202 General Education			
	02 Secondary Education			
	101 Inspection			
	90 State Share for Central Assistance to State Plan			
	O	11,99.00		
	S	20,82.72	32,81.72	12,15.54
				-20,66.18

Augmentation of provision by supplementary grant of ₹20,82.72 lakh was attributed to release of State Share by the State Government on receipt of more fund under CSS from Government of India.

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

Grant No. 40 - Education (School) Department - Contd.

	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
				(₹ in lakh)		
(ii)	91	Central Assistance to State Plan (CASP)				
	O	1,40,40.00				
	R	4.05	1,40,44.05	1,18,26.95		-22,17.10

Addition to the provision through reappropriation of ₹4.05 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-release of fund (CSS) by the Government of India.

(iii)	109	Government Secondary Schools				
	41	Human Development				
	O	5,86.96				
	R	61.01	6,47.97	4,77.40		-1,70.57

Addition to the provision through reappropriation of ₹61.01 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-utilization of fund for supply of Table and Benches by the Tripura Forest Development Corporation Limited due to COVID-19.

(iv)	789	Special Component Plan for Scheduled Castes				
	35	Scholarship and Stipend				
	O	67.00				
	R	-12.68	54.32	26.35		-27.97

Reduction in provision through reappropriation of ₹12.68 lakh was attributed to actual requirement.

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

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v) 90 State Share for Central Assistance to State Plan			
O	5,19.00		
S	8,03.64		
R	6.96	13,29.60	5,03.36
			-8,26.24

Addition to the provision by supplementary grant of ₹8,03.64 lakh was attributed to release of State Share by the State Government on receipt of more fund under CSS from Government of India. Further addition to the provision through reappropriation of ₹6.96 lakh was stated to be based on actual requirement.

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

(vi) 91 Central Assistance to State Plan (CASP)				
O	57,26.96			
S	5,14.84	62,41.80	44,15.35	-18,26.45

Augmentation of provision by supplementary grant of ₹5,14.84 lakh was attributed to receipt of more fund under CSS from Government of India.

Reason for saving was stated to be due to non-release of fund (CSS) by the State Government.

(vii) 796 Tribal Area Sub-plan				
35 Scholarship and Stipend				
O	75.00			
R	-13.40	61.60	44.23	-17.37

Reduction in provision through reappropriation of ₹13.40 lakh was attributed to actual requirement.

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

Grant No. 40 - Education (School) Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(viii)	90	State Share for Central Assistance to State Plan			
	O		9,49.00		
	S		17,48.07		
	R		-16.62	26,80.45	10,06.23
					-16,74.22

Addition to the provision by supplementary grant of ₹17,48.07 lakh was attributed to more receipt of fund under CSS from Government of India, which necessitated release of more State Share. Further reduction in provision through reappropriation of ₹16.62 lakh was stated to be based on actual requirement.

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

(ix)	91	Central Assistance to State Plan (CASP)			
	O		104,43.28		
	S		4,79.87	109,23.15	84,42.71
					-24,80.44

Augmentation of provision by supplementary grant of ₹4,79.87 lakh was attributed to receipt of more fund under CSS from Government of India.

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

(x)	80	General			
	001	Direction and Administration			
	98	Administration			
	O		15,30.14		
	S		1,82.74		
	R		14.00	17,26.88	13,31.58
					-3,95.30

Augmentation of provision by supplementary grant of ₹1,82.74 lakh was attributed to receipt of more fund under CSS, which necessitated release of more State Share. Further addition to the provision through reappropriation of ₹14.00 lakh was stated to be based on actual requirement.

Reason for saving was stated as 'actual expenditure was less' which was not specific.

Grant No. 40 - Education (School) Department - Contd.

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

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

2202 General Education

02 Secondary Education

108 Examinations

98 Administration

S	32.20	32.20	...	-32.20
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Creation of provision by supplementary grant of ₹32.20 lakh was attributed to actual requirement.

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

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

(i) **2202 General Education**

02 Secondary Education

106 Text Books

90 State Share for Central Assistance to State Plan

O	68.00			
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R	-68.00
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Withdrawal of provision through reappropriation of ₹68.00 lakh was stated to be based on actual requirement.

(ii) 91 Central Assistance to State Plan
(CASP)

O	7,80.00			
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S	-7,80.00			
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Withdrawal of provision by surrender of ₹7,75.95 lakh and further reduction through reappropriation of ₹4.05 lakh were stated to be based on actual requirement.

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii) 109 Government Secondary Schools			
90 State Share for Central Assistance to State Plan			
O	2,31.00		
R	-2,31.00		

Withdrawal of provision through reappropriation of ₹2,31.00 lakh was stated to be based on actual requirement.

(iv) 91 Central Assistance to State Plan (CASP)				
O	26,97.76			
R	-26,97.76	...	...	...

Withdrawal of provision by surrender of ₹26,97.76 lakh was attributed to actual requirement.

(v) 04 Adult Education				
796 Tribal Area Sub-plan				
33 Welfare Programme				
O	20.50			
R	-20.50	...	...	...

Withdrawal of provision through reappropriation of ₹20.50 lakh was stated to be based on actual requirement.

(f) Saving was partly offset by excess as under:

2202 General Education

02 Secondary Education

110 Assistance to Non-Govt. Secondary Schools

41 Human Development

O	74,93.97			
S	1,68.78			
R	1,69.99	78,32.74	77,66.61	-66.13

Augmentation of provision by supplementary grant of ₹1,68.78 lakh and further addition to the provision through reappropriation of ₹1,69.99 lakh were stated to be based on actual requirement.

Reason for final saving was stated as 'actual expenditure was less' which was not specific.

Grant No. 40 - Education (School) Department - Contd.

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

CAPITAL

Voted

- (a) As the expenditure fell short of original provision of ₹5,06.17 lakh, supplementary grant of ₹52.04 lakh obtained in March 2020 proved injudicious.
- (b) Out of the available saving of ₹3,90.57 lakh, a meagre amount of ₹27.16 lakh surrendered in March 2020.
Saving of ₹5,38.69 lakh (24%), ₹14,45.09 lakh (27%) and ₹25,70.54 lakh (89%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

- (c) Saving occurred mainly under:

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

202 Secondary Education

91 Central Assistance to State Plan

(North Eastern Council)

O 1,30.52

R 6.61 1,37.13 45.46 -91.67

Addition to the provision by reappropriation of ₹6.61 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-utilization of fund as the implementing agency (PWD/RD) failed to complete the work.

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(North Eastern Council)

O 42.67

S 3.25

R 8.41 54.33 3.05 -51.28

Augmentation of provision by supplementary grant of ₹3.25 lakh was attributed to receipt of more fund under CSS from Government of India. Further addition to the provision through reappropriation of ₹8.41 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-utilization of fund as the implementing agency (PWD/RD) failed to complete the work.

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(iii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (North Eastern Council)			
O	77.81		
S	15.38		
R	15.35	1,08.54	2.62
			-1,05.92

Augmentation of provision by supplementary grant of ₹15.38 lakh was stated to be due to receipt of more fund under CSS from Government of India. Further addition to the provision through reappropriation of ₹15.35 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non-utilization of fund as the implementing agency (PWD/RD) failed to complete the work

(d) Entire reduced provision remained unutilized throughout the year under:

(i) 4202 Capital Outlay on Education, Sports, Art and Culture				
01 <i>General Education</i>				
202 Secondary Education				
91 Central Assistance to State Plan (CASP)				
O	69.96			
R	-25.76	44.20	...	-44.20

Withdrawal of provision by surrender of ₹19.15 lakh and further reduction through reappropriation of ₹6.61 lakh were stated to be based on actual requirement.

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

Grant No. 40 - Education (School) Department - Concl'd.

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

(ii)	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance to State Plan (CASP)			
		O	22.86		
		R	-8.41	14.45	...
					-14.45

Withdrawal of provision through reappropriation of ₹8.41 lakh was stated to be based on actual requirement.

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

(iii)	796	Tribal Area Sub-plan			
	91	Central Assistance to State Plan (CASP)			
		O	41.70		
		R	-15.35	26.35	...
					-26.35

Withdrawal of provision through reappropriation of ₹15.35 lakh was attributed to actual requirement.

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

Grant No. 41 - Education (Social) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2235	Social Security and Welfare			
2236	Nutrition			
Voted				
Original		9,37,49,39		
Supplementary		16,47,12	9,53,96,51	8,12,19,86
Amount surrendered during the year (March 2020)				-1,41,76,65
				82,27,79

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹ 8,12,19.86 lakh did not come even upto the original provision of ₹9,37,49.39 lakh, supplementary grant of ₹16,47.12 lakh obtained in March 2020 proved lack of budgetary control on the part of the controlling officer.
- (b) Out of the available huge saving of ₹1,41,76.65 lakh, only ₹82,27.79 lakh was surrendered in March 2020.
- (c) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2235 Social Security and Welfare			
	02 Social Welfare			
	001 Direction and Administration			
	99 Others			
	O	28,00.00		
	R	-4,57.06	23,42.94	23,42.94
				...

Withdrawal of provision through reappropriation of ₹4,57.06 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department (October 2020).

Saving of ₹2,71.46 lakh and ₹0.01 lakh were occurred during the years 2017-18 and 2018-19 respectively.

Grant No. 41 - Education (Social) Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	101 Welfare of handicapped			
	33 Welfare Programme			
	O	42.20		
	R	-8.40	33.80	20.32
				-13.48

Withdrawal of provision through reappropriation of ₹8.40 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-admission of inmates with disabilities in the homes as well as non-release of fund by the Finance Department for other charges etc. for homes.

(iii)	102 Child Welfare			
	91 Central Assistance to State Plan (CASP)			
	O	131,40.62		
	R	-7,30.01	124,10.61	103,30.27
				-20,80.34

Withdrawal of provision by surrender of ₹9,56.79 lakh and subsequent addition to the provision through reappropriation of ₹2,26.78 lakh were attributed to actual requirement.

Reason for saving was not furnished by the Department (October 2020).

(iv)	103 Women's Welfare			
	91 Central Assistance to State Plan (CASP)			
	O	5,11.71		
	R	-2,17.21	2,94.50	1,94.50
				-1,00.00

Withdrawal of provision through reappropriation of ₹2,17.21 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-release of fund under Indira Gandhi National Widow Pension (IGNWP) (Central Share) by the Government of India.

Saving of ₹14.51 lakh and ₹11.97 lakh were also occurred during the year 2017-18 and 2018-19 respectively under this head.

Grant No. 41 - Education (Social) Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	106 Correctional Services			
	91 Central Assistance to State Plan (CASP)			
	O	6,24.00		
	R	-1,69.42	4,54.58	4,54.58 ...

Withdrawal of provision through reappropriation of ₹1,69.42 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department (October 2020).

(vi)	200 Other Programmes			
	33 Welfare Programme			
	O	5,56.00		
	R	-2,84.06	2,71.94	2,71.93 -0.01

Withdrawal of provision through reappropriation of ₹2,84.06 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department (October 2020).

(vii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	47,41.11		
	R	-13,31.22	34,09.89	25,62.11 -8,47.78

Withdrawal of provision by surrender of ₹14,96.59 lakh and subsequent addition to the provision through reappropriation of ₹1,65.37 lakh were attributed to actual requirement.

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

Grant No. 41 - Education (Social) Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(viii)	796 Tribal Area Sub-plan			
	33 Welfare Programme			
	O	73.63		
	R	-29.33	44.30	43.08
				-1.22

Withdrawal of provision through reappropriation of ₹29.33 lakh was stated to be based on actual requirement.

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

(ix)	90 State Share for Central Assistance to State Plan			
	O	8,03.71		
	R	-81.93	7,21.78	7,14.14
				-7.64

Withdrawal of provision through reappropriation of ₹81.93 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non-release of fund both by the Government of India and the State Government.

(x)	91 Central Assistance to State Plan (CASP)			
	O	1,04,01.47		
	R	-25,43.56	78,57.91	66,70.95
				-11,86.96

Withdrawal of provision by surrender of ₹28,53.34 lakh and subsequent addition to the provision through reappropriation of ₹3,09.78 lakh were attributed to actual requirement in both the cases.

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

Grant No. 41 - Education (Social) Department - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(xi)	03 <i>National Social Assistance Programme</i>			
	101 National Old Age Pension Scheme			
	91 Central Assistance to State Plan (CASP)			
	O	22,07.64		
	R	1,04.69	23,12.33	18,31.87
				-4,80.46

Addition to the provision through reappropriation of ₹1,04.69 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-release of fund under Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (NSAP) by the Government of India.

(xii)	102 National Family Benefit Scheme			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	1,14.92		
	R	-72.77	42.15	42.00
				-0.15

Withdrawal of provision through reappropriation of ₹72.77 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department (October 2020).

(xiii)	789 Special Component Plan for Scheduled Castes			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	39.00		
	R	-21.80	17.20	17.20
				...

Withdrawal of provision through reappropriation of ₹21.80 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department (October 2020).

Grant No. 41 - Education (Social) Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xiv)	91 Central Assistance to State Plan (CASP)			
	O	7,72.90		
	R	78.82	8,51.72	6,71.25
				-1,80.47

Addition to the provision through reappropriation of ₹78.82 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-release of fund under Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (NSAP) by the Government of India.

(xv)	796 Tribal Area Sub-plan			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	75.60		
	R	-33.60	42.00	42.00
				...

Withdrawal of provision through reappropriation of ₹33.60 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department.

(xvi)	60 Other Social Security and Welfare Programmes			
	102 Pension under Social Security Schemes			
	33 Welfare Programme			
	O	164,73.05		
	R	-28,65.87	136,07.18	136,07.18
				...

Withdrawal of provision by surrender of ₹12,43.79 lakh and subsequent reduction to the provision through reappropriation of ₹16,22.08 lakh were attributed to actual requirement.

Reason for saving was not furnished by the Department (October 2020).

Grant No. 41 - Education (Social) Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xvii)	91 Central Assistance to State Plan (CASP)			
	O	55.93		
	R	-5.37	50.56	31.56
				-19.00

Withdrawal of provision through reappropriation of ₹5.37 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-release of fund under Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (NSAP) by the Government of India.

(xviii)	796 Tribal Area Sub-plan			
	33 Welfare Programme			
	O	98,27.30		
	R	-21,72.65	76,54.65	76,54.65
				...

Withdrawal of provision by surrender of ₹7,93.28 lakh and subsequent reduction through reappropriation of ₹13,79.37 lakh were stated to be based on actual requirement.

Reason for saving was not furnished by the Department (October 2020).

(xix)	2236 Nutrition			
	02 <i>Distribution of nutritious food and beverages</i>			
	796 Tribal Area Sub-plan			
	41 Human Development			
	O	1,12.00	1,12.00	84.00
				-28.00

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

Grant No. 41 - Education (Social) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)	
	(₹ in lakh)			
(d)	Entire provision was withdrawn through reappropriation in the following cases:			
(i)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	101 Welfare of handicapped			
	91 Central Assistance to State Plan (CASP)			
		O	52.70	
		R	-52.70	...
(ii)	106 Correctional Services			
	90 State Share for Central Assistance to State Plan			
		O	69.33	
		R	-69.33	...
(iii)	2236 Nutrition			
	02 <i>Distribution of nutritious food and beverages</i>			
	101 Special Nutrition programmes			
	90 State Share for Central Assistance to State Plan			
		O	98.22	
		R	-98.22	...
(iv)	91 Central Assistance to State Plan (CASP)			
		O	8,84.00	
		R	-8,84.00	...

Withdrawal of provision by surrender of ₹8,84.00 lakh was stated to be based on actual requirement.

Grant No. 41 - Education (Social) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	789	Special Component Plan for Scheduled Castes	
	90	State Share for Central Assistance to State Plan	
		O	32.11
		R	-32.11
		
(vi)	91	Central Assistance to State Plan (CASP)	
		O	2,89.00
		R	-2,89.00
		
(vii)	796	Tribal Area Sub-plan	
	90	State Share for Central Assistance to State Plan	
		O	58.56
		R	-58.56
		
(viii)	91	Central Assistance to State Plan (CASP)	
		O	5,27.00
		R	-5,27.00
		
(e)	Saving was partly offset by excess under:		
(i)	2235	Social Security and Welfare	
	02	<i>Social Welfare</i>	
	001	Direction and Administration	
	33	Welfare Programme	
		O	110,22.34
		R	3,65.99
			113,88.33
			111,21.09
			-2,67.24

Addition to the provision through reappropriation of ₹3,65.99 lakh was stated to be based on actual requirement.

Grant No. 41 - Education (Social) Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	102 Child Welfare			
	90 State Share for Central Assistance to State Plan			
	O	10,41.96		
	R	3,00.69	13,42.65	13,00.14
				-42.51

Addition to the provision through reappropriation of ₹3,00.69 lakh was stated to be based on actual requirement.

(iii)	103 Women's Welfare			
	70 State Share			
	O	4,40.73		
	R	1,40.17	5,80.90	5,80.89
				-0.01

Addition to the provision through reappropriation of ₹1,40.17 lakh was stated to be based on actual requirement.

(iv)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	1,53.67		
	S	80.00		
	R	7.52	2,41.19	2,41.18
				-0.01

Augmentation of provision by supplementary grant of ₹80.00 lakh and further addition to the provision through reappropriation of ₹7.52 lakh were stated to be based on actual requirement.

(v)	90 State Share for Central Assistance to State Plan			
	O	3,46.18		
	S	7.03		
	R	31.87	3,85.08	3,75.80
				-9.28

Augmentation of provision by supplementary grant of ₹7.03 lakh and further addition to the provision through reappropriation of ₹31.87 lakh were stated to be based on actual requirement.

Grant No. 41 - Education (Social) Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi)	796 Tribal Area Sub-plan			
	70 State Share			
	O	2,90.22		
	R	1,22.33	4,12.55	4,12.55 ...

Addition to the provision through reappropriation of ₹1,22.33 lakh was stated to be based on actual requirement.

(vii)	03 <i>National Social Assistance Programme</i>			
	101 National Old Age Pension Scheme			
	70 State Share			
	O	31,75.38		
	R	17,35.99	49,11.37	49,11.37 ...

Addition to the provision through reappropriation of ₹17,35.99 lakh was stated to be based on actual requirement.

(viii)	796 Tribal Area Sub-plan			
	70 State Share			
	O	26,89.80		
	R	14,18.70	41,08.50	41,08.50 ...

Addition to the provision through reappropriation of ₹14,18.70 lakh was stated to be based on actual requirement.

(ix)	60 <i>Other Social Security and Welfare Programmes</i>			
	102 Pensions under Social Security Schemes			
	70 State Share			
	O	32.52		
	R	9.50	42.02	42.02 ...

Addition to the provision through reappropriation of ₹9.50 lakh was stated to be based on actual requirement.

Grant No. 41 - Education (Social) Department - Concl'd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(x)	789 Special Component Plan for Scheduled Castes			
	33 Welfare Programme			
	O	53,85.65		
	S	5,10.08		
	R	6.27	59,02.00	59,02.00 ...

Augmentation of provision by supplementary grant of ₹5,10.08 lakh and further addition to the provision through reappropriation of ₹6.27 lakh were stated to be based on actual requirement.

(xi)	70 State Share			
	O	9.90		
	R	5.00	14.90	14.90 ...

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

(xii)	796 Tribal Area Sub-plan			
	70 State Share			
	O	21.90		
	R	8.76	30.66	30.66 ...

Addition to the provision through reappropriation of ₹8.76 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of Sl. No. (i) to (v) and excess in respect of Sl. No. (vi) to (xii) were not furnished by the Department (October 2020).

Grant No. 42 - Education (Youth Affairs & Sports) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2204	Sports and Youth Services			
Voted				
Original		74,53,99	74,53,99	68,42,67
	Amount surrendered during the year (March 2020)			-6,11,32
				2,75,66

CAPITAL

4202	Capital Outlay on Education, Sports, Art and Culture			
4552	Capital Outlay on North Eastern Areas			
Voted				
Original		2,00		
Supplementary		47,29	49,29	48,29
	Amount surrendered during the year (March 2020)			-1,00
				1,00

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹6,11.32 lakh, only ₹ 2,75.66 lakh was surrendered during the year.
- (b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2204 Sports and Youth Services			
	104 Sports and Games			
	41 Human Development			
	O	1,46.72		
	R	-9.47	1,37.25	1,19.60
				-17.65

Reduction in provision through reappropriation of ₹4.01 lakh and surrender of ₹5.46 lakh were stated to be based on actual requirement.

Reason for saving was stated to be due to non-release of fund by the State Government

Grant No. 42 - Education (Youth Affairs & Sports) Department- Concltd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii)	796 Tribal Area Sub-plan			
	41 Human Development			
	O	1,88.81		
	R	-9.90	1,78.91	1,48.54
				-30.37

Reduction in provision by surrender of ₹10.23 lakh and subsequent addition to the provision through reappropriation of ₹0.33 lakh were stated to be based on actual requirement.

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

CAPITAL

Voted

- (a) The whole amount of the available saving of ₹1.00 lakh was surrendered during March 2020.

Grant No. 43 - Finance Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2049	Interest Payments		
2052	Secretariat-General Services		
2070	Other Administrative Services		
2071	Pensions and other Retirement Benefits		
2075	Miscellaneous General Services		
2235	Social Security and Welfare		
3475	Other General Economic Services		
Voted			
Original	24,05,79,92		
Supplementary	1,40,81,17	25,46,61,09	23,89,74,14
Amount surrendered during the year (March 2020)			...
Charged			
Original	9,81,36,62		
Supplementary	1,46,33,04	11,27,69,66	11,13,63,06
Amount surrendered during the year (March 2020)			...
CAPITAL			
6003	Internal Debt of the State Government		
6004	Loans and Advances from the Central Government		
7610	Loans to Government Servants etc.		
Voted			
Original	50,00		
Supplementary	1,75,00	2,25,00	2,22,50
Amount surrendered during the year (March 2020)			...
Charged			
Original	6,18,49,37		
Supplementary	2,50,25,38	8,68,74,75	8,73,06,09
Amount surrendered during the year (March 2020)			...

Grant No. 43 - Finance Department - Contd.

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

Notes and Comments

REVENUE

Voted

- (a) As the expenditure did not come even upto the original provision of ₹24,05,79.92 lakh, supplementary grant of ₹1,40,81.17 lakh obtained in March 2020 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of huge saving of ₹156,86.95 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

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

- (i) **2071 Pensions and other Retirement Benefits**
- 01 Civil*
- 111 Pensions to Legislators
- 02 Pension*
- | | | | | |
|---|---------|---------|---------|----------|
| O | 20.75 | | | |
| S | 6,74.25 | 6,95.00 | 4,32.73 | -2,62.27 |

Augmentation of provision by supplementary grant of ₹6,74.25 lakh was attributed to actual requirement.

- (ii) **2075 Miscellaneous General Services**
- 797 Transfer to Guarantees Redemption Fund
- 99 Others
- | | | | | |
|---|---------|---------|---------|--------|
| S | 5,00.00 | 5,00.00 | 4,46.75 | -53.25 |
|---|---------|---------|---------|--------|

Creation of provision by supplementary grant of ₹5,00.00 lakh was attributed to actual requirement.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

Grant No. 43 - Finance Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(d) Entire provision was withdrawn through reappropriation in the following case:

2070 Other Administrative Services

800	Other expenditure				
99	Others				
	O	100,00.00			
	R	-100,00.00	...	...	...

(e) Instances of incurring expenditure through reappropriation without the knowledge of Legislature have been noticed as under. The expenditure incurred requires regularisation :

(i) **2071 Pensions and other Retirement Benefits**

	<i>01 Civil</i>				
106	Pensionary Charges in respect of High Court Judges				
	02 Pension				
	R	12.00	12.00	23.00	+11.00

Reason for incurring expenditure in excess of provision by ₹11.00 lakh was not intimated by the Department (October 2020).

(ii) **3475 Other General Economic Services**

115	Financial Support for Infrastructure Development				
	05 Establishment				
	R	5.00	5.00	5.00	...

(f) Saving was partly offset by excess under:

(i) **2071 Pensions and other Retirement Benefits**

	<i>01 Civil</i>				
102	Commutated value of Pensions				
	02 Pension				
	O	294,13.37			
	S	2,45.53			
	R	98,55.10	395,14.00	340,99.57	-54,14.43

Augmentation of provision by supplementary grant of ₹2,45.53 lakh and through reappropriation of ₹98,55.10 lakh were stated to be based on actual requirement in both the cases.

Grant No. 43 - Finance Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 104 Gratuities			
02 Pension			
O	324,83.32		
S	20,31.68	345,15.00	345,27.51
			+12.51

Augmentation of provision by supplementary grant of ₹20,31.68 lakh was attributed to actual requirement.

Reasons for final saving in respect of Sl. No. (i) and excess in respect of Sl. No. (ii) were not intimated by the Department (October 2020).

REVENUE

Charged

(a) No part of the available saving of ₹14,06.60 lakh was surrendered during the year.

(b) Saving occurred mainly under:

2049 Interest Payments				
01 Interest on Internal Debt				
123 Interest on Special Securities issued to National Small Savings Fund				
58 Debt Services				
O	131,66.05			
R	-22,90.10	108,75.95	114,78.46	+6,02.51

Withdrawal of provision through reappropriation of ₹22,90.10 lakh was attributed to actual requirement.

Reason for final excess was not intimated by the Department (October 2020).

(c) Instances of incurring expenditure through reappropriation without the knowledge of Legislature have been noticed as under. The expenditure incurred requires regularisation :

2049 Interest Payments

 03 Interest on Small Savings Provident Funds etc.

 108 Interest on Insurance and Pension Fund

 58 Debt Services

R	11,50.40	11,50.40	8,91.65	-2,58.75
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Reason for saving was not intimated by the Department (October 2020).

Grant No. 43 - Finance Department - Contd.

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(d) Saving was partly counterbalanced by excess under:

(i) **2049 Interest Payments**

01 Interest on Internal Debt

101 Interest on Market Loans

58 Debt Services

O 457,37.84

S 62,87.86 520,25.70 552,69.28 +32,43.58

Augmentation of provision by supplementary grant of ₹62,87.86 lakh was stated to be based on actual requirement.

(ii) 305 Management of Debt

58 Debt Services

O 1,05.60

S 20.25 1,25.85 1,44.80 +18.95

Augmentation of provision by supplementary grant of ₹20.25 lakh was attributed to actual requirement.

(iii) 04 Interest on Loans and Advances from Central Government

103 Interest on Loans for Centrally Sponsored Plan Schemes

58 Debt Services

O 1,47.08

R -74.08 73.00 1,52.24 +79.24

Withdrawal of provision through reappropriation of ₹74.08 lakh was stated to be based on actual requirement.

(iv) 104 Interest on Loans for Non-Plan Schemes

58 Debt Services

O 9.43

R 31.33 40.76 40.75 -0.01

Addition to the provision through reappropriation of ₹31.33 lakh was stated to be based on actual requirement.

Grant No. 43 - Finance Department - Contd.

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v) 112 Interest on other Loans for State/Union Territory (with Legislature) Schemes			
58 Debt Services			
<i>O</i>	12.55		
<i>R</i>	52.45	65.00	57.74
			-7.26

Addition to the provision through reappropriation of ₹52.45 lakh was stated to be based on actual requirement.

Reasons for excess in respect of three cases as at Sl. No. (i) to (iii) and final saving in respect of two cases as at Sl. No. (iv) and (v) were not intimated by the Department (October 2020).

CAPITAL

Charged

(a) Overall expenditure of ₹8,73.06.09 lakh exceeded the total budget provision by ₹4,31.34 lakh. The expenditure incurred requires regularisation.

(b) Excess 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 119,04.37

S 70,43.63 189,48.00 195,15.28 +5,67.28

Augmentation of provision by supplementary grant of ₹70,43.63 lakh was attributed to actual requirement.

(ii) **6004 Loans and Advances from the Central Government**

02 Loans for State/Union Territory Plan Schemes

101 Block Loans

58 Debt Services

O 5,82.68

S 52.32 6,35.00 7,71.68 +1,36.68

Augmentation of provision by supplementary grant of ₹52.32 lakh was attributed to actual requirement.

Grant No. 43 - Finance Department - Concl'd.

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Excess was partly offset by saving mainly under:

6004 Loans and Advances from the Central Government

04 Loans for Centrally Sponsored Plan Schemes

800 Other Loans

58 Debt Services

O 1,03.72

R -49.17 54.55 54.55 ...

Withdrawal of provision through reappropriation of ₹49.17 lakh was attributed to actual requirement.

Reason for saving was not intimated by the Department (October 2020).

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

6004 Loans and Advances from the Central Government

09 Other Loans for States/Union Territory with Legislature Schemes

800 Other Loans

58 Debt Services

R 31.85 31.85 31.85 ...

Reason for incurring excess expenditure was not intimated by the Department (October 2020).

Grant No. 44 - Institutional Finance

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
REVENUE				
2047	Other Fiscal Services			
2075	Miscellaneous General Services			
Voted				
Original		4,32,05		
Supplementary		31.75	4,63,80	-7,40
Amount surrendered during the year (March 2020)				...

Grant No. 45 - Taxes and Excise

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2020	Collection of Taxes on Income and Expenditure			
2039	State Excise			
2040	Taxes on Sales, Trade etc.			
Voted				
Original		33,77,97		
Supplementary		44,78	34,22,75	28,22,96
Amount surrendered during the year (March 2020)				1,89,82

CAPITAL

4070	Capital Outlay on Other Administrative Services			
5465	Investments in General Financial and Trading Institutions			
Voted				
Original		1,00,00	1,00,00	8,23
Amount surrendered during the year (March 2020)				91,77

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹28,22.96 lakh did not come even upto the original provision of ₹33,77.97 lakh, supplementary grant of ₹44.78 lakh obtained in March 2020 proved injudicious.
- (b) Out of the available saving of ₹5,99.79 lakh, only ₹1,89.82 lakh was surrendered during the year.
Saving of ₹10,12.77 lakh (28%) was occurred during the year 2018-19.
- (c) Saving occurred mainly under:

Grant No. 45 - Taxes and Excise - Contd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2039 State Excise			
	104 Purchase of Liquor and Spirits			
	05 Establishment			
	O	6,48.00		
	R	-3,24.00	3,24.00	3,24.00

Withdrawal of provision by surrender and reappropriation of ₹1,89.82 lakh and ₹1,34.18 lakh respectively were stated to be based on actual requirement in both the cases.

(ii)	2040 Taxes on Sales, Trade etc.			
	101 Collection Charges			
	05 Establishment			
	O	20,28.77		
	R	-26.98	20,01.79	17,00.72
				-3,01.07

Withdrawal of provision through reappropriation of ₹26.98 lakh was attributed to actual requirement.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

Saving of ₹83.93 lakh and ₹2,84.99 lakh were occurred in the year 2017-18 and 2018-19 respectively.

(d) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed as under. The expenditure incurred requires regularisation :

(i)	2039 State Excise			
	001 Direction and Administration			
	98 Administration			
	R	70.63	70.63	70.63
				...

Grant No. 45 - Taxes and Excise - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 2040 Taxes on Sales, Trade etc.			
101 Collection Charges			
98 Administration			
R	87.00	87.00	...

CAPITAL

Voted

(a) The whole amount of the available saving of ₹91.77 lakh was surrendered during the year. Saving of ₹2,00.00 lakh (100%) was occurred during the year 2018-19.

(b) The provision was withdrawn as under:

4070 Capital Outlay on Other Administrative Services

800 Other expenditure				
05 Establishment				
O	1,00.00			
R	-1,00.00	...	...	...

Withdrawal of entire provision by surrender of ₹91.77 lakh and further reduction through reappropriation of ₹8.23 lakh were stated to be based on actual requirement in both the cases.

(c) Instance of incurring expenditure through reappropriation without the knowledge of the Legislature has been noticed as under. The expenditure incurred requires regularisation.

5465 Investments in General Financial and Trading Institutions

01 Investments in General Financial Institutions

800 Other expenditure				
98 Administration				
R	8.23	8.23	8.23	...

Grant No. 46 - Treasuries

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2030	Stamps and Registration			
2054	Treasury and Accounts Administration			
2070	Other Administrative Services			
Voted				
Original		10,16,84	10,16,84	7,95,81
	Amount surrendered during the year (March 2020)			-2,21,03
				1,33,84

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹2,21.03 lakh, only ₹1,33.84 lakh was surrendered during the year.
- (b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2030 Stamps and Registration			
	02 Stamps-Non-judicial			
	101 Cost of Stamps			
	06 District Treasuries			
	O	87.00		
	R	-83.00	4.00	3.32
				-0.68

Reduction in provision by surrender of ₹83.00 lakh was attributed to actual requirement.

Grant No. 46 - Treasuries - Concl'd.

Major Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii) **2054 Treasury and Accounts Administration**

095 Directorate of Accounts and Treasuries

05 Establishment

O 8,96.84

R -33.84 8,63.00 7,76.50 -86.50

Reduction in provision by surrender of ₹50.84 lakh and addition to the provision through reappropriation of ₹17.00 lakh were attributed to actual requirement in both the cases.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

(c) Entire provision was withdrawn during the year under:

2070 Other Administrative Services

800 Other expenditure

43 Finance Commission

O 20.00

R -20.00

Withdrawal of provision through reappropriation of ₹20.00 lakh was attributed to actual requirement.

Grant No. 47 - Chief Minister's Secretariat

Major Head	Total Grant	Actual Expenditure	Excess (+) saving(-)
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REVENUE

(₹ in thousand)

Merged with the Grant No. 3-General Administration
(Secretariat Administration)

Appropriation No. 48 - High Court

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)	
REVENUE			
2014 Administration of Justice			
Voted			
Original	29,50		
Supplementary	1,12,05	1,41,55	2,82,74
Amount surrendered during the year (March 2020)			+1,41,19
			...
Charged			
Original	19,93,57	19,93,57	17,47,97
Amount surrendered during the year (March 2020)			-2,45,60
			24,41

CAPITAL

4059 Capital Outlay on Public Works

Voted

Supplementary	3,06	3,06	3,05	-1
Amount surrendered during the year (March 2020)				...

Notes and Comments

REVENUE

Voted

- (a) Total expenditure of ₹2,82.74 lakh exceeded the total budget provision by ₹1,41.19 lakh. The excess expenditure requires regularisation.
- (b) Excess occurred under:

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(i) 2014 Administration of Justice			
102 High Courts			
01 Emoluments and Allowances			
O	6.00		
S	2.00	8.00	20.59
			+12.59

Augmentation of provision by supplementary grant of ₹2.00 lakh was attributed to actual requirement.

Appropriation No. 48 - High Court - Concl'd.

Head	Total Grant or Appropriation		Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)			
(ii) 05 Establishment				
O	23.50			
S	86.90	1,10.40	2,62.16	+1,51.76

Augmentation of provision by supplementary grant of ₹86.90 lakh was attributed to actual requirement.

Reasons for excess in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

(c) Excess was partly offset by saving under:

2014 Administration of Justice

102 High Courts				
98 Administration				
S	23.15	23.15	...	-23.15

Creation of provision by supplementary grant of ₹23.15 lakh was attributed to actual requirement. The entire provision remained unutilised during the year.

REVENUE

Charged

(a) Out of the available saving of ₹2,45.60 lakh , only ₹24.41 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i) **2014 Administration of Justice**

102 High Courts				
01 Emoluments and Allowances				
O	2,75.00			
R	-1,18.39	1,56.61	1,35.12	-21.49

Reduction in provision through reappropriation and surrender of ₹93.98 lakh and ₹24.41 lakh respectively were stated to be based on actual requirement in both the cases.

Reason for saving was not intimated by the Department (October 2020).

Grant No. 49 - Fire Service Organisation

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)	
	(₹ in thousand)			
REVENUE				
2059	Public Works			
2070	Other Administrative Services			
Voted				
Original	83,54,52	83,54,52	80,85,66	-2,68,86
Amount surrendered during the year (March 2020)				1,48,38
CAPITAL				
4070	Capital Outlay on Other Administrative Services			
Voted				
Original	65,00	65,00	11,12	-53,88
Amount surrendered during the year (March 2020)				45,00

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹2,68.86 lakh, only ₹1,48.38 lakh was surrendered during the year.

CAPITAL

Voted

- (a) Out of the available saving of ₹53.88 lakh, only ₹45.00 lakh was surrendered during the year.

Saving of ₹7,55.28 lakh (74%), ₹4,43.03 lakh (87%) and ₹10,00.44 lakh (97%) were occurred in the year 2016-17, 2017-18 and 2018-19 respectively

Grant No. 49 - Fire Service Organisation - Concl'd.

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

(b) Saving occurred mainly under:

4070 Capital outlay on Other Administrative Services

800 Other expenditure

05 Establishment

O 65.00

R -45.00 20.00 11.12 -8.88

Withdrawal of provision by surrender of ₹45.00 lakh was stated to be based on actual requirement.

Reason for saving was not intimated by the Department (October 2020).

Grant No. 50 - Civil Defence

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2070	Other Administrative Services			
Voted				
Original		20,49		
Supplementary		1,71	22,20	19,19
				-3,01
Amount surrendered during the year (March 2020)				...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹3.01 lakh was surrendered during the year.
Saving of ₹3.59 lakh (11%), ₹13.26 lakh (37%) and ₹13.49 lakh (45%) occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

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

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

REVENUE**2215 Water Supply and Sanitation****Voted**

Original	2,17,09,55			
Supplementary	25,41,97	2,42,51,52	2,08,40,29	-34,11,23
Amount surrendered during the year (March 2020)				...

CAPITAL**4215 Capital Outlay on Water Supply and Sanitation****4552 Capital Outlay on North Eastern Areas****Voted**

Original	3,14,25,00	3,14,25,00	1,58,97,87	-1,55,27,13
Amount surrendered during the year (March 2020)				1,05,64,97

Notes and Comments**REVENUE****Voted**

- (a) As the expenditure did not come even upto the original provision of ₹2,17,09.55 lakh, supplementary grant of ₹25,41.97 lakh proved injudicious.
- (b) The whole balance of saving of ₹34,11.23 lakh was unsurrendered during the year. Saving of ₹40,17.39 lakh (21%) and ₹24,76.09 lakh (11%) were occurred during the year 2017-18 and 2018-19 respectively.
- (c) Saving occurred mainly under:

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

Major Head		Total	Actual	Excess (+)
		Grant	Expenditure	Saving (-)
		(₹ in lakh)		
(i)	2215 Water Supply and Sanitation			
	01 Water Supply			
	101 Urban Water Supply Programmes			
	28 Public Health			
	O	15,02.00		
	S	8,48.00	23,50.00	23,04.11
				-45.89
	Augmentation of provision by supplementary grant of ₹8,48.00 lakh was attributed to actual requirement.			
(ii)	102 Rural Water Supply Programmes			
	28 Public Health			
	O	19,89.60		
	S	12,41.97		
	R	3,58.28	35,89.85	20,00.71
				-15,89.14
	Augmentation of provision by supplementary grant of ₹12,41.97 lakh and further addition to the provision through reappropriation of ₹3,58.28 lakh were stated to be based on actual requirement in both the cases.			
(iii)	789 Special Component Plan for Scheduled Castes			
	28 Public Health			
	O	3,74.00		
	R	-17.00	3,57.00	2,67.44
				-89.56
	Reduction in provision through reappropriation of ₹17.00 lakh was stated to be based on actual requirement.			
(iv)	796 Tribal Area Sub-plan			
	28 Public Health			
	O	6,82.00		
	R	-31.00	6,51.00	6,11.98
				-39.02
	Withdrawal of provision by surrender of ₹31.00 lakh was attributed to actual requirement.			

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

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(v)	799 Suspense			
	65 Suspense Account			
	O	40,00.00	40,00.00	29,89.66
				-10,10.34

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not intimated by the Department (October 2020).

(d) Saving was partly counterbalanced by excess under:

(i)	2215 Water Supply and Sanitation				
	01 Water Supply				
	800 Other expenditure				
	25 Public Works				
	O	1.00			
	R	31.58	32.58	32.58	...

Addition to the provision through reappropriation of ₹31.58 lakh was stated to be based on actual requirement.

(ii)	02 Sewerage and Sanitation				
	789 Special Component Plan for Scheduled Castes				
	99 Others				
	S	68.00			
	R	17.00	85.00	85.00	...

Creation of provision by supplementary grant of ₹68.00 lakh was stated to be due to release of fund from Oil and National Gas Corporation (ONGC) Foundation for completion of balance work of dysfunctional toilets. Further addition to the provision through reappropriation of ₹17.00 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan				
	99 Others				
	S	1,24.00			
	R	31.00	1,55.00	1,55.00	...

Creation of provision by supplementary grant of ₹1,24.00 lakh was stated to be due to release of fund from Oil and National Gas Corporation (ONGC) Foundation for completion of balance work of dysfunctional toilets. Further addition to the provision through reappropriation of ₹31.00 lakh was stated to be based on actual requirement.

Reasons for excess of above three cases as at Sl. No. (i) to (iii) were not intimated by the Department (October 2020).

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

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

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

The details of the transactions under “Suspense” during 2019-20 together with opening and closing balances were as follows :

Heads	Opening Balance as on 1 April 2019	Debit +	Credit -	Closing Balance as on 31 March 2020
	Debit +	(₹ in lakh)		Debit +
	Credit -			Credit -
2215 Water Supply and Sanitation				
1 Stock	+26,84.80	29,89.66	20,65.21	+36,09.25
2 Miscellaneous Public Works Advances	-8,60.23	...	...	-8,60.23
3 Purchase	+5,08.12	...	...	+5,08.12
Total	+23,32.69	29,89.66	20,65.21	+32,57.14

CAPITAL

Voted

- (a) Out of the total saving of ₹1,55,27.13 lakh, only ₹1,05,64.97 lakh was anticipated and surrendered during the year.

Saving of ₹40,72.60 lakh (27%), ₹66,37.96 lakh (48%) and ₹65,42.14 lakh (21%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

- (b) Saving occurred mainly under:

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 Water Supply

102 Rural Water Supply

28 Public Health

O 4,47.20

R -4,18.48 28.72 27.81 -0.91

Withdrawal of provision by surrender of ₹4,18.48 lakh was attributed to actual requirement.

(ii) 54 National Bank for Agriculture and Rural Development (NABARD)

O 10,49.88

R -6,17.61 4,32.27 5,63.24 +1,30.97

Reduction in provision by surrender and reappropriation of ₹5,19.98 lakh and ₹97.63 lakh respectively were stated to be based on actual requirement.

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

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	91 Central Assistance to State Plan (CASP)				
	O	52,00.00			
	R	-5,35.08	46,64.92	22,97.59	-23,67.33
	Withdrawal of provision by surrender of ₹5,35.08 lakh was attributed to actual requirement.				
(iv)	789 Special Component Plan for Scheduled Castes 28 Public Health				
	O	2,05.70			
	R	-1,96.31	9.39	9.09	-0.30
	Reduction in provision by surrender of ₹1,96.31 lakh was stated to be based on actual requirement.				
(v)	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	3,43.23			
	R	-1,92.60	1,50.63	1,84.87	+34.24
	Withdrawal of provision by surrender of ₹1,08.52 lakh and further reduction in provision through reappropriation of ₹84.08 lakh were stated to be based on actual requirement in both the cases.				
(vi)	796 Tribal Area Sub-plan 28 Public Health				
	O	3,75.10			
	R	-3,57.98	17.12	16.58	-0.54
	Reduction in provision by surrender of ₹3,57.98 lakh was attributed to actual requirement.				
(vii)	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	6,25.89			
	R	-4,12.36	2,13.53	3,19.54	+1,06.01
	Withdrawal of provision by surrender of ₹2,56.13 lakh and further reduction in provision through reappropriation of ₹1,56.23 lakh were stated to be based on actual requirement in both the cases.				

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

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(viii)	4552 Capital Outlay on North Eastern Areas				
	101 Contribution to Central Resource Pool for Development of North Eastern Region				
	90 State Share for Central Assistance to State Plan				
	O	62.40			
	R	-30.26	32.14	21.87	-10.27
	Withdrawal of provision through reappropriation of ₹30.26 lakh was attributed to actual requirement.				
(ix)	91 Central Assistance to State Plan (North Eastern Council)				
	O	6,24.00			
	R	-2,19.20	4,04.80	1,14.94	-2,89.86
	Reduction in provision by surrender of ₹2,19.20 lakh was stated to be based on actual requirement.				
(x)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State Plan (North Eastern Council)				
	O	2,04.00			
	R	-71.65	1,32.35	26.85	-1,05.50
	Reduction in provision by surrender of ₹71.65 lakh was stated to be based on actual requirement.				
(xi)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance to State Plan				
	O	37.20			
	R	-13.34	23.86	15.33	-8.53
	Reduction in provision through reappropriation of ₹13.34 lakh was attributed to actual requirement.				

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

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(xii)	91 Central Assistance to State Plan (North Eastern Council)				
	O	3,72.00			
	R	-1,30.67	2,41.33	65.18	-1,76.15

Withdrawal of provision by surrender of ₹1,30.67 lakh was stated to be based on actual requirement.

Reasons for saving in respect of nine cases as at Sl. No. (i), (iii), (iv), (vi), (viii) to (xii) and final excess of three cases as at Sl. No. (ii), (v) & (vii) were not intimated by the Department (October 2020).

(c) Entire provision was withdrawn under:

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 Water Supply

800 Other expenditure

28 Public Health

O 1,82.00

R -1,82.00

Withdrawal of entire provision through reappropriation and surrender of ₹1,68.63 lakh and ₹13.37 lakh respectively were stated to be based on actual requirement.

(ii) 02 Sewerage and Sanitation

102 Rural Sanitation Services

87 Centrally Sponsored Scheme - II

(CSS)

O 20,80.00

R -20,80.00

Withdrawal of entire provision by surrender of ₹20,80.00 lakh 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)		
(iii)	789	Special Component Plan for Scheduled Castes			
	87	Centrally Sponsored Scheme - II (CSS)			
	O	6,80.00			
	R	-6,80.00	...	...	...

Withdrawal of entire provision by surrender of ₹6,80.00 lakh was stated to be based on actual requirement.

(iv)	796	Tribal Area Sub-plan			
	87	Centrally Sponsored Scheme - II (CSS)			
	O	12,40.00			
	R	-12,40.00	...	...	...

Withdrawal of entire provision by surrender of ₹12,40.00 lakh was attributed to actual requirement.

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

(i)	4215	Capital Outlay on Water Supply and Sanitation			
	01	<i>Water Supply</i>			
	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance to State Plan (CASP)			
	O	17,02.55			
	R	-1,76.54	15,26.01	...	-15,26.01

Reduction in provision by surrender of ₹1,76.54 lakh was attributed to actual requirement.

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

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ii)	796 Tribal Area Sub-plan				
	91 Central Assistance to State Plan (CASP)				
	O	31,04.65			
	R	-3,21.93	27,82.72	...	-27,82.72

Reduction in provision by surrender of ₹3,21.93 lakh was stated to be based on actual requirement.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

(e) Saving was partly counterbalanced by excess under:

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 Water Supply

102 Rural Water Supply

90 State Share for Central Assistance to State Plan

O 1,87.20

R 77.82 2,65.02 2,65.02 ...

Addition to the provision through reappropriation of ₹77.82 lakh was attributed to actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O 61.37

R 25.32 86.69 83.87 -2.82

Addition to the provision through reappropriation of ₹25.32 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O 1,11.91

R 46.17 1,58.08 1,50.79 -7.29

Addition to the provision through reappropriation of ₹46.17 lakh 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)		
(iv)	02 Sewerage and Sanitation				
	102 Rural Sanitation Services				
	90 State Share for Central Assistance to State Plan				
	O	2,60.00			
	R	2,06.99	4,66.99	6,59.97	+1,92.98
	Addition to the provision through reappropriation of ₹2,06.99 lakh was stated to be based on actual requirement.				
(v)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	85.00			
	R	67.67	1,52.67	2,15.76	+63.09
	Enhancement of provision through reappropriation of ₹67.67 lakh was attributed to actual requirement.				
(vi)	91 Central Assistance to State Plan (CASP)				
	O	20,40.00			
	R	-3,80.18	16,59.82	23,27.84	+6,68.02
	Reduction in provision by surrender of ₹3,80.18 lakh was stated to be based on actual requirement.				
(vii)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance to State Plan				
	O	1,55.00			
	R	1,23.40	2,78.40	3,93.44	+1,15.04
	Addition to the provision by reappropriation of ₹1,23.40 lakh was attributed to actual requirement.				

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Concl'd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(viii)	91 Central Assistance to State Plan (CASP)				
	O	37,20.00			
	R	-3,99.69	33,20.31	43,39.39	+10,19.08

Reduction in provision by surrender of ₹3,99.69 lakh was attributed to actual requirement.

Reasons for excess in respect of six cases as at Sl. No. (i) and (iv) to (viii) and final saving in respect of two cases as at Sl. No. (ii) and (iii) were not furnished by the Department (October 2020).

Grant No. 52 - Family Welfare & Preventive Medicine

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2210	Medical and Public Health			
2211	Family Welfare			
Voted				
Original		4,34,93,91		
Supplementary		43,40,20	4,78,34,11	4,41,89,74
Amount surrendered during the year (March 2020)				-36,44,37
				19,58,55

CAPITAL

4210	Capital Outlay on Medical and Public Health			
Voted				
Original		11,32,67		
Supplementary		64,79	11,97,46	3,79,67
Amount surrendered during the year (March 2020)				-8,17,79
				4,26,16

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹36,44.37 lakh, only ₹19,58.55 lakh was surrendered in March 2020.
- (b) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2210 Medical and Public Health			
	06 Public Health			
	001 Direction and Administration			
	98 Administration			
	O	89,64.02		
	R	-6,20.28	83,43.74	79,86.29
				-3,57.45

Reduction in provision through reappropriation of ₹6,20.28 lakh was stated to be based on actual requirement.

Reason for saving, stated to be based on actual requirement, was not specific.

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	2211 Family Welfare			
	001 Direction and Administration			
	91 Central Assistance to State Plan (CASP)			
	O	16,00.00		
	S	18,88.10	34,88.10	32,78.80
				-2,09.30
	Augmentation of provision by supplementary grant of ₹18,88.10 lakh was attributed to receipt of more fund under CSS from the Government of India.			
	Reason for saving in salary furnished by the Department was not specific.			
(iii)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	4,25.00		
	R	-82.11	3,42.89	3,42.89
				...
	Withdrawal of provision of ₹82.11 lakh through reappropriation was stated to be based on actual requirement.			
	Reason for saving was not furnished by the Department.			
(iv)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	10,75.00		
	R	-4,33.73	6,41.27	6,25.27
				-16.00
	Reduction in provision by surrender of ₹1,19.88 lakh and further reduction through reappropriation ₹3,13.85 lakh were stated to be based on actual requirement in both the cases.			
	Reason for saving was stated to be due to non-release of fund by the State Government.			
(v)	91 Central Assistance to State Plan (CASP)			
	O	101,33.00		
	S	13,80.82	115,13.82	112,37.59
				-2,76.23
	Augmentation of provision by supplementary grant of ₹13,80.82 lakh was attributed to receipt of more fund from Government of India on National Health Mission.			
	Reason for saving furnished by the Department was not specific.			

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Entire provision was withdrawn in the following case :

2211 Family Welfare

789 Special Component Plan for Scheduled Castes

43 Finance Commission

O 20,00.00

R -20,00.00

...

...

...

Withdrawal of provision by surrender of ₹18,38.67 lakh and further reduction of ₹1,61.33 lakh through reappropriation were stated to be based on actual requirement.

(d) Saving was partly offset by excess under:

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

03 Rural Health Services-Allopathy

103 Primary Health Centres

16 Hospital

O 110,60.92

R 5,59.60

116,20.52

113,89.74

-2,30.78

Addition to the provision through reappropriation of ₹5,59.60 lakh was attributed to actual requirement.

Reason for saving was stated to be based on actual requirement was not specific.

(ii) 796 Tribal Area Sub-plan

16 Hospital

O 10,91.57

R 3,11.88

14,03.45

11,81.85

-2,21.60

Addition to the provision through reappropriation of ₹3,11.88 lakh was stated to be based on actual requirement.

Reason for saving was stated to be based on actual requirement was not specific.

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	2211 Family Welfare			
	001 Direction and Administration			
	90 State Share for Central Assistance to State Plan			
	O	10,00.00		
	R	48.84	10,48.84	10,48.84 ...

Addition to the provision through reappropriation of ₹48.84 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department (October 2020).

(iv)	789 Special Component Plan for Scheduled Castes			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	68.00		
	S	1,80.24		
	R	1,47.92	3,96.16	3,96.16 ...

Augmentation of provision by supplementary grant of ₹1,80.24 lakh was attributed to receipt of more fund under CSS from Government of India. Further addition to the provision through reappropriation of ₹1,47.92 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department (October 2020).

CAPITAL

Voted

(a) As the expenditure did not come even upto the original provision of ₹11,32.67 lakh, supplementary grant of ₹64.79 lakh obtained in March 2020 proved injudicious.

(b) Out of the available saving of ₹8,17.79 lakh, only ₹4,26.16 lakh was surrendered in March 2020.

Saving of ₹39,38.40 lakh (63%), ₹66,65.51 lakh (64%) and ₹126,04.54 lakh (82%) were occurred during the years 2016-17, 2017-18 and 2018-19 respectively.

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

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

(c) Saving occurred mainly under:

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

02 *Rural Health Services*

103 Primary Health Centres

54 National Bank for Agriculture and Rural Development

(**NABARD**)

O 5,20.00

S 64.79

R 16.33 6,01.12 2,48.29 -3,52.83

Augmentation of provision by supplementary grant of ₹64.79 lakh was attributed to construction of two Primary Health Centres and 20 Staff Quarters at Gomati and Sepahijala District on Rural Health Services. Further addition to the provision of ₹16.33 lakh through reappropriation was stated to be based on actual requirement.

Reason for saving was stated to be due to non-utilization of fund towards major works for non-completion of work by the Implementing Agency.

(ii) 789 Special Component Plan for Scheduled Castes

54 National Bank for Agriculture and Rural Development

(**NABARD**)

O 1,70.00

R -1,15.81 54.19 54.19 ...

Reduction in provision by surrender of ₹1,15.81 lakh was stated to be based on actual requirement.

Grant No. 52 - Family Welfare & Preventive Medicine - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	3,10.00		
	R	-2,11.18	98.82	65.81
				-33.01

Withdrawal of provision by surrender of ₹2,11.18 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non-utilization of fund towards major works for non-completion of work by the Implementing Agency.

(d) Entire provision remained unutilised as under:

(i)	4210 Capital Outlay on Medical and Public Health			
	02 Rural Health Services			
	789 Special Component Plan for Scheduled Castes			
	16 Hospital			
	O	33.75		
	R	-33.00	0.75	...
				-0.75

Withdrawal of provision by surrender of ₹33.00 lakh was stated to be based on actual requirement.

Reason for saving furnished by the Department was not specific.

(ii)	796 Tribal Area Sub-plan			
	16 Hospital			
	O	65.00		
	R	-64.00	1.00	...
				-1.00

Reduction in provision by surrender of ₹64.00 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department.

Grant No. 53 - Tribal Welfare (Research) Department

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
Voted			
Original	4,67,18	4,67,18	2,51,74
Amount surrendered during the year (March 2020)			-2,15,44
			1,31,40

CAPITAL

4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
Voted			
Original	2,50,00		
Supplementary	1,53,98	4,03,98	40,73
Amount surrendered during the year (March 2020)			-3,63,25
			...

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹2,15.44 lakh, only ₹1,31.40 lakh was surrendered during the year.
- Saving of ₹1,19.71 lakh (30%), ₹96.82 lakh (27%) and ₹2,42.43 lakh (47%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (b) Saving occurred under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(i) 2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
02	<i>Welfare of Scheduled Tribes</i>		
102	Economic Development		
88	Centrally Sponsored Scheme - III (CSS)		
O	2,48.00		
R	-54.32	1,93.68	1,13.73
			-79,95

Reason for surrender of ₹54.32 lakh was stated to be based on actual requirement.

Grant No. 53 - Tribal Welfare (Research) Department - Concl'd.

	Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in lakh)		
(ii)	80	General			
	800	Other expenditure			
	33	Welfare Programme			
	O		2,19.18		
	R		-77.08	1,42.10	1,38.01
					-4.09

Reason for reappropriation of ₹77.08 lakh was stated to be based on actual requirement.

Reasons for saving in the above two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

CAPITAL**Voted**

- (a) As the expenditure did not come even upto the original provision of ₹2,50.00 lakh supplementary grant of ₹1,53.98 lakh proved injudicious.
- (b) No part of the available saving of ₹3,63.25 lakh was surrendered during the year. Final saving of ₹2,25.73 lakh (90%) was occurred during the year 2018-19.
- (c) Saving occurred under:

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

02 Welfare of Scheduled Tribes

102 Economic Development

88 Centrally Sponsored Scheme - III
(CSS)

O 2,50.00

S 1,53.98 4,03.98 40.73 -3,63.25

Addition to the provision by supplementary grant of ₹1,53.98 lakh was stated to be due to release of fund for the Scheme Support to Tribal Research and Training by the Government of India.

Reason for saving was not intimated by the Department (October 2020).

Grant No. 54 - Factories & Boilers Organisation

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
REVENUE			
2230 Labour, Employment and Skill Development			
Voted			
Original	3,03,40		
Supplementary	2,70	3,06,10	2,96,98
Amount surrendered during the year (March 2020)			-9,12
			2,39

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹9.12 lakh, only ₹2.39 lakh was surrendered during the year.

Grant No. 55 - Employment

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
REVENUE				
2230	Labour, Employment and Skill Development			
Voted				
Original		6,37,52		
Supplementary		40,25	6,77,77	5,86,31
Amount surrendered during the year (March 2020)				9,37

Notes and Comments**REVENUE****Voted**

- (a) As the expenditure did not come even upto the original provision of ₹6,37.52 lakh, supplementary grant of ₹40.25 lakh proved injudicious.
- (b) Out of the available saving of ₹91.46 lakh, only ₹9.37 lakh was surrendered during the year.
- Saving of ₹1,50.10 lakh (26%), ₹1,13.11 lakh (17%), and ₹1,62.84 lakh (22%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

Grant No. 56 - Information Technology

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2070	Other Administrative Services			
Voted				
Original	14,59,67	14,59,67	6,72,93	-7,86,74
Amount surrendered during the year (March 2020)				4,54,61

CAPITAL

4070	Capital Outlay on other Administrative Services			
Voted				
Original	2,00,00	2,00,00	...	-2,00,00
Amount surrendered during the year (March 2020)				2,00,00

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹7,86.74 lakh, only ₹4,54.61 lakh was surrendered during the year.
Saving of ₹1,64.65 lakh (41%), ₹1,14.72 lakh (12%), ₹11,85.85 lakh (86%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (b) Saving occurred under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2070 Other Administrative Services			
	003 Training			
	29 Industries Development			
	O	5,81.67		
	R	-3,71.35	2,10.32	2,05.50
				-4.82

Withdrawal of provision by surrender of ₹2,43.92 lakh and further reduction in provision through reappropriation of ₹1,27.43 lakh were stated to be based on actual requirement.

Grant No. 56 - Information Technology - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii) 789 Special Component Plan for Scheduled Castes			
29 Industries Development			
O	2,13.35		
R	-74.62	1,38.73	81.91
			-56.82
Reduction in provision by surrender of ₹74.62 lakh was attributed to actual requirement.			
(iii) 796 Tribal Area Sub-plan			
29 Industries Development			
O	3,89.05		
R	-1,36.07	2,52.98	1,52.23
			-1,00.75
Reduction in provision by surrender of ₹1,36.07 lakh was stated to be based on actual requirement.			
(iv) 800 Other expenditure			
29 Industries Development			
O	2,75.60		
R	1,27.43	4,03.03	2,33.30
			-1,69.73

Addition to the provision through reappropriation of ₹1,27.43 lakh was stated to be based on actual requirement.

Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) were not intimated by Department (October 2020).

CAPITAL

Voted

- (a) The whole provision of ₹2,00.00 lakh was surrendered during the year. Saving of ₹4,29.36 lakh (37%), ₹1,79.00 lakh (55%), ₹5,50.00 lakh (100%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

Grant No. 56 - Information Technology - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in Lakh)		
(b) Entire provision was withdrawn by surrender in the following cases:			
(i) 4070 Capital Outlay on other Administrative Services			
789 Special Component Plan for Scheduled Castes			
99 Others			
O	34.00		
R	-34.00	...	...
(ii) 796 Tribal Area Sub-plan			
99 Others			
O	62.00		
R	-62.00	...	...
(iii) 800 Other expenditure			
99 Others			
O	1,04.00		
R	-1,04.00	...	...

Reasons for surrender was stated to be due to based on actual requirement in respect of three cases as at Sl. No. (i) to (iii).

Grant No. 57 - Welfare of Minorities Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2235	Social Security and Welfare			
Voted				
Original		20,77,14	20,77,14	11,40,63
	Amount surrendered during the year (March 2020)			-9,36,51
				7,46,04

CAPITAL

Voted

4215	Capital Outlay on Water Supply and Sanitation			
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
Original		57,26,30	57,26,30	8,19,13
	Amount surrendered during the year (March 2020)			-49,07,17
				4,19,79

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹9,36.51 lakh, only ₹7,46.04 lakh was surrendered during the year.
- Saving of ₹4,21.00 lakh (12%), ₹6,05.51 lakh (19%) and ₹7,21.91 lakh (27%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (b) Saving occurred mainly under:

Grant No. 57 - Welfare of Minorities Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(i)	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	001 Direction and Administration			
	33 Welfare Programme			
	O	1,21.74		
	R	-33.18	88.56	85.96
				-2.60
	Reduction in provision by surrender and through reappropriation of ₹21.54 lakh and ₹11.64 lakh respectively were stated to be based on actual requirement in both the cases.			
(ii)	102 Economic Development			
	33 Welfare Programme			
	O	1,69.00		
	R	-1,20.00	49.00	48.99
				-0.01
	Reduction in provision by surrender of ₹1,20.00 lakh was attributed to actual requirement.			
(iii)	283 Housing			
	91 Central Assistance to State Plan (CASP)			
	O	4,00.00		
	R	-3,00.00	1,00.00	47.00
				-53.00
	Reduction in provision by surrender of ₹3,00.00 lakh was attributed to actual requirement.			

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

Grant No. 57 - Welfare of Minorities Department - Contd.

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

(c) Entire provision remained unutilized during the year under.

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

04 *Welfare of Minorities*

277 Education

91 Central Assistance to State Plan
(CASP)

O 4,00.00

R -3,00.00 1,00.00 ... -1,00.00

Withdrawal of provision by surrender of ₹3,00.00 lakh was attributed to actual requirement.

Reason for saving furnished by the Department was not specific.

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

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

04 *Welfare of Minorities*

277 Education

90 State Share for Central Assistance to State Plan

O 40.00

R -40.00

Withdrawal of provision through reappropriation of ₹40.00 lakh was attributed to actual requirement.

Grant No. 57 - Welfare of Minorities Department - Contd.

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

(e) Saving was partly offset by excess under:

2235 Social Security and Welfare

02 Social Welfare

800 Other expenditure

99 Others

O 0.70

R 44.30 45.00 45.00 ...

Addition to the provision through reappropriation of ₹44.30 lakh was attributed to actual requirement.

Reason for excess furnished by the Department was not specific.

CAPITAL

Voted

(a) Out of the available saving of ₹49,07.17 lakh, only ₹4,19.79 lakh was surrendered during the year.

Saving of ₹50,24.36 lakh (67%), ₹43,69.43 lakh (60%) and ₹38,07.53 lakh (69%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

(b) Saving occurred mainly 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 4,00.00

R -2,00.00 2,00.00 14.46 -1,85.54

Reduction in provision by surrender of ₹1,97.31 lakh and further reduction in provision through reappropriation of ₹2.69 lakh were stated to be based on actual requirement.

Grant No. 57 - Welfare of Minorities Department - Concl'd.

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

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

04 Welfare of Minorities

277 Education

90 State Share for Central Assistance to State Plan

O 3,50.00

R -1,44.85 2,05.15 65.33 -1,39.82

Withdrawal of provision by surrender of ₹1,44.85 lakh was attributed to actual requirement.

(iii) 91 Central Assistance to State Plan (CASP)

O 35,00.30

R 3.39 35,03.69 5,32.42 -29,71.27

Addition to the provision through reappropriation of ₹3.39 lakh was attributed to actual requirement.

(iv) 282 Health

90 State Share for Central Assistance to State Plan

O 1,30.00

R -1,04.22 25.78 1.66 -24.12

Withdrawal of provision by surrender of ₹77.63 lakh and further reduction through reappropriation of ₹26.59 lakh were attributed to actual requirement in both the cases.

(v) 91 Central Assistance to State Plan (CASP)

O 13,00.00 13,00.00 1,46.96 -11,53.04

Reasons for saving furnished by the Department were not specific in respect of five cases as at Sl. No. (i) to (v).

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

Major Head		Total Grant	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousand)		
REVENUE				
2052	Secretariat-General Services			
2053	District Administration			
2055	Police			
Voted				
	Original	4,54,28		
	Supplementary	1,12,10	5,66,38	8,80,83
	Amount surrendered during the year (March 2020)			+3,14,45
				...

CAPITAL

4055	Capital Outlay on Police			
Voted				
	Original	49,76		
	Supplementary	2,11,00	2,60,76	57,36
	Amount surrendered during the year (March 2020)			-2,03,40
				...

Notes and Comments

REVENUE

Voted

- (a) Overall expenditure exceeded the total budget provision by ₹3,14.45 lakh. The excess expenditure requires regularisation.
- (b) Excess occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Savings (-)
		(₹ in lakh)		
2053	District Administration			
800	Other expenditure			
09	Security Related Expenditure			
	O	10.00		
	S	1,12.10		
	R	17.76	1,39.86	4,95.86
				+3,56.00

Augmentation of provision by supplementary grant of ₹1,12.10 lakh was attributed to actual requirement. Further addition to the provision through reappropriation of ₹17.76 lakh was stated to be based on actual requirement.

Reason for excess was not intimated by the Department (October 2020).

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

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

(c) Excess was partly counterbalanced by saving under:

2055 Police

001 Direction and Administration

05 Establishment

O 1,58.20

R -10.68 1,47.52 1,32.70 -14.82

Reduction in provision through reappropriation of ₹10.68 lakh was attributed to actual requirement.

Reason for saving was not intimated by the Department (October 2020).

(d) Entire provision remained unutilized throughout the year under:

2053 District Administration

094 Other Establishments

98 Administration

O 25.00

R -10.60 14.40 ... -14.40

Reduction in provision through reappropriation of ₹10.60 lakh was stated to be based on actual requirement.

Reason for saving was not intimated by the Department (October 2020).

CAPITAL

Voted

(a) In view of huge saving of ₹2,03.40 lakh, supplementary grant of ₹2,11.00 lakh obtained in March 2020 proved excessive.

(b) No part of the available saving of ₹2,03.40 lakh was surrendered during the year.

Saving of ₹97.01 lakh (69%) and ₹15.11 lakh (12%), were occurred during the year 2017-18 and 2018-19 respectively.

Grant No. 58 - Home (FSL, PAC, Prosecution & Co-ordination Cell) - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
(c) Saving occurred under:				
(i) 4055 Capital Outlay on Police				
216 Other Police Organisation				
88 Centrally Sponsored Scheme - III (CSS)				
S	2,11.00	2,11.00	50.63	
			-1,60.37	
Creation of provision by supplementary grant of ₹2,11.00 lakh was attributed to release of more fund under CSS by the Government of India.				
(ii) 800 Other expenditure				
08 Police				
O	49.76	49.76	6.73	
			-43.03	

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

Grant No. 59 - Tourism

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

2552 North Eastern Areas

3452 Tourism

Voted

Original	3,55,18		
Supplementary	35,12	3,90,30	3,66,99
Amount surrendered during the year (March 2020)			1,00

CAPITAL

5452 Capital Outlay on Tourism

Voted

Original	10,00	10,00	...	-10,00
Amount surrendered during the year (March 2020)				10,00

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹23.31 lakh, only ₹1.00 lakh was surrendered during the year.

Saving of ₹47.78 lakh (17%), ₹66.60 lakh (20%), ₹15.13 lakh (47%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

(b) Instance of incurring expenditure through reappropriation of ₹3.50 lakh under the heads of account of 3452-01-789-21 without the knowledge of the Legislature has been noticed under. The expenditure requires regularization :

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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3452 Tourism

01 Tourist Infrastructure

789 Special Component Plan for Scheduled Castes

21 Tourism and Publicity

R	3.50	3.50	3.50	...
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Reason for excess furnished by the Department was not specific.

CAPITAL

Voted

(a) The whole amount of provision of ₹10.00 lakh was surrendered during the year.

Grant No. 60 - Kokborok & Other Minority Languages

Major Head		Total	Actual	Excess (+)
		Grant	Expenditure	Saving (-)
		(₹ in thousand)		
REVENUE				
2202	General Education			
Voted				
	Original	83,33		
	Supplementary	6,11	89,44	78,81
	Amount surrendered during the year (March 2020)			-10,63
				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure did not come even upto the original provision of ₹83.33 lakh, supplementary grant of ₹6.11 lakh obtained in March 2020 proved wholly unnecessary.
- (b) No part of the available saving of ₹10.63 lakh was surrendered during the year. Saving of ₹15.19 lakh (20%) and ₹7.00 lakh (9%) were occurred during the year 2017-18 and 2018-19 respectively.

Grant No. 61 - OBC Welfare

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in thousand)		
REVENUE			
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
Voted			
Original	37,03,35		
Supplementary	4,16,96	41,20,31	18,61,82
Amount surrendered during the year (March 2020)			-22,58,49
			...

CAPITAL

4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
Voted			
Original	76,00	76,00	...
Amount surrendered during the year (March 2020)			-76,00
			76,00

Notes and Comments

REVENUE

Voted

- (a) As the expenditure did not come even upto the original provision of ₹37,03.35 lakh, supplementary grant of ₹4,16.96 lakh obtained in March 2020 proved injudicious.
- (b) No part of the available saving of ₹22,58.49 lakh was surrendered during the year. Saving of ₹15,94.54 lakh (35%), ₹22,68.58 lakh (63%) and ₹17,86.27 lakh (35%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (c) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
(i) 2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward classes and Minorities		
03	<i>Welfare of Backward Classes</i>		
277	Education		
35	Scholarship and Stipend		
O	4,00.00	4,00.00	1,57.42
			-2,42.58

Grant No. 61 - OBC Welfare - Concl'd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	86 Centrally Sponsored Scheme - I (CSS)			
	O	31,50.00		
	S	2,16.00	33,66.00	15,83.50
				-17,82.50

Augmentation of provision by supplementary grant of ₹2,16.00 lakh was attributed to release of fund by the Government of India for the scheme Post Matric Scholarship to Other Backward Classes students.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (October 2020).

(d) Entire provision remained unutilized throughout the year under:

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward classes and Minorities

03 Welfare of Backward Classes

277 Education

70 State Share

S	2,00.96			
R	7.04	2,08.00	...	-2,08.00

Creation of provision by supplementary grant of ₹2,00.96 lakh was stated to be release of fund by the Government of India for the scheme Post Matric Scholarship to Other Backward Classes students. Further addition to the provision through reappropriation of ₹7.04 lakh was stated to be based on actual requirement.

CAPITAL

Voted

(a) The whole provision of ₹76.00 lakh remained unutilised throughout the year and surrendered at the fag end of the year, which indicates lack of budgetary control on part of the Controlling Officer.

Grant No. 62 - Education (Elementary)

Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)	
REVENUE				
2059 Public Works				
2202 General Education				
2236 Nutrition				
Voted				
Original	9,20,63,00			
Supplementary	3,48,82	9,24,11,82	8,52,22,42	
Amount surrendered during the year (March 2020)			52,90,28	
CAPITAL				
4059 Capital Outlay on Public Works				
Voted				
Original	20,00	20,00	...	
Amount surrendered during the year (March 2020)			20,00	

Notes and Comments**REVENUE****Voted**

- (a) As the expenditure did not come even upto the original provision of ₹9,20,63.00 lakh, supplementary grant of ₹3,48.82 lakh obtained in March 2020 proved injudicious.
- (b) Out of the available saving of ₹71,89.40 lakh, only ₹52,90.28 lakh was surrendered during the year.
Saving of ₹114,47.16 lakh (15%), ₹129,44.45 lakh (12%), ₹129,70.46 lakh (13%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.
- (c) Saving occurred mainly under:

Grant No. 62 - Education (Elementary) - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(i)	2202 General Education			
	01 Elementary Education			
	106 Teachers and Other Services			
	42 Government Primary Schools			
	O	1,19.66		
	R	-5.07	1,14.59	44.18
				-70.41
	Withdrawal of provision through reappropriation of ₹5.07 lakh was attributed to actual requirement.			
(ii)	796 Tribal Area Sub-plan			
	42 Government Primary Schools			
	O	1,74.20	1,74.20	96.91
				-77.29
(iii)	05 Language Development			
	102 Promotion of Modern Indian Languages and Literature			
	91 Central Assistance to State Plan (CASP)			
	O	3,50.00		
	R	-15.00	3,35.00	3,08.00
				-27.00
	Withdrawal of provision through reappropriation of ₹15.00 lakh was attributed to actual requirement.			
(iv)	2236 Nutrition			
	02 Distribution of nutritious food and beverages			
	102 Mid-day Meals			
	91 Central Assistance to State Plan (CASP)			
	O	11,73.80		
	S	4.35		
	R	15.00	11,93.15	10,15.09
				-1,78.06
	Augmentation of provision by supplementary grant of ₹4.35 lakh was attributed to receipt of more fund under CSS from Government of India. Further addition to the provision through reappropriation of ₹15.00 lakh was stated to be based on actual requirement.			

Grant No. 62 - Education (Elementary) - Concl'd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	11,73.80	11,73.80	10,15.11
	R			-1,58.69

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not intimated by the Department (October 2020).

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

2202 General Education

01 Elementary Education

001 Direction and Administration

41 Human Development

R	1.81	1.81	1.79	-0.02
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- (e) Saving was partly counterbalanced by excess under:

(i) **2236 Nutrition**

02 Distribution of nutritious food and beverages

102 Mid-day Meals

90 State Share for Central Assistance to State Plan

O	1,40.00			
R	65.06	2,05.06	2,05.04	-0.02

Addition to provision through reappropriation of ₹65.06 lakh was attributed actual requirement.

Reason for saving was not intimated by the Department (October 2020).

CAPITAL

Voted

- (a) The whole amount of the available saving of ₹20.00 lakh was surrendered during the year. Saving of ₹17,46.89 lakh (84%), ₹4,10.34 lakh (19%), and ₹13.58 lakh (25%) were occurred during the year 2016-17, 2017-18 and 2018-19 respectively.

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

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2230	Labour, Employment and Skill Development			
2851	Village and Small Industries			
Voted				
Original		35,59,75		
Supplementary		1,18,33	36,78,08	9,83,67
Amount surrendered during the year (March 2020)				14,46,01

Notes and Comments

REVENUE

Voted

- (a) As the expenditure did not come even upto the original provision of ₹35,59.75 lakh, supplementary grant of ₹1,18.33 lakh obtained in March 2020 proved lack of budgetary control on the part of Controlling Officer.
- (b) Out of the available saving of ₹26,94.41 lakh, only ₹14,46.01 lakh was surrendered during the year.
Saving of ₹23,93.89 lakh (99%) were occurred during the year 2018-19.
- (c) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
(i)	2230 Labour, Employment and Skill Development			
	03 Training			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	5,49.74		
	R	-3,04.43	2,45.31	2,45.21
				-0.10

Reduction in provision by surrender of ₹3,04.43 lakh was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	10,02.46		
	R	-5,55.13	4,47.33	4,47.14
				-0.19

Reduction in provision by surrender of ₹5,55.13 lakh was stated to be based on actual requirement.

(iii)	2851 Village and Small Industries			
	003 Training			
	05 Establishment			
	O	84.00		
	S	1,18.33	2,02.33	64.60
				-1,37.73

Augmentation of provision by supplementary grant of ₹1,18.33 lakh was stated to be based on actual requirement.

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

(d) Entire provision remained un-utilised throughout the year under:

	2230 Labour, Employment and Skill Development			
	03 Training			
	102 Apprenticeship Training			
	91 Central Assistance to State Plan (CASP)			
	O	16,81.55		
	R	-9,31.19	7,50.36	...
				-7,50.36

Reduction in provision through reappropriation and surrender of ₹3,54.34 lakh and ₹5,76.85 lakh respectively were attributed to actual requirement in both the cases.

Reason for saving furnished by the Department was not specific.

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 (-)
(₹ in thousand)			
3	General Administration (S.A.) Department		
	Revenue		
	Voted	...	85 +85
4	Election Department		
	Revenue		
	Voted	...	31 +31
5	Law Department		
	Revenue		
	Voted	...	851 +851
6	Revenue Department		
	Revenue		
	Voted	...	1632556 +1632556
10	Home (Police) Department		
	Revenue		
	Voted	...	1012 +1012
	Capital		
	Voted	...	150 +150
13	Public Works (R&B) Department		
	Revenue		
	Voted	500000	257144 -242856
	Capital		
	Voted	...	404900 +404900

APPENDIX-I - Contd.

15	Public Works (Water Resource) Department	Revenue			
		Voted	100000	120	-99880
16	Health Department	Revenue			
		Voted	...	424	+424
25	Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	Revenue			
		Voted	...	10	+10
26	Fisheries Department	Revenue			
		Voted	...	34	+34
27	Agriculture Department	Revenue			
		Voted	...	517	+517
		Capital			
		Voted	650000	319707	-330293
29	Animal Resource Development Department	Revenue			
		Voted	...	1188	+1188
		Capital			
		Voted	...	141	+141
30	Forest Department	Revenue			
		Voted	...	50236	+50236
		Capital			
		Voted	...	26572	+26572

APPENDIX-I - Concl'd.

31	Rural Development Department				
		Revenue			
		Voted	300000	47538	-252462
40	Education (School) Department				
		Revenue			
		Voted	...	217	+217
41	Education (Social) Department				
		Revenue			
		Voted	...	94	+94
42	Education (Youth Affairs & Sports) Department				
		Revenue			
		Voted	...	63	+63
51	Public Works (Drinking Water and Sanitation) Department				
		Revenue			
		Voted	400000	206521	-193479
57	Welfare of Minorities Department				
		Revenue			
		Voted	...	116	+116
62	Education (Elementary)				
		Revenue			
		Voted	...	18	+18
<hr/>					
	Total				
		Revenue			
		Voted	1300000	2198775	+898775
		Capital			
		Voted	650000	751470	+101470
<hr/>					
	Grand Total		1950000	2950245	+1000245
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APPENDIX- II

(Reference-Summary of Appropriation Accounts at page - xviii)

Grant-wise details of estimates and actuals transferred from M.H. 3054 to 8658-101-
P.A.O.Suspense (National Highway) being the reimbursable amount.

No. and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)	
(₹ in thousand)				
	Revenue			
	Voted	...	...	...
Total	Revenue			
	Voted	Nil	Nil	Nil
Total recoveries/ reimbursable amount adjusted in the accounts				
Appendix-I	Revenue			
	Voted	1300000	2198775	+898775
Appendix-II	Voted	...	...	...
Total	Revenue Voted	1300000	2198775	+898775
Appendix-I	Capital Voted	650000	751470	+101470
Grand Total		1950000	2950245	+1000245

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