



सत्यमेव जयते

Appropriation Accounts 2020-21



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Tripura

Appropriation Accounts

for the year 2020-21

Government of Tripura

**Appropriation Accounts
2020-21
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tripura for the year 2020-21 presents the accounts of sums expended in the year ended 31 March 2021 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 2020-2021									
GOVERNMENT OF TRIPURA									
Number and Name of Grant Voted/ or Appropriation Charged		Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
1	Parliamentary Affairs								
	Voted	219775	...	212645	...	7130	...	...	...
	Charged	2900	...	2212	...	688	...	...	...
2	Governor's Secretariat								
	Charged	61800	...	57018	...	4782	...		...
3	General Administration(S.A.) Department								
	Voted	773081	500	647878	194	125203	306	...	...
4	Election Department								
	Voted	158618	25189	134274	16036	24344	9153	...	...
5	Law Department								
	Voted	1001884	413875	948974	82559	52910	331316	...	...
6	Revenue Department								
	Voted	4371781	415247	2840198	202323	1531583	212924	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2020-2021- Contd.									
Number and Name of Grant Voted/ or Appropriation Charged		Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
7	General Administration (AR) Department								
	Voted	35944	...	28562	...	7382	...	...	...
8	General Administration (P&T) Department								
	Voted	7096	...	4754	...	2342	...	...	...
	<i>Charged</i>	<i>55450</i>	...	<i>50617</i>	...	<i>4833</i>	...	...	...
9	Statistics Department								
	Voted	118737	...	110350	...	8387	...	...	...
10	Home (Police) Department								
	Voted	16256873	127017	14411697	52584	1845176	74433	...	...
11	Transport Department								
	Voted	183418	188504	153172	95489	30246	93015	...	...
12	Co-operation Department								
	Voted	253437	55250	220674	46450	32763	8800	...	...
	<i>Charged</i>	<i>18000</i>	<i>29300</i>	<i>7874</i>	<i>29270</i>	<i>10126</i>	<i>30</i>	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2020-2021 - Contd.									
Number and Name of Grant Voted/ or Appropriation Charged		Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
(1)		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
13	Public Works (R&B) Department								
	Voted	5262247	9325565	7432353	3242533	...	6083032	2170106	...
	Charged	125920	140923	48421	110675	77499	30248	(2170106278) ...	...
14	Power Department								
	Voted	1454631	...	897729	...	556902	...	...	...
15	Public Works (Water Resource) Department								
	Voted	1504952	642410	929925	323436	575027	318974	...	...
16	Health Department								
	Voted	4698797	733916	4259756	239301	439041	494615	...	...
17	Information & Cultural Affairs								
	Voted	477846	...	423513	...	54333	...	...	...
18	General Administration (Political) Department								
	Voted	46875	...	44395	...	2480	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2020-2021 - Contd.

Number and Name of Grant Voted/ or Appropriation Charged		Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
19	Tribal Welfare Department								
	Voted	6035314	242678	4961398	7500	1073916	235178	...	...
	Charged	2000	...	...	...	2000	...		
20	Welfare of Scheduled Castes Department								
	Voted	1053047	201340	685142	53128	367905	148212	...	...
21	Food, Civil Supplies & Consumer Affairs Department								
	Voted	946099	79377	847211	34504	98888	44873	...	...
22	Relief & Rehabilitation Department								
	Voted	1153501	...	597859	...	555642	...	...	...
23	Panchayat Raj Department								
	Voted	4578783	...	3828115	...	750668	...	...	...
24	Industries & Commerce Department								
	Voted	850976	422909	810263	419248	40713	3661	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2020-2021 - Contd.									
Number and Name of Grant Voted/ or Appropriation Charged		Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
25	Industries & Commerce (Handloom, Handicrafts and Sericulture) Department								
	Voted	240319	184123	205691	144856	34628	39267	...	...
26	Fisheries Department								
	Voted	669615	172606	555768	60914	113847	111692	...	...
27	Agriculture Department								
	Voted	4299535	1344387	3034732	772081	1264803	572306	...	...
28	Horticulture Department								
	Voted	1380303	23691	868288	19310	512015	4381	...	...
29	Animal Resource Development Department								
	Voted	1206004	73084	1048781	5189	157223	67895	...	...
	<i>Charged</i>	<i>3200</i>	...	...	...	<i>3200</i>	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2020-2021 - Contd.									
Number and Name of Grant Voted/ or Appropriation Charged		Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
30	Forest Department	Voted	2007554	...	1537293	...	470261	...	...
31	Rural Development Department	Voted	15996333	215	5995019	215	10001314	...	...
32	Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department	Voted	469815	30000	292294	30000	177521	...	...
33	Science, Technology & Environment	Voted	60218	22582	54979	...	5239	22582	...
34	Planning and Co-ordination Department	Voted	340710	...	66497	...	274213	...	...
35	Urban Development Department	Voted	11377800	186000	6962638	...	4415162	186000	...
		<i>Charged</i>	<i>12000</i>	<i>100</i>	<i>...</i>	<i>...</i>	<i>12000</i>	<i>100</i>	<i>...</i>

SUMMARY OF APPROPRIATION ACCOUNTS 2020-2021 - Contd.									
Number and Name of Grant Voted/ or Appropriation Charged		Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
(1)		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
36	Home (Jail) Department	Voted	347524	...	300629	...	46895	...	...
37	Labour Organisation	Voted	133056	...	118917	...	14139	...	...
38	General Administration (Printing & Stationery) Department	Voted	123385	4000	107932	400	15453	3600	...
39	Education (Higher) Department	Voted	1902924	195410	1591918	163037	311006	32373	...
40	Education (School) Department	Voted	17436441	68255	14768976	22652	2667465	45603	...
41	Education (Social) Department	Voted	10338273	337400	8039833	...	2298440	337400	...
42	Education (Youth Affairs & Sports) Department	Voted	744955	89501	679137	89500	65818	1	...

SUMMARY OF APPROPRIATION ACCOUNTS 2020-2021 - Contd.									
Number and Name of Grant Voted/ or Appropriation Charged		Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
43	Finance Department	Voted	32671007	2527600	23435076	20651	9235931	2506949	...
		Charged	13260037	7287341	13245325	7276657	14712	10684	...
44	Institutional Finance	Voted	48632	...	46337	...	2295	...	...
45	Taxes and Excise	Voted	346478	...	264375	...	82103	...	...
46	Treasuries	Voted	96749	...	71217	...	25532	...	...
47	Chief Minister's Secretariat*	Voted	...	...	...	...	...	...	...
48	High Court	Voted	9457	465	8454	457	1003	8	...
		Charged	215412	...	188519	...	26893	...	...
49	Fire Service Organisation	Voted	847135	5000	813715	3380	33420	1620	...

* Grant No. 47 merged with Grant No. 3 from the financial year 2019-20.

SUMMARY OF APPROPRIATION ACCOUNTS 2020-2021 - Contd.									
Number and Name of Grant Voted/ or Appropriation Charged		Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
50	Civil Defence	Voted	2434	...	1503	...	931	...	...
51	Public Works (Drinking Water and Sanitation) Department	Voted	2506548	3615700	2150055	2943058	356493	672642	...
52	Family Welfare & Preventive Medicine	Voted	5342101	120585	4600214	11446	741887	109139	...
53	Tribal Welfare (Research) Department	Voted	63517	43853	25818	5297	37699	38556	...
54	Factories & Boilers Organisation	Voted	31321	...	29002	...	2319	...	...
55	Employment	Voted	74271	...	65438	...	8833	...	...
56	Information Technology	Voted	223169	108000	136248	23687	86921	84313	...

SUMMARY OF APPROPRIATION ACCOUNTS 2020-2021 - Contd.									
Number and Name of Grant Voted/ or Appropriation Charged		Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
57	Welfare of Minorities Department								
	Voted	141790	440173	81490	76586	60300	363587	...	...
58	Home (FSL, PAC, Prosecution & Co-ordination Cell)								
	Voted	59076	25185	43448	22675	15628	2510	...	...
59	Tourism								
	Voted	51398	20000	41190	66833	10208	...	...	46833
									(46833000)
60	Kokborok & Other Minority Languages								
	Voted	9080	...	7546	...	1534	...	...	...
61	OBC Welfare								
	Voted	464276	8500	400128	...	64148	8500	...	...
62	Education (Elementary)								
	Voted	9309948	300	7595884	...	1714064	300	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2020-2021 - Concl'd.									
Number and Name of Grant Voted/ or Appropriation Charged		Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
63	Industries & Commerce (Skill Development)								
	Voted	259040	...	86305	...	172735	...	...	...
	Total								
	Voted	173075904*	22520392	131563602	9297509	43682408	13269716	2170106 (2170106278)	46833 (46833000)
	Charged	13756719	7457664	13599986	7416602	156733	41062	...	...
	Grand Total	186832623	29978056	145163588	16714111	43839141	13310778	2170106 (2170106278)	46833 (46833000)

* Difference of ₹1000 /= under Revenue Voted (Grant Total) occurred due to rounding off.

Summary of Appropriation Accounts - Contd.

The Excess over the following Grants/Appropriations requires regularisation:

Revenue - Voted

13	Public Works (R&B) Department
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Capital - Voted

59	Tourism
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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 2020-2021 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	1,31,56,36,02	9,29,75,09	13,59,99,86	7,41,66,02
Deduct - Total of recoveries/reimbursable amount transferred to Suspense Head	1,48,53,62	95,20,01	...	...
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	1,30,07,82,40	8,34,55,08	13,59,99,86	7,41,66,02

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 2021 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 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 2021 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 2021.



Date : 03 February 2022
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	21,75,37		
Supplementary	22,38	21,97,75	21,26,45
Amount surrendered during the year (March 2021)			...
Charged			
Original	29,00	29,00	22,12
Amount surrendered during the year (March 2021)			7,00

Notes and Comments

REVENUE

Voted

- (a) As the expenditure did not come even upto the original provision of ₹21,75.37 lakh, supplementary grant of ₹22.38 lakh obtained in March 2021 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) No part of the available saving was surrendered during the year.
- (c) Saving occurred mainly under:

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in lakh)			
2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
01 Emoluments and Allowances			
O	5,71.15		
R	-67.09	5,04.06	5,00.45

Reduction in provision through reappropriation of ₹67.09 lakh was stated to be based on actual requirement.

Reason for further saving has not been intimated by the Department (August 2021).

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

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

- (d) Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

2011 Parliament/State/Union Territory Legislatures

02 State/Union Territory Legislatures

101 Legislative Assembly

70 State Share

R	6.90	6.90	6.89	-0.01
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Reason for creation of provision by way of reappropriation was stated to be based on actual requirement.

REVENUE

Charged

- (a) An amount of ₹7.00 lakh was surrendered during the year against the available saving of ₹6.88 lakh. As a result an amount of ₹0.12 lakh was incurred in excess, however the said expenditure did not qualify for comments in the sub head level.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	21.13	58
2017-18	0.49	1
2018-19	9.51	39
2019-20	2.97	12

Appropriation No. 2 - Governor's Secretariat

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

REVENUE

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

Charged

<i>Original</i>	6,12.20			
<i>Supplementary</i>	5.80	6,18.00	5,70.18	-47.82
<i>Amount surrendered during the year (March 2021)</i>				...

Notes and Comments

REVENUE

Charged

- (a) As the expenditure did not come even upto the original provision of ₹6,12.20 lakh, supplementary grant of ₹5.80 lakh obtained in March 2021 proved excessive.
- (b) No part of the available saving of ₹47.82 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

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

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

03 Governor/Administrator of Union Territories

101 Emoluments and allowances of the Governor/Administrator of Union Territories

05 Establishment

<i>O</i>	55.50			
<i>R</i>	-15.09	40.41	35.40	-5.01

Reduction in provision through reappropriation of ₹15.09 lakh was attributed to actual requirement.

Saving of ₹8.01 lakh was also occurred during the year 2019-20.

Reason for final saving was not furnished by the Department (August 2021).

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	76,59,10			
Supplementary	71,71	77,30,81	64,78,78	-12,52,03
Amount surrendered during the year (March 2021)				...

CAPITAL

4070 Capital Outlay on other Administrative Services

Voted

Original	5,00	5,00	1,94	-3,06
Amount surrendered during the year (March 2021)				3,00

Notes and Comments

REVENUE

Voted

- (a) No part of available saving of ₹12,52.03 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 1,30.00

R -2.50 1,27.50 47.66 -79.84

Reduction in provision through reappropriation of ₹2.50 lakh was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii) 2052 Secretariat-General Services

090 Secretariat

05 Establishment

O 62,20.10

S 67.38

R 0.97 62,88.45 55,68.73 -7,19.72

Augmentation of provision by supplementary grant of ₹67.38 lakh obtained in March 2021 and further addition to the provision through reappropriation of ₹0.97 lakh were stated to be based on actual requirement.

(iii) 2070 Other Administrative Services

115 Guest Houses, Government Hostels etc.

05 Establishment

O 12,37.00

S 4.33

R 6.12 12,47.45 8,27.61 -4,19.84

Addition to the provision through supplementary grant of ₹4.33 lakh obtained in March 2021 and further addition to the provision through reappropriation of ₹6.12 lakh were 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 (August 2021).

CAPITAL**Voted**

(a) Out of the available saving of ₹3.06 lakh, only ₹3.00 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	50.00	98
2017-18	1.00	100
2018-19	4.34	87
2019-20	3.71	74

Grant No. 4 - Election Department

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

2015 Elections

Voted

Original	13,36,86			
Supplementary	2,49,32	15,86,18	13,42,74	-2,43,44
Amount surrendered during the year (March 2021)				...

CAPITAL

4059 Capital Outlay on Public Works

Voted

Supplementary	2,51,89	2,51,89	1,60,36	-91,53
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹2,43.44 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	1371.75	23
2019-20	2230.57	25

Grant No. 4 - Election Department- Contd.

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

(i) **2015 Elections**

102 Electoral Officers

05 Establishment

O 8,06.36

R -4.62 8,01.74 6,29.92 -1,71.82

Reduction in provision by reappropriation of ₹4.62 lakh was stated to be based on actual requirement.

(ii) 103 Preparation and Printing of Electoral rolls

99 Others

O 4,81.50

R -1,70.54 3,10.96 2,65.01 -45.95

Reduction in provision by reappropriation of ₹1,70.54 lakh was stated to be based on actual requirement.

Saving of ₹59.86 lakh was also occurred during the year 2019-20.

Reasons for saving in the above two cases as at Sl. No. (i) and (ii) were not furnished by the Department (August 2021).

(c) Saving was partly offset by excess under:

(i) **2015 Elections**

105 Charges for conduct of elections to Parliament

99 Others

O 9.00

S 2,49.32

R 1,43.83 4,02.15 3,97.14 -5.01

Augmentation of provision by supplementary grant of ₹2,49.32 lakh and further addition to the provision through reappropriation of ₹1,43.83 lakh were stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	106	Charges for conduct of elections to State/Union Territory Legislature			
	99	Others			
		O	5.00		
		R	31.33	36.33	31.37
					-4.96

Addition to the provision through reappropriation of ₹31.33 lakh were stated to be based on actual requirement.

Reasons for final saving in respect of two cases as at Sl. No. (i) and (ii) were not furnished by the Department (August 2021).

CAPITAL

Voted

(a)	No part of the available saving of ₹91.53 lakh was surrendered during the year.
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Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	46.90	23
2017-18	411.93	73
2018-19	117.70	52
2019-20	183.61	85

(b)	Saving occurred mainly under:
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4059 Capital Outlay on Public Works

60 Other Buildings

051 Construction

99 Others

S	2,51.89	2,51.89	1,60.36	-91.53
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Creation of provision by supplementary grant of ₹2,51.89 lakh was stated to be based on actual requirement.

Saving of ₹1,83.61 lakh was also occurred during the year 2019-20.

Reason for saving was not furnished by the Department (August 2021).

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	76,39,12			
Supplementary	23,79,72	1,00,18,84	94,89,74	-5,29,10
Amount surrendered during the year (March 2021)				...

CAPITAL

4059 Capital Outlay on Public Works

Voted

Original	41,38,75	41,38,75	8,25,59	-33,13,16
Amount surrendered during the year (March 2021)				26,35,71

Notes and Comments

REVENUE

Voted

(a) No part of the available saving of ₹5,29.10 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1802.90	27
2017-18	2377.93	19
2018-19	5515.14	38
2019-20	3205.43	31

Grant No. 5 - Law Department - Contd.

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

(i) **2014 Administration of Justice**

103 Special Courts

91 Central Assistance to State Plan
(CASP)

O 52.65

S 1,00.79 1,53.44 61.74 -91.70

Addition to the provision by supplementary grant of ₹1,00.79 lakh was obtained in March 2021 attributed to receipt of more fund from Government of India for setting up of Fast Track Special Courts.

Saving of ₹52.19 lakh was also occurred during the year 2019-20.

Reason for saving was stated to be due to non-utilisation of fund by the Implementing Department for intended purposes (Fast Track Special Courts).

(ii) **2059 Public Works**

01 Office Buildings

053 Maintenance and Repairs

22 Judicial

O 40.00

S 45.00 85.00 50.17 -34.83

Addition to the provision by supplementary grant of ₹45.00 lakh obtained in March 2021 was attributed to meet the expenditure for construction and repair of Court Buildings.

Reason for saving was stated to be due to non-utilisation of fund by the Implementing Department for intended purposes (Fast Track Special Courts).

(c) Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

2014 Administration of Justice

119 Legal Aid Services

22 Judicial

R 9.50 9.50 9.02 -0.48

Reason for creation of provision by way of reappropriation was stated to be based on actual requirement.

Grant No. 5 - Law Department - Contd.

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

Voted

- (a) Out of the available saving of ₹33,13.16 lakh, only ₹26,35.71 lakh was surrendered in March 2021.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	4603.77	95
2017-18	2060.32	67
2018-19	2480.89	60
2019-20	1869.91	52

- (b) Saving occurred mainly under:

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

60 Other Buildings

051 Construction

90 State Share for Central Assistance to State Plan

O 1,38.75

R -38.75 1,00.00 99.99 -0.01

Reduction in provision through reappropriation of ₹21.04 lakh and further reduction in provision by surrender of ₹17.71 lakh were attributed to actual requirement in both the cases.

(ii) 91 Central Assistance to State Plan
(CASP)

O 20,80.00

R -13,61.36 7,18.64 4,10.96 -3,07.68

Reduction in provision by surrender of ₹13,61.36 lakh was attributed to actual requirement.

Saving of ₹7,94.66 lakh was also occurred during the year 2019-20.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State Plan (CASP)				
	O	6,80.00			
	R	-4,45.06	2,34.94	22.83	-2,12.11

Reduction in provision by surrender of ₹4,45.06 lakh was attributed to actual requirement.

Saving of ₹3,42.76 lakh was also occurred during the year 2019-20.

(iv)	796 Tribal Area Sub-plan				
	91 Central Assistance to State Plan (CASP)				
	O	12,40.00			
	R	-8,11.58	4,28.42	2,70.78	-1,57.64

Reduction in provision by surrender of ₹8,11.58 lakh was attributed to actual requirement.

Saving of ₹5,30.81 lakh was also occurred during the year 2019-20.

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

- (c) Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

4059 Capital Outlay on Public Works

80 General

052 Machinery and Equipment

22 Judicial

R	21.04	21.04	21.04	...
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Reason for creation of provision by way of reappropriation 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			
2235	Social Security and Welfare			
2245	Relief on Account of Natural Calamities			
2250	Other Social Services			
2506	Land Reforms			
2575	Other Special Areas Programmes			

Voted

Original	2,95,27,55			
Supplementary	1,41,90,26	4,37,17,81	2,84,01,98	-1,53,15,83
Amount surrendered during the year (March 2021)				7,07,90

CAPITAL

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

Voted

Original	1,00,00			
Supplementary	40,52,47	41,52,47	20,23,23	-21,29,24
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹2,84,01.98 lakh did not come even upto the original provision of ₹2,95,27.55 lakh, supplementary grant of ₹1,41,90.26 lakh obtained in March 2021 proved injudicious
- (b) Out of available saving of ₹1,53,15.83 lakh, only ₹7,07.90 lakh was surrendered during the year.

Grant No. 6 - Revenue Department - Contd.

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

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	17910.96	48
2019-20	11449.33	26

- (c) Based on the recommendation of the Thirteenth Finance Commission, State Disaster Response Fund was constituted on 28th May 2011 in lieu of the Calamity Relief Fund for meeting only the expenditure towards provision of immediate relief to the victims of cyclone, drought, earthquake, fire, flood etc. The State Disaster Response Fund stands included under "8121-General and Other Reserve Funds, 122-State Disaster Response Fund", an account of which is given in Statement 21 of the Finance Accounts 2020-21. The position of the Fund as on 31st March 2021 is given below.

Balance as on 01 April 2020	Receipt during the year	Disbursement during the year	Closing balance as on 31 March 2021
₹1,13,97.90 Lakh	₹86,64.74 Lakh (Central Share - ₹68,00.00 Lakh, State Share - ₹5,67.78 Lakh - Grants from NDRF ₹12,93.00 lakh * and unspent balance deposited by challan ₹3.96 lakh)	₹1,31,81.82 Lakh	₹68,80.82 Lakh

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

- (A) The details of amount credited:

(i) State contribution to SDRF	5,67.78 Lakh
(ii) Central contribution to SDRF	68,00.00 Lakh
(iii) Grants from NDRF	12,93.00 Lakh
(iv) Unspent balance of previous year deposited by the Government	3.96 Lakh
(v) Return from Investment	Nil
(vi) Interest from Investment	Nil

Grant No. 6 - Revenue Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(B)	The details of expenditure:			
(i)	Expenditure from SDRF		1,31,81.82 Lakh	
(ii)	Expenditure from NDRF		Nil	
(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.)	
(d)	Saving occurred mainly under:			
(i)	2029 Land Revenue			
	800 Other expenditure			
	86 Centrally Sponsored Scheme - I			
	(CSS)			
	O	36.50		
	R	-10.19	26.31	0.32
				-25.99
	Reduction in provision through reappropriation of ₹10.19 lakh was stated to be based on actual requirement.			
	Saving of ₹28.74 lakh was also occurred during the year 2019-20.			
(ii)	2053 District Administration			
	093 District Establishments			
	05 Establishment			
	O	35,29.45		
	S	1,58.86		
	R	1,69.25	38,57.56	34,65.11
				-3,92.45
	Augmentation of provision by supplementary grant of ₹1,58.86 lakh and further addition to the provision through reappropriation of ₹1,69.25 lakh were stated to be based on actual requirement.			

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	2059 Public Works			
	80 <i>General</i>			
	053 Maintenance and Repairs			
	79 Other Maintenance Expenditure			
	O	40.00	40.00	14.70
				-25.30

(iv)	2245 Relief on Account of Natural Calamities			
	05 <i>State Disaster Response Fund</i>			
	101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund			
	89 Centrally Sponsored Scheme - IV (CSS)			
	O	60.52		
	S	16,47.85	17,08.37	13,29.80
				-3,78.57

Augmentation of provision by supplementary grant of ₹16,47.85 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

(v)	2575 Other Special Area Programmes			
	06 <i>Border Area Development</i>			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	15,00.00		
	S	14,97.44	29,97.44	8,31.24
				-21,66.20

Augmentation of provision by supplementary grant of ₹14,97.44 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Saving of ₹11,28.95 lakh was also occurred during the year 2019-20.

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(vi)	796 Tribal Area Sub-plan				
	91 Central Assistance to State Plan (CASP)				
	O	25,00.00			
	S	29,65.92	54,65.92	15,07.88	-39,58.04

Addition to the provision by supplementary grant of ₹29,65.92 lakh was stated to be due to receipt of fund from the Government of India under Centrally Sponsored Scheme.

Saving of ₹25,61.27 lakh was also occurred during the year 2019-20.

(vii)	800 Other expenditure				
	91 Central Assistance to State Plan (CASP)				
	O	13,56.00			
	S	78,02.48			
	R	10.19	91,68.67	32,20.35	-59,48.32

Augmentation of the provision by supplementary grant of ₹78,02.48 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India. Further addition to the provision through reappropriation of ₹10.19 lakh was stated to be based on actual requirement.

Saving of ₹44,46.98 lakh was also occurred during the year 2019-20.

Reasons for saving in respect of seven cases as at Sl. No. (i) to (vii) were not furnished by the Department (August 2021).

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

(i)	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				
	O	2,83.16			
	R	-2,83.16	...	...	...

Withdrawal of provision by surrender of ₹2,83.16 lakh was stated to be based on actual requirement.

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance to State Plan				
	O	4,24.74			
	R	-4,24.74	...	...	...

Withdrawal of provision through reappropriation of ₹4,24.74 lakh was attributed to actual requirement.

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

(i)	2029 Land Revenue				
	103 Land Records				
	91 Central Assistance to State Plan (CASP)				

O	4,50.32	4,50.32	...	-4,50.32
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(ii)	789 Special Component Plan for Scheduled Castes				
	86 Centrally Sponsored Scheme - I (CSS)				
	O	10.97			
	S	2.97			
	R	0.17	14.11	...	-14.11

Augmentation of the provision by supplementary grant of ₹2.97 lakh and further addition to the provision through reappropriation of ₹0.17 lakh were stated to be based on actual requirement.

(iii)	91 Central Assistance to State Plan (CASP)				
	O	1,47.64	1,47.64	...	-1,47.64

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iv)	796 Tribal Area Sub-plan				
	86 Centrally Sponsored Scheme - I				
	(CSS)				
	O	20.73			
	S	6.74			
	R	0.31	27.78	...	-27.78

Addition to the provision by supplementary grant of ₹6.74 lakh and further addition to the provision through reappropriation of ₹0.31 lakh were attributed to actual requirement in both the cases.

(v)	91 Central Assistance to State Plan				
	(CASP)				
	O	3,54.64	3,54.64	...	-3,54.64

(vi)	2245 Relief on Account of Natural Calamities				
	06 <i>Earthquake</i>				
	107 Repairs and restoration of damaged Government office buildings				
	89 Centrally Sponsored Scheme - IV				
	(CSS)				
	S	91.00	91.00	...	-91.00

Augmentation of provision by supplementary grant of ₹91.00 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

(vii)	80 <i>General</i>				
	800 Other expenditure				
	99 Others				
	O	1,00.00	1,00.00	...	-1,00.00

Reasons for saving in respect of seven cases as at Sl. No. (i) to (vii) were not furnished by the Department (August 2021).

Grant No. 6 - Revenue Department - Contd.

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

(i) **2053 District Administration**

094 Other Establishments

05 Establishment

O 43,17.68

R 1,95.48 45,13.16 43,58.28 -1,54.88

Addition to the provision through reappropriation of ₹1,95.48 lakh was attributed to actual requirement.

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

05 State Disaster Response Fund

101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund

43 Finance Commission

O 75,56.00

R 2.50 75,58.50 77,21.91 +1,63.41

Addition to the provision of ₹2.50 lakh through reappropriation was attributed to actual requirement.

Reasons for final saving as at Sl. No. (i) and excess as at Sl. No. (ii) were not furnished by the Department (August 2021).

(h) Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation :

(i) **2029 Land Revenue**

103 Land Records

99 Others

R 40.07 40.07 40.07 ...

Grant No. 6 - Revenue Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	2053 District Administration			
	093 District Establishments			
	80 Maintenance and Repairs			
	R	45.00	45.00	6.01
				-38.99
(iii)	094 Other Establishments			
	30 Rural Development			
	R	93.41	93.41	93.40
				-0.01

Reasons for creation of provision by way of reappropriation in respect of three cases as at Sl. No. (i) to (iii) were stated to be based on actual requirement.

CAPITAL

Voted

- (a) No part of the available saving of ₹21,29.24 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1655.07	31
2017-18	4501.90	74
2018-19	6768.13	64
2019-20	4012.96	83

Grant No. 6 - Revenue Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occurred mainly under:				
(i)	4059 Capital Outlay on Public Works				
	01 Office Buildings				
	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State Plan (CASP)				
	O	17.00			
	S	3,56.66	3,73.66	1,66.26	-2,07.40
	Augmentation of provision by supplementary grant of ₹3,56.66 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.				
	Saving of ₹9,10.42 lakh was also occurred during the year 2019-20.				
(ii)	796 Tribal Area Sub-plan				
	91 Central Assistance to State Plan (CASP)				
	O	31.00			
	S	6,50.38	6,81.38	2,60.49	-4,20.89
	Augmentation of provision of ₹6,50.38 lakh by supplementary grant was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.				
	Saving of ₹4,23.39 lakh was also occurred during the year 2019-20.				
(iii)	4070 Capital Outlay on other Administrative Services				
	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	S	2,98.69	2,98.69	66.95	-2,31.74
	Creation of provision by supplementary grant of ₹2,98.69 lakh was attributed to release of State Share by the State Government on receipt of more fund under Centrally Sponsored Scheme (CSS) by the Government of India.				
(iv)	796 Tribal Area Sub-plan				
	05 Establishment				
	S	1,01.76	1,01.76	1.75	-1,00.01
	Creation of provision by supplementary grant of ₹1,01.76 lakh was stated to be based on actual requirement.				

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v) 90 State Share for Central Assistance to State Plan

S	5,44.67	5,44.67	1,43.63	-4,01.04
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Creation of provision by supplementary grant of ₹5,44.67 lakh was attributed to release of State Share by the State Government on receipt of more fund under Centrally Sponsored Scheme (CSS) by the Government of India.

Saving of ₹2.39.60 lakh was also occurred during the year 2019-20.

(vi) 800 Other expenditure

05 Establishment

S	94.73	94.73	4.95	-89.78
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Creation of provision by supplementary grant of ₹94.73 lakh was attributed to actual requirement.

(vii) 90 State Share for Central Assistance to State Plan

S	9,13.66	9,13.66	3,38.06	-5,75.60
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Augmentation of provision by supplementary grant of ₹9,13.66 lakh was attributed to release of State Share by the State Government on receipt of more fund from the Government of India under Centrally Sponsored Scheme (CSS).

Reasons for saving in respect of seven cases as at Sl. No. (i) to (vii) were not furnished by the Department (August 2021).

Grant No. 7 - General Administration (AR) Department

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

2062 Vigilance

2070 Other Administrative Services

Voted

Original	3,59,44	3,59,44	2,85,62	-73,82
Amount surrendered during the year (March 2021)				54,37

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹73.82 lakh, only ₹54.37 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	24.74	7
2018-19	20.32	5
2019-20	161.40	31

(b) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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2062 Vigilance

104 Vigilance Commission of State/UT

05 Establishment

O 3,15.25

R -52.05 2,63.20 2,44.82 -18.38

Reduction in provision by surrender of ₹52.05 lakh was stated to be based on actual requirement.

Saving of ₹5.67 lakh was also occurred during the year 2019-20.

Reason for saving has not been intimated by the Department (August 2021).

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

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

2051 Public Service Commission

2070 Other Administrative Services

Voted

Original	31,00			
Supplementary	39,96	70,96	47,54	-23,42
Amount surrendered during the year (March 2021)				...

Charged

<i>Original</i>	<i>5,40,10</i>			
<i>Supplementary</i>	<i>14,40</i>	<i>5,54,50</i>	<i>5,06,17</i>	<i>-48,33</i>
<i>Amount surrendered during the year (March 2021)</i>				<i>...</i>

Notes and Comments

REVENUE

Voted

(a) No part of the available saving of ₹23.42 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	8.01	24
2017-18	9.35	36
2018-19	54.02	49
2019-20	112.63	73

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

Major 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 ₹48.33 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	89.85	18
2017-18	284.91	37
2018-19	84.19	15
2019-20	45.16	8

Grant No. 9 - Statistics Department

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

3454 Census Surveys and Statistics

Voted

Original	8,92,60		
Supplementary	2,94,77	11,87,37	11,03,50
Amount surrendered during the year (March 2021)			-83.87
			...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹83.97 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	154.09	20
2017-18	183.65	20
2018-19	89.46	10
2019-20	393.19	31

- (b) Saving occurred due to non-utilisation of entire provision during the year under:

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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3454 Census Surveys and Statistics

02 Survey and Statistics

800 Other expenditure

91 Central Assistance to State Plan
(CASP)

O	40.00	40.00	...	-40.00
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Saving of ₹56.64 lakh was also occurred during the year 2019-20.

Reason for saving has not been intimated by the Department (August 2021).

Grant No. 10 - Home (Police) Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2045	Other Taxes and Duties on Commodities and Services			
2052	Secretariat-General Services			
2055	Police			
2059	Public Works			
2070	Other Administrative Services			
3275	Other Communication Services			
Voted				
Original		15,00,37,07		
Supplementary		1,25,31,66	16,25,68,73	14,41,16,97
Amount surrendered during the year (March 2021)				-1,84,51,76
				...
CAPITAL				
4055	Capital Outlay on Police			
4059	Capital Outlay on Public Works			
Voted				
Original		12,60,50		
Supplementary		9,67	12,70,17	5,25,84
Amount surrendered during the year (March 2021)				- 7,44,33
				4,11,72

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹14,41,16.97 lakh did not come even upto the original provision of ₹15,00,37.07 lakh, supplementary grant of ₹1,25,31.66 lakh obtained in March 2021 proved lack of budgetary control on the part of Controlling Officer.
- (b) No part of the available saving of ₹1,84,51.76 lakh was surrendered during the year.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	14751.06	13
2017-18	10887.18	8
2018-19	11999.36	8
2019-20	8104.94	5

(c) Saving occurred mainly under:

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

090 Secretariat

05 Establishment

O	2,33.60	2,33.60	2,01.04	-32.56
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(ii) **2055 Police**

001 Direction and Administration

08 Police

O	32,04.45
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R	85.19	32,89.64	26,82.96	-6,06.68
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Addition to the provision through reappropriation of ₹85.19 lakh was attributed to actual requirement.

(iii) **101 Criminal Investigation and Vigilance**

08 Police

O	61,15.45
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S	1,12.46	62,27.91	48,42.98	-13,84.93
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Augmentation of provision by supplementary grant of ₹1,12.46 lakh was attributed to actual requirement.

Saving of ₹29,69.41 lakh, ₹6,39.94 lakh and ₹8,52.62 lakh were occurred under this sub-head during the year 2017-18, 2018-19 and 2019-20 respectively.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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- (iv) 104 Special Police
 89 Centrally Sponsored Scheme - IV
 (CSS)

S	13,40.18	13,40.18	48.12	-12,92.06
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Creation of provision by supplementary grant of ₹13,40.18 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

- (v) 108 State Headquarters Police
 12 Indian Reserve Battalion (Non-SRE)
 O 5,41,30.30
 S 64,49.77 6,05,80.07 5,24,43.82 -81,36.25

Augmentation of provision by supplementary grant of ₹64,49.77 lakh was attributed to actual requirement.

- (vi) 109 District Police
 09 Security Related Expenditure
 O 49,32.42
 R -2,21.95 47,10.47 44,00.56 -3,09.91

Reduction in provision through reappropriation of ₹2,21.95 lakh was attributed to actual requirement.

- (vii) 115 Modernisation of Police Force
 91 Central Assistance to State Plan
 (CASP)
 O 1,35.00
 R -58.26 76.74 57.25 -19.49

Reduction in provision through reappropriation of ₹58.26 lakh was attributed to actual requirement.

Saving of ₹65.05 lakh was also occurred during the year 2019-20.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(viii)	117 Internal Security				
	88 Centrally Sponsored Scheme - III (CSS)				
	O	54.00			
	S	1,71.74			
	R	91.26	3,17.00	1,65.28	-1,51.72

Augmentation of provision by supplementary grant of ₹1,71.74 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India and further addition to the provision through reappropriation of ₹91.26 lakh was stated to be based on actual requirement.

(ix)	2070 Other Administrative Services				
	107 Home Guards				
	10 Home Guards				
	O	23,24.92			
	R	0.24	23,25.16	19,17.55	-4,07.61

Addition to the provision through reappropriation of ₹0.24 lakh was attributed to actual requirement.

(x)	3275 Other Communication Services				
	101 Wireless Planning and Co-ordination				
	08 Police				
	O	38,38.55			
	R	15.37	38,53.92	36,24.86	-2,29.06

Addition to the provision through reappropriation of ₹15.37 lakh was attributed to actual requirement.

Reasons for saving in respect of 10 cases as at Sl. No. (i) to (x) were not furnished by the Department (August 2021).

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

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

2059 Public Works

80 *General*

053 Maintenance and Repairs

90 State Share for Central Assistance to State Plan

O 97.20

R -97.20

...

...

...

Withdrawal of provision through reappropriation of ₹97.20 lakh was stated to be based on actual requirement.

- (e) Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

2055 Police

117 Internal Security

09 Security Related Expenditure

R

21.20

21.20

21.19

-0.01

Reason for creation of provision by way of reappropriation was stated to be based on actual requirement.

CAPITAL

Voted

- (a) As the expenditure of ₹5,25.84 lakh did not come even upto 50% of the total provision of ₹12,60.50 lakh, supplementary grant of ₹9.67 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹7,44.33 lakh, only ₹4,11.72 lakh was surrendered during the year.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	3545.35	75
2018-19	4186.22	87
2019-20	59761	31

(c) Saving occurred mainly under:

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

207 State Police

08 Police

O 3,13.50

R -1,92.18 1,21.32 73.99 -47.33

Withdrawal of provision through reappropriation of ₹1,92.18 lakh was attributed to actual requirement.

Saving of ₹2,25.69 lakh, ₹1,75.70 lakh and ₹2,13.79 lakh were occurred during the year 2017-18, 2018-19 and 2019-20 respectively.

(ii) 91 Central Assistance to State Plan
(CASP)

O 5,00.13

R -3,27.97 1,72.16 1,71.68 -0.48

Reduction in provision by surrender of ₹2,13.97 lakh and further reduction in provision through reappropriation of ₹1,14.00 lakh were stated to be based on actual requirement in both the cases.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	800 Other expenditure			
	91 Central Assistance to State Plan (CASP)			
	O	4,46.87		
	R	-1,97.75	2,49.12	83.98

Reduction in provision by surrender of ₹1,97.75 lakh was stated to be based on actual requirement.

Saving of ₹2,46.85 lakh was also occurred during the year 2019-20.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

(d) Saving was partly offset by excess under:

4049 Capital Outlay on Police

80 General

051 Construction

25 Public Works

(CASP)

S 9.67

R 83.25 92.92 75.34 -17.58

Creation of provision by supplementary grant of ₹9.67 lakh was attributed to release of more fund under Central Assistance to State Plan (CASP) by the Government of India. Further addition to the provision through reappropriation of ₹83.25 lakh was stated to be based on actual requirement.

Reason for final saving was not furnished by the Department (August 2021).

(e) Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation :

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

207 State Police

89 Centrally Sponsored Scheme - IV

(CSS)

R 1,14.00 1,14.00 18.08 -95.92

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

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	90	State Share for Central Assistance to State Plan			
	R	55.22	55.22	54.99	-0.23
(iii)	208	Special Police			
	08	Police			
	R	34.00	34.00	28.20	-5.80
(iv)	211	Police Housing			
	70	State Share			
	R	19.71	19.71	19.56	-0.15

Reasons for creation of provision by way of reappropriation in respect of four cases as at Sl. No. (i) to (iv) were stated to be based on actual requirement.

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		11,01,71		
Supplementary		7,32,47	18,34, 18	-3,02,46
Amount surrendered during the year (March 2021)				...

CAPITAL

4552	Capital Outlay on North Eastern Areas			
5055	Capital Outlay on Road Transport			
Voted				
Original		17,62,00		
Supplementary		1,23,04	18,85,04	-9,30,15
Amount surrendered during the year (March 2021)				5,29,82

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹3,02.46 lakh was surrendered during the year.
- (b) Saving occurred mainly under:

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

(i)	3055 Road Transport			
	190 Assistance to Public Sector and other Undertakings			
	23 Corporations/PSUs/Boards			
	S	6,86.52	6,86.52	5,71.73
				-1,14.79

Creation of provision by supplementary grant of ₹6,86.52 lakh obtained in March 2021 was stated to be based on actual requirement.

Grant No. 11 - Transport Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	796 Tribal Area Sub-plan				
	13 Transportation				
	O	45.00	45.00	20.96	-24.04

(iii)	3075 Other Transport Services				
	60 Others				
	001 Direction and Administration				
	99 Others				
	O	4,80.00			
	R	-2,66.70	2,13.30	2,13.30	...

Reduction in provision through reappropriation of ₹2,66.70 lakh was stated to be based on actual requirement.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

(c) Saving was partly offset by excess under:

	3055 Road Transport				
	001 Direction and Administration				
	99 Others				
	S	27.81			
	R	2,64.89	2,92.70	1,75.15	-117.55

Creation of provision by supplementary grant of ₹27.81 lakh and further addition to the provision through reappropriation of ₹2,64.89 lakh were stated to be based on actual requirement.

Reason for final saving has not been intimated by the Department (August 2021).

Grant No. 11 - Transport Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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- (d) Instances of creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following cases. Excess expenditure incurred requires regularisation :

(i) **3055 Road Transport**

001 Direction and Administration

13 Transportation

R	0.30	0.30	0.30	...
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(ii) **98 Administration**

R	1.51	1.51	1.50	-0.01
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Reasons for creation of provision by way of reappropriation in the above two cases as at Sl. No. (i) and (ii) were stated to be based on actual requirement.

CAPITAL

Voted

- (a) As the expenditure of ₹9,54.89 lakh did not come even upto the original provision of ₹17,62.00 lakh, supplementary grant of ₹1,23.04 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹9,30.15 lakh, only ₹5,29.82 lakh was surrendered during the year.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	339.97	20
2017-18	52780	63
2018-19	1159.29	56
2019-20	678.90	29

Grant No. 11 - Transport Department - Contd.

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

5055 Capital Outlay on Road Transport

190 Assistance to Public Sector and other Undertakings

23 Corporations/PSUs/Boards

O 14,10.00

R -5,59.52 8,50.48 8,50.47 -0.01

Reduction in provision by surrender of ₹4,47.17 lakh and further reduction in provision through reappropriation of ₹1,12.35 lakh were stated to be based on actual requirement.

Reason for saving was not furnished by the Department (August 2021).

(d) Provision remained unutilised during the year:

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

050 Land and Buildings

91 Central Assistance to State Plan
(North Eastern Council)

O 1,22.50

R -77.50 45.00 ... -45.00

Withdrawal of provision through reappropriation of ₹77.50 lakh was attributed to actual requirement.

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

91 Central Assistance to State Plan
(North Eastern Council)

O 70.00

R -50.00 20.00 ... -20.00

Withdrawal of provision through reappropriation of ₹50.00 lakh was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan (North Eastern Council)			
	O	0.45		
	S	21.98	22.43	...
				-22.43

Augmentation of provision by supplementary grant of ₹21.98 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

(iv)	91 Central Assistance to State Plan (North Eastern Council)			
	O	1,57.50		
	R	1,22.50	35.00	...
				35.00

Reduction in provision by surrender of ₹64.55 lakh and further reduction in provision through reappropriation of ₹57.95 lakh were stated to be based on actual requirement.

Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) were not furnished by the Department (August 2021).

- (e) Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

5055 Capital Outlay on Road Transport

050 Lands and Buildings

13 Transportation

R	75.07	75.07	53.31	-21.76
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Reason for creation of provision by way of reappropriation was stated to be based on actual requirement.

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	25,34,37	25,34,37	22,06,74
Amount surrendered during the year (March 2021)			-3,27,63
			2,09,87
<i>Charged</i>			
<i>Original</i>	<i>1,80,00</i>	<i>1,80,00</i>	<i>78,74</i>
<i>Amount surrendered during the year (March 2021)</i>			<i>-1,01,26</i>
			<i>1,01,25</i>
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	4,64,50
Amount surrendered during the year (March 2021)			-88,00
			70,00
<i>Charged</i>			
<i>Original</i>	<i>2,30,00</i>		
<i>Supplementary</i>	<i>63,00</i>	<i>2,93,00</i>	<i>2,92,70</i>
<i>Amount surrendered during the year (March 2021)</i>			<i>-30</i>
			<i>...</i>

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹3,27.90 lakh, only ₹2,09.87 lakh was surrendered during the year.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	547.51	23
2017-18	647.57	24
2018-19	591.53	21
2019-20	14542	6

(b) Saving occurred mainly under:

2425 Co-operation

001 Direction and Administration

98 Administration

O 22,20.37

R -1,81.87 20,38.50 19,46.70 -91.80

Reduction in provision by surrender of ₹1,81.87 lakh was attributed to actual requirement.

Reason for saving has not been intimated by the Department (August 2021).

REVENUE

Charged

(a) Out of the available saving of ₹1,01.26 lakh, only ₹1,01.25 lakh was surrendered during the year.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	92.84	46
2017-18	162.25	65
2018-19	82.89	55
2019-20	107.44	72

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

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

2049 Interest

01 *Interest on Internal Debt*

200 Interest on other Internal Debts

58 Debt Services

O 1,80.00

R -1,01.25 78.75 78.74 -0.01

Reduction in provision through reappropriation of ₹1,01.25 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department (August 2021).

CAPITAL

Voted

(a) Out of the available saving of ₹88.00 lakh, only ₹70.00 lakh was surrendered during the year.

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

Major Head		Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2049	Interest Payments			
2059	Public Works			
2070	Other Administrative Services			
2216	Housing			
3054	Roads and Bridges			
Voted				
Original		3,84,89,81		
Supplementary		1,41,32,66	5,26,22,47	7,43,23,53
Amount surrendered during the year (March 2021)				+2,17,01,06
				...
Charged				
Original		12,59,20	12,59,20	4,84,21
Amount surrendered during the year (March 2021)				-7,74,99
				7,74,18
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		7,82,14,00		
Supplementary		1,50,41,65	9,32,55,65	3,24,25,33
Amount surrendered during the year (March 2021)				-6,08,30,32
				1,12,66,50
Charged				
Original		14,09,23	14,09,23	11,06,75
Amount surrendered during the year (March 2021)				-3,02,48
				3,44,24

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

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

REVENUE

Voted

(a) Overall expenditure exceeded the total budget provision by ₹2,17,01.06 lakh. The excess expenditure requires regularisation :

(b) Excess occurred mainly under:

(i) **3054 Roads and Bridges**

04 District and Other Roads

337 Road Works

68 Road and Bridges

S 3,63.62

R 11,16.30 14,79.92 14,77.60 -2.32

Creation of provision by supplementary grant of ₹3,63.62 lakh was attributed to actual requirement. Further addition to the provision through reappropriation of ₹11,16.30 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

68 Road and Bridges

S 1,70.00

R 3,13.82 4,83.82 4,66.79 -17.03

Creation of provision by supplementary grant of ₹1,70.00 lakh was attributed to actual requirement. Further addition to the provision through reappropriation of ₹3,13.82 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 (-)
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(iii)	796 Tribal Area Sub-plan				
	68 Road and Bridges				
	S	3,10.00			
	R	5,72.26	8,82.26	8,56.00	-26.26

Creation of provision by supplementary grant of ₹3,10.00 lakh and further addition to the provision through reappropriation of ₹5,72.26 lakh were stated to be based on actual requirement in both the cases.

(iv)	80 General				
	797 Transfers to/from Reserve Fund/Deposit Account				
	91 Central Assistance to State Plan (CASP)				
	S	11,96.00			
	R	65,06.00	77,02.00	60,80.00	-16,22.00

Creation of provision by supplementary grant of ₹11,96.00 lakh was attributed to receipts of fund from the Government of India under Centrally Sponsored Scheme (CSS). Further addition to the provision through reappropriation of ₹65,06.00 lakh was stated to be based on actual requirement.

Reason for final saving in all the four cases as at Sl. No. (i) to (iv) were not furnished by the Department (August 2021).

- (c) Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation :

(i)	3054 Roads and Bridges				
	04 District and Other Roads				
	902 Deduct-Amount met from Reserve Fund				
	68 Road and Bridges				
	R	2,29,73.00	2,29,73.00	28,00.39	-2,01,72.61

Reason for creation of provision through reappropriation of ₹2,29,73.00 lakh was attributed to actual requirement.

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

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

R	65,06.00	65,06.00	23,00.00	-42,06.00
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Reason for creation of provision through reappropriation of ₹65,06.00 lakh was stated to be based on actual requirement.

- (iii) **3054 Roads and Bridges**

80 General

797 Transfers to/from Reserve Fund/Deposit Account

68 Road and Bridges

R	2,29,73.00	2,29,73.00	2,55,66.66	+25,93.66
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Creation of provision through reappropriation of ₹2,29,73.00 lakh was attributed to actual requirement.

Reason for final saving in respect of Sl.No. (i) and (ii) and excess in respect of Sl. No. (iii) above were not furnished by the Department (August 2021).

- (d) Excess was partly counterbalanced by saving under:

- (i) **2059 Public Works**

80 General

799 Suspense

65 Suspense Account

O	30,00.00	30,00.00	12,23.02	-17,76.98
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- (ii) **3054 Roads and Bridges**

04 District and Other Roads

789 Special Component Plan for Scheduled Castes

25 Public Works

O	17,85.00
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R	-3,13.83	14,71.17	14,70.48	-0.69
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Reduction in provision through reappropriation of ₹3,13.83 lakh was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	32,55.00			
	R	-5,72.28	26,82.72	26,79.20	-3.52

Reduction in provision through reappropriation of ₹5,72.28 lakh was stated to be based on actual requirement.

(iv)	800 Other expenditure				
	25 Public Works				
	O	54,60.00			
	R	-9,59.89	45,00.11	44,97.89	-2.22

Withdrawal of provision through reappropriation of ₹9,59.89 lakh was attributed to actual requirement.

Reasons for final saving in the above four cases as at Sl. No. (i) to (iv) were not furnished by the Department (August 2021).

- (e) **Suspense Transaction :** The expenditure out of the provision under Sub-Grant Public Works, include ₹12,23.12 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 ₹12,23.02 lakh booked under "Suspense" during 2020-2021 together with the opening and closing balance is given below :

Heads	Opening Balance as on 1 April 2020		Closing Balance as on 31 March 2021	
	Debit (+) Credit (-)	Debit + Credit -	Debit (+) Credit (-)	Debit (+) Credit (-)
(₹ in lakh)				
2059	Public Works			
1	Stock	-22,85.40	12,23.02	8,32.30
2	Purchase	+ 3,69.88	...	...
3	Miscellaneous Public Works Advances	+ 7,84.20	...	...
4	Workshop Suspense	+ 63.35	...	...
	Total	-10,67.97	12,23.02	8,32.30
				-6,77.25

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

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

Charged

- (a) Out of the available saving of ₹7,74.99 lakh, only ₹7,74.18 lakh was surrendered during the year.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	2563.42	32
2017-18	3680.92	42
2018-19	1304.20	22
2019-20	141.02	11

- (b) Saving occurred mainly under:

2049 Interest Payments

01 Interest on Internal Debt

200 Interest on other Internal Debts

58 Debt Services

O 12,33.20

R -7,83.20 4,50.00 4,49.23 -0.77

Reduction in provision by surrender of ₹7,74.18 lakh and further reduction through reappropriation of ₹9.02 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was not furnished by the Department (August 2021).

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

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

2059 Public Works

80 General

053 Maintenance and Repairs

05 Establishment

O 26.00

R 9.02 35.02 34.98 -0.04

Addition to the provision through reappropriation of ₹9.02 lakh was attributed to actual requirement.

Reason for final saving was not furnished by the Department (August 2021).

CAPITAL

Voted

- (a) As the expenditure of ₹3,24,25.33 lakh did not come even upto the original provision of ₹7,82,14.00 lakh, the supplementary grant of ₹1,50,41.65 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹6,08,30.32 lakh, only ₹1,12,66.50 lakh was surrendered during the year.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	14380.79	42
2018-19	13782.69	33
2019-20	30264.99	58

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

25 Public Works

O 10,40.00

R -9,76.75 63.25 63.24 -0.01

Reduction in provision through reappropriation of ₹9,76.75 lakh was attributed to actual requirement.

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

25 Public Works

O 3,40.00

R -3,19.32 20.68 20.65 -0.03

Reduction in provision through reappropriation of ₹3,19.32 lakh was stated to be based on actual requirement.

(iii) **796 Tribal Area Sub-plan**

25 Public Works

O 6,20.00

R -5,82.29 37.71 32.82 -4.89

Reduction in provision through reappropriation of ₹5,82.29 lakh was stated to be based on actual requirement.

(iv) **60 Other Buildings**

789 Special Component Plan for Scheduled Castes

54 National Bank for Agriculture and Rural Development
(NABARD)

S 2,24.44 2,24.44 61.97 -1,62.47

Creation of provision by supplementary grant of ₹2,24.44 lakh was stated to be due to release of fund under major works of various schemes of the State Government.

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

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

(v) 796 Tribal Area Sub-plan

54 National Bank for Agriculture and Rural Development
(NABARD)

S	4.09.28	4.09.28	2.28.30	-1.80.98
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Creation of provision by supplementary grant of ₹4,09.28 lakh was stated to be due to release of fund by the State Government.

(vi) 80 *General*

051 Construction

91 Central Assistance to State Plan
(CASP)

O	15,60.00
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R	-6.57.02	9.02.98	6.96.21	-2.06.77
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Reduction in provision through reappropriation of ₹3,32.80 lakh and further reduction by surrender of ₹3,24.22 lakh were stated to be based on actual requirement.

(vii) 91 Central Assistance to State Plan
(CASP)

O	9,30.00
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R	-3,91.68	5,38.32	1,99.26	-3,39.06
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Reduction in provision through reappropriation of ₹1,98.40 lakh and further reduction by surrender of ₹1,93.28 lakh were stated to be based on actual requirement.

(viii) **5054 Capital Outlay on Roads and Bridges**

04 District and Other Roads

101 Bridges

54 National Bank for Agriculture and Rural Development
(NABARD)

O	26,00.00
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R	-15,60.00	10,40.00	9,87.48	-52.52
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Reduction in provision through reappropriation of ₹15,60.00 lakh was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	337 Roads Works				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	62,40.00			
	R	20,02.60	82,42.60	56,21.94	-26,20.66

Addition to the provision through reappropriation of ₹20,02.60 lakh was stated to be based on actual requirement.

(x)	68 Road and Bridges				
	S	77,60.65			
	R	26,39.35	1,04,00.00	10,35.77	-93,64.23

Creation of provision by supplementary grant of ₹77,60.65 lakh was attributed to release of fund by the State Government towards Capital outlay on Roads and Bridges. Further addition to the provision through reappropriation of ₹26,39.35 lakh was stated to be based on actual requirement.

(xi)	90 State Share for Central Assistance to State Plan				
	O	18,98.00			
	R	-11,18.00	7,80.00	4,57.60	-3,22.40

Reduction in provision through reappropriation of ₹11,18.00 lakh was stated to be based on actual requirement.

(xii)	91 Central Assistance to State Plan (CASP)				
	O	2,06,96.52			
	R	-62,45.80	1,44,50.72	58,65.68	-85,85.04

Withdrawal of provision by surrender of ₹55,58.36 lakh and through reappropriation of ₹6,87.44 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 (-)
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(xiii)	789 Special Component Plan for Scheduled Castes				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	28,90.00			
	R	1,76.54	30,66.54	21,64.56	-9,01.98

Addition to the provision through reappropriation of ₹1,76.54 lakh was attributed to actual requirement.

(xiv)	68 Road and Bridges				
	S	22,83.69			
	R	11,16.31	34,00.00	3,45.17	-30,54.83

Creation of provision by supplementary grant of ₹22,83.69 lakh was attributed to release of fund by the State Government in connection with major works on Roads and Bridges. Further addition to the provision through reappropriation of ₹11,16.31 lakh was stated to be based on actual requirement.

(xv)	90 State Share for Central Assistance to State Plan				
	O	6,20.50			
	R	-3,65.50	2,55.00	1,49.60	-1,05.40

Reduction in provision through reappropriation of ₹3,65.50 lakh was attributed to actual requirement.

(xvi)	91 Central Assistance to State Plan (CASP)				
	O	67,66.17			
	R	-20,25.55	47,40.62	19,17.62	-28,23.00

Withdrawal of provision by surrender of ₹18,06.00 lakh and further reduction through reappropriation of ₹2,19.55 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)	99 Others				
	O	9,83.45			
	R	-9,27.52	55.93	55.81	-0.12
	Reduction in provision through reappropriation of ₹9,27.52 lakh was attributed to actual requirement.				
(xviii)	796 Tribal Area Sub-plan				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	52,70.00			
	R	3,92.54	56,62.54	40,92.29	-15,70.25
	Addition to the provision through reappropriation of ₹3,92.54 lakh was attributed to actual requirement.				
(xix)	68 Road and Bridges				
	S	41,32.98			
	R	20,67.02	62,00.00	4,61.29	-57,38.71
	Creation of provision by supplementary grant of ₹41,32.98 lakh was attributed to release of fund by the State Government. Further, addition to the provision through reappropriation of ₹20,67.02 lakh was stated to be based on actual requirement.				
(xx)	90 State Share for Central Assistance to State Plan				
	O	11,31.50			
	R	-6,66.50	4,65.00	2,72.80	-1,92.20
	Reduction in provision through reappropriation of ₹6,66.50 lakh was attributed to actual requirement.				
(xxi)	91 Central Assistance to State Plan (CASP)				
	O	1,23,38.31			
	R	-36,93.65	86,44.66	34,96.84	-51,47.82
	Withdrawal of provision by surrender of ₹32,83.83 lakh and through reappropriation of ₹4,09.82 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 (-)
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(xxii)	99 Others				
	O	23,25.35			
	R	-17,93.37	5,31.98	5,27.57	-4.41

Reduction in provision through reappropriation of ₹17,93.37 lakh was attributed to actual requirement.

(xxiii)	800 Other expenditure				
	99 Others				
	O	30,08.20			
	R	-28,37.13	1,71.07	1,70.87	-0.20

Reduction in provision through reappropriation of ₹28,37.13 lakh was stated to be based on actual requirement.

Reasons for saving in respect of 23 cases as at Sl. No. (i) to (xxiii) were not furnished by the Department (August 2021).

(d) Entire provision was withdrawn as under:

(i) **5054 Capital Outlay on Roads and Bridges**

03 State Highways

337 Roads Works

91 Central Assistance to State Plan

(CASP)

O 10,40.00

R -10,40.00

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

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O 3,40.00

R -3,40.00

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

Grant No. 13 - Public Works (R&B) 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	6,20.00		
	R	-6,20.00	...	...

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

(iv)	05 Roads			
	337 Road Works			
	90 State Share for Central Assistance to State Plan			
	O	1,56.00		
	R	-1,56.00	...	...

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

(v)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	51.00		
	R	-51.00	...	...

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

(vi)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	93.00		
	R	-93.00	...	...

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

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

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

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

80 *General*

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O 5,10.00

R -2,14.80 2,95.20 ... -2,95.20

Reduction in provision through reappropriation of ₹1,13.99 lakh and further reduction by surrender of ₹1,00.81 lakh were stated to be based on actual requirement in both the cases.

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

337 Roads Works

90 State Share for Central Assistance to State Plan

O 26.00

R 9.07 35.07 ... -35.07

Addition to the provision through reappropriation of ₹9.07 lakh was attributed to actual requirement.

(iii) 91 Central Assistance to State Plan

(North Eastern Council)

O 1,09.20

R 98.80 2,08.00 ... -2,08.00

Addition to the provision through reappropriation of ₹98.80 lakh was stated to be based on actual requirement.

(iv) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O 8.50

R 2.97 11.47 ... -11.47

Addition to the provision through reappropriation of ₹2.97 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 (-)
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(v)	91 Central Assistance to State Plan (North Eastern Council)			
	O	35.70		
	R	32.30	68.00	...
				-68.00

Addition to the provision through reappropriation of ₹32.30 lakh was stated to be based on actual requirement.

(vi)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	15.50		
	R	5.41	20.91	...
				-20.91

Addition to the provision through reappropriation of ₹5.41 lakh was attributed to actual requirement.

(vii)	91 Central Assistance to State Plan (North Eastern Council)			
	O	65.10		
	R	58.90	1,24.00	...
				-1,24.00

Addition to the provision through reappropriation of ₹58.90 lakh was stated to be based on actual requirement.

(viii)	5054 Capital Outlay on Roads and Bridges			
	05 Roads			
	337 Road Works			
	91 Central Assistance to State Plan (North Eastern Council)			
	O	14,96.56		
	R	17,27.44	32,24.00	...
				-32,24.00

Addition to the provision through reappropriation of ₹17,27.44 lakh was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan			
	(North Eastern Council)			
	O	4,89.26		
	R	5,64.74	10,54.00	-10,54.00

Addition to the provision through reappropriation of ₹5,64.74 lakh was attributed to actual requirement.

(x)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan			
	(North Eastern Council)			
	O	8,92.18		
	R	10,29.82	19,22.00	-19,22.00

Addition to the provision through reappropriation of ₹10,29.82 lakh was attributed to actual requirement.

Reasons for saving in respect of 10 cases as at Sl. No. (i) to (x) were not furnished by the Department (August 2021).

(f) Saving was partly offset by excess under:

(i)	4059 Capital Outlay on Public Works			
	80 General			
	201 Acquisition of Land			
	25 Public Works			
	O	5,20.00		
	R	1,57.85	6,77.85	5,87.05
				-90.80

Addition to the provision through reappropriation of ₹1,57.85 lakh was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	1,70.00		
	S	35.47		
	R	37.60	2,43.07	2,13.13
				-29.94

Augmentation of provision by supplementary grant of ₹35.47 lakh and further addition to the provision through reappropriation of ₹37.60 lakh were stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	3,10.00		
	S	74.52		
	R	69.63	4,54.15	4,00.27
				-53.88

Addition to the provision by supplementary grant of ₹74.52 lakh and further addition to the provision through reappropriation of ₹69.63 lakh were stated to be based on actual requirement.

(iv)	4216 Capital Outlay on Housing			
	01 Government Residential Buildings			
	106 General Pool Accommodation			
	52 Housing			
	O	4.16		
	R	46.91	51.07	50.91
				-0.16

Addition to the provision through reappropriation of ₹46.91 lakh was attributed to actual requirement.

(v)	789 Special Component Plan for Scheduled Castes			
	52 Housing			
	O	1.36		
	R	14.40	15.76	13.31
				-2.45

Addition to the provision through reappropriation of ₹14.40 lakh was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(vi)	796 Tribal Area Sub-plan			
	52 Housing			
	O	2.48		
	R	25.20	27.68	27.26
				-0.42

Addition to the provision through reappropriation of ₹25.20 lakh was attributed to actual requirement.

Reason for final saving in respect of six cases as at Sl. No. (i) to (vi) were not furnished by the Department (August 2021).

(g)	Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation:
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(i)	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	R	9,64.60	9,64.60	8,65.80
				-98.80

(ii)	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	R	3,15.35	3,15.35	2,66.15
				-49.20

(iii)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	R	5,75.05	5,75.05	5,12.62
				-62.43

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

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	60 <i>Other Buildings</i>				
	051 Construction				
	05 Establishment				
	R	42.33	42.33	34.36	-7.97
(v)	25 Public Works				
	R	98.10	98.10	98.09	-0.01
(vi)	54 National Bank for Agriculture and Rural Development (NABARD)				
	R	6,86.55	6,86.55	3,74.83	-3,11.72

Reasons for creation of provision by way of reappropriation in respect of six cases as at Sl. No. (i) and (vi) were stated to be based on actual requirement.

CAPITAL

Charged

- (a) In view of the available saving of ₹3,02.48 lakh, the Department surrendered in excess of actual savings proved injudicious.

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

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

6003 Internal Debt of the State Government

103 Loans from Life Insurance Corporation of India

58 Debt Services

O 13,97.23

R -3,40.48 10,56.75 10,56.75 ...

Withdrawal of provision of ₹3,40.48 lakh through reappropriation was attributed to actual requirement.

Reason for saving was not furnished by the Department (August 2021).

Grant No. 14 - Power Department

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

REVENUE

2552 North Eastern Areas

2801 Power

Voted

Original	1,00,21,29			
Supplementary	45,25,02	1,45,46,31	89,77,29	-55,69,02
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹89,77.29 lakh did not come even upto the original provision of ₹1,00,21.29 lakh, supplementary grant of ₹45,25.02 lakh obtained in March 2021 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of the available saving of ₹55,69.02 lakh was surrendered during the year.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	2418.64	26
2018-19	3268.15	54
2019-20	7.03	0.07

Grant No. 14 - Power Department - Contd.

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

(i) **2552 North Eastern Areas**

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

90 State Share for Central Assistance to State Plan
(NEC Scheme)

O 0.90

S 1,03.10 1,04.00 69.47 -34.53

Augmentation of provision by supplementary grant of ₹1,03.10 lakh was stated to be due to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

(ii) **796 Tribal Area Sub-plan**

90 State Share for Central Assistance to State Plan
(NEC Scheme)

O 0.60

S 61.40 62.00 41.42 -20.58

Augmentation of provision by supplementary grant of ₹61.40 lakh was stated to be due to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

(iii) **2801 Power**

06 *Rural Electrification*

052 Machinery and Equipment

91 Central Assistance to State Plan
(CASP)

O 16,80.00 16,80.00 5.20 -16,74.80

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

91 Central Assistance to State Plan
(CASP)

O 9,60.00 9,60.00 1.70 -9,58.30

Grant No. 14 - Power 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	21,60.00	21,60.00	3.10	-21,56.90

(vi)	80 <i>General</i>				
	004 Research and Development				
	70 State Share				
	O	2.08			
	S	11,93.26			
	R	0.66	11,96.00	7,22.01	-4,73.99

Augmentation of provision by supplementary grant of ₹11,93.26 lakh was attributed to release of more fund under Centrally Sponsored Scheme (CSS) by the Government of India and further addition to the provision through reappropriation of ₹0.66 lakh was stated to be based on actual requirement.

(vii)	789 Special Component Plan for Scheduled Castes				
	70 State Share				
	O	0.68			
	S	3,90.16			
	R	0.16	3,91.00	3,45.61	-45.39

Augmentation of provision by supplementary grant of ₹3,90.16 lakh was attributed to release of more fund under Centrally Sponsored Scheme (CSS) by the Government of India and further addition to the provision through reappropriation of ₹0.16 lakh was stated to be based in actual requirement.

Reasons for saving in respect of seven cases as at Sl. No. (i) to (vii) were not furnished by the Department (August 2021).

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

(i)	2801 Power				
	05 <i>Transmission and Distribution</i>				
	052 Machinery and Equipment				
	91 Central Assistance to State Plan (CASP)				
	O	0.52			
	S	77.48	78.00	...	-78.00

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

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

Augmentation of provision by supplementary grant of ₹77.48 lakh was stated to be due to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

(ii)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State Plan				
	(CASP)				
	O	0.17			
	S	25.33	25.50	...	-25.50

Augmentation of provision by supplementary grant of ₹25.33 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

(iii)	796 Tribal Area Sub-plan				
	91 Central Assistance to State Plan				
	(CASP)				
	O	0.31			
	S	46.19	46.50	...	-46.50

Augmentation of provision by supplementary grant of ₹46.19 lakh was stated to be receipt of fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

(e)	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.
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The details of the transactions under "Suspense" during 2020-21 together with opening and closing balances are as follows :

Heads		Opening Balance as on 1 April 2020	Debit +	Credit -	Closing Balance as on 31 March 2021	
		Debit(+)	Credit(-)		Debit(+)	Credit(-)
(₹ in lakh)						
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	

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

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

2059 Public Works
2701 Medium Irrigation
2702 Minor Irrigation
2711 Flood Control and Drainage

Voted

Original	1,50,49,52	1,50,49,52	92,99,25	-57,50,27
Amount surrendered during the year (March 2021)				47,79,37

CAPITAL

4701 Capital Outlay on Medium Irrigation
4702 Capital Outlay on Minor Irrigation
4711 Capital Outlay on Flood Control Projects

Voted

Original	62,02,50			
Supplementary	2,21,60	64,24,10	32,34,36	-31,89,74
Amount surrendered during the year (March 2021)				21,42,50

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹57,50.27 lakh, only ₹47,79.37 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	6226.09	47
2018-19	2647.64	28
2019-20	6456.71	47

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

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

(i) **2702 Minor Irrigation**

01 *Surface Water*

101 Water Tanks

90 State Share for Central Assistance to State Plan

O 8,71.25

R -8,29.97 41.28 20.60 -20.68

Withdrawal of provision by surrender of ₹8,29.97 lakh was attributed to actual requirement.

(ii) 91 Central Assistance to State Plan

(CASP)

O 25,00.00

R -16,60.40 8,39.60 5,13.41 -3,26.19

Withdrawal of provision by surrender of ₹16,42.49 lakh and further reduction in provision through reappropriation of ₹17.91 lakh were attributed to actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O 2,84.83

R -2,71.34 13.49 13.49 ...

Withdrawal of provision by surrender of ₹84.34 lakh and further reduction in provision through reappropriation of ₹1,87.00 lakh were attributed to actual requirement.

(iv) 91 Central Assistance to State Plan

(CASP)

O 9,00.00

R -6,25.51 2,74.49 2,15.13 -59.36

Withdrawal of provision by surrender of ₹6,25.51 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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(v)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance to State Plan				
	O	5,19.40			
	R	-4,94.77	24.63	24.63	...

Withdrawal of provision by surrender of ₹1,53.77 lakh and further reduction in provision through reappropriation of ₹3,41.00 lakh were attributed to actual requirement.

(vi)	91 Central Assistance to State Plan (CASP)				
	O	16,00.00			
	R	-10,99.48	5,00.52	4,38.57	-61.95

Withdrawal of provision by surrender of ₹10,99.48 lakh was attributed to actual requirement.

(vii)	80 General				
	001 Direction and Administration				
	27 Water Resource				
	O	39,14.62			
	R	-2,50.90	36,63.72	36,27.65	-36.07

Reduction in provision by surrender of ₹2,70.00 lakh and subsequent addition to the provision through reappropriation of ₹19.10 lakh were attributed to actual requirement.

(viii)	799 Suspense				
	65 Suspense Account				
	O	10,00.00			
	R	-9,40.00	60.00	31.45	-28.55

Reduction in provision by surrender of ₹73.81 lakh and further reduction through reappropriation of ₹8,66.19 lakh were attributed to actual requirement.

Saving of ₹9,62.60 lakh was also occurred during the year 2019-20.

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

Reasons for saving in respect of nine cases as at Sl. No. (i) to (ix) were not furnished by the Department (August 2021).

Addition to the provision through reappropriation of ₹1,87.00 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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(iii)	796 Tribal Area Sub-plan			
	79 Other Maintenance Expenditure			
	O	1,55.00		
	R	3,41.00	4,96.00	4,95.92
				-0.08

Addition to the provision through reappropriation of ₹3,41.00 lakh was stated to be based on actual requirement.

(iv)	2702 Minor Irrigation			
	03 Maintenance			
	102 Lift Irrigation Schemes			
	27 Water Resource			
	O	1,70.00		
	R	20.00	1,90.00	1,90.00
				...

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

(v)	80 General			
	001 Direction and Administration			
	25 Public Works			
	O	2.96		
	R	22.04	25.00	24.10
				-0.90

Addition to the provision through reappropriation of ₹22.04 lakh was stated to be based on actual requirement.

(vi)	86 Centrally Sponsored Scheme - I (CSS)			
	O	1.00		
	R	17.91	18.91	18.89
				-0.02

Addition to the provision through reappropriation of ₹17.91 lakh was attributed to actual requirement.

Reasons for final saving in respect of five cases as at Sl. No. (i) to (iii) , (v), (vi) and excess in respect of Sl.No. (iv) were not furnished by the Department (August 2021).

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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- (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 2020-21 together with opening and closing balances were as follows :

Heads	Opening Balance as on 1 April 2020	Debit +	Credit -	Closing Balance as on 31 March 2021
	Debit(+) Credit(-)			Debit(+) Credit(-)
(₹ in lakh)				
2702 Minor Irrigation				
1 Stock	- 22,14.90	...	3.26	-22,11.64
2 Miscellaneous Public Works Advances	+ 1,77.18	...	...	+ 1,77.18
3 Purchase	- 13,12.30	...	...	- 13,12.30
Total	- 33,50.02	...	3.26	-33,46.76
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) As the expenditure of ₹32,34.36 lakh did not come even upto the original provision of ₹62,02.50 lakh, supplementary grant of ₹2,21.60 lakh obtained in March 2021 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹31,89.74 lakh, only ₹21,42.50 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	3222.92	76
2018-19	4308.69	69
2019-20	3308.66	56

- (c) Saving occurred mainly under:

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

102 Ground Water

54 National Bank for Agriculture and Rural Development
(NABARD)

O 17,90.00

S 1,71.34

R 93.10 20,54.44 18,15.93 -2,38.51

Addition to the provision by supplementary grant of ₹1,71.34 lakh and further addition through reappropriation of ₹93.10 lakh were attributed to actual requirement.

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

54 National Bank for Agriculture and Rural Development
(NABARD)

O 7,00.00

S 17.80 7,17.80 5,52.25 -1,65.55

Addition to the provision by supplementary grant of ₹17.80 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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(iii)	796 Tribal Area Sub-plan				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	13,00.00			
	S	32.46	13,32.46	6,91.87	-6,40.59

Addition to the provision by supplementary grant of ₹32.46 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 (August 2021).

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

(i)	4702 Capital Outlay on Minor Irrigation				
	101 Surface Water				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	2,10.00			
	R	-2,10.00	...	...	...

Withdrawal of provision through reappropriation of ₹2,10.00 lakh was attributed to actual requirement.

(ii)	4711 Capital Outlay on Flood Control Projects				
	01 Flood Control				
	89 Centrally Sponsored Scheme - IV (CSS)				
	O	3,00.00			
	R	-3,00.00	...	...	...

Withdrawal of provision through reappropriation of ₹3,00.00 lakh was attributed to actual requirement.

(iii)	91 Central Assistance to State Plan (CASP)				
	O	7,00.00			
	R	-7,00.00	...	...	...

Withdrawal of provision through reappropriation of ₹7,00.00 lakh was attributed to actual requirement.

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

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

(iv)	789 Special Component Plan for Scheduled Castes			
	89 Centrally Sponsored Scheme - IV			
	(CSS)			
	O	2,07.00		
	R	-2,07.00	...	...

Withdrawal of provision through reappropriation of ₹2,07.00 lakh was attributed to actual requirement.

(v)	91 Central Assistance to State Plan			
	(CASP)			
	O	2,40.00		
	R	-2,40.00	...	...

Withdrawal of provision through reappropriation of ₹2,40.00 lakh was attributed to actual requirement.

(vi)	796 Tribal Area Sub-plan			
	89 Centrally Sponsored Scheme - IV			
	(CSS)			
	O	2,28.00		
	R	-2,28.00	...	...

Withdrawal of provision through reappropriation of ₹2,28.00 lakh was attributed to actual requirement.

(vii)	91 Central Assistance to State Plan			
	(CASP)			
	O	4,67.50		
	R	-4,67.50	...	...

Withdrawal of provision through reappropriation of ₹4,67.50 lakh was attributed to actual requirement.

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

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

- (e) Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

4702 Capital Outlay on Minor Irrigation

101 Surface Water

27 Water Resource

R	1,26.90	1,26.90	1,26.88	-0.02
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Reason for provision of fund by way of reappropriation was stated to be based on actual requirement.

Grant No. 16 - Health Department

Major Head	Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE			
2059 Public Works			
2210 Medical and Public Health			
2230 Labour, Employment and Skill Development			
Voted			
Original	4,45,22,29		
Supplementary	24,65,68	4,69,87,97	4,25,97,56
Amount surrendered during the year (March 2021)			-43,90,41
			2,11,60

CAPITAL

4210 Capital Outlay on Medical and Public Health

Voted			
Original	72,84,65		
Supplementary	54,51	73,39,16	23,93,01
Amount surrendered during the year (March 2021)			-49,46,15
			28,37,62

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹4,25,97.56 lakh did not come even upto the original provision of ₹4,45,22.29 lakh, supplementary grant of ₹24,65.68 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹43,90.41 lakh, only ₹2,11.60 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	3327.89	13
2017-18	3058.40	9
2018-19	4314.75	11
2019-20	6899.61	14

Grant No. 16 - Health Department - Contd.

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

(c) Saving occurred mainly under:

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

01 *Urban Health Services-Allopathy*

789 Special Component Plan for Scheduled Castes

16 Hospital

O 4,08.87

S 1,53.79 5,62.66 4,00.52 -1,62.14

Augmentation of provision by supplementary grant of ₹1,53.79 lakh was stated to be based on actual requirement.

Saving of ₹2,18.80 lakh was also occurred during the year 2019-20.

(ii) 796 Tribal Area Sub-plan

16 Hospital

O 7,08.73

S 6,50.00 13,58.73 7,46.46 -6,12.27

Augmentation of provision by supplementary grant of ₹6,50.00 lakh was stated to be based on actual requirement.

Saving of ₹1,51.88 lakh was also occurred during the year 2019-20.

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

105 Allopathy

15 Health Services

O 1,07.04

R -21.16 85.88 66.48 -19.40

Withdrawal of provision through reappropriation of ₹21.16 lakh was stated to be based on actual requirement.

Saving of ₹24.60 lakh was also occurred during the year 2019-20.

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iv)	06 <i>Public Health</i>			
	112 Public Health Education			
	16 Hospital			
	O	3,00.00		
	R	-1,20.00	1,80.00	1,80.00 ...

Withdrawal of provision through reappropriation of ₹1,20.00 lakh was stated to be based on actual requirement.

(v)	2230 Labour, Employment and Skill Development			
	01 <i>Labour</i>			
	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	3,00.00		
	R	-2,80.69	19.31	19.30 -0.01

Withdrawal of provision by surrender of ₹11.60 lakh and through reappropriation of ₹ 2,69.09 lakh were stated to be based on actual requirement.

Reasons for saving in respect of five cases at Sl. No. (i) to (v) were not furnished by the Department (August 2021).

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

(i)	2210 Medical and Public Health			
	05 <i>Medical Education, Training and Research</i>			
	789 Special Component Plan for Scheduled Castes			
	71 Medical College			
	S	22.03		
	R	2.50	24.53	... -24.53

Creation of provision by supplementary grant of ₹22.03 lakh and further addition to the provision through reappropriation of ₹2.50 lakh were stated to be based on actual requirement.

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance to State Plan				
	S	27.51			
	R	2.50	30.01	...	-30.01

Creation of provision by supplementary grant of ₹27.51 lakh and further addition to the provision through reappropriation of ₹2.50 lakh were stated to be based on actual requirement.

(iii)	06 Public Health				
	789 Special Component Plan for Scheduled Castes				
	16 Hospital				
	S	55.00	55.00	...	-55.00

Creation of provision by supplementary grant of ₹55.00 lakh was stated to be based on actual requirement.

(iv)	796 Tribal Area Sub-plan				
	16 Hospital				
	S	65.00	65.00	...	-65.00

Creation of provision by supplementary grant of ₹65.00 lakh was stated to be based on actual requirement.

Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) were not furnished by the Department (August 2021).

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

2230 Labour, Employment and Skill Development

01 Labour

	789 Special Component Plan for Scheduled Castes				
	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.

Grant No. 16 - Health Department - Contd.

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

(i) **2059 Public Works**

80 General

053 Maintenance and Repairs

25 Public Works

O 3,00.00

R 85.12 3,85.12 3,74.74 -10.38

Addition to the provision through reappropriation of ₹85.12 lakh was stated to be based on actual requirement.

(ii) 79 Other Maintenance Expenditure

O 3,70.00

R 1,53.06 5,23.06 4,26.90 -96.16

Addition to the provision through reappropriation of ₹1,53.06 lakh was stated to be based on actual requirement.

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

01 Urban Health Services-Allopathy

103 Central Government Health Scheme

70 State Share

S 3.92

R 1,26.54 1,30.46 1,30.00 -0.46

Creation of provision by supplementary grant of ₹3.92 lakh was due to release of more fund by Government of India and further addition to the provision through reappropriation of ₹ 1,26.54 lakh was stated to be based on actual requirement.

(iv) 05 Medical Education, Training and Research

105 Allopathy

71 Medical College

O 9,42.20

R 4,08.39 13,50.59 12,17.87 -1,32.72

Addition to the provision through reappropriation of ₹4,08.39 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of four cases as at Sl. No. (i) to (iv) were not furnished by the Department (August 2021).

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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- (g) Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

2059 Public Works

80 General

001 Direction and Administration

25 Public Works

R	3,10.73	3,10.73	3,10.73	...
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Reason for creation of provision through reappropriation of ₹3,10.73 lakh was stated to be based on actual requirement.

CAPITAL

Voted

- (a) As the total expenditure of ₹23,93.01 lakh fell short of the original provision of ₹72,84.65 lakh, supplementary grant of ₹54.51 lakh obtained during the year proved wholly injudicious.
- (b) Out of the available saving of ₹49,46.15 lakh, only ₹28,37.62 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1294.24	20
2017-18	934.69	20
2018-19	646.90	6
2019-20	3525.77	43

Grant No. 16 - Health Department - Contd.

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

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

01 *Urban Health Services*

110 Hospitals and Dispensaries

16 Hospital

O 2,54.70

R -82.64 1,72.06 1,11.70 -60.36

Withdrawal of provision by surrender of ₹54.56 lakh and through reappropriation of ₹28.08 lakh were stated to be based on actual requirement.

(ii) 54 National Bank for Agriculture and Rural Development
(NABARD)

O 5,00.00

R -46.66 4,53.34 3,42.61 -1,10.73

Withdrawal of provision by surrender of ₹46.66 lakh was stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

16 Hospital

O 2,87.30

R -2,32.30 55.00 54.99 -0.01

Withdrawal of provision by surrender of ₹2,18.59 lakh and through reappropriation of ₹13.71 lakh were stated to be based on actual requirement.

Saving of ₹36.36 lakh was also occurred during the year 2019-20.

(iv) 54 National Bank for Agriculture and Rural Development
(NABARD)

O 15,62.00

R -14,13.78 1,48.22 1,31.82 -16.40

Withdrawal of provision by surrender of ₹14,13.78 lakh was stated to be based on actual requirement.

Saving of ₹0.01 lakh was also occurred during the year 2019-20.

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v)	91 Central Assistance to State Plan (CASP)			
	O	3,00.00		
	R	3,22.98	6,22.98	51.10

Addition to the provision through reappropriation of ₹3,22.98 lakh was stated to be based on actual requirement.

(vi)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	14,00.00		
	R	-11,29.74	2,70.26	82.65

Withdrawal of provision through reappropriation of ₹11,29.74 lakh was stated to be based on actual requirement.

Saving of ₹0.41 lakh was also occurred during the year 2019-20.

(vii)	91 Central Assistance to State Plan (CASP)			
	O	4,14.65		
	R	3,92.17	8,06.82	67.00

Addition to the provision through reappropriation of ₹3,92.17 lakh was stated to be based on actual requirement.

Saving of ₹7,97.35 lakh was also occurred during the year 2019-20.

(viii)	03 Medical Education Training and Research			
	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	7,00.00		
	R	-6,61.63	38.37	9.41

Withdrawal of provision by surrender of ₹3,38.65 lakh and through reappropriation of ₹3,22.98 lakh were stated to be based on actual requirement.

Saving of ₹38.36 lakh was also occurred during the year 2019-20.

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	13,00.00		
	R	-11,57.55	1,42.45	24.80
				-1,17.65

Withdrawal of provision by surrender of ₹7,65.38 lakh and through reappropriation of ₹3,92.17 lakh were stated to be based on actual requirement.

Saving of ₹53.55 lakh was also occurred during the year 2019-20.

Reasons for saving of all nine cases as at Sl. No. (i) to (ix) were not furnished by the Department (August 2021).

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

4210 Capital Outlay on Medical and Public Health

01 Urban Health Services

796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O 93.00

R -93.00

...

...

...

Withdrawal of provision through reappropriation of ₹93.00 lakh was stated to be based on actual requirement.

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

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

01 Urban Health Services

796 Tribal Area Sub-plan

16 Hospital

S 33.26

33.26

...

-33.26

Creation of provision by supplementary grant of ₹33.26 lakh was stated to be based on actual requirement.

Grant No. 16 - Health Department - Conclld.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii) 03 *Medical Education Training and Research*

796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

S	16.74	16.74	...	-16.74
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Creation of provision by supplementary grant of ₹16.74 lakh was stated to be due to release of more fund under Centrally Sponsored Scheme (CSS) by the Government of India.

Reasons for saving in respect of above two cases as at Sl. No. (i) and (ii) were not furnished by the Department (August 2021).

(f) Saving was partly offset by excess under:

4210 Capital Outlay on Medical and Public Health

01 *Urban Health Services*

796 Tribal Area Sub-plan

16 Hospital

O	4,58.00
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R	12,22.74	16,80.74	14,99.81	-1,80.93
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Addition to the provision through reappropriation of ₹12,22.74 lakh was stated to be based on actual requirement.

Reason for final saving was not furnished by the Department (August 2021).

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	46,13,98			
Supplementary	1,64,48	47,78,46	42,35,13	-5,43,33
Amount surrendered during the year (March 2021)				2,03,45

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹42,35.13 lakh did not come even upto the original provision of ₹46,13.98 lakh, supplementary grant of ₹1,64.48 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹5,43.33 lakh, only ₹2,03.45 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

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

(i)	2205 Art and Culture			
	796 Tribal Area Sub-plan			
	21 Tourism and Publicity			
	O	1,20.00		
	R	-24.00	96.00	89.88
				-6.12

Reduction in provision by surrender of ₹19.50 lakh and further reduction in provision through reappropriation of ₹ 4.50 lakh were stated to be based on actual requirement .

Reason for saving was stated to be due to non-incurring expenditure for the cultural programme/events due to outbreak of COVID 19 pandemic.

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

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	2220 Information and Publicity				
	60 Others				
	001 Advertising and visual Publicity				
	99 Others				
	O	1,70.00	1,70.00	1,37.68	-32.32

Reply of the reason for saving furnished by the Department was not specific.

(iii)	789 Special Component Plan for Scheduled Castes				
	21 Tourism and Publicity				
	O	4,29.00			
	R	-77.75	3,51.25	3,49.83	-1.42

Reduction in provision by surrender of ₹77.75 lakh was attributed to actual requirement.

Reason for saving was stated to be due to non-receipt of Bills in time.

(iv)	796 Tribal Area Sub-plan				
	21 Tourism and Publicity				
	O	6,21.75			
	R	-94.18	5,27.57	5,21.88	-5.69

Reduction in provision by surrender of ₹94.18 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department (August 2021).

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

2205 Art and Culture

789 Special Component Plan for Scheduled Castes
99 Others

O	30.00	30.00	...	-30.00
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Reason for saving was stated to be due to non-release of fund by the Government of Tripura due to unavoidable circumstances (technical reason).

Grant No. 18 - General Administration (Political) Department

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

REVENUE

2235 Social Security and Welfare

Voted

Original	4,03,15			
Supplementary	65,60	4,68,75	4,43,95	-24,80
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹24.80 lakh was surrendered during the year.
- (b) Saving of ₹24.80 lakh even though not qualify for comment in the Sub Head level, however, the said saving was counterbalanced by excess under :

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

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

02 Social Welfare

200 Other Programmes

33 Welfare Programme

O	3.00			
R	2.19	5.19	5.18	-0.01

Addition to the provision through reappropriation of ₹2.19 lakh was attributed to actual requirement.

(ii) **60 Other Social Security and Welfare Programmes**

200 Other Programmes

98 Administration

O	0.80			
R	3.95	4.75	4.72	-0.03

Addition to the provision through reappropriation of ₹3.95 lakh was attributed to actual requirement.

Reasons for final saving in the above two cases as at Sl. No. (i) and (ii) were not furnished by the Department (August 2021).

Grant No. 19 - Tribal Welfare Department

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

REVENUE

2049	Interest Payments			
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	4,86,02,77			
Supplementary	1,17,50,37	6,03,53,14	4,96,13,98	-1,07,39,16
Amount surrendered during the year (March 2021)				2,42,00

Charged

<i>Original</i>	<i>20,00</i>	<i>20,00</i>	<i>...</i>	<i>-20,00</i>
<i>Amount surrendered during the year (March 2021)</i>				<i>...</i>

CAPITAL

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

Original	24,26,78	24,26,78	75,00	-23,51,78
Amount surrendered during the year (March 2021)				21,50,04

Notes and Comments

REVENUE

Voted

- (a) Out of the huge saving of ₹1,07,39.16 lakh, only ₹2,42.00 lakh was anticipated and surrendered during the year.

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	34519.77	29
2017-18	43908.55	38
2018-19	12496.93	21
2019-20	5522.16	12

(b) Saving occurred mainly under:

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

02 *Welfare of Scheduled Tribes*

796 Tribal Area Sub-plan

35 Scholarship and Stipend

O 69,86.00

R -27,35.78 42,50.22 18,01.22 -24,49.00

Reduction in provision by surrender ₹2,42.00 lakh and further reduction in provision through reappropriation of ₹24,93.78 lakh were stated to be based on actual requirement.

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

O 44,89.00

S 60,30.37

R 6,63.25 1,11,82.62 47,35.99 -64,46.63

Augmentation of provision by supplementary grant of ₹60,30.37 lakh and further addition to the provision through reappropriation of ₹6,63.25 lakh were 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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(iii)	88 Centrally Sponsored Scheme - III (CSS)			
	O	40.00		
	R	0.51	40.51	0.51
				-40.00

Addition to the provision through reappropriation of ₹0.51 lakh was stated to be based on actual requirement.

(iv)	89 Centrally Sponsored Scheme - IV (CSS)			
	O	6,99.00		
	R	2,31.00	9,30.00	4,07.43
				-5,22.57

Addition to the provision through reappropriation of ₹2,31.00 lakh was stated to be based on actual requirement.

(v)	91 Central Assistance to State Plan (CASP)			
	O	31,49.18		
	S	57,20.00		
	R	-8,94.76	79,74.42	79,74.07
				-0.35

Augmentation of provision by supplementary grant of ₹57,20.00 lakh obtained in March 2021 and subsequent reduction in provision through reappropriation of ₹8,94.76 lakh were stated to be based on actual requirement.

(vi)	80 General			
	796 Tribal Area Sub-plan			
	33 Welfare Programme			
	O	4,29.11		
	R	-25.22	4,03.89	3,01.18
				-1,02.71

Reduction in provision through reappropriation of ₹25.22 lakh was attributed to actual requirement.

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not furnished by the Department (August 2021).

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Entire provision was withdrawn in the following case:

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 12,24.90

R -12,24.90

...

...

...

Withdrawal in provision through reappropriation of ₹12,24.90 lakh was attributed to actual requirement.

Reason for final saving was not furnished by the Department (August 2021).

(d) Saving was partly counterbalanced by excess under:

3604 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

796 Tribal Area Sub-plan

34 Tribal Sub-Plan

O 1,43,00.00

R 21,97.12

1,64,97.12

1,64,97.10

-0.02

Addition to the provision through reappropriation of ₹21,97.12 lakh was attributed to actual requirement.

Reason for final saving was not furnished by the Department (August 2021).

REVENUE

Charged

(a) Entire provision of ₹20.00 lakh remained unutilised during the year as under:

2049 Interest Payments

01 *Interest on Internal Debt*

796 Tribal Area Sub-plan

58 Debt Services

O 20.00

20.00

...

-20.00

Reason for saving was not furnished by the Department (August 2021).

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

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

Voted

- (a) Out of available saving of ₹23,51.78 lakh, only ₹21,50.04 lakh was anticipated and surrendered during the year.

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	108908.10	45
2017-18	86287.74	57
2018-19	21750.71	90
2019-20	1093.52	51

- (b) Saving occurred mainly under:

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 23,51.78

R -21,50.04 2,01.74 ... -2,01.74

Reduction in provision by surrender ₹21,50.04 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department (August 2021).

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	63,88,97			
Supplementary	41,41,50	1,05,30,47	68,51,42	-36,79,05
Amount surrendered during the year (March 2021)				...

CAPITAL

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

Original	12,93,00			
Supplementary	7,20,40	20,13,40	5,31,28	-14,82,12
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

(a) No part of the available saving of ₹36,79.05 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	17970.01	34
2017-18	202094.51	44
2018-19	15968.70	75
2019-20	5550.46	60

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

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

(i) **2059 Public Works**

80 *General*

789 Special Component Plan for Scheduled Castes

25 Public Works

O 1,00.00

R -12.37 87.63 77.07 -10.56

Reduction in provision through reappropriation of ₹12.37 lakh was attributed to actual requirement.

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

01 *Welfare of Scheduled Castes*

789 Special Component Plan for Scheduled Castes

33 Welfare Programme

O 13,03.77

R -1,06.42 11,97.35 10,08.05 -1,89.30

Reduction in provision through reappropriation of ₹1,06.42 lakh was attributed to actual requirement.

(iii) **35 Scholarship and Stipend**

O 1,20.00

R 12.40 1,32.40 96.68 -35.72

Addition to the provision through reappropriation of ₹12.40 lakh was attributed to actual requirement.

(iv) **70 State Share**

O 58.00

S 3,08.66

R 1,00.14 4,66.80 3,17.14 -1,49.66

Augmentation of provision by supplementary grant of ₹3,08.66 lakh obtained in March 2021 was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India and further addition to the provision through reappropriation of ₹ 1,00.14 lakh was stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v)	86 Centrally Sponsored Scheme - I (CSS)				
	O	43,20.00			
	S	38,24.36			
	R	2.00	81,46.36	51,03.24	-30,43.12

Augmentation of provision by supplementary grant of ₹38,24.36 lakh obtained in March 2021 was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India and further addition to the provision through reappropriation of ₹2.00 lakh was stated to be based on actual requirement.

Saving of ₹44,98.73 lakh was also occurred during the year 2019-20.

(vi)	89 Centrally Sponsored Scheme - IV (CSS)				
	O	4,75.00			
	R	-5.20	4,69.80	2,22.13	-2,47.67

Reduction in provision through reappropriation of ₹5.20 lakh was attributed to actual requirement.

Saving of ₹5,30.87 lakh was also occurred during the year 2019-20.

Reason for saving in respect of six cases as at Sl. No. (i) to (vi) were not furnished by the Department (August 2021).

(c) Saving was partly offset by excess under:

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

01 *Welfare of Scheduled Castes*

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

S	8.48			
R	2.52	11.00	11.00	...

Creation of provision by supplementary grant of ₹8.48 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India and further addition to the provision through reappropriation of ₹2.52 lakh was stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	98 Administration			
	O	9.20		
	R	6.25	15.45	15.44
				-0.01

Addition to the provision through reappropriation of ₹6.25 lakh was attributed to actual requirement.

Reasons for excess in respect of Sl. No.(i) and final saving in respect of Sl. No. (ii) were not furnished by the Department (August 2021).

CAPITAL

Voted

- (a) As the expenditure of ₹5,31.28 lakh fell well short of the original provision of ₹12,93.00 lakh, supplementary grant of ₹7,20.40 lakh obtained in March 2021 proved lack of budgetary control on the part of Controlling Officer.
- (b) No part of the available saving of ₹14,82.12 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	37124.63	41
2017-18	35685.57	54
2018-19	9219.93	98
2019-20	1079.91	93

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

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

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

01 *Welfare of Scheduled Castes*

789 Special Component Plan for Scheduled Castes

86 Centrally Sponsored Scheme - I
(CSS)

O 9,00.00

R -2,87.60 6,12.40 2,72.38 -3,40.02

Withdrawal of provision through reappropriation of ₹2,87.60 lakh was attributed to actual requirement.

Saving of ₹6,12.40 lakh was also occurred during the year 2019-20.

(ii) 91 Central Assistance to State Plan
(CASP)

O 3,92.00

S 7,20.40

R 2,87.60 14,00.00 2,57.91 -11,42.09

Augmentation of provision by supplementary grant of ₹7,20.40 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India and further addition to the provision through reappropriation of ₹2,87.60 lakh was stated to be based on actual requirement.

Saving of ₹3,56.70 lakh was also occurred during the year 2019-20.

Reasons for saving in above two cases as at Sl. No. (i) and (ii) were not furnished by the Department (August 2021).

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	93,97,69			
Supplementary	63,30	94,60,99	84,72,11	-9,88,88
Amount surrendered during the year (March 2021)				66,43

CAPITAL

4408	Capital Outlay on Food, Storage and Warehousing
5475	Capital Outlay on other General Economic Services

Voted

Original	87,96			
Supplementary	7,05,81	7,93,77	3,45,04	-4,48,73
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹84,72.11 lakh did not come even upto the original provision of ₹93,97.69 lakh, supplementary grant of ₹63.30 lakh obtained in March 2021 proved injudicious.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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- (b) Out of the available saving of ₹9,88.88 lakh, only ₹66.43 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1666.96	15
2017-18	2644.76	19
2018-19	1762.33	12
2019-20	6886.62	50

- (c) Saving occurred mainly under:

(i) **3456 Civil Supplies**

103 Consumer Subsidies

72 Public Distribution System

O 48,15.00

R -35.02 47,79.98 42,78.50 -5,01.48

Reduction in provision through reappropriation of ₹35.02 lakh was stated to be based on actual requirement.

Saving of ₹36,04.50 lakh was also occurred during the year 2019-20.

(ii) 104 Consumer Welfare Fund

70 State Share

O 1,35.33

R -1,20.14 15.19 15.18 -0.01

Reduction in provision by surrender of ₹49.72 lakh and further reduction through reappropriation of ₹70.42 lakh were stated to be based on actual requirement.

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	789	Special Component Plan for Scheduled Castes			
	70	State Share			
		O	44.25		
		R	-4.55	39.70	23.26

Reduction in provision by surrender of ₹4.55 lakh was stated to be based on actual requirement.

(iv)	796	Tribal Area Sub-plan			
	70	State Share			
		O	80.68		
		R	-8.30	72.38	42.42

Reduction in provision by surrender of ₹8.30 lakh was stated to be based on actual requirement.

(v)	3475	Other General Economic Services			
	106	Regulation of Weights and Measures			
	05	Establishment			
		O	6,27.63		
		R	94.36	7,21.99	5,80.92

Addition to the provision through reappropriation of ₹94.36 lakh was stated to be based on actual requirement.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not furnished by the Department (August 2021).

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

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

2408 Food, Storage and Warehousing

01 Food

101 Procurement and Supply

98 Administration

O 1.00

R 0.62 1.62 1.62 ...

Addition to the provision through reappropriation of ₹0.62 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department (August 2021).

(e) Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

3456 Civil Supplies

103 Consumer Subsidies

70 State Share

R 1,06.19 1,06.19 55.96 -50.23

Reason for creation of provision through reappropriation of ₹1,06.19 lakh was stated to be based on actual requirement.

CAPITAL

Voted

(a) No part of the available saving of ₹4,48.73 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	743.34	58
2017-18	258.80	50
2018-19	567.80	57
2019-20	601.53	80

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

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

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

02 Storage and Warehousing

101 Rural Godown Programmes

88 Centrally Sponsored Scheme - III
(CSS)

O 0.52

S 2,51.56

R 0.92 2,53.00 1,50.74 -1,02.26

Augmentation of the provision by supplementary grant of ₹2,51.56 lakh obtained in March 2021 and further addition to the provision through reappropriation of ₹0.92 lakh were stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

88 Centrally Sponsored Scheme - III
(CSS)

O 0.31

S 1,50.41 1,50.72 1.09 -1,49.63

Augmentation of the provision by supplementary grant of ₹1,50.41 lakh was attributed to actual requirement.

(iii) **5054 Capital Outlay on Roads and Bridges**

05 Roads

337 Road Works

54 National Bank for Agriculture and Rural Development
(NABARD)

S 1,07.77 1,07.77 78.65 -29.12

Creation of provision by supplementary grant of ₹1,07.77 lakh was attributed to release of State Share on receipt of fund from the National Bank for Agriculture and Rural Development (NABARD) towards major works.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iv) **5475 Capital Outlay on other General Economic Services**

115 Financial Support for Infrastructure Development

89 Centrally Sponsored Scheme - IV
(CSS)

O	44.17	44.17	24.14	-20.03
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Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) were not furnished by the Department (August 2021).

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

4408 Capital Outlay on Food Storage and Warehousing

02 Storage and Warehousing

789 Special Component Plan for Scheduled Castes

88 Centrally Sponsored Scheme - III
(CSS)

O	0.17			
S	82.49			
R	0.34	83.00	...	-83.00

Augmentation of the provision by supplementary grant of ₹82.49 lakh and further addition to the provision through reappropriation of ₹0.34 lakh were stated to be based on actual requirement.

Reason for saving was not furnished by the Department (August 2021).

Grant No. 22 - Relief & Rehabilitation Department

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

2235 Social Security and Welfare

Voted

Original	35,83,75			
Supplementary	79,51,26	1,15,35,01	59,78,59	-55,56,42
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹55,56.42 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	419.14	8
2019-20	781.84	22

- (b) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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- (i) **2235 Social Security and Welfare**

01 Rehabilitation

200 Other Relief Measures

05 Establishment

S	78,30.00	78,30.00	22,89.53	-55,40.47
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Creation of provision by supplementary grant of ₹78,30.00 lakh obtained in March 2021 was stated to be due to providing of fund for meeting the expenditure for temporary shifting of Reang Refugees.

Reason for saving was not furnished by the Department (August 2021).

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	4,51,60,21			
Supplementary	6,27,62	4,57,87,83	3,82,81,15	-75,06,68
Amount surrendered during the year (March 2021)				12,09,93

Notes and Comments

REVENUE

Voted

(a) As the expenditure of ₹3,82,81.15 lakh did not come even upto the original provision of ₹4,51,60.21 lakh, supplementary grant of ₹6,27.62 lakh obtained in March 2021 proved lack of budgetary control on the part of Controlling Officer.

(b) Out of the available saving of ₹75,06.68 lakh, only ₹12,09.93 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	4511.42	14
2019-20	3157.73	9

(c) Saving occurred mainly under:

Grant No. 23 - Panchayat Raj Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(i)	2515 Other Rural Development Programmes				
	101 Panchayati Raj				
	43 Finance Commission				
	O	84,88.89	84,88.89	63,67.55	-21,21.34
(ii)	90 State Share for Central Assistance to State Plan				
	O	81.89			
	R	-69.95	11.94	11.94	...
	Withdrawal of the provision through reappropriation of ₹69.95 lakh was attributed to actual requirement.				
(iii)	91 Central Assistance to State Plan (CASP)				
	O	7,36.84			
	R	-6,17.24	1,19.60	1,19.60	...
	Withdrawal of the provision by surrender of ₹6,17.24 lakh was attributed to actual requirement.				
(iv)	102 Community Development				
	98 Administration				
	S	31.60	31.60	0.07	-31.53
	Creation of provision by supplementary grant of ₹31.60 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	26.78			
	R	-22.87	3.91	3.91	...
	Withdrawal of the provision by surrender of ₹22.87 lakh was attributed to actual requirement.				

Grant No. 23 - Panchayat Raj Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi)	91 Central Assistance to State Plan (CASP)			
	O	2,40.89		
	R	-2,01.79	39.10	39.10 ...
	Withdrawal of the provision by surrender of ₹2,01.79 lakh was attributed to actual requirement.			
(vii)	796 Tribal Area Sub-plan			
	43 Finance Commission			
	O	1,06,11.11	1,06,11.11	79,59.34 -26,51.77
(viii)	90 State Share for Central Assistance to State Plan			
	O	48.83		
	R	-41.68	7.15	7.15 ...
	Withdrawal of the provision through reappropriation of ₹41.68 lakh was attributed to actual requirement.			
(ix)	91 Central Assistance to State Plan (CASP)			
	O	4,39.27		
	R	-3,67.97	71.30	71.30 ...
	Withdrawal of the provision by surrender of ₹3,67.97 lakh was attributed to actual requirement.			
(x)	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
	200 Other Miscellaneous Compensation and Assignments			
	81 Zilla Parishad			
	O	4,30.11		
	R	-1,64.05	2,66.06	2,66.06 ...
	Reduction in provision through reappropriation of ₹1,64.05 lakh was attributed to actual requirement.			

Grant No. 23 - Panchayat Raj Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(xi)	82 Panchayat Samiti			
	O	6,68.99		
	R	-2,45.88	4,23.11	2,75.30
				-1,47.81
	Reduction in provision through reappropriation of ₹2,45.88 lakh was attributed to actual requirement.			

(xii)	796 Tribal Area Sub-plan			
	84 Block Advisory Committee			
	O	5,41.55		
	R	-2,14.90	3,26.65	3,26.65
				...
	Withdrawal of provision through reappropriation of ₹2,14.90 lakh was attributed to actual requirement.			
	Reasons for saving in respect of 12 cases at as Sl. No. (i) to (xii) were not furnished by the Department (August 2021).			

(d) Saving was partly offset by excess under:

(i)	2515 Other Rural Development Programmes			
	101 Panchayati Raj			
	99 Others			
	O	1.00		
	S	38.57		
	R	69.95	1,09.52	1,06.47
				-3.05

Augmentation of the provision by supplementary grant of ₹38.57 lakh and further addition to the provision through reappropriation of ₹69.95 lakh were stated to be based on actual requirement.

Reason for final saving was not furnished by the Department (August 2021).

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

Addition to the provision through reappropriation of ₹4,09.94 lakh was attributed to actual requirement.

Addition to the provision through reappropriation of ₹3,58.37 lakh was attributed to actual requirement.

Reasons for excess in respect of two cases as at Sl. No. (ii) and (iii) were not furnished by the Department (August 2021).

Grant No. 24 - Industries & Commerce Department

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

2230 Labour, Employment and Skill Development

2406 Forestry and Wild Life

2851 Village and Small Industries

2852 Industries

2875 Other Industries

Voted

Original	63,13,06			
Supplementary	21,96,70	85,09,76	81,02,63	-4,07,13
Amount surrendered during the year (March 2021)				...

CAPITAL

4070 Capital Outlay on other Administrative Services

4552 Capital Outlay on North Eastern Areas

4851 Capital Outlay on Village and Small Industries

4875 Capital Outlay on Other Industries

5054 Capital Outlay on Roads and Bridges

5465 Investment in General Financial and Trading Institutions

Voted

Original	34,46,95			
Supplementary	7,82,14	42,29,09	41,92,48	-36,61
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹4,07.13 lakh was surrendered during the year.
Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	368.44	6
2018-19	1234.01	15
2019-20	1348.88	17

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

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

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

01 Forestry

102 Social and Farm Forestry

87 Centrally Sponsored Scheme - II
(CSS)

S	4,76.96	4,76.96	3,57.72	-1,19.24
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Creation of provision by supplementary grant of ₹4,76.96 lakh was stated to be due to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

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

87 Centrally Sponsored Scheme - II
(CSS)

S	1,55.94	1,55.94	1,16.95	-38.99
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Creation of provision by supplementary grant of ₹1,55.94 lakh was stated to be due to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

(iii) **796 Tribal Area Sub-plan**

87 Centrally Sponsored Scheme - II
(CSS)

S	2,84.34	2,84.34	2,13.26	-71.08
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Creation of provision by supplementary grant of ₹2,84.34 lakh was stated to be receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Reasons for saving in the above three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

Grant No. 24 - Industries & Commerce Department- Concl'd.

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

2851 Village and Small Industries

105 Khadi and Village Industries

29 Industries Development

O 3,51.45

R 8.55 3,60.00 3,60.00 ...

Addition to the provision through reappropriation of ₹8.55 lakh was stated to be based on actual requirement.

Reason for excess was not furnished by the Department (August 2021).

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	23,53,46			
Supplementary	49,73	24,03,19	20,56,91	-3,46,28
Amount surrendered during the year (March 2021)				...

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	18,22,00			
Supplementary	19,23	18,41,23	14,48,56	-3,92,67
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹20,56.91 lakh did not come even upto the original provision of ₹23,53.46 lakh, supplementary grant of ₹49.73 lakh obtained in March 2021 proved injudicious.
- (b) No part of the available saving of ₹3,46.28 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	116.14	5
2019-20	433.22	17

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

- Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occurred mainly under:				
(i)	2851 Village and Small Industries				
	001 Direction and Administration				
	98 Administration				
	O	3,62.15			
	R	-0.59	3,61.56	3,04.79	-56.77
	Reduction in provision through reappropriation of ₹0.59 lakh was attributed to actual requirement.				
(ii)	103 Handloom Industries				
	29 Industries Development				
	O	6,38.23			
	S	8.88			
	R	6.90	6,54.01	5,76.39	-77.62
	Augmentation of provision by supplementary grant of ₹8.88 lakh and subsequent increase in provision through reappropriation of ₹6.90 lakh were attributed to actual requirement.				
	Saving of ₹28.87 lakh was also occurred during the year 2019-20.				
(iii)	104 Handicraft Industries				
	29 Industries Development				
	O	2,54.72			
	S	12.00			
	R	0.59	2,67.31	2,22.52	-44.79
	Augmentation of provision by supplementary grant of ₹12.00 lakh and subsequent increase in provision through reappropriation of ₹0.59 lakh were stated to be based on actual requirement.				

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

- Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(iv)	107 Sericulture Industries				
	29 Industries Development				
	O	9,93.93			
	R	-25.80	9,68.13	8,49.56	-1,18.57

Withdrawal of provision through reappropriation of ₹25.80 lakh was stated to be based on actual requirement.

Reasons for savings stated by the Department as 'saving was surrendered during the year' in respect of Sl.No. (i) to (iv) were not tenable.

(v)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance to State Plan				
	O	13.95			
	S	12.58			
	R	0.59	27.12	0.60	-26.52

Augmentation of provision by supplementary grant of ₹12.58 lakh and subsequent increase in provision through reappropriation of ₹0.59 lakh were stated to be based on actual requirement.

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

(d) Saving was partly offset by excess under:

2851 Village and Small Industries

	107 Sericulture Industries				
	90 State Share for Central Assistance to State Plan				
	O	13.00			
	S	9.36			
	R	25.80	48.17	48.17	...

Augmentation of provision by supplementary grant of ₹9.36 lakh and subsequent increase in provision through reappropriation of ₹25.80 lakh were stated to be based on actual requirement.

Reason for excess was not furnished by the Department (August 2021).

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

- Concl'd.

	Head	Total			Excess (+) Saving (-)
		Grant	Expenditure		
		(₹ in lakh)			
(e)	Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :				
	2851 Village and Small Industries				
	103	Handloom Industries			
	98	Administration			
	R	1.50	1.50	1.46	-0.04

Reason for provision of fund by way of reappropriation was stated to be based on actual requirement.

CAPITAL

Voted

- (a) As the expenditure ₹14,48.56 lakh fell well short of original provision of ₹18,22.00 lakh, supplementary grant of ₹19.23 lakh obtained in March 2021 proved injudicious.
- (b) No part of the available saving of ₹3,92.67 lakh was surrendered during the year. Saving of ₹3,76.35 lakh (23%) was also occurred during the year 2019-20.
- (c) Saving occurred mainly under:

(i)	4851 Capital outlay on Village and Small Industries				
	103 Handloom Industries				
	91 Central Assistance to State Plan (CASP)				
	O	2,13.20			
	S	5.20	2,18.40	14.90	-2,03.50

Augmentation of the provision by supplementary grant of ₹5.20 lakh was attributed to release of more fund under Centrally Sponsored Scheme (CSS) by the Government of India.

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

- Concl'd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(ii)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State Plan				
	(CASP)				
	O	69.70			
	S	1.70	71.40	4.08	-67.32

Augmentation of the provision by supplementary grant of ₹1.70 lakh was attributed to release of more fund under Centrally Sponsored Scheme (CSS) by the Government of India.

(iii)	796 Tribal Area Sub-plan				
	91 Central Assistance to State Plan				
	(CASP)				
	O	1,27.10			
	S	3.10	1,30.20	8.88	-1,21.32

Augmentation of the provision by supplementary grant of ₹3.10 lakh was attributed to release of more fund under Centrally Sponsored Scheme (CSS) by the Government of India.

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

Grant No. 26 - Fisheries Department

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

2405 Fisheries

2415 Agricultural Research and Education

2552 North Eastern Areas

Voted

Original	65,17,50			
Supplementary	1,78,65	66,96,15	55,57,68	-11,38,47
Amount surrendered during the year (March 2021)				6,44,91

CAPITAL

4405 Capital Outlay on Fisheries

Voted

Original	11,52,00			
Supplementary	5,74,06	17,26,06	6,09,14	-11,16,92
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

(a) As the expenditure ₹55,57.68 lakh did not come even upto the original provision of ₹ 65,17.50 lakh, supplementary grant of ₹1,78.65 lakh obtained in March 2021 proved lack of budgetary control on the part of the Controlling Officer.

(b) Out of the available saving of ₹11,38.47 lakh, only ₹6,44.91 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	1329.03	26
2018-19	932.44	14
2019-20	1069.32	17

Grant No. 26 - Fisheries Department - Contd.

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

(i) **2405 Fisheries**

101 Inland fisheries

89 Centrally Sponsored Scheme - IV
(CSS)

O 50.00

R -47.00 3.00 2.98 -0.02

Reduction in provision by surrender of ₹47.00 lakh was attributed to actual requirement.

(ii) 121 Welfare Schemes for Fishermen

70 State Share

O 73.00

R -32.88 40.12 39.91 -0.21

Reduction in provision through reappropriation of ₹32.88 lakh was stated to be based on actual requirement.

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

O 2,00.00

R -1,13.52 86.48 10.91 -75.57

Reduction in provision by surrender of ₹1,13.52 lakh was attributed to actual requirement.

(iv) 789 Special Component Plan for Scheduled Castes

89 Centrally Sponsored Scheme - IV
(CSS)

O 3,90.00

R -2,28.67 1,61.33 1,36.20 -25.13

Reduction in provision by surrender of ₹2,28.67 lakh was attributed to actual requirement.

Saving of ₹1,49.61 lakh was also occurred during the year 2019-20.

Grant No. 26 - Fisheries Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v)	796 Tribal Area Sub-plan			
	89 Centrally Sponsored Scheme - IV (CSS)			
	O	3,70.00		
	R	-2,28.37	1,41.63	1,29.99
				-11.64

Reduction in provision by surrender of ₹2,28.37 lakh was attributed to actual requirement.

Saving of ₹1,40.42 lakh was also occurred during the year 2019-20.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) were not furnished by the Department (August 2021).

(d) Saving was partly offset by excess under:

2405 Fisheries

001 Direction and Administration				
99 Others				
O	319.00			
R	26.00	3,45.00	3,44.77	-0.23

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

Reason for final saving was not furnished by the Department (August 2021).

CAPITAL

Voted

(a) In view of the huge saving of ₹11,16.92 lakh, supplementary grant of ₹5,74.06 lakh obtained in March 2021 proved lack of budgetary control on the part of the Controlling Officer.

(b) No part of the available saving was surrendered during the year.

Grant No. 26 - Fisheries Department - Contd.

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

(i) **4405 Capital Outlay on Fisheries**

101 Inland fisheries

54 National Bank for Agriculture and Rural Development
(NABARD)

O 4,25.00

S 1,86.08 6,11.08 1,50.02 -4,61.06

Augmentation of provision by supplementary grant of ₹1,86.08 lakh was attributed to anticipated receipt of more fund from the Government of India for the construction of Fisheries Input storage centres.

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

O 80.00

S 15.10 95.10 23.44 -71.66

Augmentation of provision by supplementary grant of ₹15.10 lakh was attributed to anticipated receipt of more fund from the Government of India for Integrated Development and Management of Fisheries under Blue Revolution.

(iii) 789 Special Component Plan for Scheduled Castes

54 National Bank for Agriculture and Rural Development
(NABARD)

O 2,25.00

S 66.99 2,91.99 1,12.07 -1,79.92

Augmentation of provision by supplementary grant of ₹66.99 lakh was attributed to anticipated receipt of more fund from the Government of India for the construction of Fisheries Input Storage Centres.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iv)	89 Centrally Sponsored Scheme - IV (CSS)			
	O	5.00		
	S	71.51	76.51	55.80
				-20.71

Augmentation of provision by supplementary grant of ₹71.51 lakh was attributed to anticipated receipt of more fund from the Government of India for Integrated Development and Management of Fisheries under Blue Revolution.

(v)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	4,12.00		
	S	1,19.09	5,31.09	1,94.04
				-3,37.05

Augmentation of provision by supplementary grant of ₹1,19.09 lakh was attributed to anticipated receipt of more fund from the Government of India for the construction of Fisheries Input storage Centers.

(vi)	89 Centrally Sponsored Scheme - IV (CSS)			
	O	5.00		
	S	1,15.29	1,20.29	73.77
				-46.52

Augmentation of provision by supplementary grant of ₹1,15.29 lakh was attributed to anticipated receipt of more fund from the Government of India for Integrated Development and Management of Fisheries under Blue Revolution.

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not furnished by the Department (August 2021).

Grant No. 27 - Agriculture Department

Major Head		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE				
2401	Crop Husbandry			
2408	Food, Storage and Warehousing			
2415	Agricultural Research and Education			
Voted				
Original		4,29,23,69		
Supplementary		71,66	4,29,95,35	3,03,47,32
Amount surrendered during the year (March 2021)				-1,26,48,03
				78,05,29
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		1,30,31,18		
Supplementary		4,12,69	1,34,43,87	77,20,81
Amount surrendered during the year (March 2021)				-57,23,06
				27,53,73

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹3,03,47.32 lakh did not come even upto the original provision of ₹4,29,23.69 lakh, supplementary grant of ₹71.66 lakh obtained in March 2021 proved wholly unnecessary.
- (b) Out of the available saving of ₹1,26,48.03 lakh, only ₹78,05.29 lakh was surrendered during the year.

Grant No. 27 - Agriculture Department - Contd.

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

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	5283.91	24
2017-18	4236	17
2018-19	3664	10
2019-20	15841.65	36

(c) Saving occurred mainly under:

(i) **2401 Crop Husbandry**

001 Direction and Administration

37 Agricultural Development

O 1,73,94.01

R 3,46.98 1,77,40.99 1,58,73.55 -18,67.44

Addition to the provision through reappropriation of ₹3,46.98 lakh was attributed to actual requirement.

Saving of ₹10,38.34 lakh was also occurred during the year 2019-20.

(ii) 99 Others

O 25,50.48

R -6,17.56 19,32.92 19,32.92 ...

Withdrawal of provision by surrender of ₹2,34.21 lakh and further reduction of provision through reappropriation of ₹3,83.35 lakh were attributed to actual requirement.

(iii) 102 Food grain crops

86 Centrally Sponsored Scheme - I
(CSS)

O 4,65.00

R -1,90.86 2,74.14 1,82.38 -91.76

Withdrawal of provision by surrender of ₹1,90.86 lakh was attributed to actual requirement.

Saving of ₹1,23.09 lakh was also occurred during the year 2019-20.

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iv)	90 State Share for Central Assistance to State Plan			
	O	94.78		
	R	-70.59	24.19	24.19 ...
	Withdrawal of provision through reappropriation of ₹70.59 lakh was attributed to actual requirement.			
	Saving of ₹1.30 lakh was also occurred during the year 2019-20.			

(v)	91 Central Assistance to State Plan (CASP)			
	O	8,53.03		
	R	-5,19.55	3,33.48	2,17.72 -1,15.76
	Withdrawal of provision by surrender of ₹5,19.55 lakh was attributed to actual requirement.			
	Saving of ₹7,91.29 lakh was also occurred during the year 2019-20.			

(vi)	105 Manures and Fertilisers			
	91 Central Assistance to State Plan (CASP)			
	O	1,86.28		
	R	-60.75	1,25.53	90.83 -34.70
	Reduction in provision through reappropriation of ₹60.75 lakh was attributed to actual requirement.			

(vii)	109 Extension and Farmers' Training			
	86 Centrally Sponsored Scheme - I (CSS)			
	O	4,43.38		
	R	-85.89	3,57.49	3,57.49 ...
	Withdrawal of provision through reappropriation of ₹85.89 lakh was attributed to actual requirement.			
	Saving of ₹26.15 lakh was also occurred during the year 2019-20.			

Grant No. 27 - Agriculture Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(viii)	90	State Share for Central Assistance to State Plan			
	O	4,28.70			
	R	-52.37	3,76.33	2,72.00	-1,04.33
	Withdrawal of provision through reappropriation of ₹52.37 lakh was attributed to actual requirement.				
	Saving of ₹1,38.68 lakh was also occurred during the year 2019-20.				
(ix)	91	Central Assistance to State Plan (CASP)			
	O	41,30.00			
	R	-10,01.76	31,28.24	24,90.23	-6,38.01
	Reduction in provision by surrender of ₹10,01.76 lakh was attributed to actual requirement.				
	Saving of ₹28,14.78 lakh was also occurred during the year 2019-20.				
(x)	111	Agricultural Economics and Statistics			
	86	Centrally Sponsored Scheme - I (CSS)			
	O	1,30.00			
	R	-10.86	1,19.14	49.81	-69.33
	Reduction in provision by surrender of ₹10.86 lakh was attributed to actual requirement.				
	Saving of ₹49.98 lakh was also occurred during the year 2019-20.				
(xi)	113	Agricultural Engineering			
	70	State Share			
	O	3,32.51			
	R	-1,03.20	2,29.31	2,04.66	-24.65
	Reduction in provision through reappropriation of ₹1,03.20 lakh was attributed to actual requirement.				
	Saving of ₹1,34.97 lakh was also occurred during the year 2019-20.				

Grant No. 27 - Agriculture Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(xii)	86 Centrally Sponsored Scheme - I (CSS)				
	O	33,20.00			
	R	-16,09.99	17,10.01	16,54.48	-55.53

Reduction in provision by surrender of ₹16,09.99 lakh was attributed to actual requirement.

Saving of ₹8,60.60 lakh was also occurred during the year 2019-20.

(xiii)	114 Development of Oil Seeds				
	91 Central Assistance to State Plan (CASP)				
	O	70.30			
	R	-25.79	44.51	42.84	-1.67

Reduction in provision by surrender of ₹16.57 lakh and further reduction through reappropriation of ₹9.22 lakh were attributed to actual requirement.

Saving of ₹18.39 lakh was also occurred during the year 2019-20.

(xiv)	789 Special Component Plan for Scheduled Castes				
	86 Centrally Sponsored Scheme - I (CSS)				
	O	15,01.24			
	R	-3,61.39	11,39.85	9,71.83	-1,68.02

Withdrawal of provision by surrender of ₹3,61.39 lakh was attributed to actual requirement.

Saving of ₹4,55.31 lakh was also occurred during the year 2019-20.

(xv)	90 State Share for Central Assistance to State Plan				
	O	2,31.69			
	S	64.93			
	R	2.04	2,98.66	2,42.95	-55.71

Augmentation of provision by supplementary grant of ₹64.93 lakh and further addition to the provision through reappropriation of ₹2.04 lakh were attributed to actual requirement.

Saving of ₹84.97 lakh was also occurred during the year 2019-20.

Grant No. 27 - Agriculture Department - Contd.

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

(xvi)	91 Central Assistance to State Plan (CASP)				
	O	19,38.18			
	R	-22.03	19,16.15	14,47.33	-4,68.81

Withdrawal of provision by surrender of ₹22.03 lakh was attributed to actual requirement.

Saving of ₹14,56.37 lakh was also occurred during the year 2019-20.

(xvii)	98 Administration				
	O	3,84.00			
	R	3.44	3,87.44	3,38.64	-48.80

Addition to the provision through reappropriation of ₹3.44 lakh was attributed to actual requirement.

Saving of ₹1,79.94 lakh was also occurred during the year 2019-20.

(xviii)	796 Tribal Area Sub-plan				
	86 Centrally Sponsored Scheme - I (CSS)				
	O	27,17.53			
	R	-10,73.92	16,43.61	13,90.47	-2,53.14

Withdrawal of provision by surrender of ₹10,73.92 lakh was attributed to actual requirement.

Saving of ₹7,69.57 lakh was also occurred during the year 2019-20.

(xix)	90 State Share for Central Assistance to State Plan				
	O	4,23.01			
	R	-1,07.92	3,15.09	2,33.50	-81.59

Withdrawal of provision by surrender of ₹94.32 lakh and further reduction through reappropriation of ₹13.60 lakh were attributed to actual requirement.

Saving of ₹77.98 lakh was also occurred during the year 2019-20.

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(xx)	91 Central Assistance to State Plan (CASP)			
	O	34,66.59		
	R	-22,96.68	11,69.91	6,50.34

Withdrawal of provision by surrender of ₹22,96.68 lakh was attributed to actual requirement.
Saving of ₹11,18.68 lakh was also occurred during the year 2019-20.

(xxi)	98 Administration			
	O	8,50.83		
	R	1.73	8,52.56	6,94.89

Addition to the provision through reappropriation of ₹1.73 lakh was attributed to actual requirement.

Saving of ₹3,81.06 lakh was also occurred during the year 2019-20.

Reasons for saving in respect of 21 cases as at Sl. No. (i) to (xxi) were not furnished by the Department (August 2021).

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

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 by surrender of ₹1,00.00 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department (August 2021).

Grant No. 27 - Agriculture Department - Contd.

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

(e) Entire provision was withdrawn under:

2401 Crop Husbandry

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**

109 Extension and Farmers' Training

70 State Share

O 49.26

R 6.46 55.72 55.72 ...

Addition to the provision through reappropriation of ₹6.46 lakh was attributed to actual requirement.

(ii) 110 Crop Insurance

90 State Share for Central Assistance to State Plan

O 37.02

R 2,45.34 2,82.36 2,75.32 -7.04

Addition to the provision through reappropriation of ₹2,45.34 lakh was attributed to actual requirement.

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

90 State Share for Central Assistance to State Plan

O 5.77

R 0.81 6.58 6.58 ...

Addition to the provision through reappropriation of ₹0.81 lakh was attributed to actual requirement.

Grant No. 27 - Agriculture Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
(iv)	91 Central Assistance to State Plan (CASP)				
	O	50.00			
	R	9.22	59.22	59.22	...
	Addition to the provision through reappropriation of ₹9.22 lakh was attributed to actual requirement.				
(v)	789 Special Component Plan for Scheduled Castes				
	37 Agricultural Development				
	O	2.92			
	R	2.20	5.12	5.12	...
	Addition to the provision through reappropriation of ₹2.20 lakh was attributed to actual requirement.				
(vi)	796 Tribal Area Sub-plan				
	37 Agricultural Development				
	O	2.92			
	R	4.51	7.43	7.42	-0.01
	Addition to the provision through reappropriation of ₹4.51 lakh was attributed to actual requirement.				
(vii)	2415 Agricultural Research and Education				
	01 Crop Husbandry				
	70 State Share				
	O	0.10			
	R	16.57	16.67	16.67	...
	Addition to the provision through reappropriation of ₹16.57 lakh was attributed to actual requirement.				

Reasons for excess in respect of Sl. No, (i) and final saving in respect of Sl. No. (ii) to (vii) were not furnished by the Department (August 2021).

Grant No. 27 - Agriculture Department - Contd.

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

- (g) Instance of creation of provision without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

2401 Crop Husbandry

001 Direction and Administration

98 Administration

R	1.50	1.50	1.35	-0.15
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Reason for creation of provision through reappropriation of ₹1.50 lakh was attributed to actual requirement.

CAPITAL

Voted

- (a) As the expenditure of ₹77,20.81 lakh fell well short of the original provision of ₹1,30,31.18 lakh, supplementary grant of ₹4,12.69 lakh obtained in March 2021 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹57,23.06 lakh, only ₹27,53.73 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	5970.42	65
2018-19	7294.17	65
2019-20	7340.28	56

Grant No. 27 - Agriculture Department - Contd.

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

(i) **4401 Capital Outlay on Crop Husbandry**

103 Seeds

65 Suspense Account

O 15,00.00

R -2,45.06 12,54.94 5,04.17 -7,50.77

Withdrawal of provision through reappropriation of ₹2,45.06 lakh was attributed to actual requirement.

Saving of ₹10,00.97 lakh was also occurred during the year 2019-20.

(ii) **87 Centrally Sponsored Scheme - II
(CSS)**

O 81.25

R 33.55 1,14.80 62.16 -52.64

Addition to the provision through reappropriation of ₹33.55 lakh was attributed to actual requirement.

Saving of ₹1,14.80 lakh was also occurred during the year 2019-20.

(iii) **105 Manures and Fertilisers**

65 Suspense Account

O 50,00.00

R -17,54.94 32,45.06 32,44.56 -0.50

Withdrawal of provision by surrender of ₹17,54.94 lakh was attributed to actual requirement.

Saving of ₹24,07.69 lakh was also occurred during the year 2019-20.

(iv) **113 Agricultural Engineering**

54 National Bank for Agriculture and Rural Development
(NABARD)

O 4,50.11

R -2,97.29 1,52.81 1,45.17 -7.64

Withdrawal of provision by surrender of ₹52.73 lakh and further reduction in provision through reappropriation of ₹2,44.56 lakh were attributed to actual requirement.

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v)	90 State Share for Central Assistance to State Plan			
	O	1,14.80		
	R	-40.50	74.30	44.27
	Reduction in the provision through reappropriation of ₹40.50 lakh was attributed to actual requirement.			-30.03

(vi)	91 Central Assistance to State Plan (CASP)			
	O	15,30.00		
	R	-8,61.26	6,68.74	2,94.75
	Reduction in the provision by surrender of ₹1,26.24 lakh and further reduction in provision through reappropriation of ₹7,35.02 lakh were attributed to actual requirement.			-3,73.98

(vii)	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	1,47.15		
	R	-92.88	54.27	33.02
	Withdrawal of provision through reappropriation of ₹92.88 lakh was attributed to actual requirement.			-21.25

(viii)	91 Central Assistance to State Plan (CASP)			
	O	3,60.00		
	S	2,55.60	6,15.60	3,36.44
	Augmentation of provision by supplementary grant of ₹2,55.60 lakh was attributed to anticipatory receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.			-2,79.16

Saving of ₹5,49.39 lakh was also occurred during the year 2019-20.

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	2,68.34		
	R	-1,84.90	83.44	55.65

Withdrawal of provision by surrender of ₹64.34 lakh and further reduction in provision through reappropriation of ₹1,20.56 lakh were attributed to actual requirement.

(x)	87 Centrally Sponsored Scheme - II (CSS)			
	O	70.00		
	R	4.40	74.40	16.94

Addition to the provision through reappropriation of ₹4.40 lakh was attributed to actual requirement.

(xi)	90 State Share for Central Assistance to State Plan			
	O	37.05		
	R	-29.11	7.94	1.10

Reduction in provision through reappropriation of ₹29.11 lakh was attributed to actual requirement.

Saving of ₹7.94 lakh was also occurred during the year 2019-20.

(xii)	91 Central Assistance to State Plan (CASP)			
	O	6,55.00		
	R	-5,14.82	1,40.18	1,09.17

Withdrawal of provision by surrender of ₹5,10.42 lakh and further reduction in provision through reappropriation of ₹4.40 lakh were attributed to actual requirement.

Saving of ₹1,40.18 lakh was also occurred during the year 2019-20.

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

Reduction in provision through reappropriation of ₹3,86.31 lakh was attributed to actual requirement.

Reduction in provision through reappropriation of ₹1,26.39 lakh was attributed to actual requirement.

Reduction in provision through reappropriation of ₹2,41.03 lakh was attributed to actual requirement.

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Grant No. 27 - Agriculture Department - Contd.

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

4435 Capital Outlay on Other Agricultural Programmes

01 *Marketing and Quality Control*

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan
(CASP)

S	95.85	95.85	...	-95.85
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Creation of provision by supplementary grant of ₹95.85 lakh was attributed to anticipatory receipt of more fund under Centrally Sponsored Scheme (CSS) from Government of India.

Reason for saving was not furnished by the Department (August 2021).

(e) Creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. However, no expenditure incurred during the year which resulted in the blocking of fund idle without any purpose:

(i) **4435 Capital Outlay on other Agricultural Programmes**

01 *Marketing and Quality Control*

789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

R	10.65	10.65	...	-10.65
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(ii) **800 Other expenditure**

90 State Share for Central Assistance to State Plan

R	5.00	5.00	...	-5.00
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Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	4552 Capital Outlay on North Eastern Areas			
	101 Veterinary Services and Animal Health			
	90 State Share for Central Assistance to State Plan			
	R	67.34	67.34	...
				-67.34

(iv)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	R	22.02	22.02	...
				-22.02

Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) were not furnished by the Department (August 2021).

(f) Saving was partly offset by excess under:

(i)	4401 Capital Outlay on Crop Husbandry			
	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan (CASP)			
	O	7.65		
	R	43.02	50.67	38.72
				-11.95

Addition to the provision through reappropriation of ₹43.02 lakh was attributed to actual requirement.

(ii)	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	1,54.05		
	R	5,18.64	6,72.68	6,62.35
				-10.33

Addition to the provision through reappropriation of ₹5,18.64 lakh was attributed to actual requirement.

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	50.36		
	S	40.44		
	R	1,43.59	2,34.39	2,14.19 -20.20

Augmentation of provision by supplementary grant of ₹40.44 lakh and further addition to the provision through reappropriation of ₹1,43.59 lakh were attributed to actual requirement.

(iv)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	91.84		
	R	3,20.70	4,12.54	3,81.02 -31.52

Addition to the provision through reappropriation of ₹3,20.70 lakh was attributed to actual requirement.

Reasons for final saving in respect of four cases as at Sl. No. (i) to (iv) were stated to be based on actual requirement.

(g) Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation :

(i)	4401 Capital outlay on Crop Husbandry			
	104 Agricultural Farms			
	37 Agricultural Development			
	R	6.25	6.25	6.25 ...

(ii)	800 Other expenditure			
	90 State Share for Central Assistance to State Plan			
	R	74.66	74.66	54.16 -20.50

Grant No. 27 - Agriculture Department - Concl'd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	91 Central Assistance to State Plan (CASP)			
	R	6,56.89	6,56.89	2,79.18
				-3,77.71
(iv)	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			
	R	29.85	29.85	25.21
				-4.64
(v)	4435 Capital Outlay on other Agricultural Programmes			
	01 Marketing and Quality Control			
	800 Other expenditure			
	91 Central Assistance to State Plan (CASP)			
	R	44.58	44.58	23.79
				-20.79

Reasons for creation of provision by way of reappropriation in respect of five cases as at Sl. No. (i) to (v) were stated to be based on actual requirement.

Grant No. 28 - Horticulture Department

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

2401 Crop Husbandry

2402 Soil and Water Conservation

Voted

Original	1,22,28,62			
Supplementary	15,74,41	1,38,03,03	86,82,88	-51,20,15
Amount surrendered during the year (March 2021)				29,20,47

CAPITAL

4401 Capital Outlay on Crop Husbandry

4552 Capital Outlay on North Eastern Areas

5465 Investments in General Financial and Trading Institutions

Voted

Original	1,25,00			
Supplementary	1,11,91	2,36,91	1,93,10	-43,81
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

(a) As the expenditure of ₹86,82.88 lakh did not come even upto the original provision of ₹1,22,28.62 lakh, supplementary grant of ₹15,74.41 lakh obtained in March 2021 proved lack of budgetary control on the part of the Controlling Officer.

(b) Out of the available saving of ₹51,20.15 lakh, only ₹29,20.47 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	3499.48	36
2018-19	7160.97	47
2019-20	6366.01	42

Grant No. 28 - Horticulture Department-Contd.

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

(c) Saving occurred mainly under:

(i) **2401 Crop Husbandry**

001 Direction and Administration

98 Administration

O 37,55.14

R -2,98.85 34,56.29 33,22.92 -1,33.37

Reduction in provision through surrender of ₹2,10.81 lakh and further reduction in provision through reappropriation of ₹88.04 lakh were stated to be based on actual requirement in both the cases.

(ii) 119 Horticulture and Vegetable Crops

90 State Share for Central Assistance to State Plan

O 2,02.22

R -35.32 1,66.90 1,25.00 -41.90

Reduction in provision through reappropriation of ₹35.32 lakh was stated to be based on actual requirement.

(iii) 91 Central Assistance to State Plan
(CASP)

O 5,00.00

S 10,02.28 15,02.28 11,25.00 -3,77.28

Addition to the provision by supplementary grant of ₹10,02.28 lakh was stated to be based on actual requirement.

(iv) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O 33.00

S 21.57 54.57 33.00 -21.57

Addition to the provision by supplementary grant of ₹21.57 lakh was 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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(v)	91 Central Assistance to State Plan (CASP)			
	O	12,00.00		
	R	-7,08.87	4,91.13	3,01.00

Reduction in provision by surrender of ₹7,08.87 lakh was stated to be based on actual requirement.

(vi)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	2,02.00		
	R	-1,02.49	99.51	64.22

Reduction in provision by surrender of ₹56.38 lakh and further reduction in provision through reappropriation of ₹46.11 lakh were stated to be based on actual requirement in both the cases.

(vii)	91 Central Assistance to State Plan (CASP)			
	O	18,00.00		
	R	-9,04.41	8,95.59	5,74.00

Reduction in provision through reappropriation of ₹9,04.41 lakh was stated to be based on actual requirement.

(viii)	2402 Soil and Water Conservation			
	001 Direction and Administration			
	98 Administration			
	O	7,42.05		
	R	75.18	8,17.23	6,75.79

Addition to the provision through reappropriation ₹75.18 lakh was attributed to actual requirement.

Grant No. 28 - Horticulture Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	102 Soil Conservation			
	90 State Share for Central Assistance to State Plan			
	O	1,44.78		
	R	-41.67	1,03.11	1,03.10

Reduction in provision through reappropriation of ₹41.67 lakh was stated to be based on actual requirement.

(x)	91 Central Assistance to State Plan (CASP)			
	O	5,00.00		
	S	5,40.00	10,40.00	9,00.00

Augmentation of provision by supplementary grant of ₹5,40.00 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	51.67		
	R	27.03	78.70	27.34

Addition to the provision through reappropriation of ₹27.03 lakh was stated to be based on actual requirement.

(xii)	91 Central Assistance to State Plan (CASP)			
	O	10,00.00		
	S	-3,80.00	6,20.00	2,74.00

Reduction in provision by surrender of ₹3,80.00 lakh was stated to be based on actual requirement.

Reasons for saving in the above 12 cases as at Sl. No. (i) to (xii) were not furnished by the Department (August 2021).

Grant No. 28 - Horticulture Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(d) Entire/reduced provision was unutilised throughout the year as under:

(i)	2402 Soil and Water Conservation				
	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	33.00	33.00	...	-33.00

(ii)	91 Central Assistance to State Plan (CASP)				
	O	10,00.00			
	S	-6,60.00	3,40.00	...	-3,40.00

Reduction in provision by surrender of ₹6,60.00 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 furnished by the Department (August 2021).

(e) Saving was partly offset by excess under:

(i)	2401 Crop Husbandry				
	001 Horticulture and Vegetable Crops				
	99 Others				
	O	6,18.39			
	R	56.31	6,74.70	6,73.60	-1,10

Addition to the provision through reappropriation of ₹56.31 lakh was attributed to actual requirement.

(ii)	119 Horticulture and Vegetable Crops				
	37 Agriculture Development				
	O	1,12.00			
	R	31.90	1,43.90	1,30.55	-13.35

Addition to the provision through reappropriation of ₹31.90 lakh was attributed to actual requirement.

Grant No. 28 - Horticulture Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	S	0.29		
	R	0.27	0.56	...

Creation of provision by supplementary grant of ₹0.29 lakh and further addition to the provision through reappropriation of ₹0.27 lakh were stated to be based on actual requirement in both the cases.

Reasons for final saving in the above three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

(f)	Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation :
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(i)	2401 Crop Husbandry			
	103 Seeds			
	70 State Share for Central Assistance to State Plan			
	R	1.64	1.64	1.64 ...

(ii)	796 Tribal Area Sub-plan			
	70 State Share for Central Assistance to State Plan			
	R	1.01	1.01	1.00 -0.01

Reasons for provision of fund by way of appropriation in the above two cases as at Sl. No. (i) and (ii) were stated to be based on actual requirement.

CAPITAL

Voted

(a)	No part of the available saving of ₹43.81 lakh was surrendered during the year.
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Grant No. 28 - Horticulture Department - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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Saving during the earlier years is given

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	73.76	40
2018-19	31.09	28
2019-20	118.86	54

(b) Saving occurred mainly under:

4552 Capital Outlay on North Eastern Areas

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(North Eastern Council)

O	20.00			
S	37.39	57.39	30.63	-26.76

Augmentation of provision by supplementary grant of ₹37.39 lakh was attributed to receipt of more fund under North Eastern Council from the Government of India.

Reason for saving was not furnished by the Department (August 2021).

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		1,16,61,55		
Supplementary		3,98,49	1,20,60,04	1,04,87,81
Amount surrendered during the year (March 2021)				4,13,21
Charged				
Original		32,00	32,00	...
Amount surrendered during the year (March 2021)				32,00
CAPITAL				
4403	Capital Outlay on Animal Husbandry			
4552	Capital Outlay on North Eastern Areas			
Voted				
Original		5,24,50		
Supplementary		2,06,34	7,30,84	51,89
Amount surrendered during the year (March 2021)				5,05,83

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹1,04,87.81 lakh did not come even upto the original provision of ₹1,16,61.55 lakh, supplementary grant of ₹3,98.49 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹15,72.23 lakh, only ₹4,13.21 lakh was surrendered during the year.

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

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

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1522.76	17
2017-18	769.75	8
2018-19	1723.12	15
2019-20	1222.30	11

(c) Saving occurred under:

(i) **2403 Animal Husbandry**

101 Veterinary Services and Animal Health

39 Animal Resource Development

O 33.16

S 19.00

R 6.00 58.16 33.35 -24.81

Augmentation of provision by supplementary grant of ₹19.00 lakh was attributed to release of fund on foot and mouth Disease control programme under Animal Resource Development and further addition through reappropriation of ₹6.00 lakh was attributed to actual requirement in both the cases.

(ii) 103 Poultry Development

91 Central Assistance to State Plan

(CASP)

O 10.00

S 1,80.06 1,90.06 1,38.21 -51.85

Augmentation of provision by supplementary grant of ₹1,80.06 lakh was attributed to receipt of more fund from the Government of India under Centrally Sponsored Scheme (CSS).

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

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

(iii)	109	Extension and Training			
	39	Animal Resource Development			
	O	5,58.83			
	R	-15.70	5,43.13	3,85.38	-1,57.75

Reduction in provision through reappropriation of ₹15.70 lakh was stated to be based on actual requirement.

(iv)	789	Special Component Plan for Scheduled Castes			
	39	Animal Resource Development			
	O	3,91.62			
	R	-51.49	3,40.13	3,23.31	-16.82

Reduction in provision by surrender of ₹50.00 lakh and further reduction through reappropriation of ₹1.49 lakh were stated to be based on actual requirement in both the cases.

(v)	90	State Share for Central Assistance to State Plan			
	O	37.00			
	R	-25.88	11.12	1.46	-9.66

Reduction in provision by surrender of ₹14.37 lakh and further reduction through reappropriation of ₹11.51 lakh were stated to be based on actual requirement in both the cases.

(vi)	91	Central Assistance to State Plan (CASP)			
	O	1,54.00			
	R	-23.84	1,30.16	89.01	-41.15

Reduction in provision by surrender of ₹23.84 lakh was stated to be based on actual requirement.

(vii)	796	Tribal Area Sub-plan			
	39	Animal Resource Development			
	O	6,72.52			
	R	-48.09	6,24.43	6,12.25	-12.18

Reduction in provision by surrender of ₹48.00 lakh and subsequent reduction through reappropriation of ₹0.09 lakh were stated to be based on actual requirement in both the cases.

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

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

(viii)	91 Central Assistance to State Plan (CASP)			
	O	2,00.00		
	R	-1,70.14	29.86	26.83
				-3.03

Withdrawal of provision by surrender of ₹1,70.14 lakh was stated to be based on actual requirement.

Reasons for saving of all the eight cases as at Sl. No. (i) to (viii) were not furnished by the Department (August 2021).

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

(i)	2403 Animal Husbandry			
	106 Other Livestock Development			
	91 Central Assistance to State Plan (CASP)			
	O	20.00		
	R	-20.00	...	...
		

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

(ii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	56.00		
	R	-56.00	...	...
		

Withdrawal of entire provision by surrender of ₹36.93 lakh and through reappropriation of ₹19.07 lakh were stated to be based on actual requirement in both the cases.

(iii)	2404 Dairy Development			
	102 Dairy Development Projects			
	91 Central Assistance to State Plan (CASP)			
	O	20.00		
	R	-20.00	...	...
		

Withdrawal of entire provision through reappropriation of ₹20.00 lakh was attributed to actual requirement.

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

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

(iv)	789	Special Component Plan for Scheduled Castes		
	91	Central Assistance to State Plan		
		(CASP)		
	O	30.00		
	R	-30.00	...	...

Withdrawal of entire provision by surrender of ₹30.00 lakh was stated to be based on actual requirement.

(v)	796	Tribal Area Sub-plan		
	91	Central Assistance to State Plan		
		(CASP)		
	O	50.00		
	R	-50.00	...	...

Withdrawal of entire provision by surrender of ₹28.68 lakh and through reappropriation of ₹21.32 lakh were stated to be based on actual requirement in both the cases.

(e) Saving was partly offset by excess under:

2403 Animal Husbandry

	104	Sheep and Wool Development		
	91	Central Assistance to State Plan		
		(CASP)		
	S	93.24		
	R	22.24	1,15.48	1,13.58
				-1.90

Creation of provision by supplementary grant of ₹93.24 lakh was attributed to receipt of more fund from the Government of India under Centrally Sponsored Scheme (CSS) and further addition to the provision through reappropriation of ₹22.24 lakh was attributed to actual requirement.

Reason for final saving was not furnished by the Department (August 2021).

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

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

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

(i) **2403 Animal Husbandry**

105 Piggery Development

90 State Share for Central Assistance to State Plan

R	7.53	7.53	7.53	...
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Creation of provision through reappropriation of ₹7.53 lakh was attributed to actual requirement.

(ii) **2404 Dairy Development**

789 Special Component Plan for Scheduled Castes

72 Public Distribution System

R	8.50	8.50	8.50	...
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Creation of provision through reappropriation of ₹8.50 lakh was stated to be based on actual requirement.

(iii) **796 Tribal Area Sub-plan**

72 Public Distribution System

R	15.50	15.50	15.50	...
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Creation of provision through reappropriation of ₹15.50 lakh was stated to be based on actual requirement.

REVENUE

Charged

(a) The entire provision of ₹32.00 lakh remained unutilised during the year.

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

2049 Interest Payments

01 Interest on Internal Debt

200 Interest on Other Internal Debts

58 Debt Services

O	32.00			
R	-32.00	...	...	...

Withdrawal of provision by surrender of ₹32.00 lakh was attributed to actual requirement.

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

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

CAPITAL

Voted

- (a) As the total expenditure of ₹51.89 lakh did not come even upto the original provision of ₹5,24.50 lakh, supplementary grant of ₹2,06.34 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹6,78.95 lakh, only ₹5,05.83 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	559.82	61
2017-18	898.86	97
2018-19	795.22	82
2019-20	762.54	78

- (c) Saving occurred mainly under:

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

105 Forest Produce

91 Central Assistance to State Plan

(North Eastern Council)

S	33.54	33.54	9.55	-23.99
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Augmentation of provision by supplementary grant of ₹33.54 lakh was attributed to receipt of more fund from the Government of India under Centrally Sponsored Scheme (CSS).

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

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)			
	S	74.94	74.94	6.83
				-68.11

Creation of provision by supplementary grant of ₹74.94 lakh was attributed to receipt of more fund from the Government of India under Centrally Sponsored Scheme (CSS).

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

(i)	4403 Capital Outlay on Animal Husbandry			
	101 Veterinary Services and Animal Health			
	54 National Bank for Agriculture and Rural Development			
	(NABARD)			
	O	1,00.00		
	R	-1,00.00	...	...

Withdrawal of provision by surrender of ₹1,00.00 lakh was attributed to actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development			
	(NABARD)			
	O	2,00.00		
	R	-2,00.00	...	...

Withdrawal of provision by surrender of ₹2,00.00 lakh was attributed to actual requirement.

(iii)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development			
	(NABARD)			
	O	2,00.00		
	R	-2,00.00	...	...

Withdrawal of provision by surrender of ₹2,00.00 lakh was attributed to actual requirement.

Grant No. 29 - Animal Resource Development Department - Concl'd.

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

- (e) Instance of creation of provision through reappropriation without the knowledge of the Legislature was noticed in the following case. Excess expenditure requires regularisation:

4552 Capital Outlay on North Eastern Areas

105 Forest Produce

90 State Share for Central Assistance to State Plan

(North Eastern Council)

R	3.46	3.46	3.46	...
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Reason for creation of provision through reappropriation of ₹3.46 lakh was attributed to actual requirement.

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	1,97,16,80			
Supplementary	3,58,74	2,00,75,54	1,53,72,93	-47,02,61
Amount surrendered during the year (March 2021)				34,81,68

Notes and Comments

REVENUE

Voted

(a) As the expenditure of ₹1,53,72.93 lakh did not come even upto the original provision of ₹1,97,16.80 lakh, supplementary grant of ₹3,58.74 lakh obtained in March 2021 proved lack of budgetary control on the part of the Controlling Officer.

(b) Out of the available saving of ₹47,02.61 lakh, only ₹34,81.68 lakh was surrendered during the year.

Saving during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	937.54	10
2018-19	1231.03	12
2019-20	1522.56	12

Grant No. 30 - Forest Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	
(c)	Saving occurred mainly under:				
(i)	2402 Soil and Water Conservation				
	102 Soil Conservation				
	40 Forestry				
	O	1,72.00			
	R	-30.50	1,41.50	1,13.23	-28.27
	Reduction in provision by surrender of ₹30.50 lakh was attributed to actual requirement.				
	Saving of ₹8.63 lakh was also occurred during the year 2019-20.				
(ii)	2406 Forestry and Wild Life				
	01 Forestry				
	001 Direction and Administration				
	99 Others				
	O	3,20.00			
	R	-30.00	2,90.00	2,86.97	-3.03
	Reduction in provision by surrender of ₹30.00 lakh was attributed to actual requirement.				
(iii)	101 Forest Conservation, Development and Regeneration				
	88 Centrally Sponsored Scheme - III (CSS)				
	O	36.00			
	R	-20.85	15.15	3.09	-12.06
	Reduction in provision through reappropriation of ₹20.85 lakh was attributed to actual requirement.				
	Saving of ₹5.97 lakh was also occurred during the year 2019-20.				
(iv)	102 Social and Farm Forestry				
	90 State Share for Central Assistance to State Plan (CASP)				
	O	25.00			
	R	-17.14	7.86	3.63	-4.23
	Reduction in provision by surrender of ₹17.14 lakh was attributed to actual requirement.				

Grant No. 30 - Forest Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	91 Central Assistance to State Plan (CASP)			
	O	2,01.00		
	R	-78.92	1,22.08	1,22.08 ...
Reduction in provision through reappropriation of ₹78.92 lakh was attributed to actual requirement.				
Saving of ₹1,55.69 lakh was also occurred during the year 2019-20.				
(vi)	789 Special Component Plan for Scheduled Castes			
	88 Centrally Sponsored Scheme - III (CSS)			
	O	24.50		
	R	-17.15	7.35	2.00 -5.35
Reduction in provision by surrender of ₹17.15 lakh was attributed to actual requirement.				
(vii)	91 Central Assistance to State Plan (CASP)			
	O	16,99.00		
	R	-9,48.43	7,50.57	6,77.96 -72.61
Reduction in provision by surrender of ₹9,20.78 lakh and further reduction through reappropriation of ₹27.65 lakh were attributed to actual requirement in both the cases.				
(viii)	796 Tribal Area Sub-plan			
	88 Centrally Sponsored Scheme - III (CSS)			
	O	39.50		
	R	-28.70	10.80	2.98 -7.82
Reduction in provision by surrender of ₹28.70 lakh was attributed to actual requirement.				

Grant No. 30 - Forest Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	90 State Share for Central Assistance to State Plan (CASP)			
	O	31.00		
	R	-7.33	23.67	6.67

Reduction in provision by surrender of ₹5.09 lakh and further reduction in provision through reappropriation of ₹2.24 lakh were attributed to actual requirement in both the cases.

(x)	91 Central Assistance to State Plan (CASP)			
	O	33,00.00		
	R	-19,50.90	13,49.10	11,96.61

Reduction in provision by surrender of ₹18,91.22 lakh and further reduction in provision through reappropriation of ₹59.68 lakh were attributed to actual requirement in both the cases.

(xi)	02 Environmental Forestry and Wild Life			
	110 Wild Life Preservation			
	40 Forestry			
	O	2,18.50		
	R	-32.35	1,86.15	1,86.15

Reduction in provision by surrender of ₹24.86 lakh and further reduction in provision through reappropriation of ₹7.49 lakh were attributed to actual requirement in both the cases.

(xii)	04 Afforestation and Ecology Development			
	101 Forest Conservation, Development and Regeneration			
	88 Centrally Sponsored Scheme - III (CSS)			
	O	68.00		
	R	-29.15	38.85	29.24

Reduction in provision through reappropriation of ₹29.15 lakh was attributed to actual requirement.

Grant No. 30 - Forest Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(xiii)	129	State Compensatory Afforestation			
	69	State Compensatory Afforestation Fund-Tripura			
	O	21,00.00			
	R	-2,00.00	19,00.00	17,55.99	1,44.01

Reduction in provision by surrender of ₹1,86.78 lakh and further reduction in provision through reappropriation of ₹13.22 lakh were attributed to actual requirement in both the cases.

Saving of ₹1,52.05 lakh was also occurred during the year 2019-20

Reasons for saving in respect of 13 cases as at Sl. No. (i) to (xiii) were not furnished by the Department (August 2021).

(d) Saving was partly offset by excess under:

(i)	2406 Forestry and Wild Life				
	02	<i>Environmental Forestry and Wild Life</i>			
	110	Wild Life Preservation			
	91	Central Assistance to State Plan (CASP)			
	O	46.00			
	R	62.99	1,08.99	63.71	-45.28

Addition to the provision through reappropriation of ₹62.99 lakh was attributed to actual requirement.

(ii)	796	Tribal Area Sub-plan			
	90	State Share for Central Assistance to State Plan (CASP)			
	O	5.00			
	R	4.89	9.89	7.65	-2.24

Addition to the provision through reappropriation of ₹4.89 lakh was attributed to actual requirement.

Reasons for final saving in the above two cases as at Sl. No. (i) and (ii) were not furnished by the Department (August 2021).

Grant No. 30 - Forest Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(e)	Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation:			
(i)	2406 Forestry and Wild Life			
	01 Forestry			
	101 Forest Conservation, Development and Regeneration			
	41 Human Development			
	R	7.00	7.00	7.00 ...
(ii)	789 Special Component Plan for Scheduled Castes			
	41 Central Assistance to State Plan (CASP)			
	R	5.00	5.00	5.00 ...
(iii)	796 Tribal Area Sub-plan			
	41 Central Assistance to State Plan (CASP)			
	R	8.00	8.00	8.00 ...

Reasons for creation of provision by way of reappropriation in the above three cases as at Sl. No. (i) to (iii) were stated to be based on actual requirement.

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	15,99,63,33	15,99,63,33	5,99,50,19	-10,00,13,14
Amount surrendered during the year (March 2021)				8,97,65,22

CAPITAL

- 4515 Capital Outlay on other Rural Development Programmes**

Voted

Supplementary	2,15	2,15	2,15	...
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹10,00,13.14 lakh, only ₹8,97,65.22 lakh was surrendered during the year.

Saving during the earlier year is given below:

Year	Saving (in lakh)	Percentage of Saving over total Provision
2016-17	2070.01	15
2017-18	2001.89	14
2018-19	12924.22	47
2019-20	90961.39	57

Grant No. 31 - Rural Development Department - Contd.

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

(i) **2215 Water Supply and Sanitation**

01 Water Supply

799 Suspense

65 Suspense Account

O 30,00.00

R -10,00.00 20,00.00 5,73.22 -14,26.78

Reduction in provision by surrender of ₹10,00.00 lakh was attributed to actual requirement.

Saving of ₹9,92.72 lakh was also occurred during the year 2019-20.

(ii) **2216 Housing**

03 Rural Housing

105 Indira Awaas Yojana

90 State Share for Central Assistance to State Plan

O 5,00.00

R -61.55 4,38.45 4,38.45 ...

Reduction in provision by surrender of ₹61.55 lakh was stated to be based on actual requirement.

(iii) 91 Central Assistance to State Plan
(CASP)

O 41,05.13

R -14,91.94 26,13.19 26,13.19 ...

Withdrawal of provision by surrender of ₹14,91.94 lakh was attributed to actual requirement.

(iv) 789 Special Component Plan for Scheduled Castes
90 State Share for Central Assistance to State Plan

O 4,00.00

R -75.92 3,24.08 3,24.08 ...

Withdrawal of provision of ₹75.92 lakh by way of surrender was stated to be based on actual requirement.

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v)	91 Central Assistance to State Plan (CASP)			
	O	30,34.21		
	R	-11,02.72	19,31.49	19,31.49 ...

Reduction in provision by surrender of ₹11,02.72 lakh was attributed to actual requirement.

(vi)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	1,07,09.01		
	R	-38,92.00	68,17.01	68,17.01 ...

Reduction in provision by surrender of ₹38,92.00 lakh was stated to be based on actual requirement.

(vii)	2501 Special Programmes for Rural Development			
	04 Integrated Rural Energy Planning Programme			
	105 Project Implementation			
	90 State Share for Central Assistance to State Plan			
	O	2,00.00		
	R	-1,79.56	20.44	20.44 ...

Reduction in provision through reappropriation of ₹1,48.57 lakh and further reduction by surrender of ₹30.99 lakh were stated to be based on actual requirement in both the cases.

(viii)	91 Central Assistance to State Plan (CASP)			
	O	32,12.14		
	R	-30,25.25	1,86.89	1,86.89 ...

Reduction in provision through reappropriation of ₹15,63.61 lakh and further reduction by surrender of ₹14,61.64 lakh were attributed to actual requirement in both the cases.

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	1,50.00		
	R	-1,24.89	25.11	15.11
				-10.00
	Reduction in provision through reappropriation of ₹1,24.89 lakh was attributed to actual requirement.			

(x)	91 Central Assistance to State Plan (CASP)			
	O	23,74.19		
	R	-22,38.19	1,36.00	1,35.99
				...
	Reduction in provision through reappropriation of ₹11,57.85 lakh and further reduction by surrender of ₹10,80.34 lakh were stated to be based on actual requirement in both the cases.			

(xi)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	7,50.00		
	R	-6,94.65	55.35	53.33
				-2.02
	Reduction in provision through reappropriation of ₹6,71.32 lakh and further reduction by surrender of ₹23.33 lakh were attributed to actual requirement in both the cases.			

(xii)	91 Central Assistance to State Plan (CASP)			
	O	83,79.48		
	R	-79,02.42	4,77.06	4,77.06
				...
	Reduction in provision through reappropriation of ₹40,89.47 lakh and further reduction of ₹38,12.95 lakh by way of surrender were stated to be based on actual requirement in both the cases.			

(xiii)	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	30 Rural Development			
	O	87.28		
	R	2.00	89.28	63.03
				-26.25
	Addition to the provision through reappropriation of ₹2.00 lakh was stated to be based on actual requirement.			

Grant No. 31 - Rural Development Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(xiv) 102 Community Development

70 State Share

O 92.00

R -40.25 51.75 51.75 ...

Withdrawal of provision by surrender of ₹44.90 lakh and subsequent addition through reappropriation of ₹4.65 lakh were stated to be based on actual requirement in both the cases.

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

O 8,87.80

R -7,01.50 1,86.30 1,86.30 ...

Reduction in provision by surrender of ₹6,52.26 lakh and further reduction through reappropriation of ₹49.24 lakh were attributed to actual requirement in both the cases.

(xvi) 90 State Share for Central Assistance to State Plan

O 20,80.12

R -7,55.36 13,24.76 11,15.81 -2,08.95

Withdrawal of provision by surrender of ₹7,55.36 lakh was attributed to actual requirement.

(xvii) 91 Central Assistance to State Plan
(CASP)

O 2,17,48.80

R -1,59,98.80 57,50.00 44,12.48 -13,37.52

Withdrawal of provision by surrender of ₹1,59,98.80 lakh was stated to be based on actual requirement.

(xviii) 789 Special Component Plan for Scheduled Castes

70 State Share

O 68.00

R -29.75 38.25 38.25 ...

Reduction in provision through reappropriation of ₹29.75 lakh was attributed to actual requirement.

Grant No. 31 - Rural Development Department - Contd.

Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)		
xix)	89	Centrally Sponsored Scheme - IV (CSS)			
		O	6,56.20		
		R	-5,18.50	1,37.70	1,37.70 ...
		Reduction in provision by surrender of ₹4,82.11 lakh and further reduction through reappropriation of ₹36.39 lakh were attributed to actual requirement in both the cases.			
(xx)	90	State Share for Central Assistance to State Plan			
		O	15,37.48		
		R	-5,89.44	9,48.04	8,25.70 -1,22.34
		Reduction in provision by surrender of ₹5,14.30 lakh and further reduction through reappropriation of ₹75.14 lakh were stated to be based on actual requirement in both the cases.			
(xxi)	91	Central Assistance to State Plan (CASP)			
		O	1,60,75.20		
		R	-1,17,88.81	42,86.39	32,79.60 -10,06.79
		Reduction in provision by surrender of ₹1,18,25.20 lakh and subsequent addition through reappropriation of ₹36.39 lakh were stated to be based on actual requirement in both the cases.			
(xxii)	796	Tribal Area Sub-plan			
	70	State Share			
		O	2,40.00		
		R	-1,05.00	1,35.00	1,35.00 ...
		Reduction in provision by surrender of ₹97.86 lakh and further reduction through reappropriation of ₹7.14 lakh were stated to be based on actual requirement in both the cases.			

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(xxiii)	89 Centrally Sponsored Scheme - IV (CSS)				
	O	23,16.00			
	R	-18,30.00	4,86.00	4,86.00	...
	Reduction in provision by surrender of ₹17,01.55 lakh and further reduction through reappropriation of ₹1,28.45 lakh were stated to be based on actual requirement in both the cases.				

(xxiv)	90 State Share for Central Assistance to State Plan				
	O	54,26.40			
	R	-16,94.15	37,32.25	29,17.73	-8,14.52
	Reduction in provision by surrender of ₹17,01.29 lakh and further addition to the provision through reappropriation of ₹7.14 lakh were attributed to actual requirement in both the cases.				

(xxv)	91 Central Assistance to State Plan (CASP)				
	O	5,67,36.00			
	R	-4,16,07.55	1,51,28.45	1,15,75.06	-35,53.39
	Reduction in provision by surrender of ₹4,17,36.00 lakh and further addition to the provision through reappropriation of ₹1,28.45 lakh were attributed to actual requirement in both the cases.				

Reason for saving of all above 25 cases as at Sl. No. (i) to (xxv) were not furnished by the Department (August 2021).

(c) Entire reduced provision remained unutilised in the following cases:

(i)	2515 Other Rural Development Programmes				
	102 Community Development				
	30 Rural Development				
	O	1,00.00			
	R	-12.40	87.60	...	-87.60
	Reduction in provision through reappropriation of ₹12.40 lakh was stated to be based on actual requirement.				

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	789 Special Component Plan for Scheduled Castes				
	30 Rural Development				
	O	75.00			
	R	-24.60	50.40	...	-50.40
	Reduction in provision through reappropriation of ₹24.60 lakh was attributed to actual requirement.				

(iii)	796 Tribal Area Sub-plan				
	30 Rural Development				
	O	3,25.00			
	R	-1,63.00	1,62.00	...	-1,62.00
	Withdrawal of provision by surrender of ₹1,63.00 lakh was stated to be based on actual requirement.				

Reasons for non-utilisation of the entire provision of all the above three cases as at Sl. No. (i) to (iii) throughout the year were not furnished by the Department (August 2021).

(d) Saving was partly counterbalanced by excess under:

(i)	2501 Special Programmes for Rural Development				
	06 Self Employment Programmes				
	102 National Rural Livelihood Mission				
	90 State Share for Central Assistance to State Plan				
	O	1,00.00			
	R	2,80.50	3,80.50	2,75.61	-1,04.89
	Addition to the provision through reappropriation of ₹2,80.50 lakh was attributed to actual requirement.				

(ii)	91 Central Assistance to State Plan				
	(CASP)				
	O	11,30.67			
	R	15,63.61	26,94.28	24,88.57	-2,05.71
	Addition to the provision through reappropriation of ₹15,63.61 lakh was attributed to actual requirement.				

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	50.00		
	R	2,54.38	3,04.38	2,03.72
				-1,00.66
	Addition to the provision through reappropriation of ₹2,54.38 lakh was stated to be based on actual requirement.			

(iv)	91 Central Assistance to State Plan (CASP)			
	O	8,35.71		
	R	11,57.85	19,93.56	18,39.38
				-1,54.18
	Addition to the provision through reappropriation of ₹11,57.85 lakh was attributed to actual requirement.			

(v)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	50.00		
	R	6,71.32	7,21.32	7,18.99
				-2.33
	Addition to the provision of ₹6,71.32 lakh through reappropriation was stated to be based on actual requirement.			

(vi)	91 Central Assistance to State Plan (CASP)			
	O	29,49.58		
	R	40,89.47	70,39.05	64,91.91
				-5,47.14
	Addition to the provision through reappropriation of ₹40,89.47 lakh was attributed to actual requirement.			

Reasons for final savings in respect of six cases as at Sl. No. (i) to (vi) were not furnished by the Department (August 2021).

Grant No. 31 - Rural Development Department - Concl'd.

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

(e) Instances of creation of provision without the knowledge of the Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation:

(i) **2515 Other Rural Development Programmes**

104 District Rural Development Agency (DRDA) Administration

90 State Share for Central Assistance to State Plan

R	2.73	2.73	2.73	...
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(ii) 91 Central Assistance to State Plan
(CASP)

R	49.24	49.24	24.62	-24.62
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Reasons for creation of provision by way of reappropriation in the above two cases as at Sl. No. (i) and (ii) were stated to be based on 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	40,53,10			
Supplementary	6,45,05	46,98,15	29,22,94	-17,75,21
Amount surrendered during the year (March 2021)				12,45

CAPITAL

4235 Capital Outlay on Social Security and Welfare

Voted

Original	2,55,00			
Supplementary	45,00	3,00,00	3,00,00	...
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

(a) As the expenditure did not come even upto the original provision of ₹40,53.10 lakh, supplementary grant of ₹6,45.05 lakh obtained in March 2021 proved injudicious.

(b) Out of the available saving of ₹17,75.21 lakh, only ₹12.45 lakh was surrendered during the year.

Saving during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	109.37	6
2017-18	1980.64	36
2018-19	393.06	11
2019-20	1578.70	41

**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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(c) 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)

O 27,71.95

S 6,45.05 34,17.00 17,53.30 -16,63.70

Augmentation of provision by supplementary grant of ₹6,45.05 lakh was stated to be due to release of more fund by the Government of India.

Saving of ₹14,95.83 lakh was also occurred during the year 2019-20 also.

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

(d) Saving was partly offset by excess under:

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

02 *Welfare of Scheduled Tribes*

001 Direction and Administration

03 Research and Training

O 0.10

R 0.71 0.81 0.81 ...

Addition to the provision through reappropriation of ₹0.71 lakh was stated to be based on actual requirement.

Reason for excess was not furnished by the Department (August 2021).

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		5,96,99		
Supplementary		5,19	6,02,18	5,49,79
Amount surrendered during the year (March 2021)				-52,39
				14,73
CAPITAL				
Voted				
5425	Capital Outlay on other Scientific and Environmental Research			
Original		2,25,82	2,25,82	...
Amount surrendered during the year (March 2021)				-2,25,82
				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure did not come even upto the original provision of ₹5,96.99 lakh, supplementary grant of ₹5.19 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹52.39 lakh, only ₹14.73 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)		
3425	Other Scientific Research			
60	Others			
001	Direction and Administration			
98	Administration			
O		5,06.71		
R		-14.49	4,92.22	4,56.00
				-36.22

Reduction in provision by surrender of ₹12.52 lakh and through reappropriation of ₹1.97 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹8.18 lakh was also occurred during the year 2019-20 also.

Reason for saving was not furnished by the Department (August 2021).

Grant No. 33 - Science, Technology & Environment - Concl'd.

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

Voted

(a) No part of the available saving of ₹2,25.82 lakh was surrendered during the year.

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

(i) **5425 Capital Outlay on other Scientific and Environmental Research**

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O	1,00.00	1,00.00	...	-1,00.00
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(ii) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

(CASP)

O	1,03.00	1,03.00	...	-1,03.00
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Reasons for saving in respect of above two cases as at Sl. No. (i) & (ii) were not furnished by the Department (August 2021).

Grant No. 34 - Planning and Co-ordination Department

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

3451 Secretariat-Economic Services

Voted

Original	34,07,10	34,07,10	6,64,97	-27,42,13
Amount surrendered during the year (March 2021)				6,59

Notes and Comments

REVENUE

Voted

- (a) In view of the huge saving of ₹27,42.13 lakh, meagre surrender amount of ₹6.59 lakh proved unnecessary blocking of fund and poor maintaining on the part of the Controlling Officer.

Saving during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	10708.66	97
2017-18	13036.16	97
2018-19	65.50	15
2019-20	24.50	6

- (b) Saving occurred under:

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(i) **3451 Secretariat-Economic Services**

091 Attached Offices

05 Establishment

O 2,93.64

R 14.96 3,08.60 2,21.08 -87.52

Addition to the provision through reappropriation of ₹14.96 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non-utilisation of fund for procuring Computers as a result of non-completion of e-tender process (GEM) along with non-receipt of other bills for payment.

Grant No. 34 - Planning and Co-ordination Department - Concl'd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	99 Others				
	O	1,13.46			
	R	-21.55	91.91	82.94	-8.97
Reduction in provision by surrender of ₹6.59 lakh and further reduction in provision through reappropriation of ₹14.96 lakh were stated to be based on actual requirement.					
Saving of ₹3.35 lakh was also occurred during the year 2019-20.					
Reason for saving was stated to be due to non-receipt of bills for payment.					
(iii)	102 District Planning Machinery				
	99 Others				
	O	15,00.00	15,00.00	2,38.90	-12,61.10
(iv)	789 Special Component Plan for Scheduled Castes				
	99 Others				
	O	5,40.00	5,40.00	34.36	-5,05.64
(v)	796 Tribal Area Sub-plan				
	99 Others				
	O	9,60.00	9,60.00	87.67	-8,72.33

Reasons for saving in respect of three cases as at Sl. No. (iii) to (v) were stated to be due to economic measures taken by the Department because of COVID 19 pandemic.

Grant No. 35 - Urban Development Department

Major Head		Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2217	Urban Development			
2049	Interest Payments			
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted				
Original		8,80,90,85		
Supplementary		2,56,87,15	11,37,78,00	6,96,26,38
Amount surrendered during the year (March 2021)				...
Charged				
Original		1,20,00	1,20,00	...
Amount surrendered during the year (March 2021)				...
CAPITAL				
4217	Capital Outlay on Urban Development			
6003	Internal Debt of the State Government			
Voted				
Supplementary		18,60,00	18,60,00	...
Amount surrendered during the year (March 2021)				...
Charged				
Original		1,00	1,00	...
Amount surrendered during the year (March 2021)				1,00

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹6,96,26.38 lakh did not come even upto the original provision of ₹8,80,90.85 lakh, supplementary grant of ₹2,56,87.15 lakh obtained in March 2021 proved lack of budgetary control on the part of Controlling Officer.
- (b) No part of the huge saving of ₹4,41,51.62 lakh was surrendered during the year.

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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Saving during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	5310.6	31
2018-19	1616.89	8
2019-20	26610.70	46

(c) Saving occurred mainly under:

(i) **2217 Urban Development**

01 State Capital Development

191 Assistance to Municipal Corporation

43 Finance Commission

O	92,00.00	92,00.00	69,00.00	-23,00.00
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(ii) 91 Central Assistance to State Plan
(CASP)

O	10,29.60	10,29.60	5,79.19	-4,50.41
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(iii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan
(CASP)

O	5,74.60	5,74.60	1,89.35	-3,85.25
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(iv) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan
(CASP)

O	10,47.80	10,47.80	3,45.29	-7,02.51
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Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v)	03 Integrated Development of Small and Medium Towns				
	051 Construction				
	70 State Share				
	O	26,52.00			
	S	93,57.63			
	R	13,64.23	1,33,73.86	1,51.44	-1,32,22.42

Augmentation of provision by supplementary grant of ₹93,57.63 lakh was stated to be due to receive of more fund under Centrally Sponsored Scheme (CSS) from the Government of India and further addition to the provision through reappropriation of ₹13,64.23 lakh was attributed to actual requirement.

(vi)	88 Centrally Sponsored Scheme- III				
	O	20,80.00	20,80.00	10,02.55	-10,77.45

(vii)	89 Centrally Sponsored Scheme- IV (CSS)				
	O	67,60.00			
	S	18,51.20			
	R	20,48.80	1,06,60.00	67,03.97	-39,56.03

Augmentation of provision by supplementary of grant ₹18,51.20 lakh was attributed to release of fund under Centrally Sponsored Scheme (CSS) by the Government of India and further addition to the provision through reappropriation of ₹20,48.80 lakh was stated to be based on actual requirement.

(viii)	90 State Share for Central Assistance to State Plan				
	O	35,41.20			
	R	-21,09.62	14,31.58	14,31.58	...

Reduction in provision through reappropriation of ₹21,09.62 lakh was attributed to actual requirement.

Grant No. 35 - Urban Development Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	91 Central Assistance to State Plan (CASP)			
	O	1,55,38.12		
	R	-36,66.00	1,18,72.12	1,08,68.53

Reduction in provision through reappropriation of ₹36,66.00 lakh was attributed to actual requirement.

(x)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	8,67.00		
	S	29,79.08		
	R	5,26.14	43,72.22	49.51

Augmentation of provision by supplementary grant of ₹29,79.08 lakh was stated to be due to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India and further addition to the provision through reappropriation of ₹5,26.14 lakh was attributed to actual requirement.

(xi)	88 Centrally Sponsored Scheme- III			
	O	6,80.00	6,80.00	3,27.76

(xii)	89 Centrally Sponsored Scheme- IV (CSS)			
	O	22,10.00		
	S	6,05.20		
	R	6,69.80	34,85.00	23,58.41

Augmentation of provision by supplementary grant of ₹6,05.20 lakh was stated to be due to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India and further addition to the provision through reappropriation of ₹6,69.80 lakh was attributed to actual requirement.

(xiii)	90 State Share for Central Assistance to State Plan			
	O	11,57.70		
	R	-6,89.68	4,68.02	4,68.02

Reduction in provision through reappropriation of ₹6,89.68 lakh was attributed to actual requirement.

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(xiv)	91 Central Assistance to State Plan (CASP)			
	O	50,79.77		
	R	-11,98.50	38,81.27	35,53.17
				-3,28.10

Reduction in provision through reappropriation of ₹11,98.50 lakh was attributed to actual requirement.

(xv)	796 Tribal Area Sub-plan			
	70 State Share			
	O	15,81.00		
	S	54,32.44		
	R	9,59.44	79,72.88	90,28
				-78,82.60

Augmentation of provision by supplementary grant of ₹54,32.44 lakh was stated to be due to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India and further addition to the provision through reappropriation of ₹9,59.44 lakh was attributed to actual requirement.

(xvi)	88 Centrally Sponsored Scheme- III			
	O	12,40.00	12,40.00	5,97.68
				-6,42.32

(xvii)	89 Centrally Sponsored Scheme- IV (CSS)			
	O	40,30.00		
	S	11,03.60		
	R	12,21.40	63,55.00	43,00.64
				-20,54.36

Augmentation of provision by supplementary grant of ₹11,03.60 lakh was stated to be due to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India and further addition to the provision through reappropriation of ₹12,21.40 lakh was attributed to actual requirement.

(xviii)	90 State Share for Central Assistance to State Plan			
	O	21,11.10		
	R	-12,57.66	8,53.44	8,53.44
				...

Reduction in provision through reappropriation of ₹12,57.66 lakh was attributed to actual requirement.

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(xix)	91 Central Assistance to State Plan (CASP)			
	O	92,63.11		
	R	-21,85.50	70,77.61	64,79.31
				-5,98.30

Reduction in provision through reappropriation of ₹21,85.50 lakh was attributed to actual requirement.

(xx)	80 General			
	001 Direction and Administration			
	98 Administration			
	O	7,08.85		
	R	-54.85	6,54.00	5,66.73
				-87.27

Reduction in provision through reappropriation of ₹54.85 lakh was attributed to actual requirement.

(xxi)	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
	200 Other Miscellaneous Compensations and Assignments			
	97 Nagar Panchayats			
	O	10,13.65	10,13.65	8,18.87
				-1,94.78

Reasons for saving in the above 21 cases as at Sl. No. (i) and (xxi) were not furnished by the Department (August 2021).

(d) Entire provision remained unutilized throughout the year under:

2217 Urban Development				
01 State Capital Development				
051 Construction				
91 Central Assistance to State Plan (CASP)				
O	7,28.00	7,28.00	...	-7,28.00

Reason for saving was not furnished by the Department (August 2021).

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in lakh)	
(e) Creation of the provision through reappropriation without the knowledge of the legislature have been noticed in the following cases even though no expenditure was incurred during the year:			
(i) 2217 Urban Development			
05 <i>Other Urban Development Schemes</i>			
051 Construction			
91 Central Assistance to State Plan (CASP)			
R	13,52.00	13,52.00	... -13,52.00
(ii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
R	4,42.00	4,42.00	... -4,42.00
(iii) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
R	8,06.00	8,06.00	... -8,06.00
(iv) 80 <i>General</i>			
191 Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards, etc.			
32 Urban Development			
R	1,00.00	1,00.00	... -1,00.00

Reasons for non-utilisation of the entire provision in respect of four cases as at Sl. No. (i) to (iv) were not furnished by the Department (August 2021).

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 offset by excess under:

(i) **2217 Urban Development**

01 *State Capital Development*

789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance to State Plan

O 15.30

R 22.10 37.40 35.58 -1.82

Addition to the provision through reappropriation of ₹22.10 lakh was attributed to actual requirement.

(ii) 796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O 27.90

R 40.30 68.20 64.88 -3.32

Addition to the provision through reappropriation of ₹40.30 lakh was attributed to actual requirement.

(iii) 80 *General*

001 Direction and Administration

05 Establishment

O 31,72.52

R 2,76.64 34,49.16 34,49.16 ...

Addition to the provision through reappropriation of ₹2,76.64 lakh was attributed to actual requirement.

(iv) 99 Others

O 3,00.00

R 1,00.00 4,00.00 3,91.20 -8.80

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

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v)	789 Special Component Plan for Scheduled Castes				
	05 Establishment				
	O	10,37.17			
	R	90.44	11,27.61	11,27.61	...

Addition to the provision through reappropriation of ₹90.44 lakh was attributed to actual requirement.

(vi)	796 Tribal Area Sub-plan				
	05 Establishment				
	O	18,91.31			
	R	1,64.92	20,56.23	20,56.23	...

Addition to the provision through reappropriation of ₹1,64.92 lakh was attributed to actual requirement.

Reasons for final saving in respect of three cases as at Sl. No. (i),(ii) and (iv) were not furnished by the Department (August 2021).

(g)	Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation:				
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(i)	2217 Urban Development				
	03 <i>Integrated Development of Small and Medium Towns</i>				
	191 Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards, etc.				
	32 Urban Development				
	R	1,56.00	1,56.00	1,56.00	...

(ii)	789 Special Component Plan for Scheduled Castes				
	32 Urban Development				
	R	51.00	51.00	51.00	...

(iii)	796 Tribal Area Sub-plan				
	32 Urban Development				
	R	93.00	93.00	93.00	...

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	05 Other Urban Development Schemes		
	001 Direction and Administration		
	87 Centrally Sponsored Scheme - II (CSS)		
	R	2,65.20	2,65.20
			2,65.20
			...
(v)	99 Others		
	R	84.00	84.00
			81.60
			-2.40
(vi)	789 Special Component Plan for Scheduled Castes		
	87 Centrally Sponsored Scheme - II (CSS)		
	R	86.70	86.70
			86.70
			...
(vii)	796 Tribal Area Sub-plan		
	87 Centrally Sponsored Scheme - II (CSS)		
	R	1,58.10	1,58.10
			1,58.10
			...

Reasons for creation of provision by way of reappropriation in respect of seven cases as at Sl. No. (i) to (vii) were stated to be based on actual requirement.

REVENUE

Charged

- (a) No part of the available saving was surrendered during the year.
- (b) Entire provision remained unutilized throughout the year as 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 furnished by the Department (August 2021).

Grant No. 35 - Urban Development Department - Contd.

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

Voted

- (a) No part of the available saving of ₹18,60.00 lakh was surrendered during the year.

Saving during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	19709.18	31
2018-19	28572.59	45
2019-20	20334.16	68

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

(i) **4217 Capital Outlay on Urban Development**

03 *Integrated Development of Small and Medium Towns*

051 Construction

088 Centrally Sponsored Scheme- III

(CSS)

S	2,60.00	2,60.00	...	-2,60.00
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Augmentation of provision by supplementary grant of ₹2,60.00 lakh in March 2021 was attributed to release of more fund under Centrally Sponsored Scheme (CSS) by the Government of India.

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

88 Centrally Sponsored Scheme- III

(CSS)

S	85.00	85.00	...	-85.00
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Augmentation of provision by supplementary grant of ₹85.00 lakh in March 2021 was attributed to release of more fund under Centrally Sponsored Scheme (CSS) by the Government of India.

Grant No. 35 - Urban Development Department - Contd.

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

(iii)	796 Tribal Area Sub-plan				
	88 Centrally Sponsored Scheme- III				
	(CSS)				
	S	1,55.00	1,55.00	...	-1,55.00

Augmentation of provision by supplementary grant of ₹1,55.00 lakh in March 2021 was attributed to release of more fund under Centrally Sponsored Scheme (CSS) by the Government of India.

(iv)	60 Other Urban Development Schemes				
	051 Construction				
	54 National Bank for Agriculture and Rural Development				
	(NABARD)				
	S	7,07.20	7,07.20	...	-7,07.20

Augmentation of provision by supplementary grant of ₹7,07.20 lakh was attributed to release of fund by National Bank for Agriculture and Rural Development (NABARD) on new project.

(v)	789 Special Component Plan for Scheduled Castes				
	54 National Bank for Agriculture and Rural Development				
	(NABARD)				
	S	2,31.20	2,31.20	...	-2,31.20

Augmentation of provision by supplementary grant of ₹2,31.20 lakh was attributed to release of fund by National Bank for Agriculture and Rural Development (NABARD) on new project.

(vi)	796 Tribal Area Sub-plan				
	54 National Bank for Agriculture and Rural Development				
	(NABARD)				
	S	4,21.60	4,21.60	...	-4,21.60

Augmentation of provision by supplementary grant of ₹4,21.60 lakh was attributed to release of fund by National Bank for Agriculture and Rural Development (NABARD) on new project.

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not furnished by the Department (August 2021).

Grant No. 35 - Urban Development Department - Concl'd.

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

CAPITAL

Charged

Voted

- (a) The whole part of the provision was surrendered during the year.

Grant No. 36 - Home (Jail) Department

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

REVENUE

2056 Jails
2059 Public Works

Voted

Original	31,78,99			
Supplementary	2,96,25	34,75,24	30,06,29	-4,68,95
Amount surrendered during the year (March 2021)				13,11

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹30,06.29 lakh did not come even upto the original provision of ₹31,78.99 lakh, supplementary grant of ₹2,96.25 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹4,68.95 lakh, only ₹13.11 lakh was surrendered during the year.

Saving during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	476.65	15
2018-19	429.53	13
2019-20	344.56	10

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

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

(i)	2056 Jails				
	101 Jails				
	99 Others				
	O	31,27.39			
	S	1,14.12	32,41.51	29,10.22	-3,31.29

Augmentation of provision by supplementary grant of ₹1,14.12 lakh was attributed to requirement of additional fund for incurring expenditure to tackle COVID-19 pandemic.

(ii)	2059 Public Works				
	80 General				
	053 Maintenance and Repairs				
	25 Public Works				
	O	11.23			
	S	94.71	1,05.94	61.41	-44.53

Addition to the provision by supplementary grant of ₹94.71 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	3.67			
	S	30.96	34.63	11.15	-23.48

Addition to the provision by supplementary grant of ₹30.96 lakh was stated to be based on actual requirement.

(iv)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	6.70			
	S	56.46	63.16	23.38	-39.78

Addition to the provision by supplementary grant of ₹56.46 lakh was stated to be based on actual requirement.

Reasons for saving in respect of four cases as at Sl. No. (i) and (iv) were not furnished by the Department (August 2021).

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	13,30,56	13,30,56	11,89,17	-1,41,39
Amount surrendered during the year (March 2021)				45,00

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹1,41.39 lakh, only ₹45.00 lakh was surrendered during the year.

Saving during the earlier year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	282.24	22
2018-19	41.64	4
2019-20	60.34	5

- (b) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ in lakh)		
2230 Labour, Employment and Skill Development			
<i>01 Labour</i>			
796 Tribal Area Sub-plan			
33 Welfare Programme			
O	80.00	80.00	49.63
			-30.37

Reason for saving was not furnished by the Department (August 2021).

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

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

REVENUE**2058 Stationery and Printing****2059 Public Works****Voted**

Original	12,33,85	12,33,85	10,79,32	-1,54,53
Amount surrendered during the year (March 2021)				62,30

CAPITAL**4058 Capital Outlay on Stationery and Printing****Voted**

Original	40,00	40,00	4,00	-36,00
Amount surrendered during the year (March 2021)				1,44

Notes and Comments**REVENUE****Voted**

- (a) Out of the available saving of ₹1,54.53 lakh, only ₹62.30 lakh was surrendered during the year.

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

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

(b) Saving occurred mainly under:

(i) **2058 Stationery and Printing**

001 Direction and Administration

98 Administration

O 2,50.35

R -22.30 2,28.05 2,23.19 -4.86

Reduction in provision by surrender of ₹18.31 lakh and further reduction in provision through reappropriation of ₹3.99 lakh were stated to be based on actual requirement.

Reason for saving was stated to be due to retirement of officials and less payments of medical reimbursement claims.

(ii) 103 Government Presses

05 Establishment

O 8,39.50

R -43.99 7,95.51 7,21.22 -74.29

Reduction in provision by surrender of ₹43.99 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to retirement of officials and less payments of medical reimbursement claims.

CAPITAL

Voted

(a) Out of the available saving of ₹36.00 lakh, only ₹1.44 lakh was surrendered during the year.

(b) Saving occurred under:

4058 Capital Outlay on Stationery and Printing

103 Government Presses

62 Printing and Stationery

O 40.00

R -1.44 38.56 4.00 -34.56

Reduction in provision by surrender of ₹1.44 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department.

Grant No. 39 - Education (Higher) Department

Major Head	Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
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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	1,88,66,70			
Supplementary	1,62,54	1,90,29,24	1,59,19,18	-31,10,06
Amount surrendered during the year (March 2021)				81,55

CAPITAL

4202 Capital Outlay on Education, Sports, Art and Culture

Voted

Original	13,24,00			
Supplementary	6,30,10	19,54,10	16,30,37	-3,23,73
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹1,59,19.18 lakh fell short of original provision of ₹1,88,66.70 lakh, supplementary grant of ₹1,62.54 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹31,10.06 lakh, only ₹81.55 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	3984.19	27
2017-18	2552.43	18
2018-19	2377.76	15
2019-20	1510.60	7

Grant No. 39 - Education (Higher) Department - Contd.

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

(c) Saving occurred mainly under:

(i) **2059 Public Works**

80 General

796 Tribal Area Sub-plan

25 Public Works

O 2.48

S 31.00 33.48 9.41 -24.07

Augmentation of provision by supplementary grant of ₹31.00 lakh was attributed to actual requirement.

(ii) **2202 General Education**

03 *University and Higher Education*

001 Direction and Administration

98 Administration

O 1,57,84.94

R -1,86.66 1,55,98.28 1,37,22.56 -18,75.72

Reduction in provision through reappropriation of ₹1,09.32 lakh and further reduction by surrender of ₹77.34 lakh were stated to be based on actual requirement in both the cases.

(iii) 103 Government Colleges and Institutes

41 Human Development

O 3,85.38

R 11.78 3,97.16 2,98.23 -98.93

Addition to the provision through reappropriation of ₹11.78 lakh was stated to be based on actual requirement.

(iv) 90 State Share for Central Assistance to State Plan

O 1,04.00 1,04.00 43.47 -60.53

(v) 91 Central Assistance to State Plan
(CASP)

O 7,80.00 7,80.00 4,43.73 -3,36.27

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi) 107 Scholarships			
91 Central Assistance to State Plan (CASP)			
O 1.00			
S 70.48	71.48	34.83	-36.65
Augmentation of provision by supplementary grant of ₹70.48 lakh was attributed to actual requirement.			
(vii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance to State Plan (CASP)			
O 2,55.00	2,55.00	1,45.09	-1,09.91
(viii) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance to State Plan			
O 62.00	62.00	25.92	-36.08
(ix) 91 Central Assistance to State Plan (CASP)			
O 4,65.00	4,65.00	2,64.55	-2,00.45
(x) 2552 North Eastern Areas			
107 Scholarships			
91 Central Assistance to State Plan (CASP)			
O 1,30.00	1,30.00	99.20	-30.80
(xi) 796 Tribal Area Sub-plan			
91 Central Assistance to State Plan (CASP)			
O 77.50	77.50	52.31	-25.19

Reasons for final saving in the above 11 cases as at Sl. No. (i) to (xi) were not furnished by the Department (August 2021).

Grant No. 39 - Education (Higher) Department - Contd.

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

(i) **2059 Public Works**

80 General

053 Maintenance and Repairs

25 Public Works

O 4.16

R 52.00 56.16 14.09 -42.07

Addition to the provision through reappropriation of ₹52.00 lakh was attributed to actual requirement.

(ii) **2203 Technical Education**

105 Polytechnics

41 Human Development

O 1,40.40

R 33.33 1,73.73 1,41.10 -32.63

Addition to the provision through reappropriation of ₹33.33 lakh was stated to be based on actual requirement.

Reasons for final saving in the above two cases as at Sl. No. (i) and (ii) were not furnished by the Department (August 2021).

CAPITAL

Voted

(a) No part of the available saving of ₹3,23.73 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	970.27	20
2017-18	2827.48	45
2018-19	3763.36	81
2019-20	2732.07	61

Grant No. 39 - Education (Higher) Department - Contd.

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

4202 Capital Outlay on Education, Sports, Art and Culture

01 General Education

203 University and Higher Education

41 Human Development

S	1,21.84	1,21.84	3.37	-1,18.47
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Augmentation of provision by supplementary grant of ₹1,21.84 lakh was attributed to actual requirement.

Reason for final saving in the above case was not furnished by the Department (August 2021).

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

(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	3,13.04			
R	-3,13.04	...	...	...

Withdrawal of provision by surrender of ₹3,13.04 lakh was attributed to actual requirement.

(ii) **796 Tribal Area Sub-plan**

91 Central Assistance to State Plan
(CASP)

O	1,86.62			
R	-1,86.62	...	...	...

Withdrawal of provision by surrender of ₹1,86.62 lakh was attributed to actual requirement.

Grant No. 39 - Education (Higher) Department - Contd.

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

(i) **4202 Capital Outlay on Education, Sports, Art and Culture**

01 *General Education*

789 Special Component Plan for Scheduled Castes

41 Human Development

S	36.04	36.04	...	-36.04
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Creation of provision by supplementary grant of ₹36.04 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

41 Human Development

S	65.72	65.72	...	-65.72
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Augmentation of provision by supplementary grant of ₹65.72 lakh was stated to be based on actual requirement.

Reasons for non-utilisation of entire provision of the above two cases as at Sl. No. (i) and (ii) were not furnished by the Department (August 2021).

(e) Saving was partly offset by excess under:

(i) **4202 Capital Outlay on Education, Sports, Art and Culture**

02 *Technical Education*

104 Polytechnics

91 Central Assistance to State Plan

O	3,75.44
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S	2,11.38
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R	3,13.04	8,99.86	8,46.04	-53.82
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Augmentation of provision by supplementary grant of ₹2,11.38 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India. Further addition to the provision through reappropriation of ₹3,13.04 lakh was stated to be based on actual requirement.

Grant No. 39 - Education (Higher) Department - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	1,22.74		
	S	69.11		
	R	1,02.34	2,94.19	2,76.59
				-17.60

Creation of provision by supplementary grant of ₹69.11 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India. Further addition to the provision through reappropriation of ₹1,02.34 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	2,23.82		
	S	1,26.01		
	R	1,86.62	5,36.45	5,04.37
				-32.08

Addition to the provision by supplementary grant of ₹1,26.01 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India. Further addition to the provision through reappropriation of ₹1,86.62 lakh was stated to be based on actual requirement.

Reasons for the final saving of all the above three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

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		16,90,27,91		
Supplementary		53,36,50	17,43,64,41	14,76,89,76
Amount surrendered during the year (March 2021)				-2,66,74,65
				99,75,59
CAPITAL				
4202	Capital Outlay on Education, Sports, Art and Culture			
4552	Capital Outlay on North Eastern Areas			
Voted				
Original		4,17,16		
Supplementary		2,65,39	6,82,55	2,26,52
Amount surrendered during the year (March 2021)				-4,56,03
				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹14,76,89.76 lakh did not come even upto the original provision of ₹16,90,27.91 lakh, supplementary grant of ₹53,36.50 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹2,66,74.65 lakh, only ₹99,75.59 lakh was surrendered during the year.
- Saving of ₹1,66,44.46 (10%) was also occurred during the 2019-20.

Grant No. 40 - Education (School) Department - Contd.

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

(i) **2202 General Education**

01 *Elementary Education*

113 Samagra Shiksha

90 State Share for Central Assistance to State Plan

O 16,02.00

R -5,67.04 10,34.96 10,34.96 ...

Withdrawal of provision of ₹5,67.04 lakh by way of surrender was stated to be based on actual requirement.

(ii) 91 Central Assistance to State Plan

(CASP)

O 1,58,39.40

R -77,53.86 80,85.54 80,85.54 ...

Reduction in provision by surrender of ₹59,49.04 lakh and further reduction in provision through reappropriation of ₹18,11.82 lakh were stated to be based on actual requirement in both the cases.

(iii) 796 Tribal Area Sub-plan

91 Central Assistance to State Plan

(CASP)

O 1,01,37.22

R -38,87.00 62,50.22 62,50.22 ...

Reduction in provision through reappropriation of ₹38,87.00 lakh was stated to be based on actual requirement.

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

(iv) 02 *Secondary Education*

004 Research and Training

41 Human Development

O 40.10

R 37.08 77.18 38.40 -38.78

Addition to the provision through reappropriation of ₹37.08 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to less release of fund by the Finance Department and non incurring of expenditure due to termination of contract with the agency.

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v)	104 Teachers and Others Services				
	41 Human Development				
	O	11,28,82.55			
	R	-29,75.08	10,99,07.47	9,48,80.37	-1,05,27.10

Addition to the provision through reappropriation of ₹4,40.57 lakh and subsequent reduction in provision by way of surrender of ₹34,15.65 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was stated to be due to non filling of vacant posts.

(vi)	108 Examinations				
	41 Human Development				
	O	61.25			
	R	34.00	95.25	48.36	-46.89

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

Reason for saving was stated to be due to less release of fund by the Finance Department and non incurring of expenditure on examination due to COVID 19 pandemic.

(vii)	113 Samagra Shiksha				
	90 State Share for Central Assistance to State Plan				
	O	4,78.44			
	R	-1,66.77	3,11.67	3,11.67	...

Reduction in provision through reappropriation of ₹1,66.77 lakh was stated to be based on actual requirement.

(viii)	199 Other Non-Government Institutions				
	41 Human Development				
	O	7,85.79			
	R	-1,75.79	6,10.00	5,99.98	-10.02

Reduction in provision through reappropriation of ₹1,75.79 lakh was stated to be based on actual requirement.

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	789 Special Component Plan for Scheduled Castes			
	35 Scholarship and Stipend			
	O	54.32		
	R	-22.26	32.06	27.38
				-4.68

Reduction in provision through reappropriation of ₹22.26 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to less expenditure on Scholarship and Stipend as the number of eligible students were less than the estimate.

(x)	41 Human Development			
	O	9,58.81		
	R	37.06	9,95.87	9,46.75
				-49.12

Addition to the provision through reappropriation of ₹37.06 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to less release of fund by the Finance Department and non incurring of expenditure on examination due to COVID 19 pandemic.

Reasons for saving in the above two cases as at Sl. No. (vii) and (viii) were not furnished by the Department.

(d) Saving was partly offset by excess under:

(i)	2202 General Education			
	02 Secondary Education			
	109 Government Secondary Schools			
	41 Human Development			
	O	5,38.00		
	R	62.72	6,00.72	6,00.71
				-0.01

Addition to the provision through reappropriation of ₹62.72 lakh was stated to be based on actual requirement.

(ii)	113 Samagra Shiksha			
	91 Central Assistance to State Plan (CASP)			
	O	28,86.00		
	R	9,38.35	38,24.35	38,24.35
				...

Addition to the provision through reappropriation of ₹9,38.35 lakh was stated to be based on actual requirement.

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	1,72.26			
	S	63.50			
	R	31.35	2,67.11	2,67.11	...

Augmentation of provision by supplementary grant of ₹63.50 lakh was stated to be due to release of more fund under State Share by the State Government on receipt of fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Addition to the provision through reappropriation of ₹31.35 lakh was stated to be based on actual requirement.

(iv)	91 Central Assistance to State Plan (CASP)				
	O	10,38.96			
	S	5,04.95			
	R	2,95.44	18,39.35	18,39.35	...

Augmentation of provision by supplementary grant of ₹5,04.95 lakh was stated to be due to receipt of more fund from the Government of India under Centrally Sponsored Scheme (CSS). Further addition to the provision through reappropriation of ₹2,95.44 lakh was stated to be based on actual requirement.

(v)	796 Tribal Area Sub-plan				
	91 Central Assistance to State Plan (CASP)				
	O	18,47.04			
	S	42,16.70			
	R	35,27.47	95,91.21	95,91.21	...

Addition to the provision by supplementary grant of ₹42,16.70 lakh was stated to be due to receipt of more fund from the Government of India under Centrally Sponsored Scheme (CSS). Further addition to the provision through reappropriation of ₹35,27.47 lakh was stated to be based on actual requirement.

Reasons for excess in respect of five cases as at Sl. No. (i) to (v) were not furnished by the Department.

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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- (e) Instances of creation of provision through reappropriation without the knowledge of State legislature have been noticed during the year. Excess expenditure incurred requires regularisation:

(i) **2202 General Education**

02 Secondary Education

106 Text Books

90 State Share for Central Assistance to State Plan

R	45.69	45.69	45.69	...
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(ii) 91 Central Assistance to State Plan
(CASP)

R	4,11.22	4,11.22	4,11.22	...
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Reasons for provision of fund by way of reappropriation in the above two cases as at Sl. No. (i) and (ii) were stated to be based on actual requirement.

CAPITAL

Voted

- (a) As the expenditure of ₹2,26.52 lakh did not come even upto the original provision of ₹ 4,17.16 lakh, supplementary grant of ₹2,65.39 lakh obtained in March 2021 proved injudicious.
- (b) No part of the available saving of ₹4,56.03 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹in lakh)	Percentage of Saving over total Provision
2016-17	5,38.69	24
2017-18	14,45.09	27
2018-19	25,70.54	89
2019-20	3,90.57	70

Grant No. 40 - Education (School) Department - Contd.

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

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

202 Secondary Education

90 State Share for Central Assistance to State Plan

O	20.00			
S	8.54	28.54	3.40	-25.14

Augmentation of provision by supplementary grant of ₹8.54 lakh was stated to be due to release of State Share by the State Government on receipt of fund under Centrally Sponsored Scheme (CSS) from the Government of India

(ii) 91 Central Assistance to State Plan

(CASP)

O	1,80.83			
R	-6.00	1,74.83	34.17	-1,40.66

Reduction in the provision through reappropriation of ₹6.00 lakh was stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O	65.10			
S	34.81	99.91	16.60	-83.31

Augmentation of provision by supplementary grant of ₹34.81 lakh was stated to be due to release of fund by the Government of India under Centrally Sponsored Scheme (CSS).

Grant No. 40 - Education (School) Department - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iv)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	1,15.73		
	S	1,09.06	2,24.79	59.44
				-1,65.35

Augmentation of provision by supplementary grant of ₹1,09.06 lakh was due to receipt of more fund from the Government of India under Centrally Sponsored Scheme (CSS).

Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) were stated to be due to non incurring expenditure by the Implementing Agency.

Grant No. 41 - Education (Social) Department

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

2235 Social Security and Welfare

2236 Nutrition

Voted

Original	10,33,82,73	10,33,82,73	8,03,98,33	-2,29,84,40
Amount surrendered during the year (March 2021)				1,25,24,00

CAPITAL

4235 Capital Outlay on Social Security and Welfare

Voted

Original	33,74,00	33,74,00	...	-33,74,00
Amount surrendered during the year (March 2021)				1,61,50

Notes and Comments

REVENUE

Voted

- (a) Out of the available huge saving of ₹2,29,84.40 lakh, only ₹1,25,24.00 lakh was surrendered during the year.
- Saving of ₹1,41,76.65 lakh was also occurred during the year 2019-20.
- (b) Saving occurred mainly under:

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(i) **2235 Social Security and Welfare**

02 Social Welfare

001 Direction and Administration

99 Others

O	24,00.00			
R	-1,34.00	22,66.00	20,26.04	-2,39.96

Reduction in provision by surrender of ₹1,35.00 lakh and subsequent addition to the provision through reappropriation of ₹1.00 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹2,71.46 lakh, ₹0.01 lakh, and ₹4,57.06 lakh were occurred during the year 2017-18, 2018-19, 2019-20 respectively.

Grant No. 41 - Education (Social) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	102 Child Welfare				
	90 State Share for Central Assistance to State Plan				
	O	20,73.60			
	R	-8,84.87	11,88.73	5,41.07	-6,47.66

Reduction in provision by surrender of ₹4,42.73 lakh and further reduction in provision through reappropriation of ₹4,42.14 lakh were stated to be based on actual requirement in both the cases.

(iii)	91 Central Assistance to State Plan (CASP)				
	O	1,32,17.77			
	R	-20,23.71	1,11,94.06	99,64.90	-12,29.16

Withdrawal of provision by surrender of ₹26,08.66 lakh and subsequent addition to the provision through reappropriation of ₹5,84.95 lakh were attributed to actual requirement in both the cases.

Saving of ₹20,80.34 lakh was also occurred during the year 2019-20.

(iv)	103 Women's Welfare				
	91 Central Assistance to State Plan (CASP)				
	O	39,74.01			
	R	-35,13.67	4,60.34	3,64.92	-95.42

Withdrawal of provision by surrender of ₹28,50.63 lakh and further reduction in provision through reappropriation of ₹6,63.04 lakh were attributed to actual requirement in both the cases.

Saving of ₹1,00.00 lakh was also occurred during the year 2019-20.

(v)	104 Welfare of aged, infirm and destitute				
	86 Centrally Sponsored Scheme - I (CSS)				
	O	40.00			
	R	-14.75	25.25	4.95	-20.30

Reduction in provision through reappropriation of ₹14.75 lakh was attributed to actual requirement.

Grant No. 41 - Education (Social) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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Saving of ₹0.01 lakh was also occurred during the year 2019-20.

(vi)	200 Other Programmes				
	33 Welfare Programme				
	O	2,52.22			
	R	16.05	2,68.27	2,01.06	-67.21

Addition to the provision through reappropriation of ₹16.05 lakh was stated to be based on actual requirement.

(vii)	86 Centrally Sponsored Scheme - I				
	(CSS)				
	O	1,00.00			
	R	21.59	1,21.59	14.70	-1,06.89

Addition to the provision through reappropriation of ₹21.59 lakh was stated to be based on actual requirement.

(viii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance to State Plan				
	O	7,30.14			
	R	-2,98.73	4,31.41	2,22.37	-2,09.04

Withdrawal of provision by surrender of ₹2,10.07 lakh and further reduction in provision through reappropriation of ₹88.66 lakh were stated to be based on actual requirement in both the cases.

(ix)	91 Central Assistance to State Plan				
	(CASP)				
	O	57,43.31			
	R	-22,50.24	34.93.07	30,14.36	-4,78.71

Reduction in provision by surrender of ₹22,66.96 lakh and subsequent addition to the provision through reappropriation of ₹16.72 lakh were attributed to actual requirement in both the cases.

Saving of ₹8,47.78 lakh was also occurred during the year 2019-20.

Grant No. 41 - Education (Social) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(x)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	13,74.00		
	R	-2,07.22	11,66.78	5,24.08
				-6,42.70

Reduction in provision by surrender of ₹3,05.96 lakh and subsequent addition to the provision through reappropriation of ₹98.74 lakh were attributed to actual requirement in both the cases.

Saving of ₹7.64 lakh was also occurred during the year 2019-20.

(xi)	91 Central Assistance to State Plan (CASP)			
	O	1,03,89.77		
	R	-36,73.67	67,16.10	60,38.90
				-6,77.20

Reduction in provision by surrender of ₹35,95.49 lakh and subsequent reduction in provision through reappropriation of ₹78.18 lakh were attributed to actual requirement in both the cases.

Saving of ₹11,86.96 lakh was also occurred during the year 2019-20.

(xii)	03 National Social Assistance Programme			
	101 National Old Age Pension Scheme			
	91 Central Assistance to State Plan (CASP)			
	O	22,07.64		
	R	-5.42	22,02.00	21,39.53
				-62.69

Withdrawal of provision through reappropriation of ₹5.42 lakh was attributed to actual requirement.

Saving of ₹4,80.46 lakh was also occurred during the year 2019-20.

(xiii)	102 National Family Benefit Scheme			
	87 Centrally Sponsored Scheme - II (CSS)			
	O	1,14.92	1,14.92	20.08
				-94.84

Saving of ₹0.15 lakh was also occurred during the year 2019-20.

Grant No. 41 - Education (Social) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xiv) 789 Special Component Plan for Scheduled Castes			
87 Centrally Sponsored Scheme - II (CSS)			
O 39.00	39.00	8.60	-30.40
Saving of ₹21.80 lakh was also occurred during the year 2019-20.			
(xv) 91 Central Assistance to State Plan (CASP)			
O 7,72.90	7,72.90	4,90.27	-2,82.63
Saving of ₹1,80.47 lakh was also occurred during the year 2019-20.			
(xvi) 796 Tribal Area Sub-plan			
87 Centrally Sponsored Scheme - II (CSS)			
O 75.60	75.60	22.00	-53.60
Saving of ₹33.60 lakh was also occurred during the year 2019-20.			
(xvii) 91 Central Assistance to State Plan (CASP)			
O 14,54.80	14,54.80	12,81.29	-1,73.51
(xviii) 2236 Nutrition			
02 Distribution of nutritious food and beverages			
101 Special Nutrition programmes			
90 State Share for Central Assistance to State Plan			
O 98.22			
R -71.21	27.01	23.98	-3.03
Reduction in provision through reappropriation of ₹71.21 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 (-)
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(xix)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	33.00		
	R	-26.15	6.85	6.78
				-0.07

Reduction in provision through reappropriation of ₹26.15 lakh was stated to be based on actual requirement.

(xx)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance to State Plan			
	O	59.00		
	R	-45.91	13.09	13.05
				-0.04

Reduction in provision through reappropriation of ₹45.91 lakh was stated to be based on actual requirement.

Reasons for saving in respect of 20 cases as at Sl. No. (i) to (xx) were not furnished by the Department (August 2021).

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

(i)	2235 Social Security and Welfare			
	02 Social Welfare			
	102 Child Welfare			
	43 Finance Commission			
	O	18,00.00	18,00.00	...
				-18,00.00

(ii)	789 Special Component Plan for Scheduled Castes			
	43 Finance Commission			
	O	6,48.00	6,48.00	...
				-6,48.00

(iii)	86 Centrally Sponsored Scheme - I			
	(CSS)			
	O	50.40		
	R	-3.49	46.91	...
				-46.91

Reduction in provision through reappropriation of ₹3.49 lakh was attributed to actual requirement.

Grant No. 41 - Education (Social) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iv)	796 Tribal Area Sub-plan				
	43 Finance Commission				
	O	11,52.00	11,52.00	...	-11,52.00

(v)	86 Centrally Sponsored Scheme - I				
	(CSS)				
	O	89.60			
	R	-6.02	83.58	...	-83.58

Reduction in provision through reappropriation of ₹6.02 lakh was attributed to actual requirement.

Reasons for saving in respect of above five cases as at Sl. No. (i) to (v) were not furnished by the Department (August 2021).

(d) Entire provision was withdrawn under:

(i)	2235 Social Security and Welfare				
	02 Social Welfare				
	103 Women's Welfare				
	88 Centrally Sponsored Scheme - III				
	(CSS)				
	O	1,82.00			
	R	-1,82.00	...	...	...

Withdrawal of provision through reappropriation of ₹1,82.00 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes				
	88 Centrally Sponsored Scheme - III				
	(CSS)				
	O	59.50			
	R	-59.50	...	...	...

Withdrawal of provision through reappropriation of ₹59.50 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 (-)
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(iii)	796 Tribal Area Sub-plan				
	88 Centrally Sponsored Scheme - III (CSS)				
	O	1,08.50			
	R	-1,08.50	...	...	...

Withdrawal of provision by surrender of ₹1,08.50 lakh was attributed to actual requirement.

(e) Saving was partly counterbalanced by excess under:

(i)	2235 Social Security and Welfare				
	02 Social Welfare				
	001 Direction and Administration				
	33 Welfare Programme				
	O	1,07,52.97			
	R	13,72.75	1,21,25.72	1,09,02.85	-12,22.87

Addition to the provision through reappropriation of ₹13,72.75 lakh was attributed to actual requirement.

(ii)	102 Child Welfare				
	89 Centrally Sponsored Scheme - IV (CSS)				
	O	1,30.00			
	R	16.67	1,46.67	1,46.67	...

Addition to the provision through reappropriation of ₹16.67 lakh was attributed to actual requirement.

(iii)	103 Women's Welfare				
	89 Centrally Sponsored Scheme - IV (CSS)				
	O	28.08			
	R	16.92	45.00	43.99	-1.01

Addition to the provision through reappropriation of ₹16.92 lakh was attributed to actual requirement.

Grant No. 41 - Education (Social) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iv)	106	Correctional Services			
	90	State Share for Central Assistance to State Plan			
		O	77.00		
		R	27.64	1,04.64	1,04.63

Addition to the provision through reappropriation of ₹27.64 lakh was attributed to actual requirement.

(v)	91	Central Assistance to State Plan (CASP)			
		O	7,80.00		
		R	1,20.00	9,00.00	8,29.55

Addition to the provision through reappropriation of ₹1,20.00 lakh was attributed to actual requirement.

(vi)	200	Other Programmes			
	22	Judicial			
		O	5.50		
		R	6.49	11.99	11.02

Addition to the provision through reappropriation of ₹6.49 lakh was attributed to actual requirement.

(vii)	789	Special Component Plan for Scheduled Castes			
	33	Welfare Programme			
		O	25.93		
		R	12.00	37.93	33.81

Addition to the provision through reappropriation of ₹12.00 lakh was attributed to actual requirement.

(viii)	89	Centrally Sponsored Scheme - IV (CSS)			
		O	51.68		
		R	12.27	63.95	62.33

Addition to the provision through reappropriation of ₹12.27 lakh was attributed to actual requirement.

Grant No. 41 - Education (Social) Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	796 Tribal Area Sub-plan			
	33 Welfare Programme			
	O	50.99		
	R	30.60	81.59	73.05

Addition to the provision through reappropriation of ₹30.60 lakh was attributed to actual requirement.

(x)	89 Centrally Sponsored Scheme - IV (CSS)			
	O	94.24		
	R	22.20	1,16.44	1,13.66

Addition to the provision through reappropriation of ₹22.20 lakh was attributed to actual requirement.

Reasons for final saving in respect of 10(ten) cases as at Sl. No. (i) to (x) were not furnished by the Department (August 2021).

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

(i)	2235 Social Security and Welfare			
	02 Social Welfare			
	102 Child Welfare			
	41 Human Development			
	R	36.40	36.40	36.40

(ii)	200 Other Programmes			
	41 Human Development			
	R	60.91	60.91	15.43

(iii)	789 Special Component Plan for Scheduled Castes			
	41 Human Development			
	R	11.90	11.90	11.90

(iv)	796 Tribal Area Sub-plan			
	41 Human Development			
	R	21.70	21.70	21.70

Grant No. 41 - Education (Social) Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	60 Other Social Security and Welfare programmes			
	200 Other Programmes			
	98 Administration			
	R	17.50	17.50	17.50
				...
(vi)	789 Special Component Plan for Scheduled Castes			
	98 Administration			
	R	6.30	6.30	6.30
				...
(vii)	796 Tribal Area Sub-plan			
	98 Administration			
	R	11.20	11.20	11.20
				...

Reasons for creation of provision by way of reappropriation in respect of seven cases as at Sl. No. (i) to (vii) were stated to be based on actual requirement.

CAPITAL

Voted

(a) The entire provision of ₹33,74.00 lakh remained unutilised, though out of which only ₹ 1,61.50 lakh was surrendered during the year.

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

(i)	4235 Capital Outlay on Social Security and Welfare				
	02 Social Welfare				
	101 Welfare of handicapped				
	91 Central Assistance to State Plan (CASP)				
	O	16,87.00			
	R	-16.53	16,70.47	...	-16,70.47

Withdrawal of provision by surrender of ₹16.53 lakh was attributed to actual requirement.

Grant No. 41 - Education (Social) Department - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	6,07.32		
	R	-61.18	5,46.14	...
				-5,46.14

Withdrawal of provision by surrender of ₹61.18 lakh was attributed to actual requirement.

(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	10,79.68		
	R	-83.79	9,95.89	...
				-9,95.89

Withdrawal of provision by surrender of ₹83.79 lakh was attributed to actual requirement.

Reasons for saving in respect of above three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

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	74,49,55	74,49,55	67,91,37	-6,58,18
Amount surrendered during the year (March 2021)				2,48,58

CAPITAL

4202 Capital Outlay on Education, Sports, Art and Culture

4552 Capital Outlay on North Eastern Areas

Voted

Original	1,58,83			
Supplementary	7,36,18	8,95,01	8,95,00	-1
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹6,58.18 lakh, only ₹2,48.58 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 1,82.27

R -56.30 1,25.97 1,25.84 -0.13

Reduction in provision by surrender of ₹32.29 lakh and further reduction through reappropriation of ₹24.01 lakh were stated to based on actual requirement in both the cases.

Grant No. 42 - Education (Youth Affairs & Sports) Department - Concl'd.

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

(ii)	796 Tribal Area Sub-plan			
	41 Human Development			
	O	2,03.81		
	R	-37.28	1,66.53	1,53.76
				-12.77

Withdrawal of provision by surrender of ₹31.31 lakh and further reduction through reappropriation of ₹5.97 lakh were stated to be based on actual requirement in both the cases.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) were not furnished by the Department (August 2021).

Grant No. 43 - Finance Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousand)			
REVENUE			
2013 Council of Ministers			
2048 Appropriation for reduction or avoidance of Debt			
2049 Interest Payments			
2052 Secretariat-General Services			
2071 Pensions and other Retirement Benefits			
2075 Miscellaneous General Services			
2235 Social Security and Welfare			
3475 Other General Economic Services			
Voted			
Original	32,67,10,07	32,67,10,07	23,43,50,76
Amount surrendered during the year (March 2021)			-9,23,59,31
			4,69,82,61
Charged			
Original	12,33,57,72		
Supplementary	92,42,65	13,26,00,37	13,24,53,25
Amount surrendered during the year (March 2021)			-1,47,12
			...
CAPITAL			
4059 Capital Outlay on Public Works			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
7610 Loans to Government Servants etc.			
Voted			
Original	2,52,76,00	2,52,76,00	2,06,51
Amount surrendered during the year (March 2021)			-2,50,69,49
			1,27,68,94
Charged			
Original	7,12,94,08		
Supplementary	15,79,33	7,28,73,41	7,27,66,57
Amount surrendered during the year (March 2021)			-1,06,84
			...

Grant No. 43 - Finance Department - Contd.

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

REVENUE

Voted

(a) Out of the available saving of ₹9,23,59.31 lakh, only ₹4,69,82.61 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i) **2071 Pensions and other Retirement Benefits**

01 Civil

101 Superannuation and Retirement Allowances

02 Pension

O 15,20,00.95

R -30,00.95 14,90,00.00 12,60,94.99 -2,29,05.01

Reduction in provision by surrender of ₹30,00.95 lakh was attributed to actual requirement.

(ii) 102 Commuted value of Pensions

02 Pension

O 4,24,53.40

R -9,53.40 4,15,00.00 3,25,66.96 -89,33.04

Reduction in provision through reappropriation of ₹9,53.40 lakh was stated to be based on actual requirement.

(iii) 104 Gratuities

02 Pension

O 3,68,66.50

R -66,16.50 3,02,50.00 3,03,03.32 +53.32

Reduction in provision through reappropriation of ₹49,26.70 lakh and further reduction by surrender of ₹16,89.80 lakh were stated to be based on actual requirement in both the cases.

Grant No. 43 - Finance Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iv)	111 Pensions to Legislators			
	02 Pension			
	O	7,15.00		
	R	-2,60.00	4,55.00	4,53.28

Reduction in provision through reappropriation of ₹2,60.00 lakh was attributed to actual requirement.

Reasons for final saving/excess of all the five cases as at Sl. No. (i) to (v) were not furnished by the Department (August 2021).

(c) Entire provision was withdrawn during the year as under:

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

091 Attached Offices				
98 Administration				
O	50,00.00			
R	-50,00.00	...	...	...

Withdrawal of provision by surrender of ₹50,00.00 lakh was attributed to actual requirement.

(ii)	99 Others			
	O	2,00,00.00		
	R	-2,00,00.00	...	...

Withdrawal of provision by surrender of ₹2,00,00.00 lakh was stated to be based on actual requirement.

Grant No. 43 - Finance Department - Contd.

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

(i) **2048 Appropriation for reduction or avoidance of Debt**

101 Sinking Funds

99 Others

O 50,00.00

R -5,00.00 45,00.00 ... -45,00.00

Reduction in provision through reappropriation of ₹5,00.00 lakh was attributed to actual requirement.

(ii) **2049 Interest Payments**

60 *Interest on Other Obligations*

701 Miscellaneous

58 Debt Services

O 7,49.98 7,49.98 ... -7,49.98

Provision of ₹7,49.98 lakh towards debt services made during the year in voted portion was not in order.

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

092 Other Offices

70 State Share

O 1,00,00.00

R -83,27.12 16,72.88 ... -16,72.88

Reduction in provision by surrender of ₹82,91.86 lakh and through reappropriation of ₹ 35.26 lakh were stated to be based on actual requirement in both the cases.

Reasons for non-utilisation of the entire/reduced provision of the above three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

Grant No. 43 - Finance Department - Contd.

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

(i) **2071 Pensions and other Retirement Benefits**

01 Civil

105 Family Pensions

02 Pension

O 4,18,38.50

R 46,61.50 4,65,00.00 4,21,29.42 -43,70.58

Addition to the provision through reappropriation of ₹46,61.50 lakh was attributed to actual requirement.

(ii) 117 Government Contribution of Defined Contribution in Pension Scheme

02 Pension

O 1,45.00

R 4,95.00 6,40.00 6,30.61 -9.39

Addition to the provision through reappropriation of ₹4,95.00 lakh was attributed to actual requirement.

(iii) **2075 Miscellaneous General Services**

797 Transfer to/from Reserve Fund and Deposit Accounts Guarantees
Redemption Fund

99 Others

O 2,00.00

R 1,00.00 3,00.00 2,76.40 -23.60

Addition to the provision through reappropriation of ₹1,00.00 lakh was stated to be based on actual requirement.

Reasons for final saving of all the above three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

(f) Creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

2013 Council of Ministers

105 Discretionary grant by Ministers

05 Establishment

R 14,00.00 14,00.00 1,71.00 -12,29.00

Reason for provision of fund by way of reappropriation was stated to be based on actual requirement.

Grant No. 43 - Finance Department - Contd.

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

Charged

(a) No part of the available saving of ₹1,47.12 lakh was surrendered during the year.

(b) Saving occurred mainly under:

(i) **2049 Interest Payments**

01 *Interest on Internal Debt*

123 Interest on Special Securities issued to National Small Savings Fund
of the Central Government by State Government

58 Debt Services

O 1,19,63.55

R -1,03.55 1,18,60.00 1,03,26.85 -15,33.15

Reduction in provision through reappropriation of ₹1,03.55 lakh was attributed to actual requirement.

(ii) 200 Interest on Other Internal Debts

58 Debt Services

O 60,00.00

R 10,00.00 70,00.00 48,82.96 -21,17.04

Addition to the provision through reappropriation of ₹10,00.00 lakh was stated to be based on actual requirement.

(iii) 03 *Interest on Small Savings Provident Funds etc.*

104 Interest on State Provident Funds

58 Debt Services

O 4,50,62.00

R -38,92.00 4,11,70.00 3,73,78.45 -37,91.55

Reduction in provision through reappropriation of ₹38,92.00 lakh was attributed to actual requirement.

Reasons for saving of all the above three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

Grant No. 43 - Finance Department - Contd.

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

2049 Interest Payments

01 *Interest on Internal Debt*

305 Management of Debt

58 Debt Services

O 1,40.45

R -0.45 1,40.00 1,97.19 +57.19

Reduction in provision through reappropriation of ₹0.45 lakh was stated to be based on actual requirement.

(d) Creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

2049 Interest Payments

01 *Interest on Internal Debt*

115 Interest on Ways & Means Advances from Reserve Bank of India

58 Debt Services

R 1.50 1.50 1.50 ...

Reason for creation of provision by way of reappropriation was stated to be based on actual requirement.

CAPITAL

Voted

(a) Out of the available saving of ₹2,50,69.49 lakh, only ₹1,27,68.94 lakh was surrendered during the year.

Grant No. 43 - Finance Department - Contd.

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(b) Entire provision was withdrawn as under:

4059 Capital Outlay on Public Works

80 *General*

201 Acquisition of Land

98 Administration

O 1,00,00.00

R -1,00,00.00

Withdrawal of provision by surrender of ₹1,00,00.00 lakh was attributed to actual requirement.

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

4059 Capital Outlay on Public Works

80 *General*

051 Construction

54 National Bank for Agriculture and Rural Development

(**NABARD**)

O 1,52,26.00

R -29,48.94 1,22,77.06 ... -1,22,77.06

Reduction in provision by surrender of ₹27,68.94 lakh and further reduction through reappropriation of ₹1,80.00 lakh were stated to be based on actual requirement in both the cases.

Reason for non-utilisation of the reduced provision was not furnished by the Department (August 2021).

Grant No. 43 - Finance Department - Contd.

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

7610 Loans to Government Servants etc.

201 House Building Advances

99 Others

O 50.00

R 1,80.00 2,30.00 2,06.51 -23.49

Addition to the provision through reappropriation of ₹1,80.00 lakh was attributed to actual requirement.

Reason for final saving was not furnished by the Department (August 2021).

CAPITAL

Charged

(a) No part of the available saving of ₹1,06.84 lakh was surrendered during the year.

(b) Saving occurred mainly under:

6003 Internal Debt of the State Government

111 Special Securities issued to National Small Savings Fund of the Central Government

58 Debt Services

O 1,20,00.00 1,20,00.00 1,18,98.33 -1,01.67

Reason for saving was not furnished by the Department (August 2021).

(c) Entire provision was withdrawn as under:

6003 Internal Debt of the State Government

109 Loans from other Institutions

58 Debt Services

O 80,71.00

R -80,71.00

Reduction in provision through reappropriation of ₹80,71.00 lakh was attributed to actual requirement.

Grant No. 43 - Finance Department - Contd.

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

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

110 Ways and Means Advances from the Reserve Bank of India

58 Debt Services

S 15,24.00

R 80,71.00 95,95.00 95,95.00 ...

Augmentation of provision by supplementary grant of ₹15,24.00 lakh was stated to be due to release of more fund as per requirement of the State Government.

Addition to the provision through reappropriation of ₹80,71.00 lakh was stated to be based on 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 6,00.00

S 53.00 6,53.00 7,89.02 +1,36.02

Augmentation of provision by supplementary grant of ₹53.00 lakh was attributed to actual requirement.

(iii) **04 Loans for Centrally Sponsored Plan Schemes**

800 Other expenditure

58 Debt Services

O 54.55

S 0.13

R 45.22 99.90 99.88 -0.02

Augmentation of provision by supplementary grant of ₹0.13 lakh was stated to be based on actual requirement. Further addition to the provision through reappropriation of ₹45.22 lakh was attributed to actual requirement.

Reasons for excess of all the above three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

Grant No. 43 - Finance Department - Concl'd.

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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- (e) Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed as under. Excess expenditure incurred requires regularisation :

6004 Loans and Advances from the Central Government

07 *Pre-1984-85 Loans*

109 Rehabilitation of Gold Smiths

58 Debt Services

<i>R</i>	<i>0.36</i>	<i>0.36</i>	<i>0.36</i>	...
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Reason for creation provision by way of reappropriation was stated to be based on actual requirement

Grant No. 44 - Institutional Finance

Head		Total	Actual	Excess (+)
		Appropriation	Expenditure	Saving (-)
			(₹ in lakh)	
REVENUE				
2047	Other Fiscal Services			
2075	Miscellaneous General Services			
Voted				
Original		4,67,52		
Supplementary		18,80	4,86,32	4,63,37
Amount surrendered during the year (March 2021)				-22,95
				...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹22.95 lakh was surrendered during the year.

Grant No. 45 - Taxes and Excise

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

2020	Collection of Taxes on Income and Expenditure
2039	State Excise
2040	Taxes on Sales, Trade etc.
2043	Collection Charges under State Goods and Services Tax

Voted

Original	34,40,43			
Supplementary	24,35	34,64,78	26,43,75	-8,21,03
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹26,43.75 lakh did not come even upto the original provision of ₹34,40.43 lakh, supplementary grant of ₹24.35 lakh obtained in March 2021 proved injudicious.
- (b) No part of the available saving of ₹8,21.03 lakh was anticipated and surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	1012.77	28
2019-20	599.79	18

Grant No. 45 - Taxes and Excise - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occurred mainly under:				
(i)	2039 State Excise				
	001 Direction and Administration				
	05 Establishment				
	O	6,70.46			
	R	-86.90	5,83.56	4,99.88	-83.68
	Reduction in provision through reappropriation of ₹86.90 lakh was attributed to actual requirement.				
(ii)	104 Purchase of Liquor and Spirits				
	05 Establishment				
	O	6,48.00	6,48.00	3,97.46	-2,50.55
(iii)	2040 Taxes on Sales, Trade etc.				
	001 Direction and Administration				
	05 Establishment				
	O	1,16.63			
	R	18.24	1,34.87	80.23	-54.64
	Addition to the provision through reappropriation of ₹18.24 lakh was stated to be based on actual requirement.				
(iv)	101 Collection Charges				
	05 Establishment				
	O	18,46.98			
	R	31.09	18,78.07	14,99.93	-3,78.14
	Addition to the provision through reappropriation of ₹31.09 lakh was stated to be based on actual requirement.				
	Saving of ₹83.93 lakh, ₹2,84.99 lakh and ₹3,01.07 lakh were occurred under this sub-head during the year 2017-18, 2018-19 and 2019-20 respectively.				

Grant No. 45 - Taxes and Excise - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v)	98 Administration			
	O	90.00		
	R	-18.00	72.00	40.00
				-32.00

Reduction in provision through reappropriation of ₹18.00 lakh was stated to be based on actual requirement.

Reasons for saving in the respect of five cases as at Sl. No. (i) and (v) were not furnished by the Department (August 2021).

(d) Saving was partly offset by excess under:

2043 Collection Charges under State Goods and Services Tax

101 Collection Charges				
99 Others				
S	7.53			
R	92.47	1,00.00	93.00	-7.00

Creation of provision by supplementary grant of ₹7.53 lakh and further addition to the provision through reappropriation of ₹92.47 lakh were stated to be based on actual requirement in both the cases.

Reason for final saving was not furnished by the Department (August 2021).

Grant No. 46 - Treasuries

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

REVENUE

2030	Stamps and Registration
2054	Treasury and Accounts Administration

Voted

Original	9,67,49	9,67,49	7,12,17	-2,55,32
Amount surrendered during the year (March 2021)				30,11

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹2,55.32 lakh, only ₹30.11 lakh was surrendered during the year.
- (b) Saving occurred mainly under:

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

2054 Treasury and Accounts Administration

095 Directorate of Accounts and Treasuries

05 Establishment

O	9,47.49			
R	-30.11	9,17.38	6,94.25	-2,23.13

Reduction in provision by surrender of ₹30.11 lakh was attributed to actual requirement.

- (c) Instance of creation of provision through reappropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

2030 Stamps and Registration

01 Stamps-Judicial

101 Cost of Stamps

06 District Treasuries

R	15.93	15.93	15.93	...
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Creation of provision by reappropriation was stated to be based on actual requirement.

Grant No. 47 - Chief Minister's Secretariat

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

REVENUE

Merged with the Grant No. 3 - General Administration
(Secretariat Administration)

Appropriation No. 48 - High Court

Major Head	Total Grant or Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE			
2014 Administration of Justice			
Voted			
Original	74,20		
Supplementary	20,37	94,57	84,54
Amount surrendered during the year (March 2021)			-10,03
			...
Charged			
Original	20,79,00		
Supplementary	75,12	21,54,12	18,85,19
Amount surrendered during the year (March 2021)			-2,68,93
			...
CAPITAL			
4059 Capital Outlay on Public Works			
Voted			
Supplementary	4,65	4,65	4,57
Amount surrendered during the year (March 2021)			-8
			...

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹10,03 lakh was surrendered during the year.

REVENUE

Charged

- (a) As the expenditure of ₹18,85.19 lakh did not come even upto the original provision of ₹20,79.00 lakh, supplementary grant of ₹75.12 lakh obtained in March 2021 proved injudicious.

Appropriation No. 48 - High Court - Concl'd.

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(b) No part of the available saving of ₹2,68.93 lakh was surrendered during the year.

(c) Saving occurred under:

(i) **2014 Administration of Justice**

102 High Courts

01 Emoluments and Allowances

<i>O</i>	2,75.00			
<i>R</i>	-62.40	2,12.60	1,76.35	-36.25

Reduction in provision through reappropriation of ₹62.40 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department.

(ii) 05 Establishment

<i>O</i>	18,04.00			
<i>S</i>	75.12			
<i>R</i>	62.40	19,41.52	17,08.83	-2,32.69

Augmentation of provision by supplementary grant of ₹75.12 lakh and further addition to the provision through reappropriation of ₹62.40 lakh was stated to be based on actual requirement in both the cases.

Reasons for saving was stated to be due to non incurring expenditure attributed to non-completion of tender process in time for procuring scanner to digitalised judicial records of the Courts of Tripura State.

Grant No. 49 - Fire Service Organisation

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

2059 Public Works

2070 Other Administrative Services

Voted

Original	80,90,15			
Supplementary	3,81,20	84,71,35	81,37,15	-3,34,20
Amount surrendered during the year (March 2021)				...

CAPITAL

4070 Capital Outlay on Other Administrative Services

Voted

Original	50,00	50,00	33,80	-16,20
Amount surrendered during the year (March 2021)				10,00

Notes and Comments

REVENUE

Voted

- (a) No part of the available saving of ₹3,34.20 lakh was surrendered during the year. However, the said saving did not qualify for comment under sub-head level.

CAPITAL

Voted

- (a) Out of the available saving of ₹16.20 lakh, only ₹10.00 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	755.28	74
2017-18	443.03	87
2018-19	1000.44	97
2019-20	53.88	83

Grant No. 50 - Civil Defence

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

2070 Other Administrative Services

Voted

Original	24,34	24,34	15,03	-9,31
Amount surrendered during the year (March 2021)				4,74

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹9.31 lakh, only ₹4.74 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	3.59	11
2017-18	13.26	37
2018-19	13.49	45
2019-20	3.01	14

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

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

2215 Water Supply and Sanitation

Voted

Original	2,45,69,18			
Supplementary	4,96,30	2,50,65,48	2,15,00,55	-35,64,93
Amount surrendered during the year (March 2021)				...

CAPITAL

4215 Capital Outlay on Water Supply and Sanitation

4552 Capital Outlay on North Eastern Areas

Voted

Original	3,61,57,00	3,61,57,00	2,94,30,58	-67,26,42
Amount surrendered during the year (March 2021)				50,36,33

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹2,15,00.55 lakh fell short of the original provision of ₹2,45,69.18 lakh, supplementary grant of ₹4,96.30 lakh obtained in March 2021 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of the available saving of ₹35,64.93 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	4017.39	21
2018-19	2476.09	11
2019-20	3411.23	14

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

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

(c) Saving occurred mainly under:

2215 Water Supply and Sanitation

01 Water Supply

799 Suspense

65 Suspense Account

O	40,00.00	40,00.00	14,87.43	-25,12.57
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Saving of ₹10,10.34 lakh was also occurred during the year 2019-20.

Reason for saving was not furnished by the Department (August 2021).

(d) Saving was partly offset by excess under:

(i) 2215 Water Supply and Sanitation

01 Water Supply

102 Rural Water Supply Programmes

28 Public Health

O	37,71.81
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S	2,08.30
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R	2,50.70	42,30.81	41,57.24	-73.57
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Augmentation of provision by supplementary grant of ₹2,08.30 lakh and further addition to the provision through reappropriation of ₹2,50.70 lakh were stated to be based on actual requirement in both the cases.

(ii) 800 Other expenditure

25 Public Works

O	0.90
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R	84.10	85.00	83.56	-1.44
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Addition to the provision through reappropriation of ₹84.10 lakh was attributed to actual requirement.

Reasons for final saving in the above two cases as at Sl. No. (i) and (ii) were not furnished by the Department (August 2021).

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

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

CAPITAL

Voted

- (a) Out of the available saving of ₹67,26.42 lakh, only ₹50,36.33 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	4072.60	27
2017-18	6637.96	48
2018-19	6542.14	21
2019-20	15527.13	49

- (b) Saving occurred mainly under:

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 Water Supply

102 Rural Water Supply

54 National Bank for Agriculture and Rural Development

O 8,74.66

R -1,49.02 7,25.64 1,30.08 -5,95.56

Withdrawal of provision by surrender of ₹1,49.46 lakh and subsequent addition to the provision through reappropriation of ₹0.44 lakh were stated to be based on actual requirement in both the cases.

(ii) 90 State Share for Central Assistance to State Plan

O 14,44.45

R -2,31.12 12,13.33 12,13.33 ...

Withdrawal of provision by surrender of ₹1,92.90 lakh and further withdrawal of provision through reappropriation of ₹38.22 lakh were attributed to actual requirement in both the cases.

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

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	789 Special Component Plan for Scheduled Castes				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	2,85.95			
	R	-48.71	2,37.24	43.87	-1,93.37
	Withdrawal of provision by surrender of ₹40.53 lakh and further withdrawal of provision through reappropriation of ₹8.18 lakh were attributed to actual requirement in both the cases.				
(iv)	90 State Share for Central Assistance to State Plan				
	O	4,76.22			
	R	-76.72	3,99.50	3,96.67	-2.83
	Withdrawal of provision by surrender of ₹48.51 lakh and further withdrawal of provision through reappropriation of ₹28.21 lakh were attributed to actual requirement in both the cases.				
(v)	91 Central Assistance to State Plan (CASP)				
	O	42,50.17			
	R	-6,79.23	35,70.94	35,56.21	-14.73
	Reduction in provision by surrender of ₹6,79.23 lakh was stated to be based on actual requirement.				
(vi)	796 Tribal Area Sub-plan				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	5,21.43			
	R	-88.38	4,33.05	87.68	-3,45.37
	Withdrawal of provision by surrender of ₹88.64 lakh and subsequent addition to the provision through reappropriation of ₹0.26 lakh were stated to be based on actual requirement in both the cases.				
(vii)	90 State Share for Central Assistance to State Plan				
	O	8,68.40			
	R	-1,37.78	7,30.62	7,23.33	-7.29
	Withdrawal of provision by surrender of ₹98.03 lakh and further withdrawal of provision through reappropriation of ₹39.75 lakh were attributed to 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)	91 Central Assistance to State Plan (CASP)			
	O	77,50.31		
	R	-12,38.60	65,11.71	...

Reduction in provision by surrender of ₹12,38.60 lakh was stated to be based on actual requirement.

(ix)	02 Sewerage and Sanitation			
	102 Rural Sanitation Services			
	91 Central Assistance to State Plan (CASP)			
	O	31,20.00		
	R	-18,20.00	13,00.00	12,33.18 -66.82

Withdrawal of provision by surrender of ₹6,10.12 lakh and further withdrawal of provision through reappropriation of ₹12,09.88 lakh were attributed to actual requirement in both the cases.

(x)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance to State Plan (CASP)			
	O	10,20.00		
	R	-5,95.00	4,25.00	4,25.00 ...

Withdrawal of provision by surrender of ₹4,89.66 lakh and further withdrawal of provision through reappropriation of ₹1,05.34 lakh were attributed to actual requirement in both the cases.

(xi)	796 Tribal Area Sub-plan			
	91 Central Assistance to State Plan (CASP)			
	O	18,60.00		
	R	-10,85.00	7,75.00	7,75.00 ...

Withdrawal of provision by surrender of ₹9,09.16 lakh and further withdrawal of provision through reappropriation of ₹1,75.84 lakh were attributed to 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 (August 2021).

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

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

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

(i) **4215 Capital Outlay on Water Supply and Sanitation**

02 *Sewerage and Sanitation*

102 Rural Sanitation Services

90 State Share for Central Assistance to State Plan

O 3,46.67

R -3,02.55 44.12 ... -44.12

Withdrawal of provision by surrender of ₹2,38.64 lakh and further withdrawal of provision through reappropriation of ₹63.91 lakh were attributed to actual requirement in both the cases.

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

90 State Share for Central Assistance to State Plan

O 1,13.33

R -98.91 14.42 ... -14.42

Reduction in provision by surrender of ₹98.91 lakh was attributed to actual requirement.

(iii) **796 Tribal Area Sub-plan**

90 State Share for Central Assistance to State Plan

O 2,06.67

R -1,80.37 26.30 ... -26.30

Withdrawal of provision by surrender of ₹1,53.94 lakh and further withdrawal of provision through reappropriation of ₹26.43 lakh were attributed to actual requirement in both the cases.

Reasons for saving in the above three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

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

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

(d) Saving was partly offset by excess under:

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 *Water Supply*

102 Rural Water Supply

28 Public Health

O 2.60

R 37.78 40.38 40.36 -0.02

Addition to the provision through reappropriation of ₹37.78 lakh was attributed to actual requirement.

(ii) 91 Central Assistance to State Plan

(CASP)

O 1,30,00.00

R 9,20.00 1,39,20.00 1,39,20.00 ...

Addition to the provision through reappropriation of ₹9,20.00 lakh was attributed to actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

28 Public Health

O 0.85

R 12.35 13.20 13.19 -0.01

Addition to the provision through reappropriation of ₹12.35 lakh was attributed to actual requirement.

(iv) 796 Tribal Area Sub-plan

28 Public Health

O 1.55

R 22.53 24.08 24.06 -0.02

Addition to the provision through reappropriation of ₹22.53 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)		
(v)	4552 Capital Outlay on North Eastern Areas				
	101 Veterinary Services and Animal Health				
	91 Central Assistance to State Plan				
	(CASP)				
	O	0.52			
	R	2,89.34	2,89.86	1,23.89	-1,65.97
	Addition to the provision through reappropriation of ₹2,89.34 lakh was attributed to actual requirement.				
(vi)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State Plan				
	(CASP)				
	O	0.17			
	R	105.34	105.51	71.73	-33.78
	Addition to the provision through reappropriation of ₹1,05.34 lakh was attributed to actual requirement.				
(vii)	796 Tribal Area Sub-plan				
	91 Central Assistance to State Plan				
	(CASP)				
	O	0.31			
	R	1,75.84	1,76.15	71.97	-1,04.18
	Addition to the provision through reappropriation of ₹1,75.84 lakh was attributed to actual requirement.				

Reasons for final saving in respect of seven cases as at Sl. No. (i) to (vii) except Sl. No. (ii) were not furnished by the Department (August 2021).

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Concl'd.

Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)	
		(₹ in lakh)			
(e)	Instances of creation of provision through reappropriation without the knowledge of the Legislature have been noticed in the following cases. Excess expenditure incurred requires regularisation:				
(i)	4215 Capital Outlay on Water Supply and Sanitation				
	01	Water Supply			
	101	Urban Water Supply			
	25	Public Works			
	R	28.45	28.44	-0.01	
(ii)	789	Special Component Plan for Scheduled Castes			
	25	Public Works			
	R	9.31	8.37	-0.94	
(iii)	796	Tribal Area Sub-plan			
	25	Public Works			
	R	16.96	16.96	...	
(iv)	4552 Capital Outlay on North Eastern Areas				
	101	Veterinary Services and Animal Health			
	90	State Share for Central Assistance to State Plan			
		(North Eastern Council)			
	R	40.31	11.05	-29.26	
(v)	796	Tribal Area Sub-plan			
	90	State Share for Central Assistance to State Plan			
		(North Eastern Council)			
	R	26.43	4.49	-21.94	

Reasons for creation of provision by way of reappropriation in the above five cases as at Sl. No. (i) to (v) were stated to be based on actual requirement.

Grant No. 52 - Family Welfare & Preventive Medicine

Major Head		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE				
2210	Medical and Public Health			
2211	Family Welfare			
Voted				
Original		4,93,25,09		
Supplementary		40,95,92	5,34,21,01	4,60,02,14
Amount surrendered during the year (March 2021)				-74,18,87
				...
CAPITAL				
4210	Capital Outlay on Medical and Public Health			
Voted				
Original		10,12,75		
Supplementary		1,93,10	12,05,85	1,14,46
Amount surrendered during the year (March 2021)				-10,91,39
				1,93,10

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹4,60,02.14 lakh did not come even upto the original provision of ₹4,93,25.09 lakh, supplementary grant of ₹40,95.92 lakh obtained in March 2021 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of the available saving of ₹74,18.87 lakh was surrendered during the year. Saving of ₹36,44.37 lakh (8%) was occurred during the year 2019-20.

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

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

(c) Saving occurred mainly under:

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

03 *Rural Health Services-Allopathy*

103 Primary Health Centres

16 Hospital

O 6,89.46

S 26.53 7,15.99 5,89.37 -1,26.62

Augmentation of provision by supplementary grant of ₹26.53 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

16 Hospital

O 9,04.98

S 2.70 9,07.68 7,36.43 -1,71.25

Augmentation of provision by supplementary grant of ₹2.70 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

16 Hospital

O 17,88.50

S 2,40.09 20,28.59 18,07.79 -2,20.79

Augmentation of provision by supplementary grant of ₹2,40.09 lakh was stated to be based on actual requirement.

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

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

(iv)	06 Public Health			
	101 Prevention and Control of diseases			
	16 Hospital			
	S	48.10	48.10	2.38
				-45.72

Augmentation of provision by supplementary grant of ₹48.10 lakh was stated to be based on actual requirement.

(v)	2211 Family Welfare			
	789 Special Component Plan for Scheduled Castes			
	87 Centrally Sponsored Scheme - II			
	(CSS)			
	O	3,96.00		
	R	-30.08	3,65.92	2,05.17
				-1,60.75

Reduction in provision through reappropriation ₹30.08 lakh was attributed to actual requirement.

(vi)	90 State Share for Central Assistance to State Plan			
	O	5,25.00		
	S	2,81.11		
	R	1.00	8,07.12	4,98.07
				-3,09.04

Augmentation of provision by supplementary grant of ₹2,81.11 lakh and further addition to the provision through reappropriation of ₹1.00 lakh were stated to be based on actual requirement.

(vii)	91 Central Assistance to State Plan			
	(CASP)			
	O	64,37.00		
	S	2,97.46		
	R	30.08	67,64.54	51,09.71
				-16,54.83

Augmentation of provision by supplementary grant of ₹2,97.46 lakh was attributed to receipt of more fund under CSS from the Government of India and further addition to the provision through reappropriation of ₹30.08 lakh was stated to be based on actual requirement.

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

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

(viii)	796 Tribal Area Sub-plan				
	87 Centrally Sponsored Scheme - II (CSS)				
	O	3,54.00			
	R	46.00	4,00.00	1,80.75	-2,19.25

Augmentation of provision by supplementary grant of ₹46.00 lakh was attributed to receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

(ix)	90 State Share for Central Assistance to State Plan				
	O	13,75.00			
	R	-85.00	12,90.00	9,77.26	-3,12.74

Reduction in provision through reappropriation ₹85.00 lakh was attributed to actual requirement.

(x)	91 Central Assistance to State Plan (CASP)				
	O	1,17,67.00			
	S	5,97.50	1,23,64.50	1,00,61.30	-23,03.20

Augmentation of provision by supplementary grant of ₹5,97.50 lakh was stated to be due to receipt of more fund under CSS from the Government of India.

Reason for saving in respect of above 10 cases as at Sl. No. (i) to (x) were not furnished by the Department (August 2021).

(d) Saving was partly counterbalanced by excess under:

2211 Family Welfare

796 Tribal Area Sub-plan				
15 Health Services				
S	1,99.86			
R	17.14	2,17.00	2,04.92	-12.08

Creation of provision by supplementary grant of ₹1,99.86 lakh and further addition to the provision through reappropriation of ₹17.14 lakh were attributed to actual requirement in both the cases.

Reason for final saving was not furnished by the Department (August 2021).

Grant No. 52 - Family Welfare & Preventive Medicine - Contd.

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

- (e) Instance of creation of provision through reappropriation without the knowledge of the legislature has been noticed in the following case. Excess expenditure incurred requires regularisation :

2211 Family Welfare

796 Tribal Area Sub-plan

70 State Share

R	55.86	55.86	29.86	-26.00
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Reason for creation of provision by way of reappropriation was stated to be based on actual requirement.

CAPITAL

Voted

- (a) As the expenditure of ₹1,14.46 lakh did not come even upto the initial provision of ₹ 10,12.75 lakh, supplementary grant of ₹1,93.10 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹10,91.39 lakh, only ₹1,93.10 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	3938.40	63
2017-18	6665.51	64
2018-19	12604.54	82
2019-20	817.79	68

Grant No. 52 - Family Welfare & Preventive Medicine - Concl'd.

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(₹ 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 2,00.00

S 1,93.10 3,93.10 43.75 -3,49.35

Augmentation of provision by supplementary grant of ₹1,93.10 lakh was attributed to actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

54 National Bank for Agriculture and Rural Development

(**NABARD**)

O 3,00.00

R -1,00.00 2,00.00 13.17 -1,86.83

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

(iii) 796 Tribal Area Sub-plan

54 National Bank for Agriculture and Rural Development

(**NABARD**)

O 5,00.00

R -93.10 4,06.90 57.01 -3,49.89

Withdrawal of provision by surrender of ₹93.10 lakh was stated to be based on actual requirement.

Reasons for saving in respect of above three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

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	5,89,19			
Supplementary	45,98	6,35,17	2,58,18	-3,76,99
				2,62,84
Amount surrendered during the year (March 2021)				

CAPITAL

4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
Voted				
Original		4,31,02		
Supplementary		7,51	4,38,53	52,97
				-3,85,56
Amount surrendered during the year (March 2021)				
				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹2,58.18 lakh did not come even upto the 50% of the original provision of ₹5,89.19 lakh, supplementary grant of ₹45.98 lakh obtained in March 2021 proved lack of budgetary control on the part of the Controlling Officer.

Grant No. 53 - Tribal Welfare (Research) Department - Contd.

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

- (b) Out of the available saving of ₹3,76.99 lakh, only ₹2,62.84 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	119.71	30
2017-18	96.82	27
2018-19	242.43	47
2019-20	215.44	46

- (c) Saving occurred mainly under:

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

02 Welfare of Scheduled Tribes

102 Economic Development

88 Centrally Sponsored Scheme - III
(CSS)

O 4,41.00

R -2,62.84 1,78.16 71.60 -1,06.56

Reduction in provision by surrender of ₹2,62.84 lakh was attributed to actual requirement.

Reason for saving was not furnished by the Department (August 2021).

Grant No. 53 - Tribal Welfare (Research) Department - Concl'd.

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

Voted

- (a) In view of the huge saving of ₹3,85.56 lakh, supplementary grant of ₹7.51 lakh obtained in March 2021 proved injudicious.
- (b) No part of the available saving of ₹3,85.56 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	225.73	100
2019-20	363.25	90

- (c) Saving occurred mainly 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 4,31.02

S 7.51 4,38.53 52.97 -3,85.56

Addition to the provision by supplementary grant of ₹7.51 lakh was attributed to release of more fund by the Government of India.

Reason for saving was not furnished by the Department (August 2021).

Grant No. 54 - Factories & Boilers Organisation

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

REVENUE

2230 Labour, Employment and Skill Development

Voted

Original	3,13,21	3,13,21	2,90,02	-23,19
Amount surrendered during the year (March 2021)				1,03

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹23.19 lakh, only ₹1.03 lakh was surrendered during the year.

Grant No. 55 - Employment

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

REVENUE

2230 Labour, Employment and Skill Development

Voted

Original	6,69,50			
Supplementary	73,21	7,42,71	6,54,38	-88,33
Amount surrendered during the year (March 2021)				5,05

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹6,54.38 lakh did not come even upto the original provision of ₹6,69.50 lakh, supplementary grant of ₹73.21 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹88.33 lakh, only ₹5.05 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	113.11	17
2018-19	162.84	22
2019-20	91.46	13

Grant No. 55 - Employment - Concl'd.

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**

001 Direction and Administration

98 Administration

O 1,55.31

R 16.43 1,71.74 1,43.42 -28.32

Addition to the provision through reappropriation of ₹16.43 lakh was stated to be based on actual requirement.

(ii) 101 Employment Services

91 Central Assistance to State Plan

O 20.74

S 12.67 33.41 9.68 -23.73

Augmentation of provision by supplementary grant of ₹12.67 lakh was stated to be due to release of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Reasons for saving in above two cases as at Sl. No. (i) and (ii) were not furnished by the Department (August 2021).

Grant No. 56 - Information Technology

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

2852 Industries

2070 Other Administrative Services

Voted

Original	22,31,69	22,31,69	13,62,48	-8,69,21
Amount surrendered during the year (March 2021)				3,61,15

CAPITAL

4220 Capital Outlay on Information and Publicity

4859 Capital Outlay on Telecommunication and Electronic Industries

Voted

Original	10,80,00	10,80,00	2,36,87	-8,43,13
Amount surrendered during the year (March 2021)				82,43

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹8,69.21 lakh, only ₹3,61.15 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	164.65	41
2017-18	114.72	12
2018-19	1185.85	86
2019-20	786.74	54

Grant No. 56 - Information Technology - Contd.

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

(i) **2070 Other Administrative Services**

003 Training

29 Industries Development

O 9,21.22

R -1,95.96 7,25.26 5,12.48 -2,12.78

Reduction in provision by surrender of ₹1,78.06 lakh and further reduction in provision through reappropriation of ₹17.90 lakh were stated to be based on actual requirement in both the cases.

(ii) **789 Special Component Plan for Scheduled Caste**

29 Industries Development

O 2,36.76

R -70.71 1,66.05 89.62 -76.43

Reduction in provision by surrender of ₹64.84 lakh and further reduction in provision through reappropriation of ₹5.87 lakh were stated to be based on actual requirement in both the cases.

(iii) **796 Tribal Area Sub-plan**

29 Industries Development

O 4,31.71

R -1,28.92 3,02.79 1,20.59 -1,82.20

Reduction in provision by surrender of ₹1,18.25 lakh and further reduction in provision through reappropriation of ₹10.67 lakh were stated to be based on actual requirement in both the cases.

Reasons for saving in the above three cases as at Sl. No. (i) to (iii) were not furnished by Department (August 2021).

Grant No. 56 - Information Technology - Contd.

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

Voted

- (a) Out of the available saving of ₹8,43.13 lakh, only ₹82.43 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	429.36	37
2017-18	179.00	55
2018-19	550.00	100
2019-20	200.00	100

- (b) Saving occurred mainly under:

(i) **4859 Capital Outlay on Telecommunication and Electronic Industries**

02 *Electronics*

004 Research and Development

29 Industries Development

O 5,61.60

R -1,00.64 4,60.96 1,23.07 -3,37.89

Reduction in provision by surrender of ₹42.87 lakh and further reduction in provision through reappropriation of ₹57.77 lakh were stated to be based on actual requirement in both the cases.

(ii) 789 Scheduled Castes Sub-plan (SCP)

29 Industries Development

O 1,83.60

R -32.89 1,50.71 40.25 -1,10.46

Reduction in provision by surrender of ₹14.00 lakh and further reduction in provision through reappropriation of ₹18.89 lakh were stated to be based on actual requirement in both the cases.

Grant No. 56 - Information Technology - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii)	796 Scheduled Tribe Sub-plan (TSP)			
	29 Industries Development			
	O	3,34.80		
	R	-60.00	2,74.80	73,55
				-2,01.25

Reduction in provision by surrender of ₹25.56 lakh and further reduction in provision through reappropriation of ₹34.44 lakh were stated to be based on actual requirement in both the cases.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were not furnished by Department (August 2021).

- (c) Creation of provision through reappropriation without the knowledge of the legislature was irregular. Even though no expenditure was incurred during the year lead to in blocking of fund idle without any purpose under:

4220 Capital Outlay on Information and Publicity

60 Others

052 Machinery and Equipment

29 Industries and Development

R	57.77	57.77	...	-57.77
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Reason for non-utilisation of the entire provision was not furnished by the Department (August 2021).

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	14,02,21			
Supplementary	15,69	14,17,90	8,14,90	-6,03,00
Amount surrendered during the year (March 2021)				...

CAPITAL

Voted

4059 Capital Outlay on Public Works

4215 Capital Outlay on Water Supply and Sanitation

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

Original	40,81,00			
Supplementary	3,20,73	44,01,73	7,65,86	-36,35,87
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹8,14.90 lakh did not come even upto the original provision of ₹14,02.21 lakh, supplementary grant of ₹15.69 lakh obtained in March 2021 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of the available saving of ₹6,03.00 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	421.00	12
2017-18	605.51	19
2018-19	721.91	27
2019-20	936.51	45

Grant No. 57 - Welfare of Minorities Department - Contd.

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

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

04 *Welfare of Minorities*

277 Education

33 Welfare Programme

O 8,50.25

R 4.81 8,55.06 5,26.72 -3,28.34

Addition to the provision through reappropriation of ₹4.81 lakh was attributed to actual requirement.

(ii) 91 Central Assistance to State Plan

O 2,50.00 2,50.00 4.15 -2,45.85

Reasons for saving in above two cases as at Sl. No. (i) and (ii) were not furnished by the Department (August 2021).

(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 25.00

R -25.00

Withdrawal of provision through reappropriation of ₹25.00 lakh was stated to be based on actual requirement.

Grant No. 57 - Welfare of Minorities Department - Contd.

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

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

04 *Welfare of Minorities*

001 Direction and Administration

33 Welfare Programme

O	87.96			
R	11.02	98.98	94.43	-4.55

Addition to the provision through reappropriation of ₹11.02 lakh was attributed to actual requirement.

Reasons for final saving was not furnished by the Department (August 2021).

(ii) 102 Economic Development

05 Establishment

O	20.00			
R	3.88	23.88	23.88	...

Addition to the provision through reappropriation of ₹3.88 lakh was stated to be based on actual requirement.

Reason for excess was not furnished by the Department (August 2021).

(iii) 283 Housing

90 State Share for Central Assistance to State Plan

O	5.00			
S	15.69			
R	8.51	29.20	24.06	-5.14

Augmentation of provision by supplementary grant of ₹15.69 lakh and further addition to the provision through reappropriation of ₹8.51 lakh was stated to be based on actual requirement in both the cases.

Reason for final saving was not furnished by the Department (August 2021).

Grant No. 57 - Welfare of Minorities Department - Contd.

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

Voted

- (a) As the expenditure of ₹7,65.86 lakh fell well short of the original provision of ₹40,81.00 lakh, supplementary grant of ₹3,20.73 lakh obtained in March 2021 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of the available saving of ₹36,35.87 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	5024.36	67
2017-18	4369.43	60
2018-19	3807.53	69
2019-20	4907.17	86

- (c) Saving occurred mainly 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 20.00

S 2.80

R 8.20 31.00 7.48 -23.52

Augmentation of provision by supplementary grant of ₹2.80 lakh was stated to be due to release of more fund under Centrally Sponsored Scheme (CSS) by the Government of India and further addition to the provision through reappropriation of ₹8.20 lakh was attributed to actual requirement.

Saving of ₹1,85.54 lakh was also occurred during the year 2019-20.

Grant No. 57 - Welfare of Minorities Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ii)	91 Central Assistance to State Plan (CASP)				
	O	2,00.00			
	S	11.98			
	R	88.02	3,00.00	1,19.39	-1,80.61

Augmentation of provision by supplementary grant of ₹11.98 lakh was stated to be due to release of more fund under Centrally Sponsored Scheme (CSS) by the Government of India and further addition to the provision through reappropriation of ₹88.02 lakh was attributed to actual requirement in both the cases..

(iii)	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	3,00.00			
	R	6.70	3,06.70	1,77.23	-1,29.47

Addition to the provision through reappropriation of ₹6.70 lakh was attributed to actual requirement.

Saving of ₹1,39.82 lakh was also occurred during the year 2019-20.

(iv)	91 Central Assistance to State Plan (CASP)				
	O	30,00.30			
	R	3,09.11	33,09.41	3,92.78	-29,16.63

Addition to the provision through reappropriation of ₹3,09.11 lakh was attributed to actual requirement.

Saving of ₹29,71.27 lakh was also occurred during the year 2019-20.

(v)	282 Health				
	90 State Share for Central Assistance to State Plan				
	O	50.00			
	R	-16.89	33.11	12.28	-20.83

Reduction in provision through reappropriation of ₹16.89 lakh was stated to be based on actual requirement.

Saving of ₹24.12 lakh was also occurred during the year 2019-20.

Grant No. 57 - Welfare of Minorities Department - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(vi)	91 Central Assistance to State Plan (CASP)			
	O	5,00.00		
	R	-4,00.00	1,00.00	43.48
				-56.52

Reduction in provision through reappropriation of ₹4,00.00 lakh was stated to be based on actual requirement.

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not furnished by the Department (August 2021).

Saving of ₹11,53.04 lakh was also occurred during the year 2019-20.

(d) Entire provision remained unutilized throughout the year under:

4059 Capital Outlay on Public Works

80 General				
051 Construction				
54 National Bank for Agriculture and Rural Development (NABARD)				
S	3,05.95	3,05.95	...	-3,05.95

Creation of provision by supplementary grant of ₹3.05.95 lakh was stated to be due to sanction of new project and release of fund by the National Bank for Agriculture and Rural Development (NABARD).

Reason for saving was not furnished by the Department (August 2021).

(e) Saving was partly counterbalanced by excess under:

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

04 Welfare of Minorities				
102 Economic Development				
91 Central Assistance to State Plan (CASP)				
O	0.70			
R	2.87	3.57	3.22	-0.35

Addition to the provision through reappropriation of ₹2.87 lakh was attributed to actual requirement.

Reason for final saving was not furnished by the Department (August 2021).

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

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
REVENUE				
2052	Secretariat-General Services			
2053	District Administration			
2055	Police			
Voted				
Original		5,87,40		
Supplementary		3,36	5,90,76	4,34,48
Amount surrendered during the year (March 2021)				-1,56,28
				...
CAPITAL				
4055	Capital Outlay on Police			
Voted				
Original		1,17,50		
Supplementary		1,34,35	2,51,85	2,26,75
Amount surrendered during the year (March 2021)				-25,10
				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹4,34.48 lakh did not come even upto the original provision of ₹5,87.40 lakh, supplementary grant of ₹3.36 lakh obtained in March 2021 proved lack of budgetary control on the part of Controlling Officer.
- (b) No part of the huge saving of ₹1,56.28 lakh was surrendered during the year.

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

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

2053 District Administration

094 Other Establishments

09 Security Related Expenditure

O 1,50.00

R 3.36 1,53.36 26.52 -1,26.84

Addition to the provision through reappropriation of ₹3.36 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department (August 2021).

CAPITAL**Voted**

(a) No part of the available saving of ₹25.10 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	97.01	69
2018-19	15.11	12
2019-20	203.40	78

Grant No. 58 - Home (FSL, PAC, Prosecution & Co-ordination Cell) - Concl'd.

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

(b) Saving occurred mainly under:

4055 Capital Outlay on Police

216 Other Police Organisation

88 Centrally Sponsored Scheme - III
(CSS)

O 1,00.00

S 18.38 1,18.38 93.29 -25.09

Augmentation of provision by supplementary grant of ₹18.38 lakh was stated to be due anticipated receipt of fund under Centrally Sponsored Scheme (CSS) for Cyber Crime Prevention against Women and Children under Nirbhaya Fund.

Saving of ₹1,60.37 lakh was also occurred during the year 2019-20.

Reason for saving was not furnished by the Department (August 2021).

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	3,78,51			
Supplementary	1,35,47	5,13,98	4,11,90	-1,02,08
Amount surrendered during the year (March 2021)				7

CAPITAL

5452 Capital Outlay on Tourism

Voted

Supplementary	2,00,00	2,00,00	6,68,33	+4,68,33
Amount surrendered during the year (March 2021)				...

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹1,02.08 lakh, only ₹0.07 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	47.78	17
2017-18	66.60	20
2018-19	15.13	47
2019-20	23.31	6

Grant No. 59 - Tourism - Contd.

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

3452 Tourism

80 *General*

001 Direction and Administration

98 Administration

O 3,66.51

R -10.29 3,56.22 3,36.03 -20.19

Reduction in provision through reappropriation of ₹10.29 lakh was stated to be based on actual requirement.

Reason for saving of ₹20.19 lakh was not furnished by the Department (August 2021).

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

(i) **3452 Tourism**

01 *Tourist Infrastructure*

789 Special Component Plan for Scheduled Castes

21 Tourism and Publicity

O 1.00

S 23.70

R 0.80 25.50 ... -25.50

Augmentation of provision by supplementary grant of ₹23.70 lakh was attributed to receipt of more fund from the Government of India.

Withdrawal of provision through reappropriation of ₹0.80 lakh was stated to be based on actual requirement.

Grant No. 59 - Tourism - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess + Saving -
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(ii)	796 Tribal Area Sub-plan			
	21 Tourism and Publicity			
	O	1.00		
	S	44.08		
	R	1.42	46.50	... -46.50

Addition to the provision by supplementary grant of ₹44.08 lakh was stated to be due to receipt of more fund from the Government of India.

Addition to the provision through reappropriation of ₹1.42 lakh was stated to be based on actual requirement.

Reasons for non-utilisation of the entire fund of the above two cases as at Sl. No. (i) and (ii) were not furnished by the Department (August 2021).

CAPITAL

Voted

(a) Against the total provision of ₹2,00.00 lakh, there was an excess expenditure of ₹4,68.33 lakh during the year. The excess expenditure requires regularisation.

(b) Excess expenditure occurred without any budget provision as under:

(i)	5452 Capital Outlay on Tourism			
	01 Tourist Infrastructure			
	101 Tourist Centre			
	21 Tourism and Publicity			
		...	...	3,47.53 +3,47.53

(ii)	789 Special Component Plan for Scheduled Castes			
	21 Tourism and Publicity			
		...	...	1,13.62 +1,13.62

(iii)	796 Tribal Area Sub-plan			
	21 Tourism and Publicity			
		...	...	2,07.18 +2,07.18

Reasons for excess of the above three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021). Excess expenditure incurred requires regularisation.

Grant No. 59 - Tourism - Contd.

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

(i)	5452 Capital Outlay on Tourism				
	<i>01 Tourist Infrastructure</i>				
	101 Tourist Centre				
	91 Central Assistance to State Plan (CASP)				
	S	40.00	40.00	...	-40.00

Augmentation of provision by supplementary grant of ₹40.00 lakh was stated to be due to receipt of more fund from the Government of India under Centrally Sponsored Scheme (CSS).

(ii)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance to State Plan (CASP)				
	S	60.00	60.00	...	-60.00

Addition to the provision by supplementary grant of ₹60.00 lakh was attributed to receipt of more fund from the Government of India under CSS.

(iii)	796 Tribal Area Sub-plan				
	91 Central Assistance to State Plan (CASP)				
	S	1,00.00	1,00.00	...	-1,00.00

Augmentation of provision by supplementary grant of ₹1,00.00 lakh was attributed to receipt of more fund from the Government of India under Centrally Sponsored Scheme (CSS).

Reasons for non-utilisation of the entire amount of the above three cases as at Sl. No. (i) to (iii) were not furnished by the Department (August 2021).

Grant No. 60 - Kokborok & Other Minority Languages

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

REVENUE

2202 General Education

Voted

Original	90,80	90,80	75,46	-15,34
Amount surrendered during the year (March 2021)				4,80

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹15.34 lakh, only ₹4.80 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	15.19	20
2018-19	7.00	9
2019-20	10.63	12

Grant No. 61 - OBC Welfare

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

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

Voted

Original	39,15,84			
Supplementary	7,26,92	46,42,76	40,01,28	-6,41,48
Amount surrendered during the year (March 2021)				...

CAPITAL

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

Voted

Original	85,00	85,00	...	-85,00
Amount surrendered during the year (March 2021)				35,00

Notes and Comments

REVENUE

Voted

(a) No part of the available saving of ₹6,41.48 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1594.54	35
2017-18	2268.58	63
2018-19	1786.27	35
2019-20	2258.49	55

Grant No. 61 - OBC Welfare - Contd.

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

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

03 *Welfare of Backward Classes*

001 Direction and Administration

33 Welfare Programme

O 1,65.84

R -0.64 1,65.20 1,08.37 -56.83

Reduction in provision through reappropriation of ₹0.64 lakh was attributed to actual requirement.

(ii) 277 Education

35 Scholarship and Stipend

O 4,00.00

S 3,60.00 7,60.00 6,55.93 -1,04.07

Augmentation of provision by supplementary grant of ₹3,60.00 lakh obtained in March 2021 was stated to be based on actual requirement.

(iii) 86 C.S. Scheme - I

O 33,50.00

S 38.28 33,88.28 29,19.73 -4,68.55

Augmentation of provision by supplementary grant of ₹38.28 lakh obtained in March 2021 was stated to be due to receipt of more fund from the Government of India.

Reasons for saving stated by the Department as 'the saving was surrendered during the year ' were not tenable in respect of three cases as at Sl. No. (i) to (iii).

CAPITAL

Voted

(a) Entire provision of ₹85.00 lakh remained unutilised throughout the year.

(b) Out of the available saving of ₹85.00 lakh, only ₹35.00 lakh was surrendered during the year.

Grant No. 61 - OBC Welfare - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(c) Saving occurred due to non-utilisation of fund under:

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

03 *Welfare of Backward Classes*

102 Economic Development

54 National Bank for Agriculture and Rural Development

O	50.00	50.00	...	-50.00
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Reason for saving was stated to be due to non release of fund by the Government of Tripura.

(d) Entire provision was withdrawn under:

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

03 *Welfare of Backward Classes*

102 Economic Development

90 State Share for Central Assistance to State Plan

O	35.00			
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R	-35.00
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Reduction in provision by surrender of ₹35.00 lakh was stated to be based on actual requirement.

Grant No. 62 - Education (Elementary)

Major Head		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE				
2202	General Education			
2236	Nutrition			
2059	Public Works			
Voted				
Original		8,97,97,93		
Supplementary		33,01,55	9,30,99,48	7,59,58,84
Amount surrendered during the year (March 2021)				-1,71,40,64
				2,32,63
CAPITAL				
4236	Capital Outlay on Nutrition			
Voted				
Supplementary		3,00	3,00	...
Amount surrendered during the year (March 2021)				-3,00
				...

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹7,59,58.84 lakh did not come even upto the original provision of ₹8,97,97.93 lakh, supplementary grant of ₹33,01.55 lakh obtained in March 2021 proved injudicious.
- (b) Out of the available saving of ₹1,71,40.64 lakh, only ₹2,32.63 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	11447.16	15
2017-18	12944.45	12
2018-19	12970.46	13
2019-20	7189.40	8

Grant No. 62 - Education (Elementary) - Contd.

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

(i) **2202 General Education**

01 *Elementary Education*

001 Direction and Administration

98 Administration

O 7,03,25.31

R -1,90.31 7,01,35.00 5,67,90.95 -1,33,44.05

Reduction in provision through reappropriation of ₹1,90.31 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

42 Government Primary Schools

O 1,74.20

R -23.76 1,50.44 1,45.99 -4.45

Withdrawal of provision of ₹23.76 lakh through reappropriation was attributed to actual requirement.

(iii) 05 *Language Development*

200 Other Languages Education

41 Human Development

O 16,15.00

R -1,00.00 15,15.00 13,50.38 -1,64.62

Reduction in provision through reappropriation of ₹1,00.00 lakh was stated to be based on actual requirement.

(iv) 80 *General*

001 Direction and Administration

98 Administration

O 1,80.00

R -21.65 1,58.35 1,04.07 -54.28

Reduction in provision through reappropriation of ₹21.65 lakh was attributed to actual requirement.

Grant No. 62 - Education (Elementary) - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(v)	2236 Nutrition			
	02 <i>Distribution of nutritious food and beverages</i>			
	102 Mid-day Meals			
	90 State Share for Central Assistance to State Plan			
	O	1,50.00		
	S	1,39.88	2,89.88	2,23.76
				-66.12

Augmentation of provision by supplementary grant of ₹1,39.88 lakh was attributed to release of more fund from the Government of India.

(vi)	91 Central Assistance to State Plan (CASP)			
	O	10,92.32		
	S	12,78.52	23,70.84	12,40.24
				-11,30.60

Addition to the provision by supplementary grant of ₹12,78.52 lakh was attributed to release of more fund from the Government of India under Centrally Sponsored Scheme (CSS).

(vii)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance to State Plan			
	O	1,50.00		
	S	1,35.71	...	...
	R	4.17	2,89.88	2,23.76
				-66.12

Augmentation of provision by supplementary grant of ₹1,35.71 lakh was stated to be due to release of more fund under State Share on receipt of fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Addition to the provision through reappropriation of ₹4.17 lakh was stated to be based on actual requirement.

(viii)	91 Central Assistance to State Plan (CASP)			
	O	10,92.32		
	S	12,81.52	23,73.84	12,42.55
				-11.31.29

Addition to the provision by supplementary grant of ₹12,81.52 lakh was attributed to receipt of more fund from the Government of India under Centrally Sponsored Scheme (CSS).

Grant No. 62 - Education (Elementary) - Concl'd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(ix)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance to State Plan				
	O	4,50.00			
	S	3,95.88			
	R	23.76	8,69.64	7,30.33	-1,39.31

Augmentation of provision by supplementary grant of ₹395.88 lakh was attributed to release of fund under State Share on receipt of more fund under Centrally Sponsored Scheme (CSS) from the Government of India.

Addition to the provision through reappropriation of ₹23.76 lakh was stated to be based on actual requirement.

Reasons for saving in respect of nine cases as at Sl. No. (i) to (ix) were not furnished by the Department (August 2021).

CAPITAL**Voted**

(a) The whole provision of ₹3.00 lakh remained unutilised during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1746.89	84
2017-18	410.34	19
2018-19	13.58	25
2019-20	20.00	100

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	25,13,72			
Supplementary	76,68	25,90,40	8,63,05	-17,27,35
Amount surrendered during the year (March 2021)				16,91,95

Notes and Comments

REVENUE

Voted

- (a) In view of huge saving of ₹17,27.35 lakh, supplementary grant of ₹76.68 lakh proved injudicious.
- (b) Out of the available saving of ₹17,27.35 lakh, only ₹16,91.95 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	2393.89	99
2019-20	2694.41	73

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

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

2851 Village and Small Industries

003 Training

05 Establishment

O 71.72

S 52.58 1,24.30 88.93 -35.37

Augmentation of provision by supplementary grant of ₹52.58 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department (August 2021).

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

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

03 Training

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)

O 2,04.00

R -2,04.00

Withdrawal of provision by surrender of ₹2,04.00 lakh was stated to be based on actual requirement.

(ii) **796 Tribal Area Sub-plan**

91 Central Assistance to State Plan

(CASP)

O 3,72.00

R -3,72.00

Withdrawal of provision by surrender of ₹3,72.00 lakh was attributed to actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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(iii) **2851 Village and Small Industries**

003 Training

87 C.S. Scheme - II

O 1,25.84

R -1,25.84

Withdrawal of provision by reappropriation of ₹1,25.84 lakh was attributed to actual requirement.

(iv) **91 Central Assistance to State Plan
(CASP)**

O 10,00.00

R -10,00.00

Withdrawal of provision by surrender of ₹9,99.79 lakh and further withdrawal of provision through reappropriation of ₹0.21 lakh were stated to be based on actual requirement in both the cases.

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

87 C.S. Scheme - II

O 41.14

R -41.14

Withdrawal of provision by surrender of ₹41.14 lakh was stated to be based on actual requirement.

(vi) **796 Tribal Area Sub-plan**

87 C.S. Scheme - II

O 75.02

R -75.02

Withdrawal of provision by surrender of ₹75.02 lakh was stated to be based on actual requirement.

Reasons for saving in respect of six cases as at Sl. No. (i) and (vi) were not furnished by the Department (August 2021).

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

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

2230 Labour, Employment and Skill Development

03 Training

102 Apprenticeship Training

91 Central Assistance to State Plan
(CASP)

O 6,24.00

R 1,26.05 7,50.05 7,50.04 -0.01

Addition to the provision through reappropriation of ₹1,26.05 lakh was attributed actual requirement

Reason for final saving was not furnished by the Department (August 2021).

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	...	3	+3
4	Election Department			
	Revenue			
	Voted	...	17	+17
6	Revenue Department			
	Revenue			
	Voted	...	35501	+35501
9	Statistics Department			
	Revenue			
	Voted	...	10	+10
10	Home (Police) Department			
	Revenue			
	Voted	...	766	+766
11	Transport Department			
	Revenue			
	Voted	...	2	+2
12	Co-operation Department			
	Revenue			
	Voted	...	27	+27
13	Public Works (R&B) Department			
	Revenue			
	Voted	300000	948044	+648044
	Capital			
	Voted		667176	+667176

APPENDIX-I - Contd.

15	Public Works (Water Resource) Department	Revenue			
		Voted	6000	348	-5652
16	Health Department	Revenue			
		Voted	...	1160	+1160
17	Information & Cultural Affairs	Revenue			
		Voted	...	53	+53
18	General Administration (Political) Department	Revenue			
		Voted	...	9	+9
19	Tribal Welfare Department	Revenue			
		Voted	...	34	+34
20	Welfare of Scheduled Castes Department	Revenue			
		Voted	...	12	+12
21	Food, Civil Supplies & Consumer Affairs Department	Revenue			
		Voted	...	19	+19
23	Panchayat Raj Department	Revenue			
		Voted	...	30	+30
24	Industries & Commerce Department	Revenue			
		Voted	...	35	+35

APPENDIX-I - Contd.

25	Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	Revenue			
		Voted	...	35	+35
26	Fisheries Department	Revenue			
		Voted	...	124	+124
27	Agriculture Department	Revenue			
		Voted		743	+743
		Capital	450000	284825	-165175
		Voted			
28	Horticulture Department	Revenue			
		Voted	...	59	+59
29	Animal Resource Development Department	Revenue			
		Voted	...	35	+35
30	Forest Department	Revenue			
		Voted	...	175660	+175660
31	Rural Development Department	Revenue			
		Voted	200000	45214	-154786

APPENDIX-I - Contd.

36	Home (Jail) Department	Revenue			
		Voted	...	47	+47
39		Revenue			
		Voted	...	333	+333
40	Education (School) Department	Revenue			
		Voted	...	1418	+1418
41	Education (Social) Department	Revenue			
		Voted	...	51	+51
42	Education (Youth Affairs & Sports) Department	Revenue			
		Voted	...	87	+87
43	Finance Department	Revenue			
		Voted	...	4179	+4179
45	Taxes and Excise	Revenue			
		Voted	...	3	+3
46	Treasuries	Revenue			
		Voted	...	64	+64
48	High Court	Revenue			
		Voted	...	1	+1
49	Fire Service Organisation	Revenue			
		Voted	...	86	+86
51	Public Works (Drinking Water and Sanitation) Department	Revenue			
		Voted	400000	141316	-258684

APPENDIX-I - Concl.

52	Family Welfare & Preventive Medicine	Revenue			
		Voted	...	112	+112
53	Tribal Welfare (Research) Department	Revenue			
		Voted	...	13	+13
54	Factories & Boilers Organisation	Revenue			
		Voted	...	18	+18
61	OBC Welfare	Revenue			
		Voted	...	1	+1
62	Education (Elementary)	Revenue			
		Voted	...	2262	+2262
<hr/>					
	Total				
	Revenue				
		Voted	906000	1357931	+451931
	Capital				
		Voted	450000	952001	+502001
<hr/>					
	Grand Total		1356000	2309932	+953932
<hr/>					

APPENDIX- II

(Reference-Summary of Appropriation Accounts at page - xviii)

Grant-wise details of estimates and actuals transferred from M.H. 3054 to 8658-101-
P.A.O.Suspense (National Highway) being the reimbursable amount.

No. and Name of Grant	Budget Estimates		Actuals	Actuals compared with Budget Estimates More (+) Less (-)
(₹ in thousand)				
	Revenue			
	Voted	...	127431	127431
Total				
	Revenue			
	Voted	...	127431	127431
Total recoveries/ reimbursable amount adjusted in the accounts				
Appendix-I	Revenue	906000	1357931	+451931
	Voted			
Appendix-II	Voted		127431	+127431
Total	Revenue Voted	906000	1485362	+579362
Appendix-I	Capital Voted	450000	952001	+502001
Grand Total		1356000	2437363	+1081363

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