

Appropriation Accounts 2022-23



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

Government of Tripura

Appropriation Accounts

for the year 2022-23

Government of Tripura

Appropriation Accounts 2022-23 TABLE OF CONTENTS

		Page(s)
Intr	oductory	v
Sur	nmary of Appropriation Accounts	vi-xviii
Cer	tificate of the Comptroller and Auditor General of India	xix-xxi
Nu	mber and Name of Grant/Appropriation	
1	Parliamentary Affairs Department	1-3
2	Governor's Secretariat	4-6
3	General Administration (S.A.) Department	7-10
4	Election Department	11-14
5	Law Department	15-21
6	Revenue Department	22-39
7	General Administration (AR) Department	40-41
8	General Administration (P&T) Department	42-45
9	Statistics Department	46-47
10	Home (Police) Department	48-54
11	Transport Department	55-60
12	Co-operation Department	61-64
13	Public Works (R&B) Department	65-81
14	Power Department	82-90
15	Public Works (Water Resource) Department	91-101
16	Health Department	102-113
17	Information and Cultural Affairs Department	114-117
18	General Administration (Political) Department	118
19	Tribal Welfare Department	119-126
20	Welfare of Scheduled Castes Department	127-129
21	Food, Civil Supplies & Consumer Affairs Department	130-134
22	Relief & Rehabilitation Department	135-136
23	Panchayat Raj Department	137-140
24	Industries & Commerce Department	141-151
25	Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	152-153
26	Fisheries Department	154-159
27	Agriculture Department	160-173
28	Horticulture Department	174-180
29	Animal Resource Development Department	181-188

		Page(s)
30	Forest Department	189-200
31	Rural Development Department	201-215
32	Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department	216-218
33	Science, Technology & Environment	219-221
34	Planning and Co-ordination Department	222-224
35	Urban Development Department	225-241
36	Home (Jail) Department	242-245
37	Labour Organisation Department	246-247
38	General Administration (Printing and Stationery) Department	248-249
39	Education (Higher) Department	250-258
40	Education (School) Department	259-273
41	Education (Social) Department	274-286
42	Education (Youth Affairs & Sports) Department	287-291
43	Finance Department	292-299
44	Institutional Finance	300
45	Taxes and Excise	301-303
46	Treasuries	304-306
47	College of Agriculture	307-308
48	High Court	309-311
49	Fire Service Organisation	312-314
50	Civil Defence	315
51	Public Works (Drinking Water and Sanitation) Department	316-325
52	Family Welfare & Preventive Medicine	326-337
53	Tribal Welfare (Research) Department	338-340
54	Factories & Boilers Organisation	341
55	Employment & Manpower	342-343
56	Information Technology	344-350
57	Welfare of Minorities Department	351-355
58	Home (FSL, PAC, Prosecution & Co-ordination Cell)	356-357
59	Tourism	358-362
60	Kokborok & Other Minority Languages	363-364
61	OBC Welfare	365-367
62	Education (Elementary)	368-374
63	Industries & Commerce (Skill Development)	375-376
64	Health (AGMC & GBP)	377-380
	Appendix-I - Grant-wise details of estimates and actuals of recoveries	
	adjusted in the accounts in reduction of expenditure	381-385
	Appendix-II - Grant-wise details of estimates and actuals transferred from Major Head 3054 to 8658-101 P.A.O. Suspense	386

INTRODUCTORY

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

In 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 \mathbf{E} five lakh or 10 *per cent* of the provision whichever is less.

Original provision and Supplementary Grant are only taken for comments.

			SUMMARY	OF APPROP	RIATION ACC	COUNTS 202	2-23			
				GOVERNMI	ENT OF TRIPU	JRA				
	umber and Name of Gra	ant Voted/	Total of G Appropri		Actual Expe	enditure	Savi	ngs	Exc	ess
	rr r		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	(1)	F	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					((₹in thousan	d)			
1	Parliamentary Affairs									
		Voted	32,34,00	30,00	25,84,16	27,78	6,49,84	2,22		
		Charged	64,67		52,09		12,58			
2	Governor's Secretariat									
		Charged	7,60,00	37,00	6,66,44	6,41	93,56	30,59		
3	General Administration Department	n (S.A.)								
		Voted	1,05,47,50	6,87,00	79,99,75	3,43,56	25,47,75	3,43,44		
4	Election Department									
		Voted	95,31,60	3,00,00	92,18,39	1,48,32	3,13,21	1,51,68		
5	Law Department									
		Voted	1,68,51,95	14,05,10	1,11,31,85	11,94,84	57,20,10	2,10,26		
6	Revenue Department									
		Voted	2,93,99,50	1,30,33,00	2,57,50,66	57,89,07	36,48,84	72,43,93		

S	UMMARY OF	APPROPRIA	TION ACCOU	JNTS 2022-23	- Contd.			
Number and Name of Grant Voted/ or Appropriation Charged	Total of G Appropri		Actual Exp	enditure	Savi	ngs	Exc	ess
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
•				(₹in thousan	d)			
7 General Administration (AR) Department								
Voted	4,14,60		2,95,02		1,19,58			
8 General Administration (P&T) Department								
Voted	6,42,72		1,25,02		5,17,70			
Charged	8,72,50	14,00	7,67,57		1,04,93	14,00		
9 Statistics Department								
Voted	11,14,22		8,72,23		2,41,99			
10 Home (Police) Department								
Voted	20,19,56,56	23,89,24	16,52,49,49	11,31,55	3,67,07,07	12,57,69		
11 Transport Department								
Voted	30,33,91	25,53,92	27,56,55	13,24,76	2,77,36	12,29,16		
12 Co-operation Department								
Voted	33,37,50	18,04,00	27,54,95	17,02,93	5,82,55	1,01,07		
Charged	80,00	2,10,00	55,52	1,84,10	24,48	25,90		

	SU	MMARY OF	APPROPRIA	TION ACCOU	NTS 2022-23	- Contd.			
Number and Name of Grant Vote or Appropriation Charge		Total of (Appropr		Actual Exp	enditure	Savi	ngs	Exce	ess
on appropriation charge	,u	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					(₹in thousan	d)			
13 Public Works (R&B) Departmer	nt								
V	/oted	6,09,83,34	11,17,09,84	6,95,39,67	5,92,45,86		5,24,63,98	85,56,33	
Cha	rged	72,00	6,87,24	71,77	6,87,23	23	1		
14 Power Department									
V	/oted	1,27,43,32	2,58,52,54	1,23,58,95	2,33,53,56	3,84,37	24,98,98		
15 Public Works(Water Resource)									
Department	Inted	1 02 69 70	0 92 07 15	84 00 77	67 27 21	1 07 69 02	2 15 20 21		
16 Health Department	/oted	1,92,68,70	2,83,27,15	84,99,77	67,37,34	1,07,68,93	2,15,89,81		
-	/oted	4,48,81,55	2,95,13,69	3,81,85,46	65,38,88	66,96,09	2,29,74,81		
17 Information & Cultural Affairs	olu	7,70,01,33	2,75,15,09	5,01,05,70	05,50,00	00,70,09	2,27,77,01		
V	/oted	67,38,50	11,71,00	60,38,61	7,93,95	6,99,89	3,77,05		
18 General Administration (Politica Department		- ,- , - , ,	, , , , , , , , , , , , , , , , , , , 	, ,		- , ,	- , - , - ,		
V	/oted	6,41,07		5,68,06		73,01			

S	UMMARY OF A	APPROPRIA	TION ACCOU	NTS 2022-23	- Contd.				
Number and Name of Grant Voted/ or Appropriation Charged	Total of G Appropri		Actual Expe	enditure	Savi	ngs	Exc	xcess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
			l	(₹ in thousan	d)				
19 Tribal Welfare Department									
Voted	6,41,53,93	1,70,19,90	5,39,14,72	72,18,78	1,02,39,21	98,01,12			
20 Welfare of Scheduled Castes Department									
Voted	1,11,54,93	23,92,82	34,29,44	17,19,13	77,25,49	6,73,69			
21 Food, Civil Supplies & Consumer Affairs Department									
Voted	1,48,36,38	2,37,23	1,24,16,25	1,54,96	24,20,13	82,27			
22 Relief & Rehabilitation Department									
Voted	6,96,13,00		79,51,30		6,16,61,70				
23 Panchayat Raj Department									
Voted	4,69,64,00	3,16,26	4,25,37,02	3,15,09	44,26,98	1,17			
24 Industries & Commerce Department									
Voted	1,12,89,00	99,04,40	70,68,04	77,33,36	42,20,96	21,71,04			

	SU	MMARY OF A	APPROPRIA	TION ACCOU	NTS 2022-23	- Contd.			
Number and Name of Grant Nor Appropriation Cha	/oted/ orged	Total of G Appropri		Actual Expo	enditure	Savi	ngs	Exc	ess
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	-	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	I				(₹in thousan	d)			J
25 Industries & Commerce (Har Handicrafts and Sericulture) Department									
	Voted	29,26,22	14,82,00	21,15,05	14,82,00	8,11,17			
26 Fisheries Department									
	Voted	96,40,50	69,46,50	62,52,11	14,47,77	33,88,39	54,98,73		
27 Agriculture Department									
	Voted	5,13,25,52	95,35,07	3,52,01,77	52,33,28	1,61,23,75	43,01,79		
28 Horticulture Department									
	Voted	1,44,97,00	10,96,90	94,05,49	1,18,68	50,91,51	9,78,22		
²⁹ Animal Resource Development Department	ent								
	Voted	1,67,39,79	49,40,13	1,32,66,25	12,64,44	34,73,54	36,75,69		

SU	J MMARY OF A	APPROPRIA	TION ACCOU	NTS 2022-23	- Contd.			
Number and Name of Grant Voted/	Total of G	Frant /		1.4	G		E	
or Appropriation Charged	Appropri	ation	Actual Expo	enditure	Savi	ngs	Exc	ess
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				(₹in thousan	d)			
30 Forest Department								
Voted	2,73,66,75	1,86,29,35	1,47,24,42	1,11,16,58	1,26,42,33	75,12,77		
Charged	11,96,00		11,95,30		70			
31 Rural Development Department								
Voted	31,33,01,50	97,97,06	24,07,79,75	30,10,43	7,25,21,75	67,86,63		
32 Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department								
Voted	34,29,70	18,61,00	29,39,73	4,02,92	4,89,97	14,58,08		
33 Science, Technology & Environment	- , - , - , -	- , - ,	-))	, - ,-	, ,	, ,		
Voted	11,21,55	12,68,00	10,42,15	12,68,00	79,40			
34 Planning and Co-ordination Department								
Voted	46,78,71		31,59,05		15,19,66			
35 Urban Development Department								
Voted	10,32,77,72	2,66,73,41	4,00,93,10	2,58,94,12	6,31,84,62	7,79,29		

SU	MMARY OF	APPROPRIA'	ΓΙΟΝ ΑCCOU	NTS 2022-23	- Contd.			
Number and Name of Grant Voted/ or Appropriation Charged	Total of G Appropri		Actual Expe	enditure	Savi	ngs	Exc	ess
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			I	(₹in thousan	d)			1
36 Home (Jail) Department								
Voted	49,31,18	10,23,35	42,97,19	90,71	6,33,99	9,32,64		
37 Labour Organisation								
Voted	15,82,46	•••	12,32,85		3,49,61			
38 General Administration (Printing & Stationery) Department								
Voted	14,65,00	60,00	10,54,97	5,62	4,10,03	54,38		
39 Education (Higher) Department								
Voted	2,43,23,35	77,04,68	2,03,10,65	4,28,33	40,12,70	72,76,35		
40 Education (School) Department								
Voted	19,81,24,52	3,12,47,46	13,77,24,23	70,98,45	6,04,00,29	2,41,49,01		
41 Education (Social) Department								
Voted	14,03,89,43	32,13,73	12,70,87,22	32,13,66	1,33,02,21	7		
42 Education (Youth Affairs & Sports)								
Department								
Voted	90,53,85	33,66,74	74,31,16	25,18,63	16,22,69	8,48,11		

	SU	JMMARY OF	APPROPRIA	TION ACCOU	INTS 2022-23	- Contd.			
Number and Name of Grant	Voted/	Total of (Grant /	Actual Exp	enditure	Savi	ngs	Exc	ess
or Appropriation C	harged	Appropr	riation	-			C		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	Γ	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					(₹in thousan	d)			•
43 Finance Department									
	Voted	34,47,45,00	10,02,01,00	27,08,88,14	1,13,75	7,38,56,86	10,00,87,25		
	Charged	16,90,73,49	10,14,14,68	16,10,58,91	9,82,95,13	80,14,58	31,19,55		
44 Institutional Finance									
	Voted	5,91,00		3,66,41		2,24,59			
45 Taxes and Excise	T 7 (1	24 10 21	07.00	00.07.07	05.75	11 01 04	1.05		
46 Treasuries	Voted	34,19,21	87,00	22,97,27	85,75	11,21,94	1,25		
40 Treasuries	Voted	12,08,84	1,70,00	9,14,91	56,00	2,93,93	1,14,00		
47 College of Agriculture		12,00,01	1,70,000	,,,,,,,,	20,00	_,,,,,,,,,	1,1 1,00		
	Voted	8,75,02	20,12	6,44,64	20,12	2,30,38			
48 High Court									
	Voted	2,26,35	88,20	1,52,08	53,35	74,27	34,85		
	Charged	36,14,05	••••	30,46,31	•••	5,67,74			
49 Fire Service Organisation	0	, , -		, ,					
	Voted	1,21,62,80	13,28,50	1,05,29,89	3,35,66	16,32,91	9,92,84		

SU	J MMARY OF A	APPROPRIA	TION ACCOU	NTS 2022-23	- Contd.			
Number and Name of Grant Voted/	Total of G	Frant /	Actual Exp	enditure	Savi	ngs	Exc	ess
or Appropriation Charged	Appropri	ation						
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				(₹in thousan	d)			
50 Civil Defence								
Voted	6,86,00		41,46		6,44,54			
51 Public Works (Drinking Water and Sanitation) Department								
Voted	2,70,83,32	2,04,85,10	2,17,72,86	1,29,26,25	53,10,46	75,58,85		
52 Family Welfare & Preventive Medicine								
Voted	8,13,58,71	85,15,35	5,44,87,12	15,37,65	2,68,71,59	69,77,70		
53 Tribal Welfare (Research) Department								
Voted	7,39,69	8,40,00	2,86,13	2,81,67	4,53,56	5,58,33		
54 Factories & Boilers Organisation								
Voted	4,36,48		3,23,11		1,13,37			
55 Employment & Manpower								
Voted	8,90,23		7,04,69		1,85,54			
56 Information Technology								
Voted	53,01,20	1,02,64,52	38,65,25	1,00,04,14	14,35,95	2,60,38		

S	UMMARY OF	APPROPRIA	TION ACCOU	UNTS 2022-23	- Contd.			
Number and Name of Grant Voted/ or Appropriation Charged	Total of C Appropr		Actual Exp	enditure	Savi	ngs	Exc	ess
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	· · · · ·	1		(₹in thousan	d)			1
57 Welfare of Minorities Department								
Voted	16,77,85	63,97,25	11,46,66	14,56,12	5,31,19	49,41,13		
58 Home (FSL, PAC, Prosecution & Co ordination Cell)								
Voted	7,52,64	50,36	6,27,76	32,82	1,24,88	17,54		
59 Tourism								
Voted	14,48,09	52,55,00	8,82,24	4,55,00	5,65,85	48,00,00		
60 Kokborok & Other Minority Languages								
Voted	1,40,42	8,10	1,15,84	8,10	24,58			
61 Welfare of OBCs								
Voted	53,74,00	21,58,00	32,00,85	56,88	21,73,15	21,01,12		
62 Education (Elementary)								
Voted	11,71,78,77	1,52,41	7,80,11,74	2,41	3,91,67,03	1,50,00		

	SU	MMARY OF A	APPROPRIA	TION ACCOU	NTS 2022-23	- Concld.				
Number and Name of Grant Voted/ or Appropriation Charged		Total of Grant / Appropriation		Actual Exp	Actual Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
			I		(₹in thousan	ld)				
63 Industries & Comm Development)	erce (Skill									
	Voted	12,33,75		3,42,32		8,91,43				
64 Health (AGMC & G	BP)									
	Voted	1,78,09,13	28,50,00	1,49,65,10	15,33,15	28,44,03	13,16,85			
Vot	ed	2,19,68,45,03	53,63,63,38	1,62,59,28,97	21,90,26,16	57,94,72,39	31,73,37,22	85,56,33		
Char	ged	17,57,32,71	10,23,62,92	16,69,13,91	9,91,72,87	88,18,80	31,90,05			
Grand	Fotal	2,37,25,77,74	63,87,26,30	1,79,28,42,88	31,81,99,03	58,82,91,19	32,05,27,27	85,56,33 (855632790)		

xvi

Summary of Appropriation Accounts - Contd.

The Excess over the following Grants/Appropriations requires regularisation:

Revenue - Voted

13 Public Works (R&B) Department

Capital - Voted

Nil

Summary of Appropriation Accounts - Concld.

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 2022-2023 and that shown in the Finance Accounts for that year is given below :

	Vote	d	Charged		
	Revenue	Capital	Revenue	Capital	
		(₹ in thou	isand)		
Total					
expenditure					
according to the					
Appropriation Accounts	1,62,59,28,97	21,90,26,16	16,69,13,91	9,91,72,87	
Deduct - Total of recoveries/reimbursable amount transferred to Suspense Head	1,89,72,16	55,70,41			
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	1,60,69,56,81	21,34,55,75	16,69,13,91	9,91,72,87	

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

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Tripura

Opinion

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

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

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

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform the audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Tripura are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

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

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Tripura functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Tripura and the statements received from the Reserve Bank of India.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

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

Date: 30 November 2023 Place: New Delhi

(GIRISH CHANDRA MURMU) Comptroller and Auditor General of India

		Grant No. 1 - Par	liamentary Affairs		
	Major Head		Total Grant or Appropriation		Excess (+) Saving (-)
				₹ in thousand)	Saving (-)
REVENUE			·	, · ··· ··· ··· ··· ··· ··· ··· ··· ···	
2011		State/Union Territory Legisl	atures		
Voted					
Original		27,53	,00		
Supplement	ary	4,81	,00 32,34,00) 25,84,16	(-)6,49,84
	-	ng the year (March 2023)			73,43
Charged					
Original		44,	00		
Supplement	ary	20,	67 64,67	52,09	(-)12,58
Amount sur	rendered durir	ng the year (March 2023)			
CAPITAL					
4070	Capital Out	lay on Other Administrative	Services		
Voted					
Original		30	,00 30,00) 27,78	(-)2,22
Amount sur	rendered durin	ng the year (March 2023)			2,20
Notes and O	Comments				
REVENUE					
Voted					
(a)	-	nditure ₹2,584.16 lakh did no mentary grant of ₹481.00 lak			
		the expenditure on the part of		-	k of budgetary
(1-)			-		
(b)	Out of the av	vailable saving of ₹649.84 lak	n, only 3.43 lakn wa</th <th>is surrendered dur</th> <th>ing the year.</th>	is surrendered dur	ing the year.
	Heed		Total Grant o	r Actual	
	Head		Appropriation		Excess (+) Saving (-)
			-ppi oprimior	(₹ in lakh)	5 u ()ing ()
(c)	Saving occur	rred under:		()	
	Suring over				
(i)	2011	Parliament/State/Union Ter	rritory Legislatures		
()	02	State/Union Territory Legisla			
	101	Legislative Assembly			
	01	Emoluments and Allowances	6		
		0 610			
		R (-)6		5 546.32	(-)57.33
	Withdrawal	of provision by reappropria			
	withdrawal	of provision by reappropria	tion of 35 lakh w	as stated to be b	ased on actual

Withdrawal of provision by reappropriation of $\gtrless 6.35$ lakh was stated to be based on actual requirement.

Grant No.	1 -	Parliamentary	Affairs-Contd.
-----------	-----	---------------	----------------

	Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(ii)	05	Establishment				
		0	2,135.00			
		R	(-)122.83	2,012.17	1,716.28	(-)295.89

Withdrawal of provision by surrender of ₹73.43 lakh and further reduction in provision by reappropriation by ₹49.40 lakh were stated to be based on actual requirement.

Saving of ₹ 199.09 lakh was also occurred in 2021-22.

(iii)	88	Centrally Sponsored Scheme				
		(CSS)				
		0	3.00			
		S	481.00	484.00	297.24	(-)186.76

Augmentation of the provision by supplementary grant of \gtrless 481.00 lakh was stated to be due to receipt of additional fund from the Government of India.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

(d) Instance of creation of provision by reappropriation without the knowledge of the Legislature has been noticed in the following case. This is irregular which could have been avoided by a token of provision in the budget. The excess expenditure requires regularisation.

2011 Parliament/State/Union Territory Legislatures

- 02 State/Union Territory Legislatures
- 101 Legislative Assembly
- 70
 State Plan

 R
 54.00
 54.00
 17.91
 (-)36.09

Reason for saving has not been intimated by the Department (August 2023).

Grant No. 1 - Parliamentary Affairs-Concld.

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

Revenue

Charged

(a)

No part of the available saving of ₹12.58 lakh was surrendered during the year. However, the said saving did not qualify for comment under sub head level.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	21.13	58
2017-18	0.49	1
2018-19	9.51	39
2019-20	2.97	12
2020-21	6.88	24
2021-22	1.82	6

Saving during the earlier years is given below:

Capital

Voted

(a) Out of the available saving of ₹ 2.22 lakh, only ₹2.20 lakh was surrendered during the year under the grant even though the said saving did not qualify for comment in the sub head level.

During the year 2022-23, an amount of ₹8.40 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹8.37 lakh was spent leaving an amount of ₹0.03 lakh as unspent as on 31.03.2023.

Appropriat	ion No. 2 - Govern	or's Secretariat		
Major Head		Total	Actual	Excess (+)
		Appropriation	Expenditure	Saving (-)
		(₹	in thousand)	
REVENUE				
2012 President, Vice President, G	overnor/Administra	ator of Union Te	erritories	
Charged				
Original	7,49,00			
Supplementary	11,00	7,60,00	6,66,44	(-)93,56
Amount surrendered during the year (Marc	h 2023)			
CAPITAL				
4070 Capital Outlay on other Adr	ninistrative Service	s		
Charged				
Original	37,00	37,00	6,41	(-)30,59
Amount surrendered during the year (March	h 2023)			16,90
Notes and Comments				

REVENUE

Charged

- (a) As the expenditure of $\gtrless 666.44$ lakh did not come even upto the original provision of $\gtrless 749.00$ lakh, supplementary grant of $\gtrless 11.00$ lakh obtained in March 2023 proved injudicious.
- (b) No part of the available saving of ₹93.56 lakh was surrendered during the year.Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision		
2020-21	47.82	8		
2021-22	119.18	16		

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

		Appropriation	No. 2 - Governor s c			
	Head		Α	Total ppropriation	Actual Expenditure	Excess (+) Saving (-)
			A		t in lakh)	Saving (-)
				(
(c)	Saving occur	rred mainly under				
(i)	2012	President, Vice	President, Governor	/Administrato	r of Union	
	03	Governor/Admin	nistrator of Union Ter	ritories		
	090	Secretariat				
	05	Establishment				
		0	373.55			
		R	(-)16.78	356.77	288.59	(-)68.18
	Reduction in requirement.		eappropriation of ₹10	5.78 lakh was	stated to be bas	sed on actual
	Saving of ₹3	.65 lakh was also	occurred in 2021-22.			
(ii)	103	Household Estab	olishment			
	05	Establishment				
		0	282.50			
		R	(-)31.84	250.66	241.44	(-)9.22
	Reduction in requirement.		eappropriation of ₹32	1.84 lakh was	stated to be bas	sed on actual
	No specific Department.	reasons for saving	g in respect of two ca	uses as at Sl. N	o. (i) and (ii) fur	nished by the
(d)	Saving was p	partly offset by exe	cess under :			
(i)	2012	President, Vice	President, Governor	/Administrato	r of Union	
	03	Governor/Admin	istrator of Union Ter	ritories		
	102	Discretionary Gr	ants			
	05	Establishment				
		0	6.50			
		R	5.50	12.00	12.00	
	Augmentation requirement.	-	n by reappropriation of	of ₹5.50 lakh w	vas stated to be ba	ased on actual
(ii)	105	Medical Facilitie	es			
	05	Establishment				
		0	6.20			
		S	11.00			

Augmentation of the provision by supplementary grant of ₹11.00 lakh was made to meet the demand in excess of budget provision and further addition to the provision made by reappropriation of \gtrless 34.35 lakh was attributed to actual requirement.

51.55

41.20

(-)10.35

(

R

5

34.35

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

Head			Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
				in lakh)	
107	Expenditure from Cor	ntract Allowand	ce		
05	Establishment				
	0	28.00			
	R	8.69	36.69	31.52	(-)5.17
Addition to t	he provision by reappro	opriation of ₹8	8.69 lakh was attr	ributed to actual r	requirement.

No specific reasons for saving in respect of three cases as at Sl. No. (i) to (iii) were furnished by the Department.

CAPITAL

Charged

(iii)

- (a) Out of the available saving of ₹30.59 lakh, only ₹16.90 lakh was anticipated and surrendered during the year.
- (b) Saving occurred under:

4070 Capital Outlay on other Administrative Services

800	Other expenditure				
05	Establishment				
	0	37.00			
	R	(-)16.90	20.10	6.41	(-)13.69

Withdrawal of provision by surrender of ₹16.90 lakh was attributed to actual requirement.

No specific reason for saving was furnished by the Department.

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2013	Council of Ministers				
2052	Secretariat-General Services				
2070	Other Administrative Services				
Voted					
Original		95,75,00			
Supplementary		9,72,50	1,05,47,50	79,99,75	(-)25,47,75
Amount sur	rendered during the year (March 2023))			
CAPITAL					
4059	Capital Outlay on Public Works				
4070	Capital Outlay on other Administr	ative Services			
Voted					
Original		2,17,00			
Supplement	ary	4,70,00	6,87,00	3,43,56	(-)3,43,44
Amount sur	rendered during the year (March 2023))			

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

Notes and Comments

REVENUE

Voted

(a) As the expenditure of ₹7,999.75 lakh did not come even upto the original provision of ₹9,575.00 lakh, supplementary grant of ₹972.50 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.

(b) No part of the available saving of ₹2,547.75 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2020-21	1,252.03	16
2021-22	2,143.54	24

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

Head			Total Grant	Actual Expenditure	
				(₹ in lakh)	
Saving occur	rred mainly under:				
2013	Council of Ministers				
101	Salary of Ministers and	Deputy Ministers			
01	Emoluments and Allow	vances			
	0	100.00			
	S	64.00	164.00	94.04	(-)69.96
•	on of the provision by sup meet the expenditure un		of ₹64.00 l	akh was attribı	ited to release of

Saving of ₹23.78 lakh was also occurred in 2021-22.

2052	Secretariat-Gene	ral Services			
090	Secretariat				
05	Establishment				
	0	8,195.00			
	S	648.85			
	R	2.09	8,845.94	6,574.26	(-)2,271.68

Augmentation of the provision by supplementary grant of $\gtrless648.85$ lakh was attributed to release of additional fund mainly under salaries, electricity charges, others etc. Further addition to the provision by reappropriation of $\gtrless2.09$ lakh was stated to be based on actual requirement.

Saving of ₹1,795.81 lakh was also occurred in 2021-22.

(iii)

(c) (i)

(ii)

2070 Other Administrative Services

115 Guest Houses, Government Hostels etc.

Establishment				
0	1,203.00			
S	142.00			
R	(-)2.09	1,342.91	1,166.89	(-)176.02
	O S	O 1,203.00 S 142.00	O 1,203.00 S 142.00	O 1,203.00 S 142.00

Augmentation of provision by supplementary grant of $\gtrless142.00$ lakh was attributed to release of additional fund mainly under salaries, hiring private vehicle, etc. Subsequent reduction in provision by reappropriation of $\gtrless2.09$ lakh was stated to be based on actual requirement.

Saving of ₹315.09 lakh was also occurred in 2021-22.

Reasons for saving were stated to be due to non utilisation of fund received at the fag end of the year from the Finance Department in respect of three cases as at Sl. No. (i) to (iii).

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

Head

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

CAPITAL

Voted

(a)

No part of the available saving of ₹343.44 lakh was surrendered during the year.

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
2020-21	3.06	61
2021-22	574.64	89

Saving during the earlier years is given below:

(b) Saving occurred mainly under:

(i)

4059 Capital Outlay on Public Works

- 60 Other Buildings
- 051 Construction05 Establishment

5	Establishment				
	0	50.00			
	S	273.00	323.00	211.18	(-)111.82

Augmentation of provision by supplementary grant of ₹273.00 lakh was attributed to release of additional fund towards major works.

Saving of ₹70.00 lakh was also occurred in 2021-22.

(ii)

80	General					
052	Machinery and Equipment					
05	Establishment					
	0	50.00				
	S	35.40	85.40	16.15	(-)69.25	

Augmentation of provision by supplementary grant of ₹35.40 lakh was stated to be due to procurement of capital assets for Tripura Bhavan in Kolkata.

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

Grant No. 3	- General Administrati	on (S.A.) Department - Concld.	
-------------	------------------------	--------------------------------	--

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

(iii)

4070Capital Outlay on other Administrative Services800Other expenditure05Establishment056.00S161.60217.60116.23(-)101.37

Augmentation of the provision by supplementary grant of ₹161.60 lakh was attributed to release of additional fund for procurement of vehicles.

Reason for saving was attributed to non completion of all formalities due to late receipt of fund at the fag end of the year from the Finance Department.

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

4059	Capital Outlay on Publ	ic Works		
80	General			
201	Acquisition of Land			
98	Administration			
	0	60.00	60.00	 (-)60.00
c				

Reason for saving furnished by the Department was not specific.

During the year 2022-23, an amount of \gtrless 494.31 lakh was transferred to the DDO's Bank Account. Out of this, an amount of \gtrless 313.40 lakh was spent leaving an amount of \gtrless 180.91 lakh as unspent as on 31.03.2023.

Grant No. 4 - Election Department								
Major Head		Total Grant H	Actual Expenditure	Excess (+) Saving (-)				
		(₹ in thousand)						
REVENUE								
2015 Elections								
Voted								
Original	42,02,10							
Supplementary	53,29,50	95,31,60	92,18,39	(-)3,13,21				
Amount surrendered during the	e year (March 2023)							
CAPITAL								
4059 Capital Outlay	on Public Works							
Voted								
Original	3,00,00							
Supplementary		3,00,00	1,48,32	(-)1,51,68				
Amount surrendered during the			1,00,00					

Notes and Comments

REVENUE

Voted

(a) No part of the available saving of ₹313.21 lakh was surrendered during the year.

Saving during the earlier years is given below:

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

Grant No. 4 - Election Department- Contd.

orunt 100 + Election Departune		Election D'epui tilicit	T-4-1	A	E (+)				
				Total	Actual	Excess (+)			
	Head				Expenditure	Saving (-)			
				(र	t in lakh)				
(b)	Saving occur	red mainly under:							
(i)	2015	Elections							
	102	Electoral Officers							
	05	Establishment							
		0	902.10						
		R	(-)179.00	723.10	621.11	(-)101.99			
	Reduction ir requirement.		ropriation of ₹179.00	lakh was s	stated to be base	ed on actual			
	Saving of ₹170.42 lakh was also occurred during the year 2021-22.								
(ii)	105	Charges for conduct	of elections to Parliam	nent					
	98	Administration							
		0	200.00	200.00	157.90	(-)42.10			
	Saving of ₹3	35.67 lakh was also oc	ccurred during the year	2021-22.					
(iii)	99	Others							
`		0	178.00						
		R	(-)90.50	87.50	82.93	(-)4.57			
Reduction in provision by reappropriation of ₹90.50 lakh was stated to be based on actuarequirement.									
	Saving of ₹41.76 lakh was also occurred during the year 2021-22.								
	Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).								
(c)	Saving was p	aving was partly counter balanced by excess under:							
(i)	103	Elections Preparation and Prin Others	ting of Electoral rolls						
		0	500.00						
		S	250.00	750.00	704.08	(-)45.92			
	Augmentation of provision by supplementary grant of ₹250.00 lakh was stated to be due to release of additional fund towards preparation and printing of Electoral rolls.								

Grant No. 4 - Election Department - Contd.

	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
				(₹	t in lakh)	
(ii)	106	Charges for con	nduct of elections to St	ate/Union Terri	tory Legislature	
	99	Others				
		0	2,322.00			
		S	5,079.50			
		R	269.50	7,671.00	7,552.39	(-)118.61
	Augmentatio	on of provision b	v supplementary grant	of ₹5.079.50 la	kh was attributed	to release of

Augmentation of provision by supplementary grant of ₹5,079.50 lakh was attributed to release of additional fund under charges for conduct of election of State Legislature. Further addition to the provision by reappropriation of ₹269.50 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

CAPITAL

Voted

(a)

Out of the available saving of ₹151.68 lakh, only ₹100.00 lakh was surrendered during the year.

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
2020-21	91.53	36
2021-22	8.26	7

Saving during the earlier years is given below:

Grant No. 4 - Election Department - Concld.

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

(b) Saving occurred under :

4059	Capital Outlay of	n Public Works			
60	Other Buildings				
051	Construction				
99	Others				
	0	300.00			
	R	(-)100.00	200.00	148.32	(-)51.68
	с · · · .	1 (3100 00 1 1)			

Withdrawal of provision by surrender of ₹100.00 lakh was attributed to actual requirement.

Reason for saving has not been intimated by the Department (August 2023).

During the year 2022-23, ₹76.25 lakh transferred to the DDO's Account was fully utilised.

Ma	jor Head	Total Grant (₹ in	Actual Expenditure thousand)	Excess (+) Saving (-)
REVENUE				
2014 Ac	dministration of Justice			
2059 Pu	ıblic Works			
Voted				
Original	1,49,40,2	5		
Supplementary 19		0 1,68,51,95	1,11,31,85	(-)57,20,10
Amount surrend	dered during the year (March 2023)			42,07,70
CAPITAL				
4059 Ca	apital Outlay on Public Works			
Voted				
Original	9,09,1	8		
Supplementary 4,9		2 14,05,10	11,94,84	(-)2,10,26
Amount surrend	lered during the year (March 2023)			
Notes and Com	4-			

Grant No. 5 - Law Department

Notes and Comments REVENUE

Voted

- (a) As the expenditure of ₹11,131.85 lakh did not come even upto the original provision of ₹14,940.25 lakh, supplementary grant of ₹1,911.70 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.
- (b) Out of the huge saving of ₹5,720.10 lakh, only ₹4,207.70 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	1,802.90	27
2017-18	2,377.93	19
2018-19	5,515.14	38
2019-20	3,205.43	31
2020-21	529.10	5
2021-22	5,603.10	36

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

(c) Saving occurred mainly under:

1	:	1
ſ	I	J

(ii)

(iii)

2014	Administration of Justice				
105	Civil and Session Courts				
22	Judicial				
	0	4,329.50			
	S	1,012.60	5,342.10	4,679.83	(-)662.27

Augmentation of provision by supplementary grant of ₹1,012.60 lakh was attributed to release of additional fund mainly under salaries for payment of Dearness Allowance.

Reason for saving was stated to be due to non release of expected Dearness Allowance by the Government and non payment of pending bills for fuel and office expenditure for late receipt of fund from the Government.

106	Small Causes Courts				
22	Judicial				
	0	1,050.00			
	S	200.00	1,250.00	1,098.70	(-)151.30

Augmentation of provision by supplementary grant of ₹200.00 lakh was attributed to release of additional fund mainly under salaries for payment of Dearness Allowance.

117	Family Courts				
22	Judicial				
	0	616.60			
	S	267.00	883.60	750.34	(-)133.26

Augmentation of provision by supplementary grant of ₹267.00 lakh was attributed to release of additional fund mainly under salaries for payment of Dearness Allowance.

Reasons for saving were stated to be due to non release of expected Dearness Allowance by the Government and non payment of pending bills for fuel and office expenditure for late receipt of fund from the Government in respect of Sl. No. (ii) and (iii).

16

		Grant No.	5 - Law Departmen	t - Contd.		
	Head			Total	Actual	Excess (+)
					penditure	Saving (-)
()	2050	Public Works		(x II	n lakh)	
(iv)	2059 01					
		Office Building	Danaina			
	053 22	Maintenance and Judicial	Repairs			
	22	O	300.00	300.00	233.60	()66.40
		0	300.00	300.00	255.00	(-)66.40
	Saving of ₹4	40.63 lakh was also	occurred during the ye	ear 2021-22.		
		aving was stated to	o be due to non utilis	ation of fund by	the Implement	nting Agency
	(PWD).					
(d)	Entire provis	sion remain unutiliz	ed as under:			
(i)	2014	Administration o	of Justice			
	103	Special Courts				
	91	Central Assistance	e to State Plan			
		(CASP)				
		0	52.66	52.66		(-)52.66
(ii)	796	Schedule Tribe Su	ıb-Plan (TSP)			
	91	Central Assistance	e to State Plan			
		(CASP)				
		0	31.38	31.38		(-)31.38
(iii)	2059	Public Works				
()	60	Other Building				
	051	Construction				
	90		entral Assistance to Sta	ate Plane		
		0	225.80			
		R	(-)201.80	24.00		(-)24.00
	Reduction in requirement.		ppropriation of ₹201.	80 lakh was sta	ted to be bas	ed on actual

Reasons for saving were stated to be due to non receipt of fund from the Government of India in respect of two cases as at Sl. No. (i) and (ii) and non receipt of fund from both State Government and Government of India in respect of Sl. No. (iii).

Saving of ₹156.75 lakh was also occurred during the year 2021-22.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(e)	The entire pr	ovision was withdrawn	n by surrender in the fo	ollowing	cases:	
(i)	103 90	O R of entire provision b	ustice al Assistance to State P 22.50 (-)22.50 by reappropriation of		 lakh was attribu	 uted to actual
(ii)		Public Works Other Buildings Construction Central Assistances to (CASP) O R	o State Plan 2,080.00 (-)2,080.00			
(iii)	789 90 Saving of ₹5	State Share for Centr O R	Plan for Scheduled Casi al Assistance to State P 73.70 (-)73.70 curred during the year 2	Plan 		
(iv)	91	Central Assistances to (CASP) O R	o State Plan 680.00 (-)680.00			
(v)	796 90	Tribal Area Sub-plan State Share for Centr O R	al Assistance to State P 134.00 (-)134.00	Plan 		

Saving of ₹51.25 lakh was also occurred during the year 2021-22.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi)	91	Central Ass (CASP)	istances to State Plan			
		0	1,240.00			
		R	(-)1,240.00			
(f)	Saving was p	eartly offset b	y excess under:			
	2014	Administra	tion of Justice			
	114	Legal Advis	sors and Counsels			
	22	Judicial				
		0	1,899.90			
		S	117.10			
		R	224.30	2,241.30	2,066.51	(-)174.79
	Augmontatio	n of provisi	n by supplementary grant	t of ₹117 10 lo	kh waa attributad	to release of

Augmentation of provision by supplementary grant of ₹117.10 lakh was attributed to release of additional fund under professional services to meet the required expenditure. Further addition to the provision by reappropriation of ₹224.30 lakh was stated to be based on actual requirement.

Reasons for saving was stated to be due to non release of expected Dearness Allowance by the Government and non payment of pending bills for fuel and office expenditure for late receipt of fund from the Government.

CAPITAL

Voted

(a)

No Part of the available saving of ₹210.26 lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	4,603.77	95
2017-18	2,060.32	67
2018-19	2,480.89	60
2019-20	1,869.91	52
2020-21	3,313.16	80
2021-22	138.38	8

Saving during the earlier years is given below:

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

(b) Saving occurred mainly under:

(i) 4059	Capital Outlay on Pu	blic Works			
80	General				
796	Tribal Area Sub Plan				
25	Public Works				
	0	264.80			
	S	26.59	291.39	222.78	(-)68.61

Augmentation of provision by supplementary grant of ₹26.59 lakh was attributed mainly due to release of additional fund under salaries.

(ii)

4070 Capital Outlay on Other Administrative Services

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

S82.2582.259.00(-)73.25Creation of provision by way of supplementary grant of ₹82.25 lakh was attributed to release of
state share following the receipt of fund from Government of India for Single Nodal Agency
(SNA) .

(iii)

- 796 Tribal Area Sub Plan
- 90 State share for Central Assistance to State Plan

S48.2548.2513.50(-)34.75Creation of provision by supplementary grant of ₹48.25 lakh was attributed to release of state

Reasons for saving were stated to be due to non utilisation of fund by the implementing agency (PWD) in respect of three cases as at Sl. No. (i) to (iii).

share on receipt of fund from Government of India for Single Nodal Agency (SNA).

Grant No. 5	5 - Law	Department -	Concld.
-------------	---------	--------------	---------

Head			Total Grant	Ac Expendi (₹ in lakh)	ture Sa	xcess (+) aving (-)
(c) Saving was p	partly counter balanced by	excess under:				
4059	Capital Outlay on Publi	c Works				
60	Other Buildings					
051	Construction					
98	Administration					
	S	15.93				
	R	11.17	27.10	2	7.09	(-)0.01

Creation of provision by supplementary grant of ₹15.93 lakh was stated to be due to release of additional fund under Major Works and further addition to the provision by reappropriation of ₹11.17 lakh was stated to be based on actual requirement.

Reason for final saving was not furnished by the Department.

During the year 2022-23, an amount of ₹17.90 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹16.93 lakh was spent leaving an amount of ₹0.97 lakh as unspent as on 31.03.2023.

Grant No. 6 - Revenue Department

Major Head	TotalActualExcess (+)GrantExpenditureSaving (-)
	(₹ in thousand)
EVENUE	

RE

RE / EI (CE					
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 C	alamities			
2250	Other Social Services				
2506	Land Reforms				
2575	Other Special Areas Programm	nes			
3454	Census Surveys and Statistics				
Voted					
Original		2,87,18,30			
Supplement	ary	6,81,20	2,93,99,50	2,57,50,66	(-)36,48,84
Amount sur	rendered during the year (March 2	023)			8,12,84
CAPITAL					
4059	Capital Outlay on Public Work	KS			
4070	Capital Outlay on other Admir	nistrative Service	S		
4575	Capital Outlay on other Specia	l Areas Program	mes		
Voted					
Original		1,07,00,00			
Supplement	ary	23,33,00	1,30,33,00	57,89,07	(-)72,43,93
Amount sur	rendered during the year (March 2	023)			31,39,43

Notes and Comments

REVENUE

Voted

(a) As the expenditure of ₹25,750.66 lakh did not come even upto the original provision of ₹28,718.30 lakh, supplementary grant of ₹681.20 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.

	Head	Total	Actual	Excess (+)
		Grant	Expenditure	Saving (-)
			(₹ in lakh)	
(h)	Out of the available saving of ₹3,648.84 lakh, only	₹812.84 lakh w	as surrendered du	ring the year.

(b)

n, omy ١g 5,0 J

Saving during the earlier years is given below:

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

Based on the recommendation of the Thirteenth Finance Commission State Disaster Response (c) Fund was constituted on 28th May 2011 in lieu of the Calamity Relief Fund for meeting only the expenditure towards provision of immediate relief to the victims of cyclone, drought, earthquake, fire, flood etc. The State Disaster Response Fund stands included under "8121-General and Other Reserve Funds 122-State Disaster Response Fund and 130-State Disaster Mitigation Fund". An account of which is given in Statement 21 of the Finance Accounts 2022-23. The position of the Fund as on 31st March 2023 is given below.

Balance as on 01 April 2022		Disbursement during the year	Closing balance as on 31 March 2023
₹11,081.44	₹7,822.23 lakh (Central Share -	₹3,299.68 lakh	₹15,603.99
lakh	₹5,680.00 lakh, State Share -		lakh
	₹631.12 lakh - Grants from		
	NDRF NIL * and Central Share		
	to SDMF -₹1,360.00 lakh and		
	State Share SDMF -₹151.11		
	lakh)		

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

0	4)
(1	1	,

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

(A)		The details of amount credited:	
	(i)	State contribution to SDRF	631.12 lakh
	(ii)	Central contribution to SDRF	5,680.00 lakh
	(iii)	Grants from NDRF	NIL
	(iv)	State Contribution to SDMF	151.11 lakh
	(v)	Central Contribution to SDMF	1,360.00 lakh
	(vi)	Investment during the year	2,500.00 lakh
	(vii)	Return from Investment	NIL
	(viii)	Interest from Investment	NIL
(B)		The details of expenditure:	
	(i)	Expenditure from SDRF	2,494.01 lakh
	(ii)	Expenditure from NDRF	805.67 lakh
	(iii)	Expenditure from SDMF	Nil
(C)		Specific purpose of expenditure:	For financing natural disaster relief assistance (flood cyclone earthquake etc.)

(d) Saving occurred mainly under:

(i)

(ii)

2029 Land Revenue

101 Collection C	harges
------------------	--------

05 Establishment 0 4,669.98

R	(-)852.47	3,817.52	3,373.66	(-)443.86

Reduction in provision by way of reappropriation of ₹852.47 lakh was stated to be based on actual requirement.

Saving of ₹825.48 lakh was also occurred in 2021-22.

102	Survey and Settlement Operations						
05	Establishment						
	0	99.87					
	R	(-)69.65	30.22	21.29	(-)8.92		

Reduction in provision by way of reappropriation of ₹69.55 lakh was stated to be based on actual requirement.

Saving of ₹42.36 lakh was also occurred in 2021-22.

		Grant No. 0	- Kevenue Departii	ient - Collta.		
	Head			Total Grant Ex	Actual spenditure	Excess (+) Saving (-)
					n lakh)	
(iii)	103	Land Records				
	05	Establishment				
		0	665.77			
		R	(-)231.97	433.80	363.47	(-)70.33
	Reduction in actual requir		of reappropriation of	of ₹231.97 lakh	was stated to	be based on
	Saving of ₹2	68.18 lakh was also	occurred in 2021-22			
(iv)	2030	Stamps and Regis	tration			
	03	Registration				
	001	Direction and Adm	ninistration			
	98	Administration				
		0	218.45			
		R	33.15	251.60	178.68	(-)72.92
	Addition to requirement.		reappropriation of	₹33.15 lakh was s	tated to be ba	sed on actual
(v)	2053	District Administ	ration			
	789	Special Component	t Plan for Schedule (Castes		
	80	Maintenance and F	Repairs			
		0	300.00	300.00	239.59	(-)60.41
(vi)	2059	Public Works				
	80	General				

053 Maintenance and Repairs

 79 Other Maintenance Expenditure
 300.00
 300.00
 231.50
 (-)68.50

25

	Head		·		Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(vii)	2506	Land Reforms				
	001	Direction and Adm	inistration			
	05	Establishment				
		0	107.81			
		R	(-)35.60	72.21	61.81	(-)10.40
	Reduction in requirement.		eappropriation of ₹3	5.60 lakh wa	is stated to be bas	ed on actual
:	Saving of ₹2	8.20 lakh was also oo	ccurred in 2021-22.			
(viii)	98	Administration				
		0	2,114.29			
		R	(-)291.26	1,823.03	1,496.14	(-)326.89
	Reduction in requirement.		n reappropriation of	₹291.26 la	ıkh was attribute	ed to actual
\$	Saving of ₹4	07.65 lakh was also	occurred in 2021-22.			
	Reasons for s No. (i) to (vii		he Department were n	ot tenable in	respect of eight c	ases as at Sl.
(e)	The Entire p	rovision remained un	utilised in the followi	ng cases:		
(i)	2245	Relief on Account	of Natural Calamitie	S		
	02	Floods, Cyclones et	tc.			
	107	Repairs and Restora	ation of Damaged Gov	vernment Off	ïce Buildings	
	43	Finance Commissio	on			
		0	395.00			
		R	(-)285.00	110.00		(-)110.00
	Reduction in actual require		of reappropriation of	₹285.00 lal	kh was stated to	be based on
(ii)	114		ers for Purchase of Ag	ricultural Ing	puts	
	43	Finance Commissio				
		0	395.00	270.00		()270.00
1	Reduction in	R n provision through	(-)125.00 n reappropriation of	270.00 ₹125.00_1a	 kh was attribute	(-)270.00

Reduction in provision through reappropriation of $\mathbb{E}^{125.00}$ lakh was attributed to actual requirement.

	Head		o nevenue Depurum	Total Grant l	Actual Expenditure ^f in lakh)	Excess (+) Saving (-)
(iii)	122 43	Repairs and Rest Finance Commis	oration of Damaged Irr sion	igation and Flo	od Control Wor	ks
		0	395.00			
		R	(-)225.00	170.00		(-)170.00
	Reduction in requirement.	n provision throu	igh reappropriation o	f ₹225.00 lak	th was attribut	ed to actual
(iv)	08	State Disaster M	itigation Fund			
	101	Disaster Mitigati	on			
	43	Finance Commis	sion			
		0	1,580.00			
		R	(-)1,330.00	250.00		(-)250.00
	Reduction in	provision by reap	propriation of ₹1,330.	00 lakh was attı	ributed to actual	requirement.
(f)	No. (i) to (iv)).	y the Department were n in the following cases		respect of four of	cases as at SI.
(i)	2029	Land Revenue				
~ /		Direction and Ad	Iministration			
	99	Others				
		0	104.00			
		R	(-)104.00			
	Withdrawal of	of provision by rea	ppropriation of ₹104.0	0 lakh was attri	buted to actual	requirement.
(ii)	103	Land Records				
	91	Central Assistant	ce to State Plan			
		(CASP)				
		0	599.46			
		R	(-)599.46			

With drawal of entire provision by reappropriation of ₹599.46 lakh was stated to be based on actual requirement.

		Grant No	o. 6 - Revenue Depar	rtment - Contd.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	789	Special Comr	oonent Plan for Schedul		(• ••• •••••••)	
(III)			onsored Scheme-I			
		(CSS)	insoled Scheme 1			
		0	52.50			
		R	(-)52.50			
	Withdrawal requirement.	of entire prov	ision by surrender of	 ₹52.50 lakh was	s stated to be bas	sed on actual
(iv)	91	Central Assist (CASP)	tance to State Plan			
		0	195.97			
		R	(-)195.97			
	Withdrawal requirement.	-	ision by surrender of ₹	195.97 lakh wa	s stated to be ba	sed on actual
(v)	99	Others				
		0	34.00			
		R	(-)34.00			
	Withdrawal requirement.	-	ision by surrender of	₹34.00 lakh was	s stated to be bas	sed on actual
(vi)	796	Tribal Area S	ub-plan			
	91	Central Assis	tance to State Plan			
		(CASP)				
		0	357.37			
		R	(-)357.37			
	Withdrawal requirement.	-	ision by surrender of ₹	357.37 lakh wa	s stated to be ba	sed on actual
(vii)	99	Others				
		0	62.00			
		R	(-)62.00			
	Withdrawal	of entire prov	ision by surrender of	₹62.00 lakh was	s stated to be bas	sed on actual

Withdrawal of entire provision by surrender of 362.00 lakh was stated to be based on actual requirement.

	Head		levenue Department	Total	Actual	Excess (+)
	iicau			Grant		Saving (-)
					(₹ in lakh)	
(viii)	2245	Relief on Account of	Natural Calamities			
	02	Floods, Cyclones etc.				
	101	Gratuitous Relief				
	43	Finance Commission				
		0	395.00			
		R	(-)395.00			
	Withdrawal actual requir	of entire provision by rement.	reappropriation of ₹	395.00 1	akh was stated	to be based on
(ix)	102	Drinking Water Supp	ly			
	43	Finance Commission				
		0	395.00			
		R	(-)395.00			
	Withdrawal actual requir	of entire provision by ement.	reappropriation of ₹	395.00 1	akh was stated	to be based on
(x)	104	Supply of Fodder				
	43	Finance Commission				
		0	395.00			
		R	(-)395.00			
	Withdrawal actual requir	of entire provision by ement.	reappropriation of ₹	395.00 1	akh was stated	to be based on
(xi)	105	Veterinary Care				
	43	Finance Commission				
		0	395.00			
		R	(-)395.00			
	Withdrawal actual requir	of entire provision by ement.	reappropriation of ₹	395.00 1	akh was stated	to be based on
(xii)	106	Repairs and Restorati	on of Damaged Roads	and Brid	dges	
	43	Finance Commission				
		0	395.00			
		R	(-)395.00			
	Withdrawal	of entire provision by	reappropriation of ₹	395.00 1	akh was stated	to be based on

Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.

	Head			Total Grant			Excess (+) Saving (-)
(xiii)	108	Repairs and Restorati	ion of Damaged Gover	nment R	esidential	Buildings	
	43	Finance Commission				-	
		0	395.00				
		R	(-)395.00				
	Withdrawal actual requir		v reappropriation of ₹	395.00 1	akh was s	stated to b	e based on
(xiv)	109	Repairs and Restorati	ion of Damaged Water	Supply,			
		Drainage and Sewera	ge Work				
	43	Finance Commission					
		0	395.00				
		R	(-)395.00				
	Withdrawal actual requir		v reappropriation of ₹	395.00 1	akh was s	stated to b	e based on
(xv)	110	Assistance for Repair	rs and Restoration of D	amaged			
		Water Supply, Draina	age and Sewerage Worl	k			
	43	Finance Commission					
		0	395.00				
		R	(-)395.00				
	Withdrawal actual requir		y reappropriation of ₹	395.00 1	akh was s	stated to b	e based on
(xvi)	111	Ex-gratia Payments to	o Bereaved Families				
. ,		Finance Commission					
		0	395.00				
		R	(-)395.00				
	Withdrawal actual requir	of entire provision by	v reappropriation of ₹	395.00 1	akh was s	stated to b	be based on
(xvii)	113	Assistance for repairs	s/reconstruction of Hou	ises			
()	43	Finance Commission					
		0	395.00				
		R	(-)395.00				
	Withdrawal		reappropriation of ₹	395.00 1	akh was s	stated to b	e based on

Withdrawal of entire provision by reappropriation of ₹395.00 lakh was stated to be based on actual requirement.

			Revenue Department	- Contu	•	
	Head			Total	Actual	Excess (+)
				Grant	•	Saving (-)
					(₹ in lakh)	
(xviii)	117	Assistance to Farmer	s for Purchase of Lives	stock		
	43	Finance Commission				
		0	395.00			
		R	(-)395.00			
	Withdrawal actual requir	of entire provision by ement.	/ reappropriation of ₹	395.00 1	akh was stated	to be based on
(xix)	119	Assistance to artisans	for repairs/replacement	nt		
		of Damaged Tools an	d Equipments			
	43	Finance Commission				
		0	395.00			
		R	(-)395.00			
	Withdrawal actual requir	of entire provision by ement.	v reappropriation of ₹	395.00 1	akh was stated	to be based on
(xx)	282	Public Health				
	43	Finance Commission				
		0	395.00			
		R	(-)395.00			
	Withdrawal actual requir	of entire provision by ement.	v reappropriation of ₹	395.00 1	akh was stated	to be based on
(xxi)	80	General				
	800	Other Expenditure				
	99	Others				
		0	100.00			
		R	(-)100.00			
	Withdrawal actual requir	of entire provision by ement.		100.00 1	akh was stated	to be based on
(xxii)	2575	Other Special Area	Programmes			
	06	Border Area Develop	-			
	796	Tribal Area Sub-plan				
	90	-	al Assistance to State I	Plan		
		0	31.00			
		R	(-)31.00			

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

		Grant No. 6 - Re	evenue Department	- Contd.		
	Head			Total Grant Exp (₹ in l	Actual enditure akh)	Excess (+) Saving (-)
(xxiii)	91	Central Assistance to S (CASP)		, , , , , , , , , , , , , , , , , , ,	,	
		O R	31.00 (-)31.00			
	Reduction in	provision by surrender		tated to be based	d on actual re	equirement.
(xxiv)	800	Other Expenditure				
	90	State Share for Central	Assistance to State I	Plan		
		O R	52.00 (-)52.00			
	Reduction in requirement.	n provision by reappro	priation of ₹52.00	lakh was statec	l to be base	d on actual
(xxv)	91	Central Assistance to S (CASP)	State Plan			
		O R	52.00 (-)52.00			
	Reduction in requirement.	n provision by reappro	priation of ₹52.00 1	lakh was stated	l to be base	d on actual
(g)	Legislature l	f incurring expenditure have been noticed in the token of provision in the	e following cases. T	This is irregular	which could	d have been
(i)	2029 103	Land Revenue				
	99	Others				
		R	50.92	50.92	50.92	
(ii)	2030	Stamps and Registrat	ion			
	02	Stamps-Non-Judicial				
	101	Cost of Stamps				
	98	Administration	2.27	2.25	<u> </u>	
		R	3.35	3.35	3.33	(-)0.02

Head				Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(h)	Saving was p	partly offset by excess u	under:			
(i)	2053	District Administrat	ion			
	094	Other Establishments				
	05	Establishment				
		0	5,394.58			
		R	1,187.98	6,582.56	5,761.99	(-)820.57
	Addition to	the provision by reapp	ropriation of ₹1,18	7.98 lakh w	as stated to be bas	sed on 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
- 89 Centrally Sponsored Scheme-IV

0	55.00	
S	275.52	
R	579.46	909.98

Augmentation to the provision by supplementary grant of ₹275.52 lakh was stated to be due to release of additional fund under National Disaster Response Fund (NDRF). Further addition to the provision by reappropriation of ₹579.46 lakh was stated to be based on actual requirement.

870.27

(-)39.71

(iii)	06	Earthquake				
	107	Repairs and Re	storation of Damaged C	Bovernment Offic	e Buildings	
	89	Centrally Spon	sored Scheme-IV			
		0	45.00			
		R	87.00	132.00	90.90	(-)41.10
	Addition to t	the provision by	reappropriation of ₹87.0	00 lakh was attribu	ited to actual re	quirement.
(iv)	2250	Other Social S	Services			
	103	Upkeep of Shri	nes, Temples etc.			
	99	Others				
		0	180.00			

Addition to the provision by reappropriation of ₹55.00 lakh was attributed to actual requirement.

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

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

CAPITAL

Voted

- (a) As the expenditure of ₹5,789.07 lakh did not come even upto the original provision of ₹10,700.00 lakh, supplementary grant of ₹2,333.00 lakh obtained in March 2023 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹7,243.93 lakh, only ₹3,139.43 lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1,655.07	31
2017-18	4,501.90	74
2018-19	6,768.13	64
2019-20	4,012.96	83
2020-21	2,129.24	51
2021-22	1,356.40	68

Saving during the earlier years is given below:

Saving occurred mainly under: (c)

(i)

4059 Capital Outlay on Public Works

- General 80
- 051 Construction

25	Public Works				
	0	1,622.40			
	S	1,156.00			
	R	51.00	2,829.40	1,635.53	(-)1,193.87
		_			

Augmentation of provision by supplementary grant of ₹1,156.00 lakh was stated to be due to release of additional fund under New Project approved by Government of India. Further addition to the provision by reappropriation of ₹51.00 lakh was stated to be based on actual requirement.

	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(ii)	(ii) 789 Special Component Plan for Scheduled Castes					
	25	Public Works				
		0	530.40			
		S	125.39			
		R	269.61	925.40	417.55	(-)507.85
	Augmontatio	n of provision by	upplomontory gro	nt of ₹125.20	lakh was stated	to be due to

Augmentation of provision by supplementary grant of ₹125.39 lakh was stated to be due to release of additional fund under New Project approved by Government of India. Further addition to the provision by reappropriation of ₹269.61 lakh was stated to be based on actual requirement.

79	96 Tribal Area Su	ıb-plan			
/ -	25 Public Works				
	0	967.20			
	S	689.00			
	R	31.00	1,687.20	747.09	(-)940.11
Augments	ation of provision	by supplementary	grant of ₹689.00	lakh was stated t	to be due to

Augmentation of provision by supplementary grant of 3689.00 lakh was stated to be due to release of additional fund under New Project approved by Government of India. Further addition to the provision by reappropriation of 31.00 lakh was stated to be based on actual requirement.

(iv) 4070 Capital Outlay on Other Administrative Services
 796 Tribal Area Sub-plan
 05 Establishment
 O 194.32
 R (-)34.50 159.82 98.45 (-)61.37
 Reduction in provision by reappropriation of ₹34.50 lakh was stated to be based on actual requirement.

800	Other expenditure				
05	Establishment				
	0	331.20			
	S	36.00	367.20	318.17	(-)49.03
Augmentatic	n of provision by supple	mentary grant of ₹3	6.00 lokh was st	totad to be due	to release

Augmentation of provision by supplementary grant of ₹36.00 lakh was stated to be due to release of additional fund mainly under Major Works.

(iii)

(v)

		Of unit 140.	o Revenue Departmen	it contai		
	Head				Actual xpenditure n lakh)	Excess (+) Saving (-)
(vi)	4575	Capital Outlay	y on Other Special Areas	Programmes		
	06	Border Area D	evelopment			
	789	Special Compo	onent Plan for Scheduled Ca	astes		
	90	State Share for	Central Assistance to State	e Plan		
		0	483.00			
		R	(-)261.11	221.89	121.89	(-)100.00
	Reduction ir requirement.		reappropriation of ₹261.1	1 lakh was sta	ted to be bas	sed on actual
(vii)	91	Central Assista	nce to State Plan			
		(CASP)				
		0	1,014.38			
		R	(-)548.79	465.59	265.59	(-)200.00
			rrender of ₹501.90 lakh ar equirement in both cases.	nd by reapprop	riation of ₹46	.89 lakh were
(viii)	796	Tribal Area Su	b-plan			
	90	State Share for	Central Assistance to State	e Plan		
		0	269.00			
		S	1.74			
		R	34.50	305.24	222.27	(-)82.97
	release of st	ate share under	ion by supplementary gran Centrally Sponsored Sche ch was stated to be based or	eme. Further ac	ldition to the	
(ix)	91	Central Assista (CASP)	nce to State Plan			
		0	1,852.79			
		R	(-)1,168.47	684.32	484.32	(-)200.00
			rrender of ₹1,080.91 lakh a equirement in both cases.	nd by reapprop	riation of ₹87	.56 lakh were
(x)	800	Other Expendit	ture			
	90	-	Central Assistance to State	e Plan		
		0	148.00			
		R	(-)113.10	34.90	34.90	
	Reduction in		reappropriation of ₹113.10			sed on actual

Reduction in provision by reappropriation of \gtrless 113.10 lakh was stated to be based on actual requirement.

	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(xi)	91	Central Assis	tance to State Plan			
		(CASP)				
		0	3,102.82			
		R	(-)2,451.06	651.76	314.08	(-)337.68
	W 7.41, 1	. C	1 - f = 1 - f = 1 - f = f - f - f - f - f - f - f - f - f	1.1.1		₹004 44 1-1-1

Withdrawal of provision by surrender of ₹1,556.62 lakh and by reappropriation of ₹894.44 lakh were attributed to actual requirement.

Reasons for saving furnished by the Department were not tenable in respect of 11 cases as at Sl. No. (i) to (xi).

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

4059	Capital	Outlay o	n Public	Works

- 80 General
- 796 Tribal Area Sub-plan
- 30 Rural Development

0	31.00
R	(-)31.00

Withdrawal of entire provision by reappropriation of ₹31.00 lakh was stated to be based on actual requirement.

(e) The reduced provision remained unutilised under:

4059 Capital Outlay on Public Works

- 80 General
- 201 Acquisition of Land
- 30 Rural Development

0	52.00		
R	(-)51.00	1.00	 (-)1.00

Withdrawal of provision by reappropriation of ₹51.00 lakh was stated to be based on actual requirement.

Reason for saving has not been intimated by the Department (August 2023).

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

		Grant No. 0 - K	levenue Department	t - Conta.	•	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(i)	4059	Capital Outlay on Po	ublic Works			
	60	Other Buildings				
	051	Construction				
	89	Centrally Sponsored S	Scheme-IV			
		(CSS)				
		R	50.01	50.01	36.10	(-)13.91
	Creation of prequirement.	provision by reappropri	ation of ₹50.01 lakh v	was stated	l to be based on a	ctual
(ii)	4575	Capital Outlay on O	ther Special Areas P	Programn	nes	
	06	Border Area Develop	ment			
	101	Border Area Develop	ment Programme			
	91	Central Assistance to	State Plan			
		(CASP)				
		R	698.34	698.34	498.34	(-)200.00
	Creation of prequirement.	provision by reappropri	ation of ₹698.34 lakh	i was state	ed to be based on	
	Reasons for No. (i) and (i	saving furnished by the i).	e Department were no	ot tenable	in respect of two	cases as at Sl.
(g)	Saving was pa	artly offset by excess unde	er:			
(i)	4059	Capital Outlay on P	ublic Works			
	01	Office Buildings				
	051	Construction				
		Central Assistance to	State Plan			
		(CASP)				
		0	5.00			
		R	146.10	151.10	71.41	(-)79.69
	Addition to requirement.	the provision by reapp				
(ii)	789	Special Component P	lan for Scheduled Ca	stes		
· · ·	91					

(CASP)				
0	2.50			
R	46.89	49.39	31.25	(-)18.14

Addition to the provision by reappropriation of $\mathbb{Z}46.89$ lakh was stated to be based on actual requirement.

	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(iii)	796	Tribal Area Sub-pla	n			
	91	Central Assistance to	o State Plan			
		(CASP)				
		0	2.50			
		R	87.56	90.06	86.20	(-)3.86

Addition to the provision by reappropriation of ₹87.56 lakh was stated to be based on actual requirement.

(iv)

4575 Capital Outlay on other Special Areas Programmes

- 06 Border Area Development
- 101 Border Area Development Programme
- 90 State Share for Central Assistance to State Plan
 - S 324.87 R 113.10 437.96 337.96 (-)100.00

Creation of provision by supplementary grant of ₹324.87 was attributed to release of additional fund as State Share for Border Area Development Programme (BADP). Further addition to the provision by reappropriation of ₹113.10 lakh was stated to be based on actual requirement.

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

During the year 2022-23, an amount of ₹953.50 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹774.09 lakh was spent leaving an amount of ₹ 179.4 lakh as unspent as on 31.03.2023.

	Major Head		Total Grant (₹ in t	Actual Expenditure thousand)	Excess (+) Saving (-)
REVENUE	2				
2062	Vigilance				
2070	Other Administrative Services				
Voted					
Original		4,14,60	4,14,60	2,95,02	(-)1,19,58
Amount sur	rendered during the year (March 2023)	1			55,93

Grant No. 7 - General Administration (AR) Department

Notes and Comments

REVENUE

Voted

(a) Out of the available savings of ₹119.58 lakh, only ₹55.93 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	24.74	7
2018-19	20.32	5
2019-20	161.40	31
2020-21	73.82	21
2021-22	54.91	15

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	red under:				
(i)	2062	Vigilance				
	104	Vigilance Commi	ssion of State/UT			
	05	Establishment				
		0	367.56			
		R	(-)46.00	321.56	273.29	(-)48.27

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

Withdrawal of provision by surrender of \gtrless 46.35 lakh and subsequent addition to the provision by reappropriation of \gtrless 0.35 lakh were attributed to actual requirement.

Saving of ₹47.41 lakh was also occurred during the year 2021-22.

(ii)

2070	Other Administ	rative services			
105	Special Commission of Enquiry				
05	Establishment				
	0	47.04			
	R	(-)9.93	37.11	21.73	(-)15.38
1 1	c · · 1		11 1 C 4	1	

Withdrawal of provision by surrender of \gtrless 9.58 lakh and further reduction in provision by reappropriation of \gtrless 0.35 lakh were attributed to actual requirement.

Reasons for saving in respect of two cases at Sl. No. (i) and (ii) have not been intimated by the Department(August 2023).

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

	Major Head		Total Grant or Appropriation (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2051	Public Service Commission				
2070	Other Administrative Services				
Voted					
Original		6,42,72	6,42,72	1,25,02	(-)5,17,70
Amount sur	rendered during the year (March 2023)				3,96,72
Charged					
Original		6,56,50			
Supplement	ary	2,16,00	8,72,50	7,67,57	(-)1,04,93
Amount sur	rendered during the year (March 2023)				
CAPITAL					
4070	Capital Outlay on Other Administra	ative Ser	vices		
Charged					
Original		14,00	14,00		(-)14,00
Amount sur	rendered during the year (March 2023)				14,00

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

Notes and Comments

REVENUE

Voted

(a)

Out of the available saving of ₹ 517.70 lakh, only ₹ 396.72 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
2020-21	23.42	33
2021-22	67.59	49

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

	Head		Total Grant or Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+) Saving (-)
REVENUE					
Voted					
(b)	Saving occur	rred mainly under:			
(i)	2070	Other Administrative Se	ervices		
	003	Training			
	03	Research and Training			
		0	479.22		
		R (-)4	402.22 77.00	72.47	(-)4.53
		of provision by surrender ion of \gtrless 5.50 lakh were attri		-	provision by
	Saving of ₹	52.00 lakh was also occurre	ed during the year 2021-22		
(ii)	70	State share			
		0	104.00		
		R	(-)8.00 96.00		(-)96.00
	Reduction in requirement.	n provision by reappropri	ation of ₹8.00 lakh was	stated to be base	d on actual
		saving in the respect of two ent (August 2023).	b cases as at Sl. no. (i) and	(ii) have not been	intimated by
(c)	Saving was	partly counter balanced by	excess under:		
(i)	2070	Other Administrative Se	ervices		
~ /	003 05	Training Establishment			
		0	38.50		

R 14.50 53.00 52.56 (-)0.44 Addition to the provision by reappropriation of ₹ 14.50 lakh was stated to be based on actual

requirement.

Reason for final saving has not been intimated by the Department (August 2023).

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

Head

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

(₹ in Lakh)

REVENUE

Charged

(a)

No part of the available saving of ₹104.93 lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	284.91	37
2018-19	84.19	15
2019-20	45.16	8
2020-21	48.33	9
2021-22	92.50	15

Saving during the earlier years is given below:

(b) Saving occurred under:

2051 Public Service Commission

102	State Public Service C	Commission			
05	Establishment				
	0	656.50			
	S	216.00	872.50	767.57	(-)104.93

Augmentation of provision by supplementary grant of $\gtrless 216.00$ lakh was stated to be due to release of additional fund.

Reason for saving has not been intimated by the Department (August 2023).

Saving of \gtrless 76.50 lakh was also occurred during the year 2021-22.

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

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

CAPITAL

Charged

(a) Entire saving of \gtrless 14.00 lakh was surrendered during the year.

During the year 2022-23, an amount of ₹23.49 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹8.81 lakh was spent leaving an amount of ₹14.68 lakh as unspent as on 31.03.2023.

Grant No. 9 - Statistics Department

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹	in thousand)	
REVENUE				
3454 Census Surveys and Statistics				
Voted				
Original	11,07,50			
Supplementary	6,72	11,14,22	8,72,23	(-)2,41,99
Amount surrendered during the year (March 202	23)			1,00,64

Notes and Comments REVENUE

KE V EI (U)

Voted

(a) As the expenditure of ₹872.23 lakh did not come even upto the original provision of ₹1,107.50 lakh, supplementary grant of ₹6.72 lakh obtained in March 2023 proved lack of budgetary control on the part of the Controlling Officer.

(b) Out of the available saving of \gtrless 241.99 lakh, only \gtrless 100.64 lakh was surrendered during the year.

Percentage of Saving Year Saving over total (₹ in lakh) Provision 2016-17 154.09 20 2017-18 183.65 20 2018-19 89.46 10 2019-20 393.19 31 2020-21 83.87 7 2021-22 286.80 26

Saving during the earlier years is given below:

		orune root 9 b	austics Deput this	chi conciai		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	C
(a)	Soving	mad mainly undam			((m main)	
(c)	Saving occu	rred mainly under:				
(i)	3454	Census Surveys and S	tatistics			
	01	Census				
	001	Direction and Admin	istration			
	05	Establishment				
		0	624.24			
		R	(-)59.83	564.41	494.66	(-)69.75
	Withdrowal	of provision by surr	. ,			
	requirement.		cilder of < 59.85	lakii was s	stated to be base	u oli actual
	Saving of ₹	215.60 also occurred du	uring the year in 202	21-22.		
	C		0			
(ii)	02	Survey and Statistics				
	201	National Sample Surv	vey Organisation			
	99	Others				
			102 76			
		0	483.26		270.01	
		R	(-)40.81	442.45	370.86	(-)71.59

Grant No. 9 - Statistics Department-Concld.

Withdrawal of provision by surrender of $\mathbb{E}40.81$ lakh was stated to be based on actual requirement.

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

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 10 - Home (Police) Department

	Major Head		Total Grant (₹ in tl	Actual Expenditure 10usand)	Excess (+) Saving (-)
REVENUE					
2045	Other Taxes and Duties on Con	mmodities and Se	ervices		
2052	Secretariat-General Services				
2055	Police				
2059	Public Works				
2070	Other Administrative Services				
3275	Other Communication Service	S			
Voted					
Original		20,19,56,56	20,19,56,56	16,52,49,49	(-)3,67,07,07
Amount sur	rendered during the year (March 2	.023)			1,30,10,19
CAPITAL 4055 4059	Capital Outlay on Police Capital Outlay on Public Worl				
4070	Capital Outlay on Other Admi	nistrative Service	es		
Voted		22.00.24	22.00.24	11 01 55	
Original	1 11 1 1 65 1 4	23,89,24	23,89,24	11,31,55	(-)12,57,69
Amount sur	rendered during the year (March 2	023)			11,16,89

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹36,707.07 lakh, only ₹13,010.19 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	14,751.06	13
2017-18	10,887.18	8
2018-19	11,999.36	8
2019-20	8,104.94	5
2020-21	18,451.76	11
2021-22	32,323.70	18

		Grant No. 10 -	Home (Police) Dep	bartment - Col	nta.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(b)	Saving occu	rred mainly under:				
(i)	2052	Secretariat-Gene	ral Services			
	090	Secretariat				
	05	Establishment				
		0	282.20	282.20	153.62	(-)128.58
	Saving of ₹1	07.34 lakh was also	occurred during the	e year 2021-22		
(ii)		Police				
	001	Direction and Adr	ninistration			
	08	Police				
		0	4,376.40			
		R	833.59	5,209.99	3,746.38	(-)1,463.61
	Addition to	the provision by rea	ppropriation of ₹833	3.59 lakh was a	attributed to actua	l requirement.
	Saving of ₹8	392.59 lakh was also	occurred during the	e year 2021-22		
(iii)	101	Criminal Investiga	ation and Vigilance			
	08					
		0	7,756.54			
		R	(-)1,457.99	6,298.55	5,523.78	(-)774.77
			surrender of ₹918.			n by way of
	reappropriat	10n of <539.37 lakn	were attributed to a	ctual requirem	ent.	
	Saving of ₹1	,844.32 lakh was al	so occurred during t	he year 2021-2	22.	
(iv)		Special Police				
	08	Police				
		2	(20.0 0.0)			
		0	600.00	• • • • • •	• • • • • •	
	TT 7'.1 1 1	R	(-)300.00	300.00	298.35	(-)1.65
			appropriation of ₹3	00.00 lakh wa	as stated to be ba	sed on actual
	requirement	•				

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

		Grant No.	10 - Home (Police) De	epartment - Con	td.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(v)	89	Centrally Sp	onsored Scheme - IV			
	0,	0	1,310.82			
		R	(-)779.82	531.00	444.60	(-)86.40
		-	by surrender of $\gtrless669$.			1 provision by
(vi)	108 09	State Headque Security Rel	uarters Police ated Expenditure			
		0	500.00			
		R	(-)474.40	25.60	25.59	(-)0.01
	Withdrawal	of provision b	y surrender of ₹474.40 l	akh was attribute	d to actual requi	rement.
(vii)	11	Tripura State	e Rifle Battalion			
		0	25,807.53			
		R	(-)910.71	24,896.82		(-)1,979.14
		-	n by reappropriation o ₹1,050.63 lakh were state		-	
(viii)	12	Indian Reser	ve Battalion			
		0	74,135.34			
		R	(-)189.42	73,945.92	62,115.70	(-)11,830.22
	Reduction in	provision by	reappropriation of ₹189	.42 lakh was attri	buted to actual r	equirement.
	Saving of ₹1	3,330.29 lakh	was also occurred durin	g the year 2021-2	22.	
(ix)	109 08	District Polic Police	ce			
		0	69,884.68			
		R	(-)9,305.85	60,578.83	54,275.74	(-)6,303.09
			v surrender of ₹8,453.37 ed on actual requirement		gh reappropriation	on by ₹852.48
	Saving of ₹1	1,315.69 lakh	was also occurred durin	g the year 2021-2	22.	

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(x)	113 08	Welfare of Police	Personnel			
		0	147.40	147.40	123.24	(-)24.16
(xi)	2070	Other Administra	ative Services			
	003	Training				
	10	Home Guards				
		0	270.10	270.10	230.25	(-)39.85
(xii)	107	Home Guards				
	10	Home Guards				
		0	2,573.42			
		R	(-)675.45	1,897.97	1,683.45	(-)214.52
		n provision by surre based on actual requ	ender of ₹632.45 lak irement.	ch and reappr	opriation by ₹43.	.00 lakh were
	Saving of ₹5	96.87 lakh was also	occurred during the	year 2021-22.		
(xiii)	3275	Other Communic	ation Services			
	101 08	Wireless Planning Police	and Co-ordination			
		0	4,547.00			
		R	(-)747.00	3,800.00	3,569.61	(-)230.39
	Reduction in	provision through s	surrender of ₹747.00	lakh was attri	buted to actual red	quirement.
	-		occurred during the	-		
		saving in respect o (August 2023).	f 13 cases as Sl No.	. (i) to (xiii) ł	nave not been inti	imated by the
(c)	Entire provis	ion was withdrawn	in the following case	e.		
	2055	Police				
	104	Special Police				
	70	State Share				
		0	52.00			
		R	(-)52.00			
	Withdrawal requirement.		n by reappropriatio	n of ₹52.00	lakh was attribu	ted to actual

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

Grant No. 10 - Home (Police) Department - Contd.					
Head				-	Excess (+) Saving (-)
been noticed	l in the following c	ase. This is irregul	ar which could h	ave been avoid	-
2045	Other Taxes and	Duties on Commo	dities and Service	S	
105 98	-	s- Services Tax			
	R	3.12	3.12	3.11	(-)0.01
Saving was p	partly offset by exce	ss under:			
2055	Police				
108	State Headquarters	s Police			
08	Police				
	0	5.00			
	R	49.49	54.49		(-)0.03
		eappropriation of ₹	49.49 lakh was s	tated to be bas	sed on actual
109	District Police				
109 09	District Police Security Related E	xpenditure			
		xpenditure 6,821.94			
	Security Related E	-	7,674.41	7,349.62	(-)324.79
09	Security Related E O	6,821.94 852.47			
09	Security Related E O R	6,821.94 852.47 ppropriation of ₹85:			
09 Addition to t	Security Related E O R he provision by reap	6,821.94 852.47 ppropriation of ₹85:			
	Instance of in been noticed token provisi 2045 105 98 Saving was p 2055 108 08 Addition to	Head Instance of incurring expenditure been noticed in the following of token provision in the budget. Th 2045 Other Taxes and 105 Collection Charges 98 Administration R Saving was partly offset by excee 108 State Headquarters 08 Police 0 R	HeadInstance of incurring expenditure by reappropriation been noticed in the following case. This is irregul token provision in the budget. The excess expenditu2045 Other Taxes and Duties on Common 105 Collection Charges- Services Tax 98 Administration R105 Collection Charges- Services Tax 98 Administration R3.12Saving was partly offset by excess under:2055 Police 108 State Headquarters Police 08 Police 005.00 R49.49Addition to the provision by reappropriation of \$	HeadTotal GrantHeadTotal GrantGrantHeadInstance of incurring expenditure by reappropriation without the know been noticed in the following case. This is irregular which could h token provision in the budget. The excess expenditure requires regular2045Other Taxes and Duties on Commodities and Service 105105Collection Charges- Services Tax 9898Administration R105Solucies under:2055Police 0108State Headquarters Police 0108State Headquarters Police 010954.49Addition to the provision by reappropriation of ₹49.49Addition to the provision by reappropriation of ₹49.49	HeadTotal GrantActual Expenditure $(₹ in lakh)$ Instance of intervention expenditure by reappropriation without the knowledge of the L been noticed in the following case. This is irregular which could have been avoid token provision in the budget. The excess expenditure requires regularisation.2045Other Taxes and Duties on Commodities and Services105Collection Charges- Services Tax 9898Administration R105Collection Charges- Services Tax 9898Administration105Solution to the excess under:2055Police108State Headquarters Police 0108State Headquarters Police 0109Solution 49.49109State 1109State 4109State 4 <td< td=""></td<>

Addition to the provision by reappropriation of ₹43.00 lakh was attributed to actual requirement.

106.00

103.81

(-)2.19

63.00

43.00

Reasons for final saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

0

R

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

Head

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

CAPITAL

Voted

(a)

(i)

(iii)

Out of the available saving of \gtrless 1,257.69 lakh, only \gtrless 1,116.89 lakh was surrendered during the year.

Saving during the earlier years is given below:

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

(b) Saving occurred mainly under:

4055	Capital Outlay on Police				
207	State Police				
08	Police				
	0	600.00			
	R	(-)315.00	285.00	232.31	(-)52.69

Reduction in provision by surrender of ₹314.80 lakh and by reappropriation of ₹0.20 lakh were stated to be based on actual requirement.

(ii)	86 Centrally Sponsor	ed Scheme - I			
	Ο	42.00			
	R	(-)2.50	39.50	0.24	(-)39.26

Reduction in provision by reappropriation of $\gtrless 2.50$ lakh was stated to be based on actual requirement.

Central Assistance	to State Plan			
(CASP)				
0	1,255.17			
R	(-)529.11	726.06	726.05	(-)0.01
	(CASP) O	0 1,255.17	(CASP) O 1,255.17	(CASP) O 1,255.17

Addition to the provision by reappropriation of ₹18.93 lakh and subsequent reduction in provision by surrender of ₹548.04 lakh were stated to be based on actual requirement.

Saving of ₹728.93 lakh was also occurred during the year 2021-22.

	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(iv)	4059	Capital Outlay	y on Public Works			
	80	General				
	051	Construction				
	25	Public Works				
		(CASP)				
		0	181.04			
		R	(-)117.96	63.08	16.16	(-)46.92

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

Reduction in provision by surrender of \gtrless 117.24 lakh and by reappropriation of \gtrless 0.72 lakh was stated to be based on actual requirement.

Saving of ₹20.00 lakh was also occurred during the year 2021-22.

Reasons for final saving in respect of four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (August 2023).

(c) Entire provision was withdrawn in the following case.

4055 Capital Outlay on Police

800	Other e	expenditure
-----	---------	-------------

R

91	Central Assistance to S	tate Plan
	(CASP)	
	0	147.53

Withdrawal of provision by surrender of ₹136.81 lakh and by reappropriation of ₹10.72 lakh were stated to be based on actual requirement.

...

...

• • •

(d)

Instance of incurring expenditure by reappropriation without the knowledge of the Legislature has been noticed in the following case. The expenditure incurred is irregular which could have been avoided by a token of provision in the budget. The excess requires regularisation.

(-)147.53

4055 Capital Outlay on Police

211 Police Housing	
--------------------	--

91 Central Assistance to State Plan

(CASP)

(CASI)				
R	10.72	10.72	9.85	(-)0.87

During the year 2022-23, an amount of ₹0.49 lakh transferred to the DDO's Bank Accounts was fully utilised.

Najor HeadCaccase (a) GantExcess (b) ExpenditureExcess (a) Swing (b) (c in the under the transmitted of the transmitted of			Grant No	. 11 - Transport I	Department		
2011 Taxes on Veible Vers 2059 Public Works 3050 Road Transport Services 3075 Others Transport Services Voted 26,58,50 Supplementary 3,75,41 30,33,91 27,56,55 (-)2,77,66 Amount survidered during the year (March 2023) CAPITAL 455 Capital Out Transport S055 Capital Out To no Road Transport Voted 12,24,00 Supplementary 13,20,92 25,53,92 13,24,76 (-)12,29,166 Amount survidered during the year (March 2023) Notes and Commentary 13,20,92 25,53,92 13,24,76 (-)12,29,166 Amount survidered during the year (March 2023) Notes and Commentary Issue on the year (March 2023) Supplementary Issue on the year (March 2023) Supplementary Issue on the year (March 2023)		Major Head			Grant	Expenditure	
2059 Public Works Second Transport Services 3050 Others Transport Services Voted 26,58,50 Supplementary 3,75,41 30,33,91 27,56,55 (o)2,77,36 Amount surredeed during the year (March 2023) CAPITAL 4552 Capital Outborn Reastern Areas 5055 Capital Outborn Reastern Areas State of Capital Outborn Reastern Areas 5055 Capital Outborn Reastern Areas 701 12,24,00 State Outborn Reaster Reastern Reastern Areas State Outborn Reastern Areas <t< th=""><th>REVENUE</th><th>E</th><th></th><th></th><th></th><th></th><th></th></t<>	REVENUE	E					
305Road Transport307Others Transport26,58,50Supplementary3,75,4130,33,9127,56,55CAPITAL3,75,4130,33,9127,56,55CAPITALCapital Out Is ver (March 2023)CAPITALCapital Out Is ver North Easter LeastSo(-)2,29,10S05Capital Out Is ver (March 2023)13,29,9225,53,9213,24,76Coriginal12,24,00Supplementary13,29,9225,53,9213,24,76(-)12,29,16Notes and Cariginal12,24,00Notes and User Is ver (March 2023)Notes and User Is ver Is v	2041	Taxes on Ve	ehicles				
NotesVotedOriginal26,58,50Supplementary3,75,4130,33,9127,56,55(-)2,77,36Amount surrendered during the year (March 2023)CAPITAL4522Capital Outlay on North Eastern Areas5055Capital Outlay on North Eastern Areas5055Capital Outlay on North Eastern AreasS05Capital Outlay on Road TransportS05Capital Outlay on Road TransportS05Capital Outlay of S02,53,9213,24,76(-)12,29,16Amount surrendered during the year (March 2023)Total Actual ExpenditoreCapital Outlay of S277	2059	Public Worl	ks				
Voted $26,58,50$ Supplementary $3,75,41$ $30,33,91$ $27,56,55$ $(-)2,77,36$ Amount surrendered during the year (March 2023)CAPITAL4552Capital Outlay on North Eastern Areas5055Capital Outlay on North Eastern AreasSupplementary o	3055	Road Trans	port				
Original 26,58,50 Supplementary 3,75,41 30,33,91 27,56,55 (-)2,77,36 Amount surrendered during the year (March 2023) CAPITAL 4552 Capital Outlay on North Eastern Areas 5055 Capital Outlay on Road Transport Voted Original 12,24,00 Supplementary 13,29,92 25,53,92 13,24,76 (.)12,29,16 Amount surrendered during the year (March 2023) Notes and Comments REVENUE Voted (a) No part of the available saving of ₹277.36 lakh was surrendered during the year. (b) Saving occurred maining under: (i) Quart of the available saving of ₹277.36 lakh was surrendered during the year. (i) Barding the available saving of ₹277.36 lakh was surrendered during the year.	3075	Others Tran	nsport Services				
Surplementary $3,75,41$ $30,33,91$ $27,56,55$ $(-)2,77,36$ Amount surrendered during the year (March 2023)CAPITAL4552Capital Outlay on North Eastern Areas5055Capital Outlay on Road TransportVotedOriginal12,24,00Supplementary13,29,9225,53,9213,24,76(-)12,29,16Amount surrendered during the year (March 2023)Notes and CommentsREVENUETotalActual GrantExcess (+) GrantTotalActual ExpenditureI axes on Vehicles(i)2041Taxes on Vehicles(i)2041Taxes on Vehicles(i)2041Taxes on Vehicles(i)2041Taxes on Vehicles(i)2041Taxes on Vehicles(i)2041Taxes on Vehicles(ii)2041Taxes on Vehicles(iii)2041Taxes on Vehicles(iiiii)2041Taxes on Vehicles(iiiiiii)(-)26,00688.50(iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	Voted						
Amount surrendered during the year (March 2023)CAPITAL4552Capital Outlay on North Eastern Areas5055Capital Outlay on Road TransportVotedOriginal12,24,00Supplementary13,29,9225,53,9213,24,76(-)12,29,16Amount surrendered during the year (March 2023)Notes and CommentsREVENUEVoted(a)No part of the available saving of ₹277.36 lakh was surrendered during the year.(b)Saving occurred mainly under:Total Actual Excess (+) Grant Expenditure Saving (-) (₹ in lakh)(i)2041Taxes on Vehicles(i)2041Taxes on Vehicles0714.50Q714.50R(-)26.00688.50602.13(-)86.37	Original			26,58,50			
CAPITAL 4552 Capital Outlay on North Eastern Areas 5055 Capital Outlay on Road Transport Voted Original 12,24,00 Supplementary 13,29,92 25,53,92 13,24,76 (-)12,29,16 Amount surrendered during the year (March 2023) Notes and Comments REVENUE Voted (a) No part of the available saving of ₹277.36 lakh was surrendered during the year. (b) Saving occurred mainly under: Total Actual Excess (+) Barrent Head Total Actual Excess (+) (₹ in lakh) (i) 2041 Taxes on Vehicles (i) 2041 Taxes on Vehicles Saving (-) (i) 2041 Taxes on Vehicles (ii) 2041 Taxes on Vehicles (iii) 2041 Taxes on Vehicles (ii) 2041 Taxes on Vehicles (iii)	Supplement	tary		3,75,41	30,33,91	27,56,55	(-)2,77,36
$ \begin{array}{cccccc} {\rm Solut} & {\rm Capital Out I \ J \ On \ North \ Eastern \ I \ I \ I \ I \ I \ I \ I \ I \ I \ $	Amount sur	rrendered durin	ng the year (March	2023)			
Sobs Capital Outlay on Road TransportVoted12,24,00Supplementary13,29,9225,53,9213,24,76(-)12,29,16Amount surrendered during the year (March 2023)Notes and Comments REVENUEREVENUEVoted(a)No part of the available saving of 277.36 lakh was surrendered during the year. (b)Saving occurred mainly under:Total Actual Excess (+) Grant Expenditure Saving (-) (\overline{r} in lakh)(i)2041Taxes on Vehicles 01(i)2041Taxes on Vehicles 02(a)Direction and Administration 0(b)2041Taxes on Vehicles 04(c)714.50 R(c)688.50602.13(-)86.37	CAPITAL						
Sobs Capital Outlay on Road TransportVoted12,24,00Supplementary13,29,9225,53,9213,24,76(-)12,29,16Amount surrendered during the year (March 2023)Notes and CommentsREVENUEVoted(a)No part of the available saving of $\gtrless277.36$ lakh was surrendered during the year.(b)Saving occurred mainly under:Voted(a)No part of the available saving of $\gtrless277.36$ lakh was surrendered during the year.Excess (+)HeadTotalActualExcess (+)GrantExpenditureSaving (-)(i)2041Taxes on Vehicles001Direction and Administration98Administration98Administration0714.50R(-)26.00688.50602.13602.13(-)86.37	4552	Capital Out	lay on North East	ern Areas			
Voted12,24,00Supplementary13,29,9225,53,9213,24,76(-)12,29,16Amount surrendered during the year (March 2023)Notes and Comments REVENUEEVENUEVoted (a)No part of the available saving of ₹277.36 lakh was surrendered during the year. (b)Saving occurred mainly under:Voted (a)No part of the available saving of ₹277.36 lakh was surrendered during the year. (b)Excess (+)HeadTotal GrantActual Excess (+)HeadTotal Saving oc (₹ in lakh)(i)2041 0Taxes on Vehicles 0 0Saving (-)(i)2041 0Taxes on Vehicles 0 0Saving (-)(ii)2041 0Taxes on Vehicles 0 0Saving (-)(iii)2041 0Taxes on Vehicles 0 0Saving (-)(iii)2041 0Taxes on Vehicles 0 0Saving (-)(iii)2041 0Taxes on Vehicles 0 0Saving (-)(iii)2041 0 0Taxes on Vehicles 0 0 <td>5055</td> <td>Capital Out</td> <td>lay on Road Tran</td> <td>sport</td> <td></td> <td></td> <td></td>	5055	Capital Out	lay on Road Tran	sport			
Supplementary13,29,9225,53,9213,24,76(-)12,29,16Amount surrendered during the year (March 2023)Notes and Comments REVENUE Voted (a)No part of the available saving of ₹277.36 lakh was surrendered during the year. (b)Saving occurred mainly under:Total GrantActual Expenditure (₹ in lakh)Excess (+)IdeadIdeadExcess (+)GrantExpenditure Expenditure (₹ in lakh)(i)2041 0Taxes on Vehicles 001 Direction and Administration 98 Administration 0714.50 R602.13 (-)86.37	Voted	•	·	•			
Supplementary13,29,9225,53,9213,24,76(-)12,29,16Amount surrendered during the year (March 2023)Notes and Comments REVENUE Voted (a)No part of the available saving of ₹277.36 lakh was surrendered during the year. (b)Saving occurred mainly under:Total GrantActual Expenditure (₹ in lakh)Excess (+)IdeadIdeadExcess (+)GrantExpenditure Expenditure (₹ in lakh)(i)2041 0Taxes on Vehicles 001 Direction and Administration 98 Administration 0714.50 R602.13 (-)86.37	Original			12,24,00			
Amount surrendered during the year (March 2023)Motes and Comments REVENUEVoted(a)No part of the available saving of ₹277.36 lakh was surrendered during the year.(b)Saving occurred mainly under:Total Actual Excess (+)Grant Expenditure Saving (-)(₹ in lakh)(i)2041Taxes on Vehicles001Direction and Administration98Administration98Administration0714.50R(-)26.00688.50602.13(-)86.37	-	tary		13,29,92	25,53,92	13,24,76	(-)12,29,16
Notes and Comments REVENUEREVENUEVoted (a) (a)No part of the available saving of <277.36 lakh was surrendered during the year. (b)Saving occurred mainly under:Total Actual Excess (+) Grant Expenditure Saving (-) ($<$ in lakh)HeadExcess (+) Saving (-) ($<$ in lakh)(i)2041Taxes on Vehicles 001Direction and Administration 0Saving (-) ($<$ in lakh)(ii)2041Taxes on Vehicles 001Colspan" 0Colspan" ($<$ in lakh)Colspan" ($<$ in lakh)(iii)2041Taxes on Vehicles 001Colspan" ($<$ in lakh)Colspan" ($<$ in lakh)Colspan" ($<$ in lakh)(iii)2041Taxes on Vehicles ($<$ in lakh)Colspan" ($<$ in lakh)Colspan" ($<$ in lakh)(iii)2041Taxes on Vehicles ($<$ in lakh)Colspan" ($<$ in lakh)Colspan" ($<$ in lakh)(iii)2041Taxes on Vehicles ($<$ in lakh)Colspan" ($<$ in lakh)Colspan" ($<$ in lakh)(iiii)2041Taxes on Vehicles ($<$ in lakh)Colspan" ($<$ in lakh)Colspan" ($<$ in lakh)(iiii)2041Taxes on Vehicles ($<$ in lakh)Colspan" ($<$ in lakh)Colspan" ($<$ in lakh)(iii)2041Taxes on Vehicles ($<$ in lakh)Colspan" ($<$ in lakh)Colspan" ($<$ in lakh)(iii)2041Taxes on Vehicles ($<$ in lakh)Colspan" ($<$ in lakh)Colspan" ($<$ in lakh) </td <td></td> <td>-</td> <td>ng the year (March</td> <td>2023)</td> <td></td> <td></td> <td>•••</td>		-	ng the year (March	2023)			•••
Voted(a)No part of the available saving of ₹277.36 lakh was surrendered during the year.(b)Saving occurred mainly under:Total Actual Excess (+) Grant Expenditure Saving (-) (₹ in lakh)HeadExcess (+) Saving (-) (₹ in lakh)(i)2041Taxes on Vehicles 01Direction and Administration 98Administration 098Administration 0714.50 R(-)26.00688.50602.13(-)86.37							
 (a) No part of the available saving of ₹277.36 lakh was surrendered during the year. Saving occurred mainly under: Head I axes on Vehicles 001 Direction and Administration 98 Administration 0 714.50 R (-)26.00 688.50 602.13 (-)86.37 	REVENUE	E					
(b)Saving occurred mainly under:TotalActualExcess (+)HeadTotalActualExcess (+)(i)2041Taxes on Vehicles $(₹ in lakh)$ Saving (-)(i)2041Taxes on Vehicles (714.50) (714.50) (i)(-)26.00688.50602.13(-)86.37	Voted						
(b)Saving occurred mainly under:TotalActualExcess (+)HeadTotalActualExcess (+)(i)2041Taxes on Vehicles $(₹ in lakh)$ Saving (-)(i)2041Taxes on Vehicles (714.50) (714.50) (i)(-)26.00688.50602.13(-)86.37	(a)	No part of th	e available saving	of ₹277.36 lakh wa	as surrendered du	ring the year.	
HeadTotal GrantActual Expenditure (₹ in lakh)Excess (+) 		-	-			<i>c .</i>	
HeadGrantExpenditure (₹ in lakh)Saving (-)(i)2041Taxes on Vehicles001Direction and Administration98Administration0714.50R(-)26.00688.50602.13(-)86.37		C			Total	Actual	Excess (+)
(i) 2041 Taxes on Vehicles 001 Direction and Administration 98 Administration 0 714.50 R (-)26.00 688.50 602.13 (-)86.37		Head					
2041 Taxes on Vehicles 001 Direction and Administration 98 Administration 0 714.50 R (-)26.00 688.50 602.13 (-)86.37		IIcuu			(-	0.0
001 Direction and Administration 98 Administration 0 714.50 R (-)26.00 688.50 602.13 (-)86.37							
001 Direction and Administration 98 Administration 0 714.50 R (-)26.00 688.50 602.13 (-)86.37	(i)	2041	Taxes on Vehicle	es			
O 714.50 R (-)26.00 688.50 602.13 (-)86.37		001	Direction and Ad	ministration			
O 714.50 R (-)26.00 688.50 602.13 (-)86.37		98	Administration				
R (-)26.00 688.50 602.13 (-)86.37		20		714.50			
					688.50	602.13	(-)86.37
		Reduction in					
				• •			-

Saving of ₹ 71.50 lakh was also occurred in 2021-22. Reason for saving was not furnished by the Department.

	Head				Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(ii)	3055	Road Transport				
	001	Direction and Ad	ministration			
	99	Others				
		0	468.00	468.00	332.37	(-)135.63

Grant No. 11 - Transport Department - Contd.

Reason for saving was attributed to non submission of requisition for obtaining the required fund from the Finance Department.

(iii)	796	Tribal Area Sub-plan					
	13	Transportation					
		0	45.00	45.00	24.12	(-)20.88	

Reason for saving was attributed to non release of fund by the Finance Department due to non receipt of requisition from the lead agency of the Road Safety Committee.

(c) Saving was partly off set by excess under:

3075	Other Transport Serv	ice			
60	Others				
001	Direction and Admini	stration			
98	Administration				
	S	124.22			
	R	10.53	134.75	134.75	•••

Creation of provision by supplementary grant of $\gtrless 124.22$ lakh was stated to be due to release of additional fund and further addition to the provision by reappropriation of $\gtrless 10.53$ lakh was attributed to actual requirement.

Reason for excess was not furnished by the Department.

Grant No. 11 - Transport Department - Contd.

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

CAPITAL

Voted

(a)

(ii)

No part of the available saving of ₹1,229.16 lakh was surrendered during the year.

56

29

49

70

YearSaving
(₹ in lakh)Percentage of
Saving over total
Provision2016-17339.97202017-18527.8063

1,159.29

678.90

930.15

1,125.22

Saving during the earlier years is given below:

(b) Saving occurred mainly under:

2018-19

2019-20

2020-21

2021-22

(i)	5055	Capital Outl					
	050	Lands and Bu	Lands and Buildings				
	25	Public Works	ublic Works				
		0	350.00				
		R	(-)90.50	259.50	86.25	(-)173.25	
	Reduction in	provision by	reappropriation of ₹90.501	akh was attribute	d to actual requ	urement	

Reduction in provision by reappropriation of ₹90.50 lakh was attributed to actual requirement.

Saving of ₹ 201.03 lakh was also occurred in the year 2021-22.

789	Special Component Pla	pecial Component Plan for Scheduled Castes				
25	Public Works					
	0	200.00				
	R	(-)70.84	129.16	22.00	(-)107.16	
		- + · · ·		1	4	

Reduction in provision by reappropriation of ₹70.84 lakh was attributed to actual requirement.

Saving of ₹ 89.63 lakh was also occurred in the year 2021-22.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	796	Tribal Area Sub-plan				
	25	Public Works				
		0	450.00			
		R	(-)192.66	257.34	39.59	(-)217.75
	Reduction in	provision by reapprop	riation of ₹192.66 lak	h was attr	ibuted to actual req	uirement.
	Saving of ₹	56.37 lakh was also oo	ccurred in the year 202	21-22.		
		saving were attributed ree cases as at Sl. No. (of bills in	due time by the c	ontractor in
(c)	The entire p	ovision remained unut	ilised during the year	as under:		
(i)	5055	Capital Outlay on R	oad Transport			
	102	Acquisition of Fleet				
	89	Centrally Sponsored	Scheme			
		0	0.45			
		S	237.03	237.48		(-)237.48
	State Share	n of provision by supp following the receipt o er Transport) on Gomat	f fund from Governm			
	Saving of ₹ 8	34.24 lakh was also occ	curred in the year 2021	1-22.		
(ii)	789	Special Component P	Plan for Scheduled Cas	stes		
	89	Centrally Sponsored	Scheme			
		(CSS)				
		0	0.20			
		S	107.55	107.75		(-)107.75

Grant No. 11 - Transport Department - Contd.

Augmentation of provision by supplementary grant of ₹107.55 lakh was attributed to release of state share following the receipt of fund from Government of India under Development of IWT (Inland Water Transport) on Gomati and Howrah river.

Saving of ₹27.54 lakh was also occurred in the year 2021-22.

Grant No.	11 -	Transport	Department - Con	atd.
-----------	------	-----------	-------------------------	------

	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(iii)	796	Tribal Area Sub	o-Plan			
	89	Centrally Spons	sored Scheme-IV			
		(CSS)				
		0	0.35			
		S	208.42	208.77		(-)208.77

Augmentation of provision by supplementary grant of ₹208.42 lakh was attributed to release of State Share following the receipt of fund from Government of India under Development of IWT (Inland Water Transport) on Gomati and Howrah river.

Saving of ₹ 50.22 lakh was also occurred in the year 2021-22.

Reasons for saving were attributed to non receipt of requisition from the Implementing Agency in respect of Inland Water Transport (IWT) on Gomati River in respect three cases as at Sl No. (i) to (iii).

(d) Saving was partly counterbalanced by excess under:-

(i)	5055	Capital Outlay on	Road Transport
-----	------	--------------------------	-----------------------

789 Special Component Plan for Scheduled Castes

13	3 Transportation				
	0	44.00			
	S	62.22			
	R	70.84	177.06	160.53	(-)16.53

Augmentation of provision by supplementary grant of $\gtrless62.22$ lakh was attributed to release of addition fund under Major Work and land acquisition for development of Motor Stand. Further addition to the provision by reappropriation of $\gtrless70.84$ lakh was stated to be based on actual requirement.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
796 Tribal Area Sub Plan				
13 Transportation				
Ο	77.00			
S	74.82			
R	192.66	344.48	305.77	(-)38.71

Grant No. 11 - Transport Department - Concld.

(ii)

Augmentation of provision by supplementary grant of ₹74.82 lakh was attributed to release of additional fund under maintenance and repair works and development of Motor Stand. Further addition to the provision by reappropriation of ₹192.66 lakh was stated to be actual requirement.

Reasons for saving were attributed to non submission of bills in due time in respect two cases as at Sl No. (i) and (ii).

During the year 2022-23, an amount of ₹46.39 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹45.63 lakh was spent leaving an amount of ₹0.76 lakh as unspent as on 31.03.2023.

	Major Head	Total Grant or Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE	E			
2049	Interest Payments			
2059	Public Works			
2425	Co-operation			
Voted				
Original	30,73,00			
Supplemen	-	33,37,50) 27,54,95	(-)5,82,55
Amount sur	rrendered during the year (March 2023)			3,11,19
Charged				
Original	80,00	80,00	55,52	(-)24,48
Amount sur	rendered during the year (March 2023)			24,45
CAPITAL				
4425	Capital Outlay on Co-operation			
5465	Investments in General Financial and Trac	ling Institutions		
6003	Internal Debt of the State Government			
6425	Loans for Co-operation			
Voted				
Original	13,86,00			(), , o, o=
Supplemen	-	0 18,04,00) 17,02,93	(-)1,01,07
Amount sui	rrendered during the year (March 2023)			•••
Charged				
Original	2,10,00) 2,10,00	1,84,10	(-)25,90
0	rendered during the year (March 2023)			25,90

Grant No. 12 - Co-operation Department

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

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
Notes and Comments			
REVENUE			

Voted

(a) As the expenditure of ₹2,754.95 lakh did not come even upto the original provision of ₹3,073.00 lakh, supplementary grant of ₹ 264.50 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.

(b) Out of the available saving of ₹582.55 lakh, only ₹311.19 lakh was surrendered during the year.

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	14,542.00	6
2020-21	327.63	13
2021-22	368.97	13

Saving during the earlier years is given under:

(c) Saving occurred mainly under:

(i)

2425 Co-operation

- 001 Direction and Administration
- 98 Administration

0	2,538.00			
R	(-)435.81	2,102.19	1,947.91	(-)154.28

Withdrawal of provision by surrender of ₹311.19 lakh and further reduction in provision by reappropriation of ₹124.62 lakh were attributed to actual requirement.

Saving of ₹ 303.24 lakh was also occurred in 2021-22.

(ii)	99	Others				
		0	190.00			
		R	10.82	200.82	105.31	(-)95.51

Addition to the provision by reappropriation of ₹10.82 lakh was stated to be based on actual requirement.

Saving of ₹29.59 lakh was also occurred in 2021-22.

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

	Head		Total G Approp	rant or riation Ex	Actual spenditure	Excess (+) Saving (-)
				(₹ iı	n lakh)	
(d)	have been no	incurring expenditure by r pticed in the following cas oken provision in the bud	es. This is irregular	which could	have been avo	oided by
(i)	2425	Co-operation				
	004	Research and Evaluation	l			
	70	State Share				
		R	10.92	10.92	10.74	(-)0.18
(ii)	99	Others R	17.30	17.30	17.30	

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

REVENUE

Charged

(a)

Out of the available saving of ₹24.48 lakh, only ₹24.45 lakh was surrendered during the year.

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
2020-21	101.26	56
2021-22	57.55	53

Saving during the earlier years is given under:

(b) Saving occurred under:

(i)

2049 Interest Payments

- 01 Interest on Internal Debt
- 200 Interest on other Internal Debts
- 58 Debt Services
 - O 80.00 R (-)24.45 55.55 55.52 (-)0.03

Withdrawal of provision by surrender of \gtrless 24.45 lakh was stated to be based on actual requirement.

Saving of ₹3.55 lakh was also occurred during the year 2021-22. Reason for saving furnished by the Department was not specific.

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

Grant No. 12 - Co-operation Department - Concid.							
	Head			Total Grant or Appropriation			
CAPITAL Voted							
(a)	No part of th	e available sa	ving of ₹ 101.07 lakh	was surrendered d	luring the year.		
(b)	Saving occur	Saving occurred mainly under:					
	4425 108 14	-	lay on Co-operation in other Co-operative				
		0	190.00	90.00	90.00	(-)100.00	
	Reason for sa	aving furnishe	ed by the Department	was not specific.			
CAPITAL Charged							
(a)	The whole a	mount of avai	lable saving of ₹ 25.9	0 lakh was surrend	dered during the	year.	
	Saving of ₹	119.31 lakh v	vas also occurred dur	ing the year 2021-2	22.		
(b)	Saving occur	rred mainly ur	ider:				
	108 58 Withdrawal requirement.	Loan from N Debt Service <i>O</i> <i>R</i> of provision N	bt of the State Gover lational Co-operative 210.00 (-)25.90 by way of surrender also occurred in 202	Development Cor 184.10 of ₹ 25.90 lakh w	174.34		
	Reason for s	aving furnishe	d by the Department	was not specific.			

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

				.
	Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
			in thousand)	Saving (-)
		(1)	n mousanu)	
REVENUI	E			
2049	Interest Payments			
2059	Public Works			
2070	Other Administrative Services			
2216	Housing			
3054	Roads and Bridges			
Voted				
Original 5,29,72,00				
Supplemen	80,11,34	6,09,83,34	6,95,39,67	(+)85,56,33
Amount su	rrendered during the year (March 2023)			
Charged				
Original	72,00	72,00	71,77	(-)23
Amount sur	rrendered during the year (March 2023)			
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	0.44.02.00			
Original 9,44,03,00		11 17 00 04	5 00 45 06	
Supplementary 1,73,06,84		11,17,09,84	5,92,45,86	(-)5,24,63,98
Amount surrendered during the year (March 2023)				1,13,82,95
Charged				
Original	6,87,23	(07.34	(07.00	1 \ 1
Supplement		6,87,24	6,87,23	(-)1
Amount sui	rrendered during the year (March 2023)			

Grant No. 13 - Public Works (R&B) Department - Contd.						
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
Notes and	Comments				(minim)	
REVENU						
Voted						
(a)		otal provision of ₹60,98 ear. The excess expendit			expenditure of ₹	8,556.33 lakh
(b)	Excess occur	rred mainly under:				
(i)	2059	Public Works				
	80	General				
	003	Training				
	03	Research and Training	5			
		0	50.00			
		R	14.00	64.00	56.29	(-)7.71
	Addition to requirement.	he provision through re	appropriation of ₹1	4.00 lakh w	as stated to be ba	used on actual
(ii)	2216	Housing				
	05	General pool Accomm	odation			
	789	Special Component Pl	an for Scheduled C	astes		
	25	Public Works				
		0	170.00			
		R	69.45	239.45	236.84	(-)2.61
	Addition to trequirement.	he provision through re	appropriation of ₹6	59.45 lakh w	as stated to be ba	used on actual

796	Tribal Area Sub-plan				
25	Public Works				
	0	310.00			
	R	127.07	437.07	426.81	(-)10.26

(iii)

Addition to the provision through reappropriation of ₹127.07 lakh was stated to be based on actual requirement.

	Head			Total	Actual	Excess (+)	
				Grant	Expenditure	Saving (-)	
					(₹ in lakh)		
(iv)	3054	Roads and Brid	lges				
	04	District and Other Roads					
	789	Special Component Plan for Scheduled Castes					
	68	Roads and Bridg	ges				
		0	2,720.00				
		S	1,184.42				
		R	175.58	4,080.00	4,026.68	(-)53.32	

Augmentation of provision by supplementary grant of ₹1,184.42 lakh was attributed to release of fund in excess of Budget Estimates for "Road Development Works". Further addition to the provision through reappropriation of ₹175.58 lakh was stated to be based on actual requirement.

(v)

(i)

- 80 General
- 797 Transfers to/from Reserve Fund/Deposit Account
- 68 Roads and Bridges

0	30,963.00		
S	138.64		
R	11,198.36	42,300.00	40,228.89

Augmentation of provision by supplementary grant of ₹138.64 lakh was attributed to transfer of road development work to Revenue Fund/Deposit Account as per the Judicious of the Government of India. Further addition to the provision through reappropriation of ₹11,198.36 lakh was stated to be based on actual requirement.

(-)2,071.11

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2023).

(c) Excess was partly counterbalanced by saving under:

 2059
 Public Works

 80
 General

 001
 Direction and Administration

 25
 Public Works

 0
 28,596.00

 R
 (-)3,515.95
 25,080.05
 21,921.28
 (-)3,158.77

Reduction in provision through reappropriation of ₹3,515.95 lakh was stated to be based on actual requirement.

	Head		works (RCD) D	Total	Actual	Excess (+)
	IIcau			Grant	Expenditure	Saving (-)
					(₹ in lakh)	2000-08()
(ii)	051	Construction				
	25	Public Works				
		0	1,040.00			
		R	(-)746.72	293.28	104.99	(-)188.29
	Reduction ir requirement.	n provision through re	appropriation of ₹7	46.72 lakh w	vas stated to be ba	sed on actual
(iii)	789	Special Component	Plan for Scheduled	Castes		
	25	Public Works				
		0	510.00			
		R	(-)245.55	264.45	180.81	(-)83.64
	Reduction ir requirement.	n provision through re	appropriation of ₹2	45.55 lakh w	vas stated to be ba	sed on actual
(iv)	796	Tribal Area Sub-plar	1			
. ,	25	Public Works				
		0	930.00			
		R	(-)448.23	481.77	336.67	(-)145.10
	Reduction ir requirement.	n provision through re	appropriation of ₹4	48.23 lakh w	vas stated to be ba	sed on actual
(v)	799	Suspense				
	65	Suspense Account				
		0	1,500.00			
		R	(-)500.00	1,000.00	309.99	(-)690.01
	Reduction ir requirement.	n provision through re			vas stated to be ba	sed on actual
(vi)	800	Other Expenditure				
	25	Public Works				
		0	600.00			
		R	400.00	1,000.00	970.63	(-)29.37
	Addition to	the provision through	n reappropriation o			

Addition to the provision through reappropriation of $\gtrless400.00$ lakh was stated to be based on actual requirement.

	G	rant No. 13 - Pu	blic Works (R&B)	Department - (Contd.	
Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)	
(vii)	3054	Roads and Bridg	ges			
	04	District and Othe	er Roads			
	799	Suspense				
	68	Roads and Bridge	es			
		0	1,500.00			
		R	(-)500.00	1,000.00	434.26	(-)565.74
			(-)500.00	·		

Reduction in provision through reappropriation of ₹500.00 lakh was stated to be based on actual requirement.

(viii)

80	General					
797	Transfers to/from Reserve Fund/Deposit Account					
91	Central Assistance to State Plan					
	(CASP)					
	0	8,610.00				
	R	(-)6,023.70	2,586.30	2,236.27	(-)350.03	

Reduction in provision through reappropriation of ₹6,023.70 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of eight cases as at Sl. No. (i) to (viii) have not been intimated by the Department (August 2023).

(d) Suspense Transaction : The expenditure out of the provision under Sub-Grant Public Works include ₹744.26 booked under the minor head "Suspense" which is not a final head of account. It accommodates transactions pending their adjustment to the final head of account therefore balances under "Suspense" head are carried forward from year to year. The grants exclude the credit and were obtained for the gross debits. The suspense head has four sub-heads viz. (i) Stock (ii) Purchase (iii) Miscellaneous Works Advances and (iv) Workshop Suspense.

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

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

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

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

	Heads	Opening Balance as on 1 April 2022	Debit +	Credit -	Closing Balance as on 31 March 2023
		Debit (+) Credit (-)			Debit(+) Credit(-)
			(₹ in lakh)	
2059	Public Works				
1	Stock	(-)862.18	(+)744.26	(-)594.01	(-)711.93
2	Purchase	(+)369.88			(+)369.88
3	Miscellaneous Public Works Advances	(+)784.20			(+)784.20
4	Workshop Suspense	(+) 63.35			(+) 63.35
	Total	(+)355.25	(+)744.26	(-)594.01	(+)505.50

The expenditure under this grant included ₹744.26 lakh booked under "Suspense" during 2022-2023 together with the opening and closing balance is given below :

Head

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

REVENUE *Charged*

No part of the available saving of $\gtrless 0.23$ lakh was surrendered during the year. However, the said saving did not qualify for comment in the sub head level.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision	
2016-17	2,563.42	32	
2017-18	3,680.92	42	
2018-19	1,304.20	22	
2019-20	141.02	11	
2020-21	774.99	62	
2021-22	262.61	66	

Saving during the earlier years is given under:

CAPITAL

Voted

- (a) As the total Expenditure of ₹59,245.86 lakh did not come even upto the original provision of ₹94,403.00 lakh, supplementary grant of ₹17,306.84 lakh obtained in March 2023 proved poor monitoring of budget on the part of the Controlling Officer.
- (b) Out of the available saving of ₹52,463.98 lakh, only ₹11,382.95 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	14,380.79	42		
2018-19	13,782.69	33		
2019-20	30,264.99	58		
2020-21	60,830.32	65		
2021-22	547.71	53		

Grant No. 13 - Public Works (R&B) Department - Contd.						
	Head			Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occur	rred mainly under:				
(i)	4059	Capital Outlay on	Public Works			
	01	Office Buildings				
	051	Construction				
	25	Public Works				
		0	520.00			
		R	(-)320.35	199.65	194.41	(-)5.24
	Reduction in requirement.	n provision through	reappropriation	of ₹320.35 lakh	was stated to ba	sed on actual
(ii)	789	Special Component	t Plan for Sched	uled Castes		
	25	Public Works				
		0	170.00			
		R	(-)104.25	65.75	63.09	(-)2.66
	Reduction in requirement.	provision through r	eappropriation	of ₹104.25 lakh w	vas stated to be ba	used on actual
(iii)	796	Tribal Area Sub-pla	an			
		Public Works				
		0	310.00			
		R	(-)190.69	119.31	113.55	(-)5.76
	Reduction in requirement.	ı provision through r	eappropriation	of ₹190.69 lakh w	vas stated to be ba	used on actual
(iv)	80	General				
	051	Construction				
	25	Public Works				
		0	14,196.00			
		~				

Augmentation of provision by supplementary grant of ₹5,881.43 lakh was attributed to release of fund by the Finance Department in excess of Budget Estimate for undertaking New Project by the Government of India towards the scheme "Loan under Special Assistance for Capital Expenditure during the year. Further addition to the provision through reappropriation of ₹1,411.97 lakh was stated to be based on actual requirement.

21,489.40

11,687.69

(-)9,801.71

5,881.43

1,411.97

S

R

Grant No. 13 - Public Works (R&B) Department - Contd.						
Head			Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)	
(v)	91 Central Assista (CASP)	nce to State Plan				
	Ο	1,820.00				
	R	(-)260.00	1,560.00	520.00	(-)1,040.00	
	Reduction in provision by requirement.	surrender of ₹260	.00 lakh was s	tated to be bas	ed on actual	

1	•	>
(1	71	۱.
()	/ 1	

789 Special Component Plan for Scheduled Castes

25	Public Works				
	0	4,726.00			
	S	2,784.29			
	R	104.25	7,614.54	3,453.33	(-)4,161.21

Augmentation of provision by supplementary grant of ₹2,784.29 lakh was attributed to release of fund by the Finance Department towards Special Component Plan for Scheduled Caste under the scheme "Loan under Special Assistance for Capital Expenditure. Further addition to the provision through reappropriation of ₹104.25 lakh was stated to be based on actual requirement.

(vii)	91	Central Assist	tance to State Plan			
		(CASP)				
		0	595.00			
		R	(-)85.00	510.00	150.00	(-)360.00

Reduction in provision by surrender of ₹85.00 lakh was stated to be based on actual requirement.

(viii)	796	Tribal Area Sub-plan				
	25	Public Works				
		0	8,618.00			
		S	5,074.53			
		R	190.69	13,883.22	7,159.36	(-)6,723.86

Augmentation of provision by supplementary grant of ₹5,074.53 lakh was attributed to release of fund by the Finance Department on Tribal Area Sub-Plan under the scheme "Loan under Special Assistance for Capital Expenditure". Further addition to the provision through reappropriation of ₹190.69 lakh was stated to be based on actual requirement.

Grant No. 13 - Public Works (R&B) Department - Contd. Head Total Actual Excess (+) **Appropriation** Expenditure Saving (-) (₹ in lakh) (ix) 91 Central Assistance to State Plan (CASP) 0 1,085.00 R 930.00 (-)155.00 310.00 (-)620.00Reduction in provision by surrender of ₹155.00 lakh was stated to be based on actual requirement. 5054 Capital Outlay on Roads and Bridges (x) 04 District and Other Roads 337 Roads Works 54 National Bank for Agriculture and Rural Development (NABARD) 0 6,757.92 R (-)865.235.892.69 4.620.55 (-)1,272.14Reduction in provision through reappropriation of ₹865.23 lakh was stated to be based on actual requirement. (xi) 76 Pradhan Mantri Gram Sadak Yojana 0 780.00 R 260.00 1,040.00 780.00 (-)260.00Addition to the provision through reappropriation of ₹260.00 lakh was stated to be based on actual requirement. (xii) 91 Central Assistance to State Plan (CASP) 0 21,117.20 R (-)5,496.39 15,234.62 15,620.81 (-)386.19 Reduction in provision by surrender of ₹5,496.39 lakh was stated to be based on actual requirement.

(xiii)

789 Special Component Plan for Scheduled Castes

54 National Bank for Agriculture and Rural Development

(NABARD)				
0	2,209.32			
R	(-)254.32	1,955.00	1,489.70	(-)465.30

Reduction in provision through reappropriation of ₹254.32 lakh was stated to be based on actual requirement.

	G	rant No. 13 -	Public Works (R&B) Department - (Contd.	
	Head			Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xiv)	76	Pradhan Man	tri Gram Sadak Yojan	a		
()		0	255.17	-		
		R	84.83	340.00	255.00	(-)85.00
	Addition to requirement.		nrough reappropriation			
(xv)	91		tance to State Plan			
		(CASP)				
		0	6,903.70			
	Reduction i requirement.	-	(-)1,796.86 y surrender of ₹1,79	5,106.84 96.86 lakh was	4,952.66 stated to be bas	(-)154.18 ed on actual
(xvi)	796	Tribal Area S	ub-plan			
	54	National Ban	k for Agriculture and I	Rural Developmer	nt	
		(NABARD)				
		0	4,028.76			
		R	(-)463.76	3,565.00	3,049.56	(-)515.44
	Reduction ir requirement.		ough reappropriation of	of ₹463.76 lakh w	as stated to be ba	ased on actual
(xvii)	76	Pradhan Man	tri Gram Sadak Yojan	a		
		0	465.31			
		R	154.69	620.00	465.00	(-)155.00
	Addition to actual requir		through reappropriati	on of ₹154.69 la	kh was stated to	be based on
(xviii)	91	Central Assis (CASP)	tance to State Plan			
		0	12,589.10			
		R	(-)3,276.70	9,312.40	8,972.22	(-)340.18
	Reduction i requirement.		y surrender of ₹3,27	76.70 lakh was	stated to be bas	ed on actual
	Reasons for	saving in respe	ect of 18 cases as at Sl.	. No. (i) to (xviii)	have not been int	imated by the

Reasons for saving in respect of 18 cases as at Sl. No. (i) to (xviii) have not been intimated by the Department (August 2023).

	G	Frant No. 13 - 1	Public Works (R&	B) Department -	Contd.	
	Head			Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(d)	Entire provis	sion was withdra	awn in the followin	g cases:		
(i)	5054	Capital Outla	y on Roads and B	ridges		
	05	Roads				
	337	Roads Works				
	91	Central Assista	ance to State Plan			
		(CASP)				
		0	260.00			
		R	(-)260.00			
				2.76 lakh and throu ent in both the case		on of ₹97.24
(ii)	789	Special Comp	onent Plan for Sche	duled Castes		
	91		ance to State Plan			
		(CASP)				
		0	85.00			
		R	(-)85.00			
			surrender of ₹53.2 ctual requirement in	1 lakh and through n both the cases.	reappropriation o	f ₹31.79 lakh
(iii)	796	Tribal Area Su	ıb-plan			
	91		ance to State Plan			
		(CASP)				
		0	155.00			
		R	(-)155.00			
			surrender of ₹97.0 ctual requirement in	3 lakh and through n both the cases.	reappropriation o	f ₹57.97 lakh
(e)	Entire provis	sion remained u	nutilised throughou	t the year in the foll	owing cases:	
(i)	4552	Capital Outla	y on North Easter	n Areas		
	337	-				
	91	Central Assista	ance to State Plan			

((CASP)			
(C	0.52		
F	R	97.24	97.76	 (-)97.76

Addition to the provision through reappropriation of ₹97.24 lakh was stated to be based on actual requirement.

		frant No. 15 - P	ublic works (R&	· -		
	Head			Total	Actual	Excess (+)
				Appropriation	Expenditure	Saving (-)
					(₹ in lakh)	
(ii)	789	Special Compo	nent Plan for Schee	fuled Castes		
(11)	91			duled Custes		
)1	(CASP)	lee to State I fail			
		(CASI) 0	0.17			
		R	31.79	31.96		(-)31.96
	Addition to t		ough reappropriation		 was stated to be b	
	requirement.	-			was stated to be b	
(iii)	796	Tribal Area Sub	-plan			
	91	Central Assistar	nce to State Plan			
		(CASP)				
		0	0.31			
		R	57.97	58.28		(-)58.28
	Addition to requirement.	-	ough reappropriation	on of ₹57.97 lakh v	was stated to be b	ased on actual
(iv)	5054	Capital Outlay	on Roads and Br	idges		
	03	State Highways				
		Road Works				
	91	Central Assistar	nce to State Plan			
		(CASP)				
		0	1,560.00	1,560.00		(-)1,560.00
(v)	789	Special Compor	nent Plan for Schee	luled Castes		
		Central Assistar				
		(CASP)				
		0	510.00	510.00		(-)510.00
(vi)	796	Tribal Area Sub	-plan			
	91	Central Assistar	nce to State Plan			
		(CASP)				
		0	930.00	930.00		(-)930.00
		saving of the abo	ove six cases as at	Sl. No. (i) to (vi)	have not been in	timated by the

Department (August 2023).

	G	Frant No. 13 - Pub	lic Works (R&B	3) Department -	Contd.	
	Head			Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(f)		creation of provision have been noticed in n.		-	-	
(i)	54	Capital Outlay on Other Buildings Construction National Bank for (NABARD)		Rural Developme	nt	
		R	87.31	87.31	59.25	(-)28.06
(ii)	5054 05 337 90	Roads Road Works		-	51.76	(-)0.24
(g)	Saving was p	partly counter-balance	ced by excess un	der:		
(i)	4059 80 201 25 Addition to requirement.	<i>General</i> Acquisition of Lan Public Works O R the provision throug	d 260.00 45.24	305.24 n of ₹45.24 lakh v	303.14 was stated to be b	(-)2.10 ased on actual
(ii)	4216 <i>01</i> 106	Capital Outlay on Government Reside	ential Buildings			

- 106 General Pool Accommodation
- 52 Housing
- O
 7.80

 R
 70.45
 78.25
 74.03
 (-)4.22

Addition to the provision through reappropriation of ₹70.45 lakh was stated to be based on actual requirement.

	G	rant No. 13 - Publi	ic Works (R&B	B) Department -	Contd.	
	Head			Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	5054	Capital Outlay on	Roads and Brid	dges		
	04	District and Other	Roads			
	337	Roads Works				
	90	State Share for Cen	tral Assistance t	o State Plan		
		0	780.00			
		R	679.22	1,459.22	1,459.22	
	Addition to ctual require	the provision throug ement.	gh reappropriati	on of ₹679.22 la	ikh was stated to	be based on

(iv)

(v)

	D	151.08	406.08	325.77	(-)80.31
	0	255.00			
99	Others	255.00			
00	Others				
789	Special Com	ponent Plan for Scheduled	Castes		

Addition to the provision through reappropriation of $\gtrless 151.08$ lakh was stated to be based on actual requirement.

796	Tribal Area Sub-plan				
90	State Share for Central A	Assistance to State P	lan		
	0	465.00			
	S	370.07			
	R	34.85	869.92	869.92	

Augmentation of provision by supplementary grant of ₹370.07 lakh was attributed to release of proportionate State Share against Central Share on Pradhan Mantri Gram Sadak Yojana (PMGSY) by the Finance Department in excess of Budget Estimate. Further addition to the provision through reappropriation of ₹34.85 lakh was stated to be based on actual requirement.

(vi)	99	Others				
		0	940.00			
		R	275.46	1,215.46	1,160.48	(-)54.98

Addition to the provision through reappropriation of ₹275.46 lakh was stated to be based on actual requirement.

Head		,	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
800	Other expenditure				
99	Others				
	0	780.00			

461.99

R

(vii)

Addition to the provision through reappropriation of ₹461.99 lakh was stated to be based on actual requirement.

1,241.99

1,207.71

(-)34.28

Reasons for final saving in respect of five cases as at Sl. No. (i), (ii), (iv), (vi), (vii) and excess in respect of two cases as at Sl. No. (iii) and (v) have not been intimated by the Department (August 2023).

Information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

Grant No. 14 - Power Department

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE	E				
2552 2801	North Eastern Areas Power				
Voted					
Original		78,76,20			
Supplement	•	48,67,12	1,27,43,32	1,23,58,95	(-)3,84,37
Amount sur	rrendered during the year (March 2023	3)			1,89,85
CAPITAL					
4059	Capital Outlay on Public Works				
4801	Capital Outlay on Power Projects				
4810	Capital Outlay on New and Renew	vable Energy			
6801	Loans for Power Projects				
Voted					
Original		1,36,12,00			
Supplement	tary	1,22,40,54	2,58,52,54	2,33,53,56	(-)24,98,98
Amount sur	rrendered during the year (March 2023	3)			6,53,72
Notes and	Comments				

Notes and Comments

REVENUE

Voted

(a)

Out of the available saving of ₹384.37 lakh, only ₹189.85 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	2,418.64	26		
2018-19	3,268.15	54		
2019-20	7.03	.07		
2020-21	5,569.02	38		
2021-22	9,741.33	55		

		Grant No.	14 - Power Departm	ent - Contd.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	rred mainly under:				
(i)	2801	Power				
	05	Transmission and	Distribution			
	052	Machinery and Ed	quipment			
	91	Central Assistanc	e to State Plan			
		(CASP)				
		0	102.96			
		R	(-)98.72	4.24	4.24	
	Withdrawal	of provision by sur	render of ₹98.72 lakh	was attributed	to actual requirer	nent.
	Saving of ₹2	17.36 lakh was also	o occurred during the	year 2021-22.		
(ii)	789	Special Compone	nt Plan for Scheduled	Castes		
	91	Central Assistanc	e to State Plan			
		(CASP)				
		0	33.66			
		R	(-)32.28	1.38	1.38	
	Withdrawal	of provision by sur	render of ₹32.28 lakh	was attributed	to actual requirer	nent.
	Saving of ₹7	1.06 lakh was also	occurred during the ye	ear 2021-22.		
(iii)	796	Tribal Area Sub-p	blan			
	91	Central Assistanc	e to State Plan			
		(CASP)				
		0	61.38			
		R	(-)58.85	2.53	2.53	
	Withdrawal	of provision by sur	render of ₹58.85 lakh	was attributed	to actual requirer	nent.
	Saving of ₹1	29.58 lakh was also	o occurred during the	year 2021-22.		

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

Grant No. 14 - Power Department - Contd.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	80	General				
	001		dministration			
	26	Power	1 (22.20)			
		O R	1,623.20 (-)592.88	1,030.32	1,022.24	(-)8.08
	Reduction in requirement.	n provision by re	appropriation of ₹59			
	Reason for staff.	saving was stated	to be due to non-en	gagement of re-	quisite staff and	retirement of
(v)	101	Assistance to Ele	ectricity Boards			
	26	Power				
		0	268.00			
		R	(-)134.00	134.00	134.00	
	Reduction in requirement.		appropriation of ₹13	34.00 lakh was	stated to be ba	sed on actual
	Reason for s	aving furnished by	y the Department was	not tenable.		
(c)	Entire provis	sion remained unu	tilised throughout the	year in the follo	owing cases:	
(i)	2552	North Eastern A	Areas			
	101	Contribution to Contribution to Contribution	Central Resource Poo egion	l for Developme	ent of	
	91	Central Assistant	•			
		(CASP)				
		0	96.72	96.72		(-)96.72
	Saving of ₹1	07.64 lakh was als	so occurred during the	e year 2021-22.		
(ii)	789	Special Compon	ent Plan for Schedule	ed Castes		
	91	Central Assistant	ce to State Plan			
		0	31.62	31.62		(-)31.62
			o occurred during the			

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

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	796	Tribal Area Sub-p	lan			
	91	Central Assistance	e to State Plan			
		(CASP)				
	Saving of ₹6	O 4.17 lakh was also o	57.66 occurred during the ye	57.66 ear 2021-22.		(-)57.66
	Reasons for Department.	saving in respect of	of three cases as at S	l. No. (i) to ((iii) were not fur	nished by the
(d)	Saving was p	partly offset by exce	ess under:			
	2801	Power				
	80	General				
	800	Other Expenditure	;			
	• •					

Corporation/PSUs/Bos	ards		
0	5,000.00		
S	1,572.69		
R	727.31	7,300.00	7,300.00
	O S	O 5,000.00 S 1,572.69	S 1,572.69

Augmentation of provision by supplementary grant of $\gtrless1,572.69$ lakh was attributed to release of additional fund under subsidy. Further addition to the provision by reappropriation of $\gtrless727.31$ lakh was attributed to actual requirement.

...

Reason for excess furnished by the Department was not tenable.

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

	Heads	Opening Balance as on 1 April 2022	Debit +	Credit -	Closing Balance as 31 March 2023	
		Debit(+) Credit(-)			Debit(+) Cre	dit(-)
			(₹ in lak	(h)		
2801	Power					
1	Stock	(-)448.22			(-)44	8.22
2	Miscellaneous Public					
	Works	(+)319.22			(+)31	9.22
3	Purchase	(+) 18.01			(+) 1	
	Total	(-)110.99	•••		(-)11	0.99

The details of the transactions under "**Suspense**" during 2022-23 together with opening and closing balances are as follows :

Grant No. 14 - Power Department - Contd.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
CAPITAL Voted						
(a)	Out of the av	ailable saving of ₹	2,498.98 lakh, only ₹6	553.72 lakh wa	as surrendered dur	ring the year.
(b)	Saving occur	rred mainly under:				
(i)	4059	Capital Outlay o	n Public Works			
	80	General				
	051	Construction				
	25	Public Works				
		0	1 5 (5 7 0	1 565 70	702.00	()842.02
	Creation of	S	1,565.72	1,565.72	722.80	(-)842.92
			ect approved by the G		i was attributed	to release of
	Reason for s	aving was stated to	be due to short releas	e of fund by th	e Finance Depart	ment.
(ii)	4801	Capital Outlay o	n Power Projects			
· · ·	06	Rural Electrificat	Ū.			
	052	Machinery and Ec				
		Public Works	1 1			
		0	1,934.92			
		R	(-)1,926.34	8.58	8.58	
	Reduction ir actual requir		of reappropriation o	of ₹1,926.34 la	ukh was stated to	be based on
(iii)	789	Special Compone	nt Plan for Scheduled	Castes		
()	25	Public Works	in Film for Scheduled	Cubieb		
	20	0	632.57			
		R	(-)629.76	2.81	2.81	
	Withdrawal		render of ₹56 42 lakt			propriation of

Withdrawal of provision by surrender of ₹56.42 lakh and further reduction by reappropriation of ₹573.34 lakh were attributed to actual requirement.

Grant No. 14 - Power Department - Contd.

		Grant N	lo. 14 - Power Departm	ent - Contd.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	796	Tribal Area S	ub-plan			
()	25	Public Works	-			
		0	1,153.51			
		R	(-)1,148.40	5.11	5.11	
			y surrender of ₹167.15 lak d to actual requirement.	h and further	reduction by reap	propriation of
	Reasons for a No. (ii) to (iv		ed by the Department were	e not tenable in	n respect of three	cases as at Sl.
(v)	190 70	Investment in State Share	Public Sector and Other U	Undertakings		
		0	800.00			
		R	16.04	816.04	716.14	(-)99.90
	Addition to requirement.	-	by reappropriation of ₹10	6.04 lakh was	s stated to be bas	sed on actual
(vi)	91	Central Assis	tance to State Plan			
		0	2,692.04			
		R	(-)192.84	2,499.20	2,498.83	(-)0.37
	Withdrawal	of provision by	v surrender of ₹192.84 lakh	n was attribute	ed to actual requir	ement.
(vii)		Special Comp State Share	ponent Plan for Scheduled	Castes		
		0	200.00			
		R	146.30	346.30	303.03	(-)43.27
	Addition to requirement.	-	by reappropriation of ₹14	6.30 lakh wa	s stated to be ba	
	Saving of ₹4	12.58 lakh was	s also occurred during the	year 2021-22.		
(viii)	91	Central Assis	tance to State Plan			
		(CASP)	880.09			
		R	(-)48.60	831.49	831.31	(-)0.18
	Withdrawal requirement.	of provision	by surrender of ₹48.60			

Saving of ₹654.74 lakh was also occurred during the year 2021-22.

		Grant No.	14 - Power Departm	ent - Contd.		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
(ix)	796	Tribal Area Sub-	alan		(₹ in lakh)	
(1X)	790		pian			
	10	0	410.00			
		R	202.53	612.53	533.42	(-)79.11
	Addition to requirement.		reappropriation of ₹20	2.53 lakh wa	is stated to be ba	
	Saving of ₹7	752.38 lakh was als	o occurred during the	year 2021-22.		
	Reasons for to (ix).	saving were not fu	rnished by the Departr	ment in respe	ct of five cases as	at Sl. No. (v)
(c)	Entire provis	sion was withdrawn	n in the following cases	s:		
(i)	4801	Capital Outlay of	on Power Projects			
	80	General				
	004	Research and De	velopment			
	31	Science and Tech	nology			
		0	260.00			
		R	(-)260.00			
	Withdrawal requirement.	-	on by reappropriation	of ₹260.00	lakh was attribu	ted to actual
(ii)	789	Special Compone	ent Plan for Scheduled	Castes		
	31	Science and Tech				
		0	85.00			
		R	(-)85.00			
	Withdrawal requirement.	-	on by reappropriation	n of ₹85.00	lakh was attribu	ted to actual
(iii)	796	Tribal Area Sub-	plan			
	31	Science and Tech				
		0	155.00			
		R	(-)155.00			
	Withdrawal	of entire provisio	on by reappropriation	of ₹155.00	lakh was attribu	ted to actual

requirement.

Grant No. 14 - Power Department - Contd.

	Head				Actual penditure in lakh)	Excess (+) Saving (-)
(iv)	4810	Capital Outlay on N	ew and Renewable	Energy		
	101	Bio-energy				
	31	Science and Technolo	ogy			
		0	156.00			
		R	(-)156.00			
	Withdrawal requirement	of entire provision b	y reappropriation c	of ₹156.00 lakh	was attribut	ed to actual
(v)	789	Special Component P	lan for Scheduled C	lastes		
	31	Science and Technolo	ogy			
		0	51.00			
		R	(-)51.00			
	Withdrawal requirement.	of provision by sur	render of ₹51.00 l	lakh was stated	l to be base	d on actual
(vi)	796	Tribal Area Sub-plan				
	31	Science and Technolo	ogy			
		0	93.00			
		R	(-)93.00			
	Withdrawal requirement.	of provision by sur	render of ₹93.00 1	lakh was stated	l to be base	d on actual
(d)	Legislature	f incurring expenditu have been noticed in t making a token of n.	he following cases.	This is irregula	ar which coul	d have been
(i)	4059	Capital Outlay on P	ublic Works			
	80	General				
	789	Special Component P	lan for Scheduled C	lastes		
	25	Public Works				
		R	511.87	511.87	236.30	(-)275.57
(ii)	796	Tribal Area Sub-plan				
· ·	25	Public Works				
		R	933.41	933.41	430.90	(-)502.51
		saving in respect of tw nd by the Finance Depa	o cases as at Sl. No			

Grant No. 14 - Power Department - Concld.

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

6801	Loans for Power Pro	jects			
190	Loans to Public Sector	r and other Underta	akings		
26	Power				
	S	7,652.82			
	R	2,347.18	10,000.00	10,000.00	

Creation of provision by supplementary grant of ₹7,652.82 lakh was stated due to release of fund under Interest Free loan. Further addition to the provision by reappropriation of ₹2,347.18 lakh was stated to be based on actual requirement.

Reason for excess furnished by the Department was not tenable.

(e)

During the year 2022-23, an amount of ₹120.00 lakh transferred to DDO's Bank Account was fully utilised.

	Grant No. 15 - Public V	Vorks (Water Re	source) Depa	artment	
	Major Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ in t	thousand)	
REVENUE					
2059	Public Works				
2701	Medium Irrigation				
2702	Minor Irrigation				
2711	Flood Control and Drainage				
Voted					
Original		1,92,68,70	1,92,68,70	84,99,77	(-)1,07,68,93
Amount surr	rendered during the year (March 202	3)			76,83,30
CAPITAL					
4701	Capital Outlay on Medium Irriga	ntion			
4702	Capital Outlay on Minor Irrigati	on			
4711	Capital Outlay on Flood Control	Projects			
Voted					
Original		2,07,46,00			
Supplementa	ary	75,81,15	2,83,27,15	67,37,34	(-)2,15,89,81
	rendered during the year (March 202				79,35,00
2010 0 0011		- /			,,,,

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹10,768.93 lakh, only ₹7,683.30 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	6,226.09	47
2018-19	2,647.64	28
2019-20	6,456.71	47
2020-21	5,057.27	38
2021-22	7,973.53	44

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

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

(b) Saving occurred mainly under:

(i)

2702 Minor Irrigation

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

 (CASP)
 0

 0
 1,700.00

 R
 (-)1,450.00
 250.00
 30.00
 (-)220.00

Reduction in provision by surrender of \gtrless 1,450.00 lakh was stated to be based on actual requirement.

Saving of ₹59.36 lakh and ₹7.79 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

796	Tribal Area Sub-plan				
91	Central Assistance t	o State Plan			
	0	3,000.00			
	R	(-)2,482.60	517.40	50.00	(-)467.40

Reduction in provision by surrender of \gtrless 2,482.60 lakh was stated to be based on actual requirement.

Saving of ₹61.95 lakh and ₹34.09 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

(iii)

(ii)

80 General

001 Direction and Administration

25	Public Works				
	0	300.00			
	R	(-)200.00	100.00	18.30	(-)81.70

Reduction in provision by surrender of $\gtrless 200.00$ lakh was stated to be based on actual requirement.

92

	Grant No. 15 - Public W	orks (Water Resour	ce) Departm	ent - Contd.	
	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	Suving ()
(iv)	27 Water Resource				
	О	4,249.00			
	R	(-)741.00	3,508.00	3,290.12	(-)217.88
	Reduction in provision by surre reappropriation of ₹65.70 lakh			1	

Saving of ₹1,130.33 lakh was also occurred during the year 2021-22.

(v)

799	Suspense				
65	Suspense Account				
	S	1,000.00			
	R	(-)500.00	500.00	16.25	(-)483.75

Reduction in provision by surrender of ₹453.70 lakh and further reduction in provision by way of reappropriation of ₹46.30 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹962.60 lakh, ₹28.55 lakh and ₹971.55 lakh were also occurred during the year 2019-20, 2020-21 and 2021-22 respectively.

(vi)

2711 Flood Control and Drainage

- 01 Flood Control
- 001 Direction and Administration
- 27 Water Resource

0	4,248.00			
R	(-)798.00	3,450.00	2,751.27	(-)698.73

Reduction in provision by surrender of ₹798.00 lakh was stated to be based on actual requirement.

Saving of ₹436.80 lakh and ₹441.98 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) were not intimated by the Department (August 2023).

	Grant N	No. 15 - Public Work	s (Water Resource)	Departm	ent - Contd.	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	The Entire p	rovision remained unut	ilised during the year			
(i)	2702	Minor Irrigation				
	01	Surface Water				
	101	Water Tanks				
	90	State Share for Centra	al Assistance to State	Plan		
		0	200.00			
		R	112.00	312.00		(-)312.00
	Addition to requirement.	the provision by reapp	propriation of ₹112.0	00 lakh wa	is stated to be ba	ased on actual
(ii)	789	Special Component P	lan for Scheduled Ca	stes		
	90	State Share for Centra	al Assistance to State	Plan		
		0	300.00			
		R	(-)198.00	102.00		(-)102.00
	Reduction in requirement.	provision by surrender	r of ₹198.00 lakh was	s stated to l	be based on actua	l
(iii)	796	Tribal Area Sub-plan				
	90	State Share for Centra	al Assistance to State	Plan		
		0	500.00			
		R	(-)314.00	186.00		(-)186.00
	Reduction in requirement.	provision by surrender	r of ₹314.00 lakh was	s stated to l	be based on actua	ıl
		final saving in respect tment (August 2023).	of three cases as at S	Sl. No. (i)	to (iii) have not b	been intimated
(d)	Entire provis	sion was withdrawn as t	under:			
	2702	Minor Irrigation				
	80	General				
	796	Tribal Area Sub-plan				
	86	C.S.Scheme-I				
		0	20.00			
		R	(-)20.00			
	Withdrawal	of provision by surrend	der of ₹20.00 lakh wa	as attribute	d to actual requir	ement.

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

Head	Total	Actual	Excess (+)
	Grant	Expenditure	Saving (-)
		(₹ in lakh)	
Suspense Transaction : Th	e nature of transaction booked unde	r the suspense an	d accounting

(e)

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

	Heads	Opening Balance as on 1 April 2022	Debit +	Credit -	Closing Balance as on 31 March 2023
		Debit(+) Credit(-)			Debit(+) Credit(-)
			(₹ in lakh)		
27	02 Minor Irrigation				
1	Stock	(-)2,183.19	(+)16.25	(-)46.32	(-)2,213.26
2	Miscellaneous Public Works Advances	(+)177.18			(+)177.18
3	Purchase	(-)1,312.3			(-)1,312.3
	Total	(-)3,318.31	(+)16.25	(-)46.32	(-)3,348.38
27	11 Flood Control and Dra	ainage			
1	Stock	(-) 3.53			(-) 3.53
2	Miscellaneous Public Works Advances	(-) 0.17			(-) 0.17
	Total	(-) 3.70			(-) 3.70

The details of the transactions under "Suspense" during 2022-23 together with opening and closing balances were as follows :

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

н	ead
п	eau

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

CAPITAL

Voted

- (a) As the expenditure of ₹6,737.34 lakh did not come even upto the original provision of ₹20,746.00 lakh, supplementary grant of ₹7,581.15 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹21,589.81 lakh, only ₹7,935.00 lakh was surrendered during the year.

Saving during the earlier years is given below:

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

(c) Saving occurred mainly under:

(i)

4702 Capital Outlay on Minor Irrigation

- 101 Surface Water
- 27 Water Resource

0	1,240.00
R	(-)515.00

Saving of ₹36.91 lakh was also occurred in 2021-22.

	Grant No. 15 - Pu Head	blic Works (Water Resou	Total	Actual Excess (+)
			Grant Expen	
			(₹ in lal	sh)
(ii)	102 Ground Wa	ater		
()		ank for Agriculture and Rur	al Development	
	(NABARI	C C	Ĩ	
	0	4,212.52		
	S	3,364.87	7,577.39 2,5	350.38 (-)5,227.01
	• •	on by supplementary grant or ructure Development Fund.	of ₹3,364.87 lakh was	attributed to release of
	Saving of ₹165.55 lakh a respectively.	nd ₹870.54 lakh were also c	ccurred in 2020-21 an	d 2021-22
(iii)	91 Central As	sistance to State Plan		
	(CASP)			
	0	2,000.00		
	R	(-)1,700.00	300.00	20.00 (-)280.00
	Reduction in provision requirement.	by surrender of ₹1,700.0	0 lakh was stated to	o be based on actual
(iv)	789 Special Co	mponent Plan for Scheduled	l Castes	
	27 Water Reso	ource		
	0	340.00		
	R	(-)127.50	212.50	47.72 (-)164.78
	Reduction in provision requirement.	by surrender of ₹127.50) lakh was stated to	be based on actual
(v)	54 National B	ank for Agriculture and Rur	al Development	
	(NABARI	D)		
	0	1,377.17		
	S	1,127.84		
	R	127.50	2,632.51 1,	152.79 (-)1,479.72
	fund under Rural Infras	on by supplementary grant of structure Development Fun 50 lakh was stated to be base	d. Further addition to	provision by way of

	Grant No. 15 - Public	Works (Water Reso	ırce) Department	- Contd.	
	Head			Actual xpenditure n lakh)	Excess (+) Saving (-)
(vi)	91 Central Assista (CASP) O R	nce to State Plan 1,800.00 (-)1,550.00	250.00	40.00	(-)210.00
	Reduction in provision by requirement.	surrender of ₹1,550.	00 lakh was state	ed to be bas	ed on actual
(vii)	796 Tribal Area Sul	o-plan			
	27 Water Resource				
	0	620.00			
	R	(-)232.50	387.50	87.63	(-)299.87
	Reduction in provision by requirement.	reappropriation of ₹23	32.50 lakh was sta	ted to be bas	sed on actual
(viii)		for Agriculture and Ru	ral Development		
	(NABARD)				
	0	2,511.31			
	S	2,037.44			
	R	232.50	4,781.25	1,369.77	(-)3,411.48
	Augmentation of provision b fund under Rural Infrastruc reappropriation of ₹232.50 la	ture Development Fu	nd. Further additio	on to provisio	

Saving of ₹640.59 lakh and ₹1,802.68 lakh were also occurred in 2020-21 and 2021-22 respectively.

(ix)	91	Central Assistance to State Plan				
		(CASP)				
		0	3,500.00			
		R	(-)2,900.00	600.00	60.20	(-)539.80

Reduction in provision by surrender of ₹2,900 lakh was stated to be based on actual requirement.

Grant I	No. 15 - Public Works (Water Resource) I	Departn	nent - Contd.	
Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
4711	Capital Outlay on Flood Control Projects			
01	Flood Control			
103				

25 Public Works				
0	100.00			
S	231.10			
R	523.00	854.10	85.05	(-)769.05

Augmentation of provision by supplementary grant of ₹231.10 lakh was stated to be due to release of fund under Rural Infrastructure Development Fund. Further addition to provision by way of reappropriation of ₹523.00 lakh was stated to be based on actual requirement.

Saving of ₹727.96 lakh was also occurred in 2021-22.

789	Special Component Plan for Scheduled Castes				
25	Public Works				
	0	400.00			
	S	271.68	671.68	458.08	(-)213.60

Augmentation of provision by supplementary grant of ₹271.68 lakh was stated to be due to release of fund for new project approved by the Government.

Saving of ₹291.08 lakh was also occurred in 2021-22.

796	Tribal Area Sub-plan				
25	Public Works				
	0	800.00			
	R	500.22	1,300.22	471.15	(-)829.07

Augmentation of provision by supplementary grant of ₹500.22 lakh was stated to be due to release of fund for new project approved by the Government.

Reasons for saving in respect of 12 cases as at Sl. No. (i) to (xii) have not been intimated by the Department (August 2023).

Saving of ₹465.80 lakh was also occurred in 2021-22.

(xi)

(xii)

(x)

	Grant 1	No. 15 - Public Wor	ks (Water Resour	ce) Department -	Contd.	
	Head			Total Grant Exp (₹ in 1	Actual enditure akh)	Excess (+) Saving (-)
				(****	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
(d)	Entire provis	sion remained unutilis	ed as under:			
	4711	Capital Outlay on I	Flood Control Proj	jects		
	01	Flood Control				
	796	Tribal Area Sub-plan	1			
	99	Others				
		S	31.00	31.00		(-)31.00
		provision by supplem new project approved b			d to be due	to release of
	Reason for s	aving has not been int	imated by the Depa	urtment (August 202		
(e)	Entire provis	sion was withdrawn in	the following cases	s:		
(i)	4701	Capital Outlay on N	Medium Irrigation	l		
	04	Medium Irrigation-N	lon-Commercial			
	001	Direction and Admin	nistration			
	27	Water Resource				
		0	60.00			
		R	(-)60.00			
	Withdrawal requirement.	of provision by reap	propriation of ₹60	.00 lakh was state	d to be bas	sed on actual
(ii)	4711	Capital Outlay on I	Flood Control Proj	jects		
	01	Flood Control				
	103	Civil Works				
	91	Central Assistance to	o State Plan			
		(CASP)				
		0	185.00			

Withdrawal of provision by surrender of \gtrless 185.00 lakh was stated to be based on actual requirement.

...

•••

...

(-)185.00

R

	Grant N	o. 15 - Public	Works (Water Resourc	e) Departme	ent - Concld.	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	789 91 Withdrawal requirement.	Central Assista (CASP) O R	onent Plan for Scheduled ance to State Plan 600.00 (-)600.00 y surrender of ₹600.00		 stated to be base	 ed on actual
()	706	Tribal Area Cu	h alaa			

(iv)

796 Tribal Area Sub-plan

91 Central Assistance to State Plan

(CASP)

0	1,000.00
R	(-)1000.00

Withdrawal of provision by surrender of $\mathbb{E}_{1,000.00}$ lakh was stated to be based on actual requirement.

•••

•••

• • •

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

	Major Head		Total Grant	Actual Expenditure ₹ in thousand)	Excess (+) Saving (-)
REVENUE			,	,	
2059	Public Works				
2210	Medical and Public Health				
Voted					
Original		4,17,32,00			
Supplemen	tary	31,49,55	4,48,81,55	3,81,85,46	(-)66,96,09
Amount sur	rrendered during the year (March	2023)			8,68,01
CAPITAL 4059	Capital Outlay on Public Wo	rke			
4039	Capital Outlay on Medical an				
4552	Capital Outlay on North East				
Voted					
Original		2,75,76,82			
Supplemen	tary	19,36,87	2,95,13,69	65,38,88	(-)2,29,74,81
Amount surrendered during the year (March 2023)				2,00,49,31	
Notes and					

REVENUE

Voted

(a) As the total expenditure of ₹38,185.46 lakh did not come even upto the original provision of ₹41,732.00 lakh, supplementary grant of ₹3,149.55 lakh obtained in March 2023 proved injudicious.

(b) Out of the available saving of ₹6,696.09 lakh, only ₹868.01 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	3,327.89	13
2017-18	3,058.40	9
2018-19	4,314.75	11
2019-20	6,899.61	14
2020-21	4,390.41	9
2021-22	16,204.29	32

			iicaitii Departii	iciit - Colitu.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occur	red mainly under:				
(i)	2059	Public Works				
	80	General				
	053	Maintenance and Rep	airs			
	25	Public Works				
		0	1,050.00			
		R	(-)49.00	1,001.00	826.92	(-)174.08
	Withdrawal requirement.	of provision through	reappropriation	of ₹49.00	lakh was attribut	ed to actual
	Saving of ₹1	97.89 lakh was also oce	curred during the	year 2021-22		
(ii)	79	Other Maintenance Ex	xpenditure			
		0	1,000.00	1,000.00	795.57	(-)204.43
	Saving of ₹1	92.50 lakh was also oco	curred during the	year 2021-22		
(iii)	2210	Medical and Public l	Health			
	01	Urban Health Service	s-Allopathy			
	001	Direction and Admini	stration			
	98	Administration				
		0	32,175.16			
		S	2,610.71			
		R	37.03	34,822.90	30,276.92	(-)4,545.98
	fund by the I	on of provision by supp Finance Department for on of ₹37.03 lakh was	procurement of	vehicle. Furth	er addition to prov	
	Saving of ₹3	,952.97 lakh was also c	occurred during th	ne year 2021-2	22.	
(iv)	110	Hospital and Dispensa	aries			
	16	Hospital				
		0	3,078.24			
		R	(-)265.09	2,813.15	2,540.67	(-)272.48
	Reduction i	n provision through				

103

Saving of ₹524.63 lakh was also occurred during the year 2021-22.

requirement.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)		Central Assistance to (CASP)	Stated Plan			
		S	114.32	114.32	1.11	(-)113.21
		provision by supplement of India under				ease of fund
		saving in respect of fi (August 2023).	ve cases as at Sl. No.	(i) to (v) l	have not been inti	mated by the
(d)	Entire provis	sion was withdrawn in	the following cases:			
(i)	2210	Medical and Public	Health			
	06	Public Health				
	200	Other Systems				
	15	Health Services				
		0	340.00			
		R	(-)340.00			
	Withdrawal actual requir	of entire provision three ement.	ough reappropriation o	f ₹340.00	lakh was stated to	be based on
(ii)	789 15	Special Component I Health Services	Plan for Scheduled Cas	stes		
		0	620.00			
		R	(-)620.00			
	Withdrawal requirement.	of entire provision thr	rough reappropriation	of ₹620.00	0 lakh was attribu	ted to actual

796	Tribal Area Sub-plan					
15	Health Services	Iealth Services				
	0	1,040.00				
	R	(-)1,040.00				

(iii)

Withdrawal of entire provision through reappropriation of ₹1,040.00 lakh was attributed to actual requirement.

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

(e) Instance of creation of provision by reappropriation without the knowledge of the State Legislature has been noticed in the following case. However, no expenditure has been incurred during the year. It is irregular and leads to unnecessary blocking of fund.

2210 Medical and Public Health

- 05 Medical Education, Training and Research
- 796 Tribal Area Sub Plan

99 Others R 122.18 122.18 ... (-)122.18

(f) Incurring expenditure without the knowledge of the State Legislature have been noticed in the following cases. The excess expenditure incurred requires regularisation.

(i)	2210 04 200	Medical and Public Health <i>Rural Health Services-Other Systems of medicine</i> Other Systems				
	90	State Share for C	entral Assistance to St	tate Plan		
		R	24.38	24.38	24.37	(-)0.01
(ii)	105 99	Allopathy Others				
		R	204.95	204.95	65.18	(-)139.77
(iii)	789 99	Special Compone Others R	ent Plan for Scheduled 67.01	l Castes 67.01	20.62	(-)46.39
(iv)	80 101 70	<i>General</i> Ayushman Bhara State Share R	tt-Pradhan Mantri Jan 100.27	Arogya Yojana (P 100.27	MJAY) 99.99	(-)0.28
		IX	100.27	100.27	22.22	(-)0.28

	Grant No. 16 - H	lealth Departmen	t - Contd.		
Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
789 70	State Share			200.80	
	K	290.80	290.80	290.80	
796 70	Tribal Area Sub-Plan State Share				
	R	197.39	197.39	197.39	
, was p	partly offset by excess un	der:			
2210	Medical and Public H	ealth			
05	Medical Education, Tra	ining and Researd	ch		
105	Allopathy				
15	Health Services				
	0	47.50			
	R	291.99	339.49	327.76	(-)11.73
	789 70 796 70 was p 2210 05 105	Head 789 Special Component Plat 70 State Share R 796 Tribal Area Sub-Plan 70 State Share R vas partly offset by excess un 2210 Medical and Public He 05 Medical Education, Trate 105 Allopathy 15 Health Services 0 O	Head 789 Special Component Plan for Scheduled C 70 State Share R 290.80 796 Tribal Area Sub-Plan 70 State Share R 197.39 was partly offset by excess under: 2210 Medical and Public Health 05 Medical Education, Training and Researce 105 Allopathy 15 Health Services 0 47.50	Grant789 70Special Component Plan for Scheduled Castes State Share R796State Share R290.80796Tribal Area Sub-Plan State Share R197.39708State Share R197.398197.39197.39Was Public Area Sub-Plan State Share R709Tribal Area Sub-Plan State Share R197.39908197.39197.39Water Sub-Plan State Share R700State Share B197.39Note State Share R701Medical And Public Health S702Medical Education, Training and Research Allopathy T703Health Services O47.50	HeadTotal GrantActual Expenditure (₹ in lakh)789 70Special Component Plan for Scheduled Castes State Share R290.80290.80796 70Tribal Area Sub-Plan State Share R290.80290.80290.80796 70Tribal Area Sub-Plan State Share R197.39197.39197.39708 709Tribal Area Sub-Plan State Share R197.39197.39197.39709 700State Share State Share R197.39197.39197.39701Medical Education, Tring and Research105Medical Education, Tring and Research705 705Health Services Q47.50107.30

Addition to the provision through reappropriation of \gtrless 291.99 lakh was attributed to actual requirement.

Reason for final saving has not been intimated by the Department (August 2023).

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

CAPITAL

Voted

(a)

As the total expenditure of $\gtrless6,538.88$ lakh did not come even upto the original provision of $\gtrless27,576.82$ lakh, supplementary grant of $\gtrless1,936.87$ lakh obtained in March 2023 proved injudicious.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1,294.24	20
2017-18	934.69	20
2018-19	646.90	6
2019-20	3,525.77	43
2020-21	4,946.15	67
2021-22	5,781.85	47

- (b) Out of the available saving of ₹22,974.81 lakh, only ₹20,049.31 lakh was anticipated and surrendered during the year.
- (c) Saving occurred mainly under:

(i)

(ii)

4059 Capital Outlay on Public Works

- 80 General
- 051 Construction

25	Public Works				
	0	2,507.13			
	R	(-)2,179.35	327.78	295.74	(-)32.04

Withdrawal of provision through reappropriation of ₹1,764.88 lakh and subsequent reduction by surrender of ₹414.47 lakh were attributed to actual requirement.

 789
 Special Component Plan for Scheduled Castes

 25
 Public Works

 O
 8,010.71

 R
 (-)7,647.89
 362.82
 261.45
 (-)101.37

Reduction in provision by surrender of ₹7,176.11 lakh and further reappropriation of ₹471.78 lakh were stated to be based on actual requirement in both the cases.

	Head		-	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	796	Tribal Ar	ea Sub-plan			
	25	Public W	orks			
		0	13,624.99			
		R	(-)13,144.57	480.42	310.92	(-)169.50

Reduction in provision by surrender of $\gtrless12,458.73$ lakh and by reappropriation of $\gtrless685.84$ lakh were stated to be based on actual requirement in both the cases.

(iv)

(v)

(vi)

4210 Capital Outlay on Medical and Public Health

01	Urban Health Services						
789	Special Component Plan for Scheduled Castes						
16	Hospital						
	0	130.00					
	R	58.07	188.07	78.25	(-)109.82		

Addition to the provision through reappropriation of ₹58.07 lakh was stated to be based on actual requirement.

796	Tribal Area Sub-plan				
16	Hospital				
	0	345.00			
	R	71.56	416.56	224.68	(-)191.88

Addition to the provision through reappropriation of ₹71.56 lakh was stated to be based on actual requirement.

03	Medical Education T	raining and Research					
789	789 Special Component Plan for Scheduled Castes						
91	91 Central Assistance to State Plan						
Centrally Sponsored Scheme							
	0	529.60					
	R	(-)476.94	52.66	51.91	(-)0.75		

Reduction in provision through reappropriation of ₹476.94 lakh was stated to be based on actual requirement.

		Grant No. 16	- Health Depa	rtment - Contd.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vii)	796	Tribal Area Sub-pla	n		(• ••• ••••••)	
~ /		Central Assistance to				
		(CASP)	1			
		0	794.40			
		R	(-)318.52	475.88	475.87	(-)0.01
	Withdrawal requirement.	of provision through	reappropriation	of ₹318.52 lakh	was attributed to	actual
	Saving of ₹4	86.64 lakh was also o	occurred during	the year 2021-22		
(d)	Entire provis	sion was withdrawn in	the following	cases.		
(i)	4210	Capital outlay on N	Aedical and Pu	blic Health		
	04	Public Health				
	200	Other Programmes				
	70	State Share				
		0	73.40			
		R	(-)73.40			
	Withdrawal requirement.	of provision through	reappropriation	of ₹73.40 lakh v	vas stated to be b	ased on actual
(ii)	789	Special Component	plan for Schedu	iled castes		
	70					
		0	55.05			
		R	(-)55.05			
	Withdrawal requirement.	of provision through	reappropriation	of ₹55.05 lakh v	vas stated to be b	ased on actual
(iii)	796	Tribal Area Sub Pla	n			
	70	State Share				
		0	146.80			
		R	(-)146.80			
	****			6 7 1 4 6 00 1 1 1		

Withdrawal of provision through reappropriation of ₹146.80 lakh was stated to be based on actual requirement.

	Head			Total	Actua	al I	Excess (+)
				Grant	Expenditur	e	Saving (-)
					(₹ in lakh)		
(e) Entire provision was unutilised during the year under:							
	4210	Capital outlay on Mee	dical and Public Hea	alth			
	80	General					
	796	Tribal Area Sub - plan					
	15	Health Services					
		0	130.00				
		R	(-)8.00	122.00			(-)122.00

Reason for non-utilisation of the entire provision of ₹122.00 lakh has not been intimated by the Department (August 2023).

(f) Instance of creation of provision through reappropriation without the knowledge of the State Legislature has been noticed in the following case. However no expenditure has been incurred throughout the year. This is irregular practice and leads to blocking of fund without any purpose.

4210	Capital outlay on Med	ical and Public He	alth			
03	Medical Education Training and Research					
789	Special Component Plan	n for Scheduled Cas	tes			
99	Others					
	R	184.75	184.75		(-)184.75	

(g) Instances of creation of provision through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. The excess expenditure incurred during the year requires regularisation.

(i)	4210	4210 Capital outlay on Medical and Public Health						
	01	Urban Health Services						
	103	Central Govt. I	Central Govt. Health Scheme					
	90	90 State Share for Central Assistance to State Plan						
		R	48.33	48.33	48.33			
(ii)	789	Special Compo	pecial Component plan for Scheduled castes					
	90	State Share for	State Share for Central Assistance to State Plan					
		R	52.04	52.04	52.02	(-)0.02		
(iii)	796	Tribal Area Su	b-plan					
	90	State Share for	Central Assistance to St	ate Plan				
		R	91.85	91.85	91.84	(-)0.01		

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	03	Medical Educa	tion Training and Reseau	rch		
	105	Allopathy	U U			
	90		Central Assistance to Sta	ate Plan.		
		R	5.02	5.02	5.02	
(v)	99	Others				
		R	565.07	565.07		(-)565.07
(vi)	789		nent Plan for Scheduled			
	90	State Share for	Central Assistance to Sta	ate Plan		
		R	9.17	9.17	9.16	(-)0.01
(vii)	796	Tribal Area Sub	- plan			
	90	State Share for	Central Assistance to Sta	ate Plan		
		R	15.37	15.37	15.37	
(viii)	04	Public Health				
	200	Other Programm	nes			
	90	State Share for	Central Assistance to Sta	ate Plan		
		R	41.50	41.50	41.50	
(ix)	789	Special Compo	nent Plan for Scheduled	Castes		
	90	State Share for	Central Assistance to Sta	ate Plan		
		R	23.02	23.02	23.01	(-)0.01
(x)	796	Tribal Area Sub) - plan			
	90	State Share for	Central Assistance to Sta	ate Plan		
		R	40.28	40.28	40.28	
(h)	Saving was p	partly offset by ex	ccess under:			
(i)	4210	Capital outlay	on Medical and Public	Health		
	01	Urban Health S	ervices			
	110	Hospital and Di	spensaries			
	16	Hospital				
		0	391.00			
		R	345.25	736.25	628.83	(-)107.42
	Addition to t	he provision thro	ugh reappropriation of	₹345.25 lakh	was attributed to	actual

Addition to the provision through reappropriation of ₹345.25 lakh was attributed to actual requirement.

		Grant No.	16 - Health Departmer	nt - Contd.		
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
<i>(</i> ··)	- 4				(₹ in lakh)	
(ii)	54		Agriculture and Rural	Developme	nt (NABARD)	
		0	125.42	047.54	240.76	()(07.79
		R	822.12	947.54	249.76	(-)697.78
	Addition to t actual requir		th reappropriation of ₹	882.12 lakh	was stated to be b	ased on
(iii)	90	State Share for Ce	entral Assistance to Stat	e Plan.		
		0	45.88			
		R	12.99	58.87	58.86	(-)0.01
	Augmentatic actual requir	-	ugh reappropriation of	₹12.99 lakh	n was stated to be l	based on
(iv)	789	Special Component	nt Plan for Scheduled C	Castes		
	54	National Bank for	Agriculture and Rural	Developme	nt (NABARD)	
		0	158.25			
		R	199.78	358.03	218.49	(-)139.54
	Addition to t actual requir		th reappropriation of ₹	199.78 lakh	was stated to be b	based on
(v)	91	Central Assistance	e to State plan			
		(CASP)				
		0	42.50			
		S	103.11			
		R	396.28	541.89	541.87	(-)0.02
	Government	of India under Cen	y grant of ₹103.11 lak trally Sponsored Scher 5.28 lakh was stated to b	ne (CSS). F	urther addition to	the provision

796	Tribal Area Sub-plan	ribal Area Sub-plan					
54	National Bank for Agrice	ulture and Rural De	velopment (NAI	3ARD)			
	0	275.20					
	R	284.71	559.91	432.06	(-)127.85		

Addition to the provision through reappropriation of ₹284.71 lakh was stated to be based on actual requirement.

(vi)

	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(vii)	91	Central Assista	ance to State plan			
		(CASP)				
		0	63.00			
		S	812.83			
		R	172.44	1,048.27	958.22	(-)90.05

Augmentation of provision by supplementary grant of 312.83 lakh was attributed to release of fund by the Government of India under Centrally Sponsored Scheme (CSS). Further addition to the provision through reappropriation of 3172.44 lakh was stated to be based on actual requirement.

(viii)	04	Public Health	Public Health			
	789	Special Compone	Special Component Plan for Scheduled Castes			
	91	Central Assistance	Central Assistance to State Plan			
		(CASP)				
		0	25.00			
		R	80.66	105.66	105.14	(-)0.52

(ix)

Addition to the provision through reappropriation of ₹80.66 lakh was stated to be based on actual requirement.

Central Assistance to State Plan				
0.01				
)				

Addition to the provision through reappropriation of ₹146.08 lakh was stated to be based on actual requirement.

Reason for final saving/excess in respect of nine cases as at Sl. No. (i) to (ix) have not been intimated by the Department (August 2023).

During the year 2022-23, an amount of ₹12.81 lakh was transferred to the DDO's Bank Account. Out of which, an amount of ₹6.95 lakh was spent leaving unspent amount of ₹5.86 lakh.

	Major Head	Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE				
2059	Public Works			
2205	Art and Culture			
2220	Information and Publicity			
2235	Social Security and Welfare			
Voted				
Original	65,14,50)		
Supplement	ary 2,24,00) 67,38,50	60,38,61	(-)6,99,89
Amount sur	rendered during the year (March 2023)			10,00
CAPITAL				
4202	Capital Outlay on Education Sports Art an			
4220	Capital Outlay on Information and Publici	ty		
Voted				
Original	11,22,00			
Supplement	-) 11,71,00	7,93,95	(-)3,77,05
Amount sur	rendered during the year (March 2023)			22,00
Notes and C REVENUE Voted				

Grant No. 17 - Information and Cultural Affairs Department

- (a) As the expenditure of ₹6,038.61 lakh did not come even upto the original provision of ₹6,514.50 lakh, supplementary grant of ₹224.00 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the huge saving of ₹699.89 lakh, only ₹10.00 lakh was surrendered during the year March 2023.

	Head				Actual xpenditure n lakh)	Excess (+) Saving (-)
(c)	Saving occur	red mainly unde	r:			
(i)	<i>60</i> 001	Information an <i>Others</i> Direction and <i>A</i> Administration O	administration 3,799.25			
	requirement.		(-)589.50 eappropriation of ₹58 lso occurred during the		2,838.03 ited to be bas	(-)371.72 sed on actual
(ii)		Others O	200.00	200.00	110.51	(-)89.49
(iii)	796 21 Reduction in	Tribal Area Sub Tourism and Pu O R n provision by		762.00 copriation of ₹10.		(-)0.37 ₹10.00 lakh
(iv)			120.00 10.00 7 reappropriation of ₹	130.00 10.00 lakh was st	65.26 ated to be bas	(-)64.74 sed on actual
(v)		Other Social Se Pensions under Pension	curity and Welfare Pro Social Security Schem	ie	7.05	()20.75
		O saving in respect (August 2023).	28.00 t of five cases as at SI.	28.00 No. (i) to (v) have	7.25 e not been inti	(-)20.75 mated by the

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

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
Saving was p	partly offset by excess und	ler:			
2220	Information and Public	city			
60	Others				
001	Direction and Administr	ation			
21	Tourism and Publicity				
	0	100.00			
	S	122.25			

811.75

713.92

(-)97.83

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

R

Augmentation of provision by supplementary grant of ₹122.25 lakh was attributed to release of additional fund under Advertising and Publicity. Further addition to the provision by reappropriation of ₹589.50 lakh was stated to be based on actual requirement.

589.50

101	Advertising and Visual Publicity				
21	Tourism and Publicity				
	0	150.00			
	S	5.00			
	R	15.00	170.00	169.95	(-)0.05

Augmentation of provision by supplementary grant of ₹5.00 lakh was stated to be due to release of additional fund under Advertising and Publicity. Further addition to the provision by reappropriation of ₹15.00 lakh was stated to be based on actual requirement.

Reason for final saving of the above two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

CAPITAL

Voted

(d)

(i)

(ii)

- As the expenditure of ₹793.95 lakh did not come even upto the original provision of ₹1,122.00 (a) lakh, supplementary grant of ₹49.00 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹377.05 lakh, only ₹22.00 lakh was surrendered during the year.

	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(c) S	Saving occur	red mainly under:				
(i)	4220	Capital Outlay or	n Information and I	Publicity		
	60	Others				
	789	Special Component	nt Plan for Scheduled	l Caste		
	25	Public Works				
		0	200.00	200.00	70.00	(-)130.00
(ii)	796	Tribal Area Sub-P	lan			
	25	Public Works				
		0	300.00			
		R	(-)32.00	268.00	64.14	(-)203.86

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

Reduction in provision by surrender and reappropriation of $\gtrless 12.00$ lakh and $\gtrless 20.00$ lakh respectively 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) have not been intimated by the Department (August 2023).

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

4202 Capital Outlay on Education, Sports, Art and Culture

04	Art	and	Culture
----	-----	-----	---------

796 Tribal Area Sub-Plan

21	Tourism and Publicity				
	0	1.00			
	R	20.00	21.0	0 20.86	(-)0.14

Addition to the provision by reappropriation of $\gtrless 20.00$ lakh was stated to be based on actual requirement.

Reason for final saving has not been intimated by the Department (August 2023).

During the year 2022-23, an amount of ₹6,368.32 lakh was transferred to the DDO's Bank Account. Out of which, an amount of ₹6,233.92 lakh was spent leaving an unspent amount ₹134.40 lakh.

	Major Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹	in thousand)	
REVENUE						
2235		rity and Welfare				
Voted						
Original			4,38,10			
Supplement	ary		2,02,97	6,41,07	5,68,06	(-)73,01
Amount sur	rendered durir	ng the year (March 2023	3)			
Notes and O	Comments					
REVENUE						
Voted						
(a)	-	ne available saving of ₹	73.01 lakh was surre	ndered duri	ng the year.	
(b)	Saving occur	rred mainly under:				
				T ()		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	Saving (-)
	2235	Social Security and	Welfare			
	60	Other Social Security	and Welfare Progra	mmes		
	200	Other Programmes				
	05	Establishment				
		0	140.10			
		R	(-)10.58	129.52	106.65	(-)22.87
	Withdrawal requirement.	of provision by reapp	ropriation of ₹10.58	8 lakh was	stated to be bas	sed on actual

Grant No. 18 - General Administration (Political) Department

Reason for saving was attributed to less payment on salaries, no claim on medical reimbursement and over time allowances.

During the year 2022-23, an amount of ₹169.52 lakh was transferred to the DDO's Bank Account of Social Welfare Board. Out of this an amount of ₹140.69 lakh was spent by the Board having an amount of ₹28.83 lakh or unspent balance as on 31-03-2023.

Grant No. 19 - Tribal Welfare Department

	Major Head	Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE 2225	Welfare of Scheduled Castes, Scheduled T	ribes, Other Backwa	rd Classes and	Minorities
3604	Compensation and Assignments to Local B	odies and Panchaya	ti Raj Institutio	ns
REVENUE Voted				
Original	6,29,61,5	8		
Supplement	ary 11,92,3	5 6,41,53,93	5,39,14,72	(-)1,02,39,21
Amount sur	rendered during the year (March 2023)			11,46,59
CAPITAL				
4059	Capital Outlay on Public Works			
4225	Capital Outlay on Welfare of Scheduled C and Minorities	astes, Scheduled Tril	bes, Other Bac	kward Classes
Voted				
Original	1,66,34,4	6		
Supplement	ary 3,85,4	4 1,70,19,90	72,18,78	(-)98,01,12
Amount sur	rendered during the year (March 2023)			85,69,13
Notes and	Comments			
REVENUE				
Voted				
(a)	As the total expenditure of ₹53,914.72 lakl ₹62,961.58 lakh, supplementary grant of injudicious.		1 0	1
(b)	Out of the huge saving of ₹10,239.21 lakh, or	nly ₹1,146.59 lakh wa	s surrendered du	ring the year.

Grant No. 19 - Tribal Welfare Department - Contd.

Head

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

Saving during the earlier years is given under:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	34,519.77	29
2017-18	43,908.55	38
2018-19	12,496.93	21
2019-20	5,522.16	12
2020-21	10,739.16	18
2021-22	9,456.60	15

(c) Saving occurred mainly under:

(i)

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

- 02 Welfare of Scheduled Tribes
- 796 Tribal Area Sub-plan
- 33 Welfare Programme

0	3,445.00			
R	(-)239.45	3,205.55	2,888.37	(-)317.18

Reduction in provision through reappropriation of \gtrless 239.45 lakh was attributed to actual requirement.

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

(ii)	34	Tribal Sub-plan				
		0	16,901.00	16,901.00	15,897.34	(-)1,003.66

Reason for saving was stated to be due to non-utilisation of fund by the Implementing Agency for non-holding the Village Committee election .

(iii) 35 Scholarship and Stipend

O 7,636.55 R 0.05 7,636.60 6,525.00 (-)1,111.60

Addition to the provision by reappropriation of 30.05 lakh was attributed to actual requirement.

		Grant No.	19 - Tribal Welfare De	epartment - Co	ntd.	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	41	Human Deve	elopment			
		0	360.00	360.00	315.42	(-)44.58
		-	stated to be due to non-o Sl. No. (iii) and (iv).	drawal of fund b	y the Implementi	ng Agency in
(v)	72	Public Distri	ibution System			
		0	500.00			
		R	(-)200.00	300.00	300.00	
	Withdrawal requirement.		hrough reappropriation of	of ₹200.00 lakh v	was stated to be b	ased on actual
(vi)	86	Centrally Sp (CSS)	onsored Scheme - I			
		0	6,406.06			
		R	(-)86.95	6,319.11	4,522.33	(-)1,796.78
	Withdrawal requirement.	-	through reappropriation	on of ₹86.95 1	akh was attribu	ted to actual
(vii)	89	Centrally Sp (CSS)	onsored Scheme - IV			
		0	6,410.19	6,410.19	2,712.75	(-)3,697.44
(viii)	91	Central Assi	stance to State Plan			
		(CASP)				
		0	2,855.01			
		R	(-)1,059.64	1,795.37	1,235.13	(-)560.24
	Reduction i requirement.	-	by surrender of ₹1,059	9.64 lakh was	stated to be bas	ed on actual

Grant No. 19 - Tribal Welfare Department - Contd.

				epurunent co	iivai	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ix)	80	General				
	796	Tribal Area Sub-pla	an			
	33	Welfare Programm	e			
		0	662.00			
		R	(-)110.48	551.52	535.41	(-)16.11
	Withdrawal requirement.	of provision through	reappropriation	of ₹110.48 lakh v	was attributed to a	ctual
(x)	34	Tribal Sub-plan				

Grant No. 19 - Tribal Welfare Department - Contd.

34	Tribal Sub-plan				
	0	10.00			
	S	29.52			
	R	110.48	150.00	5.00	(-)145.00

Augmentation of provision by supplementary grant of ₹29.52 lakh was attributed to release of fund by the State Government for welfare of "Surrender Extremist". Further, addition to the provision by reappropriation of ₹110.48 lakh was stated to be based on actual requirement.

Reasons for saving were stated to be due to non-release of fund from the Finance Department in respect of six cases as at Sl. No. (v) to (x).

(d) Entire provision was withdrawn under:

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

- 02 Welfare of Scheduled Tribes
- 796 Tribal Area Sub-plan

54 National Bank for Agriculture and Rural Development

(NABARD)	
0	308.73
R	(-)308.73

Withdrawal of provision through reappropriation of ₹308.73 lakh was stated to be based on actual requirement.

...

...

•••

		Grant No.	19 - Triba	al Welfare Dej	partment - Co	ntd.	
	Head				Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(e)	Entire provis	tion remained	l unutilised	during the year	r.		
	2225	Welfare of Classes and			uled Tribes, C	ther Backward	
	02	Welfare of	Scheduled	Tribes			
	796	Tribal Area					
	88	Centrally Sp	-	cheme - III			
		(CSS)					
		0		40.00	40.00		(-)40.00
	Reason for s		ributed to r			ance Department.	
		0			·····	· · · · · ·	
(f)	Saving was p	oartly offset b	by excess u	nder:			
(i)	2225				uled Tribes, O	ther Backward	
		Classes and					
	02	Welfare of		Tribes			
		Tribal Area	-				
	29	Industries D	evelopmer	nt			
		S		662.83			
		R		337.17	1,000.00	1,000.00	
	-	-		tary grant of ₹6 r Chief Ministe		attributed to releated on Scheme.	ase of Grants-
	Further addit requirement.	-	ovision thr	ough reappropr	iation of ₹337.	17 lakh was attrib	uted to actual
				additional releations of the second sec		the Finance Depar	tment for the
(ii)	70	State Share					
		0		827.04			
		R		410.96	1,238.00	881.67	(-)356.33
	Addition to requirement.	the provisio	on through			lakh was attribu	

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

Grant No. 19 - Tribal Welfare Department - Contd.

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

CAPITAL

Voted

- (a)
- As the total expenditure of ₹7,218.78 lakh did not come even upto the original provision of ₹16,634.46 lakh, supplementary grant of ₹385.44 lakh obtained in March 2023 proved injudicious.

Year Saving (₹ in lakh)		Percentage of Saving over total Provision		
2016-17	1,08,908.10	45		
2017-18	86,287.74	57		
2018-19	21,750.71	90		
2019-20	1,093.52	51		
2020-21	2,351.78	97		
2021-22	509.66	75		

Saving during the earlier years is given under:

- (b) Out of the available saving of ₹9,801.12 lakh, only ₹8,569.13 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

(i)

4059 Capital Outlay on Public Works 80 General

- 706 Tuil 1 Auro Cu
- 796 Tribal Area Sub-plan25 Public Works
 - S 260.00 260.00 115.00 (-)145.00

Creation of provision by supplementary grant of ₹260.00 lakh was attributed to release of loan under Special Assistance for Capital Expenditure for creation of Capital Assets.

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

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	4225	Capital Outlay	on Welfare of Sche	duled Castes, S		
			Backward Classes a			
	02	Welfare of Sche	duled Tribes			
	796	Tribal Area Sub	-plan			
	25	Public Works				
		0	6,262.30			
		R	(-)950.60	5,311.70	4,238.33	(-)1,073.37
	Withdrawal requirement.	-	rough reappropriatio	on of ₹950.60	lakh was attribu	ted to actual
			ted to non-release of ementing Agency.	fund by the Fina	ance Department	as well as non-
(iii)	52	Housing				
		0	203.29			
		R	(-)149.29	54.00	43.26	(-)10.74
	Withdrawal requirement.	•	igh reappropriation of	of ₹149.29 lakh v	was stated to be b	ased on actual
	Reason for s	aving was attribut	ted to non-release of	fund by the Fina	ance Department.	
(iv)	91	Central Assistar	ice to State Plan			
		(CASP)				
		0	10,000.00			
		R	(-)8,569.13	1,430.87	1,428.19	(-)2.68
	Reduction in	provision by sur	render of ₹8,569.13	lakh was attribut	ed to actual requi	rement.
		-	ted to non-release of ementing Agency.	fund by the Fina	ance Department	as well as non-
(d)		nave been noticed	nditure through rea d in the following c			-
(i)	4225	Tribes, Other I	on Welfare of Sche Backward Classes a		cheduled	
	02 706	Welfare of Sche				
		Tribal Area Sub	-			
	33	Welfare Program		07 50	07.44	
		R	87.50	87.50	87.46	(-)0.04

Grant No. 19 - Tribal Welfare Department - Contd.

		Grant No. 19 - Triba	l Welfare Dep	oartment - Con	cld.	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	59	Devolution of Fund				
	-	R provision by reappropriat ual requirement.	72.00 tion of the two	72.00 cases as at Sl. N	71.91 Io. (i) and (ii) wer	(-)0.09 re stated to be
(e)	Saving was p	partly counterbalanced by	y excess under:			
	4225 02 796 54	Capital Outlay on We Tribes, Other Backwa Welfare of Scheduled T Tribal Area Sub-plan National Bank for Agri (NABARD) O S R	ard Classes an Fribes	d Minorities		(-)0.07
	Augmentatic	n of provision by suppl				

Augmentation of provision by supplementary grant of ₹125.44 lakh was attributed to receipt of RIDF loan of various project under different Administrative Department from National Bank for Agriculture and Rural Development (NABARD). Further, addition to the provision through reappropriation of ₹940.47 lakh was attributed to actual requirement.

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

During the year 2022-23, an amount of ₹50,089.05 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹50,088.59 lakh was spent leaving an unspent amount of ₹0.46 lakh as on 31.03.2023.

	Grant No.	20 - Welfare of Scheduled	d Castes Departr	nent	
	Major Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ iı	n thousand)	
REVENUE	Ξ				
2059	Public Works				
2225	Welfare of Scheduled	Castes, Scheduled Tribes	, Other Backwar	d Classes and M	Ainorities
Voted					
Original		1,11,54,93	1,11,54,93	34,29,44	(-)77,25,49
Amount sur	rrendered during the year	(March 2023)			2,65,95
CAPITAL					
4225	Capital Outlay on We and Minorities	lfare of Scheduled Castes,	Scheduled Tribe	s, Other Backw	vard Classes
Voted					
Original		23,76,22			
Supplemen	tary	16,60	23,92,82	17,19,13	(-)6,73,69
Amount sur	rrendered during the year	(March 2023)			
	~				

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹ 7,725.49 lakh, only ₹ 265.95 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	17,970.01	34
2017-18	2,02,094.51	44
2018-19	15,968.70	75
2019-20	5,550.46	60
2020-21	3,679.05	35
2021-22	4,517.65	43

	Head	Grant No. 2	20 - Welfare of Scheduled	Total Grant	td. Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	red mainly und	ler:			
(i)	01 789 33 Reduction in Saving of ₹ 3	Classes and R Welfare of Sc. Special Comp Welfare Progr O R provision by s 842.77 lakh wa	<i>heduled Castes</i> ponent Plan for Scheduled (Castes 1,746.70 s attributed to year 2021-22.	1,467.62	(-)279.08 nt.
(ii)		Scholarship a O 50.07 lakh was	nd Stipend 159.50 also occurred during the ye	159.50 ear 2021-22.	67.67	(-)91.83
(iii)	Reduction in	aving was attril	lopment 360.00 (-)250.00 urrender of ₹ 250.00 lakh v buted to non drawal of func		-	
(iv)	-	O 227.76 lakh wa aving was attril	onsored Scheme - IV 522.00 s also occurred during the y buted to non release of fund		30.57 State Governmen	(-)491.43 t and
CAPITAL Voted						

(a) As the expenditure of ₹ 1,719.13 lakh did not come even upto the original provision of ₹2,376.22 lakh, supplementary grant of ₹ 16.60 lakh obtained in March 2023 proved wholly unnecessary.

Grant No. 20 - Welfare of Scheduled Castes -Concld.

Head

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

(b) No part of the available saving of \gtrless 673.69 lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	37,124.63	41
2017-18	35,685.57	54
2018-19	9,219.93	98
2019-20	1,079.91	93
2020-21	1,482.12	74
2021-22	2,401.58	72

Saving during the earlier years is given below:

(c) Saving occured mainly under:

(i)

4225 Capital outlay on welfare of Scheduled Castes, Scheduled Tribes, Classes and Minorities

- 01 Welfare of Scheduled Cast
- 01 Welfare of Scheduled Castes
- 789 Special Component Plan for Scheduled Castes
- 86 Centrally Sponsored Scheme-I

(CSS)				
0	1,907.00			
S	15.00	1,922.22	1,447.20	(-)475.01
	_			

Augmentation of provision by supplementary grant of \gtrless 15.00 lakh was attributed to release of fund for construction of Hostels for girls by Single Nodal Agency (SNA).

Saving of ₹ 340.02 lakh and ₹ 961.67 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

(ii)

91 Central Assis	stance to State Plan			
(CASP)				
0	184.00			
S	1.60	185.60	2.55	(-)183.05

Augmentation of provision through supplementary grant of \gtrless 1.60 lakh was attributed to release of fund for contribution of Hostels for girls through single nodal agency (SNA).

Saving of ₹ 1,142.09 lakh and ₹ 294.56 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

Reasons for saving were attributed to non release of fund by both the State Government and Government of India in respect of above two cases as at Sl. No. (i) and (ii).

During the year 2022-23, an amount of ₹ 226.13 lakh was transferred to the DDO's Bank Account. Out of which ₹ 210.66 lakh remained un-spent as on 31.03.2023.

	Grant No. 21 - H	Food, Civil Supp	olies & Consu	mer Affairs Dep	artment
	Major Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹	in thousand)	
REVENUE					
2059	Public Works				
2408	Food Storage and Warehousing				
3456	Civil Supplies				
3475	Other General Economic Services				
Voted					
Original	1	1,08,33,50			
Supplement	ary	40,02,88	1,48,36,38	1,24,16,25	(-)24,20,13
Amount sur	rendered during the year (March 2023	6)			8,34,38
CAPITAL					
4408	Capital Outlay on Food Storage a	nd Warehousing			
5054	Capital Outlay on Roads and Brid	lges			
5475	Capital Outlay on other General H	Economic Servic	es		
Voted					
Original		1,29,45			
Supplement	ary	1,07,78	2,37,23	1,54,96	(-)82,27
Amount sur	rendered during the year (March 2023	5)			47,45
					-

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹2,420.13 lakh, only a token amount of ₹834.38 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	1,666.96	15
2017-18	2,644.76	19
2018-19	1,762.33	12
2019-20	6,886.62	50
2020-21	988.88	10
2021-22	1,917.79	12

	Grant No.	Grant No. 21 - Food, Civil Supplies & Consumer Affairs Department - Contd.				
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	red mainly under:				
(i)	2408	Food Storage and	Warehousing			
	01	Food	-			
	001	Direction and Adm	inistration			
	98	Administration				
		0	4,485.95			
		R	(-)667.70	3,818.25	3,409.84	(-)408.41
	Reduction in requirement.	n provision through	surrender of	₹667.70 lakh was	s stated to be based	on actual
(ii)	3456 103	Civil Supplies Consumer Subsidie				
	89	Centrally Sponsored	a Scheme-IV			

S	2,080.00	2,080.00	1,800.91	(-)279.09

Creation of provision by supplementary grant of ₹2,080.00 lakh was attributed to receipt of additional fund from the Government of India towards consumer subsidies on intra state movement and handling of food grains and fair price shops (FPS) dealers margin under NFSA.

(iii)	104	Consume	r Welfare Fund			
	98	Administ	ration			
		0	115.00			
		R	(-)42.50	72.50	60.64	(-)11.86
	Daduction in	monician	by aumandan of ₹20.20	lath and through	raannanniation	of 72 12 Jolth

Reduction in provision by surrender of ₹39.38 lakh and through reappropriation of ₹3.12 lakh were stated to be based on actual requirement.

(iv) 789 Special Component plan for scheduled Castes89 Centrally Sponsored Scheme- IV

S680.00680.00588.76(-)91.24Creation of provision by supplementary grant of ₹680.00 lakh was attributed to receipt of fund by
the State Government on intra state movement and handling of food grains and fair price shops
(FPS) dealers margin under NFSA.

Grant No.	21 - Food, Civil Supp	lies & Consumer A	ffairs Dep	artment - Contd.	
Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
3456	Civil Supplies				
796	Tribal Area Sub-plan				
89	Centrally Sponsored S	Scheme			
	S	1,240.00	1,240.00	1,073.62	(-)166.38

Creation of provision by supplementary grant of ₹1,240.00 lakh was attributed to receipt of fund by the State Government on intra state movement and handling of food grains and fair price shops (FPS) dealers margin under NFSA.

3475 Other General Economic Services
106 Regulation of Weight and Measures
05 Establishment

(v)

(vi)

05 Establishment

0	876.80			
R	(-)127.30	749.50	561.08	(-)188.42

Reduction in provision by surrender of $\gtrless 127.30$ lakh was stated to be based on actual requirement.

Reasons of saving of all the six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (August, 2023)

(c) Instance of creation provision through reappropriation without the knowledge of the State Legislature has been noticed in the following case. The excess expenditure requires regularization.

3456 Civil Supplies

001 Direction and Administration

99 Others

R	10.40	10.40	5.20	(-)5.20

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

Head

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

CAPITAL

Voted

(a)

Out of the available saving of 32.27 lakh, only 347.45 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
2016-17	743.34	58
2017-18	258.80	50
2018-19	567.80	57
2019-20	601.53	80
2020-21	448.73	57
2021-22	118.23	18

(b) Saving occurred under:

(i)

5054 Capital Outlay on Roads and Bridges

05 Roads

337 Roads Works

54 National Bank for Agriculture and Rural Development (NABARD)

0	65.75			
R	(-)36.63	29.12	21.43	(-)7.69

Withdrawal of provision through reappropriation of $\gtrless 23.00$ lakh and subsequent reduction in provision by surrender of $\gtrless 13.63$ lakh were stated to be based on actual requirement.

(ii)

796 Tribal Area Sub-plan

54 National Bank for Agriculture and Rural Development (NABARD)

O 39.20 R (-)21.84 17.36 12.77 (-)4.59

Reduction in provision by surrender of ₹21.84 lakh was stated to be based on actual requirement.

Reasons for saving of the above two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

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

	(₹ in lakh)	0
Grant	Expenditure	Saving (-)
Total	Actual	Excess (+)

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

5475 Capital Outlay on other General Economic Services

102	Civil Supplies	
-----	-----------------------	--

98 Administration

R 23.00	23.00	22.98	(-)0.02
---------	-------	-------	---------

No amount was transferred to the DDO's Bank Account during the year 2022-23.

Grant No. 22 - Relief & Rehabilitation Department

Majo	r Head			Actual xpenditure thousand)	Excess (+) Saving (-)
REVENUE 2235	Social Security and Welfare				
Voted Original Amount sur	rendered during the year (March 20	6,96,13,00 023)	6,96,13,00	79,51,30	(-)6,16,61,70 5,98,33,55

Notes and Comments

REVENUE

Voted

(a)

Out of the available saving of \gtrless 61,661.70 lakh, only \gtrless 59,833.55 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	419.14	8
2019-20	781.84	22
2020-21	5,556.42	48
2021-22	541.22	86

	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
(b)	Saving occurred mainly	under:		(₹ in lakh)	
(i)	01 Rehabilita	and Administration			
		105.00 (-)23.85 by surrender of ₹23.85 lakh v as also occurred in 2021-22.		64.72 to actual requirer	(-)16.43 nent.
(ii)	-			6,597.22 uted to actual requ	(-)491.78 uirement.
(iii)	05 Establishm O R Withdrawal of provision of reappropriation of ₹15	abilitation Schemes nent 3,850.00 (-)1,255.70 by surrender of ₹1,240.70 1 5.00 lakh were attributed to a n was also occurred in 2021-	actual requirer	-	(-)1,312.05 ovision by way
(c)	been noticed in the follo The excess expenditure for 2235 Social Sec 01 Rehabilita	requires regularisation. urity and Welfare tion abilitation Schemes	without the kn	owledge of the L	egislature has
	R	15.00 of been intimated by the Dep	15.00 partment (Aug	7.11 ust 2023).	(-)7.89

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

During the year 2022-23, an amount of ₹0.52 lakh transferred to the DDO's Bank Account was fully utilised.

Grant No. 23 - Panchayat Raj Department

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2015	Elections				
2515	Other Rural Development Program	mmes			
3604	Compensation and Assignments to) Local Bodie	s and Panchayat	i Raj Institution	S
Voted					
Original	2	4,55,46,25			
Supplementa	ary	14,17,75	4,69,64,00	4,25,37,02	(-)44,26,98
Amount surr	rendered during the year (March 2023	3)			13,76,91
CAPITAL 4515	Capital Outlay on other Rural Dev	velopment Pr	ogrammes		
Voted					
Original		57,00			
Supplementa	ary	2,59,26	3,16,26	3,15,09	(-)1,17
Amount surr	rendered during the year (March 2023	3)			
Notes and C	Comments				

REVENUE

Voted

- (a) As the total expenditure of ₹42,537.02 lakh fell short of original provision of ₹45,546.25 lakh, supplementary grant of ₹1,417.75 lakh obtained in March 2023, proved wholly injudicious.
- (b) Out of the available saving of ₹4,426.98 lakh, only ₹1,376.91 lakh was anticipated and surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2018-19	4,511.42	14
2019-20	3,157.73	9
2020-21	7,506.68	16
2021-22	4,572.72	9

		Grant No. 23 - Pa	anchayat Raj Dep	artment - Contd.		
	Head				Actual xpenditure n lakh)	Excess (+) Saving (-)
(c)	Saving occur	rred mainly under:				
(i)	2515 001 98	Other Rural Devel Direction and Admi Administration O	inistration 18,346.37			
		R n provision by surren ated to be based on ac		•	14,465.12 reappropriatio	(-)1,946.57 n of ₹562.20
(ii)	101 41	Panchayati Raj Human Developme O	nt 208.00	208.00	136.34	(-)71.66
(iii)	796 41	Tribal Area Sub-pla Human Developme O		124.00	95.87	(-)28.13
(iv)	99	Others O	2,100.00	2,100.00	1,645.90	(-)454.10
(v)		Compensation and Raj Institutions Other Miscellaneou Zilla Parishad	s Compensation an		Panchayati	
	Reduction in requirement.	O R n provision through n	189.79 (-)35.32 reappropriation of	154.47 ₹35.32 lakh was s	154.46 stated to be ba	(-)0.01 sed on actual
(vi)	Reduction in	Panchayati Samiti O R provision through r	692.23 (-)212.55 reappropriation of	479.68 ₹212.55 lakh was	479.65 stated to be ba	(-)0.03 used on actual
	requirement.					

viii) Aug Grar prov Reas Dep d) Enti With requ	Head		Total Grant H	Actual	Excess (+)
viii) With required and the second se				Expenditure in lakh)	Saving (-)
viii) Aug Grar prov Reas Dep d) Enti With requ	796 Tribal Area Sub-	-plan			
viii) Aug Grar prov Reas Dep d) Enti With requ	84 Block Advisory	Committee			
viii) Aug Grar prov Reas Dep d) Enti With requ	0	475.13			
viii) Aug Grar prov Reas Dep d) Enti With requ	R	(-)131.83	343.30	343.29	(-)0.01
Aug Grar prov Reas Depa d) Enti With requ	ndrawal of provision throu irement.	igh reappropriation of	f ₹131.83 lakh was	s stated to be ba	used on actual
Grar prov Reas Depa d) Enti With requ	85 Village Committ	tee			
Grar prov Reas Depa d) Enti With requ	0	2,070.50			
Grar prov Reas Depa d) Enti With requ	S	4.94			
Grar prov Reas Depa d) Enti With requ	R	131.81	2,207.25	1,798.64	(-)408.61
With requ	vision through reappropriat sons for saving of all the e artment (August 2023).			-	
requ	re provision was withdraw	n in the following ca	se:		
requ	2515 Other Rural De	evelopment Program	imes		
requ	102 Community Dev	velopment			
requ	98 Administration				
requ	0	24.00			
requ	R	(-)24.00			
e) Savi	hdrawal of provision throu irement.	igh reappropriation o	f ₹24.00 lakh was	stated to be ba	sed on actual
	ng was partly offset by exc	cess under:			
i)	2515 Other Rural De	evelopment Program	imes		
	001 Direction and Ac	dministration			
	82 Panchayat Samit	ti			
	0	2,280.00			

Addition to the provision through reappropriation of 380.00 lakh was stated to be based on actual requirement.

Grant No.	23 - Pancha	yat Raj Departme	nt - Concld.
-----------	-------------	------------------	--------------

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
101	Panchayati Raj				
90	State Share for Central	Assistance to State P	Plan		
	0	52.00			
	R	15.24	67.24	67.24	
A 11:4:	1		041-1-1		

Addition to the provision through reappropriation of ₹15.24 lakh was stated to be based on actual requirement.

(iii)

(ii)

3604 Compensation and Assignments to Local Bodies and Panchayati **Raj Institutions**

200 Other Miscellaneous Compensation and Assignments

83 Gram Panchayat 0 2,488.89 R 247.93 2.736.82 2.736.80 (-)0.02

Addition to the provision through reappropriation of ₹247.93 lakh was stated to be based on actual requirement.

Reasons for final excess of the above three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

CAPITAL Voted

No part of the available saving of ₹1.17 lakh was surrendered during the year. However, the said (a) saving did not quality for comment under Sub head level.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

	Grunt 100 21 mu		ner ee Depur un	ciit	
	Major Head		Total	Actual	Excess (+)
			Grant		Saving (-)
			(₹	in thousand)	
REVENUE	2				
2230	Labour Employment and Skill De	evelopment			
2406	Forestry and Wild Life				
2851	Village and Small Industries				
2852	Industries				
2875	Other Industries				
3453	Foreign Trade and Export Prome	otion			
Voted					
Original		1,12,89,00	1,12,89,00	70,68,04	(-)42,20,96
Supplement	tary				
Amount sur	rendered during the year (March 202	3)			33,65,50
CAPITAL					
4059	Capital Outlay on Public Works				
4070	Capital Outlay on other Administ	trative Services			
4552	Capital Outlay on North Eastern	Areas			
4851	Capital Outlay on Village and Sm	nall Industries			
5054	Capital Outlay on Roads and Brid	dges			
5465	Investment in General Financial a	and Trading Ins	stitutions		
Voted					
Original		51,88,00			
Supplement	tary	47,16,40	99,04,40	77,33,36	(-)21,71,04
Amount sur	rendered during the year (March 202	3)			7,14,00

Notes and Comments

REVENUE

Voted

(a) Out of available saving of ₹4,220.96 lakh, only ₹3,365.50 lakh was surrendered during the year.

	Head				Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	rred mainly under:				
(i)	2406	Forestry and Wild	Life			
	01	Forestry				
	102	Social and Farm For	estry			
	70	State Share				
		0	46.80			
		R	(-)13.02	33.78	18.78	(-)15.00
	Reduction in requirement.		propriation of ₹13.02	2 lakh was s	stated to be based	d on actual
	Saving of ₹3	1.92 lakh was also o	ccurred during the year	r 2021-22.		
(ii)	87	Centrally Sponsore	d Scheme-II			
		(CSS)				
		0	468.00			
		R	(-)162.00	306.00	169.00	(-)137.00
	Reduction in requirement.		der of ₹162.00 lakh wa	as stated to be	e based on actual	
	Saving of ₹3	31.56 lakh was also	occurred during the ye	ar 2021-22.		
(iii)	789	Special Component	t Plan for Scheduled C	astes		
	87	Centrally Sponsore				
		(CSS)				
		0	153.00			
		R	(-)53.00	100.00	55.24	(-)44.76
	Withdrawal	of provision by surre	nder of ₹53.00 lakh wa	as attributed t		
	Saving of ₹1	08.33 lakh was also	occurred during the ye	ar 2021-22.	-	
(iv)	796	Tribal Area Sub-Pl				
	87	Centrally Sponsore (CSS)	d Scheme-II			
		0	279.00			
		R	(-)97.00	182.00	100.76	(-)81.24
	Withdrawal	of provision by surre	nder of ₹97.00 lakh wa			
			occurred during the ye		*	
	C		2 7			

			i les & Commerce D	Total		Evans (1)
	Head			Grant	Actual Expenditure	Excess (+) Saving (-)
				Orant	(₹ in lakh)	Saving (-)
(v)	2851	Village and Small	Industries			
	001	Direction and Admi	nistration			
	98	Administration				
		0	1,481.15			
		R	(-)170.00	1,311.15	1,183.44	(-)127.71
	Withdrawal	of provision by surrer	nder of ₹170.00 lakh	was attribute	ed to actual require	ment.
	Saving of ₹2	68.60 lakh was also o	occurred during the ye	ear 2021-22.		
(vi)	101	Industrial Estates				
	5	Establishment				
		(CASP)				
		0	96.60			
		R	(-)11.60	85.00	72.25	(-)12.75
	Reduction in	provision by reappro	opriation of ₹11.60 la	kh was attril	outed to actual requ	irement.
	Saving of ₹2	3.56 lakh was also oc	curred during the yea	ur 2021-22.		
(vii)	102	Small Scale Industri	ies			
	29	Industries Developm	nent			
		0	1,595.25			
		R	(-)761.40	833.85	719.70	(-)114.15
		- ·	ender of ₹670.84 lal ere stated to be based		-	•
	Saving of ₹1	05.23 lakh was also c	occurred during the ye	ear 2021-22.		
(viii)	789	Special Component I	Plan for Scheduled Ca	astes		
	29	Industries Developm	nent			
		0	463.00			
		R	(-)238.00	225.00	217.83	(-)7.17

Withdrawal of provision by surrender of ₹238.00 lakh was attributed to actual requirement.

	Head				Actual xpenditure n lakh)	Excess (+) Saving (-)
(ix)	91	Central Assist	ance to State Plan			
		(CASP)				
		0	112.20			
		R	(-)74.97	37.23	37.23	
	Withdrawal	of provision by	surrender of ₹74.97 lakh	was attributed to	actual require	nent.
(x)	796	Tribal Area S	ıb-plan			
	29	Industries Dev	velopment			
		0	2,378.00			
		R	(-)1,491.00	887.00	809.61	(-)77.39
			kh were stated to be base also occurred during the			ine cases.
(xi)	91	Central Assist	ance to State Plan			
		(CASP)				
		0	204.60			
		R	(-)136.71	67.89	67.89	
	Withdrawal	of provision by	surrender of ₹136.71 lak	h was attributed to	o actual require	ement.
	Saving of ₹5	6.73 lakh was a	lso occurred during the y	ear 2021-22.		
(xii)	800	Other Expend	iture			
	29	Industries Dev	velopment			
		0	555.00			
		R	(-)110.00	445.00	433.24	(-)11.76
	Withdrawal	of provision by	surrender of ₹110.00 lak	h was attributed to	o actual require	ement.

Saving of ₹78.77 lakh was also occurred during the year 2021-22.

Reasons for saving furnished by the Department were not specific as it was stated that saving occurred as per actual requirement in respect of 12 cases as at Sl. No. (i) to (xii).

	GI	ant No. 24 - moustries	s & Commerce Dep	ai tinent-	Contu.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
				((₹ in lakh)	
(c)	Entire provis	sion withdrawn in the foll	lowing cases.			
(i)	2851	Village and Small Indu	ustries			
	102	Small Scale Industries				
	91	Central Assistance to St	tate Plan			
		(CASP)				
		0	260.00			
		R	(-)260.00			
	Withdrawal	of entire provision by sur		kh and by	way of reappropr	iation of
		were attributed to actual		•	and of temppropri	
			•			
(ii)	796	Tribal Area Sub-plan				
	37	_	ent			
		0	50.00			
		R	(-)50.00			
	Withdrawal	of provision by reapprop		 h was stat	ed to be actual req	uirement
	, initial a start and	or provision by reapprop		ii was stat		unement
(d)	Instances of	incurring expenditure by	reappropriation wit	hout the l	rowledge of Leg	iclatura hava
(u)		in the following cases. T				
		the budget. The excess ex	-			ey a token or
	1	C		C		
(i)	2851	Village and Small Indu	ustrias			
(1)	102	Small Scale Industries	usti ies			
	99					
	99	Others	16.00	16.00	16.00	
		R	16.00	16.00	16.00	
(ii)	3453	Foreign Trade and Ex	nort Promotion			
(11)	796	Tribal Area Sub-plan	Port I romonom			
	29	Industries Development	+			
	29			127.00	127.00	
		R	137.00	137.00	137.00	

	Head				Actual Expenditure f in lakh)	Excess (+) Saving (-)
(e)	Saving was p	partly offset by excess unc	ler			
(i)	2851		stries			
	003	Training				
	91	Central Assistance to Sta (CASP)	ate Plan			
		0	83.20			
		R	30.68	113.88	113.88	
	Addition to requirement.	the provision through reap	ppropriation of ₹30.	.68 lakh was	s stated to be bas	ed on actual
(ii)	105	Khadi and Village Indus	tries			
	29	Industries Development				
		0	400.00			
		R	50.00	450.00	450.00	•••
	Addition to requirement.	the provision by reappro	priation of ₹50.00	lakh was s	stated to be base	ed on actual
(iii)	200	Other Village Industries				
	29	Industries Development				
		0	22.00			
		R	22.00	44.00	42.28	(-)1.72
	Addition to requirement.	the provision by reappro	priation of ₹22.00	lakh was s	stated to be base	ed on actual
		excess furnished by the D ii) and final saving in resp	-	t specific in	respect of two ca	ases as at SI.

CAPITAL

Voted

(a)

Out of the available saving of ₹2,171.04 lakh, only ₹714.00 lakh was surrendered during the year.

	Gr	ant No. 24 - Indu	stries & Commerce	e Department- Co	ontd.	
	Head				Actual xpenditure in lakh)	Excess (+) Saving (-)
(b)	Saving occur	rred mainly under:				
(i)	4059	Capital outlay on	Public Works			
	80	General				
	051	Construction				
	25	Public Works				
		S	1,868.36	1,868.36	1,443.40	(-)424.96
		provision by suppler l assistance for capi	mentary grant of ₹1,8 tal expenditure.	868.36 lakh was a	ttributed to rele	ease of loan
(ii)	789	Special Component	Plan for Scheduled	Castes		
	25	Public Works				
		S	610.81	610.81	390.15	(-)220.66
	-	provision by supple l assistance for capi	mentary grant of ₹61 tal expenditure.	0.81 lakh was attı	ributed to releas	se of loan
(iii)	796	Tribal Area Sub-P	lan			
	25	Public Works				
		S	1,064.83			
		R	49.00	1,113.83	711.45	(-)402.38
	under specia	l assistance for capi	mentary grant of ₹1, tal expenditure and f vas stated to be based	further addition to	the provision l	
(iv)	20	Industrial Develor	ment			
(iv)	29	Industrial Develop	60.00			
		R	(-)49.00	11.00	8.54	(-)2.46
	Deduction		ropriation of ₹40.00			

Reduction in provision by reappropriation of \gtrless 49.00 lakh was stated to be based on actual requirement.

	Grant No	. 24 - Industries & Comm	nerce Department-	- Contd.	
	Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	
(v)	4851 Capita	al Outlay on Village and S	mall Industries		
	102 Small	scale Industries			
	91 Central	Assistance to State Plan			
	(CASI	P)			
	0	780.00			
	R	(-)527.28	252.72	252.72	
	Withdrawal of provi attributed to actual r	sion by surrender and reapp equirement.	propriation of $₹3/1$.	.28 lakh and ₹156	.00 lakh were
(vi)	789 Special	Component Plan for Sched	uled Castes		
	91 Central	Assistance to State Plan			
	(CASI	2)			
	0	255.00			
	R	(-)172.38	82.62	82.62	
	Withdrawal of provi attributed to actual r	sion by surrender and reapp equirement.	propriation of ₹121.	.38 lakh and ₹51.0	00 lakh were
(vii)	796 Tribal	Area Sub-plan			

(vii)	796 Tribal Area Sul	o-plan			
	91 Central Assistan	ce to State Plan			
	(CASP)				
	0	465.00			
	R	(-)314.34	150.66	150.66	

Reduction in provision by way of surrender of ₹221.34 lakh and reappropriation of ₹93.00 lakh were stated to be based on actual requirement in both the cases.

Reasons for saving furnished by the Department were not specific as it was stated that saving occurred as per actual requirement in respect of seven cases as at Sl. No. (i) to (vii).

			ndustries & Commerce D	Total	Actual	Excose (1)	
	Head			Grant		Excess (+) Saving (-)	
				Grunt	(₹ in lakh)	Suring ()	
(c)	The entire pr	ovision remaine	ed unutilised as under:		(()		
	-						
(i)	4552	Capital outlay	on North Eastern Areas				
	101	Contribution to	Central Resource Pool for	Developm	ent (NEC)		
	91	Centrally Spons	sored Scheme				
		Centrally Spon	sored Scheme				
		0	52.00				
		R	156.00	208.00	(-)208.00	
	Addition to t requirement.		reappropriation of ₹156.00) lakh was :	stated to be based	on actual	
(ii)	789	Special Comp	onent Plan for Scheduled C	lastes			
()	91		ance to State Plan				
		(CASP)					
		0	17.00				
		R	51.00	68.00	(-)68.00	
	Addition to t requirement.		reappropriation of ₹51.00	lakh was st	ated to be based o	n actual	
(iii)	796	Tribal Area Su	ıb-plan				
	91	Central Assista	ance to State Plan				
		(CASP)					
		0	31.00				
		R	93.00	124.00	(-)124.00	
	Addition to the provision by reappropriation of ₹93.00 lakh was stated to be based on actual requirement.						
	Reasons for a Department.	saving in respec	t of three cases as at Sl. No	o. (i) to (iii)	were not furnishe	d by the	
(d)	Entire provis	tion was withdra	awn as under :				
(i)	4851	Capital outlay	y on Village and Small Inc	dustries			
	102	Small scale Inc	dustries				
	70	State Share					
		0	67.60				
		R	(-)67.60				
	Withdrawal or requirement.		reappropriation of ₹67.601	akh was sta	ated to be based or	n actual	

149

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	789	Special Component P	lan for Scheduled Cas	stes		
	70	State Share				
		0	22.10			
		R	(-)22.10			
	Withdrawal requirement.	of provision by reappro	priation of ₹22.10 lak	ch was sta	ited to be based on a	actual
(iii)	796	Tribal Area Sub-plan				
	70	State Share				
		0	40.30			
		R	(-)40.30			
	Withdrawal requirement.	of provision by reappro	priation of ₹40.30 lak	ch was sta	tted to be based on a	actual
(e)	Saving was p	partly offset by excess u	inder :			
(i)	4851	Capital outlay on Vil	llage and Small Indu	istries		
	102	Small scale Industries				
	99	Others				
		S	500.40			
		R	68.60	569.00	569.00	
	additional fu	orovision by supplemen and for organising G-20 ion of ₹68.60 lakh was	Summit. Further add	ition to th	e provision by way	
(ii)	789 25	Special Component P Public Works	lan for Scheduled Ca	istes		
		0	100.00			
		S	24.90			
		R	22.10	147.00	147.00	

Augmentation of provision by supplementary grant of ₹24.90 lakh was attributed to release of additional fund under special assistance for capital expenditure. Further addition to the provision by reappropriation of ₹22.10 lakh was stated to be based on actual requirement.

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
796	Tribal Area Sub-plan				
99	Others				
	S	298.92			
	R	40.30	339.22	339.22	

(iii)

Creation of provision by supplementary grant of ₹298.92 lakh was attributed to release of additional fund for organising G-20 Summit. Further addition to the provision by way of reappropriation of ₹40.30 lakh was attributed to actual requirement.

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

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

	Grant No. 25 - Industries & Commerce (Handloom Hand Major Head			Total	Actual	Excess (+)
	Major meau				Expenditure	Saving (-)
					n thousand)	8 (/
REVENUE						
2851	Village and S	Small Industries				
Voted						
Original			29,26,22	29,26,22	21,15,05	(-)8,11,17
Amount sur	rendered durin	g the year (March 2	2023)			4,72,54
CAPITAL						
5465	Investments	in General Financ	cial and Trading Ir	nstitutions		
Voted						
Original			14,82,00			
Supplement	ary			14,82,00	14,82,00	
Amount sur	rendered durin	g the year (March 2	2022)			
Notes and (
REVENUE	1					
Voted						
(a)	Out of the av	ailable saving of ₹8	311.17 lakh, only ₹ \cdot	472.54 lakh was	surrendered duri	ng the year.
(b)	Saving occur	red mainly under:				
	Head			Total	Actual	Excess (+)
	IIcau				Expenditure	Saving (-)
					t tin lakh)	8 (/
					,	
(i)	2851	Village and Smal	l Industries			
	001	Direction and Adm	ninistration			
	98	Administration				
		0	476.50			
		R	(-)79.99	396.51	333.03	(-)63.48
	Reduction in		nder of ₹ 79.99 lakh			
			occurred during the		. 1.	
	e		5	-		

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

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)		
(ii)	103 29	Handloom Industries Industries Developme	ent					
	27	0	815.35					
		R	(-)143.91	671.44	584.24	(-)87.20		
	Reduction in	provision by surrende	r of ₹ 143.91 lakh wa	as attribute	d to actual requiren	nent.		
(iii)	104	Handicraft Industries						
	29	Industries Developme	ent					
		0	356.16					
		R	(-)71.47	284.69	216.35	(-)68.34		
	Reduction in	provision by surrende	r of ₹ 71.47 lakh was	s attributed	to actual requireme	ent.		
	Saving of ₹7	,532.37 lakh was also	occurred during the y	ear 2021-2/	.2.			
(iv)	107	Sericulture Industries						
	29	Industries Developme	ent					
		0	1,194.43					
		R	(-)168.65	1,025.78	909.82	(-)115.96		
	Reduction in	provision by surrende	r of ₹168.65 lakh wa	s attributed	l to actual requirem	ent.		
	Saving of ₹2	of ₹202.40 lakh was also occurred during the year 2021-22.						

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

Reasons for saving in respect of four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (August 2023).

Grant No. 26 - Fisheries Department							
	Major Head		Total	Actual	Excess (+)		
			Grant Ex	spenditure	Saving (-)		
			(₹ in t	housand)			
REVENUE							
2405	Fisheries						
2552	North Eastern Areas						
Voted							
Original		96,40,50	96,40,50	62,52,11	(-)33,88,39		
Supplement	ary						
Amount sur	rendered during the year (March 202	3)			17,74,72		
CAPITAL							
4059	Capital Outlay on Public Works.						
4405	Capital Outlay on Fisheries						
Voted							
Original		69,46,50	69,46,50	14,47,77	(-)54,98,73		
Supplement	ary						
Amount sur	Amount surrendered during the year (March 2022) 32,75,68						

Notes and Comments

REVENUE

Voted

- (a) Out of the available saving of ₹3,388.39 lakh, only ₹1,774.72 lakh was surrendered during the year.
- (b) Saving during the earlier years is given below:

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

		Grant No.	26 - Fisheries Depa	rtment - Contd.		
	Head			Total Grant (Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occurre	ed mainly under	:			
(i)		Fisheries Direction and A	dministration			
		Administration	uninibulution			
		0	5,285.59			
]	R	(-)499.83	4,785.76	4,167.43	(-)618.33
			surrender of ₹506 were stated to be base		-	•
	Saving of ₹91	7.03 lakh was al	so occurred during th	ne year 2021-22.		
(ii)	101	Inland Fisheries				
	70	State Share				
		0	297.44			
]	R	(-)221.50	75.94	75.94	
	Reduction in requirement.	provision by	surrender of ₹221.	50 lakh was st	ated to be base	ed on actual
	Saving of ₹78	.41 lakh was als	o occurred during the	e year 2021-22.		
(iii)		Centrally Spons (CSS)	ored Scheme-I			
		0	400.25			
]	R	(-)364.32	35.93	35.93	
	Reduction in requirement.	provision by	surrender of ₹364.	32 lakh was st	ated to be base	ed on actual
(iv)		Centrally Spons (CSS)	ored Scheme-IV			
		0	30.00			
]	R	(-)29.75	0.25	0.25	
	Reduction in requirement.	provision throu	ugh surrender of ₹2	9.75 lakh was s	stated to be bas	ed on actual
(v)	789	Special Compor	ent Plan for Schedul	ed Castes		
		State Share				
		0	97.24			
]	R	(-)72.37	24.87	24.83	(-)0.04
	Withdrawal of	f provision by su	rrender of ₹72.37 lak	ch was attributed	to actual require	ment.

Withdrawal of provision by surrender of ₹72.37 lakh was attributed to actual requirement.

		Grant No.	26 - Fisheries Depart	ment - Contd.		
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
	-0.6				(₹ in lakh)	
(vi)		Tribal Area Sub-	plan			
	70	State Share				
		0	177.32	15.00		
		R	(-)132.03	45.29	45.28	(-)0.01
	Withdrawal requirement.		surrender of ₹132.03	3 lakh was s	stated to be bas	ed on actual
	Saving of ₹7	.22 lakh was also	occurred during the ye	ar 2021-22.		
		saving of all the (August 2023).	six cases as at Sl. No	o. (i) to (vi) h	ave not been inti	mated by the
(d)	Entire reduce	ed provision remain	ined unutilised during	the year in the	following cases:	
(i)	2552	North Eastern A	Areas			
	101	Contribution to (Central Resource Pool	for		
		Development of	North Eastern Region			
	91	Central Assistant	ce to State Plan			
		(CSS)				
		0	702.00			
		R	(-)210.60	491.40		(-)491.40
	Reduction ir requirement.		surrender of ₹210.60) lakh was s	tated to be base	ed on actual
(ii)	789	Special Compon	ent Plan for Scheduled	l Castes		
	91	Central Assistant	ce to State Plan			
		(CSS)				
		0	229.50			
		R	(-)68.85	160.65		(-)160.65
	Reduction in	provision by surr	ender of ₹68.85 lakh w	vas stated to be	based on actual	requirement.
(iii)	796	Tribal Area Sub-	plan			
	91	Central Assistant	ce to State Plan			
		(CSS)				
		0	418.50			
		R	(-)125.55	292.95		(-)292.95
	Reduction i requirement.		surrender of ₹125.55	iakh was s	tated to be base	ed on actual

Reasons for saving of all the three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

Grant No. 26 - Fisheries Department - Contd.

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

CAPITAL

Voted

(a)

Out of the available saving of ₹5,498.73 lakh, only ₹3,275.68 lakh was surrendered during the year.

Year Saving (₹ in lakh)		Percentage of Saving over tota Provision	
2019-20	415.32	17	
2020-21	1,116.92	65	
2021-22	4,066.60	82	

Saving during the earlier years is given below:

(b) Saving occurred mainly under:

(i)

4405 Capital Outlay on Fisheries

- 101 Inland Fisheries
- 54 National Bank for Agriculture and Rural Development

(NABARD)				
0	1,348.50			
R	(-)430.35	918.15	371.61	(-)546.54

Reduction in provision by surrender of $\mathbf{E}430.35$ lakh was stated to be based on actual requirement.

Saving of ₹163.03 lakh was also occurred during the year 2021-22.

(ii)

789 Special Component Plan for Scheduled Castes
54 National Bank for Agriculture and Rural Development (NABARD)
O 485.46
R (-)168.66 316.80 66.85 (-)249.95

Withdrawal of provision by surrender of $\gtrless 168.66$ lakh was stated to be based on actual requirement.

Saving of ₹69.99 lakh was also occurred during the year 2021-22.

Grant No. 26 - Fisheries Department - Contd.

	Head				Actual Expenditure t in lakh)	Excess (+) Saving (-)
(iii)	796	Tribal Area S	bub-plan			
			k for Agriculture and Rura	al Development		
		(NABARD)				
		0	863.04			
		R	(-)163.99	699.05	438.54	(-)260.51
	Reduction in requirement.	-	by surrender of ₹163.99) lakh was sta	ited to be base	ed on actual
	Saving of ₹2	48.97 lakh was	s also occurred during the	year 2021-22.		
(iv)	86	Centrally Spo	onsored Scheme - I			
		(CSS)				
		0	1,412.05			
		R	(-)841.28	570.77	570.77	
	Reduction in requirement.	-	by surrender of ₹841.28	lakh was sta	ited to be base	ed on actual
		saving of all ((August 2023)	the four cases as at SI. No.	o. (i) to (iv) ha	ve not been inti	mated by the
(c)	Entire reduce	ed provision re	mained unutilised during	the year under:		
(i)		-	ay on Public Works	5		
(1)	80	General	•			
	051	Construction				
	25	Public Works	8			
		0	117.00			
		R	(-)39.00	78.00		(-)78.00
	Reduction in	provision by s	surrender of ₹39.00 lakh w	vas attributed to	actual requireme	ent.
(ii)	789	Special Com	ponent Plan for Scheduled	l Castes		
	25	Public Works	8			
		0	38.25			
		R	(-)12.75	25.50		(-)25.50
	Reduction in	provision by s	surrender of ₹12.75 lakh w	vas stated to be	based on actual r	equirement.

Grant No. 26 - Fisheries Department - Concld.

	Head				Actual expenditure in lakh)	Excess (+) Saving (-)
(iii)	796	Tribal Area Sub-pla	an			
	25	Public Works				
		0	69.75			
		R	(-)23.25	46.50		(-)46.50
	Reduction in	provision by surren	der of ₹23.25 lakh v	was stated to be ba	ased on actual r	equirement.

(iv)

4405 Capital Outlay on Fisheries

101	Inland Fisheries			
86	Centrally Sponso (CSS)	red Scheme-I		
	0	1,968.35		
	R	(-)1,120.06	848.29	 (-)848.29

Withdrawal of provision by surrender of $\gtrless1,120.06$ lakh was stated to be based on actual requirement.

(v)

789	Special Component Plan for Scheduled Castes					
86	Centrally Sponsored S (CSS)	Scheme-I				
	0	644.10				
	R	(-)476.34	1	167.76		(-)167.76

Reduction in provision by surrender of $\mathbf{E}476.34$ lakh was stated to be based on actual requirement.

Reasons for saving of all the five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2023).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 27 - Agriculture Department

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2401	Crop Husbandry				
2408	Food Storage and Warehousing	g			
2415	Agricultural Research and Edu	ication			
Voted					
Original		5,10,29,65			
Supplementa	ary	2,95,87	5,13,25,52	3,52,01,77	(-)1,61,23,75
Amount sur	rendered during the year (March 20	023)			92,93,90
CAPITAL 4059	Capital Outlay on Public Work	S			
4401	Capital Outlay on Crop Husba	ndry			
4408	Capital Outlay on Food Storag	•	ng		
4415	Capital Outlay on Agricultural	Research and Ed	ucation		
4435	Capital Outlay on Other Agric	ultural Programm	nes		
4552	Capital Outlay on North Easter	rn Areas			
Voted					
Original		95,35,07	95,35,07	52,33,28	(-)43,01,79
Amount surr	rendered during the year (March 20	023)			33,45,68

Notes and Comments

REVENUE

Voted

- (a) As the total expenditure of ₹35,201.77 lakh did not come even upto the original provision of ₹51,029.65 lakh, supplementary grant of ₹295.87 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.
- (b) Out of the available saving of ₹16,123.75 lakh, only ₹9,293.90 lakh was surrendered during the year.

Head

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

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision	
2016-17	5,283.91	24	
2017-18	4,236.00	17	
2018-19	3,664.00	10	
2019-20	15,841.65	36	
2020-21	12,648.03	29	
2021-22	21,552.60	40	

(c) Saving occurred mainly under:

2401 Crop Husbandry

(i)

001 Direction and Administration

37	Agricultural Development						
	0	21,809.70					
	R	(-)3,213.06	18,596.64	16,335.88	(-)2,260.76		

Withdrawal of provision by surrender of ₹3,347.40 lakh and subsequent addition to the provision by reappropration of ₹134.34 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹1,867.44 lakh and ₹4,322.14 lakh was occurred in 2020-21 and 2021-22 respectively.

(ii)	99 Others				
	Ο	2,130.00			
	R	(-)245.60	1,884.40	1,884.09	(-)0.31

Reduction in provision by reappropriation of ₹245.60 lakh was attributed to actual requirement.

Saving of ₹64.95 lakh was also occurred in 2021-22.

Reasons for saving were stated mainly due to non-fulfillment of vacant posts in respect of above two cases.

			7 - Agriculture Depui			
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
<i>/···</i>	102				(₹ in lakh)	
(iii)		Food grain crop				
	86	Centrally Spons	ored Scheme - I			
		(CSS)				
		0	153.00			
		R	(-)77.40	75.60	37.80	(-)37.80
	Reduction in	provision by rea	ppropriation of ₹77.40	lakh was attrib	buted to actual rec	juirement.
	Saving of ₹9	1.764 lakh and ₹9	95.95 lakh were also oc	curred in 2020)-21 and 2021-22	respectively.
(iv)	91	Central Assistar	ace to State Plan			
		(CASP)				
		0	359.04			
		R	0.60	359.64	129.82	(-)229.82
	Reduction in	provision by rea	ppropriation of ₹0.60 la	akh was attribu	ited to actual requ	irement.
	respectively. Reasons for	savings were stat	ed to be due to non-rec ct of two cases as at S1	ceipt of Centra	l Share as per all	
(v)	103	Seeds				
(')	65		inf			
	00	0	2,500.00			
		R	(-)1,082.39	1,417.61	443.97	(-)973.64
	Withdrawal requirement.	of provision by	surrender of ₹1,082.	·		
	Saving of ₹1	,820.67 lakh was	also occurred in 2021-	22.		
(vi)	105	Manures and Fe	rtilisers			
	65	Suspense Accou	int			
		0	4,000.00			
		R	(-)417.61	3,582.39	2,131.03	(-)1,451.36
			render of ₹407.11 lakh 1 were stated to be base		-	• •

Saving of ₹2,602.16 lakh was also occurred in 2021-22.

Reasons for saving were not furnished by the Department in respect of two cases as at Sl. No. (v) and (vi).

		Grant No.	27 - Agriculture D	epartment - Conto	d.	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vii)	91	Central Assis (CASP)	stance to State Plan			
		0	165.24			
		R	(-)72.08	93.16	23.54	(-)69.62
	Reduction in requirement	n provision b	y reappropriation of	₹72.08 lakh was	stated to be ba	sed on actual
	Reason for s Government	-	ted to be due to non-	receipt of Central	Share as per all	ocation of the
(viii)	108	Commercial	Crops			
	86	Centrally Sp	onsored Scheme - I			
		(CSS)				
		0	40.80			
		R	(-)30.84	9.96	9.96	
	Reduction in	provision by	reappropriation of ₹30).84 lakh was attrib	outed to actual rec	quirement.
	Saving of ₹2	0.25 lakh was	also occurred in 2021	-22.		
(ix)	109	Extension an	d Farmers' Training			
()	70	State Share				
		0	94.40			
		R	(-)76.82	17.58	17.58	
	Reduction in		reappropriation of ₹76			uirement.
			also occurred in 2021			
(x)	86	Centrally Sp (CSS)	onsored Scheme - I			
		0	868.02			
		R	(-)709.76	158.26	158.26	
			y surrender of ₹676.53 be based on actual req			propriation of
	Saving of ₹1	69.01 lakh wa	s also occurred in 202	1-22.		
	-		ot furnished by the De		t of three cases as	at Sl. No.
		0	· · · · · · · · · · · · · · · · · · ·			

Reasons for saving were not furnished by the Department in respect of three cases as at Sl. No. (viii) to (x).

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
91	Central Assistan	ce to State Plan		(₹ in lakh)	
71	(CASP)				
	0	4,379.88			
	R	(-)645.30	3,734.58	3,714.58	(-)20.00
	1 0	urrender of ₹755.00 la ₹100.70 lakh were stat		1	1

Withdrawal of provision by surrender of ₹755.00 lakh and subsequent addition to the provision by way of reappropriation of ₹109.70 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was stated to be due to non-receipt of Central Share as per allocation of the Government of India.

(xii)

(xi)

110 Crop Insurance

0

90 State Share for Central Assistance to State Plan

407.23

R (-)41.03 366.20 336.52 (-)29.68 Reduction in provision by reappropriation of \gtrless 41.03 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to failure of payment through PMFBY portal by the Government of India.

(xiii)	
(AIII)	

Agricultural Engineering
State Share
O 200.29
R (-)113.48 86.81

Reduction in provision by reappropriation of $\mathbb{E}^{113.48}$ lakh was stated to be based on actual requirement.

84.70

(-)2.11

Saving of ₹24.65 lakh and ₹36.83 lakh were also occurred in 2020-21 and 2021-22 respectively.

Reason for saving was stated to be due to non-receipt of corresponding Central Share.

(xiv)	86	Centrally Sponsored Scheme - I				
		(CSS)				
		0	2,837.6	54		
		R	(-)880.6	64 1,957.	.00 762.29	(-)1,194.71
	Withdrawal	of provision b	y surrender of	₹842.14 lakh and	further reduction i	n provision by

Saving of ₹55.53 lakh and ₹331.39 lakh were also occurred in 2020-21 and 2021-22 respectively.

reappropriation of ₹38.50 lakh were stated to be based on actual requirement in both the cases.

Grunt 100 27 Agriculture Depurtment Contui	Grant No.	27 - Agriculture	Department - Contd.
--	-----------	------------------	----------------------------

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xv)	114 91	Development of Central Assistan (CASP)				
		0	104.04			
		R	(-)51.62	52.42	26.21	(-)26.21
	Reduction in requirement.		eappropriation of ₹51	.62 lakh was	stated to be bas	ed on actual

Saving of ₹1.67 lakh and ₹42.84 lakh were also occurred in 2020-21 and 2021-22 respectively.

Reasons for saving were stated to be due to non-receipt of Central Share as per allocation of the Government of India in respect of two cases as at Sl. No. (xiv) and (xv).

789	Special Component Plan for Scheduled Castes						
70	State Share						
	0	77.18					
	S	56.74					
	R	(-)33.76	100.16	99.47	(-)0.69		

Augmentation of provision by supplementary grant of ₹56.74 lakh was stated to be due to release of additional fund under Agricultural Mechanisation (A.M). Further addition to the provision by reappropriation of ₹33.76 lakh was stated to be based on actual requirement.

Saving of ₹22.89 lakh was also occurred in 2021-22. Reason for saving was stated to be due to non-receipt of corresponding Central Share.

(xvii)	86 Centrally Sp	oonsored Scheme - I			
	(CSS)				
	0	1,376.46			
	R	(-)466.56	909.90	895.19	(-)14.71
	Reduction in provision b requirement.	y reappropriation of	₹466.56 lakh was	stated to be base	ed on actual

Saving of ₹168.02 lakh and ₹217.55 lakh were also occurred in 2020-21 and 2021-22 respectively.

	Head			Total	Actual	Excess (+)
				Grant	Expenditure (₹ in lakh)	Saving (-)
(xviii)	91	Central Assista (CASP)	nce to State Plan			
		0	2,697.24			
		R	(-)171.51	2,525.73	2,391.78	(-)133.95
	W7:41-1	. c		. 1. 1		41

Withdrawal of provision by surrender of ₹227.61 lakh and subsequent addition to the provision by way of reappropriation of ₹56.10 lakh were stated to be based on actual requirement in both the cases.

796 Tribal Area Sub-plan

86	Centrally Sponsored Scheme - I						
	(CSS)						
	0	2,370.57					
	R	(-)1,049.27	1,321.30	1,295.10	(-)26.20		
hdrawal	of provision by	surrender of ₹999.67 1	akh and subseque	nt reduction in	provision by		

Withdrawal of provision by surrender of ₹999.67 lakh and subsequent reduction in provision by way of reappropriation of ₹49.60 lakh were stated to be based on actual requirement in both the cases.

Reasons for saving were stated to be due to non-receipt of Central Share as per allocation of the Government of India in respect of three cases as at Sl. No. (xvii) to (xix).

(xx)	90	State Share for Centra	tate Share for Central Assistance to State Plan					
		0	381.57					
		S	45.53					
		R	(-)96.97	330.13	317.11	(-)13.02		

Augmentation of provision by supplementary grant of ₹45.53 lakh was stated to be due to release of additional fund in respect of State Share for Centrally Sponsored Scheme (CSS) and subsequent reduction in the provision by way of reappropriation of ₹96.97 lakh were stated to be based on actual requirement in both the cases.

(xxi)	91	Central Assist	tance to State Plan			
		(CASP)				
		0	1,748.56			
		R	(-)495.99	1,252.57	1,069.20	(-)183.37
	*****	c · · · 1				

Withdrawal of provision by surrender of ₹545.59 lakh and subsequent addition to the provision by way of reappropriation of ₹49.60 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was stated to be due to non-receipt of Central Share as per allocation of the Government of India.

	Head		Agriculture Depar	Total	Actual	Excess (+)
					penditure	Saving (-)
				(₹	in lakh)	
(d)	Legislature h		iture by reappropri the following cases		•	
(i)	2401	Crop Husbandry				
.,	115	Scheme of Small/	Marginal farmers and	agricultural labo	ur	
	90	State Share for Ce	ntral Assistance to S	tate Plan		
		R	10.82	10.82	10.82	
(ii)	91	Central Assistance (CASP) R	e to State Plan 194.88	104.88	07.24	()07.54
		ĸ	194.00	194.88	97.34	(-)97.54
(e)	The saving v	vas partly counter ba	alanced by excess un	der:		
(i)	2401	Crop Husbandry				
	001	Direction and Adm	ninistration			
	98	Administration				
		0	2.22			
		R	210.48	212.70	169.53	(-)43.17
	Addition to t	he provision by rea	ppropriation of ₹210	.48 lakh was attrib	outed to actual	requirement.
(ii)	109	Extension and Farm	ners Training			
	90	State Share of Cen	tral Assistance to St	ate Plan		
		0	243.23			
		R	161.45	404.68	404.68	
	Addition to t	he provision by rea	ppropriation of ₹161	.45 lakh was attrib	outed to actual	requirement.
(iii)	789	Special Componen	nt Plan for Scheduled	d Castes		
	98	Administration				
		0	431.14			
		S	34.00			
		R	40.31	505.45	503.96	(-)1.49
	of additional	l fund under Electri	upplementary grant of city Charges and survere stated to be base	bsequent addition	to the provision	on by way of

Reasons for saving were stated to be due to non-completion of the programme in respect of three cases as at Sl. No. (i) to (iii).

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	796	Tribal Area Sub-plan				
	70	State Share				
		0	133.37			
		R	11.79	145.16	143.90	(-)1.26
	Addition to t	he provision by reappr	opriation of ₹11.7	9 lakh was att	ributed to actual r	equirement.
(v)	98	Administration				

98	Administration				
	0	930.80			
	S	50.20			
	R	85.48	1,066.48	1,064.66	(-)1.82
Augmentatio	n of provision by su	pplementary grant	of ₹50.20 lakh wa	as stated to be du	e to release

Augmentation of provision by supplementary grant of ₹50.20 lakh was stated to be due to release of additional fund under Electricity Charges. Further addition to the provision by reappropriation of ₹85.48 lakh was stated to be based on actual requirement.

Reasons for final saving in respect of two cases as at Sl. No. (iv) and (v) were not furnished by the Department.

CAPITAL

Voted

(a) Out of the available saving of ₹4,301.79 lakh, only ₹3,345.68 lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	5,970.42	65
2018-19	7,294.17	65
2019-20	7,340.28	56
2020-21	5,723.06	43
2021-22	4,505.28	56

Saving during the earlier years is given below:

	Head		5	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	rred mainly under:				
(i)	4059	Capital Outlay of	n Public Works			
	80	General				
	051	Construction				
	25	Public Works				
		0	209.10			
		R	(-)104.55	104.55	86.87	(-)17.68
	Reduction i requirement.		urrender of ₹104.55	lakh was s	stated to be base	ed on actual
(ii)			nt Plan for Scheduled	Castes		
	25	Public Works				
		0	73.80	•		
		R	(-)36.90	36.90	25.85	(-)11.05
	Reduction in	provision by surre	nder of ₹36.90 lakh w	as stated to be	e based on actual r	equirement.
(iii)	796	Tribal Area Sub-p	blan			
()	25	Public Works				
		0	127.10			
		R	(-)63.55	63.55	25.04	(-)38.51
	Reduction in	provision by surre	nder of ₹63.55 lakh w	vas stated to be	e based on actual r	
		-	d to be due to non- as at Sl. No. (i) to (iii	-	f the programme	on technical
(iv)	4401	Capital Outlay of	n Crop Husbandry			
	113	Agricultural Engin	neering			
	54	National Bank for	Agriculture and Rura	al Developme	nt	
		(NABARD)				
		0	619.28			
		R	(-)74.49	544.79	506.68	(-)38.11
	Reduction in	provision by surre	ender of ₹86.86 lakh	and subseque	ent addition to the	provision by

Reduction in provision by surrender of ₹86.86 lakh and subsequent addition to the provision by reappropriation of ₹12.37 lakh were stated to be based on actual requirement in both the cases.

	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(v)	789	Special Compo	onent Plan for Scheduled	d Castes		
	54	National Bank	for Agriculture and Rur	al Developmer	nt	
		(NABARD)				
		0	208.87			
		R	(-)15.02	193.85	174.65	(-)19.20
	Reduction i	n provision by	surrender of ₹13.66.1	akh and furth	per reduction in	provision by

Reduction in provision by surrender of \gtrless 13.66 lakh and further reduction in provision by reappropriation of \gtrless 1.36 lakh were stated to be based on actual requirement in both the cases.

(vi)

(viii)

796 Tribal Area Sub-plan

54 National Bank for Agriculture and Rural Development

(NABARD)				
О	363.00			
R	(-)14.26	348.74	315.16	(-)33.58
Reduction in provision by	surrender of ₹35.03	lakh and further	reduction in	provision by

reappropriation of ₹20.77 lakh were stated to be based on actual requirement in both the cases.

(vii)	4408 Capital Outlay on Food Storage and Warehousing							
	02	Storage and Warehousing						
	789	39 Special Component Plan for Scheduled Castes						
	54	National Bank f	ional Bank for Agriculture and Rural Development					
		(NABARD)						
		0	48.24					
		R	34.07	82.31	20.39	(-)61.92		

Addition to the provision by reappropriation of $\mathbb{E}41.01$ lakh and subsequent reduction in provision by surrender of $\mathbb{E}6.94$ lakh were attributed to actual requirement.

Saving of ₹107.21 lakh was also occurred during the year 2021-22.

4435 Capital Outlay on other Agricultural Programmes

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

(NABARD)				
0	1,908.41			
R	(-)401.60	1,506.81	1,271.37	(-)235.44

Reduction in provision by surrender of ₹377.97 lakh and further reduction in provision by reappropriation of ₹23.63 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹162.84 lakh and ₹491.35 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

	Head		Total Grant Ex	Actual penditure	Excess (+) Saving (-)
			(₹ in	lakh)	
(ix)	789 Special Comp	onent Plan for Scheduled Ca	istes		
	54 National Bank	for Agriculture and Rural D	Development		
	(NABARD)				
	0	877.71			
	R	(-)305.89	571.82	542.10	(-)29.72
	Reduction in provision by	y surrender of ₹305.89 la	ikh was stated	to be based	on actual

Saving of ₹131.29 lakh and ₹141.45 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

(x)

796 Tribal Area Sub-plan

requirement.

54 National Bank for Agriculture and Rural Development

(NABARD)				
0	2,153.54			
R	(-)1,114.23	1,039.31	793.22	(-)246.09

Reduction in provision by surrender of $\gtrless1,086.82$ lakh and further reduction in provision by way of reappropriation of $\gtrless27.41$ lakh were stated to be based on actual requirement in both the cases.

Saving of ₹272.53 lakh and ₹316.63 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

Reasons for saving were stated to be due to non-completion of the project in respect of seven cases as at Sl. No. (iv) to (x).

(xi)

4552 Capital Outlay on North Eastern Areas

- 101 Contribution to Central Resources Pool for Development (NEC)
- 91 Central Assistance to State Plan

(CASP)				
0	1,021.53			
R	(-)437.07	584.46	584.42	(-)0.04

Reduction in provision by surrender of 3601.82 lakh and subsequent addition to the provision through reappropriation of 3164.75 lakh were stated to be based on actual requirement in both the cases.

	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(xii)	789	Special Compone	ent Plan for Scheduled	Castes		
	91	Central Assistanc	e to State Plan			
		(CASP)				
		0	360.54			
		R	(-)169.44	191.10	191.06	(-)0.04
	Peduction i	n provision by su	rrander of $\neq 224.03.1$	h and furt	per reduction in	provision by

Reduction in provision by surrender of ₹224.03 lakh and further reduction in provision by reappropriation of ₹54.59 lakh were stated to be based on actual requirement in both the cases.

(xiii)	796 Tribal Area	Sub-plan			
	91 Central Ass	Central Assistance to State Plan			
	(CASP)				
	0	620.93			
	R	(-)272.49	348.44	348.40	(-)0.04
	Deduction in provision	by summandar of ∓ 272.0	0 Jolth and add	itian to the nu	arrisian hu

Reduction in provision by surrender of ₹372.00 lakh and addition to the provision by reappropriation of ₹99.51 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. (xi) to (xiii) were not furnished by the Department.

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

(i)

4401 Capital Outlay on Crop Husbandry

103	Seeds	
70	State Share	
	0	20.00
	R	(-)20.00

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

. . .

. . .

...

(ii)	87 Centrally Spons	ored Scheme-II		
	(CSS)			
	Ο	164.75		
	R	(-)164.75	 	

Withdrawal of provision by surrender of ₹164.75 lakh was attributed to actual requirement.

	Head			Total Grant	Act Expendit		Excess (+) Saving (-)
					(₹ in lakh)		
(iii)	789	Special Component P	lan for Scheduled Cast	es			
	87	87 Centrally Sponsored Scheme-II					
		(CSS)					
		0	58.50				
		R	(-)58.50				
	Withdrawal	of provision by surrend	ler of ₹3.91 lakh and	by reapp	propriation of	of ₹54.59	lakh were

stated to be based on actual requirement in both the cases.

(iv)

(v)

(vi)

- 796 Tribal Area Sub-plan
- 87 Centrally Sponsored Scheme-II (CSS)

O 100.75 R (-)100.75

Withdrawal of provision by surrender of $\gtrless 1.24$ lakh and by reappropriation of $\gtrless 99.51$ lakh were stated to be based on actual requirement in both the cases.

4552 Capital Outlay on North Eastern Areas 101 Contribution to Central Resources Pool for Development (NEC) 90 State Share for Central Assistance to State Plan 0 113.50 R (-)113.50. Withdrawal of provision by surrender of ₹113.50 lakh was attributed to actual requirement. 789 Special Component Plan for Scheduled Castes 90 State Share for Central Assistance to State Plan 0 40.06 R (-)40.06. Withdrawal of provision by surrender of ₹4.51 lakh and further reduction in provision by way of

reappropriation of ₹35.55 lakh were stated to be based on actual requirement in both the cases.

(vii)

796 Tribal Area Sub-plan

90 State Share for Central Assistance to State Plan

O 68.99 R (-)68.99 ...

Reduction in provision by reappropriation of \gtrless 68.99 lakh was stated to be based on actual requirement.

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

	Major Head		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE					
2401	Crop Husbandry				
2402	Soil and Water Conservation				
Voted					
Original	1	1,44,97,00	1,44,97,00	94,05,49	(-)50,91,51
Amount surr	rendered during the year (March 2023)			37,03,50
CAPITAL 4401	Capital Outlay on Crop Husbandı	·y			
4552	Capital Outlay on North Eastern A	Areas			
5465	Investments in General Financial	and Trading	Institutions		
4402	Capital Outlay on Soil and Water	Conservatio	n		
Voted					
Original		10,81,00			
Supplementa	ary	15,90	10,96,90	1,18,68	(-)9,78,22
Amount surr	rendered during the year (March 2023)			1,61,90

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹5,091.51 lakh, only ₹3,703.50 lakh was surrendered during the year.

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

		Grant No. 28	8 - Horticulture Dep	artment-Contd		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	rred mainly under	:			
(i)	2401 001 98	Crop Husbandr Direction and Ad Administration O	dministration 4,515.00			
	reappropriati	ion of ₹3.00 lakh v	(-)497.00 render of ₹500.00 lak were stated to be based 5 lakh were also occur	d on actual requi	irement.	
(ii)	99 Reduction i requirement.	Others O R n provision by	750.00 (-)205.00 surrender of ₹205.00	545.00 0 lakh was sta	544.63	(-)0.37
(iii)	119 90 Reduction i requirement.	Horticulture and State Share for C O R n provision by 41.90 and ₹52.37	so occurred during the Vegetable Crops Central Assistance to S 231.40 (-)126.25 surrender of ₹126.2 7 lakh were also occ	State Plan 105.15 5 lakh was sta		
(iv)	Reduction in requirement.	377.28 and ₹479.4	ce to State Plan 2,080.00 (-)1,133.60 y surrender of ₹1,13 40 lakh were also occ			

		Grant No. 2	28 - Horticulture Depar	rtment-Contd	•	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	789	Special Compo	nent Plan for Scheduled	Castes		
	37	Agricultural De	evelopment			
		0	241.20			
		R	(-)171.30	69.90	66.92	(-)2.98
	Reduction i requirement.		surrender of ₹171.30	lakh was st	ated to be base	ed on actual
	Saving of ₹9	5.36 lakh was al	so occurred during the ye	ear 2021-22.		
(vi)	90	State Share for	Central Assistance to Sta	ate Plan		
		0	75.65			
		R	(-)41.28	34.37	27.90	(-)6.47
			urrender of ₹31.86 lakh were stated to be based o	-		provision by
	Saving of ₹2 respectively.		akh were also occurred d	uring the year	2020-21 and 202	1-22
(vii)	91	Central Assista (CASP)	nce to State Plan			
		0	680.00			
		R	(-)370.60	309.40	251.09	(-)58.31
	Reduction i requirement.		surrender of ₹370.60	lakh was st	ated to be base	ed on actual
(viii)	796	Tribal Area Sul	o-plan			
	37	Agricultural De	evelopment			
		0	495.20			
		R	(-)101.37	393.83	392.23	(-)1.60
	Reduction i requirement.		surrender of ₹101.37	lakh was st	ated to be base	ed on actual
	Coving of FO	0.00 1.1.1				

Saving of ₹98.09 lakh was also occurred during the year 2021-22.

	Head	Tota Gran		Excess (+) Saving (-)
(ix)	90 State Share O	for Central Assistance to State Plan 137.95		
	R	(-)75.26 62.69	50.87	(-)11.82
Reduction in provision by surrender of $\gtrless 58.12$ lakh and by reappropriation of $\gtrless 17.14$ stated to be based on actual requirement.				
	Saving of ₹35.29 and ₹ respectively.	32.14 lakh were also occurred during	the year 2020-21	and 2021-22

(x)

(xi)

91	91 Central Assistance to State Plan						
	(CASP)						
	0	1,240.00					
	R	(-)675.80	564.20	457.87	(-)106.33		

Reduction in provision by surrender of 3675.80 lakh was stated to be based on actual requirement.

Saving of ₹321.59 and ₹284.20 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

2402 Soil and Water Conservation001 Direction and Administration98 Administration

O 965.00 R (-)361.00 604.00 520.16 (-)83.84

Reduction in provision by surrender of ₹329.60 lakh and subsequent reduction by reappropriation of ₹31.40 lakh were stated to be based on actual requirement.

Saving of ₹141.44 and ₹318.16 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

(xii)	102	Soil Conservation				
	91	Central Assistance to	State Plan			
		(CASP)				
		0	1,040.00	1,040.00	891.80	(-)148.20

		Grant No. 28 -	Horticulture Depar	tment-Contd.		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xiii)	789 91		Plan for Scheduled to State Plan	Castes		
		0	340.00	340.00	291.55	(-)48.45
	Saving of ₹2	83.83 lakh was also	occurred during the y	ear 2021-22.		
		saving in respect of (August 2023).	13 cases as at Sl. No	o. (i) to (xiii) h	ave not been inti	mated by the
(c)		incurring expenditur pticed in the followin			-	-
(i)	2401	Crop Husbandry				
	103	Seeds				
	70	State Share				
		R	0.84	0.84	0.83	(-)0.01
(ii)	789	Special Component	Plan for Scheduled	Castes		
	70	State Share				
		R	0.28	0.28	0.27	(-)0.01
(iii)	796	Tribal Area Sub-pla	in			
	70	State Share				
		R	0.50	0.50	0.50	
(d)	Saving was p	partly offset by exces	s under:			
(i)	2402	Soil and Water Co	onservation			
	102	Soil Conservation				
	90	State share for Cent		te plan		
		0	115.44			
		R	28.68	144.12	125.00	(-)19.12
	Addition to requirement.	the provision by rea	appropriation of ₹28	3.68 lakh was	stated to be bas	sed on actual

		Grant No. 28 -	Horticulture Depar	rtment-Cont	d.	
	Head			Total Grant	Actual Expenditure (≹ in lakh)	Excess (+) Saving (-)
(ii)	789	Special Componen	t Plan for Scheduled	Castes		
	90	State share for Cen	tral assistances to Sta	ate plan		
		0	37.74			
		R	9.39	47.13	41.55	(-)5.58
(iii)	796 90	Tribal Area Sub-pl	an tral assistances to Sta	ate nlan		
	20	0	68.82	ate plan		
		R	17.10	85.92	75.42	(-)10.50
	Addition to t	the provision by reap	ppropriation of ₹17.1	0 lakh was at	tributed to actual	requirement.
		final saving in respe tment (August 2023	ect of three cases as a).	at Sl. No. (i)	to (iii) have not b	een intimated

CAPITAL

Voted

- (a) As the expenditure of ₹118.68 lakh did not come even upto the original provision of ₹1,081.00 lakh, supplementary grant of ₹15.90 lakh obtained in March 2023 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of ₹978.22 lakh, only ₹161.90 lakh was surrendered during the year.

(c) Saving occurred mainly under:

4402 Capital outlay on Soil and Water Conservation

- 789 Special component Plan for Scheduled Castes
- 98 Administration

0	400.00			
R	(-)152.96	247.04	8.06	(-)238.98

Reduction in provision by surrender of \gtrless 149.56 lakh and by way of reappropriation of \gtrless 3.40 lakh were stated to be based on actual requirement in both the cases.

Reason for saving has not been intimated by the Department (August 2023).

		Grant No. 28	- Horticulture Depart	tment-Concl	d.	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(d)	Entire provis	sion remained unu	tilised during the year:			
		~				
(i)	4402		on Soil and Water Cons	servation		
	102		on			
	98	Administration	• • • • • •			
		0	200.00			
		R	(-)22.74	177.26		(-)177.26
		n provision by sur actual requiremer	rrender of ₹12.34 lakh a nt.	ind by reapp	ropriation of ₹10	.40 lakh were
(ii)	796	Tribal Area Sub	-plan			
	98	Administration				
		0	400.00	400.00		(-)400.00
(e)	Department	saving in respect (August 2023). partly offset by ex	of two cases as at Sl. No cess under:	o. (i) and (ii)	have not been int	imated by the
(i)	4401	Canital outlay (on Crop Husbandry			
(1)	190		blic Sector and other Ur	ndertakings		
		Corporations/PS		idertukings		
	25	0	41.60			
		R	10.40	52.00	52.00	
	Addition to t		eappropriation of ₹10.40			equirement.
(ii)	789	Special Compon	ent Plan for Scheduled O	Castes		
	23	Corporations/PS	Us/Undertakings			
		0	13.60			
		R	3.40	17.00	17.00	
	Addition to t	the provision by re	eappropriation of ₹3.401	akh was attri	buted to actual re	quirement.
		excess in respect (August 2023).	of two cases as at Sl. No	o. (i) and (ii)	have not been int	imated by the

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

Major Head		Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in 1	thousand)	
REVENUI	E			
2403	Animal Husbandry			
2404	Dairy Development			
2552	North Eastern Areas			
Voted				
Original	1,60,56,45			
Supplemen	tary 6,83,34	1,67,39,79	1,32,66,25	(-)34,73,54
Amount sur	rrendered during the year (March 2023)			21,49,23
CAPITAL				
4403	Capital Outlay on Animal Husbandry			
4552	Capital Outlay on North Eastern Areas			
Voted				
Original	49,10,07			
Supplemen	tary 30,06	49,40,13	12,64,44	(-)36,75,69
Amount su	rrendered during the year (March 2022)			24,57,78

Grant No. 29 - Animal Resource Development Department

Notes and Comments

REVENUE

Voted

- (a) As the expenditure of ₹13,266.25 lakh did not come even upto the original provision of ₹16,056.45 lakh, supplementary grant of ₹683.34 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹3,473.54 lakh, only ₹2,149.23 lakh was surrendered during the year.

Year	Saving (₹in lakh)	Percentage of Saving over total Provision
2016-17	1,522.76	17
2017-18	769.75	8
2018-19	1,723.12	15
2019-20	1,222.30	11
2020-21	1,572.23	13
2021-22	3,277.57	21

Saving during the earlier years is given below:

	Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(₹ in la	akn)	
(c)	Saving occur	red mainly und	er:			
(i)	2403	Animal Husba	andry			
	001	Direction and	Administration			
	98	Administration				
		0	9,781.52			
		R	(-)1,225.63	8,555.89	7,496.16	(-)1,059.73
	Withdrawal	of provision by :	surrender of ₹1,225.0	53 lakh was attribu	ited to actual requ	uirement.
(;;)	00	Others				
(ii)	99	Others	1 220 00			
		O R	1,330.00 (-)130.00	1,200.00	1,162.84	(-)37.16
	Withdrawal		(-)130.00 surrender of ₹130.00	,		
	Withdrawar	or provision by			u to actual requi	ement.
(iii)	101	Veterinary Ser	vices and Animal He	alth		
(111)	91	•	ance to State Plan			
		(CASP)				
		0	298.18			
		R	(-)218.18	80.00	80.00	
			surrender of ₹200.74 lakh were stated to b		-	sion by way
(iv)	103	Poultry Develo	onment			
(1)	41	Human Develo	-			
		0	319.24			
		R	(-)57.06	262.18	258.50	(-)3.68
	Withdrawal	of provision by	surrender of ₹57.06	akh was attributed	l to actual require	ement.
(v)	109	Extension and T	Training			
	39	Animal Resour	rce Development			
		0	687.50			
		R	(-)112.00	575.50	473.99	(-)101.51

Head Total Grant or Appropriation Actual Expenditure Excess (a) Saving (a) (vi) 789 Special Componenter tor Scheduled Castes (c) (c) <td< th=""><th>G</th><th>rant No. 29 -</th><th>Animal Resource Devel</th><th>opment Departme</th><th>ent - Contd.</th><th></th></td<>	G	rant No. 29 -	Animal Resource Devel	opment Departme	ent - Contd.	
(vi)789Special Component Plan for Scheduled Castes 39Animal Resource Development (CASP) O488.77 R(-)51.00437.77428.52(-)9.25O488.77 R(-)51.00437.77428.52(-)9.25Withdrawal of provision by surrender of ₹51.00 lakh was attributed to actual requirement.(vii)90State Share for Central Assistance to State Plan (CASP) O77.25 R24.2124.20(-)0.01Withdrawal of provision by surrender of ₹51.10 lakh and further reduction in provision by way of reappropriation of ₹1.94 lakh were stated to be based on actual requirement.(viii)796Tribal Area Sub-plan 	Head					
39 Animal Resource Development (CASP) O0 488.77 R(.)51.00 437.77 428.52 (.)9.25Withdrawal of provision by surrender of ₹51.00 lakh was attributed to actual requirement.(vii)90State Share for Central Assistance to State Plan (CASP) O 77.25 R $(.)53.04$ 24.21 24.20 (.)0.01Withdrawal of provision by surrender of ₹51.10 lakh and further reduction in provision by way of reappropriation of ₹1.94 lakh were stated to be based on actual requirement.(viii)796Tribal Area Sub-plan 39Animal Resource Development O1.006.85 R944.92(.)12.94Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement.(viii)796Tribal Area Sub-plan 39Animal Resource Development O01.006.85 R(.)48.99957.86944.92(.)12.94Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement.				(₹ in la	akh)	
39 Animal Resource Development (CASP) O488.77 R(-)51.00437.77428.52(-)9.25Withdrawal of provision by surrender of ₹51.00 lakh was attributed to actual requirement.(vii)90State Share for Central Assistance to State Plan (CASP) O77.25 R(CASP) OO77.25 R(.)53.0424.2124.20(.)01Withdrawal of provision by surrender of ₹51.10 lakh and further reduction in provision by way of reappropriation of ₹1.94 lakh were stated to be based on actual requirement.(viii)796Tribal Area Sub-plan 39Animal Resource Development OO1,006.85 R(-)48.99957.86944.92(-)12.94Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement.	(vi)	789 Special (Component Plan for Sche	duled Castes		
(CASP)O488.77R(-)51.00437.77428.52(-)9.25Withdrawal of provision by surrender of ₹51.00 lakh was attributed to actual requirement.(vii)90State Share for Central Assistance to State Plan(CASP)O77.25R(-)53.0424.2124.20O77.25R(-)53.0424.2124.20O77.25R(-)53.0424.2124.20O74.2424.20(-)0.01Withdrawal of provision by surrender of ₹51.10 lakh and further reduction in provision by way of reappropriation of ₹1.94 lakh were stated to be based on actual requirement.(viii)796Tribal Area Sub-plan 39Animal Resource Development O1,006.85 R(-)12.94(viithdrawal of provision by surrender of ₹48.99957.86944.92(-)12.94(ix)2404Dairy Development 01Direction and Administration	(11)	-	-	autea Custes		
O488.77 R(.)51.00437.77428.52(.)9.25Withdrawal of provision by surender of ₹51.00 lakh was attributed to actual requirement.(vii)90State Share for Central Assistance to State Plan (CASP) $(CASP)$ $(-)53.04$ 24.2124.20(.)0.01Withdrawal of provision by surender of ₹51.10 lakh and further reduction in provision by surender of ₹51.10 lakh and further reduction in provision by way of reappropriation of ₹1.94 lakh were stated to be based on actual requirement.(viii)796Tribal Area Sub-plan 39Animal Resource Development O (.)48.99957.86944.92(.)12.94(ix)2404Dairy Development 01Direction and AdministrationJirection and AdministrationJirection and Administration						
Withdrawal of provision by surrender of ₹51.00 lakh was attributed to actual requirement. (vii) 90 State Share for Central Assistance to State Plan (CASP) 0 77.25 R (-)53.04 24.21 24.20 (-)0.01 Withdrawal of provision by surrender of ₹51.10 lakh and further reduction in provision by way of reappropriation of ₹1.94 lakh were stated to be based on actual requirement. (viii) 796 Tribal Area Sub-plan 39 Animal Resource Development 0 1,006.85 R (-)48.99 957.86 944.92 (-)12.94 Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement. (ix) 2404 Dairy Development 001 Direction and Administration Direction and Administration Uither actual cols and Administration			488.77			
 (vii) 90 State Share for Central Assistance to State Plan (CASP) O 77.25 R (-)53.04 24.21 24.20 (-)0.01 Withdrawal of provision by surrender of ₹51.10 lakh and further reduction in provision by way of reappropriation of ₹1.94 lakh were stated to be based on actual requirement. (viii) 796 Tribal Area Sub-plan 39 Animal Resource Development O 1,006.85 R (-)48.99 957.86 944.92 (-)12.94 Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement. (ix) 2404 Dairy Development O1 Direction and Administration 		R	(-)51.00	437.77	428.52	(-)9.25
(CASP) 0 77.25 R (-)53.04 24.21 24.20 (-)0.01 Withdrawal of provision by surrender of ₹51.10 lakh and further reduction in provision by way of reappropriation of ₹1.94 lakh were stated to be based on actual requirement. (viii) 796 Tribal Area Sub-plan 39 Animal Resource Development O 0 1,006.85 (-)48.99 957.86 944.92 (-)12.94 Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement. (ix) 2404 Dairy Development OI Tribit Area Administration 0 0	Withdra	wal of provisio	on by surrender of ₹51.00	lakh was attributed	l to actual require	ment.
(CASP) 0 77.25 R (-)53.04 24.21 24.20 (-)0.01 Withdrawal of provision by surrender of ₹51.10 lakh and further reduction in provision by way of reappropriation of ₹1.94 lakh were stated to be based on actual requirement. (viii) 796 Tribal Area Sub-plan 39 Animal Resource Development O 0 1,006.85 (-)48.99 957.86 944.92 (-)12.94 Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement. (ix) 2404 Dairy Development OI Tribit Area Administration 0 0		-			-	
O 77.25 R (-)53.04 24.21 24.20 (-)0.01 Withdrawal of provision by surrender of ₹51.10 lakh and further reduction in provision by way of reappropriation of ₹1.94 lakh were stated to be based on actual requirement. (viii) 796 Tribal Area Sub-plan 39 Animal Resource Development O 1,006.85 R (-)48.99 957.86 944.92 (-)12.94 Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement. (ix) 2404 Dairy Development 001 Direction and Administration	(vii)	90 State Sha	are for Central Assistance	to State Plan		
R (-)53.04 24.21 24.20 (-)0.01 Withdrawal of provision by surrender of ₹51.10 lakh and further reduction in provision by way of reappropriation of ₹1.94 lakh were stated to be based on actual requirement. (-)0.01 (viii) 796 Tribal Area Sub-plan -		(CASP)				
Withdrawal of provision by surrender of ₹51.10 lakh and further reduction in provision by way of reappropriation of ₹1.94 lakh were stated to be based on actual requirement. (viii) 796 Tribal Area Sub-plan 39 Animal Resource Development 0 0 1,006.85 944.92 R (-)48.99 957.86 944.92 Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement. (ix) 2404 Dairy Development 001 Direction and Administration		0	77.25			
 reappropriation of ₹1.94 lakh were stated to be based on actual requirement. (viii) 796 Tribal Area Sub-plan 39 Animal Resource Development O 1,006.85 R (-)48.99 957.86 944.92 (-)12.94 Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement. (ix) 2404 Dairy Development 001 Direction and Administration 		R	(-)53.04	24.21	24.20	(-)0.01
 (viii) 796 Tribal Area Sub-plan 39 Animal Resource Development O 1,006.85 R (-)48.99 957.86 944.92 (-)12.94 Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement. (ix) 2404 Dairy Development 001 Direction and Administration 		-	-		-	ion by way of
39 Animal Resource Development 0 1,006.85 R (-)48.99 957.86 944.92 (-)12.94 Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement. (ix) 2404 Dairy Development 001 Direction and Administration				1		
O 1,006.85 R (-)48.99 957.86 944.92 (-)12.94 Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement. (ix) 2404 Dairy Development 001 Direction and Administration	(viii)	796 Tribal A	rea Sub-plan			
R (-)48.99 957.86 944.92 (-)12.94 Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement. (ix) 2404 Dairy Development 001 Direction and Administration		39 Animal H	Resource Development			
Withdrawal of provision by surrender of ₹48.99 lakh was attributed to actual requirement. (ix) 2404 Dairy Development 001 Direction and Administration		0	1,006.85			
(ix) 2404 Dairy Development 001 Direction and Administration		R	(-)48.99	957.86	944.92	(-)12.94
001 Direction and Administration	Withdra	wal of provisio	on by surrender of ₹48.99	lakh was attributed	l to actual require	ment.
001 Direction and Administration	(ix) 2	404 Dairy D	evelopment			
	· /	•	•			
98 Administration						
O 290.00						
R (-)90.00 200.00 160.33 (-)39.67				200.00	160.33	(-)39.67
Withdrawal of provision by surrender of ₹90.00 lakh was attributed to actual requirement.	Withdra	wal of provisio		lakh was attributed		

Reasons for saving were stated to be due to less receipt of bills in respect of nine cases as at Sl. No. (i) to (ix).

	Grant	No. 29 - Animal Resou	irce Development	Department -	· Contd.	
	Head			Grant or opriation Ex (₹ in lakh)	Actual xpenditure)	Excess (+) Saving (-)
(d)	Entire provis	ion was withdrawn in th	e following cases:			
(i)	2403	Animal Husbandry				
	101	Veterinary Services and	l Animal Health			
	90	State Share for Central	Assistance to State	e Plan		
		(CASP)				
		0	20.00			
		R	(-)20.00			
	Withdrawal requirement.	of provision by surre	nder of ₹20.00 1	lakh was state	d to be base	ed on actual
(ii)	796	Tribal Area Sub-plan				
	90	State Share for Central	Assistance to State	e Plan		
		(CASP)				
		0	82.00			
		R	(-)82.00			
	Withdrawal requirement.	of provision by surre	nder of ₹82.00 1	lakh was state	d to be base	ed on actual
(e)	Legislature h	incurring expenditure has been noticed in the regularisation.			-	
	2403	Animal Husbandry				
	113	Administrative Investig	ation and Statistic	S		
		Charles Classes				
	70	State Share				
		R	1.61	1.61	1.61	
(f)	70			1.61	1.61	
(f) (i)	70	R partly offset by excess un Animal Husbandry		1.61	1.61	
	70 Saving was p 2403 103	R partly offset by excess un Animal Husbandry Poultry Development	der:	1.61	1.61	
	70 Saving was p 2403	R partly offset by excess un Animal Husbandry Poultry Development Central Assistance to S	der:	1.61	1.61	
	70 Saving was p 2403 103	R bartly offset by excess un Animal Husbandry Poultry Development Central Assistance to S (CASP)	der: tate Plan	1.61	1.61	
	70 Saving was p 2403 103	R partly offset by excess un Animal Husbandry Poultry Development Central Assistance to S	der:	1.61 9.90	1.61 9.90	

Addition to the provision by reappropriation of $\gtrless 9.70$ lakh was stated to be based on actual requirement.

	Grant No. 29 - Animal Resource Development Department - Contd.								
	Head		Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)				
			(₹ in)	lakh)					
(ii)	11	3 Assistance for re	pairs/reconstruction of Houses						
	8	37 Centrally Sponse	ored Scheme - II						
		(CSS)							
		0	1.00						
		R	6.54 7.54	7.54					

Addition to the provision by reappropriation of $\gtrless 6.54$ lakh was stated to be based on actual requirement.

Reasons for excess were stated to be less receipt of bills in respect of two cases as at Sl. No. (i) and (ii).

CAPITAL

Voted

- (a) As the total expenditure of ₹1,264.44 lakh fell well short of the original provision of ₹4,910.07 lakh, supplementary grant of ₹30.06 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹3,675.69 lakh, only ₹2,457.78 lakh was surrendered during the year.

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
2020-21	678.95	93
2021-22	1,697.05	84

Saving during the earlier years is given below:

	Grant No. 29 - Animal Resource Development Department - Contd.							
	Head				Grant or	Б	Actual	Excess (+)
				Арр	oropriation (₹ :n 1	_	enditure	Saving (-)
					(₹ in l	акп)		
(c)	Saving occur	rred mainly under	:					
(i)	4403	Capital Outlay	on Animal Hus	sbandry				
	101	Veterinary Servi	ices and Animal	Health				
	25	Public Works						
		0	1,071.52					
		R	(-)480.92		590.60		51.74	(-)538.86
	Withdrawal requirement	of provision by	surrender of	₹480.92	lakh was	stated	to be based	on actual
(ii)	54	National Bank f	or Agriculture a	nd Rural	Developme	nt (NA	BARD)	
		0	300.00)				
		R	(-)49.00	1	251.00		246.93	(-)4.07
	Withdrawal requirement.	of provision by	surrender of	₹49.00	lakh was	stated	to be based	on actual
(iii)	106	Other Live Stoc	k Development					
. ,	39		-					
		0	100.00)				
		R	(-)70.00)	30.00		30.00	
	Withdrawal requirement.	of provision by	surrender of	₹70.00	lakh was	stated	to be based	on actual
(iv)	789	Special Compor	ent Plan for Sch	neduled (Castes			
	25	Public Works						
		0	1,000.00	1				
		R	(-)806.90)	193.10		27.48	(-)165.62
	Withdrawal requirement.	of provision by	surrender of	₹806.90	lakh was	stated	to be based	on actual
(v)	39	Animal Resourc	e Development					
		0	61.00)				
		R	(-)45.00)	16.00		13.86	(-)2.14
	Withdrawal	of provision by su	rrender of ₹34.	54 lakh a	and further r	eductio	on in provisio	n by way of

Withdrawal of provision by surrender of ₹34.54 lakh and further reduction in provision by way of reappropriation of ₹10.46 lakh were stated to be based on actual requirement in both the cases.

	Grant No. 29 - Animal Resource Development Department - Contd.						
	Head			Total Grant or Appropriation	-	Excess (+) Saving (-)	
				(₹ in la	akn)		
(vi)	41	Human Deve	lopment				
		0	51.17				
		R	10.45	61.62	36.55	(-)25.07	
	Addition to requirement	-	by reappropriation	of ₹10.45 lakh was	s stated to be ba	sed on actual	
(vii)	54	National Ban	k for Agriculture and	l Rural Developmer	nt (NABARD)		
		0	500.00	500.00	445.32	(-)54.68	
(viii)	796	Tribal Area S	ub-plan				
	39	Animal Reso	urce Development				
		0	117.00				
		R	(-)74.00	43.00	39.97	(-)3.03	
	Reduction i requirement		y reappropriation of	₹74.00 lakh was	stated to be bas	sed on actual	
(ix)	4552	Capital Outl	ay on North Easter	n Areas			
	789		ponent Plan for Sche				
	91	Central Assis	tance to State Plan				
		0	200.00				
		R	(-)156.38	43.62	21.64	(-)21.98	
	Withdrawal requirement		by surrender of ₹	156.38 lakh was s	stated to be bas	ed on actual	
(x)	796	Tribal Area S	bub-plan				
	91	Central Assis	tance to State Plan				
		0	178.00				
		R	(-)138.52	39.48	38.56	(-)0.92	
	Withdrawal requirement	-	by surrender of ₹	138.52 lakh was s	stated to be bas	ed on actual	
	Reasons for	saving were st	ated to be due to less	receipt of bills in 1	respect of 10 case	s as at Sl. No.	

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

(i) to (x).

Grant No. 29 - Animal Resource Development Department - Concld.							
	Head				Actual nditure	Excess (+) Saving (-)	
				(₹ in lakh)			
(d)	The provisic	on remained unutilised und	er:				
	4403	Capital Outlay on Anin	nal Husbandry				
	796	Tribal Area Sub-plan					
	25	Public Works					
		0 1	,100.00				
		R (-))747.90	352.10		(-)352.10	
		n provision by surrender o based on actual requiremen		l by reappropriat	ion of ₹26.4	0 lakh were	
	Reason for s	aving was stated to be due	to less receipt of b	vills.			
(e)	Saving was J	partly counter balanced by	excess under:				
(i)	4403	Capital Outlay on Anin	nal Husbandry				
	796	Tribal Area Sub-plan					
	41	Human Development					
		0	5.90				
		R	73.57	79.47	57.91	(-)21.56	
	Addition to requirement	the provision by reappro	priation of ₹73.57	lakh was stated	l to be base	ed on actual	
(ii)	90	State Share for Central A	ssistance to State I	Plan			
		0	1.00				
		R	26.80	27.80	27.80		
	Addition to requirement	the provision by reappro	priation of ₹26.80	lakh was stated	l to be base	ed on actual	

Reasons for saving were stated to be due to less receipt of bills in respect of above two cases.

During the year 2022-23, an amount of ₹486.52 lakh transferred to the DDO's Bank Account. Out of this, an amount of ₹289.88 lakh was spent leaving an amount of ₹196.64 lakh as unspent as on 31.03.2023.

	Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving(-)
			thousand)	8()
REVENUE				
2059	Public Works			
2402	Soil and Water Conservation			
2406	Forestry and Wild Life			
Voted				
Original	2,12,73,11			
Supplement	tary 60,93,64	2,73,66,75	1,47,24,42	(-)1,26,42,33
Amount sur	rendered during the year (March 2023)			4,12,60
Charged				
Original	6,00,00			
Supplement	fary 5,96,00	11,96,00	11,95,30	(-)70
Amount sur	rendered during the year (March 2023)			
CAPITAL				
4059	Capital Outlay on Public Works			
4406	Capital Outlay on Forestry and Wild Life			
Voted				
Original	1,34,50,00			
Supplement	•	1,86,29,35	1,11,16,58	(-)75,12,77
Amount sur	rendered during the year (March 2023)			29,63,41

Grant No. 30 - Forest Department

Notes and Comments

REVENUE

Voted

(a) As the expenditure of ₹14,724.42 lakh well short of the original provision of ₹21,273.11 lakh, supplementary grant of ₹6,093.64 lakh obtained in March 2023 proved injudicious.

(b) Out of the available saving of ₹12,642.33 lakh, only ₹412.60 lakh was surrendered during the year.

Saving during the earlier years is given below:

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

Grant No. 30 - Forest Department - Contd.									
Head			Total Grant or Appropriation	Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)				
(c)	Saving occur	red mainly under:		,	,				
(i)	2402	Soil and Water Con	nservation						
	102	Soil Conservation							
	40	Forestry							
		0	151.00						
		R	(-)40.50	110.50	100.83	(-)9.67			
	Reduction in	provision through re	appropriation	of ₹40.50 lakh wa	as stated to be bas	sed on actual			

Reduction in provision through reappropriation of ₹40.50 lakh was stated to be based on actual requirement.

Saving of ₹28.27 lakh and ₹16.23 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

(ii)

2406 Forestry and Wild Life

01 Forestry

- 001 Direction and Administration
- 98 Administration

0	11,058.22			
R	(-)543.02	10,515.20	9,078.72	(-)1,436.48

Reduction in provision through reappropriation of ₹543.02 lakh was stated to be based on actual requirement.

Saving of ₹3.03 lakh and ₹1,234.82 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

(iii)

Forest Conservation, Development and Regeneration					
Centrally Sponsored Scheme-III					
(CSS)					
0	27.50				
R	(-)7.50	20.00	3.81	(-)16.19	
	Centrally Sponsor (CSS) O	Centrally Sponsored Scheme-III (CSS) O 27.50	Centrally Sponsored Scheme-III (CSS) O 27.50	Centrally Sponsored Scheme-III (CSS) O 27.50	

Reduction in provision through reappropriation of ₹7.50 lakh was stated to be based on actual requirement.

(iv)

101	Forest conservation, Development and Regeneration						
91	Central Assistance to State Plan						
	(CASP)						
	0	250.00					
	R	62.00	312.00	19.34	(-)292.66		

Addition to the provision through reappropriation of ₹62.00 lakh was stated to be based on actual requirement.

	Head	Grant No.	30 - Forest Dep	artment - Contd. Total Grant or Appropriation	Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(v)	789 88		ent Plan for Scheo ored Scheme-III	duled Castes		
		0	29.50			
		R	(-)16.50	13.00	3.00	(-)10.00
	Reduction in	provision by surr	render of ₹16.50 la	kh was stated to be	e based on actual	requirement.
(vi)	91	Central Assistanc (CASP)	e to State Plan			
		0	245.00			
		R	(-)63.00	182.00	15.00	(-)167.00
	Reduction in	provision by surr	ender of ₹63.00 la	ikh was stated to be	e based on actual	requirement.
(vii)	796	Tribal Area Sub	-plan			
	88	Centrally Sponse	ored Scheme-III			
		(CSS)				
		0	43.00			
		R	(-)26.00	17.00	5.00	(-)12.00
	Reduction in	provision by sur	ender of ₹26.00 la	akh was stated to be	e based on actual	requirement.
(viii)	91	Central Assistanc (CASP)	e to State Plan			
		0	330.00			
		R	(-)44.00	286.00	25.00	(-)261.00
				th was stated to be	e based on actual	requirement.
	Saving of ₹2	59.26 lakh was al	so occurred during	g the 2021-22.		
(ix)	02	Environmental H	Forestry and Wild	Life		
	110	Wild Life Preser	rvation			
	40	Forestry				
		0	263.00			
		R	(-)3.00	260.00	190.22	(-)69.78
	Reduction in	n provision throug	gh reappropriation	of ₹3.00 lakh wa	s stated to be bas	sed on actual

Reduction in provision through reappropriation of ₹3.00 lakh was stated to be based on actual requirement.

		Grant No.	30 - Forest Dep	artment - Contd.		
	Head			Total Grant or	Actual	Excess (+)
					Expenditure ₹ in lakh)	Saving (-)
(x)	01	Central Assistanc	e to State Plan	(X III Iakii <i>)</i>	
(A)	91	(CASP)				
		(CASI) 0	102.00			
		R	(-)53.21	48.79	13.23	(-)35.56
	Reduction in			lakh and through		
		based on actual re		inni und undegi		
(xi)	789	Special Compon	ent Plan for Sche	duled Castes		
. ,	40	Forestry				
		0	197.00	197.00	176.03	(-)20.97
(xii)	796	Tribal Area Sub	-plan			
	40	Forestry				
		0	168.00			
		R	(-)20.06	147.94	146.78	(-)1.16
	Reduction in requirement.		eappropriation of	₹20.06 lakh was	stated to be bas	ed on actual
(xiii)	91	Central Assistanc	e to State Plan			
()		(CASP)				
		0	87.00			
		R	(-)55.12	31.88	7.88	(-)24.00
	Reduction in	n provision by surr		akh was stated to be		
(xiv)	04	Afforestation an	d Ecology Develo	pment		
	101	National Affores	station and Ecolog	gy Development Pro	ogramme	
	88	Centrally Sponse	ored Scheme-III			
		(CSS)				
		0	68.00			
		R	(-)13.07	54.93	17.82	(-)37.11
	Reduction in requirement.		eappropriation of	₹13.07 lakh was	stated to be bas	ed on actual

Saving of ₹9.61 lakh and ₹12.50 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

	Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(*	₹ in lakh)	
(xv)	103	State Compensator	y Afforestation	(SCA)		
	69	State Compensator	y Afforestation	Fund-Tripura		
		0	3,100.00			
		S	3,084.65			
		R	523.22	6,707.87	1,811.12	(-)4,896.75
	Augmontatio	n of provision by a	nnlanantany ar	ant of ₹2 004 65 1	alth was attributed	to release of

Augmentation of provision by supplementary grant of ₹3,084.65 lakh was attributed to release of additional fund by the State Government under State Compensatory Afforestation Fund-Tripura. Further addition to the provision through reappropriation of ₹523.22 lakh was stated to be based on actual requirement.

Saving of ₹1,764.74 lakh was also occurred during the year 2021-22.

(xvi)

789	Special Component Plan for Scheduled Castes						
69	State Compensatory Afforestation Fund-Tripura						
	0	1,200.00					
	S	987.80					
	R	5.27	2,193.07	562.64	(-)1,630.43		

Augmentation of provision by supplementary grant of ₹987.80 lakh was attributed to release of additional fund by the State Government under State Compensatory Afforestation Fund-Tripura. Further addition to the provision through reappropriation of ₹5.27 lakh was stated to be based on actual requirement.

Saving of ₹923.50 lakh was also occurred during the year 2021-22.

(xvii)

796	Tribal Area Sub-plan				
69	State Compensatory A	fforestation Fund-T	Tripura		
	0	2,000.00			
	S	1,993.51			
	R	5.55	3,999.06	1,106.60	(-)2,892.46

Augmentation of provision by supplementary grant of $\gtrless1,993.51$ lakh was attributed to release of fund by the State Government under State Compensatory Afforestation Fund Tripura. Further addition to the provision through reappropriation of $\gtrless5.55$ lakh was stated to be based on actual requirement.

Saving of ₹1,664.04 lakh was also occurred during the year 2021-22.

	Head			Total Grant or	Actual	Excess (+)
				Appropriation	Expenditure	Saving (-)
				(₹ in lakh)	
(xviii)	88	Centrally Spon	sored Scheme-III			
		(CSS)				
		0	48.00			
		R	(-)10.06	37.94	7.94	(-)30.00
	Reduction in	n provision by su	rrender of ₹10.06 la	akh was stated to be	e based on actual	requirement.
		saving of all the (August 2023).	18 cases as at SI.	No. (i) to (xviii) h	nave not been int	imated by the
(d)	The provisio	n remained unut	ilised during the ye	ar under:		
(i)	2406	Forestry and V	Wild Life			
	01	Forestry				
	101	Forest conserva	ation, Development	and Regeneration		
	90	State Share for	Central Assistance	to State Plan		
		0	12.00			
		R	8.00	20.00		(-)20.00
	Addition to requirement.	-	rough reappropriati	on of ₹8.00 lakh w	vas stated to be ba	ased on actual
	Saving of ₹1	2.00 lakh was al	so occurred during	the year 2021-22.		
(ii)		Soil Conservat Central Assista	ion Ince to State Plan			
		(CASP)				
		0	154.00			
		R	(-)33.00	121.00		(-)121.00
		• • •	1	- f = 22 00 1-1-1	1 . 1 1	leutoe no bea
	Reduction ir requirement.		ign reappropriation	of <33.00 lakn w	as stated to be ba	ised on actual
(iii)			onent Plan for Sche		as stated to be ba	ised on actual
(iii)	requirement.	Special Compo		duled Castes	as stated to be ba	
(iii)	requirement. 789	Special Compo	onent Plan for Sche	duled Castes	as stated to be ba	

Augmentation of provision by supplementary grant of ₹16.89 lakh was attributed to release of State Share by the Finance Department in excess of Budget Estimate.

		Grant No.	30 - Forest Dep	oartment - Contd.		
	Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
					₹ in lakh)	8()
(iv)	796	Tribal Area Sub-p	olan			
	90	State Share for Ce	entral Assistance	to State Plan		
		0	46.00			
		R	4.00	50.00		(-)50.00
	Addition to requirement.	the provision throu	gh reappropriati	on of ₹4.00 lakh w	vas stated to be b	ased on actual
(v)	02	Environmental Fo	restry and Wild	Life		
	110	Wild Life Preserv	-			
	87	Centrally Sponsor	ed Scheme - II			
		(CSS)				
		0	60.00			
		R	(-)36.00	24.00		(-)24.00
	Reduction in	provision by surre	nder of ₹36.00 1	akh was stated to be	e based on actual	requirement.
(vi)	789	Special Compone	nt Plan for Sche	duled Castes		
	87	Centrally Sponsor	ed Scheme - II			
		(CSS)				
		0	40.00			
		R	30.00	10.00		(-)10.00
	Reduction in	provision by surre	nder of ₹30.00 l	akh was stated to b	e based on actual	requirement.
(vii)	90	State Share for Ce	entral Assistance	to State Plan		
()		0	9.00			
		R	(-)1.00	8.00		(-)8.00
	Reduction in requirement.	n provision by rea			stated to be bas	
(viii)	796	Tribal Area Sub-p	lan			
(()))	87	Centrally Sponsor (CSS)				
		0	50.00			
		R	(-)34.00	16.00		(-)16.00
	Reduction in	provision by surre	nder of ₹34.00 l	akh was stated to be	e based on actual	requirement.

Reasons for saving of all the eight cases as at Sl. No. (i) to (viii) have not been intimated by the Department (August 2023).

	Head			Yotal Grant or Appropriation (Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(e)		f creation of provision have been noticed in the p n.	•			•
(i)	2406	Forestry and Wild Life				
	01	Forestry				
	004	Research				
	99	Others				
		R	12.00	12.00	11.90	(-)0.10
(ii)	796	Tribal Area Sub-plan				
	99	Others				
		R	10.00	10.00	10.00	
(f)	Saving was p	partly counter balanced by	excess unde	r:		
(i)	2406	Forestry and Wild Life				
	01	Forestry				
	003	Education and Training				
	40	Forestry				
		0	50.00			
		R	41.00	91.00	90.61	(-)0.39
	Addition to t requirement.	he provision through reap	propriation o	of ₹41.00 lakh v	vas stated to be ba	sed on actual

)	112	Public Gardens					
	40	Forestry					
		0	120.00				
		R	20.06	140.06	134.62	(-)5.4	44
	A 1 1		• .•	6 300 06 1 11	1. 1 1	1 .	1

(ii)

Addition to the provision through reappropriation of ₹20.06 lakh was stated to be based on actual requirement.

Reasons for final savings of the above two cases have not been intimated by the Department (August 2023).

Head		ctual Excess (+)
	Appropriation Expend	
	(₹ in lakh)	

CAPITAL

Voted

(i)

- (a) As the total expenditure of ₹11,116.58 lakh did not come even upto the original provision of ₹13,450.00 lakh, supplementary grant of ₹5,179.35 lakh obtained in March 2023 proved injudicious.
- (b) Out of the available saving of ₹7,512.77 lakh, only ₹2,963.41 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

4059	Capital Outlay	on Public Works			
80	General				
051	Construction				
25	Public Works				
	0	1,500.00			
	R	(-)1,481.80	18.20	4.13	(-)14.07
Daduction i	n nucrision by	α and α of $\overline{2}061.01$	lath and auba	avent reducti	on through

Reduction in provision by surrender of ₹961.01 lakh and subsequent reduction through reappropriation of ₹520.79 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹40.00 lakh was also occurred during the year 2021-22.

(ii)

4406 Capital Outlay on Forestry and wild Life

- 01 Forestry
- 101 Forest Conservation, Development and Regeneration
- 88 Centrally Sponsored Scheme-III

(CSS)

S 44.15 44.15 7.15 (-)37.00

Creation of provision by supplementary grant of ₹44.15 lakh was attributed to release of fund by the State Government on Intensification of Forest Management Scheme.

	Head		-	Total Grant or Appropriation (Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(iii)	91 Ce	entral Assistance to S	tate Plan			
	(CASP)				
	()	3,400.00			
	S	5	4,122.00	7,522.00	5,330.51	(-)2191.49
	-	of provision by supp overnment of India on				l to release of
(iv)	789 S	Special Component Pl	an for Schee	luled Castes		
	91 Ce	entral Assistance to S	tate Plan			
	(CASP)				
	()	2,000.00			
	S	5	470.25	2,470.25	1,670.25	(-)800.00
	•	of provision by supp overnment of India on				to release of
(v)	796 7	Tribal Area Sub-plan				
	88 C	Centrally Sponsored S	cheme-III			
	(CSS)				
		S	34.95	34.95	4.95	(-)30.00
	-	ovision by supplemen rnment on Intensifica				use of fund by
(vi)	91 C	Central Assistance to S	State Plan			

91	Central Assist	Central Assistance to State Plan						
	(CASP)							
	0	4,000.00						
	S	490.75	4,490.75	3,045.75	(-)1,445.00			

Augmentation of provision by supplementary grant of ₹490.75 lakh was attributed to release of fund by the Government of India on ACA for Externally Aided Projects(EAPs).

Reasons for savings of all the six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (August 2023).

		Grant No. 30) - Forest Depa	artment - Contd.		
	Head			Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(d)	Entire provis	sion remained unutili	sed in the follo			
(u)	Entre provis	sion remained under		wing cubes.		
(i)	4059	Capital Outlay on	Public works			
	80	General				
	789	Special Component	plan for Sched	uled Castes		
	25	Public Works				
		0	1,000.00			
		R	(-)994.05	5.95		(-)5.95
		n provision by sur ion of ₹170.25 lakh w			-	•
(ii)	796	Tribal Area Sub-pla	n			
	25	Public Works				
		0	1,500.00			
		R	(-)1,489.15	10.85		(-)10.85
		n provision by surrer ated to be based on ac			• • • •	on of ₹310.55
	Saving of ₹4	0.00 lakh was also oo	ccurred during	he year 2021-22.		
		saving in respect of t (August 2023).	two cases as at	Sl. No. (i) and (ii)	have not been int	imated by the
(e)		creation of provision nave been noticed in n:	• •			
(i)	4406	Capital Outlay on	Forestry and	Wild Life		
	01	Forestry				
	190	Investments in Publ	lic Sector and o	ther Undertakings		
	99	Others				

R 520.00 520.00 ...

		Grant No. 30 - Fo	orest Depar	tment - Concld.		
	Head	Total Grant or Actual Excess Appropriation Expenditure Saving (₹ in lakh)				
(ii)	789 99	Special Component plar Others R	n for Schedu 170.00	iled Castes 170.00	170.00	
(iii)	796 99	Tribal Area Sub-plan Others R	310.00	310.00	310.00	

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

Grant No. 31 - Rural Development Department

Grunt 100 5	i Rurui Developii	ient Deput unei	10	
Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹ in	thousand)	
Water Supply and Sanitation	l			
Housing				
Special Programmes for Rur	al Development			
Other Rural Development Pr	ogrammes			
Public Work				
	21,40,01,50			
ary	9,93,00,00	31,33,01,50	24,07,79,75	(-)7,25,21,75
rendered during the year (March	2023)			31,83,33
Capital Outlay on other Rura	al Development Pro	ogrammes		
Capital Outlay on Housing				
Capital Outlay on Public Wo	orks			
	Major Head Water Supply and Sanitation Housing Special Programmes for Rur Other Rural Development Pr Public Work ary rendered during the year (March Capital Outlay on other Rura Capital Outlay on Housing	Major Head Water Supply and Sanitation Housing Special Programmes for Rural Development Other Rural Development Programmes Public Work 21,40,01,50 ary 9,93,00,00 rendered during the year (March 2023) Capital Outlay on other Rural Development Pro	Major Head Total Grant (₹ in Water Supply and Sanitation Housing Special Programmes for Rural Development Other Rural Development Programmes Public Work 21,40,01,50 ary 9,93,00,00 31,33,01,50 rendered during the year (March 2023) Capital Outlay on other Rural Development Programmes Capital Outlay on Housing	Grant Expenditure (₹ in thousand) Water Supply and Sanitation Housing Special Programmes for Rural Development Other Rural Development Programmes Public Work 21,40,01,50 ary 9,93,00,00 31,33,01,50 24,07,79,75 rendered during the year (March 2023) Capital Outlay on other Rural Development Programmes Capital Outlay on Housing

Voted

Original	77,49,03			
Supplementary	20,48,03	97,97,06	30,10,43	(-)67,86,63
Amount surrendered during the year (March 2	2023)			4,72,83

Notes and Comments

REVENUE

Voted

(a) Out of the available saving of ₹72,521.75 lakh, only ₹3,183.33 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	2,070.01	15
2017-18	2,001.89	14
2018-19	12,924.22	47
2019-20	90,961.39	57
2020-21	1,00,013.14	63
2021-22	30,986.57	16

				-		
	Head			Total Grant H	Actual Expenditure	Excess (+) Saving (-)
					n lakh)	Saving (-)
				(v II	I IAKII)	
(b)	Saving occur	rred mainly unde	r:			
(i)	2059	Public Works				
	80	General				
	053	Maintenance an	nd Repairs			
	79	Other Maintena	ance Expenditure			
		0	230.00	230.00	195.21	(-)34.79
(ii)	789	Special Compo	nent Plan for Schedul	led Castes		
	79	Other Maintena	ance Expenditure			
		0	170.00	170.00	130.59	(-)39.41
(iii)	796	Tribal Area Sul	o-plan			
	79	Other Maintena	ance Expenditure			
		0	600.00	600.00	490.75	(-)109.25
(iv)	2216	Housing				
	03	Rural Housing				
	105	Indira Awaas Y	ojana			
	91	Central Assista	nce to State Plan			
		(CASP)				
		0	26,266.00			
		S	27,913.97	54,179.97	48,675.46	(-)5,504.51
	-	-	y supplementary grant a Awaas Yojana (IA			-
(v)	789	Special Compo	nent Plan for Schedul	led Castes		
	91	Central Assista	nce to State Plan			
		(CASP)				
		0	19,414.00			
		S	16,176.07	35,590.07	29,088.71	(-)6,501.36
		the Government	y supplementary grant of India on Indira			-

Grant No. 31 - Rural Development Department - Contd.

	(Grant No. 31 - I	Rural Development	Department - C	Contd.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
				(₹	in lakh)	
(vi)	796	Tribal Area Sub	-plan			
		Central Assistar	1			
		(CASP)				
		0	68,520.00			
		S	44,109.96	1,12,629.96	84,512.66	(-)28,117.30
(vii)	2501	Special Progra	mmes for Rural De	velonment		
(VII)	2301		l Development prog	•		
	001	0	1 1 0	ramme		
	030	Rural Developm				
		0	10,128.00	10.070.00	0.045.00	()1 222 10
	Addition to	R the provision th	150.00	10,278.00 on of ₹150.00 k	8,945.90	(-)1,332.10
	actual requir		rough reappropriati	on of <150.00 la	ikn was stated t	o be based on
(viii)	06	Self Employmen	t Programmes			
	102	National Rural I	Livelihood Mission			
	00	State Share for	Control Assistance t	State Dlag		

90 State Share for Central Assistance to State Plan O 545 10

(ix)

		-	-				-
I	R			(-)541.70	3.40	3.33	(-)0.07
```	,			545.10			

Reduction in provision through reappropriation of ₹541.70 lakh was stated to be based on actual requirement.

91	Central As	Central Assistance to State Plan				
	(CASP)					
	0	4,393.00				
	R	(-)4,307.75	85.25	85.25		
Deduction is	nutrician	through recommendation of	₹4 207 75 lalth w	ing stated to be	based on	

Reduction in provision through reappropriation of ₹4,307.75 lakh was stated to be based on actual requirement.

	(	Grant No. 3	1 - Rural Devel	opment D	epartment - C	Contd.	
	Head				Total	Actual	Excess (+)
					Grant	Expenditure	Saving (-)
					(₹	t in lakh)	
(11)	790	Special Con	anonant Dian f	m Sahadula	d Castas		
(x)	789 90	-	nponent Plan fo for Central Assi				
	)0	O		2.90			
		R	(-)40		2.47	2.46	(-)0.01
	Reduction in requirement.	n provision th				vas stated to be b	
(xi)	91	Central Assi	istance to State	Plan			
( )		(CASP)					
		0	3,24	7.00			
		R	(-)3,20		40.21	40.21	
	Reduction in actual requir	-	through reappro	priation of	7 ₹3,206.79 la	kh was stated to	o be based on
(xii)	796	Tribal Area	Sub-plan				
	90		for Central Assi	stance to St	tate Plan		
		0	1,42	2.00			
		R	(-)1,41	3.32	8.68	8.67	(-)0.01
	Reduction in actual requir	-	through reappro	opriation of	₹ <b>₹1,413.32</b> la	kh was stated to	o be based on
(xiii)	91	Central Assi	istance to State	Plan			
<b>`</b> ,		(CASP)					
		0	11,46	0.00			
		R	(-)11,34		111.06	111.05	(-)0.01
	Reduction in actual requir	-				akh was stated t	
(xiv)	2515	Other Rura	al Development	Programm	nes		
~ /	001		d Administratio	-			
	30	Rural Devel	opment				
		0	10	5.00			
		R		1.00	106.00	78.85	(-)27.15
	Addition to requirement.	-	through reappr	opriation o	f ₹1.00 lakh w	vas stated to be b	based on actual

	Head			Total Grant	Actual Expenditure	Excess (+ Saving (-
				(₹	in lakh)	
(xv)	102	Communit	y Development			
	90	State Share	for Central Assistance to	State Plan		
		0	2,588.88			
		R	(-)609.84	1,979.04	1,979.03	(-)0.0
		-	by surrender of ₹507. 99 lakh were stated to be ba		-	ction throug
(xvi)	91	Central Ass	sistance to State Plan			
		(CASP)				
		0	6,854.00			
		S	1,149.77			
	more fund	R on of provision by the Gov	6.49 on by supplementary grant ernment of India on Ma	ahatma Gandhi	National Rural	d to receipt Employme
	more fund Guarantee A	R on of provision by the Gov .ct (MGNRE	6.49 on by supplementary grant	t of ₹1,149.77 la ahatma Gandhi	kh was attribute National Rural	d to receipt Employme
(xvii)	more fund Guarantee A was stated to	R on of provision by the Gov oct (MGNRE be based on	6.49 on by supplementary grant ernment of India on Ma GA). Further addition to t	t of ₹1,149.77 la ahatma Gandhi he provision by	kh was attribute National Rural	d to receipt Employme
(xvii)	more fund Guarantee A was stated to 789	R on of provision by the Gov oct (MGNRE be based on	6.49 on by supplementary grant ernment of India on Ma GA). Further addition to t actual requirement.	t of ₹1,149.77 la ahatma Gandhi he provision by	kh was attribute National Rural	d to receipt Employme
(xvii)	more fund Guarantee A was stated to 789	R on of provisio by the Gov .ct (MGNRE be based on Special Con	6.49 on by supplementary grant ernment of India on Ma GA). Further addition to t actual requirement.	t of ₹1,149.77 la ahatma Gandhi he provision by	kh was attribute National Rural	Employme
(xvii)	more fund Guarantee A was stated to 789	R on of provisio by the Gov oct (MGNRE be based on Special Con Rural Deve	6.49 on by supplementary grant ernment of India on Ma GA). Further addition to t actual requirement. nponent Plan for Schedul lopment	t of ₹1,149.77 la ahatma Gandhi he provision by	kh was attribute National Rural	d to receipt Employme of ₹6.49 lal
(xvii)	more fund Guarantee A was stated to 789 30	R on of provisio by the Gov oct (MGNRE be based on Special Con Rural Deve O R n provision t	6.49 on by supplementary grant ernment of India on Ma GA). Further addition to t actual requirement. mponent Plan for Schedul lopment 171.10	a of ₹1,149.77 la ahatma Gandhi he provision by ed Castes 34.00	th was attributed National Rural reappropriation	d to receipt Employme of ₹6.49 lab
(xvii) (xviii)	more fund Guarantee A was stated to 789 30 Reduction in	R on of provisio by the Gov oct (MGNRE be based on Special Con Rural Deve O R provision t	6.49 on by supplementary grant ernment of India on Ma GA). Further addition to t actual requirement. mponent Plan for Schedul lopment 171.10 (-)137.10	t of ₹1,149.77 la hatma Gandhi he provision by ed Castes 34.00 ₹137.10 lakh w	th was attributed National Rural reappropriation	d to receipt Employme of ₹6.49 lak
	more fund Guarantee A was stated to 789 30 Reduction in requirement.	R on of provisio by the Gov oct (MGNRE be based on Special Con Rural Deve O R provision t	6.49 on by supplementary grant ernment of India on Ma GA). Further addition to t actual requirement. mponent Plan for Schedul lopment 171.10 (-)137.10 hrough reappropriation of	t of ₹1,149.77 la hatma Gandhi he provision by ed Castes 34.00 ₹137.10 lakh w	th was attributed National Rural reappropriation	d to receipt Employme of ₹6.49 lak
	more fund Guarantee A was stated to 789 30 Reduction in requirement.	R on of provisio by the Gov (ct (MGNRE be based on Special Con Rural Deve O R provision t State Share	6.49 on by supplementary grant ernment of India on Ma GA). Further addition to t actual requirement. mponent Plan for Schedul lopment 171.10 (-)137.10 hrough reappropriation of for Central Assistance to a	t of ₹1,149.77 la hatma Gandhi he provision by ed Castes 34.00 ₹137.10 lakh w	th was attributed National Rural reappropriation	d to receipt Employme of ₹6.49 lab

	(	Grant No. 31 -	<b>Rural Development D</b>	epartment - C	contd.	
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(र	in lakh)	
(xix)	91	Central Assist	ance to State Plan			
		(CASP)				
		0	5,066.17			
		S	1,699.83			
		R	12.21	6,778.21	4,452.57	(-)2,325.64
	more fund Guarantee A	by the Govern ct (MGNREGA	by supplementary grant of ment of India on Mal .). Further addition to the on actual requirement.	natma Gandhi	National Rural	Employment
( <b>xx</b> )	796	Tribal Area Su	ıb-plan			
	30	Rural Develop	oment			
		0	588.00			
		R	(-)468.00	120.00	0.18	(-)119.82
	Reduction to actual requir	-	through reappropriation	n of ₹468.00 la	akh was stated to	b be based on
(xxi)	88	Centrally Spor	nsored Scheme- III			
		(CSS)				
		0	120.00			
		R	(-)53.36	66.64	66.64	
	Reduction to actual requir		through reappropriation	n of ₹53.36 la	kh was stated to	be based on
(xxii)	90	State Share for	r Central Assistance to S	tate Plan		
		0	6,783.90			
		R	(-)2,664.77	4,119.13	4,119.13	
			by surrender of $₹1,65$ B lakh were stated to be b			

#### Grant No. 31 - Rural Development Department - Contd.

	Head	TotalActualExcess (+)GrantExpenditureSaving (-)(₹ in lakh)
(xxiii)	796 Tribal Area Su	b-plan
	91 Central Assista	nce to State Plan
	(CASP)	
	0	17,880.60
	S	6,000.00
	R	52.76 23,933.36 14,712.49 (-)9,220.87
	more fund by the Governme	by supplementary grant of ₹6000.00 lakh was attributed to release of ent of India towards Mahatma Gandhi National Rural Employment b. Further addition to the provision through reappropriation of ₹52.76 n actual requirement.
	Reasons for saving of the ab Department (August 2023).	ove 23 cases as at Sl. No. (i) to (xxiii) have not been intimated by the
(c)	Entire provision remained ur	utilised during the year under:
	2515 Water Supply	and Sanitation
	01 Water Supply	
	102 Rural Water Su	pply Programmes
	25 Public Work	
	0	100.00
	R	165.00 265.00 (-)265.00
	Addition to the provision t actual requirement.	hrough reappropriation of $\gtrless 165.00$ lakh was stated to be based on
	Reason for saving of the Department (August 2023).	entire provision of $\gtrless$ 265.00 lakh has not been intimated by the
(d)	Saving was partly counter-ba	lanced by excess under:
(i)	2216 Housing	
	03 Rural Housing	
	105 Indira Awaas	Yojana
	90 State Share for	Central Assistance to State Plan
	0	3,405.85
	R	413.53 3,819.38 3,819.38
	Addition to the provision t actual requirement.	hrough reappropriation of $₹413.53$ lakh was stated to be based on

# Grant No. 31 - Rural Development Department - Contd.

	(	Grant No. 31 - F	Rural Development D	epartment - Cor	ntd.	
	Head			Total	Actual	Excess (+)
					Expenditure	Saving (-)
				( <b>र</b> 11	n lakh)	
(ii)	789	Special Compor	nent Plan for Schedule	ed Castes		
	90	State Share for (	Central Assistance to S	tate Plan		
		0	2,517.37			
		R	519.42	3,036.79	2,836.78	(-)200.01
	Addition to actual requir	-	rough reappropriation	of ₹519.42 lakh	was stated to	be based on
(iii)	796	Tribal Area Sub	-plan			
	90	State Share for G	Central Assistance to S	tate Plan		
		0	8,884.82			
		R	2,122.56	11,007.38	8,988.67	(-)2,018.71
	Addition to actual requir	-	rough reappropriation	of ₹2,122.56 lak	h was stated to	be based on
(iv)	2501	Special Program	mmes for Rural Deve	lopment		
	04	Integrated Rura	l Energy Planning Pro	ogramme		
	105	Project Impleme	entation			
	90	State Share for G	Central Assistance to S	tate Plan		
		0	4.82			
		R	260.49	265.31	265.31	
	Addition to actual requir	-	rough reappropriation	of ₹260.49 lakh	was stated to	be based on
(v)	91	Central Assistan	ice to State Plan			
		(CASP)				
		0	575.00			
		S	61.18			

Augmentation of provision by supplementary grant of  $\gtrless61.18$  lakh was attributed to receipt of Central Assistance on National Rural Livelihood Mission (NRLM). Further addition to the provision through reappropriation of  $\gtrless4,307.75$  lakh was stated to be based on actual requirement.

4,943.93

2,387.77

(-)2,556.16

4,307.75

R

			Ĩ	Department - Co		
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					in lakh)	Saving (-)
					···· ·····)	
i)	789	Special Comp	oonent Plan for Schedul	ed Castes		
	90	State Share fo	or Central Assistance to	State Plan		
		0	3.56			
		R	192.54	196.10	196.10	
	Addition to actual requir		through reappropriation	n of ₹192.54 lak	ch was stated to	be based on
/ii)	91	Central Assist	ance to State Plan			
		(CASP)				
		0	425.00			
		S	45.22			
	e	R on of provision	3,206.79 by supplementary gran			to release of
	Grants-in-aic	R on of provision d by the Gove tion to the prov	3,206.79	nt of ₹45.22 lakl National Rural L	h was attributed Livelihood Miss	to release of ion (NRLM).
viii)	Grants-in-aic Further addit on actual req	R on of provision d by the Gove tion to the prov	3,206.79 by supplementary gran ernment of India on N ision through reappropr	nt of ₹45.22 lakl National Rural L	h was attributed Livelihood Miss	ion (NRLM).
viii)	Grants-in-aic Further addit on actual req	R on of provision d by the Gove tion to the prov uirement. Tribal Area St	3,206.79 by supplementary gran ernment of India on N ision through reappropr	nt of ₹45.22 lakl Vational Rural L iation of ₹3,206.	h was attributed Livelihood Miss	to release of ion (NRLM).
<i>v</i> iii)	Grants-in-aic Further addit on actual req 796	R on of provision d by the Gove tion to the prov uirement. Tribal Area St	3,206.79 by supplementary gran ernment of India on N ision through reappropr ub-plan	nt of ₹45.22 lakl Vational Rural L iation of ₹3,206.	h was attributed Livelihood Miss	to release of ion (NRLM).
viii)	Grants-in-aic Further addit on actual req 796	R on of provision d by the Gove tion to the prov uirement. Tribal Area So State Share fo	3,206.79 by supplementary gran ernment of India on N ision through reappropr ub-plan or Central Assistance to a	nt of ₹45.22 lakl Vational Rural L iation of ₹3,206.	h was attributed Livelihood Miss	to release of ion (NRLM).
viii)	Grants-in-aic Further addit on actual req 796 90	R on of provision d by the Gove tion to the prov uirement. Tribal Area Si State Share fo O R the provision	3,206.79 by supplementary gran ernment of India on N ision through reappropr ub-plan or Central Assistance to 1 12.58	nt of ₹45.22 lakl National Rural L iation of ₹3,206. State Plan 692.10	h was attributed Livelihood Miss 79 lakh was state 692.10	to release of ion (NRLM). ed to be based
viii) x)	Grants-in-aid Further addit on actual req 796 90 Addition to	R on of provision d by the Gove tion to the prov uirement. Tribal Area St State Share fo O R the provision ement.	3,206.79 by supplementary gran ernment of India on N ision through reappropr ub-plan or Central Assistance to 1 12.58 679.52	nt of ₹45.22 lakl National Rural L iation of ₹3,206. State Plan 692.10	h was attributed Livelihood Miss 79 lakh was state 692.10	to release of ion (NRLM). ed to be based
	Grants-in-aic Further addit on actual req 796 90 Addition to actual requir	R on of provision d by the Gove tion to the prov uirement. Tribal Area St State Share fo O R the provision ement.	3,206.79 by supplementary gran ernment of India on N ision through reappropri ub-plan or Central Assistance to 3 12.58 679.52 through reappropriation	nt of ₹45.22 lakl National Rural L iation of ₹3,206. State Plan 692.10	h was attributed Livelihood Miss 79 lakh was state 692.10	to release of ion (NRLM). ed to be based
	Grants-in-aic Further addit on actual req 796 90 Addition to actual requir	R on of provision d by the Gove tion to the prov juirement. Tribal Area Si State Share fo O R the provision ement. Central Assist	3,206.79 by supplementary gran ernment of India on N ision through reappropri ub-plan or Central Assistance to 3 12.58 679.52 through reappropriation	nt of ₹45.22 lakl National Rural L iation of ₹3,206. State Plan 692.10	h was attributed Livelihood Miss 79 lakh was state 692.10	to release of ion (NRLM). ed to be based
	Grants-in-aic Further addit on actual req 796 90 Addition to actual requir	R on of provision d by the Gove tion to the prov juirement. Tribal Area St State Share fo O R the provision ement. Central Assist (CASP)	3,206.79 by supplementary gran ernment of India on N ision through reappropr ub-plan or Central Assistance to 3 12.58 679.52 through reappropriation tance to State Plan	nt of ₹45.22 lakl National Rural L iation of ₹3,206. State Plan 692.10	h was attributed Livelihood Miss 79 lakh was state 692.10	to release of ion (NRLM). ed to be based

Grants-in-aid by the Government of India on National Rural Livelihood Mission (NRLM). Further addition to the provision through reappropriation of  $\gtrless11,348.94$  lakh was stated to be based on actual requirement.

	(	Grant No. 31 - Ru	iral Development D	epartment - C	Contd.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
				(₹	in lakh)	
(x)	2515	Other Rural Dev	elopment Programm	nes		
	102	Community Deve				
	70	State Share	I I I			
		0	126.50			
		R	35.41	161.91	161.91	
	Addition to t requirement.		gh reappropriation of	f ₹35.41 lakh v	vas stated to be be	ased on actual
(xi)	789	Special Compone	nt Plan for Schedule	d Castes		
	70	State Share				
		0	93.50			
		R	26.18	119.68	119.67	(-)0.01
	Addition to t requirement.		gh reappropriation of			
(xii)	796	Tribal Area Sub-p	blan			
	70	State Share				
		0	330.00			
		R	92.37	422.37	422.37	
	Addition to t	he provision throu	gh reappropriation of	f ₹92.37 lakh v	vas stated to be ba	ased on actual

requirement.

Reasons for final excess/saving of the above 12 cases as at Sl. No. (i) to (xii) have not been intimated by the Department (August 2023).

#### Grant No. 31 - Rural Development Department - Contd.

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

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

Heads		Opening Balance as on 1 April 2022	Debit +		losing Balance as on 31 March 2023
		Debit + Credit -		I	Debit + Credit -
			(₹in lakh	)	
221	5 Water Supply and				
	Sanitation				
1	Stock	(-)2,126.73	(+)284.37	(-)345.46	(-)2,187.82
2	Miscellaneous Public Works Advances				
3	Purchase				
	Total	(-)2,126.73	(+)284.37	(-)345.46	(-)2,187.82

The details of the transactions under "Suspense" during 2022-23 together with opening and closing balances were as follows :

Grant No.	31 - Rural D	evelopment	Department - Contd.
-----------	--------------	------------	---------------------

тт	·	-1
н	ea	п

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

#### CAPITAL

#### Voted

(i)

- (a) As the total expenditure of ₹3,010.43 lakh did not come even upto the original provision of ₹7,749.03 lakh, supplementary grant of ₹2,048.03 lakh obtained in March 2023 proved injudicious.
- (b) Out of the available saving of ₹6,786.63 lakh, only ₹472.83 was surrendered during the year.
- (c) Saving occurred mainly under:

 4059
 Capital Outlay on Public Works

 60
 Other Buildings

 051
 Construction

 30
 Rural Development

 O
 230.00

 R
 (-)204.12
 25.88
 21.28
 (-)4.60

 Reduction in provision by reappropriation of ₹204.12 lakh was stated to be based on actual

Reduction in provision by reappropriation of ₹204.12 lakh was stated to be based on actual requirement.

(ii)	789	Special Con	ponent Plan for Sched	uled Castes		
	30	Rural develo	opment			
		0	170.00			
		R	(-)156.23	13.77	11.61	(-)2.16

Reduction in provision by reappropriation of ₹156.23 lakh was stated to be based on actual requirement.

(iii)

 796
 Tribal Area Sub-plan

 30
 Rural Development

 O
 600.00

 R
 (-)558.65
 41.35
 41.17
 (-)0.18

Reduction in provision through reappropriation of ₹558.65 lakh was stated to be based on actual requirement.

	Head	Standing, SI - K	ural Development I	Total	Actual	Excess (+)
	neau				Expenditure	Excess (+) Saving (-)
					t in lakh)	Sw ( 1118 ( )
(iv)	4515	Capital Outlay (	on other Rural Deve			
(11)	102					
		-	r Agriculture and Ru	ral Developmer	nt	
		(NABARD)	C	1		
		0	1,151.26			
		R	(-)113.98	1,037.28	619.34	(-)417.94
	Reduction in requirement.		n reappropriation of 5	₹113.98 lakh w	as stated to be ba	ased on actual
(v)	103	Rural Developme	ent			
	25	Public Works				
		0	228.97			
		R	28.88	257.85	209.99	(-)47.86
	Addition to t requirement.		gh reappropriation o	f ₹28.88 lakh w	vas stated to be b	ased on actual
(vi)	789	Special Compone	ent Plan for Schedule	d Castes		
		Public Works				
		0	169.24			
		R	21.11	190.35	43.47	(-)146.88
	Addition to t requirement.	-	gh reappropriation o	f ₹21.11 lakh w	vas stated to be b	ased on actual
(vii)	54	National Bank fo	r Agriculture and Ru	ral Developmer	nt	
		(NABARD)				
		0	850.94			
		R	(-)254.88	596.06	227.92	(-)368.14
	Reduction in requirement.		n reappropriation of a	₹254.88 lakh w	ras stated to be ba	ased on actual
(viii)	796	Tribal Area Sub-	plan			
	25	Public Works				
		0	597.32			
		R	74.48	671.80	305.18	(-)366.62
	Addition to t requirement.	-	gh reappropriation o	f ₹74.48 lakh w	vas stated to be b	ased on actual

	(	Grant No. 31 - Ru	iral Development D	epartment - C	ontd.	
Head				Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
				(₹	in lakh)	
(ix)	30	Rural Developme	nt			
		0	448.80			
		R	388.23	837.03	406.29	(-)430.74
Additi actual			ugh reappropriation	of ₹388.23 la	kh was stated to	be based on
(x)	54	National Bank for	Agriculture and Rura	al Developmer	ıt	
		(NABARD)	-	-		
		0	3,003.30			
		R	(-)1,643.41	1,359.89	844.44	(-)515.45
			n reappropriation of stated to be based on		-	•
(d) Entire	provis	ion remained unut	ilised throughout the	year as under:		
(i)	4059	Capital Outlay o	n Public Works			
	80	General				
	051	Construction				
	25	Public Works				
		S	1,771.34			
		R	252.50	2,023.84		(-)2,023.84
by the Furthe	Finan r addi	ce Department for	ementary grant of ₹1, obtaining approval on through reappropri	on New Projec	t by the Governm	nent of India.
(ii)	789	Special Compone	nt Plan for Scheduled	l Castes		
· /		Public Works				
		S	276.69			

Creation of provision by supplementary grant of ₹276.69 lakh was attributed to release of fund by the Finance Department for undertaking New Project approved by the Government of India. Further addition to the provision through reappropriation of ₹384.95 lakh was stated to be based on actual requirement.

661.64

(-)661.64

...

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

384.95

R

#### Grant No. 31 - Rural Development Department - Concld.

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

(e) Creation of provision through reappropriation without the knowledge of the State Legislature has been noticed in the following case. The excess expenditure incurred requires regularisation.

#### 4216 Capital Outlay on Housing

- 01 Government Residential Buildings
- 106 General Pool Accommodation
- 30 Rural Development

R	30.00	30.00	12.16	(-)17.84
---	-------	-------	-------	----------

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

		Department	·		
	Major Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹ i	in thousand)	
REVENUE					
2059	Public Works				
2037	Welfare of Scheduled Castes	Schodulod Tribos	Athon Poolswan	d Classes and M	linavitias
2223	wenare of Scheuuleu Castes	s, scheduled 111bes, (	Julei Dackwai	u Classes and IV.	mornes
2406	Forestry and Wild Life				
Voted	·				
Original		34,29,70	34,29,70	29,39,73	(-)4,89,97
-	rendered during the year (March	n 2023)			2,38,71
CAPITAL					
4225	Capital Outlay on Welfare o	f scheduled Castes, s	cheduled Tribe	es,	
	Other Backward Classes an	d Minorities			
4235	Capital Outlay on Social Sec	curity and Welfare			
Voted					
Original		3,61,00			
Supplementa	ary	15,00,00	18,61,00	4,02,92	(-)14,58,08
	rendered during the year (March				•••
		,			

# Grant No. 32 - Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group

#### **Notes and Comments**

#### REVENUE

#### Voted

(a) Out of the available saving of ₹489.97 lakh, only ₹238.71 lakh was surrendered during the year.

(b) Saving occurred mainly under:

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	1,980.64	36
2018-19	393.06	11
2019-20	1,578.70	41
2020-21	1,775.21	38
2021-22	5,074.27	78

#### Grant No. 32 - Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department - Contd.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occur	red mainly under:				
(i)	2225 02 102 87 Reduction in	Welfare of Scheduled Classes and Minoriti Welfare of Scheduled 7 Economic Developmen Centrally Sponsored S O R provision by reappropr	<b>es</b> Tribes nt cheme-II 17,93.00 (-)10.00	17,83.00	17,14.33	(-)68.67 equirement.
	Reason for sa	aving was stated to be d	ue to non-release	e of fund by th	e Finance Depar	tment.
(ii)	2406	Forestry				
	01	Forestry				
	001	Direction and Adminis	stration			
	98	Administration				
		0	1,573.34			

R (-)232.61 1,340.73 1,158.40 (-)182.33

Reduction in provision by surrender of  $\gtrless$ 228.71 lakh and through reappropriation by way reappropriation of  $\gtrless$ 3.90 lakh were stated to be based on actual requirement in both the cases.

Reason for saving furnished by the Department was stated to be due to death and superannuation of some staff, the budgetary amount could not be incurred.

(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 Economic Development
- 98 Administration
  - O 10.75 R 4.15 14.90 14.63 (-)0.27

Addition to the provision by reappropriation of  $\gtrless$ 4.15 lakh was stated to be based on actual requirement.

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

#### Grant No. 32 - Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department - Concld.

	Head		То		Actual xpenditure in lakh)	Excess (+) Saving (-)
CAPITAL						
Voted (a)	No part of th	e available saving of ₹1	,458.08 lakh was su	urrendered duri	ing the year.	
(b)	Saving occur	rred mainly under:				
(i)	4225	Capital Outlay on We	elfare of scheduled	Castes, sched	luled Tribes,	
		<b>Other Backward Clas</b>	sses and Minorities	<b>S</b>		
	02	Welfare of Scheduled T	Tribes			
	102	Economic Development	nt			
	87	Centrally Sponsored Se	cheme-II			
		S	1,400.00	1,400.00	46.70	(-)1,353.30
	-	provision by supplement the Single Nodal Agency				
	Reason for s Tribal Affair	saving was stated to be rs in time.	due to non-release	of second ins	stallment by th	e Ministry of

(ii)

#### 4235 Capital Outlay on Social Security and Welfare

- 01 Rehabilitation
- 190 Assistance to public Sector and other Undertakings
- 23 Corporation/ PSUs/ Boards

0	350.00			
S	100.00	450.00	350.00	(-)100.00

Augmentation of provision by supplementary grant of ₹100.00 lakh was stated to be due to release of additional fund for Tripura Rehabilitation Plantation Corporation.

Reason for saving was attributed to non-release of additional supplementary amount by the Finance Department.

	Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹	in thousand)	
REVENUE					
3425	Other Scientific Research				
3435	Ecology and Environment				
Voted					
Original		10,59,10			
Supplement	ary	62,45	11,21,55	10,42,15	(-)79,40
Amount sur	rendered during the year (March 2023)	)			6,93
CAPITAL					
Voted					
5425	Capital Outlay on other Scientific a	and Environ	mental Research	l	
Original		12,00,00			
Supplement	ary	68,00	12,68,00	12,68,00	
Amount sur	rendered during the year (March 2023)	)			
Notes and C					
REVENUE					
Voted					
(a)	As the total expenditure of $\gtrless 1,042$ .				
	supplementary grant of ₹62.45 lakh o	optained in N	larch 2023 proved	i wholly injudicio	ous.

Grant No. 33 - Science Technology & Environment

# (b) Out of the available saving of ₹79.40 lakh, only ₹6.93 lakh was anticipated and surrendered during the year.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occur	red mainly under:				
(i)	3425	Other Scientific Rese	earch			
	60	Others				
	001	Direction and Admini	stration			
	98	Administration				
		0	606.45			
		R	(-)39.92	566.53	496.49	(-)70.04
		provision through reap were stated to be base			further reduction b	y surrender
		aving was stated to be elling expenses and rein	-		ry and wages, hirin	ng charge of
(ii)	004	Research and Develop	oment			
	31	Science and Technolo	ogy			
		0	109.75			
		R	(-)18.02	91.73	89.71	(-)2.02
	Reduction in requirement.	provision through rea	ppropriation of ₹18.0	2 lakh wa	as stated to be base	ed on actual
		saving furnished by th es of vehicle and non-ut	-		• •	
(d)	been noticed	incurring expenditure to in the following case. token of provision in the	The expenditure incu			
(i)	3425	Other Scientific Rese	earch			
	60	Others				
	600	Other Schemes				

# Grant No. 33 - Science Technology & Environment - Contd.

60	Others				
600	Other Schemes				
70	State Share				
	R	14.00	14.00	14.00	

	Head			Total Grant	Ac Expendit (₹ in lakh)		Excess (+) Saving (-)
(e)	Saving was p	partly offset by excess unde	er:		. ,		
(i)	3425	Other Scientific Researc	ch				
	60	Others					
	200	Assistance to Other Scier	ntific Bodies				
	31	Science and Technology					
		0	74.75				
		R	33.08	107.83	10′	7.83	
	Addition to t	he provision of ₹33.08 lak	h was stated to be	based on	actual requ	irement.	
(ii)	789	Special Component Plan	for Scheduled Cas	tes			
	70	State Share					
		S	0.53				
		R	5.47	6.00	(	6.00	
	fund as State Government	provision by supplementar e Share of Grants- in-aid to . Further addition to the pr actual requirement.	owards Science, Te	echnolog	y and Envi	ronment	by the State
(iii)	796	Tribal Area Sub-plan					
	70	State Share					
		S	1.54				
		R	8.46	10.00	1	0.00	
	fund as State Government	provision by supplementary e Share of Grants- in-aid to . Further addition to the pr actual requirement.	owards Science, Te	echnolog	y and Envi	ronment	by the State
(iv)	3435	Ecology and Environme	ent				
	03	Environmental Research	and Ecological Re	egenerati	on		
	103	Research and Ecological	Regeneration				
	31	Science and Technology					

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

R 1.33 11.33 11.33 . . . Addition to the provision through reappropriation of ₹1.33 lakh was stated to be based on actual requirement.

10.00

Reasons for excess of all the four cases as at Sl. No. (i) to (iv) were not furnished by the Department.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

0

Grant No. 34 - Pla	anning and Co-or	dination Departm	ent	
Major Head		<b>Total Grant</b>	Actual	Excess (+)
		F	Expenditure	Saving (-)
		( <b>₹</b> in	thousand)	
REVENUE				
3451 Secretariat-Economic Services	5			
Voted				
Original	35,77,71			
Supplementary	11,01,00	46,78,71	31,59,05	(-)15,19,66
Amount surrendered during the year (March 2	2023)			

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

### **Notes and Comments** REVENUE

#### Voted

(a) As the expenditure of ₹3159.05 lakh did not come even upto the original provision of ₹3,577.71 lakh, supplementary grant of ₹1,101.00 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.

No part of the available saving of ₹1,519.66 lakh was surrendered during the year. (b)

Saving during the year is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	10,708.66	97
2017-18	13,036.16	97
2018-19	65.50	15
2019-20	24.50	6
2020-21	2,742.13	80
2021-22	1,509.09	44

Head				<b>Total Grant</b>	Astual	Exacco (+)
				Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	5 <b>u</b> ( )ing ( )
(c)	Saving occur	red mainly under:			(1	
(i)	•	Secretariat-Econo	mic Services			
(1)	091	Attached Offices				
	• • • •	Establishment				
		0	464.93			
		S	1.00			
		R	73.38	539.31	359.53	(-)179.78
	additional fu	n of provision by s ind under salaries f way of reappropriati	for payment of De	earness Allow	ances. Further ad	dition to the
	Saving of ₹8 respectively.	7.52 lakh and ₹77.71	lakh were also occ	curred in year 2	2020-21 and 2021-	-22
(ii)	99	Others				
()		0	103.32			
		R	(-)72.86	30.46	28.74	(-)1.72
	Reduction in requirement.	n provision by reap	propriation of ₹72	2.86 lakh was	stated to be bas	ed on actual
	Saving of ₹3	2.07 lakh was also o	ccurred during the	year 2021-22.		
(iii)	102 99	District Planning M Others	achinery			
		0	1,500.00			
		S	566.00	2,066.00	1,309.35	(-)756.65
	-	n of provision by su ind under Bidhyak l				
	Saving of ₹1 22 respective	,261.10 lakh and ₹65 ely.	58.93 lakh were als	o occurred du	ring the year 2020	-21 and 2021-
	Reasons for	saving were attribute	d to non-utilisation	n of fund for r	non-receipt of bills	in respect of

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

Grant No. 34 - Planning and Co-ordination Department-Concld.					
Head		Т	'otal Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	789 Special Compone	ent Plan for Scheduled C	astes		
	99 Others				
	0	540.00			
	S	190.00	730.00	469.14	(-)260.86

Augmentation of provision by supplementary grant of ₹190.00 lakh was attributed to release of additional fund under Bidhyak Elaka Unnayan Prakalpa (BEUP) for MLA Area Development Programme.

Saving of ₹550.64 lakh and ₹282.70 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

(v)

796 Tribal Sub-plan				
99 Others				
0	960.00			
S	344.00	1,304.00	983.72	(-)320.28

Augmentation of provision by supplementary grant of ₹344.00 lakh was attributed to release of additional fund under Bidhyak Elaka Unnayan Prakalpa (BEUP) for MLA Area Development Programme.

Reason for saving was stated to be due to non utilisation of fund owing to non receipt of utilisation certificate and expenditure report from the Sub Divisional Magistrates as per Bidhyak Elaka Unnayan Prakalp (BEUP) Guidelines in respect of Sl. No. (iv) and (v) above.

Saving of ₹872.33 lakh and ₹453.53 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

	Major Head	Total Grant or Appropriation (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE		,	,	
2217	Urban Development			
3604	Compensation and Assignments to Local Bod	ies and Panchaya	ti Raj Institutio	ns
Voted				
Original	10,25,47,00			
Supplement	ary 7,30,72	10,32,77,72	4,00,93,10	(-)6,31,84,62
Amount sur	rendered during the year (March 2023)			5,16,36,40
CAPITAL				
4217	Capital Outlay on Urban Development			
<b>Voted</b> Original	36,67,92			
Supplement	ary 2,30,05,49	2,66,73,41	2,58,94,12	(-)7,79,29
Amount sur	rendered during the year (March 2023)			1,80,25
Notes and C REVENUE Voted				

Grant No. 35 - Urban Development Department

- (a) As the total expenditure of ₹40,093.10 lakh did not come even upto the original provision of ₹1,02,547.00 lakh, supplementary grant of ₹730.72 lakh obtained in March 2023 proved injudicious.
- (b) Out of the available saving of ₹63,184.62 lakh, only ₹51,636.40 lakh was surrendered during the

Saving during the earlier year is given below:

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

		Frant No. 55 - 0	rban Development Department - Conta.			
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
	a :				(₹ in lakh)	
(c)	Saving occu	rred mainly unde	r:			
(i)	2217	Urban Develop	oment			
	01	State Capital D	evelopment			
	191	Assistance to M	unicipal Corporation			
	43	Finance Comm	ission			
		0	7,200.00	7,200.00	2,100.00	(-)5,100.00
(ii)	03	Integrated Deve	elopment of Small and I	Medium Town	5	
	051	Construction	1 0			
	70	State Share				
		0	899.60			
		R	(-)885.96	13.64	13.64	
	Reduction in requirement.	-	gh reappropriation of ₹	\$885.96 lakh v	vas stated to be ba	ased on actual
(iii)	88	Centrally Spons	sored Scheme- III			
		(CSS)				
		0	260.00			
		R	(-)93.09	166.91	166.69	(-)0.22
			rough reappropriation e stated to be based on a			reduction by
(iv)	89	Centrally Spons	sored Scheme- IV			
		(CSS)				
		0	12,740.00			
		R	(-)10,192.00	2,548.00	2,548.00	
	Reduction ir	n provision by su	rrender of ₹10,192.00 la	akh was attribu	ited to actual requ	iirement.
(v)	90	State Share for	Central Assistance to S	tate Plan		
		0	546.00			
		R	(-)335.24	210.76	210.75	(-)0.01
	Withdrawal requirement.	-	ugh reappropriation of	₹335.24 lakh	was stated to be b	ased on actual

#### Grant No. 35 - Urban Development Department - Contd.

	G	Frant No. 35	- Urban Development D	Department - Co	ontd.	
	Head				Actual Expenditure t in lakh)	Excess (+) Saving (-)
(vi)	91	Central Assis	tance to State Plan			
		0	20,098.52			
		R	(-)16,053.48	4,045.04	3,516.15	(-)528.89
		-	by surrender of ₹15,27 lakh were stated to be ba			-
(vii)			Local Bodies, Corporatio Town Improvement Board		opment	
		0	52.00	52.00	26.00	(-)26.00
(viii)	789 70 Reduction in requirement.	State Share O R n provision b	ponent Plan for Scheduled 294.10 (-)289.64 by surrender of ₹289.64	4.46	4.46 Ited to be base	 ed on actual
(ix)	88	Centrally Spo ( <b>CSS</b> ) O R	onsored Scheme- III 85.00 (-)30.43 surrender of ₹30.43 lakh	54.57 was stated to be	54.50 based on actual	(-)0.07 requirement.
(x)	89	Centrally Spo ( <b>CSS</b> ) O	onsored Scheme- IV 4,165.00			
		R	(-)3,332.00	833.00	833.00	
	Reduction in requirement.	-	y surrender of ₹3,332.0	00 lakh was st	ated to be base	ed on actual

#### Grant No. 35 - Urban Development Department - Contd.

	Grant No. 35 - Urban Development Department - Contd.					
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xi)	90	State Share for	Central Assistance to S	state Plan		
		0	178.50			
		R	(-)109.57	68.93	68.91	(-)0.02
		-	ough reappropriation of tual requirement.	₹₹103.75 lakh	and by surrender of	of ₹5.82 lakh
(xii)	91	Central Assista	nce to State Plan			
	-	(CASP)				
		0	6,570.67			
		R	(-)5,248.22	1,322.45	1,166.34	(-)156.11
	Reduction i requirement.		surrender of ₹5,248.2	22 lakh was	stated to be base	ed on actual
(xiii)	796	Tribal Area Sub	o-plan			
(/////)	70	State Share	, piun			
		0	536.30			
		R	(-)528.17	8.13	8.13	
	Reduction i requirement.		surrender of ₹528.17	7 lakh was s	stated to be base	ed on actual
(xiv)	88	Centrally Spon	sored Scheme- III			
()	00	(CSS)	sored benefice III			
		0	155.00			
		R	(-)55.49	99.51	99.38	(-)0.13
			igh reappropriation of tual requirement.	₹47.89 lakh a	nd by surrender o	
(xv)	80	Centrally Spon	sored Scheme- IV			
(XV)		(CSS)	sored Seneme-1V			
		0	7,595.00			
		R	(-)6,076.00	1,519.00	1,519.00	
	Reduction i requirement.	n provision by	surrender of ₹6,076.0			ed on actual

228

	Grant No. 35 - Urban Development Department - Contd.					
	Head				Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(xvi)	90	State Share f	or Central Assistance to St	tate Plan		
· /		0	325.50			
		R	(-)199.83	125.67	125.66	(-)0.01
		-	rough reappropriation of a actual requirement.	₹120.97 lakh ar	nd by surrender o	f ₹78.86 lakh
(xvii)	91	Central Assis	stance to State Plan			
		(CASP)				
		0	11,981.81			
		R	(-)9,570.27	2,411.54	2,079.44	(-)332.10
			by surrender of ₹9,10 lakh were stated to be bas			tion through
(xviii)	05	Other Urban	Development Schemes			
	001	Direction and	d Administration			
	87	Centrally Spo	onsored Scheme- II			
		0	1,508.00			
		R	(-)447.20	1,060.80	1,060.80	
	Reduction ir requirement.	-	ough reappropriation of ₹	447.20 lakh wa	as stated to be ba	sed on actual
(xix)	789	Special Com	ponent Plan for Scheduled	l Castes		
()		-	onsored Scheme- II			
		0	493.00			
		R	(-)146.20	346.80	346.80	
	Reduction ir requirement.	-	ough reappropriation of ₹		as stated to be ba	sed on actual
(xx)	796	Tribal Area S	Sub-plan			
()	87		onsored Scheme- II			
	5,	0	899.00			
		R	(-)266.60	632.40	632.40	
	Withdrawal requirement.	of provision th	rough reappropriation of			used on actual

Grant No. 35 - Urban Development Department - Contd.							
	Head			Total Grant (	Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)	
(xxi)	80	General					
	001	Direction and Adminis	stration				
	05	Establishment					
		0	520.00	520.00	345.04	(-)174.96	
(xxii)	98	Administration					
		0	802.00				
		R	(-)78.00	724.00	608.38	(-)115.62	
	Withdrawal requirement.	of provision through	reappropriation	of ₹78.00 la	kh was attributed	d to actual	
(xxiii)	191		Assistance to Local Bodies, Corporations Urban Development Authorities, Town Improvement Boards, etc.				
	32		provement Doards	, etc.			
	52	0	2,218.00				
		S	308.00	2,526.00	2,118.00	(-)408.00	
	-	on of provision by supp Finance Department und	elementary grant of	of ₹308.00 lak			
(xxiv)	789	Special Component Pl	an for Scheduled	Castes			
· /	05	Establishment					
		0	170.00	170.00	112.81	(-)57.19	
(xxv)	796	Schedule Tribe Sub-pl	an				
	05	Establishment					
		0	310.00	310.00	205.71	(-)104.29	
(xxvi)	3604	Compensation and A Institutions	ssignments to Lo	cal Bodies an	d Panchayati Raj		
	200	Other Miscellaneous C	Compensations and	d Assignments	S		
	96	Agartala Municipal Co	ouncil				
		0	2,901.00				
		R	(-)100.25	2,800.75	2,800.75		

Reduction in provision through reappropriation of  $\gtrless 100.25$  lakh was attributed to actual requirement.

Reasons for saving of all 26 cases as at Sl. No. (i) to (xxvi) have not been intimated by the Department (August 2023).

	Grant No. 35 - Urban Development Department - Contd.					
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(d)	Entire provis	sion was withdrawn ir	the following cases	5:		
(i)	2217	Urban Developmer	nt			
	01	State Capital Devel	opment			
	191	Assistance to Munic	cipal Corporation			
	90	State Share for Cent	ral Assistance to Sta	ate Plan		
		0	114.40			
		R	(-)114.40			
	Withdrawal actual requir	of entire provision of ement.	₹114.40 lakh throu	gh reappropri	ation was stated t	o be based on
(ii)	789	Special Component	Plan for Scheduled	Castes		
	90	State Share for Cent				
		0	37.40			
		R	(-)37.40			
	Withdrawal requirement.	of entire provision b		.40 lakh was	s stated to be ba	sed on actual
(iii)	796	Tribal Area Sub-pla	n			
	90	State Share for Cent		ate Plan		
		0	68.20			
		R	(-)68.20			
	Withdrawal requirement.	of entire provision o		igh reapprop	riation was attrib	uted to actual
(e)	Entire provis	sion remained unutilis	sed during the year in	n the followin	ng cases:	
(i)	2217	Urban Developmer	nt			
	01	State Capital Devel	opment			
	051	Construction				
	91	Central Assistance t	o State Plan			
		(CASP)				
		0	728.00	728.00		(-)728.00

	(	Grant No. 35 - U	Jrban Development De	epartment - (	Contd.	
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
	101	A				
(ii)			Iunicipal Corporation			
	91	Central Assistan	nce to State Plan			
		(CASP) O	1 144 00			
		R	1,144.00 (-)884.00	260.00		(-)260.00
	Reduction ir		(-)884.00 render of ₹884.00 lakh v		 to actual require	
	Reduction in	i provision by su		was attributed	i to actual require.	ment.
(iii)	789	Special Compo	nent Plan for Scheduled	Castes		
	91	Central Assistan	nce to State Plan			
		(CASP)				
		0	612.00			
		R	(-)289.00	323.00		(-)323.00
		of provision thro to be based on act	ugh reappropriation of ₹ rual requirement.	₹281.26 lakh	and by surrender	of ₹7.74 lakh
(iv)	91	Central Assista	nce to State Plan			
		(CASP)				
		0	1,116.00			
		R	(-)527.00	589.00		(-)589.00
	Reduction ir	n provision by sur	render of ₹527.00 lakh v	was attributed	to actual require	ment.
	05	Othen Unhan D	and any ant Sahamag			
(v)	05	Construction	evelopment Schemes			
		Construction Central Assista	aga ta Stata Dlan			
	91	(CASP)				
		(CASF)	0.52			
		R	1,299.48	1,300.00		(-)1,300.00
	Addition to requirement	the provision th	arough reappropriation of			
(vi)	789		nent Plan for Scheduled	Castes		
	91		nce to State Plan			
		(CASP)				
		0	0.17			
		R	424.83	425.00	•••	(-)425.00
	Addition to	the provision f	hrough reappropriation	of ₹424.83	lakh was attribu	ited to actual

Addition to the provision through reappropriation of  $\mathbf{E}424.83$  lakh was attributed to actual requirement.

			evelopment Depa		Contu.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(vii)	796	Tribal Area Sub-plan				
	91	Central Assistance to St	ate Plan			
		(CASP)				
		0	0.31			
		R	774.69	775.00		(-)775.00
	Addition to requirement	the provision through	reappropriation of	₹774.69	lakh was attribu	ited to actual
		saving of all the seven c (August 2023).	ases as at Sl. No. (i	) to (vii)	have not been int	timated by the
(f)		creation of provision thron have been noticed in the f n.			-	
(i)	2217	Urban Development				
	05	Other Urban Developm	ent Schemes			
	001	Direction and Administ	ration			
	98	Administration				
		R	4.93	4.93	4.93	
	Creation of requirement.	provision through reapp	ropriation of ₹4.93	lakh wa	as stated to be ba	used on actual
(::)	790	Special Component Dia	n for Sobodulad Ca			
(ii)		Special Component Pla	ii ioi Scheduled Cas	sies		
	98	Administration	1.60	1.(0	1.60	
		R	1.62	1.62	1.62	
	Creation of requirement.	provision through reapp	ropriation of ₹1.62	lakh wa	as stated to be ba	used on actual
(iii)	796	Tribal Area Sub-plan				
(111)	98 98	Administration				
	90		2.05	2.05	2.05	
		R	2.95	2.95	2.95	

Creation of provision through reappropriation of  $\gtrless 2.95$  lakh was stated to be based on actual requirement.

	Grant No. 35 - Urban Development Department - Contd.					
	Head			Total	Actual	Excess (+)
					Expenditure	Saving (-)
				(	(₹ in lakh)	
(iv)	80	General				
()	001		tion			
	90	State Share for Central A	ssistance to State F	Plan		
		R	0.39	0.39	0.39	
	Creation of requirement.	provision through reappro	opriation of ₹0.39	lakh was	stated to be base	ed on actual
(v)	91	Central Assistance to Stat ( CASP )	te Plan			
		R	8.04	8.04	3.47	(-)4.57
	Creation of requirement.	provision through reappro	opriation of ₹8.04	lakh was	stated to be base	ed on actual
(vi)	789	Scheduled Caste Sub-pla	n			
		State Share for Central A		lan		
		R	0.13	0.13	0.13	
	Creation of requirement.	provision through reappro	ppriation of ₹0.13	lakh was	stated to be base	ed on actual
(vii)	91	Central Assistance to Stat ( CASP )	te Plan			
		R	2.63	2.63	1.14	(-)1.49
	Creation of requirement.	provision through reappro	ppriation of ₹2.63	lakh was	stated to be base	ed on actual
(viii)	796	Schedule Tribe Sub-plan				
()		State Share for Central A	ssistance to State F	lan		
		R	0.22	0.22	0.22	
	Creation of requirement.	provision through reappro	ppriation of ₹0.22	lakh was	stated to be base	ed on actual

		Frant No. 35 - Urban Do	evelopment Depar			
	Head			Total	Actual	Excess (+)
				-	penditure	Saving (-)
				(₹ in	lakh)	
(ix)	91	Central Assistance to Sta ( CASP )	ate Plan			
		R	4.80	4.80	2.07	(-)2.73
	Creation of requirement	provision through reappr	opriation of ₹4.80	lakh was stat	ed to be bas	sed on actual
(g)	Legislature l	creation of provision thro have been noticed in the fo he year. This is irregular a	ollowing cases. How	vever, no expe	nditure has be	een incurred
(i)	2217	Urban Development				
	05	Other Urban Developme	ent Schemes			
	001	Direction and Administr	ation			
	99	Others				
		R	52.00	52.00		(-)52.00
	Creation of requirement.	provision through reappr	opriation of ₹52.00	) lakh was sta	ted to be bas	sed on actual
(ii)	780	Special Component Plan	for Scheduled Cas	tas		
(11)	99		i ioi Scheduled Cas	iles -		
	99	R	17.00	17.00		(-)17.00
	Creation of requirement	provision through reappr				
(iii)	796	Scheduled Tribe Sub-pla	an			
	99	Others				
		R	31.00	31.00		(-)31.00
	Creation of requirement	provision through reappr	opriation of ₹31.00	) lakh was sta	ted to be bas	sed on actual

Grant No. 55 - Urban Development Department - Conta.						
Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)	
Saving was p	partly counterbalanced	by excess under:				
2217	Urban Development					
01	-					
789			Castes			
32						
	0	1,615.00				
	R	85.00	1,700.00	1,700.00		
		eappropriation of s	₹85.00 lakh v	vas stated to be ba	sed on actual	
796	Tribal Area Sub-plan					
32	Urban Development					
	0	2,945.00				
	R	155.00	3,100.00	3,100.00		
		h reappropriation	of ₹155.00	lakh was attribu	ted to actual	
80	General					
001	Direction and Admini	istration				
99	Others					
	0	10.00				
	Head Saving was p 2217 01 789 32 Addition to t requirement. 796 32 Addition to r equirement. 80 001	Head Saving was partly counterbalanced 2217 Urban Development 01 State Capital Develop 789 Special Component P 32 Urban Development 0 R Addition to the provision through requirement. 796 Tribal Area Sub-plan 32 Urban Development 0 R Addition to the provision through requirement. 80 General 001 Direction and Admin 99 Others	Head         Saving was partly counterbalanced by excess under:         2217       Urban Development         01       State Capital Development         789       Special Component Plan for Scheduled         32       Urban Development         0       1,615.00         R       85.00         Addition to the provision through reappropriation of requirement.         796       Tribal Area Sub-plan         32       Urban Development         0       2,945.00         R       155.00         Addition to the provision through reappropriation requirement.         80       General         001       Direction and Administration         99       Others	HeadTotal GrantTotal GrantSaving was partly counterbalanced by excess under:2217Urban Development0State Capital Development789Special Component Plan for Scheduled Castes32Urban Development01,615.00R85.00Addition to the provision through reappropriation of ₹85.00 lakh w796Tribal Area Sub-plan32Urban Development02,945.00R155.00Addition to the provision through reappropriation of ₹155.00requirement.8080General001Direction and Administration99Others	Head       Total Grant       Actual Expenditure (₹ in lakh)         Saving was partly counterbalanced by excess under:       (₹ in lakh)         Saving was partly counterbalanced by excess under:       (₹ in lakh)         01       State Capital Development         01       State Capital Development         789       Special Component Plan for Scheduled Castes         32       Urban Development         0       1,615.00         R       85.00       1,700.00         Addition to the provision through reappropriation of ₹85.00 lakh was stated to be bar         796       Tribal Area Sub-plan         32       Urban Development         0       2,945.00         R       155.00       3,100.00         Addition to the provision through reappropriation of ₹155.00 lakh was attributed requirement.         80       General         01       Direction and Administration         99       Others	

Addition to the provision through reappropriation of  $\gtrless$ 19.00 lakh was stated to be based on actual requirement.

29.00

17.88

(-)11.12

19.00

R

### Grant No. 35 - Urban Development Department - Contd.

Grant No. 35 - Urban Development Department - Contd.								
	Head			Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)		
(iv)	3604	Compensation and	Assignments t	to Local Bodies a	nd Panchayati Ra	ıj		
		Institutions						
	200	Other Miscellaneous	s Compensation	ns and Assignmen	ts			
	93	Municipal Corporati	ion					
		0	4,432.00					
		S	162.72					
		R	1,516.78	6,111.50	6,111.50			
	Augmentatic	on of provision by su	nnlementary or	ant of ₹162.72.1a	kh was attributed	to release of		

Augmentation of provision by supplementary grant of ₹162.72 lakh was attributed to release of Grant-in-aid to meet up the expenses on Salary/Wages/TA&DA/Pension/Contingent charges. Further addition to the provision through reappropriation of ₹1,516.78 lakh was attributed to actual requirement.

Reasons for excess of the above four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (August 2023).

### CAPITAL

### Voted

(a)	Out of the av	the available saving of ₹779.29 lakh, only ₹180.25 lakh was surrendered during the year.						
(b)	Saving occurred mainly under:							
(i)	4217	4217 Capital Outlay on Urban Development						
	03	Integrated Develo	pment of Small and	d Medium Towns				
	051	Construction						
	25	Public Works						
		0	1,474.92					
		R	(-)718.92	756.00	755.76	(-)0.24		
	Reduction in requirement.	1 0	reappropriation of	f ₹718.92 lakh was s	stated to be base	d on actual		

(ii)

789 Special Component Plan for Scheduled Castes

25	Public Works				
	0	482.19			
	R	(-)234.79	247.40	247.08	(-)0.32

Reduction in provision through reappropriation of  $\gtrless$ 234.79 lakh was attributed to actual requirement.

	Grant No. 55 - Urban			-		
	Head			Total Grant or		Excess (+)
				Appropriation	-	Saving (-)
					(₹ in lakh)	
()	706	Tribal Anna Cash alan				
(iii)		Tribal Area Sub-plan	1			
	25	Public Works	879.28			
		O R		150 60	150.55	()0.05
	Deduction :		(-)428.68	450.60 ar. of ₹428.68		(-)0.05
	requirement.	n provision through	reappropriati	on of <428.68	lakn was attribu	ited to actual
		saving of the above th (August 2023).	ree cases as at	Sl. No. (i) to (ii	i) have not been ir	timated by the
	Department	(1 lugust 2020).				
(c)	Entire provis	ion was withdrawn in	the following	cases.		
(i)	4217	Capital Outlay on U	J <b>rban Develo</b> j	pment		
	60	Other Urban Develo	pment Scheme	S		
	051	Construction				
	05	Establishment				
		0	28.60			
		R	(-)28.60			
	Withdrawal	of entire provision by	surrender of ₹	28.60 lakh was a	ttributed to actual	requirement.
(ii)	54	National Bank for Ag	griculture and	Rural Developm	ent	
		(NABARD)	6	Ĩ		
		0	203.84			
		R	(-)203.84	•••		
		of provision through re ed to actual requireme		of ₹138.62 lakh	and by surrender	of ₹65.22 lakh
(iii)	789	Special Component I	Plan for Sched	uled Castes		
		Establishment				
		0	9.35			
		R	(-)9.35			
	Withdrawal requirement.	of entire provision b		f ₹9.35 lakh wa	as stated to be ba	ased on actual

	Head		Total Grant Appropriation		Actual Expenditure	Excess (+) Saving (-)		
				(₹ in lakh)				
(iv)		54 National Bank fo	r Agriculture and Rural Develop	men	t			
		(NABARD)						
		0	66.64					
		R	(-)66.64	•••				

Withdrawal of provision through reappropriation of ₹45.56 lakh and by surrender of ₹21.08 lakh were attributed to actual requirement.

796	Tribal Area Sub-plan			
05	Establishment			
	0	17.05		
	R	(-)17.05	 	

(v)

Withdrawal of entire provision by surrender of  $\gtrless$ 17.05 lakh was stated to be based on actual requirement.

(vi)	54 National Ban			
	(NABARD)			
	0	121.52		
	R	(-)121.52		 

Withdrawal of provision through reappropriation of 32.57 lakh and by surrender of 33.95 lakh were stated to be based on actual requirement in both the cases.

	Grant No. 35 - Urban Development Department - Contd.					
	Head			Total Grant or	Actual	Excess (+)
				Appropriation	Expenditure	Saving (-)
					(₹ in lakh)	
(d)	Legislature h	creation of provision thro have been noticed in the s regularisation.		-	-	
(i)	4217	Capital Outlay on Ur	ban Develoj	pment		
	01	State Capital Develop	-	•		
	051	Construction				
	25	Public Works				
		R	259.46	259.46	199.16	(-)60.30
(ii)	789	Special Component Pla	an for Sched	uled Castes		
	25	Public Works				
		R	84.84	84.84	65.11	(-)19.73
(iii)		Tribal Area Sub-plan				
	25	Public Works				
		R	154.70	154.70	118.73	(-)35.97
(iv)	03	Integrated Developmer	nt of Small a	nd Medium Town	<i>S</i>	
	051	Construction	-			
	70	State Share				
		R	95.77	95.77	95.77	
(v)	90	State Share for Central	Assistance	to State Plan		
		R	382.47	382.47	297.53	(-)84.94
(vi)		Special Component Pla	an for Sched	uled Castes		
	70	State Share				
		R	31.32	31.32	31.32	
(vii)	90	State Share for Central	Assistance	to State Plan		
~ /		R	125.01	125.01	97.28	(-)27.73

	Head			Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(viii)	796 70	Tribal Area Sub-plan State Share R	57.11	57.11	57.11	
(ix)	90	State Share for Central R	Assistance 228.00	to State Plan 228.00	177.39	(-)50.61

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

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

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2056	Jails				
2059	Public Works				
Voted					
Original		45,08,50			
Supplement	ary	4,22,68	49,31,18	42,97,19	(-)6,33,99
Amount sur	rendered during the year (March	2023)			
CAPITAL					
4059	Capital Outlay on Public Wor	·ks			
4055	<b>Capital Outlay on Police</b>				
Voted					
Original		10,00,00			
Supplement	ary	23,35	10,23,35	90,71	(-)9,32,64
Amount sur	rendered during the year (March	2023)			6,05,81

### **Notes and Comments**

## REVENUE

## Voted

- (a)
- As the total expenditure of ₹4,297.19 lakh did not come even upto the original provision of ₹4,508.50 lakh, supplementary grant of ₹422.68 lakh obtained in March 2023 proved lack of budgetary control over the expenditure 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
2017-18	476.65	15
2018-19	429.53	13
2019-20	344.56	10
2020-21	468.95	13
2021-22	773.23	19

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

	Grant No. 36 - Home (Jail) Department - Contd.						
	Head			Total	Actual	Excess (+)	
					Expenditure ( in lakh)	Saving (-)	
(b)	No part of th	e available saving of ₹	633 99 lakh was				
(0)	ito part or in	te available saving of x	1055.99 lakii was	surrendered duri	ng the year.		
(c)	Saving occur	rred mainly under:					
(i)	2056	Jails					
	101	Jails					
	33	Welfare programme					
		0	100.00	100.00	70.20	(-)29.80	
	Reason for s Authority.	aving was stated to be	due to less receip	ot of claims from	the District Leg	al Service	
(ii)	99	Others					
		0	4,056.50				
		S	124.68				
		R	(-)1.95	4,179.23	3,744.94	(-)434.29	
	additional fu	on of provision by sup and ander cost of Re the provision by reap	egister, Diet, Me	edicine, Bedding	g and cleansing	. Subsequent	
	Saving of ₹6	05.47 lakh was also oc	curred during the	e year 2021-22.			
	Reason for s	aving was not furnishe	d by the Departm	ient.			
(iii)	2059	Public Works					
	80	General					
	053	Maintenance and Rep	pairs				
	25	Public Works					
		0	182.00	182.00	133.36	(-)48.64	
	Saving of ₹3	5.33 lakh was also occ	urred during the	year 2021-22.			
(iv)	789	Special Component F	Plan for Schedule	d Castes			
	25	Public Works					
		0	59.50	59.50	26.58	(-)32.92	

Saving of ₹39.74 lakh was also occurred during the year 2021-22.

			· · •			
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(v)	796	Tribal Area Sub-plan				
	25	Public Works				
		0	108.50	108.50	53.70	(-)54.80

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

Saving of ₹39.78 and ₹75.79 lakh were also occurred during the year 2020-21 and 2021-22 Reasons for saving were stated to be due to non-utilisation of fund by the Implementing Agency in respect of three cases as at Sl. No. (iii) to (v).

### CAPITAL

Voted

- (a) As the expenditure of ₹90.71 lakh (9%) fell well short of the original provision of ₹1,000.00 lakh, supplementary grant of ₹23.35 lakh obtained in March 2023 proved wholly unnecessary.
- (b) Out of the available saving of 32.64 lakh, only 605.81 lakh were surrendered during the year.

## (c) Saving occurred mainly under:

(i) <b>4059</b>	<b>Capital Outlay</b>	on Public Works					
80	General						
789	Special Compo	pecial Component Plan for Scheduled Castes					
99	Others						
	0	400.00					
	R	(-)287.00	113.00	24.39	(-)88.61		

Reduction in provision by surrender of  $\gtrless$ 287.00 lakh was stated to be based on actual requirement.

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

Head					Excess (+) Saving (-)
796	Tribal Area Sub-plan				
99	Others				
	0	550.00			
	R	(-)279.91	270.09	43.27	(-)226.82

Reduction in provision by surrender of  $\gtrless$ 279.91 lakh was stated to be based on actual requirement.

Reasons for saving were stated to be due to non-utilisation of fund by the Implementing Agency in respect of two cases as at Sl. No. (i) and (ii).

(d) The reduced provision remained unutilized as under :

(ii)

4059	<b>Capital Outlay</b>	on Public Works		
80	General			
051	Construction			
99	Others			
	0	50.00		
	R	(-)47.00	3.00	 (-)3.00

Withdrawal of provision by surrender of ₹38.90 lakh and further reduction in provision by way of reappropriation of ₹8.10 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was not furnished by the Department.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 37 - Labour Organisation Departmer	it
----------------------------------------------	----

Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(₹	in thousand)	
REVENUE 2230 Labour				
Voted				
Original 1	5,69,96			
Supplementary Amount surrendered during the year (March 2023)	12,50	15,82,46	12,32,85	(-)3,49,61 1,81,25

## Notes and Comments

## REVENUE

# Voted

(a)

Out of the available saving of ₹349.61 lakh, only ₹181.25 lakh was surrendered during the year.

Saving during the earlier year is given below:

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

	Grant No. 37 - Labour Organisation Department - concld.					
	Major Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	red mainly unde	r:			
(i)	2230	Labour Emplo	yment and Skill Develo	pment		
	01	Labour				
	001	Direction and A	dministration			
	98	Administration				
		0	1,381.96			
		R	(-)134.30	1,247.66	1,080.41	(-)167.25
	Reduction i requirement.	1 1	surrender of ₹134.30	lakh was s	tated to be based	l on actual
(ii)	111	Social Security	for Labour			
	33	Welfare Progra	mme			
		0	78.01			

(-)29.62

R

Reduction in provision by surrender of ₹29.62 lakh was stated to be based on actual requirement. Saving of ₹0.02 lakh was also occurred during the year 2021-22.

48.39

48.39

•••

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

During the year 2022-23, an amount of ₹1,352.42 lakh transferred to the DDO's Bank Account and the same was fully utilised.

	Major Head			Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE	2					
2058	Stationery a	nd Printing				
2059	Public Worl	KS				
Voted						
Original			14,65,00	14,65,00	10,54,97	(-)4,10,03
Amount sur	rendered durin	g the year (Marcl	n 2023)			1,65,00
CAPITAL						
4058	Capital Out	lay on Stationer	y and Printing			
Voted						
Original			60,00	60,00	5,62	(-)54,38
Amount sur	rendered durin	g the year (Marcl	n 2023)			54,35
Notes and C REVENUE Voted (a)	2	vailable saving of	₹410.03 lakh, only ₹16	65.00 lakh was	surrendered during	g the year.
(b)	Saving occur	red mainly under	:			
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(i)	2058	Stationery and	Printing			
	001	Direction and A	dministration			
	98	Administration				
		0	365.50			
		R	(-)60.00	296.50	247.92	(-)48.58
	Withdrawal of	of provision by su	urrender of ₹ 60.00 lakl	h was attribute	d to actual requirer	nent.
	Reason for s	aving was stated	to be due to retiremen	nt of employee	s and less paymen	t of medical

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

Saving of  $\gtrless$  29.84 lakh was also occurred during the year 2021-22.

reimbursement bills and office expenses.

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

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)		Purchase and Supp Printing and Statio	ly of Stationery Stores nery			
		0	145.00			
		R	15.00	160.00	113.89	(-)46.11

Addition to the provision by way of reappropriation of  $\gtrless$  15.00 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to non-procurement of stationeries (paper) due to non-finalisation of e-Tender.

(iii)

Government Presses Establishment				
0	922.50			
R	(-)120.00	802.50	667.45	(-)135.05

Reduction in provision by surrender of  $\gtrless 105.00$  lakh and by way of reappropriation of  $\gtrless 15.00$  lakh were stated to be based on actual requirement in both the cases.

Reason for saving was stated to be due to retirement of employees and less payment of medical reimbursement bills and office expenses and energy bill, supply and materials, etc. due to non-finalisation of e-Tender.

Saving of ₹ 258.49 lakh was also occurred during the year 2021-22.

### CAPITAL

#### Voted

- (a) Out of the available saving of  $\gtrless$  54.38 lakh, only  $\gtrless$  54.35 lakh was surrendered during the year.
- (b) Saving occurred under:

# 4058 Capital Outlay on Stationery and Printing103 Government Presses

100	00.000000				
62	Printing and Stationery				
	0	60.00			
	R	(-)54.35	5.65	5.62	(-)0.03

Reduction in provision by surrender of ₹ 54.35 lakh was stated to be based on actual requirement.

Reason for saving was not furnished by the Department. Saving of ₹ 52.00 lakh was also occurred during the year 2021-22.

### During the year 2022-23 no amount was transferred to the DDO's Bank Account.

	Major Head	Total Grant (₹ i	Actual Expenditure n thousand)	Excess (+) Saving (-)
REVENUE				
2059	Public Works			
2202	General Education			
2203	Technical Education			
2204	Sports and Youth Services			
2205	Art and Culture			
2552	North Eastern Areas			
Voted				
Original	2,42,52,00			
Supplement	tary 71,35	2,43,23,35	2,03,10,65	(-)40,12,70
Amount sur	rendered during the year (March 2023)			6,31,16
CAPITAL				
4059	<b>Capital Outlay on Public Works</b>			
4202	Capital Outlay on Education, Sports, Art and C	Culture		
Voted				

## Grant No. 39 - Education (Higher) Department

Original	77,04,68	77,04,68	4,28,33	(-)72,76,35
Amount surrendered during the year (March 24	023)			59,42,69

## **Notes and Comments**

REVENUE

### Voted

- (a) As the total expenditure of ₹20,310.65 lakh did not come even upto the original provision of ₹24,252.00 lakh, supplementary grant of ₹71.35 lakh obtained in March 2023 proved wholly injudicious.
- (b) Out of the available saving of ₹4,012.70 lakh, only ₹631.16 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
2016-17	3,984.19	27
2017-18	2,552.43	18
2018-19	2,377.76	15
2019-20	1,510.60	7
2020-21	3,110.06	16
2021-22	2,308.40	89

	Grant No. 39 - Education (Higher) Department - Contd.					
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occur	red mainly under:				
(i)	2059	Public Works				
	80 70(	General				
	796 25	Tribal Area Sub-plan Public Works				
	23	O	62.00	62.00	32.77	(-)29.23
		aving was stated to be obtained to be obtained. In co				lties in
(ii)	2202	General Education				
	03	University and Highe	r Education			
	103	Government Colleges	and Institutes			
	90	State Share for Centra	al Assistance to	State Plan		
		0	130.00			
		R	(-)24.00	106.00	83.60	(-)22.40
	Reduction in requirement.	provision through rea	appropriation o	f ₹24.00 lakh w	vas stated to be ba	ased on actual
(iii)	91	Central Assistance to (CASP)	State Plan			
		0	1,248.00	1,248.00	642.37	(-)605.63
(iv)	107	Scholarships				
	91	Central Assistance to	State Plan			
		(CASP)				
		0	200.00	200.00	100.39	(-)99.61
(v)	789	Special Component P	lan for Schedul	ed Castes		
	91	Central Assistance to				
		(CASP)				
		0	408.00	408.00	210.00	(-)198.00

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

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi)	796	Tribal Area Sub-pla	an			
	91	Central Assistance	to State Plan			
		(CASP)				
		0	744.00	744.00	382.95	(-)361.05

### Grant No. 39 - Education (Higher) Department - Contd.

Reason for saving was stated to be due to administrative reason i.e, technical difficulties in purchase/quotation/tender etc. in connection with the minor works.

(vii)

(i)

### 2203 Technical Education

105 Polytechnics

41 Human Development

•	h	1-1-1	4. 1. 1	
R	(-)104.16	210.44	204.22	(-)6.22
Ο	314.60			

Reduction in provision by surrender of  $\gtrless 104.16$  lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to less payment under salary and non payment of nonsalary expenditure due to administrative reason i.e. technical difficulties in purchase/quotation/tender etc. in connection with the minor works.

(viii)	796	Tribal Area Sub-plar	1				
	41	Human Developmen	t				
		0	48.05				
		R	(-)22.32	25	.73	21.43	(-)4.30

Withdrawal of provision through reappropriation of ₹22.32 lakh was stated to be based on actual requirement.

Reason for saving was stated to be due to less payment under LIG/EBCs stipends/scholarships.

(d) Instances of creation of provision through reappropriation without the knowledge of the State Legislature have been noticed in the following cases. The excess expenditure incurred throughout the year requires regularisation.

### 2202 General Education

- 03 University and Higher Education
- 102 Assistance to Universities
- 22 Judicial
  - R 65.00 65.00 ...

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	98	Administration				
		R	14.00	14.00	14.00	
(iii)	789	Special Component Pla	n for Schedul	ed Castes		
	22	Judicial				
		R	21.25	21.25	21.25	
(iv)	796	Tribal Area Sub-plan				
	22	Judicial				
		R	38.75	38.75	38.75	

## Grant No. 39 - Education (Higher) Department - Contd.

# CAPITAL

## Voted

(a)

Out of the available saving of  $\gtrless$ 7,276.35 lakh, only  $\gtrless$ 5,942.69 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
2016-17	970.27	20
2017-18	2,827.48	45
2018-19	3,763.36	81
2019-20	2,732.07	61
2020-21	323.73	17
2021-22	2,308.40	89

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	rred mainly under:				
(i)	4059	Capital Outlay o	n Public Works			
	80 051 25	<i>General</i> Construction Public Works				
		O R	1,248.52 (-)1,163.00	85.52	36.08	(-)49.44
	Reduction in requirement.		urrender of ₹1,16	53.00 lakh was	stated to be base	d on actual
(ii)	789 25	Special Compone Public Works	nt Plan for Sched	uled Castes		
		0	408.17			
		R	(-)253.00	155.17	27.52	(-)127.65
	Withdrawal	of provision by sur	render of ₹253.00	lakh was attribut	ed to actual require	ment.
		saving were stated above two cases as			LIG/EBCs stipends/	scholarships
(iii)	796	Tribal Area Sub-p	lan			
	25	Public Works				
		0	744.31			
		R	(-)484.00	260.31	28.78	(-)231.53
	Reduction in	provision by surre	nder of ₹484.00 la	akh was attributed	d to actual requirem	ent.
(iv)	4202	Capital Outlay o	n Education, Spo	orts, Art and Cul	lture	
	01	General Educatio				
	203	University and Hi	-			
	41	Human Developm				
		0	286.00			
		R	(-)187.34	98.66	14.29	(-)84.37
		in provision by ion of ₹66.78 lakh v			nd further reducti equirement.	on through

# Grant No. 39 - Education (Higher) Department - Contd.

	(	Grant No. 39 - Educ	ation (Higher)	Department - Co	ontd.	
	Head			<b>Total Grant</b>	Actual	Excess (+)
					Expenditure	Saving (-)
()	790	Special Common and 1	Dlan fan Cahadul		(₹ in lakh)	
(v)	41	Special Component I Human Developmen		led Castes		
	41	O	263.50			
		R	(-)225.67	37.83	12.05	(-)25.78
		n provision by surrend o be based on actual re	er of ₹201.32 la			
	Reasons for	saving were stated to above three cases as a	be due to less p	-	ary and non sala	ry component
(vi)	796	Tribal Area Sub-plar	1			
	41	Human Developmen				
		0	480.50			
		R	(-)388.19	92.31	10.63	(-)81.68
		of provision by surren o be based on actual re		akh and through	reappropriation c	f ₹42.33 lakh
	Reason for s	aving was stated to be	due to less payr	nent under TSP S	tipend/Scholarsh	ips.
(vii)	02	Technical Education				
	104	Polytechnics				
	41	Human Developmen	t			
		0	780.00			
		R	(-)740.46	39.54	39.02	(-)0.52
	Reduction i requirement.	n provision by surr	ender of ₹740.	46 lakh was st	ated to be base	ed on actual
	Reason for s	aving was not furnishe	ed by the Depart	ment.		
(viii)	91	Central Assistance to	State Plan			
		(CASP)				
		0	375.79	375.79	53.82	(-)321.97
(ix)	789	Special Component 1	Plan for Schedul	led Castes		
(111)	41	Human Developmen		eustes		
	11	0	255.00			
		R	(-)242.07	12.93	12.45	(-)0.48
	Withdrawal requirement.	of provision by sur				
	Reasons for	saving were stated to	be due to less	s payment under	Human Develo	pment due to

Reasons for saving were stated to be due to less payment under Human Development due to administrative reasons i.e technical difficulties in purchase/quotation/tender etc. in respect of two cases as at Sl No. (viii) and (ix).

	(	Grant No. 39 - Educ	ation (Higher)	Department - C	ontd.	
	Head			Total Grant	Actual	Excess (+)
					Expenditure (₹ in lakh)	Saving (-)
(x)	91	Central Assistance to	o State Plan			
(A)	71	(CASP)	5 Stute I full			
		0	122.86	122.86	17.59	(-)105.27
		-				()
	Reason for sa	aving was stated to be	due to less payn	nent under TSP S	Stipend/Scholarship	<b>DS</b> .
(xi)	796	Tribal Area Sub-plan	1			
· /		Human Developmen				
		0	465.00			
		R	(-)441.42	23.58	22.67	(-)0.91
	Reduction in requirement.	n provision by surr	ender of ₹441.	42 lakh was st	tated to be based	l on actual
		saving was stated to ve reasons i.e technica			-	nent due to
(xii)	91	Central Assistance to (CASP)	o State Plan			
		0	224.03	224.03	32.09	(-)191.94
	Reason for s	aving was stated to be	due to less payn	nent under SCP S	Stipend/Scholarship	08.
(c)	Entire provis	ion was withdrawn in	the following ca	ses:		
(i)	4202	Capital Outlay on I	Education Sport	s Art and Cultu	re	
	01	General Education	•			
	600	General				
	41	Human Developmen	ıt			
		0	520.00			
		R	(-)520.00			
	Withdrawal requirement.	of entire provision b	y surrender of ₹	520.00 lakh was	s stated to be base	ed on actual
(;;)	796	Tribal Area Sub-pla	1			
(ii)	99	Others	-			
	,,	0	465.00			
		R	(-)465.00			

Withdrawal of entire provision by surrender of ₹465.00 lakh was stated to be based on actual requirement.

	(	Grant No. 39 - Edu	cation (Higher) De	partment - C	ontd.	
	Head		ſ	Fotal Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(d)	Entire provis	sion remained unutili	sed throughout the y	ear in the follo	owing cases:	
(i)	4202	Capital Outlay on	Education Sports A	Art and Cultu	re	
.,	01	General Education				
	203	University and High	ner Education			
	99	Others				
		0	780.00			
		R	(-)728.00	52.00		(-)52.00
	Reduction i requirement.	n provision by sur	render of ₹728.00	lakh was st	ated to be base	d on actual
(ii)	789	Special Component	Plan for Scheduled	Castes		
	99	Others				
		0	255.00			
		R	(-)238.00	17.00		(-)17.00
	Reduction i requirement.	n provision by sur	render of ₹238.00	lakh was st	ated to be base	d on actual
		saving of the above t (August 2023).	wo cases as at Sl. No	o. (i) and (ii) l	nave not been inti	mated by the
(e)	Legislature h	creation of provision have been noticed in regularisation.	• • • •		-	
(i)	01	<b>Capital Outlay on</b> General Education	-	Art and Cultu	re	
		University and High	her Education			
	25	Public Works R	36.73	36.73	30.91	(-)5.82
(ii)	70	State Share R	23.55	23.55	4.29	(-)19.26

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	789 25	Special Component Plan Public Works	for Scheduled	d Castes		
		R	12.01	12.01	12.00	(-)0.01
(iv)	796	Tribal Area Sub-plan				
	25	Public Works				
		R	21.91	21.91	21.91	
(v)	70	State Share				
		R	14.04	14.04	8.76	(-)5.28

# Grant No. 39 - Education (Higher) Department - Concld.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

	Grant No. 4	0 - Education (Sch	ool) Departmen	t	
	Major Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹	in thousand)	
REVENUE					
2059	Public Works				
2202	Education, Sports, Art and C	Culture			
Voted					
Original		19,77,05,27			
Supplement	ary	4,19,25	19,81,24,52	13,77,24,23	(-)6,04,00,29
Amount sur	rendered during the year (March	2023)			3,82,55,05
CAPITAL					
4059	Capital Outlay on Public Wo	orks			
4202	Capital Outlay on Education	, Sports, Art and C	Culture		
4552	Capital Outlay on North Eas	tern Areas			
Voted					
Original		2,18,68,00			
Supplement	ary	93,79,46	3,12,47,46	70,98,45	(-)2,41,49,01
Amount sur	rendered during the year (March	2023)			79,27,62

## **Notes and Comments**

## REVENUE

### Voted

(a) As the total expenditure of ₹1,37,724.23 lakh did not come even upto the original provision of ₹1,97,705.27 lakh, supplementary grant of ₹419.25 lakh obtained in March 2023 proved injudicious.

Saving during the earlier years is given below:

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

	Head			Total Creat	Actual	Excess (+)
				Grant	Expenditure (₹ in lakh)	Saving (-)
(b)	Out of the avyear.	vailable saving	g of ₹60,400.29 lakh, on!	ly ₹38,255.05 1		red during the
c)	Saving occur	rred mainly un	der:			
)	2202	Education, S	Sports, Art and Culture	9		
	01	Elementary I	Education			
	113	Samagra Shi	ksha			
	91	Central Assis	stance to State Plan			
		(CASP)				
		0	8,510.50			
		R	(-)1,279.80	7,230.70	5,272.30	(-)1,958.40
	Reduction i requirement.		y surrender of ₹ 1,279	9.80 lakh was	stated to be ba	sed on actual
)	789	Special Com	ponent Plan for Schedule	ed Castes		
	91	Central Assis ( CASP )	stance to State Plan			
		0	5,265.20			
		R	(-)1,133.37	4,131.83	3,012.75	(-)1,119.08
	Reduction in requirement.	-	by surrender of ₹ 1,133	3.37 lakh was	stated to be ba	sed on actual
ii)	796	Tribal Area S	Sub-plan			
	91	Central Assis	stance to State Plan			
		(CASP)				
		0	12,040.50			
		R	(-)2,743.89	9,296.61	6,778.67	(-)2,517.94
	Reduction i requirement.		by surrender of ₹2,743	.89 lakh was	stated to be bas	sed on actual
		saving were st s as at Sl. No.	ated to be due to non-rele (i) to (iii).	ease of fund by	Government of In	ndia in respect
(iv)	02	Secondary E	ducation			
	001	Direction and	d Administration			
	98	Administrati	on			

7 turminotration				
0	173.00	173.00	134.97	(-)38.03

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	052	Equipments				
	98	Administration				
		0	80.50			
		R	(-)22.92	57.58	56.59	(-)0.99
	Reduction ir	n provision by surr	ender of ₹22.92 lakh	was stated to b	e based on actual	requirement.
		•	by the Department w the DDO's in respect			
(vi)	104	Teachers and Ot	hers Services			
	41	Human Develop	ment			
		0	1,35,796.41			
		R	(-)25,234.84	1,10,561.57	96,962.47	(-)13,599.10
	Reduction i requirement		urrender of ₹25,234	.84 lakh was	stated to be bas	sed on actual
	Reason for s	aving was stated t	o be due to non-filling	g up of vacant p	oost.	
(vii)	108	Examinations				
	41	Human Develop	ment			
		0	136.50			
		R	(-)64.92	71.58	59.00	(-)12.58
			rrender of ₹58.65 lal ual requirement in bot	-	reappropriation	of ₹6.27 lakh
	Reason for s	aving was stated t	o be due to short relea	ase of fund by t	he Finance Depa	rtment.
(viii)	109	Government Sec	condary School			
	41	Human Develop	ment			
		0	2,600.00			
		R	(-)889.75	1,710.25	1,710.08	(-)0.17
			render of ₹714.45 lak ual requirement in bot		eappropriation of	€₹175.30 lakh
	Reason for s	aving was not fur	nished by the Departn	nent.		

# Grant No. 40 - Education (School) Department - Contd.

		Grant No. 40 -	Education (School) D	epartment - Co	ntd.	
	Head				Actual Expenditure ( in lakh)	Excess (+) Saving (-)
(ix)	113	Samagra Shiks	sha		, , , , , , , , , , , , , , , , , , , ,	
(111)	90	-	Central Assistance to S	state Plan		
	20	0	350.00			
		R	(-)67.06	282.94	196.88	(-)86.06
			surrender of ₹9.00 lakh ctual requirement in bot	and through re		.,
(x)	91	Central Assista	ance to State Plan			
		(CASP)				
		0	5,101.35			
		R	(-)2,954.00	2,147.35	1,628.16	(-)519.19
		1 2	rrender of ₹2,861.57 la ctual requirement in bot	e	eappropriation o	of ₹92.43 lakh
(xi)	789	Special Compo	onent Plan for Schedule	d Castes		
	90	State Share for	Central Assistance to S	state Plan		
		0	250.00			
		R	(-)87.80	162.20	112.50	(-)49.70
	Reduction ir requirement.	-	ugh reappropriation of ₹	₹87.80 lakh were	e stated to be ba	sed on actual
(xii)	91	Central Assista	ance to State Plan			
		(CASP)				
		0	2,513.00			
		R	(-)1,285.94	1,227.06	939.16	(-)287.90
			rrender of ₹1,233.12 lat ctual requirement.	kh and through r	eappropriation o	of ₹52.82 lakh
(xiii)	796	Tribal Area Su	b-plan			
	90	State Share for	Central Assistance to S	state Plan		
		0	450.00			
		R	(-)85.31	364.69	253.14	(-)111.55
	Reduction in requirement.	-	ugh reappropriation of	₹85.31 lakh was	stated to be ba	sed on actual

# Grant No. 40 - Education (School) Department - Contd.

	(	Grant No. 40 - Edu	cation (School) D	epartment - C	ontd.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(xiv)	91	Central Assistance	to State Plan			
		(CASP)				
		0	5,460.45			
		R	(-)2,699.56	2,760.89	2,093.34	(-)667.55
		n provision by surre ated to be based on a				n of ₹118.83
(xv)	98	Administration				
		0	189.54			
		R	(-)19.58	169.96	163.93	(-)6.03
	Reduction in	provision by way o				
	requirement.					
		saving were stated t ven cases as at Sl. N		elease of fund	by the Finance I	Department in
(xvi)	80	General				
	001	Direction and Adm	inistration			
	98	Administration				
		0	915.00			
		R	11.95	926.95	760.97	(-)165.98
	Addition to t requirement.	the provision of ₹11	.95 lakh through rea	appropriation w	as stated to be ba	used on actual
		saving furnished by lised by some of the	-	as not tenable	as it was stated	that the fund
(d)	Entire provis	ion was withdrawn	in the following case	es:		
(i)	2059	Capital Outlay on	Public Works			
.,	80	General				
	053	Maintenance and R	Repairs			
		Other Maintenance	-			
		0	80.00			
		R	(-)80.00			

Withdrawal of entire provision by surrender of ₹80.00 lakh was attributed to actual requirement.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	2202	Education, Spo	orts, Art and Culture			
	02	Secondary Edu	cation			
	004	Research and T	raining			
	03	Research and T	raining			
		0	35.00			
		R	(-)35.00			
	Withdrawal	of entire provisio	on of ₹35.00 lakh by sur	render was att	tributed to actual 1	equirement.
(iii)	41	Human Develo	pment			
		0	28.35			
		R	(-)28.35			
		-	ision by surrender of were stated to be based			-
(iv)	789	Special Compo	nent Plan for Scheduled	d Castes		
(1)	03					
	00	0	20.00			
		R	(-)20.00			
	Withdrawal actual requir	of entire provisio	on through reappropriat	tion of ₹20.00	lakh was stated t	o be based on
(v)	796	Tribal Area Sub	o-plan			
	03	Research and T	•			
		0	45.00			
		R	(-)45.00			
	Withdrawal actual requir	of entire provisio	on through reappropriat	tion of ₹45.00	lakh was stated t	o be based on

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

	Head		. ,		Actual Expenditure t in lakh)	Excess (+) Saving (-)
(e)	(e) Instances of incurring expenditure by reappropriation without the knowledge of Legislature have been noticed in the following cases. The expenditure incurred was irregular which could have been avoided by a token of provision in the budget.					
(i)	2202	<b>General Education</b>				
	02	Secondary Education				
	109	Government Secondary	y Schools			
	05	Establishment				
		R	175.00	175.00	45.07	(-)129.93
(ii)	789	Special Component Pla	an for Scheduled	l Castes		
	05	Establishment				
		R	100.00	100.00	58.42	(-)41.58
(iii)	796	Tribal Area Sub-plan				
	05	Establishment				
		R	225.00	225.00	57.26	(-)167.74
(iv)	04	Adult Education				
	200	Other Adult Education	Programmes			
	91	Central Assistance to S	tate Plan			
		(CASP)				
		R	50.45	50.45	37.84	(-)12.61
(v)	789	Special Component Pla	an for Scheduled	l Castes		
	91	Central Assistance to S	tate Plan			
		(CASP)				
		R	28.83	28.83	21.62	(-)7.21
(vi)	796	Tribal Area Sub-plan				
	91	Central Assistance to S	tate Plan			
		(CASP)				
		R	64.86	64.86	48.64	(-)16.22

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vii)	80	General				
	004	Research and Trainin	g			
	91	Central Assistance to	State Plan			
		(CASP)				
		R	41.98	41.98	41.98	
(viii)	789	Special Component P	lan for Schedule	d Castes		
	91	Central Assistance to	State Plan			
		(CASP)				
		R	23.99	23.99	23.99	
(ix)	796	Tribal Area Sub-plan				
	91	Central Assistance to	State Plan			
		(CASP)				
		R	53.97	53.97	53.97	
(f)	Saving was p	partly offset by excess u	under:			
(i)	2202	General Education,	Sports, Art and	Culture		
	01	Elementary Education	n			
	113	Samagra Shiksha				
	90	State Share for Centra	al Assistance to S	tate Plan		
		0	630.00			
		R	252.52	882.52	796.26	(-)86.26
	Addition to actual requir	the provision through ement.	reappropriation	of ₹252.52 la	kh was stated to	be based on
	Reason for f	inal saving was stated t	o be due to short	release of fund	l by the Finance D	epartment.
			_			
(ii)	2202	General Education,	-	Culture		
	02	Secondary Education				

- 107 Scholarship
- 98
   Administration

   O
   14.00

   R
   7.70
   21.70
   20.87
   (-)0.83

Addition to the provision through reappropriation of ₹7.70 lakh was stated to be based on actual requirement.

Reason for final saving was not furnished by the Department.

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

# CAPITAL

Voted

(a)

As the total expenditure of ₹7,098.45 lakh did not come even upto the original provision of ₹21,868.00 lakh, supplementary grant of ₹9,379.46 lakh obtained in March 2023 proved injudicious.

Year	Saving (₹in lakh)	Percentage of Saving over total Provision
2016-17	538.69	24
2017-18	1,445.09	27
2018-19	2,570.54	89
2019-20	390.57	70
2020-21	456.03	67
2021-22	5,710.29	56

Saving during the earlier years is given below:

- (b) Out of the available saving of ₹24,149.01 lakh, only ₹7,927.62 lakh was anticipated and surrendered during the year.
- (c) Saving occurred mainly under:

(i)

# 4059 Capital Outlay on Public Works

- 80 General
- 051 Construction
- 91 Central Assistance to state plan

0	2,464.70			
R	(-)962.15	1,502.55	7.00	(-)1,495.55

Reduction in provision through reappropriation of ₹962.15 lakh was stated to be based on actual requirement.

(ii)

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)				
0	1,408.40			
R	(-)549.80	858.60	4.00	(-)854.60

Reduction in provision through reappropriation of ₹549.80 lakh was stated to be based on actual requirement.

	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(iii)	796	Tribal Area Sub	-plan			
	91	Central Assistan	ice to State Plan			
		(CASP)				
		0	3,168.90			
		R	(-)1,237.05	1,931.85	9.00	(-)1,922.85
	<b>D</b> 1			631 005 05 1 11		

Reduction in provision through reappropriation of ₹1,237.05 lakh was stated to be based on actual requirement.

(iv)

#### 4202 Capital Outlay on Education, Sports, Art and Culture

- 01 General Education
- 201 Elementary Education
- 91 Central Assistance to State Plan

(CASP)

S	1,452.83	1,452.83	363.21 (-)1,089.62

Creation of provision by supplementary grant of ₹1,452.83 lakh was attributed to release of fund from Government of India under Samagra Shiksha Abhiyan (SSA).

202	Secondary Education				
41	Human Development				
	0	365.85			
	R	(-)294.16	71.69	57.52	(-)14.17

Reduction in provision by surrender of ₹130.03 lakh and through reappropriation of ₹164.13 lakh were stated to be based on actual requirement.

Reasons for saving were stated to be due to short release of fund by the Finance Department in respect of five cases as at Sl. No. (i) to (v).

54 Na	National Bank for Agriculture and Rural Development				
0	O 2,124.15				
R	(-)52	.15 1,5	596.00	971.70	(-)624.30
Reduction in provision by surrender of ₹528.15 lakh was attributed to actual requirement.					

Reason for saving furnished by the Department was not tenable as it was stated that the fund could not utilised by some of the DDO's.

(vi)

Grant No. 40 - Education (School) Depa	rtment - Contd.
----------------------------------------	-----------------

Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	
91	Central Assist	tance to State Plan			
	(CASP)				
	S	1,827.05			
	R	885.64	2,712.69	1,117.06	(-)1,595.63
		supplementary grant of			

(vii)

(x)

Central Assistance against the Secondary Education under Samagra Shiksha Abhiyan (SSA). Further addition to the provision by way of reappropriation of  $\gtrless 885.64$  lakh was stated to be based on actual requirement.

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

(viii)789Special Component Plan for Scheduled Castes41Human DevelopmentO202.20R(-)169.5132.6922.13(-)10.56

Reduction in provision through reappropriation of ₹93.78 lakh and by surrender of ₹75.73 lakh were stated to be based on actual requirement in both the cases.

Reason for saving furnished by the Department was not tenable as it was stated that the fund could not utilised by some of the DDO's.

(ix)	54 National Bank	for Agriculture and Rura	l Development		
	0	1,213.80			
	R	(-)301.80	912.00	398.76	(-)513.24
	Reduction in provision by	y surrender of ₹301.80	lakh was stated	to be based	on actual

Reduction in provision by surrender of ₹301.80 lakh was stated to be based on actual requirement.

Central Assistan	ce to State Plan			
(CASP)				
S	1,881.43			
R	498.85	2,380.28	845.87	(-)1,534.41
	(CASP) S	S 1,881.43	( CASP ) S 1,881.43	( CASP ) S 1,881.43

Creation of provision by supplementary grant of ₹1,881.43 lakh was attributed to release of fund by the Government of India against Secondary Education under Samagra Shiksha Abhiyan (SSA). Further addition to the provision through reappropriation of ₹498.85 lakh was attributed to actual requirement.

Reasons for saving were stated to be due to short release of fund by the Finance Department in respect of two cases as at Sl. No. (ix) and (x).

	(	Grant No. 40 - Edu	ucation (School) De	epartment - Con	itd.	
	Head			Total Grant B	Actual Expenditure	Excess (+) Saving (-)
				(₹	in lakh)	
(xi)	796	Tribal Area Sub-pl	an			
	41	Human Developme	ent			
		0	450.45			
		R	(-)380.74	69.71	54.88	(-)14.83
		n provision through n o be based on actual	reappropriation of ₹2 requirement.	207.86 lakh and l	by surrender of	₹172.88 lakh
		saving furnished by lised by some of the	the Department was DDO's.	as not tenable as	it was stated	that the fund
(xii)	54	National Bank for	Agriculture and Rura	al Development		
		0	2,731.05			
		R	(-)679.05	2,052.00	714.11	(-)1,337.89
	Reduction i requirement.		rrender of ₹679.05	i lakh was stat	ed to be base	ed on actual
(xiii)	91	Central Assistance	to State Plan			
()		(CASP)				
		S	4,218.15			
		R	1,137.51	5,355.66	1,903.18	(-)3,452.48
	by the Gove	ernment of India un	mentary grant of ₹4, nder Samagra Shiks n of ₹1,137.51 lakh	sha Abhiyan (SS	SA). Further ad	ldition to the
(xiv)	4552	Capital Outlay on	North Eastern Are	eas		
	202					
	90	•	ntral Assistance to St	tate Plan		
		0	70.00	70.00	1.38	(-)68.62

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

respect of three cases as at Sl No. (xii) to (xiv).

Grant No. 40 - Education (School) Department - Contd.						
Head				Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(d)	Entire provis	sion was withdraw	n in the following cas	ses:		
(i)	4202	Capital Outlay	on North Eastern A	reas		
	01	General Educati	on			
	202	Secondary Educ	ation			
	52	Housing				
		0	1,050.00			
		R	(-)1,050.00			
	Withdrawal requirement.	-	n by surrender of ₹ 1,0	)50.00 lakh was	s stated to be based	d on actual
(ii)	789	Special Compon	ent plan for Schedule	d Castes		
	52	Housing	1			
		0	600.00			
		R	(-)600.00			
	Withdrawal requirement.	-	n by surrender of ₹6	500.00 lakh wa	s stated to be bas	sed on actual
(iii)	796	Tribal Area Sub-	-plan			
()	52		Press			
	02	0	1,350.00			
		R	(-)1,350.00			
	Withdrawal requirement.	of entire provisio	n by surrender of ₹1		as stated to be ba	sed on actual
(e)	Entire reduc	ed provision rema	ained unutilised durin	g the year in the	e following cases:	
(i)	4059	Capital Outlay	on Public Works			
	80	General				
	051	Construction				
	25	Public Works				
		0	1,586.20			
		R	(-)997.09	589.11		(-)589.11
	Withdrawal requirement.		surrender of ₹997.	.09 lakh was	stated to be base	ed on actual

Grant No. 4	40 - Education	(School)	<b>Department - Contd.</b>
-------------	----------------	----------	----------------------------

	(	Grant No. 40 - Ed	lucation (School) Dep	oartment - C	Contd.	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	789	Special Component	nt plan for Scheduled (	Castes		
	25	Public Works	-			
		0	906.40			
		R	(-)569.81	336.59		(-)336.59
	Withdrawal requirement.		surrender of ₹569.81	lakh was	stated to be base	d on actual
(iii)	796	Tribal Area Sub-p	lan			
	25	Public Works				
		0	2,039.40			
		R	(-)1,282.10	757.30		(-)757.30
	Withdrawal requirement.		ourrender of ₹1,282.10	) lakh was	stated to be base	d on actual
		saving were stated t ree cases as at Sl. N	to be due to non utilisa (o. (i) to (iii).	tion of fund	by the implementing	ng agency in
(iv)	4552	Capital outlay on	North Eastern Areas	5		
	789		nt Plan for Scheduled (			
	90	State Share for Ce	entral Assistance to Sta	te Plan		
		0	40.00	40.00		(-)40.00
(v)	796	Tribal Area Sub-p	lan			
	90	State Share for Ce	entral Assistance to Sta	te Plan		
		0	90.00	90.00		(-)90.00
		saving were stated to cases as at Sl. No	to be due to short rele o. (iv) to (v).	ease of fund	by the Finance De	epartment in
(f)		nave been noticed in	ion through reappropr n the following cases. I			
(i)	4202	Canital outlay or	1 Education, Sports, A	rt and Cult	ure	
(*)	-202	General Education	—		····· ·	
	201	Elementary Educa				
	_01					

90 State share for Central Assistance to State plan

R	40.36	40.36	40.36	•••

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	202	Secondary Educat	tion			
	90	State share for Ce	ntral Assistance to Sta	ate plan		
		R	124.12	124.12	124.12	
(iii)	789	Special Compone	nt Plan for Scheduled	l Castes		
	90	State Share for Ce	entral Assistance to St	tate Plan		
		R	93.98	93.98	93.98	
(iv)	796	Tribal Area Sub-p	olan			
	90	State Share for Ce	entral Assistance to St	tate Plan		
		R	211.46	211.46	211.46	
(v)	4552	Capital Outlay o	n North Eastern Are	eas		
	202	Secondary Educat	tion			
	91	Central Assistance	e to State plan			
		R	76.51	76.51	56.25	(-)20.26
(g)	Saving was p	partly offset by exce	ess under:			
(i)	4552	Capital Outlay o	n North Eastern Are	eas		
	789	Special Compone	nt Plan for Scheduled	l Castes		
	91	Central Assistance	e to State plan			
		0	0.20			
		R	50.95	51.15	31.90	(-)19.25
	Addition to t requirement.	-	gh reappropriation of	₹50.95 lakh w	as stated to be ba	sed on actual
(ii)	796	Tribal Area Sub-p	blan			
	91	Central Assistance	e to State plan			
		0	0.45			
		R	99.54	99.99	70.59	(-)29.40
	Addition to t requirement.	-	gh reappropriation of	₹99.54 lakh w	vas stated to be ba	sed on actual
	Reasons for	final saving were st	tated to be due to show	rt release of fu	nd by the Finance	e Department

Reasons for final saving were stated to be due to short release of fund by the Finance Department in respect of two cases as at Sl. No. (i) and (ii).

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

Excess (+) Saving (-)
(-)1,33,02,21
17,76,69
(-)7

(a) Out of the available saving of ₹13,302.21 lakh, only ₹1,776.69 lakh was surrendered during the year.

Saving during the earlier years is given below:

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

	(	Grant No. 41 - E	ducation (Social) D	epartment - Co	ontd.	
	Head			Total Grant	Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	rred mainly under:				
(i)	<b>2235</b> 02	<b>Social Security</b> Social Welfare	and Welfare			
		Direction and Adr	ninistration			
		Welfare Program				
	55	0	14,590.40			
		R	(-)2,529.37	12,061.03	11,536.97	(-)524.06
		n provision by sur	render of ₹1,776.69 al requirement in bot	lakh and by rea		
	Saving of ₹2	,764.89 lakh was a	lso occurred during	the year 2021-22	2.	
(ii)	99	Others				
		0	2,009.20			
		R	(-)513.02	1,496.18	1,496.17	(-)0.01
	Reduction in requirement.		n reappropriation of	₹513.02 lakh w	as stated to be ba	ased on actual
	Saving of ₹1	40.21 lakh was als	o occurred during the	e year 2021-22.		
(iii)	102	Child Welfare				
	33	Welfare Program	me			
		0	153.30			
		R	(-)43.15	110.15	59.70	(-)50.45
	Reduction in requirement.		h reappropriation of	₹43.15 lakh wa	as stated to be ba	used on actual
	Saving of ₹2	2.60 lakh was also	occurred during the	year 2021-22.		
(iv)	41	Human Developn	nent			
		0	31.00			
		R	(-)30.00	1.00	0.84	(-)0.16
	Reduction in requirement.		h reappropriation of	₹30.00 lakh wa	as stated to be ba	used on actual
(v)	103	Women's Welfare				
	70	State Share				
		0	45.08			
		R	(-)31.58	13.50	12.70	(-)0.80
	Reduction in	provision through	h reappropriation of	₹31.58 lakh wa	as stated to be ba	used on actual

Reduction in provision through reappropriation of 31.58 lakh was stated to be based on actual requirement.

	(	Grant No. 41 - Educ	cation (Social) D	epartment - C	Contd.	
	Head			Total	Actual	Excess (+)
				Grant	*	Saving (-)
					(₹ in lakh)	
(vi)	90	State Share for Centr	al Assistance to S	State Plan		
		0	980.00			
		R	(-)780.00	200.00	200.00	
	Reduction in requirement.	n provision through	reappropriation	of ₹780.00 ]	lakh was attribute	d to actual
(vii)	106	Correctional Service	S			
	91	Central Assistance to (CASP)	State Plan			
		0	1,040.00	1,040.00	442.05	(-)597.95
	Saving of ₹5	13.36 lakh was also o	ccurred during the	e year 2021-22		
(viii)	200	Other Programmes				
	86	Centrally Sponsored	Scheme-I			
		0	136.08			
		R	(-)18.19	117.89	108.88	(-)9.01
	Reduction i requirement.	n provision through	reappropriation	of ₹18.19 1	akh was attributed	d to actual
	Saving of ₹1 22 respective	06.89 lakh and ₹117. ely.	23 lakh were also	o occurred duri	ing the year 2020-2	1 and 2021-
(ix)	789	Special Component	Plan for Schedule	ed Castes		
	90	State Share for Centr	al Assistance to S	State Plan		
		0	1,153.85			
		R	(-)335.52	818.33	818.24	(-)0.09
	Reduction in requirement.	n provision through	reappropriation	of ₹335.52	lakh was attribute	d to actual

Saving of ₹209.04 lakh and ₹301.12 lakh were also occurred during the year 2020-21 and 2021-22 respectively.

	Grant No. 41 -	Education (Social) D	epartment - Co	ntd.	
	Head			Actual Expenditure t in lakh)	Excess (+) Saving (-)
(x)	91 Central Assistan	nce to State Plan			
	(CASP)				
	0	4,684.86			
	S	4,448.19			
	R	(-)194.44	8,938.61	7,021.22	(-)1,917.39
	Augmentation of provision b release of fund for credit to t Scheme. Subsequent reduction to be based on actual requirer	he Single Nodal Agen n to the provision by ment.	cy for implement reappropriation o	tation of Centra f ₹194.44 lakh v	lly Sponsored was attributed
	Saving of ₹847.78 lakh, ₹478 20, 2020-21 and 2021-22 resp		lakh were also o	ccurred during t	he year 2019-
(xi)	796 Tribal Area Sub	-plan			
	33 Welfare Program	nme			
	0	142.48	142.48	104.47	(-)38.01
(xii)	41 Human Develo	oment			
	0	29.00			
	R	(-)25.00	4,00	4.00	
	Reduction in provision by requirement.	way of reappropriation	on of ₹25.00 la	ıkh was attribu	ted to actual
(xiii)	70 State Share				
	0	65.51			
	R	(-)53.51	12.00	9.39	(-)2.61
	Reduction in provision by requirement.	way of reappropriation	on of ₹53.51 la	ıkh was attribu	ted to actual
(xiv)	90 State Share for	Central Assistance to S	State Plan		
	0	1,972.23			
	R	(-)633.25	1,338.98	1,338.72	(-)0.26
	Reduction in provision by	way of reappropriation	on of ₹633.25 la	akh was attribu	ted to actual

requirement.

Saving of ₹764.00 lakh, ₹642.70 and ₹595.80 lakh was also occurred during the year 2019-20, 2020-21 and 2021-22.

Head			Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(	(₹ in lakh)	
91	Central Assistan	ice to State Plan			
	(CASP)				
	0	8,574.67			
	S	3,925.09			
	R	1,056.28	13,556.04	10,974.91	(-)2,581.13

Augmentation of provision by supplementary grant of ₹3,925.09 lakh was stated to be due to release of fund for credit to the Single Nodal Agency for implementation of Centrally Sponsored Scheme. Further addition to the provision by reappropriation of ₹1,056.28 lakh was attributed to actual requirement.

03National Social Assistance Programme101National Old Age Pension Scheme91Central Assistance to State Plan<br/>O02,120.00S719.02R170.983,010.002,089.59(-)920.41

Augmentation of provision by supplementary grant of ₹719.02 lakh was stated to be due to release of fund for credit to the Single Nodal agency for implementation of Centrally Sponsored Scheme. Further addition to the provision by reappropriation of ₹170.98 lakh was attributed to actual requirement.

Saving of ₹480.46 lakh, 62.69 lakh and 434.49 lakh were also occurred during the year 2019-20, 2020-21 and 2021-22 respectively.

102	National Family Benefi	National Family Benefit Scheme					
87	Centrally Sponsored Sc	entrally Sponsored Scheme-II					
	(CASP)						
	0	115.60					
	R	(-)65.45	50.15	50.15			

Reduction in provision by way of reappropriation of ₹65.45 lakh was stated to be based on actual requirement.

Saving of  $\gtrless 0.15$  lakh was also occurred during the year 2021-22.

(xvi)

(xvii)

(xv)

		Grant No. 41 - Educati	ion (Social) Depa	rtment - C	Contd.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
····	700				(₹ in lakh)	
(xviii)		Special Component Pla		astes		
	91	Central Assistance to St	ate Plan			
		(CASP)				
		0	850.00			
		R	530.00	1,380.00	635.24	(-)744.76
	Addition to actual require	the provision by way of ement.	reappropriation of	f ₹530.00	lakh was stated	to be based on
	Saving of ₹2 22 respective	282.63 lakh and ₹449.41 ely.	lakh were also oco	curred dur	ing the year 2020	0-21 and 2021-
(xix)	796	Tribal Area Sub-plan				
	87	National Family Benefi	t Schemes under N	ISAP		
		0	75.92			
		R	(-)44.72	31.20	31.20	
	Reduction in requirement.	provision by way of rea	ppropriation of ₹4	4.72 lakh	was stated to be b	based on actual
(xx)	91	Central Assistance to St (CASP)	ate Plan			
		0	1,401.00			
		R (	-)436.52	964.48	298.10	(-)666.38
	Reduction ir actual require	n provision by way of r		₹436.52 1	akh was stated t	o be based on
(xxi)	60	Other Social Security a	nd Welfare Progra	ummes		
	102	Pensions under Social S	Security Schemes			
	90	State Share for National	Social Assistance	Programn	ne (NSAP)	
		0	80.00			

Reduction in provision by way of reappropriation of 365.00 lakh was stated to be based on actual requirement.

(-)65.00

R

15.00

15.00

•••

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(xxii)	789	Special component Plan	n for Scheduled Cast	es		
	90	State Share for Central	Assistance			
		0	36.37			
		R	(-)29.37	7.00	7.00	
	Reduction in requirement.	provision by way of rea	ppropriation of ₹29.	.37 lakh	was stated to be ba	ased on actual
(xxiii)	796	Tribal Area Sub-plan				
	90	State Share for Central	Assistance to State P	lan		
		0	63.64			
		R	(-)55.64	8.00	8.00	
	Reduction in requirement.	provision by way of rea	ppropriation of ₹55.	.64 lakh	was stated to be ba	ased on actual
(xxiv)	98	Administration				
		0	35.00	35.00	0.40	(-)34.60
	Saving of ₹1	4.00 lakh was also occur	red during the year 2	021-22.		
		saving in respect of 24 c. (August 2023).	ases as at Sl. No. (i)	to (xxiv)	have not been int	imated by the
(c)	The provisio	n remain unutilized durii	ng the year as under :			
(i)	2235	Social Security and W	elfare			
	02	Social Welfare				
	103	Women's Welfare				
	89	Centrally Sponsored Sc	heme-IV			
		0	45.76			
		R	11.83	57.59		(-)57.59

Addition to the provision by reappropriation of ₹11.83 lakh was attributed to actual requirement.

	G	Frant No. 41	- Educ	ation (Social) D	epartment-C	ontd.		
	Head				Total Grant		ctual iture	Excess (+) Saving (-)
						(₹ in lakl	<b>1</b> )	
(ii)	91 (	Central Assist	ance to	State Plan				
	(	(CASP)						
	(	С		457.08				
	I	R		(-)365.84	91.24			(-)91.24
	Reduction in pactual requirer		way of	reappropriation	of ₹365.84 1	akh was s	stated to b	e based on
(iii)	789 \$	Special Comp	onent P	lan for Scheduled	d Castes			
	89 (	Centrally Spor	nsored S	Scheme-IV				
	(	С		51.85				
	I	R		(-)33.02	18.83			(-)18.83
	Reduction in requirement.	provision th	nrough	reappropriation	of ₹33.02 1	akh was	attributed	to actual
	Saving of ₹1.6	5 lakh was als	so occui	rred during the ye	ear 2021-22.			
(iv)	796	Fribal Area Su	ıb-plan					
	89 (	Centrally Spor	nsored S	Scheme - IV				

0	)		94.55						
R			(-)60.22	34.3	3			(-)34	4.33
ction in r	provision b	v wav o	of reappropriation	of ₹60.2	2 lakh	was	attributed	to ac	tual

Reduction in provision by way of reappropriation of ₹60.22 lakh was attributed to actual requirement.

Saving of ₹3.01 lakh was also occurred during the year 2021-22.

(v)

60 Other Social Security and Welfare Programmes.
789 Special Component Plan for Scheduled Castes
91 Central Assistance to State Plan

(CASP)
O
23.00
R
(-)1.86
21.14
(-)21.14

Reduction in provision by reappropriation of ₹1.86 lakh was attributed to actual requirement.

		Grant No.	41 - Education (Social)	Department-C	ontd.	
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
(vi)	706	Tribal Area	Sub plan		(₹ in lakh)	
(vi)			sistance to State Plan			
	91	O	40.00			
		R	(-)1.46	38.54		(-)38.54
	Reduction in requirement.	provision b	y way of reappropriation		was stated to be b	
(vii)	2236	Nutrition				
	02	Distributio	n of Nutritious Food and	l Beverages		
	101	Special Nu	trition programmes			
	91	Central Ass	sistance to State Plan			
		(CASP)				
		0	1,433.64			
		R	(-)837.03	596.61		(-)596.61
	Reduction in	provision b	y reappropriation of ₹83	7.03 lakh was att	ributed to actual	requirement.
(viii)	789	Special Co	mponent Plan for Schedu	led Castes		
	91	Central Ass	sistance to State Plan			
		(CASP)				
		0	468.69			
		R	(-)273.64	195.05		(-)195.05
	Reduction in	provision b	y reappropriation of ₹27.	3.64 lakh was att	ributed to actual	requirement.
(ix)	796	Tribal Area	Sub-plan			
	91	Central Ass	sistance to State Plan			
		(CASP)				
		0	854.67			
		R	(-)498.99	355.68		(-)355.68
	Reduction in	provision b	y reappropriation of ₹49	8.99 lakh was att	ributed to actual	requirement.

Reasons for saving in respect of nine cases as at Sl. No. (i) to (ix) have not been intimated by the Department (August 2023).

		Grant No. 41 - Edu	ication (Social) Depar	tment-C	ontd.	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	
(d)	Entire provis	sion was withdrawn ir	the following cases :			
(i)	<b>2235</b> 02	Social Security and Social Welfare	l Welfare			
	102	Child Welfare				
	89	Centrally Sponsored (CSS)	l Scheme-IV			
		0	112.84			
		R	(-)112.84			
	Withdrawal actual requir	-	by reappropriation of ₹	112.84 1	akh was stated	to be based on
(ii)	60	Other Social Securi	ty and Welfare Program	mes		
	102	Pension under Socia	al Security Scheme			
	91	Central Assistance t	o State Plan			
		0	60.00			
		R	(-)60.00			
	Withdrawal requirement.	· ·	reappropriation of ₹60.	.00 lakh	was stated to be	e based on actual
(iii)	2236	Nutrition				
	02	Social Welfare				
	101	Special Nutrition pr	ogrammes			
	90	State Share of Centr	al Assistance to State Pl	an		
		0	1 7 0 0 7			

•••

...

Withdrawal of entire provision by reappropriation of  $\gtrless 150.85$  lakh was stated to be based on actual requirement.

(iv)

- 789 Special Component Plan for Scheduled Castes
- 90 State Share of Central Assistance to State Plan

0	49.32
R	(-)49.32

(-)49.32 ... ...

With drawal of entire provision by reappropriation of  $\gtrless 49.32$  lakh was stated to be based on actual requirement.

		Grant No. 41 - Educa	tion (Social) Depar	rtment-C	ontd.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(v)	796	Tribal Area Sub-plan				
(•)	90	State Share of Central	Assistance to State I	Plan		
		0	89.93			
		R	(-)89.93			
	Withdrawal requirement.	of entire provision by re	appropriation of ₹89	9.93 lakh y	was stated to be ba	ased on actual
(e)	Legislature h	creation of provision the nave been noticed in the s regularisation.	• • • •		-	
	2235	Social Security and W	lfare			
	60	Other Social Security d	und Welfare Program	mmes		
	200	Other Programmes				
	33	Welfare Programme				
		R	196.56	196.56	82.83	(-)113.73
(f)	Saving was p	partly offset by excess u	nder:			

2235	Social Security a	nd Welfare			
02	Social Welfare				
102	Child Welfare				
90	State Share of Cer	ntral Assistance to S	tate Plan		
	0	1,311.42			
	R	702.80	2,014.22	2,014.20	(-)0.02

(i)

Addition to the provision by reappropriation of ₹702.80 lakh was attributed to actual requirement.

	Head				Actual xpenditure n Lakh)	Excess (+) Saving (-)
(ii)	200	Other Programmes				
	33	Welfare Programm	ne			
		0	161.63			
		R	34.87	196.50	181.34	(-)15.16
	Addition to t	he provision by reap	propriation of ₹34.87	7 lakh was attrib	uted to actual r	equirement.
(iii)	41	Human Developme	ent			
		0	55.00			
		R	56.55	111.55	66.84	(-)44.71
	Addition to t	he provision by reap	ppropriation of ₹56.55	5 lakh was attrib	uted to actual re	equirement.
(iv)	03	National Social As	sistance Programme			
	101	National Old Age I	Pension Scheme			
	90	State Share for Cer O	ntral Assistance to Sta 8,800.00	ate Plan		
		R	1,405.42	10,205.42	10,205.42	
	Addition to requirement.	the provision by	reappropriation of	₹1,405.42 lakh	n was attribut	ed to actual
(v)	789	Special Componen	t Plan for Scheduled	Castes		
	90	State Share for Cer	ntral Assistance to Sta	ate Plan		
		0	4,988.60			
		S	601.20			
		R	385.98	5,975.78	5,950.04	(-)25.74
	-		upplementary grant o Social Assistance P			

Augmentation of provision by supplementary grant of 3601.20 lakh was attributed to release of additional fund under National Social Assistance Programme(NSAP). Further addition to the provision through reappropriation of 385.98 lakh was stated to be based on actual requirement.

Grant No. 41 - Education (Social) Department-Concld						
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
				(	₹ in Lakh)	
(vi)	796	Tribal Area sub-Pla	n			
	90	State Share for Cent	tral Assistance to St	tate Plan		
		0	6,696.89			
		S	1,746.76			
		R	745.15	9,188.80	9,163.05	(-)25.75
A	ugmentatio	on of provision by su	pplementary grant o	of ₹1,746.76 la	akh was attributed	to release of
		und under National				
pr	ovision the	ough reappropriation	of ₹745.15 lakh w	as stated to be	based on actual re	equirement.
(vii)	60	Other Social Securi	ty and Welfare Pro	grammes		
	789	Special Component	Plan for Schedule	Castes		
	33	Welfare Programme	e			
		0	7,038.00			
		R	64.79	7,102.79	7,067.09	(-)35.70
A	ddition to t	he provision by reap	propriation of ₹64.7	9 lakh was att	ributed to actual 1	equirement.
(viii)	796	Tribal Area Sub-pla	n			
	33	Welfare Programme	e			
		0	12,834.00			

Addition to the provision by reappropriation of ₹117.18 lakh was attributed to actual requirement.

Reasons for final saving in respect of eight cases as at Sl. No. (i) to (viii) have not been intimated by the Department (August 2023).

During the year 2022-23, an amount of ₹1,10,005.43 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹1,09,769.97 lakh was spent leaving an amount of ₹235.46 lakh as unspent as on 31.03.2023.

	Major Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹	in thousand)	
REVENUE					
2204	Sports and Youth Services				
Voted					
Original		88,98,76			
Supplementary 1,55		1,55,09	90,53,85	74,31,16	(-)16,22,69
Amount surrendered during the year (March 2023)					5,91,74
CAPITAL					
4059	<b>Capital Outlay on Public Works</b>				
4202	Capital Outlay on Education Spo	orts, Art and Cu	lture		
4552	Capital Outlay on North Eastern	Areas			
Voted					
Original		28,58,00			
Supplement	ary	5,08,74	33,66,74	25,18,63	(-)8,48,11
	Amount surrendered during the year (March 2023)				15,19
		,			-,-

# Grant No. 42 - Education (Youth Affairs & Sports) Department

# **Notes and Comments**

# REVENUE

# Voted

- (a) As the total expenditure of ₹7,431.16 lakh did not come even upto the original provision of ₹8,898.76 lakh, supplementary grant of ₹155.09 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.
- (b) Out of the available saving of ₹1,622.69 lakh, only ₹591.74 lakh was surrendered during the year.

Saving during the earlier years is given below:

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

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

- (c) Saving occurred mainly under:
- (i)

# 2204 Sports and Youth Services

101	Physical Education	

41	Human Development					
	0	8,282.26				
	R	(-)842.19	7,4	40.07	6,491.47	(-)948.60

Reduction in provision by surrender of ₹591.74 lakh and through reappropriation of ₹250.45 were stated to be based on actual requirement in both the cases.

Saving of ₹1,179.56 lakh was also occurred during the year 2021-22.

Reason for saving was attributed to non-filling up of promotional posts, vacant posts etc. as well as non-completion of codal formalities by the Drawing and Disbursing Officer.

789	Special Component Plan for Scheduled Castes					
41	Human Development					
	0	84.05				
	S	51.00				
	R	0.84	135.89	108.57	(-)27.32	

Augmentation of provision by supplementary grant of ₹51.00 lakh was attributed to release of additional fund by the Finance Department under "Games and Sports/Khelo Tripura Susto Tripura". Further addition to the provision through reappropriation of ₹0.84 lakh was stated to be based on actual requirement.

1	٠	٠	٠	`
1	1	1	1	۱
			н	
1	-	-	-	,

(ii)

796	Tribal Area Sub-plan				
41	Human Development				
	0	124.85			
	S	100.00			
	R	0.75	225.60	199.85	(-)25.75

Augmentation of provision by supplementary grant of ₹100.00 lakh was attributed to release of additional fund by the Finance Department under "Games and Sports/Khelo Tripura Susto Tripura". Further addition to the provision through reappropriation of ₹0.75 lakh was stated to be based on actual requirement.

Saving of ₹10.92 lakh was also occurred during the year 2021-22.

Reasons for saving were attributed to non-drawal of fund by the Department due to non-completion of codal formalities in respect of two cases as at Sl. No. (ii) and (iii).

Grant No	b. 42 - Education (You	th Affairs & Sports) De	eparti	ment - Contd.	
Head		_		Actual Expenditure (₹ in lakh)	Excess (+ Saving (-
Saving was j	partly counterbalanced by	v excess under:			
2204	Sports and Youth Serv	vices			
<b>2204</b> 104	•	vices			
	•	vices			

Addition to the provision through reappropriation of ₹260.45 lakh was stated to be based on actual requirement.

459.55

452.45

(-)7.10

Reason for excess of the above case was not furnished by the Department.

#### CAPITAL

# Voted

(d)

(a) As the total expenditure of ₹2,518.63 lakh did not come even upto the original provision of ₹2,858.00 lakh, supplementary grant of ₹508.74 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.

260.45

- (b) Out of the available saving of ₹848.11 lakh, only ₹15.19 lakh was surrendered during the year.
- (c) Saving occurred mainly under:

41

R

#### (i)

#### 4202 Capital Outlay on Education, Sports, Art and Culture

- 03 Sports and Youth Services
- 102 Sports Stadia

41	Human Development				
	0	145.00			
	R	(-)106.52	38.48	38.47	(-)0.01

Reduction in provision through reappropriation of ₹106.52 lakh was stated to be based on actual requirement.

(ii)

789 Special Component Plan for Scheduled Castes

1	Human Development				
	0	150.00			
	R	(-)132.90	17.10	17.10	

Reduction in provision through reappropriation of ₹132.90 lakh was stated to be based on actual requirement.

Grant No	6. 42 - Education (Yo	outh Affairs & Sports)	Depart	ment - Contd.	
Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
				(₹ in lakh)	
796	Tribal Area Sub-plan				
41	Human Development				
	0	210.00			
	R	(-)174.37	35.63	35.63	

Reduction in provision through reappropriation of ₹174.37 lakh was stated to be based on actual requirement.

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

(iv)

(iii)

### 4552 Capital Outlay on North Eastern Areas

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)				
0	0.20			
S	26.12			
R	0.20	26.52	4.80	(-)21.72

Augmentation of provision by supplementary grant of ₹26.12 lakh was attributed to release of more fund by the Finance Department under " Major Works" i.e. grants for creation of Capital Assets. Further addition to the provision through reappropriation of ₹0.20 lakh was stated to be based on actual requirement.

Reason for saving was attributed to non-submission of total bills by the Implementing Agency in due time.

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

(i)

4202 Capital Outlay on Education, Sports, Art and Culture

- 03 Sports and Youth Services
- 101 Youth Hostels
- 98 Administration

S	297.75		
R	118.42	416.17	 (-)416.17

Creation of provision by supplementary grant of ₹297.75 lakh was attributed to release of fund by the Finance Department under Major Works towards Sports and Youth Programme. Further addition to the provision through reappropriation of ₹118.42 lakh was stated to be based on actual requirement.

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
796	Tribal Area Sub-plan				
98	Administration				
	S	57.99			
	R	190.12	248.11		(-)248.11
	ĸ	190.12	240.11		

Grant No. 42 - Education (Youth Affairs & Sports) Department - Concld.

Creation of provision by supplementary grant of ₹57.99 lakh was attributed to release of fund by the Finance Department under Major Works - Sports and Youth Programme. Further addition to the provision through reappropriation of ₹190.12 lakh was stated to be based on actual requirement.

Saving of ₹155.00 lakh was also occurred during the year 2021-22.

(ii)

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

An amount of ₹458.68 lakh transferred to the DDO's Bank Account was fully utilised during the year 2022-23.

# Grant No. 43 - Finance Department

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

# REVENUE

<b>NEVENUE</b>	1						
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	<b>Miscellaneous General Services</b>						
2235	Social Security and Welfare						
3475	<b>Other General Economic Services</b>						
Voted							
Original	34,47,45,00	34,47,45,00	27,08,88,14	(-)7,38,56,86			
Amount sur	rendered during the year (March 2023)			4,32,72,25			
Charged							
Original	14,92,36,00						
Supplement	ary 1,98,37,49	16,90,73,49	16,10,58,91	(-)80,14,58			
Amount sur	rendered during the year (March 2023)			2,36,53			
CAPITAL							
4059	<b>Capital Outlay on Public Works</b>						
6003	Internal Debt of the State Government						
6004	Loans and Advances from the Central Gov	ernment					
7610	Loans to Government Servants etc.						
Voted							
Original	10,02,01,00	10,02,01,00	1,13,75	(-)10,00,87,25			

Charged

Amount surrendered during the year (March 2023)

Original	10,14,14,68	10,14,14,68	9,82,95,13	(-)31,19,55
Amount surrendered during the year (March	h 2023)			46,17,62

10,00,01,00

		Grant No. 4	3 - Finance Dej	partment - Contd	•	
	Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
Notes and (						
REVENUE						
Voted						
(a)		available saving of during the year.	of ₹73,856.86 1	akh, only ₹43,27	2.25 lakh was an	ticipated and
(b)	Saving occur	rred mainly under:				
(i)	2013	Council of Minis	sters			
	105	Discretionary gra	nt by Ministers			
	05	Establishment				
		0	3,000.00			
		R	(-)2,000.00	1,000.00	141.00	(-)859.00
	Reduction i requirement.	n provision by s	urrender of ₹2,0	000.00 lakh was	stated to be bas	ed on actual
(ii)	2052	Secretariat-Gen	eral Services			
	090	Secretariat				
	05	Establishment				
		0	2,254.00			
		R	54.25	2,308.25	1,779.40	(-)528.85
	Addition to t requirement.	the provision throu	gh reappropriatio	on of ₹54.25 lakh	was stated to be ba	ased on actual
(iii)	2071	Pensions and oth	ıer Retirement I	Benefits		
	01	Civil				
	101	Superannuation a	nd Retirement A	llowances		
	02	Pension				
		0	1,71,400.00			
		R	(-)17,030.00	1,54,370.00	1,41,172.91	(-)13,197.09
	Reduction in requirement.	n provision by su				
(iv)	102	Commuted value	of Pensions			
()		Pension				
	02		55 000 00			
		0 D	55,000.00	44.001.50	26 076 42	()714507
		R	(-)10,978.50	44,021.50	36,876.43	(-)7,145.07

Reduction in provision by surrender of ₹10,978.50 lakh was attributed to actual requirement.

	Grant No. 43 - Finance Department - Contd.					
	Head			Actual Expenditure f in lakh)	Excess (+) Saving (-)	
()	104 Gratuities					
(v)	02 Pension					
	O2 Tension O	45,030.00				
	R	(-)11,366.50	33,663.50	32,139.68	(-)1,523.82	
	Reduction in provision by su reappropriation of ₹1,461.63 lakh	urrender of ₹9,90	04.87 lakh and	further reduc		
(vi)	105 Family Pensions					
	02 Pension					
	0	65,000.00				
	R	(-)2,852.00	62,148.00	56,230.02	(-)5,917.98	
	Reduction in provision by surren	ler of ₹2,852.00 la	kh was attributed	to actual requi	rement.	
(vii)	111 Pensions to Legisla	tors				
	02 Pension					
	0	626.00				
	R	(-)506.88	119.12	97.13	(-)21.99	
	Reduction in provision by sur requirement.	render of ₹506.8	8 lakh was sta	ted to be bas	ed on actua	
(viii)	3475 Other General Ec	onomic Services				
	<ul><li>115 Financial Support f</li><li>05 Establishment</li></ul>	or Infrastructure D	evelopment			
	0	1,000.00				
	R	(-)500.00	500.00	421.00	(-)79.00	
	Reduction in provision throug requirement.	n reappropriation	of ₹500.00 lak	h was attribu	ted to actual	

Reasons for saving of all the eight cases as at Sl. No. (i) to (viii) have not been intimated by the Department (August 2023).

	Head			Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(c)	Saving was p	partly off-set by excess	under:			
	2071	Pensions and other F	Retirement b	enefits		
	02	Pension				
	117	Government Contribu	tion for Defin	ned Contribution i	in Pension Scheme	
	02	Pension				
		0	1,100.00			
		R	1,461.63	2,561.63	1,675.84	(-)885.79
	Addition to actual requir	the provision through ement.	reappropriation	on of ₹1,461.63 ]	akh was stated to l	be based on

Reason for final saving has not been intimated by the Department (August 2023).

# REVENUE

#### Charged

- (a) Out of the available saving of ₹8,014.58 lakh, only ₹236.53 lakh was anticipated and 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

0	12,000.00			
R	(-)2,000.00	10,000.00	8,023.60	(-)1,976.40

Reduction in provision through reappropriation of ₹2,000.00 lakh was stated to be based on actual requirement.

Reason for saving has not been intimated by the Department (August 2023).

200 Interest on Other Internal Debts

58 Debt Services

0	7,200.00			
R	(-)1,200.00	6,000.00	4,582.24	(-)1,417.76

Reduction in provision through reappropriation of ₹963.47 lakh and by surrender of ₹236.53 lakh were stated to be based on actual requirement.

	Head	_	otal Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	305 Management of Deb 58 Debt Services <i>O</i> <i>R</i> Reduction in provision through requirement.	260.00 (-)10.00	250.00 n of ₹10.00 1:	232.52 akh was attributed	(-)17.48 to actual

(iv)

04 Interest on Loans and Advances from Central Government.

101 Interest on Loans for State/Union Territory Plan Schemes

58 Debt Services O 1,500.00 R (-)691.85 808.15 808.15 ... ation in provision through representation of  $\neq 601.85$  labely use stated to be based on extra

Reduction in provision through reappropriation of  $\notin 691.85$  lakh was stated to be based on actual requirement.

(v)

#### 2071 Pensions and other Retirement Benefits

- 01 Civil
- 106 Pensionary charges in respect of High Court Judges
- 02 Pension *O* 70.00 *R* (-)33.75 36.25 29.49 (-)6.77

Reduction in provision through reappropriation of ₹33.75 lakh was stated to be based on actual requirement.

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2023).

(c) Entire provision was withdrawn under:

#### 2049 Interest Payments

- 60 Interest on other Obligations
- 701 Miscellaneous
- 58 Debt Services

O 2,000.00 R (-)2,000.00

Withdrawal of entire provision through reappropriation of  $\gtrless 2,000.00$  lakh was stated to be based on actual requirement.

...

. . .

	Head	-	otal Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(d)	Saving was p	partly offset by excess under:			
(i)	<b>2048</b> 101 99	<b>Appropriation for Reduction or Av</b> Sinking Funds Others	oidance of Deb	t	

Creation of provision by supplementary grant of  $\overline{19,837.49}$  lakh was attributed to release of fund for investment in "Consolidated Sinking Fund". Further addition to the provision through reappropriation of  $\overline{5,162.51}$  lakh was stated to be based on actual requirement.

25,000.00

25.000.00

...

(ii)

# **2049** Interest Payments

04 Interest on Loans and Advances from Central Government

19,837.49

5,162.51

- 112 Interest on other Loans for State/Union Territory (with Legislature) Schemes
- 58 Debt Services

S

R

0	70.00			
R	57.73	127.73	127.73	

Addition to the provision through reappropriation of ₹57.73 lakh was attributed to actual requirement.

Reasons for excess of the above two cases have not been intimated by the Department (August 2023).

# CAPITAL

# Voted

- (a) Out of the available saving of ₹1,00,087.25 lakh, only ₹1,00,001.00 lakh was surrendered during the year.
- (b) Saving occurred mainly under:

# 7610 Loans to Government Servants etc.

- 201 House Building Advances
- 99 Others
  - O 200.00 200.00 113.75 (-)86.25

Reason for saving has not been intimated by the Department (August 2023).

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

(c) Entire provision was withdrawn under:

4059	Capital Outlay	on Public Works		
80	General			
051	Construction			
99	Others			
	0	1,00,000.00		
	R	(-)1,00,000.00		 

Withdrawal of entire provision by surrender of  $\gtrless$ 1,00,000.00 lakh was stated to be based on actual requirement.

# CAPITAL

#### Charged

- (a) Out of the available saving of ₹3,119.55 lakh, the Department surrendered in excess of actual saving by ₹1,498.07 lakh proved injudicious.
- (b) Saving occurred mainly under:

(i)

#### 6003 Internal Debt of the State Government

- 105 Loans from the National Bank for Agricultural and Rural Development
- 58 Debt Services O 22
  - O 21,688.00 R (-)2,688.00 19,000.00 18,600.11 (-)399.89

Reduction in provision by surrender of ₹2,688.00 lakh was stated to be based on actual requirement.

(ii)

# 111 Special Securities issued to National Small Savings Fund of the Central Government

58 Debt Services

0	12,000.00			
R	(-)2,000.00	10,000.00	11,898.33	(+)1898.33

Withdrawal of provision by surrender of  $\gtrless 1,929.62$  lakh and reappropriation of  $\gtrless 70.38$  were stated to be based on actual requirement in both the cases.

	Head			-	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)	
(iii)	6004	Loans and Advances from the Central Government					
	02	Loans for State/Union Territory Plan Schemes					
	101	Block Loans					
	58	Debt Services					
		0	600.00				
		R	221.44	821.44	820.83	(-)0.61	
	Addition to	the provision by reapp	propriation of ₹221.4	4 lakh wa	as stated to be ba	sed on actual	

requirement.

(iv)

105	State Plan Loans consolidated in terms of recommendations					
	of the 12th Finance Commission					
58	Debt Services					
	0	2,362.80				
	R	(-)138.00	2,224.80	2,224.79	(-)0.01	

Reduction in provision through reappropriation of  $\gtrless 138.00$  lakh was stated to be based on actual requirement.

(v)

05	Loans for Special I	Plan Schemes			
101	Schemes of North Eastern Council				
58	Debt Services				
	0	72.00			
	R	(-)21.94	50.06	50.05	

Reduction in provision through reappropriation of  $\gtrless 21.94$  lakh was attributed to actual requirement.

(-)0.01

Reasons for saving of all the five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2023).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

# Grant No. 44 - Institutional Finance

	Major Head				Actual Expenditure 1 thousand )	Excess (+) Saving (-)
REVENUE						
2047	Other Fisca	l Services				
2075	Miscellaneo	ous General Services				
Voted						
Original			5,91,00	5,91,00	3,66,41	(-)2,24,59
Amount sur	endered durir	ng the year (March 2023)	)			1,48,00
Notes and C REVENUE Voted (a) (b)	Out of the a (March 2023	vailable saving of ₹ 224 3). rred mainly under:	.59 lakh, only ₹148.	Total	Actual	Excess (+)
					Expenditure	Saving (-)
				(र	t in lakh )	
	2047	Other Fiscal Services				
	103 Promotion of Small Savings		vings			
	05		6			
		0	589.80			
			(-)148.00	441.80	365.72	(-)76.08
	Withdrawal requirement.	of provision by surren		ıkh was st		

Saving of ₹115.45 lakh was also occurred during the year 2021-22.

Reason for saving was stated to be due to non-filling up of vacant post of Small Savings Inspector and less receipt of Medical Reimbursement Claims, T.A Claims and Economy measures etc.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

# Grant No. 45 - Taxes and Excise

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE 2020 2039 2040	Collection of Taxes on Income and I State Excise Taxes on Sales Trade etc.	Expenditure		,	
<b>Voted</b> Original Amount sur	rendered during the year (March 2023)	34,19,21	34,19,21	22,97,27	(-)11,21,94 6,25,91
Capital Voted 4047 4059	Capital Outlay on other Fiscal Servi Capital Outlay on Public Works	ices			
Original		87,00	87,00	85,75	(-)1,25

# **Notes and Comments**

# REVENUE

#### Voted

(a) Out of available saving of ₹1,121.94 lakh, only ₹625.91 lakh was surrendered during the year March 2023).

Saving during the earlier years is given below:

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

Grant No. 45 - Taxes and Excise - Conte
-----------------------------------------

	Major Head			Total Cront	Actual	Excess (+)
					Expenditure ₹ in lakh)	Saving (-)
(b)	Saving occur	rred mainly under:		(	·	
(i)	2020	Collection of Taxo	es on Income and Ex	penditure		
	105	Collection Charges and Employment.	s-Taxes on Profession	s, Trades Calli	ings	
	05	Establishment				
		0	37.00			
		R	(-)25.54	11.46	7.23	(-)4.23
			ender of ₹25.54 lakh v		to actual require	nent.
	Saving of ₹3	0.41 lakh was also o	occurred in year 2021-	22.		
(ii)	2039	State Excise				
	001	Direction and Adm	ninistration			
	05	Establishment				
		0	745.09			
		R	(-)270.01	475.08	445.22	(-)29.86
			rrender of ₹266.51 l re attributed to actual		er reduction in	provision by
	Saving of ₹2 respectively.		lakh were also occurr	red during the	year 2020-21 and	1 2021-22
(iii)	104	Purchase of Liquor	r and Spirits			
(111)	05	Establishment	and Spinio			
		0	400.00			
		R	(-)190.00	210.00	147.26	(-)62.74
			rrender of ₹182.15 1 re attributed to actual		er reduction in	provision by
	Saving of ₹0	0.02 lakh was also oc	curred during the year	r 2021-22.		
(iv)	2040	Taxes on Sales Tr	ade etc.			
	001	Direction and Adm	ninistration			
	05	Establishment				
		0	160.00			
		R	(-)84.78	75.22	60.03	(-)15.19

Reduction in provision by reappropriation of ₹84.78 lakh was stated to be based on actual requirement.

Grant No. 43 - raxes and Excise - Contu	Grant No.	45 - Taxes and Excise - Contd.
-----------------------------------------	-----------	--------------------------------

	Major Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	101	Collection Charges				
	05	Establishment				
		0	1,971.76			
		R	(-)43.30	1,928.46	1,587.72	(-)340.74

Withdrawal of provision by surrender of  $\gtrless128.08$  lakh and subsequent addition to the provision by way of reappropriation of  $\gtrless84.78$  lakh were stated to be based on actual requirement in both the cases.

(vi)	98	Administration				
		0	72.00	72.00	34.00	(-)38.00

Reasons for saving in respect of six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (August 2023).

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

2039	State Excise	
------	--------------	--

86	Centrally Sponso	red Scheme - I
	( CSS )	
	0	22.26
	R	(-)22.26

Withdrawal of provision by surrender of  $\gtrless$ 22.26 lakh was stated to be based on actual requirement.

...

...

•••

(d) Instance of incurring expenditure through reappropriation without the knowledge of the Legislature has been noticed in the following case. This was irregular which could have been avoided by a token of provision in the budget. The excess expenditure requires regularisation.

2039	State Excise							
001	Direction and Administration							
98	Administration							
	R	11.35	11.35	10.75	(-)0.60			

During the year 2022-23, an amount of ₹3.21 lakh was transferred to the DDO's Bank Account remained unspent as on 31.03.2023.

#### Grant No. 46 - Treasuries

	Major Head				Actual Expenditure thousand)	Excess (+) Saving (-)
REVENUE	1					
2030		Registration				
2054	-	d Accounts Adm	inistration			
2070	Other Adm	ninistrative Servi	ces			
Voted						
Original			12,08,84	12,08,84	9,14,91	(-)2,93,93
-	rendered durin	g the year (March	2023)			56,00
CAPITAL						
	C		·····			
4070 Votod	Capital outi	ay on other Adm	inistrative Services			
Voted						
Supplement	ary		1,70,00	1,70,00	56,00	(-)1,14,00
Amount sur	rendered durin	g the year (March	2023)			70
Notes and ( REVENUE Voted						
(a)	Out of the a March 2023.	•	f ₹293.93 lakh, only ₹	56.00 lakh was	surrendered du	uring the year
(b)	Saving occur	red mainly under:				
	Head				Actual Expenditure in Lakh)	Excess (+) Saving (-)
	2054	Treasury and A	ccounts Administrati	on		
	095	-	ccounts and Treasuries			
	05	Establishment				
		0	1,169.84			
		R	(-)142.00	1,027.84	812.61	(-)215.23
		of provision by	surrender of ₹56.00	lakh and furthe	r reduction in	provision by

Withdrawal of provision by surrender of ₹56.00 lakh and further reduction in provision by reappropriation of ₹86.00 lakh were stated to be based on actual requirement in both the cases.

Reason for saving furnished by the Department was not specific. Saving of ₹278.06 lakh was also occurred during the year 2021-22.

#### Grant No. 46 - Treasuries-Contd.

Head	l		Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c) Entire prov	ision was with	ndrawn under:		
2070	Other Adn	ninistrative Services		
800	Other Expe	enditure		
43	Finance Co	ommission		
	0	30.00		
	R	(-)30.00	 	

Withdrawal of entire provision by reappropriation of ₹30.00 lakh was stated to be based on actual requirement.

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

2030	Stamps and Registrat	ion			
02	Stamps-Non-Judicial				
101	Cost of Stamps				
06	District Treasuries				
	0	9.00			
	R	78.79	87.79	65.09	(-)22.70

Addition to the provision by reappropriation of grant of  $\mathbf{E}78.79$  lakh was attributed to actual requirement.

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

(e)

Instance of incurring expenditure by reappropriation without the knowledge of the Legislature has been noticed in the following case. This was irregular which could have been avoided by a token of provision in the budget. The excess expenditure requires regularisation

2030	Stamps and Registratio	n			
01	Stamps-Judicial				
101	Cost of Stamps				
06	District Treasuries				
	R	37.21	37.21	37.20	(-)0.01

#### Grant No. 46 - Treasuries - Concld.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
CAPITAL Voted (a)	Out of the av	vailable saving of ₹114.	00 lakh, only ₹0.70 lał	ch was su	urrendered during th	ne year.
(b)	Saving occur	rred under:				
<ul> <li>4070 Capital Outlay on other Administrative Services</li> <li>800 Other expenditure</li> <li>05 Establishment</li> <li>0 170.00</li> </ul>						
	Reduction in	R provision by surrender	(-)0.70	169.30 ted to be	56.00 based on actual req	(-)113.30 uirement.

Reason for saving furnished by the Department was not specific. Saving of ₹21.26 lakh was also occurred during the year 2021-22.

An amount of ₹12.04 lakh was transferred to the DDO's Bank Account during the year 2022-23. Out of which an amount of ₹6.10 lakh was incurred leaving an unspent amount of ₹5.94 lakh as on 31.03.2023.

# Grant No. 47 - College of Agriculture

	Major Head	U	Total Grant	Actual	Excess (+)
				Expenditure in thousand)	Saving (-)
REVENUE			( <b>x</b>	in thousand)	
112 / 21 (02					
2415	Agricultural Research and Educati	on			
Voted					
Original		8,73,10			
Supplement	•	1,92	8,75,02	6,44,64	(-)2,30,38
Amount sur	rendered during the year (March 2023)				1,16,37
CAPITAL					
Major Hea					
4415	Capital outlay on Agricultural Res	earch and Ed	ucation		
Voted					
Original		14,00			
Supplement	ary	6,12	20,12	20,12	
Amount sur	rendered during the year (March 2023)				
Notes and (	Comments				
REVENUE					
Voted					
(a)	As the expenditure of ₹644.64 lakh lakh, supplementary grant of ₹1.92 la		-	• •	

(b) Out of the available saving of ₹230.38 lakh, only ₹116.37 lakh was surrendered during the year.

#### Grant No. 47 - College of Agriculture-Concld.

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

(c) Saving occurred mainly under:

#### 2415 Agricultural Research and Education

- 01 Crop Husbandry
- 277 Education
- 37 Agricultural Development

O 824.23 R (-)116.37 707.86

Withdrawal of provision by surrender of  $\gtrless 116.37$  lakh was stated to be based on actual requirement.

609.80

(-)98.06

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

During the year 2022-23, an amount of ₹67.23 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹61.12 lakh was spent leaving an amount of ₹6.11 lakh as unspent as on 31.03.2023.

Appropriation No. 48	8 - High Court		
Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(	(₹ in thousand)	_
REVENUE			
2014 Administration of Justice			
Voted			
Original 1,80,60			
Supplementary 45,75	2,26,35	1,52,08	(-)74,27
Amount surrendered during the year (March 2023)			
Charged			
<i>Original</i> 30,27,46			
Supplementary 5,86,59	36,14,05	30,46,31	(-)5,67,74
Amount surrendered during the year (March 2023)			
CAPITAL			
4059 Capital Outlay on Public Works			
Voted			
Supplementary 88,20	88,20	53,35	(-)34,85
Amount surrendered during the year (March 2023)			•••
Notes and Comments			
REVENUE			
Voted			
<ul> <li>(a) As the total expenditure of ₹152.08 lakh did no lakh, supplementary grant of ₹45.75 lakh obtai</li> </ul>	-		

No part of the available saving of ₹74.27 lakh was surrendered during the year.

(b)

Head				Total Appropriation	Actual Expenditure	Excess (+) Saving (-)
					-	Suring ()
					(₹ in lakh)	
(c)	Saving occur	red mainly under:				
(i)	2014	Administration of	of Justice			
	102	High Courts				
	05	Establishment				
		0	130.00			
		S	7.30			
		R	6.44	143.74	119.70	(-)24.04

Augmentation of provision by supplementary grant of  $\gtrless$ 7.30 lakh was attributed to actual requirement. Further addition to the provision through reappropriation of  $\gtrless$ 6.44 lakh was stated to be based on actual requirement.

(ii)	98	Administrati	on			
		0	33.60			
		S	38.45	72.05	15.92	(-)56.13
	· · ·	с · ·	1 1 /	( 5 ₹20,45,1,1)		1 / / 1

Augmentation of provision by supplementary grant of ₹38.45 lakh was attributed to actual requirement of more fund under "Minor Works".

Reasons for saving of the above two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

#### REVENUE

#### Charged

- (a) No part of the available saving of ₹567.74 lakh was anticipated and surrendered during the year.
- (b) Saving occurred mainly under:

(i)

# 2014 Administration of Justice102 High Courts

102 High Courts

0 S

01 Emoluments and Allowances

345.79			
100.00	445.79	319.42	(-)126.37

Augmentation of provision by supplementary grant of  $\gtrless 100.00$  lakh was attributed to release of additional fund by the Finance Department to meet up the expenditure of Emoluments and Allowances of the Judges of the High Courts.

#### Appropriation No. 48 - High Court- Concld.

Head				Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)	
(ii)	05	Establishment				
		0	2,681.67			
		S	486.59	3,168.26	2,726.89	(-)441.37
	Augmentatio	on of provision by s	upplementary	grant of ₹486.59 la	kh was attributed	to release of

Augmentation of provision by supplementary grant of 7480.59 lakh was attributed to release of additional fund by the Finance Department to meet up the expenditure on High Court Establishment.

Reasons for saving of the above two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

# CAPITAL

# Voted

(a) No part of the available saving of ₹34.85 lakh was anticipated and surrendered during the year.

4059	Capital Outlay on	Public Works			
80	General				
051	Construction				
98	Administration				
	S	78.70	78.70	45.17	(-)33.53

Creation of provision by supplementary grant of ₹78.70 lakh was attributed to receipt of more fund from the Finance Department under Major Works.

Reason for saving has not been intimated by the Department (August 2023).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

# Grant No. 49 - Fire Service Organisation

Major	Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2059 2070	Public Works Other Administrative Services	5			
Voted					
Original		1,10,58,17			
Supplement		11,04,63	1,21,62,80	1,05,29,89	(-)16,32,91
Amount surr	endered during the year (March 2	2023)			
CAPITAL					
4059	Capital Outlay on Public Wor	ks			
4070	Capital Outlay on Other Adm	inistrative Service	s		
Voted		1 00 00			
Original		4,00,00	12 29 50	2 25 66	()0.02.94
Supplement		9,28,50	13,28,50	3,35,66	(-)9,92,84
Amount surr	endered during the year (March 2	2023)			
Notes and C	comments				
REVENUE					
Veted					
Voted (a)	No amount of the available savi	ng of ₹1.632.91.1a	kh was su <del>rr</del> ende	red during the ve	ar
(b)	Saving occurred mainly under:	ing of <i>(1,052.91</i> in	kii was suitende	fed during the yea	
	0		Total	Actual	Excess (+)
	Head		Grant	Expenditure	Saving (-)
				(₹in lakh)	
(i)	2059 Public Works				
	80 General				
	053 Maintenance and R	-			
	79 Other Maintenance				
	O S	100.00 3.80	102 00	76 02	())26.07
	Augmentation of provision by s of additional fund under minor	supplementary gran	103.80 t of ₹3.80 lakh	76.83 was stated to be	(-)26.97 due to release

Reason for saving was stated to be due to non-incurring expenditure due to Assembly Election'2023.

Grant No.	49 - Fire Service	<b>Organisation-Contd.</b>
-----------	-------------------	----------------------------

Head				Total Grant	Actual Expenditure (₹in lakh)	Excess (+) Saving (-)
(ii)	2070	Other Administra	tive Services			
	108	Fire Protection and Control				
	05	Establishment				
		0	10,726.17			
		S	1,100.83			
		R	45.00	11,872.00	10,279.37	(-)1,592.63
		c · · · ·		6 31 100 00 1		1. 1. 0

Augmentation of provision by supplementary grant of  $\mathbb{E}1,100.83$  lakh was attributed to release of additional fund mainly under salaries due to payment of Dearness Allowance. Further addition to the provision by reappropriation of  $\mathbb{E}45.00$  lakh was stated to be based on actual requirement.

Reason for saving was stated to be mainly due to non-filling up of vacant post, non- appointment of outsourcing staff and less receipt of MR claims, etc.

(iii)	98 Administration				
	0	232.00			
	R	(-)45.00	187.00	173.69	(-)13.31

Reduction in provision by reappropriation of ₹45.00 lakh was attributed to actual requirement.

Saving of ₹50.00 lakh was also occurred during the year 2021-22. Reason for saving was not furnised by the Department.

#### CAPITAL

#### Voted

- (a) As the expenditure of ₹335.66 lakh did not come even upto the original provision of ₹400.00 lakh, supplementary grant of ₹928.50 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.
- (b) No part of the available saving of  $\gtrless$  992.84 lakh was surrendered during the year.

Percentage of Saving Year Saving over total (₹ in lakh) Provision 2016-17 74.00 755.28 2017-18 87.00 443.03 2018-19 1,000.44 97.00 2019-20 53.88 83.00 2020-21 16.20 32.00 195.00 2021-22 95

Saving during the earlier years is given below:

	Head		-	Total Grant	Actual Expenditure (₹in lakh)	Excess (+) Saving (-)
(c)	Saving occur	red under:				
(i)	60 051 05	Capital outlay on p Other Buildings Construction Establishment O	300.00	300.00 e year 2021-22		(-)151.76
(ii)	80 051 25	<i>General</i> Construction Public Works S	928.50	928.50	117.87	(-)810.63

Creation of provision by supplementary grant of ₹928.50 lakh was attributed to release of fund under New Project approved by the State Government.

Reasons for saving furnished by the Department were not tenable as it was stated that some of the DDO's failed to utilise the fund in respect of above two cases.

4070	Capital outlay on other Administrative Service					
800	Other expenditure					
05	Establishment.					
	0	100.00	100.00	69.55	(-)30.45	

Saving of ₹55.00 lakh was also occurred during the year 2021-22.

(iii)

Reason for saving was stated to be due to less procurement of Machinery and Fire Fighter Vehicles.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

#### Grant No. 50 - Civil Defence

Major Head			TotalActualExcess (+GrantExpenditureSaving (+(₹ in thousand)			
<b>REVENUE</b> 2070 Voted Original	Other Administrative Services	6,86,00	6,86,00	41,46	(-)6,44,54	
Amount sur	rendered during the year (March 2023)	)			3,00	
Notes and ( REVENUE Voted (a)		54 lakh, only ₹3.00	only was	surrendered during	g the year.	
(b)	Saving occurred under:					
	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)	
	2070 Other Administration	Services				
	106 Civil Defence 05 Establishment					

R (-)3.00 683.00 41.46 (-)641.54

Reduction in provision by surrender of ₹3.00 lakh was stated to be based on actual requirement.

686.00

Reason for saving has not been intimated by the Department (August 2023).

0

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

	Grant No. 51 - Public Works	(Drinking Water	and Sanitation	) Department	
	Major Head		Total	Actual	Excess (+)
			Grant J	Expenditure	Saving (-)
			(₹ i	n thousand)	
REVENUE					
2215	Water Supply and Sanitation				
Voted					
Original		2,68,29,00			
Supplement	ary	2,54,32	2,70,83,32	2,17,72,86	(-)53,10,46
Amount sur	rendered during the year (March 20	(23)			28,06,32
CAPITAL					
4059	Capital Outlay on Public Works	S			
4215	Capital Outlay on Water Supply	y and Sanitation			
4552	Capital Outlay on North Easter	n Areas			
Voted					
Original		1,37,89,21			
Supplement	ary	66,95,89	2,04,85,10	1,29,26,25	(-)75,58,85
Amount sur	rendered during the year (March 20	(23)			43,38,00

#### **Notes and Comments**

# REVENUE

#### Voted

- (a) As the total expenditure of ₹21,772.86 lakh did not come up even up to the original provision of ₹26,829.00 lakh, supplementary grant of ₹254.32 lakh obtained in March 2023 proved unnecessary.
- (b) Out of the available saving of ₹5,310.46 lakh, only ₹2,806.32 lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2017-18	4,017.39	21
2018-19	2,476.09	11
2019-20	3,411.23	14
2020-21	3,564.93	14
2021-22	6,904.92	24

Saving during the earlier years is given below:

	Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.					
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(c)	Saving occur	rred mainly under:				
(i)	2215	Water Supply a	nd Sanitation			
	01	Water Supply				
	001	Direction and Ad	ministration			
	28	Public Health				
		0	15,601.85			
		R	(-)1,445.00	14,156.85	12,540.86	(-)1,615.99
	Reduction in	provision by rean	propriation of ₹1 44	15 00 lakh was a	ttributed to actua	l requirement

Reduction in provision by reappropriation of ₹1,445.00 lakh was attributed to actual requirement.

Saving of ₹2,245.19 lakh was also occurred during the year 2021-22.

(ii)

(i)

799	Suspense				
65	Suspense Account				
	0	4,000.00			
	R	(-)3,000.00	1,000.00	264.70	(-)735.30

Reduction in provision by surrender of  $\mathbb{E}^{1,361.32}$  lakh and further reduction in provision by reappropriation of  $\mathbb{E}^{1,638.68}$  lakh were stated to be based on actual requirement in both of cases.

Saving of  $\gtrless1,010.34$  lakh,  $\gtrless2,512.57$  lakh and  $\gtrless3,542.16$  lakh were also occurred during 2019-20, 2020-21 and 2021-22 respectively.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

(d) Saving was partly offset by excess under:

 2215 Water Supply and Sanitation

 01
 Water Supply

 101
 Urban Water Supply

 28
 Public Health

 0
 2,137.60

 R
 36.40
 2,174.00
 2,166.86
 (-)7.14

Addition to the provision by reappropriation of ₹ 36.40 lakh was attributed to actual requirement.

	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(ii)	102	Rural Water Suppl	y Programmes			
	28	Public Health				
		0	3,900.95			
		R	1,435.28	5,336.23	5,277.63	(-)58.60
	Addition to requirement.	the provision by	reappropriation	of ₹1,435.28 1	lakh was attributed	l to actual
(iii)	800	Other expenditure				
	25	Public Works				
		0	1.00			
		R	167.00	168.00	141.14	(-)26.86
	Addition to requirement.	the provision by	reappropriation	of ₹ 167.00 1	akh was attributed	l to actual

Reasons for final saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

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

The details of the transactions under "Suspense" during 2022-23 together with opening and closing balances were as follows :

	Heads	Opening Balance as on 1 April 2022	Debit +	Credit -	Closing Balance as on 31 March 2023
		Debit(+) Credit(-)			Debit(+) Credit(-)
			(₹ in lakh)		
22	15 Water Supply and Sar	nitation			
1	Stock	(+)4,173.79	(+)264.70	(-)6.55	(+)4,431.94
2	Miscellaneous Public Works Advances	(-)860.23			(-)860.23
3	Purchase	(+)508.12			(+)508.12
	Total	(+)3,821.68	(+)264.70	(-)6.55	(+)4,079.83

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

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

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

#### CAPITAL

Voted

(a) As the total expenditure of ₹12,926.25 lakh did not come even upto the original provision of ₹13,789.21 lakh, supplementary grant of ₹6,695.89 lakh obtained in March 2023 proved injudicious.

(b) Out of available saving of ₹7,558.85 lakh, only ₹4,338.00 lakh were surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	4,072.60	27
2017-18	6,637.96	48
2018-19	6,542.14	21
2019-20	15,527.13	49
2020-21	6,726.42	19
2021-22	21,618.09	47

(c) Saving occurred mainly under:

(i)

# 4059 Capital Outlay on Public Works

- 80 General
- 051 Construction

25	Public Works				
	0	26.00			
	S	92.40	118.40	79.01	(-)39.39

Augmentation of provision by supplementary grant of ₹92.40 lakh was attributed to release of fund under new project approved by the Government of India.

	Grant No. 51	- Public Works (D	rinking Water and	l Sanitation) Depa	rtment - Con	td.
	Head			Total	Actual	Excess (+)
				Grant Ex	penditure	Saving (-)
				(₹ i	n lakh)	
(ii)	4215	Capital Outlay or	n Water Supply an	d Sanitation		
	01	Water Supply				
	102	Rural Water Suppl	У			
	28	Public Health				
		0	62.40			
		R	(-)51.38	11.02	10.14	(-)0.88
	Reduction in	provision by reapp	ropriation of ₹51.38	8 lakh was attribute	d to actual req	uirement.
	Saving of ₹3	5.59 lakh was also c	occurred in 2021-22			
(iii)	54	National Bank for ( <b>NABARD</b> )	Agriculture and Ru	ral Development		
		0	1,135.81			
		R	(-)365.83	769.98	395.93	(-)374.05
	Reduction in	provision by reapp	ropriation of ₹365.8	3 lakh was attribut	ed to actual re	quirement.
	Saving of Respectively.	£595.50 lakh and	₹769.983 lakh we	ere also occurred	in 2020-21	and 2021-22
(iv)	90	State Share for Cer	ntral Assistance to S	State Plan		
		0	1,724.00			
		R	(-)336.04	1,387.96	577.77	(-)810.19
	Reduction in	provision by reapp	ropriation of ₹336.0		ed to actual re	
(v)	789	Special Componer	nt Plan for Schedule	d Castes		
	28	Public Health				
		0	37.40			
		R	(-)14.56	22.84	12.60	(-)10.24
	Reduction in	provision by reapp	ropriation of ₹14.56	b lakh was attribute	d to actual req	uirement.

	Grant No. 51	- Public Works (I	Drinking Water and	Sanitation) D	epartment - Con	td.
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(vi)	54	National Bank for	r Agriculture and Rura	al Developmer	nt	
		(NABARD)				
		0	371.23			
		R	(-)91.45	279.78	80.41	(-)199.37
	Reduction in	provision by reap	propriation of ₹91.45	lakh was attrib	outed to actual req	uirement.
	Saving of ₹2	79.76 lakh was als	o occurred in 2021-22			
	C					
(vii)	90	State Share for C	entral Assistance to St	ate Plan		
		0	599.53			
		R	(-)145.74	453.79	188.90	(-)264.89
	Reduction in	provision by reap	propriation of ₹145.74	lakh was attr	ibuted to actual re	equirement.
()	-		5.66 lakh were also oc	curred in 2020	0-21 and 2021-22	respectively.
(viii)		Tribal Area Sub-	bian			
	28	Public Health O	68.20			
				41.40	20.22	()11.25
	De la chien in	R	(-)26.72	41.48	30.23	(-)11.25
	Reduction in	provision by reap	propriation of ₹26.72	lakh was attric	buted to actual req	uirement.
	Saving of ₹2	2.28 lakh was also	occurred in 2021-22.			
(ix)	54	National Bank for	r Agriculture and Rura	al Developmer	nt	
		(NABARD)	-	-		
		0	677.64			
		R	(-)148.57	529.07	255.64	(-)273.43
	Reduction in	provision by reap	propriation of ₹148.57	7 lakh was attri	ibuted to actual re	equirement.
	Saving of ₹	₹345.37 lakh and	₹529.06 lakh were	e also occurr	ed in 2020-21	and 2021-22

respectively.

	Grant No. 51	- Public Wor	ks (Drinking Water and	Sanitation) D	epartment - Con	td.
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					( <b>₹</b> in lakh)	
(x)	90		or Central Assistance to St	ate Plan		
		(NABARD)				
		0	1,087.00			
		R	(-)259.56	827.44	344.44	(-)483.00
	Reduction in	n provision by	reappropriation of ₹259.56	6 lakh was attri	ibuted to actual re	quirement.
	Soving of 77	20 lath and ₹	300.01 lakh were also occ	urrad in 2020 /	21 and 2021 22 m	anastivaly
	Saving of V			uneu in 2020-	21 anu 2021-22 io	espectively.
<i>.</i> .		~				
(xi)	02	Sewerage an				
		Rural Water				
	90	State Share f	or Central Assistance to St	ate Plan		
		(NABARD)				
		0	200.00			
		R	(-)36.64	163.36	163.36	
	Reduction in	n provision by	reappropriation of ₹36.64	lakh was attrib	outed to actual req	uirement.
	a					
	Saving of ₹9	61.49 lakh wa	s also occurred in 2021-22			
(xii)	91	Central Assis	stance to State Plan			
		(CASP)				
		0	3,900.00			
		R	(-)2,404.48	1,495.52	1,447.28	(-)48.24
	Reduction ir		surrender of ₹2,255.76 lał			
			lakh were stated to be bas		-	ioron un ough
(xiii)	789	Special Com	ponent Plan for Scheduled	Castes		
	91	Central Assis	stance to State Plan			
		(CASP)				
		0	1,275.00			
		R	(-)786.08	488.92	488.85	(-)0.07
	Reduction in		surrender of ₹737.46 lak			
			al requirement in both the		, rr-r-r-	

Grant No. 51	- Public Works (	Drinking Water and	Sanitation) De	epartment - Con	td.
Head			Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
				(₹ in lakh)	
(xiv) 796	Tribal Area Sub	-plan			
91	Central Assistan	ce to State Plan			
	(CASP)				
	0	2,325.00			
	R	(-)1,433.44	891.56	891.42	(-)0.14
		render of ₹1,344.78 la requirement in both the	•	y of reappropriat	ion of ₹88.66
Saving of ₹5	33.77 lakh was al	so occurred in 2021-22			
(xv) <b>4552</b>	Capital Outlay	on North Eastern Are	eas		
101	Contribution to	Central Resource Pool	for Developme	ent (NEC)	
90	State Share for C	Central Assistance to St	ate Plan		
	0	0.52			
	S	149.00	149.52	6.95	(-)142.57
_		v supplementary grant evalidation of NEC Fu		kh was attributed	to release of
Saving of ₹2	2.18 lakh was also	o occurred in 2021-22.			
(xvi) 789	Special Compon	ent Plan for Scheduled	Castes		
90	State Share for C	Central Assistance to St	ate Plan		
	0	0.17			
	S	49.22	49.39	1.10	(-)48.29
	-	y supplementary grant evalidation of NEC Fu		h was attributed	to release of
(xvii) 796	Tribal Area Sub	-plan			
90	State Share for C	Central Assistance to St	ate Plan		
	0	0.31			
	S	81.67	81.98	2.94	(-)79.04
•	-	y supplementary grant evalidation of NEC Fu		th was attributed	to release of
	saving in respect (August 2023).	of 17 cases as at Sl. No	o. (i) to (xvii)	have not been int	imated by the

	Grant No. 51 Head	- Public Works (Drin	king Water and	l Sanitation) D Total	epartment - Con Actual		
	neau					Excess (+)	
				Grant	Expenditure	Saving (-)	
					(₹ in lakh)		
(d)	Entire provis	sion remained unutilize	ed during the yea	r as under:			
(i)	4552	Capital Outlay on N	orth Eastern A	reas			
	101	Contribution to Centr	al Resource Poo	l for Developm	ent (NEC)		
	91	Central Assistance to	State Plan				
		(CASP)					
		0	0.52				
		R	149.76	150.28		(-)150.28	
		on of provision by re e State Share on revalio			was attributed	to release of	
(ii)	789	Special Component F	Plan for Schedule	ed Castes			
	91	91 Central Assistance to State Plan					
		(CASP)					
		0	0.17				
		R	48.96	49.13		(-)49.13	
	Addition to requirement.	the provision through r	eappropriation o	f ₹48.96 lakh w	vas stated to be ba		
		saving of the above tw (August 2023).	vo cases as at Sl.	No. (i) and (ii)	have not been int	timated by the	
(e)	Saving was p	partly offset by excess	under:				
(i)	4215	Capital Outlay on W	Vater Supply an	d Sanitation			
	01	Water Supply					
	102	Rural Water Supply					
	25	Public Work					
		S	2,290.14				
		R	753.25	3,043.39	3,043.39		
	in excess of by the Gove	provision by suppleme Budget estimate by the ernment of India unde ation to the provision	ne Finance Depa r the scheme fo	rtment for unde r Special Assis	ertaking New Pro tance for Capital	ject approved Expenditure.	

requirement.

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

Head	Total	Actual	Excess (+)
	Grant	Expenditure	Saving (-)
		(₹ in lakh)	
789	Special Component Plan for Scheduled Castes		

	1 1				
25	Public Works				
	0	8.50			
	S	696.11			
	R	251.75	956.36	941.11	(-)15.25

Augmentation of provision by supplementary grant of ₹696.11 lakh was attributed to release of fund on new project approved by the Government of India for the scheme Loan under special assistance for capital expenditure. Further addition to the provision through reappropriation of ₹251.75 lakh was stated to be based on actual requirement.

796	Tribal Area Sub-plan				
25	Public Works				
	0	15.50			
	S	1,578.54			
	R	434.85	2,028.89	2,001.15	(-)27.74

Augmentation of provision by supplementary grant of  $\gtrless1,578.54$  lakh was attributed to release of fund on new project approved by the Government of India for the scheme Loan under special assistance for capital expenditure. Further addition to the provision through reappropriation of  $\gtrless434.85$  lakh was stated to be based on actual requirement.

(iv)

(iii)

(ii)

- 02 Sewerage and Sanitation
- 102 Rural Sanitation Services
- 789 Special Component Plan for Scheduled Castes

25	Public Works				
	S	248.34			
	R	16.57	264.91	264.88	(-)0.03

Creation of provision by supplementary grant of ₹248.34 lakh was attributed to release of fund by the Finance Department on New Project approved by the Government of India. Further addition to the provision by reappropriation of ₹16.57 lakh was attributed to actual requirement.

Reasons for excess in respect of Sl. No. (i) and rest of the three cases as at Sl. No. (ii) to (iv) have not been intimated by the Department (August 2023).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

	Major Head			Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2210	Medical and Public Health				
2211	Family Welfare				
Voted					
Original		7,73,08,16			
Supplement	ary	40,50,55	8,13,58,71	5,44,87,12	(-)2,68,71,59
Amount sur	rendered during the year (March 2023	3)			38,85,46
CAPITAL 4210 4211 4059 Voted	Capital Outlay on Medical and Pu Capital Outlay on Family Welfard Capital Outlay on Public Works				
Original		84,61,75			
Supplement	ary	53,60	85,15,35	15,37,65	(-)69,77,70
Amount sur	rendered during the year (March 2023	3)			54,69,66
Notes and C REVENUE Voted					

- (a) As the total expenditure of ₹54,487.12 lakh did not come even upto the original provision of ₹77,308.16 lakh, supplementary grant of ₹4,050.55 lakh obtained in March 2023 proved injudicious.
- (b) Out of the available saving of ₹26,871.59 lakh, only ₹3,885.46 lakh was surrendered during the year.

	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(c)	Saving occur	rred mainly under				
(i)	2210	Medical and Pu	ublic Health			
	03	Rural Health Se	rvices-Allopathy			
	789	Special Compor	nent Plan for Schedule	ed Castes		
	16	Hospital				
		0	1,181.92			
		S	77.50			
		R	(-)0.16	1,259.58	1,142.62	(-)116.96

Augmentation of provision by supplementary grant of ₹77.50 lakh was attributed to release of additional fund by the Department from the Finance Department towards "Electricity Charges". Further addition to the provision through reappropriation of ₹0.16 lakh was stated to be based on actual requirement.

796	Tribal Area Sub-plan				
16	Hospital				
	0	2,530.84			
	S	289.79			
	R	0.30	2,820.93	2,596.98	(-)223.95

Augmentation of provision by supplementary grant of ₹289.79 lakh was attributed to release of additional fund by the Department to meet up the expenses of Ration, Diet, Medicine, Bedding and clothing charges. Further addition to the provision through reappropriation of ₹0.30 lakh was stated to be based on actual requirement.

Reasons for saving of the above two cases as at Sl. No. (i) and (ii) were stated to be due to late receipt of fund from the Finance Department.

(iii)

(ii)

06 Public Health

001 Direction and Administration

98 Administration O

R	(-)3,498.12	21,052.55	18,801.96	(-)2,250.59
Reduction in provision by	surrender of ₹3,498.12	lakh was	stated to be ba	ased on actual
requirement in both the case	s.			

Reason for saving was stated to be due to less expenditure mainly on Salary, consumption on Electric and Medical Reimbursement Claims and Office Expenses etc.

24,550.67

	Head	·		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	2211	Family Welfare				
	001	Direction and Adm	ninistration			
	91	Central Assistance	to State Plan			
		(CASP)				
		0	1,889.30			
		R	(-)774.20	1,115.10	1,115.10	
		n provision through n to be based on actual	11 1		d by surrender of	₹387.34 lakh

Reason for saving furnished by the Department was not specific.

 789
 Special Component Plan for Scheduled Castes

 15
 Health Services

 0
 119.00

 S
 160.84

 R
 0.16
 280.00
 242.60
 (-)37.40

Augmentation of provision by supplementary grant of ₹160.84 lakh was attributed to release of "ASHA Incentives Grants" by the Finance Department on professional services. Further addition to the provision through reappropriation of ₹0.16 lakh was stated to be based on actual requirement.

Reason for saving was due to late receipt of fund at the fag end of the year from the Finance Department.

(vi)

9

(v)

1	Central Assistance to S (CASP)	State Plan			
	0	8,500.00			
	S	992.43			
	R	407.57	9,900.00	6,702.80	(-)3,197.20

Augmentation of provision by supplementary grant of ₹992.43 lakh was attributed to receipt of Centrally Sponsored Scheme from the Government of India. Further addition to the provision through reappropriation of ₹407.57 lakh was stated to be based on actual requirement.

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

	Gra	nt No. 52 - Family	Welfare & Preventiv	e Medicine	- Contd.	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vii)	796	Tribal Area Sub-pla	ın			
	15	Health Services				
		0	217.00			
		S	363.00	580.00	442.55	(-)137.45
	•		pplementary grant of Finance Department of			to release of
		aving furnished by t the Finance Departi	he Department was du nent.	ie to late re	ceipt of fund at th	he fag end of
(viii)	90	State Share for Cen	tral Assistance to State	e Plan		
		0	1,126.00			
		R	(-)134.30	991.70	991.70	
	Reduction in requirement.		eappropriation of ₹134	4.30 lakh w	as stated to be bas	sed on actual
	Reason for sa	aving furnished by th	e Department was not	specific.		
(d)	Entire provis	ion was withdrawn in	n the following cases:			
(i)	2211	Family Welfare				
	102 70	Urban Family Welf State Share	are Services			
		0	577.60			
		R	(-)577.60			
	Withdrawal of actual require	-	rough reappropriation	of ₹577.60	lakh was stated to	be based on
(ii)	87	Centrally Sponsored (CSS)	d Scheme-II			
		0	180.00			
		R	(-)180.00			
	Withdrawal of actual require		rough reappropriation	of ₹180.00	lakh was stated to	b be based on
(iii)	789	Special Component	Plan for Scheduled C	astes		
	70	State Share				
		0	18.88			
		R	(-)18.88			
	Withdrawal of actual require	-	rough reappropriation	n of ₹18.88	lakh was stated to	be based on

	Gra	nt No. 52 - Family V	Welfare & Preve	entive Medicine	- Contd.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(e)	Entire provis	ion remained unutilis	ed during the yea	r as under:		
	2210		. TT 141-			
(i)	2210	Medical and Public	: Health			
	06	Public Health				
		Other Systems				
	43	Finance Commission				
		0	4,372.26			
		R	0.01	4,372.27		(-)4,372.27
	Addition to t	he provision by reapp	propriation of ₹0.0	01 lakh was attri	buted to actual re	quirement.
	Reason for s	aving was due to non-	release of fund b	y the Finance D	epartment.	
		8			. <u>r</u>	
(ii)	789	Special Component	Plan for Schedule	ed Castes		
< <i>/</i>		Finance Commission				
		0	1,434.27			
		R	0.01	1,434.28		(-)1,434.28
	Addition to t	he provision by reapp				
		1 7 11	1			1
(iii)	796	Tribal Area Sub-pla	n			
	43	Finance Commission	n			
		0	2,693.46			
		R	0.01	2,693.47		(-)2,693.47
	Addition to t	he provision by reapp	propriation of ₹0.0	01 lakh was attri	buted to actual re	quirement.
(iv)	2211	Family Welfare				
(1)	200	Other Services and S	Supplies			
	87	Centrally Sponsored				
	07	(CSS)	Selleme-II			
		0	156.00			
		R	(-)114.92	41.08		(-)41.08
	Deduction in	R provision through re			os stated to be be	
	requirement.		appropriation of	X114.92 lakn W	as stated to be ba	ised on actual
	requirement.					

	Gra	nt No. 52 - F	amily Welfare & Preven	tive Medicine	- Contd.	
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	789	Special Com	ponent Plan for Scheduled	l Castes		
	87	Centrally Sp	onsored Scheme-II			
		(CSS)				
		0	421.00			
		R	(-)407.57	13.43		(-)13.43
	Reduction in requirement.	1	ough reappropriation of ₹	407.57 lakh w	as stated to be ba	used on actual
(vi)	796	Tribal Area	Sub-plan			

796	Tribal Area	Sub-plan							
87	Centrally S	Centrally Sponsored Scheme-II							
	(CSS)								
	0	543.00							
	R	(-)518.51	24.49		(-)24.49				

Reduction in provision through reappropriation of ₹518.51 lakh was stated to be based on actual requirement.

Reasons for final saving of all the six cases as at Sl. No. (i) to (vi) were stated to be due to nonrelease of fund by the Finance Department.

Saving was partly counterbalanced by excess under: (f)

(i)

(vi)

#### 2210 Medical and Public Health

- 03 Rural Health Services-Allopathy
- 103 Primary Health Centres

16	Hospital				
	0	705.08			
	R	86.15	791.23	731.61	(-)59.62

Addition to the provision by reappropriation of ₹86.15 lakh was stated to be based on actual requirement.

(ii)

- 06 Public Health
- 101 Prevention and Control of Diseases
- 87 Centrally Sponsored Scheme-II

(CSS) 0 0.52 R 40.56 41.08 41.08

. . .

Addition to the provision by reappropriation of ₹40.56 lakh was stated to be based on actual requirement.

	Gra	nt No. 52 - Family	Welfare & Preventiv	ve Medicine ·	- Contd.	
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
···· \					(₹ in lakh)	
(iii)	2211	v				
	103	Primary Health Cer	ntres			
	19	Family Welfare	0.52			
		0	0.52	10.26	10.26	
	A 1 1.	R	9.84	10.36	10.36	
	Addition to requirement.		appropriation of ₹9.8	34 lakh was	stated to be bas	sed on actual
(iv)	200	Other Services and	Supplies			
. /	15	Health Services				
		0	364.00			
		R	347.00	711.00	533.88	(-)177.12
	Addition to requirement.		appropriation of ₹347	.00 lakh was	stated to be ba	
(v)	789	Special Componen	t Plan for Scheduled C	Castes		
	19	Family Welfare				
		0	2.77			
		R	18.72	21.49	20.48	(-)1.01
	Addition to requirement.		appropriation of ₹18.	72 lakh was	stated to be bas	sed on actual
(vi)	796	Tribal Area Sub-pl	an			
	19	_				
		0	5.69			
		R	31.45	37.14	34.92	(-)2.22
	Addition to requirement.	the provision by re	appropriation of ₹31.			
(vii)	70	State Share				
		0	34.45			
		S	327.81			
		R	102.85	465.11	465.11	
	State Share/	on of provision by so State Contribution	upplementary grant of of CSS in the Fina 102.85 lakh was stated	f ₹327.81 lak nce Departm	h was attributed ent. Further ad	dition to the

Reasons for excess of all the cases as at Sl. No. (i) to (vii) were not furnised by the Department.

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

# CAPITAL

# Voted

- (a) As the total expenditure of ₹ 1,537.65 lakh did not come even upto the original provision of ₹8,461.75 lakh, supplementary grant of ₹53.60 lakh obtained in March 2023 proved wholly injudicious.
- (b) Out of the available saving of ₹6,977.70 lakh, only ₹5,469.66 lakh was anticipated and surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	3,938.40	63
2017-18	6,665.51	64
2018-19	12,604.54	82
2019-20	817.79	68
2020-21	1,091.39	91
2021-22	3,290.43	60

Saving during the earlier years is given below:

(c) Saving occurred mainly under:

(i)	<b>4059</b> 80	<b>Capital Outlay on Pub</b> <i>General</i>	lic Works			
	051					
	25	Public Works				
		0	164.84	164.84	69.57	(-)95.27
(ii)	789	Special Component Plan	n for Scheduled Ca	istes		
	25	Public Works				
		0	53.89	53.89	20.77	(-)33.12
(:::)	-	Tribal Area Sub alar				
(iii)	796	Tribal Area Sub-plan				
	25	Public Works				
		0	98.27	98.27	67.59	(-)30.68

	Gra	nt No. 52 - Famil	y Welfare & Prevent	ive Medicine -	Contd.	
	Head				Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iv)	<b>4210</b> 02 103 16	<b>Capital Outlay o</b> <i>Rural Health Serv</i> Primary Health C Hospital O		<b>c Health</b> 51.00	23.57	(-)27.43
(v)		( <b>NABARD</b> ) O S on of provision by s	r Agriculture and Rura 300.00 2.47 supplementary grant of	302.47	214.41 s attributed to re	(-)88.06 lease of State
(vi)	789 16 Reduction in requirement.	Hospital O R 1 provision by rea	ant Plan for Scheduled 350.75 (-)146.00 appropriation of ₹146	204.75	87.95 stated to be bas	(-)116.80 ed on actual
(vii)	Reduction i	( <b>NABARD</b> ) O R n provision by s	r Agriculture and Rura 350.00 (-)199.35 surrender of ₹212.31 were stated to be based	150.65 I lakh and si	129.31 ubsequent addi	(-)21.34 tion through
(viii)	796 16	Tribal Area Sub-p Hospital O	blan 601.00	601.00	519.41	(-)81.59

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ix)	5	54 National Bank for (NABARD)	Agriculture and Rur	al Developmer	it	
		0	550.00			
		R	(-)187.53	362.47	321.74	(-)40.73
	D. J	·		<b>F</b> 1-1-11		4

Reduction in provision by surrender of  $\gtrless 211.15$  lakh and subsequent addition through reappropriation of  $\gtrless 23.62$  lakh were stated to be based on actual requirement in both the cases.

Reasons for saving of the nine cases as at Sl. No. (i) to (ix) were stated to be due to non-completion of Major Works within the financial year.

4211 Capital Outlay on Family Welfare
106 Services and Supplies
91 Central Assistance to State Plan
(CASP)
O
2,985.32
R
(-)2,813.32
172.00
14.29
(-)157.71
Peduation in provision by surronder of ₹2,813.32
lakb was stated to be based on estual

(x)

(xi)

(xii)

Reduction in provision by surrender of ₹2,813.32 lakh was stated to be based on actual requirement in both the cases.

789	Special Compo	pecial Component Plan for Scheduled Castes				
91	Central Assista	ntral Assistance to State Plan				
	(CASP)					
	0	1,499.71				
	R	(-)1,159.71	340.00	21.47	(-)318.53	

Reduction in provision by surrender of  $\gtrless$ 1,159.71 lakh was stated to be based on actual requirement in both the cases.

796	Tribal Area	ı Sub-plan			
91		sistance to State Plan			
	(CASP)				
	0	1,255.97			
	R	(-)905.97	350.00	39.24	(-)310.76

Reduction in provision by surrender of ₹905.97 lakh was stated to be based on actual requirement.

Reasons for saving of above three cases as at Sl. No. (x) to (xii) were stated to be due to non-release of fund by the Finance Department.

	Gra	nt No. 52 - Family W	elfare & Preventive	Medicine	- Contd.		
	Head			Total	Actua		(+)
				Grant	Expenditur	e Saving	; (-)
(L)	Entine marrie		h a fallanina aaaaa		(₹ in lakh)		
(d)	Entire provis	sion was withdrawn in tl	ne following cases:				
(i)	4211	Capital Outlay on Fa	mily Welfare				
	106	Services and Supplies	-				
	16	Hospital					
		0	50.00				
		R	(-)50.00		••		•••
	Withdrawal actual require	of entire provision of ₹ ement.	50.00 lakh through re	eappropria	ation was stat	ed to be based	on
(ii)	789	Special Component Pl	an for Scheduled Cas	tes			
(11)	16	Hospital					
		0	50.00				
		R	(-)50.00				
	Withdrawal	of provision through re	appropriation of ₹45.	.69 lakh a	and by surren	der of ₹4.31 la	akh
	were stated t	o be based on actual rec	quirement in both the	cases.			
(iii)		Tribal Area Sub-plan					
	16	1	100.00				
		0	100.00				
	<b>TT</b> 7'.1 1 1	R	(-)100.00				•••
		of provision through re- o be based on actual rec			nd by surrend	ler of ₹16.89 la	akh
(e)	Entire provis	sion remained unutilised	l under:				
	4211	Capital Outlay on Fa	mily Welfare				
	108	Selected Area Program	nmes				
	99	Others					
		S	51.13				
		R	45.07	96.20	•	(-)96	.20
	the Finance	provision by supplemen Department under "Sub rough reappropriation of	arna Jayanti Tripura	Nirman Y	ojana". Furth	ner addition to	the

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

Grant No. 52 - Family Welfare & Preventive Medicine - Concld.						
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(f)	Legislature l	have been noticed	on through reapprop in the following ca ar and unnecessary to	ses. However,	no expenditure	was incurred
(i)	4211	Capital Outlay or	n Family Welfare			
	789	Special Componer	nt Plan for Scheduled	l Castes		
	99	Others				
		R	31.45	31.45		(-)31.45
(ii)	796	Tribal Area Sub-p	lan			
	99	Others				

57.35

57.35

(-)57.35

...

R

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

	Grant No. 55 - 111bar Wenare (Research) Department					
	Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)	
			(₹ in thous	and)		
REVENUE						
2225	Welfare of Scheduled Castes, Sche	duled Tribes, Ot	her Backwa	ard Classes and		
	Minorities					
Voted						
Original		5,57,69				
Supplement	ary	1,82,00	7,39,69	2,86,13	(-)4,53,56	
Amount sur	rendered during the year (March 2023)	1			52,20	
CAPITAL						
4225	Capital Outlay on Welfare of Scheo and Minorities	duled Castes, Scl	heduled Tri	bes, Other Backw	vard Classes	
Voted						
Original		8,40,00	8,40,00	2,81,67	(-)5,58,33	
Amount sur	rendered during the year (March 2023)	1			1,38,00	
Notes and (	Comments					
REVENUE	2					
Voted						
(a)	As the total expenditure of ₹286.13 lakh did not come even upto the original provision of ₹557.69 lakh, supplementary grant of ₹182.00 lakh obtained in March 2023 proved lack of budgetary control over the expenditure by the Controlling Officer.					
(b)	Out of the available savings of ₹453.	56 lakh, only ₹52.	20 lakh was	surrendered durin	g the year .	

# Grant No. 53 - Tribal Welfare (Research) Department

#### Grant No. 53 - Tribal Welfare (Research) Department-Contd.

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

#### (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)
  224.00

S	182.00	416.00	44.29	(-)371.71
0	234.00			

Augmentation of provision by supplementary grant of ₹182.00 lakh was attributed to release of additional fund on receipt of fund under Centrally Sponsored Scheme from the Government of India.

Saving of ₹420.88 lakh was also occurred during the year 2021-22.

(ii)

(i)

80 General	
------------	--

001 Direction and Administration

33	Welfare Programme				
	0	236.28			
	R	(-)53.09	183.19	153.76	(-)29.43
:	muarriai an Irre arrunan da.	. af ₹52 20 labb a	a d frath an andra stin	n in manisian	her mar of

Reduction in provision by surrender of ₹52.20 lakh and further reduction in provision by way of reappropriation of ₹0.89 lakh were stated to be based on actual requirement in both the cases.

Saving of ₹60.31 lakh was also occurred during the year 2021-22.

Reasons for saving were stated to be due to non-release of fund by the Ministry of Tribal Affairs, Government of India and also non-filling of vacant post in respect of two cases as at Sl. No. (i) and (ii).

## Grant No. 53 - Tribal Welfare (Research) Department-Concld.

	014	101100 00 1	indui (rescui cii)	o epui intent	concia	
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
CAPITAL						
Voted	Out of the or	voilable coving	of 7559 22 Joleh only 7129	00 lath was	aumondonod dumin	a the year
(a)	Out of the av	anable saving	of ₹558.33 lakh, only ₹138.	.00 lakii was	surrendered durin	ig the year.
(b)	Saving occur	rred under:				
. /	8					
	4225	Capital Outl	ay on Welfare of Schedule	ed Castes, S	cheduled Tribes,	
		Other Backw	ard Classes and Minoritie	es		
	02	Welfare of Sc	heduled Tribes			
	102	Economic De	velopment			
	88	Centrally Spo	nsored Scheme - III			
		( CSS )				
		0	840.00			
		R	(-)138.00	702.00	281.67	(-)420.33
	Reduction in	provision by s	urrender of ₹138.00 lakh w	as attributed	to actual requirer	nent.
	Reasons for	eaving was sta	ted to be due to non-release	of fund by t	the Ministry of Tr	ibal Affairs

Reasons for saving was stated to be due to non-release of fund by the Ministry of Tribal Affairs, Government of India.

Saving of ₹194.96 lakh was also occurred during the year 2021-22.

During the year 2022-23, no amount was transferred to the DDO's Bank Account.

		Grant No. 54 - Fac	cories & Bolle	rs Organisatio	n	
	Major Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
				(₹	in thousand)	
REVENUE						
2230	Labour Em	ployment and Skill Dev	elopment			
Voted						
Original			4,35,00			
Supplement	ary		1,48	4,36,48	3,23,11	(-)1,13,37
Amount sur	rendered durin	ng the year (March 2023)	)			36,48
Notes and C	Comments					
REVENUE						
Voted						
(a)		expenditure of ₹323.11 l		-		
	lakh, suppler	mentary grant of ₹1.48 la	akh obtained in	March 2023 pr	oved unnecessary	
(b)	Out of the av	ailable saving of ₹113.3	7 lakh, only ₹3	6.48 lakh was	surrendered durin	g the year.
(c)	Saving occur	rred mainly under:				
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
		Labour Employment	and Skill Deve	elopment		
	01					
		Working Condition and	d Safety			
	33	Welfare Programme				
		0	427.34			
		R	(-)36.48	390.86	315.29	(-)75.57
	Reduction in	provision by surrender	of ₹36.48 lakh	was stated to be	e based on actual	requirement.

Reason for saving furnished by the Department was not tenable since the saving could not be anticipated.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

## Grant No. 55 - Employment & Manpower

	Major Head		Total Grant (₹ in tl	Actual Expenditure housand)	Excess (+) Saving (-)
REVENUE					
2230	Labour Employment and Skill Deve	elopment			
Voted					
Original		8,90,23	8,90,23	7,04,69	(-)1,85,54
Amount surr	endered during the year (March 2023)				78,58

# **Notes and Comments**

# REVENUE

## Voted

(a)

(i)

Out of the available saving of ₹185.54 lakh, only ₹78.58 lakh was surrendered during the year.

Saving during the earlier years is given below:

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

⁽b) Saving occurred mainly under:

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
2230	Labour Employment	and Skill Developm	nent		
02	Employment Services				
001	Direction and Adminis	tration			
98	Administration				
	0	217.59			
	R	(-)0.12	217.47	171.32	(-)46.15

Reduction in provision by reappropriation of ₹0.12 was attributed to actual requirement.

Grant No.	55 - Employment & Manpower- Concld.
-----------	-------------------------------------

Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)	
				(₹ in lakh)		
101	Employment Service					
99	Others					
	0	536.91				
	R	(-)72.88	464.03	405.46	(-)58.57	
Reduction in provision by surrender of $\gtrless60.60$ lakh and by way of reappropriation of $\gtrless12.28$ lakh were stated to be based on actual requirement in both the cases.						

Saving of ₹111.87 lakh was also occurred in 2021-22

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

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

(ii)

2230	Labour Employment and Skill Development					
02	Employment Service					
101	<b>Employment Services</b>					
41	Human Development					
	0	68.70				
	R	12.40	81.10	80.74	(-)0.36	

Addition to the provision by reappropriation of  $\gtrless$ 12.40 lakh was stated to be based on actual requirement.

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

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

# **Grant No. 56 - Information Technology**

	Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
			(₹	in thousand)	
REVENUE					
2070	Other Administrative Services				
2220	Information and Publicity				
2852	Industries				
Voted					
Original		53,01,20	53,01,20	38,65,25	(-)14,35,95
Amount surr	rendered during the year (March 2023	)			12,13,70
CAPITAL					
4059	<b>Capital Outlay on Public Works</b>				
4859	Capital Outlay on Telecommunica	tion and Electro	nic Industrie	s	
Voted					
Original		30,50,00			
Supplementa	ary	72,14,52	1,02,64,52	1,00,04,14	(-)2,60,38
Amount surr	rendered during the year (March 2023	)			

# **Notes and Comments**

## REVENUE

#### Voted

(a) Out of the available saving of ₹1,435.95 lakh, only ₹1,213.70 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year Saving (₹ in lak		Percentage of Saving over total Provision
2016-17	164.65	41
2017-18	114.72	12
2018-19	1,185.85	86
2019-20	786.74	54
2020-21	869.21	39
2021-22	762.44	27

Head				Total Grant	Actual Expenditure	Excess (+) Saving (-)
(b)	Saving occur	red mainly unde	er:		(₹ in lakh)	
(i)	2070	Other Admini	strative Services			
	003	Training				
	29	Industries Deve	elopment			
		0	1,040.60			
		R	(-)248.05	792.55	742.54	(-)50.01
	Reduction in requirement.	-	surrender of ₹248.05	ö lakh was s	tated to be based	d on actual

Grant No. 56 - Information Technology - Contd.

789	9 Special Com	Special Component Plan for Scheduled Castes				
29	Industries D	Industries Development				
	0	305.15				
	R	(-)137.66	167.49	130.51	(-)36.98	
Deduction	:	her annual day of ₹122.05	المعمل الم	unhossing and understing	the ways als	

Reduction in provision by surrender of ₹132.05 lakh and subsequent reduction through reappropriation of ₹5.61 lakh were stated to be based on actual requirement in both the cases.

(iii)

(iv)

(ii)

796 Tribal Area Sub-plan

29	Industries Developme	nt			
	0	556.45			
	R	(-)251.49	304.96	259.78	(-)45.18

Reduction in provision by surrender of  $\gtrless 241.26$  lakh and subsequent reduction through reappropriation of  $\gtrless 10.23$  lakh were stated to be based on actual requirement in both the cases.

Reasons for saving were attributed to non utilisation of fund mainly under eDistrict/eOffice, Cyber Security Operation Centre, MyGov and under salaries component, etc. in respect of above three cases as at Sl No. (i) to (iii).

800	Other expenditure					
29	Industries Development					
	0	156.00				
	R	(-)52.00	104.00	104.00		

Reduction in provision by surrender of ₹34.84 lakh and subsequent reduction through reappropriation of ₹17.16 lakh were stated to be based on actual requirement in both the cases.

Reason for saving was not furnished by the Department.

Grant No.	56 - Information Technology	- Contd.
-----------	-----------------------------	----------

		Orant 100. 50	- mormation reem			
	Head			Total	Actual	Excess (+)
					spenditure	Saving (-)
				(₹ i	n lakh)	
()	2952	T J 4				
(v)	2852					
	07		on and Electronic Ind	ustries		
		Digital India Prog	-			
	29	Industries Develo	-			
		0	1,277.80			
		R	(-)229.90	1,047.90	1,017.03	(-)30.87
	Reduction i requirement.		surrender of ₹229.90	) lakh was state	d to be base	d on actual
(vi)	202	Electronics				
	29	Industries Develo	opment			
		0	404.56			
		R	(-)39.00	365.56	358.34	(-)7.22
			()23100			()//==
	Reduction in	provision by surre	ender of ₹39.00 lakh w	vas stated to be ba	sed on actual r	equirement.
(vii)	789	Special Compone	ent Plan for Scheduled	Castes		
()	29	Industries Develo				
	_>	0	517.31			
		R	(-)100.50	416.81	375.33	(-)41.48
		K	()100.50	410.01	515.55	()+1.+0
	Withdrawal requirement.		surrender of ₹100.5	0 lakh was state	ed to be base	ed on actual
(viii)	796	Tribal Area Sub-	nlan			
(viii)	29	Industries Develo				
	29	0	943.33			
				755 00	749.06	()717
		R	(-)188.10	755.23	748.06	(-)7.17
	Reduction in	provision by surre	ender of ₹188.10 lakh	was attributed to a	actual requiren	nent.

Reasons for saving were attributed to unutilisation of fund due to non receipt of bills from the vendors in time in respect of four cases as at Sl. No. (iv) to (viii).

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving was p	oartly offset by excess	s under:			
(i)	2220	Information and P	ublicity			
	60	Others				
	102	Information Centres	5			
	99	Others				
		0	52.00			
		R	17.16	69.16	66.82	(-)2.34

## Grant No. 56 - Information Technology - Contd.

Addition to the provision through reappropriation of ₹17.16 lakh was stated to be based on actual requirement.

789	789 Special Component Plan for Scheduled Castes				
99	Others				
	0	17.00			
	R	5.61	22.61	22.61	
A 11.		·····································		1, 1, 1, 1, .	. 1

(ii)

(iii)

Addition to the provision through reappropriation of ₹5.61 lakh was stated to be based on actual requirement.

796	Tribal Area Sub-plan				
99	Others				
	0	31.00			
	R	10.23	41.23	40.23	(-)1.00

Addition to the provision through reappropriation of ₹10.23 lakh was stated to be based on actual requirement.

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

#### Grant No. 56 - Information Technology - Contd.

#### Head

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

# CAPITAL

## Voted

(a) No part of the available saving of  $\gtrless 260.38$  lakh was surrendered during the year.

Percentage of Saving Year Saving over total (₹ in lakh) Provision 2016-17 429.36 37 2017-18 179.00 55 2018-19 550.00 100 2019-20 200.00 100 2020-21 78 843.13 2021-22 2,378.30 82

Saving during the earlier years is given below:

(b) Saving occurred mainly under:

(i)

(ii)

#### 4859 Capital Outlay on Telecommunication and Electronic Industries

- 02 Electronics
- 004 Research and Development
- 29 Industries Development

0	1,586.00			
R	(-)1,368.38	217.62	143.48	(-)74.14

Withdrawal of provision through reappropriation of ₹1,368.38 lakh was stated to be based on actual requirement.

789	Special Component	Special Component Plan for Scheduled Castes					
29	Industries Development						
	0	518.50					
	R	(-)446.90	71.60	5.62	(-)65.98		

Reduction in provision through reappropriation of ₹446.90 lakh was stated to be based on actual requirement.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(iii)	796	Tribal Area S	ub-plan (TSP)			
	29	Industries De	Industries Development			
		0	945.50			
		R	(-)815.20	130.30	10.10	(-)120.20

Grant No. 56 - Information Technology - Concld.

Reduction in provision through reappropriation of ₹815.20 lakh was stated to be based on actual requirement.

Reasons for saving were attributed to unutilisation of fund due to non receipt of bills from the vendors in time in respect of three cases as at Sl. No. (i) to (iii).

(c) Saving was partly offset by excess under:

Capital Outlay on Public Works				
General				
Construction				
Public Works				
S R	2,077.37 1,368.38	3,445.75	3,445.75	
	General Construction Public Works S	Construction Public Works S 2,077.37	General Construction Public Works S 2,077.37	General Construction Public Works S 2,077.37

Creation of provision by supplementary grant of ₹2,077.37 lakh was attributed to release of fund by the State Government for undertaking new project under the scheme "Loan under special assistance for capital expenditure" during the year. Further addition to the provision through reappropriation of ₹1,368.38 lakh was stated to be based on actual requirement.

789	Special component Plan for Scheduled castes						
25	Public Works						
	S	1,522.10					
	R	446.90	1,969.00	1,968.94	(-)0.06		

Creation of provision by supplementary grant of ₹1,522.10 lakh was attributed to release of fund for implementation of new project by the Government of Tripura under the scheme "Loan under special assistance for capital expenditure". Further addition to the provision through reappropriation of ₹446.90 lakh was stated to be based on actual requirement.

(ii)

(i)

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
796	Tribal Area Sub-plan				
25	Public Works				
	S	3,615.05			
	R	815.20	4,430.25	4,430.25	

Grant No. 56 - Information Technology - Concld.

(iii)

Creation of provision by supplementary grant of ₹3,615.05 lakh was attributed to release of fund for implementation of new project under the scheme "Loan under special assistance for capital expenditure". Further addition to the provision through reappropriation of ₹815.20 lakh was stated to be based on actual requirement.

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

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

	Grant No. 5	7 - Welfare of Minori	ties Department		
	Major Head		Total	Actual	Excess (+)
				Expenditure thousand)	Saving (-)
			× ×		
REVENUE	C				
2225	Welfare of Scheduled Caste	s, Scheduled Tribes, (	Other Backward	Classes and	
	Minorities				
2235	Social Security and Welfare	2			
Voted					
Original		16,77,85	16,77,85	11,46,66	(-)5,31,19
Amount sur	rrendered during the year (Marc	h 2023)			1,02,90
CAPITAL					
Voted					
4059 4215	Capital Outlay on Public W				
4215	Capital Outlay on Water Su		Cabadulad Tuiba	a Othan Daala	ward Classes
4225	Capital Outlay on Welfare and Minorities	of Scheduled Castes,	Scheduled Tribe	s, Other Back	waru Classes
Original		59,57,49			
Supplemen	tary	4,39,76	63,97,25	14,56,12	(-)49,41,13
Amount sur	rrendered during the year (Marc	h 2023)			7,00

# Notes and Comments

# REVENUE

# Voted

(a)

Out of available saving of ₹531.19 lakh, only ₹102.90 lakh was surrendered during the year.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	421.00	12
2017-18	605.51	19
2018-19	721.91	27
2019-20	936.51	45
2020-21	603.00	43
2021-22	627.01	39

	G	rant No. 57 - W	elfare of Minorities E	)epartment -	Contd.	
H	Iead			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(b)	Saving occur	rred mainly under	:			
(i)	2225		eduled Castes, Schedu ses and Minorities	lled Tribes, O	ther	
	04	Welfare of Mino	orities			
	001	Direction and A	dministration			
	33	Welfare Program	nme			
		0	129.95			
		R	(-)1.90	128.05	106.48	(-)21.57
	Reduction in	provision by sur	render of ₹1.90 lakh wa	as stated to be	based on actual re	equirement.
(ii)	277	Education				
	91	Central Assistan	ce to State Plan			
		(CASP)				
		0	250.00	250.00	80.99	(-)169.01
	Reasons for as at Sl. No.	-	by the Department we	re not specific	c in respect of ab	ove two cases
(c)	Entire provis	sion was withdraw	n in the following case	e:		
	2225		eduled Castes, Schedu ses and Minorities	lled Tribes, O	ther	
	04	Welfare of Mino	orities			
	104	Subsidy for Spe	cial Operations			
	72	Public Distribut	ion System			
		0	100.00			
		R	(-)100.00			
(d)	Entire provis	sion remained unu	tilised throughout the	year as under:		
(i)	2225		eduled Castes, Schedu ses and Minorities	lled Tribes, O	ther	
	04	Welfare of Mino	orities			
	277	Education				
	90	State Share for C	Central Assistance to St	tate Plan		
		0	62.50	62.50		(-)62.50

# Grant No. 57 - Welfare of Minorities Department - Contd.

#### Grant No. 57 - Welfare of Minorities Department - Contd.

]	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(ii)	283	Housing				
	91	Central Assistant	ce to State Plan			
		(CASP)				
		0	100.00	100.00		(-)100.00
		e	d to be due to non rel			

also for non-incurring expenditure by the Single Nodal Agency (SNA), in respect of two cases as at Sl. No. (i) and (ii).

## CAPITAL

# Voted

- In view of the huge saving of ₹4,941.13 lakh, supplementary grant of ₹439.76 lakh obtained in March 2023 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available saving of  $\mathbb{Z}4,941.13$  lakh, only  $\mathbb{Z}7.00$  lakh was surrendered during the year.

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	5,024.36	67
2017-18	4,369.43	60
2018-19	3,807.53	69
2019-20	4,907.17	86
2020-21	36.36	83
2021-22	3,902.93	72

Saving during the earlier years is given below:

#### Grant No. 57 - Welfare of Minorities Department - Contd.

Head

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

(c) Saving occurred mainly under:

(i)

4059	<b>Capital Outlay</b>	on Public Works			
80	General				
051	Construction				
54	National Bank for Agriculture and Rural Development (NABARD)				
	0	1.00			
	S	439.76			
	R	351.24	792.00	272.82	(-)519.18

Augmentation of provision by supplementary grant of ₹439.76 lakh was attributed to release of more fund by the Finance Department in excess of Budget Estimates under Rural Infrastructure Development Fund loan of various projects under different Administrative Department. Further addition to the provision through reappropriation of ₹351.24 lakh was stated to be based on actual requirement.

Reason for saving furnished by the Department was not tenable as the required information had not been furnished by the different divisions to whom the fund were placed.

(ii)	4225	•	y on Welfare of Schec Backward Classes ar	,	eduled	
	04	Welfare of Min		iu minorities		
	277	Education				
	90	State Share for	Central Assistance to	State Plan		
		0	306.25	306.25	47.79	(-)258.46
(iii)	91	Central Assista	ance to State Plan			
		(CASP)				
		0	4,407.00			
		R	(-)7.00	4,400.00	1,068.56	(-)3,331.44
	Reduction in	provision by su	rrender of ₹7.00 lakh v	was stated to be ba	sed on actual re	equirement.
(iv)	282	Health				

90	State Share for Central As	ssistance to State Pla	an		
	0	62.50	62.50	8.92	(-)53.58

Head	1			Actual spenditure n lakh)	Excess (+) Saving (-)
(v) 9	Central Assistance	e to State Plan			
	(CASP)				
	0	400.00	400.00	41.04	(-)358.96
	r saving were stated espect of four cases as		-	y the Single N	lodal Agency
(d) Entire prov	ision was withdrawn	under:			
405	Capital Outlay or	n Public Works			
80					
05	Construction				
2:	5 Public Works				
	0	351.24			
	R	(-)351.24			
Withdrawa actual requ	l of entire provision t irement.	through reappropriati	ion of ₹351.24 lak	h was stated to	b be based on
(e) Entire prov	ision remained unutil	lised throughout the	year in the followi	ng cases:	
(i) <b>421</b>	5 Capital Outlay or	n Water Supply and	Sanitation		
01	Water Supply				
102	2 Rural Water Suppl	ly			
90	) State Share for Ce	ntral Assistance to St	tate Plan		
	0	62.50	62.50		(-)62.50
(ii) 9	Central Assistance (CASP)	e to State Plan			
	0	350.00	350.00		(-)350.00
	r saving was stated to ipt of fund from the <b>(</b>		-	-	tment as well

Grant No. 57 - Welfare of Minorities Department - Concld.

During the year 2022-23, an amount of ₹1.24 lakh transferred to the DDO's Bank Account was fully utilised.

	Major Head		ome (FSL PAC Prosecution	Total	Actual	Excess (+)
					Expenditure	Saving(-)
	_			(₹ in	thousand)	
REVENUI						
2052 2052		-General Se				
2053 2055	Police	ministration	1			
2035 2235		rity and wel	foro			
Voted	Social Secu	i ity allu wei				
Original			7,52,64	7,52,64	6,27,76	(-)1,24,88
Oliginal			7,52,04	7,52,04	0,27,70	(-)1,24,00
Amount su	rrendered durin	g the year (N	March 2023)			32,50
CAPITAL						
4055	Capital Out	lay on Police	e			
Voted	•	·				
Original			36,36			
Supplemen	itary		14,00	50,36	32,82	(-)17,54
Amount sur	rrendered durin	g the year (N	/arch 2023)			15,56
	Comments					
REVENUI	Ľ					
Voted	Out of the av	ailabla cavin	g of ₹124.88 lakh, only ₹32	50 Jokh was a	reandarad duri	ag the year
(a)	Out of the av	anabie savin	ig of \$124.88 lakit, only \$32	.50 Takli was st	intendered dum	ng me year.
(b)	Saving occur	red mainly u	inder:			
	Head			Total	Actual	Excess (+)
				Grant I	Expenditure	Saving (-)
				(₹	in lakh)	
(i)	2053	District Ad	ministration			
	094	Other Estab	lishments			
	09	Security Re	lated Expenditure			
		0	150.00			
		R	(-)47.00	103.00	102.24	(-)0.76
	Reduction in attributed to	-	by surrender of $\gtrless$ 14.06 lakh ement.	and by reappro	piation of ₹32.	.94 lakh were
	Saving of ₹0	60 lakh was	also occurred during the yea	r 2021-22		

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

Saving of  $\gtrless 0.60$  lakh was also occurred during the year 2021-22.

	Grant No.	t No. 58 - Home (FSL PAC Prosecution & Co-ordination Cell) - Concld.				
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(ii)	2055	Police				
	001	Direction and Administ	ration			
	05	Establishment				
		0	197.82			
		R	12.80	210.62	171.34	(-)39.28
	Addition to trequirement.	the provision by reapprop	riation of ₹12.80 laŀ	kh was sta	ated to be based on	actual
	Saving of ₹2	2.79 lakh was also occur	red during the year 2	2021-22.		
(iii)	116	Forensic Science				
	08	Police				
		0	321.60			

Addition to the provision by reappropriation of ₹14.50 was stated to be due to actual requirement.

336.10

14.50

(-)33.94

302.16

Saving of  $\gtrless$  22.41 lakh was also occurred during the year 2021-22.

Reasons for saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

### CAPITAL

### Voted

(a) Out of the available saving of ₹17.54 lakh, only ₹15.56 lakh was surrendered during the year.
 However the said saving did not qualify for comment in the Sub-head level.

Saving during the earlier years is given below:

R

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

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

	Grant	t No. 59 - Tour	·ism		
	Major Head		Total	Actual	Excess (+)
				kpenditure	Saving (-)
			(₹ in t	housand)	
REVENUE					
3452	Tourism				
Voted	Tourism				
Voleu					
Original		9,24,00			
Supplement	ary	5,24,09	14,48,09	8,82,24	(-)5,65,85
Amount sur	rendered during the year (March 2023	3)			
CAPITAL					
4552	Capital Outlay North Eastern Are	eas			
5452	<b>Capital Outlay on Tourism</b>				
5465	Investments in General Financial	and Trading I	nstitutions		
Voted					
Original		52,55,00	52,55,00	4,55,00	(-)48,00,00
Amount sur	rendered during the year (March 202.	3)			43,50,00
Notes and C	Comments				
REVENUE					
Voted					
(a)	As the total expenditure of ₹882.24 lakh, supplementary grant of ₹524.0		1	0 1	

(b) No part of the available saving of ₹565.85 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
2020-21	102.08	20
2021-22	363.66	48

### Grant No. 59 - Tourism - Contd.

	Head			Total Grant	Exper (₹ in la	Actual nditure akh)	Excess (+) Saving (-)
(c)	Saving occur	red mainly under:					
(i)	<b>3452</b> 01 789 98	<b>Tourism</b> <i>Tourist Infrastructure</i> Special Component Pla Administration O	n for Scheduled Cast 100.00	tes			
	Reduction in requirement.	R provision through reap	(-)60.00 propriation of ₹60.0	40.00 0 lakh v	vas stat	40.00 ed to be base	 d on actual
(ii)	21	Tribal Area Sub-plan Tourism and Publicity O R he provision through rea	110.00 75.00 ppropriation of ₹75.	185.00 00 lakh	was sta	88.12 ted to be base	(-)96.88 ed on actual
(iii)		Administration O R provision through reap	125.00 (-)75.00 propriation of ₹75.0	50.00 0 lakh v	vas stat	50.00 ed to be base	 d on actual
(iv)	001 98	<i>General</i> Direction and Administ Administration O R he provision through rea	454.00 11.00	465.00 00 lakh	was sta	398.77 ted to be base	(-)66.23 ed on actual
(v)	104 99	Promotion and Publicity Others S	y 163.09	163.09		58.78	(-)104.31

Creation of provision by supplementary grant of ₹163.09 lakh was attributed to requirement of fund by the Department beyond Budget Estimate on Welfare activities under Minor Works.

#### Grant No. 59 - Tourism - Contd.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(vi)	789	Special Component Pla	n for Scheduled Cas	stes		
	99	Others				
		S	150.00	150.00	92.66	(-)57.34
	-	provision by supplementa Department for Welfar				•
(vii)	796	Tribal Area Sub-plan				
	99	Others				
		S	200.00	200.00	39.00	(-)161.00

S	200.00	200.00	39.00	(-)161.00	
Creation of provision by supplementary grant of ₹200.00 lakh was attributed to receipt of fund by					
the Department from the State Government for Welfare activities.					

Reasons for saving of the above seven cases as at Sl. No. (i) and (vii) have not been intimated by the Department (August 2023).

# CAPITAL

Voted

- (a) Out of the available saving of ₹4,800.00 lakh, only ₹4,350.00 lakh was surrendered during the year.
- (b) Saving occurred mainly under:
- (i)

#### 5452 Capital Outlay on Tourism

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

(CASP)				
0	1,000.00			
R	(-)592.00	408.00	204.00	(-)204.00

Reduction in provision by surrender of ₹592.00 lakh was stated to be based on actual requirement.

(ii)

789 Special Component Plan for Scheduled Castes

91 Central Assistance to State Plan

(CASP)				
0	1,000.00			
S	(-)864.00	136.00	68.00	(-)68.00

Reduction in provision by surrender of ₹864.00 lakh was stated to be based on actual requirement.

Grant No. 59 - Tourism - Contd.

	Head		-	Actual enditure lakh)	Excess (+) Saving (-)
(iii)	<ul> <li>796 Tribal Area Su</li> <li>91 Central Assista</li> <li>(CASP)</li> <li>O</li> <li>R</li> <li>Reduction in provision by requirement.</li> <li>Reasons for saving of the ab Department (August 2023).</li> </ul>	2,000.00 (-)1,744.00 surrender of ₹1,744.00			
(c)	Entire provision was withdra	wn in the following case	c•		
(C)	Entre provision was withdra	twit in the following case	5.		
(i)	<ul> <li>5452 Capital Outlay</li> <li>01 Tourist Infrastr</li> <li>101 Tourist Centre</li> <li>21 Tourism and P</li> <li>O</li> <li>R</li> <li>Withdrawal of entire provisi</li> <li>requirement.</li> </ul>	ructure ublicity 52.00 (-)52.00	 2.00 lakh was state	 ed to be base	 d on actual
(ii)	25 Public Works O R Withdrawal of entire provis requirement.	545.00 (-)545.00 ion by surrender of ₹54	 5.00 lakh was stat	 ed to be base	 d on actual
(iii)	789 Special Compo 25 Public Works O R Withdrawal of entire provis requirement.	onent Plan for Scheduled 178.00 (-)178.00 ion by surrender of ₹17		 ed to be base	 d on actual

### Grant No. 59 - Tourism - Concld.

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
796	Tribal Area Sub-plan				
21	Tourism and Publicity				
	0	31.00			

Withdrawal of entire provision by surrender of ₹31.00 lakh was stated to be based on actual requirement.

. . .

. . .

. . .

(v)	25	Public Works			
		0	327.00		
		R	(-)327.00	 	•••

(-)31.00

Withdrawal of entire provision by surrender of ₹327.00 lakh was stated to be based on actual requirement.

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

R

(iv)

#### 4552 Capital Outlay on North Eastern Areas

101 Contribution to Central Resource Pool for Development (NEC)

#### 91 Central Assistance to State Plan

(CAS

0

SP)			
	26.00	26.00	 (-)26.00

Reason for saving of ₹26.00 lakh has not been intimated by the Department (August 2023).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No. 60 - Kokborok & Other Minority Languages					
	Major Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹	in thousand)	
REVENUE					
2202	General Education				
	General Education				
Voted					
Original		1,22,20			
Supplement	ary	18,22	1,40,42	1,15,84	(-)24,58
Amount sur	rendered during the year (March	2023)			
CAPITAL					
4202	<b>Capital Outlay on Education</b>	, Sports, Art and Cul	ture		
Voted					
Original		8,10	8,10	8,10	
onginai		0,10	0,10	0,10	
Notes and C	Comments				
REVENUE					
Voted					
	As the total expanditure of 3	F115 94 Jakh did not	aoma ayan y	nto the Original	<b>Provision</b> of
(a)	As the total expenditure of ₹ ₹122.20 lakh, Supplementary				
	unnecessary.	grant of (10.22 law		1 march 2025 p	ioved whonly

(b) No part of the available saving of ₹24.58 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
2020-21	15.34	17
2021-22	16.99	11

Grant No. 6	60 - Kokborok & 🤇	Other Minority I	Languages-Concld.
-------------	-------------------	------------------	-------------------

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

(c) Saving occurred mainly under:

### 2202 General Education

- 05 Language Development
- 200 Other Languages Education
- 41 Human Development

0	120.20			
S	18.22	138.42	113.92	(-)24.50

Augmentation of provision by supplementary grant of 18.22 lakh was attributed to release of additional fund for payment of Dearness Allowances, Printing text books, etc.

Reason for saving was stated to be mainly due to short release of fund by Finance Department as well as less receipt of Medical reimbursement claims, TA claims and also non-incurring of expenditure by the Implementing Agency etc.

During the year 2022-23, an amount of ₹129.17 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹124.52 lakh was spent leaving an amount of ₹4.65 lakh as unspent as on 31.03.2023.

Grant No. 61 -	<b>OBC</b> Welfare
----------------	--------------------

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2225	Welfare of Scheduled Castes, S and Minorities	Scheduled Tribes,	Other Backwa	ard Classes	
Voted					
Original		40,67,00			
Supplement	ary	13,07,00	53,74,00	32,00,85	(-)21,73,15
Amount sur	rendered during the year (March 20	)23)			
CAPITAL					
4225	Capital Outlay on Welfare of S	cheduled Castes, S	Scheduled Trib	es, Other	
	<b>Backward Classes and Minoriti</b>	ies			
Voted					
Original		21,57,00			
Supplement	ary	1,00	21,58,00	56,88	(-)21,01,12
Amount sur	rendered during the year (March 20	)23)			
Notes and ( REVENUE					

Voted

(a) As the total expenditure of ₹ 3,200.85 lakh did not come even upto the original provision of ₹4,067.00 lakh, supplementary grant of ₹1,307.00 lakh obtained in March 2023 proved lack of budgetary control over the expenditure on the part of the Controlling Officer.

(b) No part of the available saving of ₹2,173.15 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	1,594.54	35
2017-18	2,268.58	63
2018-19	1,786.27	35
2019-20	2,258.49	55
2020-21	162.70	4
2021-22	162.22	4

Grant No. 61 - OBC Welfare - Contd.	Grant No.	61 -	<b>OBC Welfare -</b>	Contd.
-------------------------------------	-----------	------	----------------------	--------

		Grant No	b. 61 - OBC wenar	e - Conta.		
	Head			Total Grant (	Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occur	rred mainly under:				
(i)	•	-	duled Castes, Schedu	uled Tribes Of	her Backward	
(1)		Classes and Min		incu IIIbes, Ot	ner Dackwaru	
	03	Welfare of Backw				
		Direction and Ad				
		Welfare Program				
		0	209.00			
		R	(-)11.00	198.00	163.47	(-)34.53
(ii)	102 50	Economic Develo	-			
		S	216.00			
		R	100.00	316.00	33.61	(-)282.39
	additional fu	nd under Post Mat	plementary grant of ric Scholarship for O akh was attributed to	BC students. Fu	orther addition to	
(iii)	277	Education				
	35	Scholarship and S	Stipend			
		0	400.00	400.00	224.13	(-)175.87
(iv)	70	State Share				
		0	28.00			
		S	291.00			
		R	11.00	330.00	189.94	(-)140.06

Augmentation of provision by supplementary grant of  $\gtrless 291.00$  lakh was due to release of additional fund under State Share of Pre-matric Scholarship for OBC. Further addition to the provision by reappropriation of  $\gtrless 11.00$  lakh was attributed to actual requirement.

## Grant No. 61 - OBC Welfare - Concld.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(v)	86	Centrally Spon	sored Scheme-I			
		0	3,330.00			
		S	800.00	4,130.00	2,589.70	(-)1,540.30
	e	und for CSS Po	by supplementary grant of ost-matric Scholarship for			
	Reasons for a No. (i) to (v)	e	l by the Department were	e not specific i	in respect of five c	cases as at Sl.
CAPITAL Voted						

(a)	-	ure of ₹56.88 lakh fell well short of the original provision of ₹ 2,157.00 lakh, grant of ₹1.00 lakh obtained in March 2023 proved unnecessary.
(b)	No part of the a	vailable saving of $\gtrless$ 2,101.12 lakh was surrendered during the year.
	Saving of ₹350.	01 lakh was also occurred in 2021-22.
(c)	Saving occurred	due to non-utilisation of fund as under :
		apital Outlay on Welfare of Scheduled Castes, Scheduled ribes other Backward Classes and Minorities
	03 W	elfare of Backward Classes
	102 Ec	conomic Development

 91
 Central Assistance to State Plan

 O
 2,100.00
 2,100.00
 ...
 (-)2,100.00

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

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

Grant No.	62 - Education	(Elementary)
-----------	----------------	--------------

	Grant No.	02 - Education	(Elementary)		
	Major Head		Total	Actual	Excess (+)
			Grant	Expenditure	Saving (-)
			(₹	in thousand)	
REVENUE	2				
2059	Public Works				
2202	General Education				
2236	Nutrition				
Voted					
Original		11,08,41,77			
Supplement	ary	63,37,00	11,71,78,77	7,80,11,74	(-)3,91,67,03
Amount sur	rendered during the year (March 20	023)			2,16,15,52
CAPITAL					
4059	Capital Outlay on Public Work	S			
4202	Capital Outlay on Education, S	ports, Art and C	Culture		
Voted		-			
Original		50,01			
Supplement	arv	1,02,40	1,52,41	2,41	(-)1,50,00
	rendered during the year (March 20		-,,-1	_,	
0110 501		,			
Notos and f	Q				

# **Notes and Comments**

## REVENUE

# Voted

- (a) As the expenditure of ₹78,011.74 lakh did not come even upto the original provision of ₹1,10,841.77 lakh, supplementary grant of ₹6,337.00 lakh obtained in March 2023 proved unnecessary.
- (b) Out of the available saving of ₹39,167.03 lakh, only ₹21,615.52 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	11,447.16	15
2017-18	12,944.45	12
2018-19	12,970.46	13
2019-20	7,189.40	8
2020-21	17,140.64	18
2021-22	27,584.25	27

		Grant No. 62	- Education (Elem	entary) - Contd	•	
	Head				Actual Expenditure ₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occur	rred mainly under:				
(i)	2202	General Educati	ion			
	01	Elementary Educ	ation			
	001	Direction and Ad	ministration			
	98	Administration				
		0	85,484.00			
		R	(-)21,646.00	63,838.00	60,758.40	(-)3,079.60
			ender of ₹21,570.74 actual requirement			ion of ₹75.26
	Reason for s	aving was stated to	be due to non-fillir	ng up of vacant po	ost.	
(ii)	106	Teachers and Oth	er Services			
	41	Human Developr	nent			
		0	13,000.00	13,000.00	7,531.75	(-)5,468.25
	Reason for s	aving was stated to	be due to transfer o	of staff.		
(iii)	42	Government Prin	nary Schools			
		0	160.00			
		R	(-)130.00	30.00	16.43	(-)13.57
	Reduction in requirement.		appropriation of ₹1	130.00 lakh was	stated to be ba	sed on actual
(iv)	789	Special Compone	ent Plan for Schedul	ed Castes		
	42	Government Prin	nary Schools			
		0	30.00	30.00	0.26	(-)29.74
		saving were stated to cases as at SI. No	l to be due to less ro o. (iii) and (iv).	equirement of cla	ims stipends fro	m students in
(v)	98	Administration				
		0	40.80			
		R	(-)10.20	30.60	15.31	(-)15.29
	Withdrawal	of provision by sur	render of ₹10.20 lal	kh was attributed	to actual require	ment.
	Reason for s process.	saving was stated	to non utilisation o	f fund due to tec	chnical problems	s in quotation

# Grant No. 62 - Education (Elementary) - Contd.

		Grant No. 62 - E	ducation (Eleme	ntary) - Contd.		
	Head				Actual expenditure	Excess (+) Saving (-)
				(<	in lakh)	
(vi)	796	Tribal Area Sub-plan				
	42	Government Primary				
		0	160.00	160.00	131.45	(-)28.55
	Reason for s	aving was stated to be	due to less requir	ement of claims for	or stipends from	n students.
(vii)	05	Language Developm	ent			
	102	Promotion of Modern	n Indian Languag	es and Literature		
	91	Central Assistance to	State Plan			
		(CASP)				
		0	300.00	300.00	262.93	(-)37.07
	Reason for s	aving was stated to be	due to non-releas	e of fund by the I	Finance Depart	ment.
(viii)	200	Other Languages Edu	ication			
	41	Human Development				
		0	1,718.00	1,718.00	1,435.96	(-)282.04
	Reason for s	aving was stated to be	mainly due to no	n-recruitment of n	nadarssa teache	ers.
(ix)	2236	Nutrition				
	02	Distribution of nutrit	ious food and bev	verages		
	102	Mid-day Meals				
	91	Central Assistance to	State Plan			
		(CASP)				
		0	2,370.90			
		S	477.10	2,848.00	1,176.47	(-)1,671.53
	Augmentatio	on of provision by sup	plementary grant	t of ₹477.10 lakh	was attributed	to release of

Augmentation of provision by supplementary grant of ₹477.10 lakh was attributed to release of additional fund under Pradhan Mantri Poshan Scheme(Mid-Day-Meal) on reciept of fund from Government of India.

Grant No.	62 - Education	(Elementary)	- Contd.
-----------	----------------	--------------	----------

Grant No. 02 - Education (Elementary) - Contu.						
	Head			Total	Actual	Excess (+)
				Grant	Expenditure	Saving (-)
					(₹ in lakh)	
(x)	789	Special Component Plan	n for Scheduled Cast	tes		
	90	State Share for Central	Assistance to State P	lan		
		0	275.80			
		R	(-)9.24	266.56	248.19	(-)18.37
	Reduction in	n provision by surrender	of $\gtrless9.15$ lakh and	by reapp	propriation of ₹0.0	9 lakh were

stated to be based on actual requirement in both the cases.

(xi)	91	Central Assista	ance to State Plan			
		(CASP)				
		0	2,370.90			
		S	477.10	2,848.00	1,176.47	(-)1,671.53
	_					

Augmentation of provision by supplementary grant of ₹477.10 lakh was stated to be due to release of fund under Pradhan Mantri Poshan Scheme(Mid-Day-Meal) on receipt of fund from Government of India.

(xii)	796	Tribal Area Su	ıb-plan			
	90	State Share for Central Assistance to State Plan				
		0	827.40			
		R	(-)12.04	815.36	719.26	(-)96.10

Reduction in provision by surrender of  $\gtrless11.83$  lakh and further reduction through reappropriation of  $\gtrless0.21$  lakh were stated to be based on actual requirement in both the cases.

(xiii)	91	Central Assistance to	State Plan			
		(CASP)				
		0	3,161.20			
		S	5,382.80	8,544.00	3,529.43	(-)5,014.57

Augmentation of provision by supplementary grant of ₹5,382.80 lakh was attributed to release of fund under Pradhan Mantri Poshan Scheme(Mid-Day-Meal) on receipt of fund from the Government of India.

Reasons for saving were stated to be due to short release of fund by the Finance Department in respect of five cases as at Sl. No. (ix) to (xiii).

#### Grant No. 62 - Education (Elementary) - Contd.

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

(d) Entire provision was withdrawn as under:

Public Works			
General			
Maintenance and Repairs			
Other Maintenance Expenditure			
O 85.00			
R (-)85.00			
	Maintenance and Repairs Other Maintenance Expenditure O 85.00	GeneralMaintenance and RepairsOther Maintenance ExpenditureO85.00	General       Maintenance and Repairs       Other Maintenance Expenditure       O     85.00

Withdrawal of provision by reappropriation of 35.00 lakh was stated to be based on actual requirement.

(e) Instance of incurring expenditure through reappropriation without the knowledge of the State Legislature has been noticed in the following case. This is irregular which could have been avoided by a token of provision in the budget. The excess expenditure requires regularisation.

### 2202 General Education

05	Language Developme	ent		
102	Promotion of Modern	Indian Languages	and Literature	
90	State Share for Centra	al Assistance to Sta	ate Plan	
	R	114.77	114.77	114.77

(f) Saving was partly offset by excess under:

2202	<b>General Educatio</b>	n			
80	General				
001	Direction and Adm	ninistration			
98	Administration				
	0	124.50			
	R	90.00	214.50	200.01	(-)14.49

• • •

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

Reason for saving furnished by the Department was not tenable as it was stated that the fund could not utilise by the DDO's.

### Grant No. 62 - Education (Elementary) - Contd.

Head

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

### CAPITAL

### Voted

(a) As the expenditure of ₹2.41 lakh (5%) full well short of the original provision of ₹50.01 lakh, supplementary grant of ₹102.40 lakh obtained in March 2023 proved wholly unnecessary and resulted in blocking of fund idle.

Saving during the earlier years is given below:

Year	Saving (₹ in lakh)	Percentage of Saving over total Provision
2016-17	1,746.89	84
2017-18	410.34	19
2018-19	13.58	25
2019-20	20.00	100
2020-21	3.00	100
2021-22	50.00	100

⁽b) No part of the available saving of ₹150.00 lakh was surrendered during the year.

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

(i)

### 4059 Capital Outlay on Public Works

- 80 General
- 796 Tribal Area Sub-plan
- 79 Other Maintenance Expenditure

   O
   20.00
   20.00
   ...
   (-)20.00

Grant No.	62 - Education (Elementary) - Concld.
-----------	---------------------------------------

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

(ii)

# **4202** Capital Outlay on Education, Sports, Art and Culture 01 General Education

201 Elementary Education

99	Others			
	S	34.99		
	R	0.01	35.00	 (-)35.00

Creation of provision by supplementary grant of ₹34.99 lakh was attributed to release of fund under new project approved by the Government. Further addition to the provision by reappropriation of ₹0.01 lakh was stated to be based on actual requirement.

(iii)	789	Special Component Plan for Scheduled Castes					
	99	Others	thers				
		S	20.00	20.00		(-)20.00	

Creation of provision by supplementary grant of ₹20.00 lakh was attributed to release of fund under Major Works for Subarna Jayanti Tripura Nirman Yojana.

(iv)	796	Tribal Area Sub-plan			
	99	Others			
		S	45.00	45.00	 (-)45.00

Creation of provision by supplementary grant of ₹45.00 lakh was attributed to release of fund under Major Works for Subarna Jayanti Tripura Nirman Yojana.

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

During the year 2022-23, an amount of ₹337.42 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹325.55 lakh was spent leaving an amount of ₹11.79 lakh as unspent as on 31.03.2023.

	Major Head		Total Grant (₹	Actual Expenditure in thousand)	Excess (+) Saving (-)
REVENUE					
2230	Labour Employment and Skill Dev	elopment			
2851	Village and Small Industries				
Voted					
Original		1,21,50			
Supplement	ary	11,12,25	12,33,75	3,42,32	(-)8,91,43

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

### **Notes and Comments**

### REVENUE

### Voted

(a)

No part of the available saving of ₹891.43 lakh was surrendered during the year. Saving during the earlier years are given below:

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

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

(i)

### 2851 Village and Small Industries

- 003 Training
  - 87 Centrally Sponsored Scheme II

(CSS)			
0	0.51		
S	415.01		
R	0.48	416.00	 (-)416.00

Augmentation of provision by supplementary grant of ₹415.01 lakh was attributed to release of fund for credit to the account of the Single Nodal Agency (SNA) for implementation of Centrally Sponsored Scheme. Further addition to the provision by way of reappropriation of ₹0.48 lakh was stated to be based on actual requirement.

	Head			Total Grant I	Actual Expenditure	Excess (+) Saving (-)
				(₹ in	thousand)	
(ii)	103	Handloom Industr	ies			
	70	State share				
		0	40.80	40.80		(-)40.80
(iii)	789	Special Component	nt plan for Scheduled	l Castes		
	87	Centrally Sponsor	ed Scheme- II			
		0	0.17			
		S	135.83	136.00		(-)136.00
	fund for cred Sponsored S		the Single Nodal Ag	gency (SNA) for	implementation	of Centrally
(iv)	796	Tribal Area Sub-p	lan			
	70	State plan				
		0	25.60	25.60		(-)25.60
(v)	87	Centrally Sponsor	ed Scheme- II			
		(CSS)				
		0	0.32			
		S	247.68	248.00		(-)248.00
	•		supplementary grant the Single Nodal Ag			

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

Reasons for saving in respect of five cases as at Sl. No. (i) to (v) have not been intimated by the Department (August 2023).

Sponsored Scheme.

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

### Grant No. 64 - Health (AGMC & GBP)

	Major Head	Total Grant (₹ i	Actual Expenditure n thousand)	Excess (+) Saving (-)
REVENUE 2059 2210 Voted Original Supplement Amount surr	Public Works Medical and Public Health 1,78,06,13	1,78,09,13	1,49,65,10	(-)28,44,03 17,94,07
CAPITAL 4210 Voted	Capital Outlay on Medical and Public Health			
Original Supplement Amount surr	28,50,00 ary rendered during the year (March 2023)	28,50,00	15,33,15	(-)13,16,85 3,63,10
Notes and C REVENUE Voted (a)		-		
(b)	Out of the available saving of ₹2,844.03 lakh, on year. Saving of ₹5,718.46 lakh (32%) was also occurred of	-		red during the

### Grant No. 64 - Health (AGMC & GBP) - Contd.

			Health (AGMC & C	JDI ) - Conte		
	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
(c)	Saving occur	red mainly under:				
(i)	2059	Public Works				
	80	General				
	053	Maintenance and F	Repairs			
	79	Other Maintenance	e Expenditure			
		0	300.00			
		R	(-)75.00	225.00	194.18	(-)30.82
	Reduction in requirement.		reappropriation of ₹7	75.00 lakh wa	as stated to be ba	sed on actual
	Saving of ₹1	41.58 lakh was also	occurred in 2021-202	22.		
(ii)	2210	Medical and Publ	ic Health			

- 01 Urban Health Services-Allopathy
- 796 Tribal Area Sub-plan
- 16 Hospital

HospitalO435.00435.00384.09(-)50.91

Saving of ₹260.56 lakh was also occurred in 2021-2022.

(iii)

### 2210 Medical and Public Health

- 05 Medical Education Training and Research
- 105 Allopathy
- 71
   Medical College

   O
   13,034.63

   R
   (-)2,398.97
   10,635.66
   10,040.35
   (-)595.31

Reduction in provision by surrender of  $\gtrless1,789.07$  lakh and further reduction by way of reappropriation of  $\gtrless609.90$  lakh were stated to be based on actual requirement.

Saving of ₹3,324.16 lakh was also occurred during the year 2021-22.

Reasons for final saving in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (August 2023).

### Grant No. 64 - Health (AGMC & GBP) - Contd.

		010110100				
	Head			Total Grant	Actual Expenditure	Excess (+) Saving (-)
					(₹ in lakh)	
(d)	Saving was p	partly counter balan	ced by excess under:			
	2210	Medical and Pub	lia Uaalth			
	01	Urban Health Ser	vices-Allopathy			
	110	Hospital and Disp	ensaries			
	16	Hospital				
		0	2,125.50			
		R	709.90	2,835.40	2,544.28	(-)291.12
	Addition to t	the provision by rea	ppropriation of ₹709	.90 lakh was a	ttributed to actual	requirement.
	Reason for f	inal saving has not b	been intimated by the	e Department (	(August 2023).	
CAPITAL						
Voted						
(a)	Out of the a year.	available saving of	₹1,316.85 lakh, on	ly ₹363.10 la	kh was surrendere	ed during the
	Saving of ₹3	498 11 lakh (95%)	was also occurred d	uring the year	2021-22	

Saving of ₹3,498.11 lakh (95%) was also occurred during the year 2021-22.

(b) Saving occurred mainly under:

(i)

### 4210 Capital outlay on Medical and Public Health

- 01 Urban Health Services-Allopathy
- 110 Hospital and Dispensaries
- 16 Hospital

0	2,150.00			
R	(-)276.50	1,873.50	1,049.45	(-)824.05

Withdrawal of provision by surrender of  $\gtrless$ 276.50 lakh was stated to be based on actual requirement.

### Grant No. 64 - Health (AGMC & GBP) - Concld.

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
03	Medical Education T	Fraining and Research			
105	Allopathy				
71	Medical College				
	0	700.00			
	R	(-)86.60	613.40	483.71	(-)129.69

(ii)

Withdrawal of provision by surrender of ₹86.60 lakh was stated to be based on actual requirement.

Reasons for saving in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (August 2023).

No amount was transferred to the DDO's Bank Account during the year 2022-23 under this Grant as confirmed by the Department.

# **APPENDIX-I**

# (Reference-Summary of Appropriation Accounts at page - xviii)

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure

No. :	and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
		( <b>R</b>	s. in thousar	nd)
1	Parliamentary Affairs			
	Revenue			
	Voted		8,90	+8,90
3	General Administration (S.A.) Department			
	Revenue			
	Voted		27	+27
4	Election Department			
	Revenue			
	Voted		2	+2
5	Law Department			
	Revenue			
	Voted		1,56,43	+1,56,43
6	Revenue Department			
	Revenue			
	Voted		8,07,28	+8,07,28
9	Statistics Department			
	Revenue			
	Voted		10	+10
10	Home (Police) Department			
	Revenue			
	Voted		6,59	+6,59
	Capital			
	Voted		2,00,00	+2,00,00
11	Transport Department Revenue			
			26	. 26
10	Voted		26	+26
12	Co-operation Department			
	Revenue			
	Voted		9	+9

# **APPENDIX-I - Contd.**

13	Public Works (R&B) Department			
	Revenue			
	Voted	30,00,00	6,03,65	-23,96,35
	Capital			
	Voted			
14	Power Department			
	Revenue			
	Voted		4,36	+4,36
	Capital			
	Voted		43,25,66	+43,25,66
15	Public Works (Water Resource) Department			
	Revenue			
	Voted	10,00,00	46,51	-9,53,49
16	Health Department			
	Revenue			
	Voted		35,08	+35,08
	Capital			
	Voted		6,83,52	+6,83,52
17	Information and Cultural Affairs			
	Revenue			
	Voted		6	+6
18	General Administration (Political) Depa	rtment		
	Revenue			
	Voted		19	+19
21	Food, Civil Supplies & Consumer Affai Department			
	Revenue			
	Voted		1	+1
	Capital			
	Voted		41,20	+41,20
23	Panchayati Raj Department			
	Revenue			
	Voted		2,33,86	+2,33,86
24	Industries & Commerce Department			
	Revenue			
	Voted		8	+8

# **APPENDIX-I - Contd.**

	AFFENDIA	-1 - Conta.		
25	Industries & Commerce			
	(Handloom, Handicrafts and Revenue			
	Voted		30	+30
26	Fisheries Department		50	150
20	Revenue			
	Voted		1,41	+1,41
27	Agriculture Department			
	Revenue			
	Voted	65,00,00	24,45,33	-40,54,67
	Capital			
	Voted		3,14,70	+3,14,70
28	Horticulture Department			
	Revenue			
	Voted		16	+16
29	Animal Resource Development			
	Revenue			
	Voted		19	+19
30	Forest Department			
	Revenue			
	Voted		37,17,08	+37,17,08
31	Rural Development Department			
	Revenue			
	Voted	10,00,00	3,45,46	-6,54,54
32	T.R.P & P.T.G. Department			
	Revenue			
	Voted		81	+81
33	Science, Technology & Environment			
	Revenue			
	Voted		1,58	+1,58
34	Planning and Co-ordination Department			
	Revenue			
	Voted		3	+3
35	Urban Development Department			
	Revenue			
	Voted		58,11	+58,11
		•••		

# **APPENDIX-I - Contd.**

36	Home (Jail) Department			
	Revenue			
	Voted		60	+60
39	Education (Higher) Department			
	Revenue			
	Voted		5	+5
40	Education (School) Department			
	Revenue			
	Voted		36,91	+36,91
41	Education (Social) Department			
41	Education (Social) Department Revenue			
	Voted		92,75,44	+92,75,44
42	Education (Youth Affairs & Sports) Department		, ,	
	Revenue			
	Voted		1,08	+1,08
43	Finance Department			
	Revenue			
	Voted		4,18,83	+4,18,83
44	Institutional Finance			
	Revenue			
	Voted		69	+69
45	Taxes and Excise			
	Revenue			
	Voted		7	+7
48	High Court			
	Revenue			
	Voted		54	+54
51	Public Works (Drinking Water and Sanitation) Department			
	Revenue		1.07.00	20.02.00
	Voted	40,00,00	1,07,00	-38,93,00
52	Family Welfare & Preventive Medicine			
	Revenue			
	Voted		11	+11
53	Tribal Welfare (Research) Department			
	Revenue		2	. 2
	Voted		3	+3

	Grand Total	1,55,00,00	1 - 1	+83,93,30
	Voted		55,70,41	+55,70,41
	Capital			
	Voted	1,55,00,00	1,83,22,89	+28,22,89
	Revenue			
	Total			
	Voted		21	+21
	Revenue			
64	Health (AGMC & GBP)			
	Voted		7,09	+7,09
	Revenue			
62	Education (Elementary)			
	Voted		1	+1
01	Revenue			
61	Voted Welfare of OBCs		3	+3
	Revenue			
60	Kokborok & Other Minority Language	S		
	Capital Voted		5,33	+5,33
57	Welfare of Minorities Department			

# **APPENDIX-I - Concld.**

# **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	tuals compared with Budget Estimates More (+) Less (-)
	(۲	t in thousand)	
13 Public Works (R&B) Department			
Revenue			
Voted	6,50,00	6,49,27	-73
Total			
Revenue			
Voted	6,50,00	6,49,27	-73

T	Total recoveries/ reimbursable amount adjusted in the accounts						
Appendix-I	Revenue Voted	1,55,00,00	1,83,22,89	+28,22,89			
Appendix-II	Voted	6,50,00	6,49,27	-73			
Total	Revenue Voted	1,61,50,00	1,89,72,16	+28,22,16			
Appendix-I	Capital Voted		55,70,41	+55,70,41			
Grand Total		1,61,50,00	2,45,42,57	+83,92,57			

# **Appropriation Accounts 2022-23 - Tripura**

# © COMPTROLLER AND AUDITOR GENERAL OF INDIA 2023 www.cag.gov.in

https://cag.gov.in/ae/tripura/en