



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

Appropriation Accounts

2023-24

Government of Gujarat

Appropriation Accounts

2023-24

Government of Gujarat

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INTRODUCTORY

This compilation containing the Appropriation of the Government of Gujarat for the year 2023-24 presents accounts for sums expended in the year ended 31 March 2024 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In this Accounts

“O” stands for original grant or appropriation

“S” stands for supplementary grant or appropriation

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

Charged appropriation and expenditure are shown in italics.

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

Saving

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

Excess

Overall excess in grant/appropriations:

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

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

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

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

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

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

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
1 Agriculture and Co-operation Department				
Revenue - Voted	20,86,70	18,92,40	1,94,30	0
2 Agriculture				
Revenue - Voted	1,61,86,38,67	1,32,01,34,47	29,85,04,20	0
Capital - Voted	48,15,10	48,04,81	10,29	0
3 Minor Irrigation, Soil Conservation and Area Development				
Revenue - Voted	14,82,09	13,28,24	1,53,85	0
4 Animal Husbandary				
Revenue - Voted	14,83,96,00	12,59,43,93	2,24,52,07	0
<i>Revenue - Charged</i>	<i>18,82,70</i>	<i>18,70,85</i>	<i>11,85</i>	<i>0</i>
Capital - Voted	15,26,20	94,24	14,31,96	0
5 Co-operation				
Revenue - Voted	17,46,82,34	16,73,78,69	73,03,65	0
Capital - Voted	1,06,74,01	29,16,62	77,57,39	0
6 Fisheries				
Revenue - Voted	7,06,82,81	4,43,89,32	2,62,93,49	0
Capital - Voted	6,40,79,73	4,92,21,03	1,48,58,70	0
7 Other Expenditure pertaining to Agriculture and Co-operation Department				
<i>Revenue - Charged</i>	<i>26,14,07</i>	<i>23,94,00</i>	<i>2,20,07</i>	<i>0</i>
Capital - Voted	2	0	2	0
8 Education Department				
Revenue - Voted	12,56,20	12,07,65	48,55	0
9 Education				
Revenue - Voted	4,29,01,38,29	4,17,27,64,79	11,73,73,50	0
<i>Revenue - Charged</i>	<i>2,29,65,00</i>	<i>2,15,44,14</i>	<i>14,20,86</i>	<i>0</i>
Capital - Voted	33,69,75,20	29,44,43,58	4,25,31,62	0
10 Other expenditure pertaining to Education Department				
Revenue - Voted	3,03,64	2,68,22	35,42	0
Capital - Voted	52,39,00	52,39,69	0	69
11 Energy and Petrochemical Department				
Revenue - Voted	5,21,80	4,56,73	65,07	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
12 Tax collection charges(Energy and Petro-Chemicals Department)				
Revenue - Voted	25,20,35	25,11,87	8,48	0
13 Power Projects				
Revenue - Voted	7,35,08,60	7,19,83,96	15,24,64	0
Capital - Voted	75,04,27,00	37,82,30,00	37,21,97,00	0
14 Other Expenditure pertaining To Energy and Petro-Chemicals Department				
Revenue - Voted	97,63	97,29	34	0
Capital - Voted	3,59,00	3,55,00	4,00	0
15 Finance Department				
Revenue - Voted	26,86,78	22,41,69	4,45,09	0
16 Tax Collection Charges(Finance Department)				
Revenue - Voted	4,12,75,49	3,74,98,98	37,76,51	0
17 Treasury and Accounts Administration.				
Revenue - Voted	2,20,80,77	2,03,01,50	17,79,27	0
18 Pension and other Retirement Benefits				
Revenue - Voted	1,54,17,85,51	1,37,13,92,14	17,03,93,37	0
<i>Revenue - Charged</i>	<i>14,00,00</i>	<i>13,66,28</i>	<i>33,72</i>	<i>0</i>
19 Other expenditure pertaining to Finance Department				
Revenue - Voted	1,29,99,58,09	20,78,53,19	1,09,21,04,90	0
Capital - Voted	1,02,88,50	51,99,40	50,89,10	0
<i>Capital - Charged</i>	<i>1</i>	<i>0</i>	<i>1</i>	<i>0</i>
20 Repayment of Debt pertaining to Finance Department and its Servicing				
<i>Revenue - Charged</i>	<i>2,71,53,21,67</i>	<i>2,57,58,41,74</i>	<i>13,94,79,93</i>	<i>0</i>
<i>Capital - Charged</i>	<i>2,63,04,47,17</i>	<i>2,61,36,37,46</i>	<i>1,68,09,71</i>	<i>0</i>
21 Food Civil Supplies and Consumer Affairs Department				
Revenue - Voted	70,16,90	68,10,68	2,06,22	0
22 Civil Supplies				
Revenue - Voted	16,26,85,59	13,52,66,45	2,74,19,14	0
23 Food				
Revenue - Voted	2,05,76,38	1,49,60,95	56,15,43	0
Capital - Voted	29,47,00	13,00,00	16,47,00	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
24 Other Expenditure pertaining to Food, Civil Supplies and Consumer Affairs Department				
Capital - Voted	2	0	2	0
25 Forests and Environment Department				
Revenue - Voted	9,10,09	8,51,23	58,86	0
26 Forests				
Revenue - Voted	8,62,83,22	8,33,91,15	28,92,07	0
<i>Revenue - Charged</i>	<i>1,41,00</i>	<i>1,30,45</i>	<i>10,55</i>	<i>0</i>
Capital - Voted	6,83,09,38	6,31,30,46	51,78,92	0
27 Environment				
Revenue - Voted	77,79,25	50,21,82	27,57,43	0
28 Other expenditure pertaining to Forest and Environment Department				
Capital - Voted	86,29	38,89	47,40	0
29 Governor				
<i>Revenue - Charged</i>	<i>12,03,64</i>	<i>11,98,24</i>	<i>5,40</i>	<i>0</i>
30 Council of Ministers				
Revenue - Voted	6,86,50	4,15,94	2,70,56	0
31 Elections				
Revenue - Voted	4,63,79,49	3,69,74,27	94,05,22	0
Capital - Voted	1,00	0	1,00	0
32 Public Service Commission				
Revenue - Voted	21,84,50	21,53,67	30,83	0
<i>Revenue - Charged</i>	<i>41,45,40</i>	<i>38,39,49</i>	<i>3,05,91</i>	<i>0</i>
33 General Administration Department				
Revenue - Voted	1,40,14,81	1,34,63,79	5,51,02	0
<i>Revenue - Charged</i>	<i>1,26</i>	<i>1,25</i>	<i>1</i>	<i>0</i>
34 Economic Advice and Statistics				
Revenue - Voted	42,83,43	42,32,45	50,98	0
35 Other Expenditure pertaining to General Administration Department				
Revenue - Voted	33,57,92	13,29,25	20,28,67	0
<i>Revenue - Charged</i>	<i>46,51</i>	<i>43,52</i>	<i>2,99</i>	<i>0</i>
Capital - Voted	10,78,68,00	10,68,45,91	10,22,09	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
36 State Legislature				
Revenue - Voted	59,81,74	49,01,19	10,80,55	0
<i>Revenue - Charged</i>	<i>58,10</i>	<i>48,60</i>	<i>9,50</i>	<i>0</i>
37 Loans and Advances to Government Servants in Gujarat Legislature Secretariat				
Capital - Voted	50,00	36,98	13,02	0
38 Health and Family Welfare Department				
Revenue - Voted	14,00,30	13,13,09	87,21	0
39 Medical and Public Health				
Revenue - Voted	78,29,21,43	77,89,49,50	39,71,93	0
Capital - Voted	29,33,64,80	26,93,38,32	2,40,26,48	0
40 Family Welfare				
Revenue - Voted	36,50,71,51	36,43,55,20	7,16,31	0
Capital - Voted	6,22,11,16	3,29,48,93	2,92,62,23	0
41 Other Expenditure pertaining to Health and Family Welfare Department				
<i>Revenue - Charged</i>	<i>1,40,00</i>	<i>1,40,00</i>	<i>0</i>	<i>0</i>
Capital - Voted	31,00	7,50	23,50	0
42 Home Department				
Revenue - Voted	18,70,12	18,42,54	27,58	0
43 Police				
Revenue - Voted	72,58,30,83	70,71,11,60	1,87,19,23	0
44 Jails				
Revenue - Voted	2,03,85,00	2,03,17,71	67,29	0
45 State Excise				
Revenue - Voted	20,84,77	18,34,49	2,50,28	0
46 Other Expenditure pertaining to Home Department				
Revenue - Voted	9,12,53,92	8,73,31,41	39,22,51	0
<i>Revenue - Charged</i>	<i>92,19</i>	<i>74,69</i>	<i>17,50</i>	<i>0</i>
Capital - Voted	12,51,28,14	6,57,31,28	5,93,96,86	0
47 Industries and Mines Department				
Revenue - Voted	15,77,93	13,83,72	1,94,21	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
48 Stationery and Printing				
Revenue - Voted	76,58,21	67,49,68	9,08,53	0
Capital - Voted	2,51,00	2,49,66	1,34	0
49 Industries				
Revenue - Voted	60,49,64,32	60,25,08,12	24,56,20	0
Capital - Voted	7,82,57,00	4,70,39,62	3,12,17,38	0
50 Mines and Minerals				
Revenue - Voted	6,41,35,54	6,40,25,36	1,10,18	0
Capital - Voted	5,22,00	20,00	5,02,00	0
51 Tourism				
Revenue - Voted	2,45,47,57	2,45,33,02	14,55	0
Capital - Voted	11,50,79,34	5,79,29,34	5,71,50,00	0
52 Other Expenditure pertaining to Industries and Mines Department				
Revenue - Voted	1,67,66,80	1,67,15,32	51,48	0
Capital - Voted	3,99,60,00	1,59,09,00	2,40,51,00	0
53 Information and Broadcasting Department				
Revenue - Voted	2,03,68	2,02,07	1,61	0
54 Information and Publicity				
Revenue - Voted	2,14,23,42	2,07,22,25	7,01,17	0
Capital - Voted	2,73,77	57,60	2,16,17	0
55 Other Expenditure pertaining to Information and Broadcasting Department				
Revenue - Voted	21,00,00	17,41,09	3,58,91	0
Capital - Voted	10,00	0	10,00	0
56 Labour and Employment Department				
Revenue - Voted	7,34,01	6,76,91	57,10	0
57 Labour and Employment				
Revenue - Voted	13,78,75,59	11,20,05,12	2,58,70,47	0
Capital - Voted	6,86,17,66	2,18,10,59	4,68,07,07	0
58 Other Expenditure pertaining to Labour and Employment Department				
Capital - Voted	2,00	0	2,00	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
59 Legal Department				
Revenue - Voted	24,08,16	22,24,65	1,83,51	0
60 Administration of Justice				
Revenue - Voted	13,65,17,02	13,10,43,91	54,73,11	0
<i>Revenue - Charged</i>	<i>1,96,46,31</i>	<i>1,80,91,23</i>	<i>15,55,08</i>	<i>0</i>
Capital - Voted	15,41,51	8,25,06	7,16,45	0
61 Other Expenditure pertaining to Legal Department				
Revenue - Voted	1,29,12,68	1,20,73,96	8,38,72	0
Capital - Voted	3,42,00	3,29,92	12,08	0
62 Legislative and Parliamentary Affairs Department				
Revenue - Voted	14,18,54	12,90,90	1,27,64	0
63 Other Expenditure pertaining to Legislative and Parliamentary Affairs Department				
Capital - Voted	2,00	0	2,00	0
64 Narmada , Water Resources, Water Supply and Kalpsar Department				
Revenue - Voted	22,15,00	19,46,05	2,68,95	0
65 Narmada Development Scheme				
Revenue - Voted	1,00,00,00	0	1,00,00,00	0
Capital - Voted	33,34,26,11	22,90,29,64	10,43,96,47	0
66 Irrigation and Soil Conservation				
Revenue - Voted	25,41,00,58	21,21,62,33	4,19,38,25	0
<i>Revenue - Charged</i>	<i>10,53,67</i>	<i>7,46,02</i>	<i>3,07,65</i>	<i>0</i>
Capital - Voted	84,65,63,43	63,31,44,85	21,34,18,58	0
<i>Capital - Charged</i>	<i>61,26,00</i>	<i>39,92,38</i>	<i>21,33,62</i>	<i>0</i>
67 Water Supply				
Revenue - Voted	3,37,44,00	3,37,44,00	0	0
Capital - Voted	45,28,78,81	42,27,78,81	3,01,00,00	0
68 Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department				
<i>Revenue - Charged</i>	<i>1,80,00,00</i>	<i>1,26,20,45</i>	<i>53,79,55</i>	<i>0</i>
Capital - Voted	24,00	18,75	5,25	0
69 Panchayats, Rural Housing and Rural Development Department				
Revenue - Voted	12,35,39	9,98,20	2,37,19	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
70 Community Development				
Revenue - Voted	44,61,06,38	34,08,72,30	10,52,34,08	0
Capital - Voted	1,49,76,00	1,43,50,00	6,26,00	0
71 Rural Housing and Rural Development				
Revenue - Voted	24,77,50,56	25,32,02,61	0	54,52,05
<i>Revenue - Charged</i>	<i>7,27,22,21</i>	<i>7,27,21,21</i>	<i>1,00</i>	<i>0</i>
Capital - Voted	1,46,40	1,46,40	0	0
72 Compensations and Assignments				
Revenue - Voted	99,81,19	81,62,01	18,19,18	0
73 Other Expenditure Pertaing to Panchayats, Rural Housing and Rural Development Department				
Revenue - Voted	15,63,17,90	16,73,65,24	0	1,10,47,34
Capital - Voted	93,00	50,00	43,00	0
74 Transport				
Revenue - Voted	15,53,02,48	14,78,72,61	74,29,87	0
Capital - Voted	16,32,22,78	15,43,44,18	88,78,60	0
75 Other Expenditure pertaining to Ports and Transport Department				
Revenue - Voted	75,58,64	72,57,26	3,01,38	0
Capital - Voted	4,00	0	4,00	0
76 Revenue Department				
Revenue - Voted	55,59,83	41,66,10	13,93,73	0
77 Tax Collection Charges (Revenue Department)				
Revenue - Voted	3,32,81,08	2,80,51,54	52,29,54	0
<i>Revenue - Charged</i>	<i>1,00</i>	<i>0</i>	<i>1,00</i>	<i>0</i>
78 District Administration				
Revenue - Voted	8,19,32,50	6,40,01,48	1,79,31,02	0
79 Relief On Account Natural Calamities				
Revenue - Voted	42,55,59,88	27,97,96,18	14,57,63,70	0
Capital - Voted	1,54,03,00	1,17,35,72	36,67,28	0
80 Dang District				
Revenue - Voted	66,93,94	64,26,28	2,67,66	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
81 Compensations and Assignments				
Revenue - Voted	5,08,80,64	4,66,02,95	42,77,69	0
Revenue - Charged	1,77,38	1,74,38	3,00	0
Capital - Voted	1,41,04,00	1,41,02,00	2,00	0
Capital - Charged	2,00	0	2,00	0
82 Other Expenditure pertaining to Revenue Department				
Revenue - Voted	64,73	53,43	11,30	0
Capital - Voted	76,00	44,38	31,62	0
83 Roads and Building Department				
Revenue - Voted	38,33,79	34,57,63	3,76,16	0
84 Non-Residential Buildings				
Revenue - Voted	8,80,73,58	8,79,22,67	1,50,91	0
Revenue - Charged	3,87,01	3,09,59	77,42	0
Capital - Voted	12,04,17,66	11,68,12,26	36,05,40	0
85 Residential Buildings				
Revenue - Voted	3,11,75,30	3,12,52,67	0	77,37
Capital - Voted	2,83,32,80	1,35,14,79	1,48,18,01	0
86 Roads and Bridges				
Revenue - Voted	46,30,44,39	38,68,27,77	7,62,16,62	0
Revenue - Charged	1,10,00	2,08,49	0	98,49
Capital - Voted	1,09,09,99,15	87,57,54,14	21,52,45,01	0
Capital - Charged	38,40,00	41,24,33	0	2,84,33
87 Gujarat Capital Construction Scheme				
Revenue - Voted	20,19,21	19,13,20	1,06,01	0
Capital - Voted	3,60,33,65	2,49,08,81	1,11,24,84	0
Capital - Charged	1,00	57	43	0
88 Other Expenditure pertaining to Roads and Buildings Department				
Revenue - Voted	52,47,00	51,32,95	1,14,05	0
Revenue - Charged	1,00,00,00	86,09,74	13,90,26	0
Capital - Voted	3,62,00	3,28,60	33,40	0
Capital - Charged	20,00	13,88	6,12	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
89 Science and Technology Department				
Revenue - Voted	1,17,77,21	1,16,28,18	1,49,03	0
90 Other Expenditure pertaining to Science and Technology Department				
Revenue - Voted	10,45,59,36	10,15,91,33	29,68,03	0
Capital - Voted	10,31,57,00	6,48,57,15	3,82,99,85	0
91 Social Justice and Empowerment Department				
Revenue - Voted	8,49,15	6,47,06	2,02,09	0
92 Social Security and Welfare				
Revenue - Voted	35,42,84,34	32,97,33,36	2,45,50,98	0
<i>Revenue - Charged</i>	<i>2,40,00</i>	<i>2,40,00</i>	<i>0</i>	<i>0</i>
Capital - Voted	7,45,17,50	7,44,88,00	29,50	0
93 Welfare of Scheduled of Tribes				
Revenue - Voted	3,71,94,03	3,43,76,40	28,17,63	0
Capital - Voted	76,36,70	47,09,07	29,27,63	0
94 Other Expenditure pertaining to Social Justice and Empowerment Department				
Capital - Voted	25,00	0	25,00	0
95 Scheduled Castes Sub Plan				
Revenue - Voted	47,03,54,05	43,43,56,39	3,59,97,66	0
Capital - Voted	29,71,01,40	29,41,27,98	29,73,42	0
96 Tribal Area Sub-Plan				
Revenue - Voted	1,18,13,88,28	1,04,29,78,72	13,84,09,56	0
<i>Revenue - Charged</i>	<i>3,00,00</i>	<i>1,49,07</i>	<i>1,50,93</i>	<i>0</i>
Capital - Voted	80,20,33,07	68,37,71,61	11,82,61,46	0
<i>Capital - Charged</i>	<i>25,00</i>	<i>7,65</i>	<i>17,35</i>	<i>0</i>
97 Sports, Youth and Cultural Activities Department				
Revenue - Voted	7,38,60	6,59,44	79,16	0
98 Youth Services and Cultural Activities				
Revenue - Voted	7,11,43,89	7,09,66,63	1,77,26	0
Capital - Voted	1,25,57,00	1,05,57,00	20,00,00	0
99 Other Expenditure pertaining to Sports, Youth and Cultural Activities Department				
Capital - Voted	2,00	0	2,00	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
100 Urban Development and Urban Housing Department				
Revenue - Voted	9,91,06	5,79,51	4,11,55	0
101 Urban Housing				
Revenue - Voted	8,32,94,17	8,57,21,44	0	24,27,27
<i>Revenue - Charged</i>	<i>2,30,26,13</i>	<i>2,30,25,63</i>	<i>50</i>	<i>0</i>
102 Urban Development				
Revenue - Voted	83,11,09,93	73,80,80,74	9,30,29,19	0
Capital - Voted	80,22,92,41	78,27,78,34	1,95,14,07	0
103 Compensation, Assignment and Tax Collection Charges				
Revenue - Voted	4,34,20,00	4,22,20,00	12,00,00	0
<i>Revenue - Charged</i>	<i>30,00,00</i>	<i>30,00,00</i>	<i>0</i>	<i>0</i>
104 Other Expenditure Pertaining to Urban Development and Urban Housing Department				
Revenue - Voted	65,71	35,13	30,58	0
105 Women and Child Development Department				
Revenue - Voted	4,79,40	4,44,93	34,47	0
106 Other Expenditure pertaining to Women and Child Development Department				
Revenue - Voted	53,20,04,42	52,12,46,98	1,07,57,44	0
<i>Revenue - Charged</i>	<i>94,76</i>	<i>94,76</i>	<i>0</i>	<i>0</i>
Capital - Voted	1,96,94,51	1,86,65,36	10,29,15	0
107 Climate Change Department				
Revenue - Voted	1,94,12	1,53,49	40,63	0
108 Other Expenditure Pertaining to Climate Change Department				
Revenue - Voted	8,75,50,00	2,81,61,75	5,93,88,25	0
GRAND TOTAL				
Revenue - Voted	19,01,33,78,64	16,38,31,38,46	2,64,92,44,21	1,90,04,03
<i>Revenue - Charged</i>	<i>2,89,87,70,01</i>	<i>2,74,84,83,82</i>	<i>15,03,84,68</i>	<i>98,49</i>
Capital - Voted	7,38,53,18,21	5,86,90,71,27	1,51,62,47,63	69
<i>Capital - Charged</i>	<i>2,64,04,61,18</i>	<i>2,62,17,76,27</i>	<i>1,89,69,24</i>	<i>2,84,33</i>

SUMMARY OF APPROPRIATION ACCOUNTS

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

PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT

- (1) 71 - Rural Housing and Rural Development
- (2) 73 - Other Expenditure Pertaining to Panchayats, Rural Housing and Rural Development Department

ROADS AND BUILDINGS DEPARTMENT

- (3) 85 - Residential Buildings

URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

- (4) 101 - Urban Housing

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

ROADS AND BUILDINGS DEPARTMENT

- (1) 86 - Roads and Bridges

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

EDUCATION DEPARTMENT

- (1) 10 - Other Expenditure pertaining to Education Department

The excess over the following appropriations in the Capital Section requires regularization :

ROADS AND BUILDINGS DEPARTMENT

- (1) 86 - Roads and Bridges

SUMMARY OF APPROPRIATION ACCOUNTS

The expenditure shown in Appropriation Accounts include ₹ 2,025.83 lakh met out of advance from the Contingency Fund during the year 2022-23, which were not recouped to the fund till the close of the year 2022-23 and recouped during the year 2023-24.

As the grants and appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. The reconciliation between the total expenditure according to Appropriation Accounts for the year 2023-24 and that shown in the Finance accounts for that year is indicated below :

		Revenue	Capital	Total
		(₹ in thousands)		
Total	Voted	16,38,31,38,46	5,86,90,71,27	22,25,22,09,73
Expenditure according to Appropriation Account	Charged	2,74,84,83,82	2,62,17,76,27	5,37,02,60,09
Deduct -	Voted	20,30,52,51	4,26,23,91	24,56,76,42
Total Recoveries shown in Appendix- II	Charged	23	0	23
(Includes transfer of balances to the Fund Accounts)				
Net	Voted	16,18,00,85,95	5,82,64,47,36	22,00,65,33,31
Expenditure shown in Finance Accounts	Charged	2,74,84,83,59	2,62,17,76,27	5,37,02,59,86

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

Opinion

The Appropriation Accounts of the Government of Gujarat for the year ended 31 March 2024 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 2024 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Gujarat being presented separately for the year ended 31 March 2024.

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

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

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

Responsibilities for Compilation of Annual Accounts

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

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

Responsibilities for the Audit of the Annual Accounts

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

Emphasis of Matter

I want to draw attention to:

- 1) There was an excess disbursement of ₹ 193.87 crore over the authorisation made by the State Legislature under five grants and two appropriations during the financial year 2023-24. The excess disbursement of ₹ 193.87 crore pertained to Panchayats, Rural Housing and Rural Development Department – Grant No.71 and 73 (₹ 164.99 crore), Urban Development and Urban Housing Department – Grant No.101 (₹ 24.27 crore), Roads and Buildings Department – Grant No.85 and 86 (₹ 4.60 Crore) and Education Department – Grant No.10 (₹ 0.01 crore).
- 2) An excess disbursement of ₹ 12,002.54 crore pertaining to the years 2009-10 to 2011-12 and 2014-15 to 2022-23 is yet to be regularised by the State Legislature.

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



Date: 11/11/2024

Place: New Delhi

(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

AGRICULTURE, FARMER'S WELFARE & CO-OPERATION DEPARTMENT

GRANT NO.: 1 AGRICULTURE AND CO-OPERATION DEPARTMENT

(Major Head : 2070 - Other Administrative Services, 3451 - Secretariat-Economic Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		19,34,65				
Supplementary		1,52,05	20,86,70	18,92,40	(-)1,94,30	1,93,40

Notes and Comments

In view of the final saving of ₹ 194.30 lakh, the supplementary grant of ₹ 152.05 lakh obtained in February 2024 could have been restricted to token amount.

GRANT NO.: 2 AGRICULTURE

(Major Head : 2401 - Crop Husbandry, 2415 - Agricultural Research and Education, 2801 - Power, 4401 - Capital Outlay on Crop Husbandry)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		1,61,86,38,67				
Supplementary		0	1,61,86,38,67	1,32,01,34,47	(-)29,85,04,20	32,47,99,88

CAPITAL

Voted

Original		48,15,10				
Supplementary		0	48,15,10	48,04,81	(-)10,29	10,29

Notes and Comments

REVENUE

Funds amounting to ₹ 3,24,799.88 lakh were surrendered from the grant in March 2024 ; the saving ultimately worked out to only ₹ 2,98,504.20 lakh , resulting in excessive surrender to the extent of ₹ 26,295.68 lakh. In view of the final saving, the Original provision of ₹ 16,18,638.67 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2401.00.001.06 AGR-1 Administration Extension and Infrastructure Facility for Agriculture Development	O R	4,611.71 (-)1,137.16	3,474.55	3,474.43	(-)0.12	Withdrawal of provision of ₹1,137.16 lakh through surrender in March 2024 was attributed to (i)organisation of talukawise Ravi Krishi Mahotsav for only two days, (ii) non filling up of the 53 vacant posts and (iii)nil expenditure in TALIM scheme for the purchase of video conference unit by GIL Gandhinagar owing to code of conduct for Lok Sabha Election 2024.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2401.00.102.04 AGR() Promoting to farmer for Post Harvesting & Management (value addition)	O R	100.00 (-100.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2024 was attributed to receipt of nil application from the beneficiaries for assistance claim.
(iii) 2401.00.102.06 National Food Security Mission (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,560.00 (-375.61)	1,184.39	1,184.39	0.00	Withdrawal of provision of ₹375.61 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India as per Annual Action Plan.
(iv) 2401.00.102.07 National Food Security Mission (40% State)(60-40 Partially Centrally Sponsored Scheme)	O R	1,040.00 (-250.41)	789.59	789.59	0.00	Withdrawal of provision of ₹250.41 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India as per Annual Action Plan.
(v) 2401.00.103.01 Multiplication and Distribution of various type of cotton	O R	312.23 (-65.62)	246.61	245.72	(-)0.89	Withdrawal of provision of ₹65.62 lakh through reappropriation in March 2024 was attributed to (i) non filling up of the vacant posts of Class III employees and (ii) nil expenditure under deshi cotton quality seed production.
(vi) 2401.00.103.22 Strengthening of Seed Testing Lab- (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	129.00 (-35.94)	93.06	93.06	0.00	Withdrawal of provision of ₹35.94 lakh through surrender in March 2024 was attributed to non availability of 4th Installment from the Government of India.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2401.00.103.24 Strengthening of seed Quality Control,GOT Facility and seed processing Plant- (Central Share 100%)	O R	146.10 (-146.10)	0.00	0.00	0.00	Withdrawal of entire provision of ₹146.10 lakh through surrender in March 2024 was attributed to non availability of grant amount from the Government of India.
(viii) 2401.00.105.29 AGR-2 Agri. Support programme for other than S.C and S.T Farmers	O R	38,936.77 (-8,633.46)	30,303.31	30,303.31	0.00	Withdrawal of provision of ₹8,633.46 lakh through surrender in March 2024 was attributed to (i) receipt of less applications and claims from the beneficiaries under the scheme, (ii)proposal of implementation of the scheme by GVK-EMRI was not approved by the Government and further the decision by the Government the scheme has been drooped from the year 2024-25 and (iii) receipt of only 3,543 application for subsidy against the physical target of 8000 beneficiaries.
(ix) 2401.00.105.34 Gujarat Organic Products Certification Agency-GOPCA	O R	665.72 (-155.45)	510.27	510.27	0.00	Withdrawal of provision of ₹155.45 lakh through surrender in March 2024 was attributed to less requirement than anticipated.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2401.00.105.42 Soil Health Card scheme (SHC- NMSA) (Normal) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	600.00 (-128.00)	472.00	472.00	0.00	Withdrawal of provision of ₹128.00 lakh through surrender in March 2024 was attributed to (i) late starting of mapping process and holding account issues owing to shifting of SNA , (ii)Farmer awareness activities allotted to ATMA but they denied in the month of February so this activity was not implemented in time.
(xi) 2401.00.105.43 Soil Health Card scheme (SHC- NMSA) (Normal) (40% State)	O R	400.00 (-86.00)	314.00	314.00	0.00	Withdrawal of provision of ₹86.00 lakh through surrender in March 2024 was attributed to (i) late starting of mapping process and holding account issues owing to shifting of SNA , (ii)Farmer awareness activities allotted to ATMA but they denied in the month of February so this activity was not implemented in time.
(xii) 2401.00.107.01 Implementation of Insecticides Act 1968 Pesticide Testing laboratory	O R	920.49 (-282.91)	637.58	637.58	0.00	Withdrawal of provision of ₹282.91 lakh through reappropriation in March 2024 was attributed to (i) non filling up of the vacant posts and (ii) non finalisation of laboratory equipment purchase.
(xiii) 2401.00.107.05 Establishment of Plant quarantine Station Expansion of Entomology.	O R	303.77 (-31.22)	272.55	272.82	(+)0.27	Withdrawal of provision of ₹31.22 lakh through reappropriation in March 2024 was attributed to non payment of pay and allowances.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiv) 2401.00.107.14 Financial assistance to farmers to install barbed wire fencing surrounding their farms to protect the crop from the wild animals	O R	40,000.00 (-4,367.72)	35,632.28	35,632.28	0.00	Withdrawal of provision of ₹4,367.72 lakh through surrender in March 2024 was attributed to receipt of less subsidy claims from the beneficiaries.
(xv) 2401.00.109.07 Sub-Mission on Agriculture Extension ATMA Normal (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	4,300.86 (-1,329.58)	2,971.28	2,971.28	0.00	Withdrawal of provision of ₹1,329.58 lakh through surrender in March 2024 was attributed to reduction in budget provision for allocation of funds to ATMA of all states by the Government of India.
(xvi) 2401.00.109.08 Sub-Mission on Agriculture Extension ATMA Normal (40% State)	O R	3,053.24 (-1,072.34)	1,980.90	1,980.90	0.00	Withdrawal of provision of ₹1,072.34 lakh through surrender in March 2024 was attributed to less receipt of central share from the Government of India so, the corresponding matching share could be utilized in that proportion.
(xvii) 2401.00.109.09 AGR-8 A Scheme to provide assistance to farmers family or natural farming to maintain indigenous cow(100% state)	O R	20,309.00 (-2,650.55)	17,658.45	17,658.45	0.00	Withdrawal of provision of ₹2,650.55 lakh through surrender in March 2024 was attributed to gradually reduction of beneficiaries under the scheme owing to (i) Death/Sale of cow, (ii) having cow but not performing natural farming, (iii) rejection of application owing to some reasons and (iv) instruction from higher level that no new application has to be taken.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xviii) 2401.00.109.10 “Gujarat Natural Farming Development Board” for implementation of Natural Farming (100% State)	O R	5,904.55 (-2,554.55)	3,350.00	3,350.00	0.00	Withdrawal of provision of ₹2,554.55 lakh through surrender in March 2024 was attributed to (i) non completion of tender process for selecting the new agency for appointing man power , (ii) restriction on the inter state training /exposure visits by the instruction of Hon'ble Governor, (iii)restriction on expenditure in within district training in cluster approach and (iv) less expenditure in the components of publicity,marketing,certification,residue testing etc.
(xix) 2401.00.109.11 A Scheme to Promote Natural Farming in the State	O R	1,206.25 (-1,206.25)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,206.25 lakh through surrender in March 2024 was attributed to non completion of tender process for appointing new placement agency for outsourcing man power for promotion of natural farming.
(xx) 2401.00.110.01 Crop Insurance Scheme in Gujarat State	O R	5,601.17 (-5,517.33)	83.84	83.84	0.00	Withdrawal of provision of ₹5,517.33 lakh through surrender in March 2024 was attributed to (i)non filling up of 2 vacant posts on outsourcing, (ii) non completion of tender process for the project and (iii) nil expenditure under LTC.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxi) 2401.00.110.04 ARG-11 Risk Management in Agriculture Sector	O R	86,079.36 (-19,153.36)	66,926.00	66,926.00	0.00	Withdrawal of provision of ₹6,398.65 lakh through surrender and of ₹12,754.71 lakh through reappropriation in March 2024 was attributed to Under PMFBY scheme ₹ 66,900.00 lakh expenditure expected against the pending premium subsidy of FY of 2019-20, which is still under consideration.
(xxii) 2401.00.110.06 Farmers Accidental death/Permanent disability insurance Scheme	O R	10,700.00 (-3,610.00)	7,090.00	7,090.00	0.00	Withdrawal of provision of ₹3,610.00 lakh through surrender in March 2024 was attributed to cut imposed by the Government in the revised budget.
(xxiii) 2401.00.111.12 Survey Project evaluation and assesement (Improvement of Crop Statistics-ICS) and Timely Reporting of area and production estimate of major crops(TRS)	O R	270.18 (-135.10)	135.08	135.08	0.00	Withdrawal of provision of ₹135.10 lakh through surrender in March 2024 was attributed to release of less grant from the Government of India under the Scheme.
(xxiv) 2401.00.111.14 National e- Governance Plan in Agriculture (NeGP-A) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	2,100.00 (-1,766.40)	333.60	333.60	0.00	Withdrawal of provision of ₹1,766.40 lakh through surrender in March 2024 was attributed to non completion of work order process under the scheme.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxv) 2401.00.111.15 National e-Governance Plan in Agriculture (NeGP-A) (40% State)	O R	1,400.00 (-),1,177.60	222.40	222.40	0.00	Withdrawal of provision of ₹1,177.60 lakh through surrender in March 2024 was attributed to non completion of work order process under the scheme.
(xxvi) 2401.00.113.07 AGR-50, Assistance to farmers to purchase tractor	O R	37,500.00 (-),7,500.00	30,000.00	30,000.00	0.00	Withdrawal of provision of ₹7,500.00 lakh through surrender in March 2024 was attributed to receipt of less subsidy claims (60,958 against the physical target of 62,500) from the beneficiaries for the purchase of Tractor.
(xxvii) 2401.00.113.08 Kisan Parivahan Scheme	O R	500.00 (-),297.50	202.50	202.50	0.00	Withdrawal of provision of ₹297.50 lakh through surrender in March 2024 was attributed to receipt of less subsidy claims (228 against the physical target of 666) from the beneficiaries for the purchase of Goods Carriage vehicle.
(xxviii) 2401.00.114.02 Oilseed Staff Scheme and Demonstration of intercropping in Oilseed Crops	O R	1,086.96 (-),894.05	192.91	192.91	0.00	Withdrawal of provision of ₹894.05 lakh through surrender in March 2024 was attributed to (i) non incurring of entire expenditure on drone in the use of agricultural sector scheme owing to lack of awareness among the farmers and (ii) filling up of all the 7 posts in year end and posts are reopened.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxix) 2401.00.114.03 National Food Security Mission- Oilseed (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,980.00 (-),013.50	966.50	966.50	0.00	Withdrawal of provision of ₹1,013.50 lakh through surrender in March 2024 was attributed to non release of 3rd and 4th installment by the Government of India.
(xxx) 2401.00.114.04 National Food Security Mission- Oilseed (40% State)	O R	1,000.00 (-),355.66	644.34	644.34	0.00	Withdrawal of provision of ₹355.66 lakh through surrender in March 2024 was attributed to non release of 3rd and 4th installment by the Government of India.
(xxx) 2401.00.114.05 National Food Security Mission - National Mission on Edible Oils - Oil Palm (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	45.00 (-),45.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹45.00 lakh through surrender in March 2024 was attributed to (i) availability of opening balance of ₹ 37.51 lakh in normal category, (ii)nil expenditure for oilpalm new plantation in Gujarat State owing to non availability of planting materials and (iii) the amount of ₹2.11 lakh expenditure was done in TASP category which has been booked by normal available grant.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxii) 2401.00.114.06 National Food Security Mission - National Mission on Edible Oils- Oil Palm (40% State)	O R	30.00 (-30.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹30.00 lakh through surrender in March 2024 was attributed to (i) availability of opening balance of ₹ 37.51 lakh in normal category, (ii)nil expenditure for oilpalm new plantation in Gujarat State owing to non availability of planting materials and (iii) the amount of ₹2.11 lakh expenditure was done in TASP category which has been booked by normal available grant.
(xxxiii) 2401.00.119.01 HRT-2 Fruits Nurseries	O R	23,852.76 (-5,924.48)	17,928.28	17,928.16	(-)0.12	Withdrawal of provision of ₹5,924.48 lakh through reappropriation in March 2024 was attributed to (i) receipt of less application under the scheme, (ii) non utilisation of subsidy of NHM projects and (iii)most of the farmers who applied on i-Khedut portal for subsidy but do not submit their claims in time limit.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxiv) 2401.00.119.06 HRT-5 Establishment of Kitchengarden and Canning centre	O R	1,081.86 (-393.34)	688.52	688.22	(-)0.30	Withdrawal of provision of ₹393.34 lakh through reappropriation in March 2024 was attributed to (i)non filling up of the vacant posts, (ii) less amount of office expenditure has been spent under training programme in women trainee stipend scheme, (iii)receipt of less application than anticipated in i-Khedut portal, (iv) limited progress under newly introduced " urban green mission programme".
(xxxv) 2401.00.131.01 Rashtriya Krushi Vikas Yojana (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	11,913.00 (-7,294.00)	4,619.00	4,619.00	0.00	Withdrawal of provision of ₹7,294.00 lakh through surrender in March 2024 was attributed to release of less grant from the Government of India under the Scheme.
(xxxvi) 2401.00.131.02 Rashtriya Krushi Vikas Yojana (40% State)	O R	7,942.00 (-4,862.67)	3,079.33	3,079.33	0.00	Withdrawal of provision of ₹4,862.67 lakh through surrender in March 2024 was attributed to release of less grant from the Government of India under the Scheme.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxvii) 2401.00.195.02 AGR-13 Financial Assistance to Agro industries	O R	20,800.00 (-13,900.00)	6,900.00	6,900.00	0.00	Withdrawal of provision of ₹13,900.00 lakh through reappropriation in March 2024 was attributed to (i) less expense under the scheme as the application received under this scheme are processed according to the priority and after completion of third party inspection etc. eligible application are being processed for approval of assistance and (ii) non completion of process of framing of the guidelines by the Gujarat Agro and Industries Commissionerate.
(xxxviii) 2401.00.195.05 PM Formalization of Micro Food Processing Enterprises (PMFME) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	3,000.50 (-2,298.99)	701.51	701.51	0.00	Withdrawal of provision of ₹2,298.99 lakh through surrender in March 2024 was attributed to receipt of less applications by the beneficiaries for micro food processing under PMFME scheme.
(xxxix) 2401.00.195.06 PM Formalization of Micro Food Processing Enterprises (PMFME) (40% State)	O R	1,600.00 (-1,132.33)	467.67	467.67	0.00	Withdrawal of provision of ₹1,132.33 lakh through surrender in March 2024 was attributed to receipt of less applications by the beneficiaries for micro food processing under PMFME scheme.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xl) 2401.00.195.07 INDEXTa	O R	814.00 (-517.05)	296.95	296.95	0.00	Withdrawal of provision of ₹517.05 lakh through surrender in March 2024 was attributed to (i) pending appointment of permanent staff/man power as approval is yet to be received and (ii) pending promotion of INDEX-a.
(xli) 2401.00.195.08 Topup Scheme for FPO	O R	182.44 (-182.44)	0.00	0.00	0.00	Withdrawal of entire provision of ₹182.44 lakh through surrender in March 2024 was attributed to receipt of nil claims under the scheme owing to nil progress in made by FPOs and CBBOs for the certification of natural farming.
(xlii) 2401.00.797.01 AGR-45 National Agriculture Insurance scheme fund	O R	10,000.00 (-10,000.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹10,000.00 lakh through surrender in March 2024 was attributed to nil expenditure as the amount deposited in the corpus fund is utilised for the additional requirement in case of unusual circumstances arises where claims are paid in excess of the provision made under risk management.
(xliii) 2401.00.800.01 Soil testing Laboratory and Soil Survey (Gypsum) Land analysis.	O R	641.09 (-184.70)	456.39	456.57	(+)0.18	Withdrawal of provision of ₹184.70 lakh through reappropriation in March 2024 was attributed to non payment of (i)supplies and materials expences and (ii) pay and allowances.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlv) 2801.80.190.02 Subsidy to Gujarat Urja Vikas Nigam Ltd for Compensation in GERC	O R	1,94,692.00 (-74,968.00)	1,19,724.00	1,46,018.99	(+)26,294.99	Withdrawal of provision of ₹74,968.00 lakh through surrender in March 2024 was attributed to reduction in estimated claims as compared to FY 2023-24 (BE). Reasons for the final excess of ₹26,294.99 lakh have not been intimated (August 2024)
(xlv) 2801.80.190.03 Subsidy to Agriculturist Fuel Price and Power Purchase Adjustment Charges	O R	8,27,806.00 (-1,69,086.00)	6,58,720.00	6,58,720.00	0.00	Withdrawal of provision of ₹1,69,086.00 lakh through surrender in March 2024 was attributed to reduction in claim of fuel surcharge in 4th quarter.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2401.00.001.05 HRT-1 Directorate of Horticulture.	O R	2,548.83 (+)405.23	2,954.06	2,953.98	(-)0.08	Additional fund of ₹405.23 lakh was made in March 2024 through reappropriation mainly due to (i) appointment of new Horticulture officer and (ii) payment of 7th Pay Commission to the employees of Horticulture Department.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2401.00.105.37 University for Organic Farming	O R	3,801.48 (+)1,308.43	5,109.91	5,109.91	0.00	Additional fund of ₹1,308.43 lakh was made in March 2024 through reappropriation mainly due to receipt of 27 percent above estimated cost of tender for construction work of new building at Halol.
(iii) 2401.00.105.44 Paramparagat Krishi Vikas Yojana (PKVY NMSA) Normal (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1.00 (+)152.00	153.00	153.00	0.00	Additional fund of ₹152.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme owing to completion and approval of AAP (Annual action Plan).
(iv) 2401.00.105.45 Paramparagat Krishi Vikas Yojana (PKVY NMSA) Normal (40% State)	O R	1.00 (+)101.00	102.00	102.00	0.00	Additional fund of ₹101.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme owing to completion and approval of AAP hence matching state share was also increased.
(v) 2401.00.110.08 Crop Loss Assistance to the Farmers due to Natural Calamities	O R	1.00 (+)9,134.00	9,135.00	9,135.00	0.00	Additional fund of ₹9,134.00 lakh was made in March 2024 through reappropriation mainly due to requirement of more funds for payment of crop loss assistance owing to natural calamity events.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2401.00.113.05 AGR-67 Submission On Agricultural Mechanization (SMAM) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	936.00 (+)99.00	1,035.00	1,035.00	0.00	Additional fund of ₹99.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant from the Government of India as per Annual Action Plan.
(vii) 2401.00.113.06 AGR-67 Submission On Agricultural Mechanization (SMAM) (40% State)	O R	624.00 (+)66.00	690.00	690.00	0.00	Additional fund of ₹66.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant from the Government of India as per Annual Action Plan hence the matching state share was also increased.
(viii) 2401.00.113.09 To Assist state Farmers in Purchasing Sanedo Agricultural equipment	O R	1.00 (+)193.25	194.25	194.25	0.00	Additional fund of ₹193.25 lakh was made in March 2024 through reappropriation mainly due to receipt of more applications (3,619) than physical target (2400) under the scheme.
(ix) 2401.00.119.54 Emergency Fund of Horticultural Crops	O R	1.00 (+)19,999.00	20,000.00	20,000.00	0.00	Additional fund of ₹19,999.00 lakh was made in March 2024 through reappropriation mainly due to requirement of more funds for payment owing to announcement of support scheme for farmers who were growing red onion and potato by the State Government.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2401.00.119.55 Central Share of National Horticulture Mission for general Category (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	6,692.40 (+)766.05	7,458.45	7,458.45	0.00	Additional fund of ₹766.05 lakh was made in March 2024 through reappropriation mainly due to release of more grants by the Government of India under the scheme.
(xi) 2401.00.119.56 State Share of National Horticulture Mission for general Category (40% State)	O R	4,461.60 (+)510.70	4,972.30	4,972.30	0.00	Additional fund of ₹510.70 lakh was made in March 2024 through reappropriation mainly due to release of more grants by the Government of India under the scheme hence the matching state share was also increased.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	5,36,200.55	5,20,560.56	15,639.99	2.92
2019-20	4,25,163.15	3,31,212.83	93,950.32	22.10
2020-21	3,80,889.41	3,22,876.69	58,012.72	15.23
2021-22	4,02,396.52	2,71,019.02	1,31,377.50	32.65
2022-23	3,74,490.15	2,56,014.43	1,18,475.72	31.64

GRANT NO.: 3 MINOR IRRIGATION, SOIL CONSERVATION AND AREA DEVELOPMENT

(Major Head : 2402 - Soil and Water Conservation, 2702 - Minor Irrigation)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	14,82,09				
Supplementary	0	14,82,09	13,28,24	(-)1,53,85	1,53,83

Notes and Comments

REVENUE

In view of the final saving of ₹ 153.85 lakh in the grant, the Original provision of ₹ 1.482.09 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2702.01.104.01 Area Irrigation Programme.	O R	390.97 (-)84.04	306.93	306.92	(-)0.01	Appropriate reason for withdrawal of provision of ₹84.04 lakh through surrender in March 2024 has not been provided though called for.
(ii) 2702.03.103.01 Improvement of Irrigation of wells by blassing.	O R	135.31 (-)24.55	110.76	110.76	0.00	Appropriate reason for withdrawal of provision of ₹24.55 lakh through surrender in March 2024 has not been provided though called for.

GRANT NO.: 4 ANIMAL HUSBANDRY

(Major Head : 2071 - Pensions and Other Retirement Benefits, 2403 - Animal Husbandry, 2404 - Dairy Development, 4403 - Capital Outlay on Animal Husbandry)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	14,83,96,00				
Supplementary	0	14,83,96,00	12,59,43,93	(-)2,24,52,07	2,24,30,84

Charged

Original	0				
Supplementary	18,82,70	18,82,70	18,70,85	(-)11,85	0

CAPITAL

Voted

Original	15,26,20				
Supplementary	0	15,26,20	94,24	(-)14,31,96	14,31,96

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 22,452.07 lakh in the grant; only ₹ 22,430.84 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 21.23 lakh. In view of the final saving, the Original provision of ₹ 1,48,396.00 lakh could have been curtailed.

Grant No. 4 contd.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2403.00.001.01 ANH-1 Directorate of Animal Husbandry and its expansion	O R	3,634.44 (-627.00)	3,007.44	3,019.29	(+)11.85	Withdrawal of provision of ₹256.85 lakh through surrender and of ₹370.15 lakh through reappropriation in March 2024 was attributed to (i) non filling up of 64 vacant posts in different cadres Class-I-5, Class-II-4 ,Class-III-33 and Class-IV-22 ,(ii) less expenditure under LTC Scheme,(iii) Less expenditure under dearness allowance and (iv) less expenditure under contingency expense owing to unsuccessful bid for procurement of office items. Reasons for the final excess of ₹11.85 lakh have not been intimated (August 2024)
(ii) 2403.00.101.02 ANH-3 Disease Prevention and Control	O R	2,794.46 (-885.03)	1,909.43	1,910.64	(+)1.21	Withdrawal of provision of ₹228.03 lakh through surrender and of ₹657.00 lakh through reappropriation in March 2024 was attributed to (i) non filling up of the vacant posts for which 50 % of the provision were made, (ii) less expenditure under office expenses , (iii) non procurement of goat pox vaccine which was approved from Central Sponsored Scheme,(iv) non approval of poultry vaccine and (v) non procurement of SS storage tank.

Grant No. 4 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2403.00.101.04 Veterinary Institution and Veterinary Services	O R	29,098.00 (-4,346.11)	24,751.89	24,750.62	(-1.27)	Withdrawal of provision of ₹4,346.11 lakh through surrender in March 2024 was attributed to (i)non receipt of approval for the Scheme of 200 mobile veterinarary dispensaries,(ii)non receipt of approval for the scheme 100 new veterinarary dispensaries from the Government,(iii) under the scheme of modernisation of veterinary institution, the amount of grant ₹452.35 lakh disbursed according to grant demand as per indenting amount from the Ditricot Offices, and ₹524.35 lakh returned in the 8 monthly revised estimates, (iv) reduction in cost owing to non availability of veterinarians, ambulances in the scheme of Karuna Animal Ambulance-1962 and 1 mobile veterinary dispensaries per 10 village scheme and(v) non receipt of permission for the installation of display board in the route villages.
(iv) 2403.00.101.21 Livestock Health and Disease Control scheme (LH) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,112.71 (-366.83)	745.88	745.88	0.00	Withdrawal of provision of ₹366.83 lakh through surrender in March 2024 was attributed to release of less grant from the Government of India under the Scheme.

Grant No. 4 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2403.00.101.22 Livestock Health and Disease Control Scheme (LH&DC), State Share 40 %	O R	741.81 (-244.56)	497.25	497.25	0.00	Withdrawal of provision of ₹244.56 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India hence matching state share provision decreased proportionally.
(vi) 2403.00.101.25 Livestock Health and Disease Control scheme (100% Central Share)	O R	43.96 (-41.72)	2.24	2.24	0.00	Withdrawal of provision of ₹41.72 lakh through surrender in March 2024 was attributed to release of less grant from the Government of India under the Scheme.
(vii) 2403.00.101.26 Livestock Health and Disease Control scheme (LH&DC) ESVHD - MVU, Central Share 60%(60- 40 Partially Centrally Sponsored Scheme)	O R	714.82 (-692.92)	21.90	21.90	0.00	Withdrawal of provision of ₹692.92 lakh through surrender in March 2024 was attributed to release of less grant from the Government of India under the Scheme.
(viii) 2403.00.101.27 Livestock Health and Disease Control scheme (LH&DC) ESVHD - MVU, State Share 40%	O R	476.55 (-461.95)	14.60	14.60	0.00	Withdrawal of provision of ₹461.95 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India hence matching state share provision decreased proportionally.
(ix) 2403.00.102.01 ANH-8 Artificial Insemination Centre in Key Village	O R	6,840.61 (-924.63)	5,915.98	5,915.98	0.00	Withdrawal of provision of ₹924.63 lakh through surrender in March 2024 was attributed to non release of loan amount by the Bank to the applicants even after approval of loan.

Grant No. 4 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2403.00.102.06 ANH-7 Upgradation and Conservation of Livestock	O R	2,099.46 (-225.02)	1,874.44	1,874.08	(-)0.36	Withdrawal of provision of ₹225.02 lakh through surrender in March 2024 was attributed to (i) non utilisation of grant under "Assistance for pregnancies through IVF in animal of State" owing to non receipt of approval during the year and (ii) castration Scheme was new item for the year 2023-24 and GR was issued in July 2023, therefore grant was not utilised.
(xi) 2403.00.102.11 ANH-14 Gauseva and Gaucher Development Programmes	O R	57,600.33 (-11,998.72)	45,601.61	45,601.61	0.00	Withdrawal of provision of ₹11,998.72 lakh through surrender in March 2024 was attributed to (i) non submission of order by the District Collector under the scheme to the board so ₹50.00 crore remained unutilised, (ii)expenditure of ₹364.00 crore under Mukhyamantri Gaumata Poshan Yojana against B.E.of ₹500.00 crore and(iii) less expenditure again st ₹25.00 crore under the ongoing plan scheme of the board.
(xii) 2403.00.103.01 ANH-10 Intensive Poultry Development Programmes	O R	2,189.72 (-243.61)	1,946.11	1,946.07	(-)0.04	Withdrawal of provision of ₹243.61 lakh through surrender in March 2024 was attributed to non filling up of the 127 vacant posts.

Grant No. 4 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 2403.00.104.01 ANH-12 Sheep-Goat Development Programmes	O R	1,616.47 (-276.37)	1,340.10	1,340.09	(-)0.01	Withdrawal of provision of ₹276.37 lakh through surrender in March 2024 was attributed to (i)non filling up of the vacant post of Deputy Director-1, Assistant Director-1, Livestock Inspector-17, Sr.Clerk-1, Jr.Clerk-1,Extension Officer-6, (ii) less expenditure under office expenses and (iii)non utilisation of funds by the Gujarat Sheep and Wool Development Corporation, Gandhinagar owing to pending court cases .
(xiv) 2403.00.109.01 ANH-13 Expansion of Exhibition cell	O R	931.50 (-103.30)	828.20	828.15	(-)0.05	Withdrawal of provision of ₹103.30 lakh through surrender in March 2024 was attributed to (i)purchase of kiosk on GeM portal at low price as compared to estimated value, (ii) receipt of less bill amount for printing material from the Government press than anticipated, (iii) receipt of nil demand for grant for tablo from the District Offices and (iv) non conduction of training of A.H. officers and staffs.
(xv) 2403.00.113.01 ANH-4 Scheme for Strengthening of Statistical Wing	O R	186.73 (-109.81)	76.92	76.92	0.00	Withdrawal of provision of ₹109.81 lakh through surrender in March 2024 was attributed to non filling up of the Class I - 1, Class-II&III -32 vacant posts .

Grant No. 4 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvi) 2403.00.113.04 Scheme for Strengthening of Statistical Wing in Directorate of Animal Husbandry (50% Central Share)(50-50 Partially Centrally Sponsored Scheme)	O R	70.00 (-70.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹70.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the Scheme.
(xvii) 2403.00.113.05 Scheme for Strengthening of Statistical Wing in Directorate of Animal Husbandry (50% State Share)	O R	70.00 (-70.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹70.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the Scheme.
(xviii) 2403.00.113.99 Scheme for Strengthening of Statistical Wing in Directorate of Animal Husbandry (Pay and Allowances for Centrally Sponsored Scheme)	O R	156.14 (-92.10)	64.04	31.85	(-32.19)	Withdrawal of provision of ₹92.10 lakh through surrender in March 2024 was attributed to non filling up of the Class I - 1, Class-II -5 and Class-III-22 vacant posts. Reasons for the final saving of ₹ 32.19 lakh have not been intimated (August 2024)

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2071.01.109.01 Superannuation Pension and Retirement Benefits to Kamdhenu University Officers and Employee	O R	981.79 (+)113.82	1,095.61	1,095.61	0.00	Additional fund of ₹113.82 lakh was made in March 2024 through reappropriation mainly due to payment of pension and retirement benefits of retired officers/employees of Kamdhanu University from Kamdhanu University.

Grant No. 4 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2403.00.102.23 National LiveStock Mission (Central Share 60%)(60-40 Partially Centrally Sponsored Scheme)	O R	1.00 (+)154.00	155.00	155.00	0.00	Additional fund of ₹154.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.
(iii) 2403.00.102.24 National LiveStock Mission (State Share 40%)	O R	1.00 (+)102.33	103.33	103.33	0.00	Additional fund of ₹102.33 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India hence matching state share provision increased proportionally.
(iv) 2404.00.102.02 National Programme for Bovine Breeding and Dairy Development (40% State)	O R	1.00 (+)657.00	658.00	658.00	0.00	Additional fund of ₹657.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India hence matching state share provision increased proportionally.

4. Though there was an ultimate saving of ₹ 11.85 lakh in the appropriation , no part of the provision was anticipated as saving and surrendered from the appropriation.

Grant No. 4 conclud.

CAPITAL

5. In view of final saving of ₹ 1,431.96 lakh, the Original provision of ₹ 1,526.20 lakh could have been curtailed.

6. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4403.00.101.02 Capital Expenditure for Veterinary and Animal Husbandry Services	O R	1,526.20 (-1,431.96)	94.24	94.24	0.00	Withdrawal of provision of ₹1,431.96 lakh through surrender in March 2024 was attributed to non purchase of vehicles for veterinary dispensary as per Government resolution no. ACD/PAR/e-file/2/2023/0709/P1 dated 02-09-2023.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	73,811.40	60,170.17	13,641.23	18.48
2019-20	79,669.69	53,412.16	26,257.53	32.96
2020-21	88,544.40	72,545.54	15,998.86	18.07
2021-22	67,803.79	66,009.38	1,794.41	2.65
2022-23	1,26,347.38	88,770.89	37,576.49	29.74

GRANT NO.: 5 CO-OPERATION

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	16,12,34,53				
Supplementary	1,34,47,81	17,46,82,34	16,73,78,69	(-)73,03,65	73,06,99

CAPITAL

Voted

Original	1,06,70,01				
Supplementary	4,00	1,06,74,01	29,16,62	(-)77,57,39	77,57,38

Notes and Comments

REVENUE

Expenditure in Revenue (Voted) grant includes ₹ 20,25,83,000.00 spent out of advance from the contingency fund during the year 2022-23 and recouped to the fund during the year 2023-24.

2. Fund amounting to ₹ 7,306.99 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹ 7,303.65 lakh, resulting in excess surrender. In view of the final saving, the Supplementary provision of ₹ 13,447.81 lakh obtained in February 2024 could have been curtailed.

CAPITAL

3. In view of the final saving of ₹ 7,757.39 lakh, the original provision of ₹ 10,670.01 lakh could have been curtailed.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4435.01.101.01 WRH-1 Establishment Of Agricultural Produce Market Fund	O R	10,662.00 (-)8,396.40	2,265.60	2,265.60	0.00	Withdrawal of provision of ₹7,755.38 lakh through surrender and of ₹641.02 lakh through reappropriation in March 2024 was attributed to non receipt of proposals by the District Offices under the Scheme.

Grant No. 5 conclud.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4425.00.001.01 Registrar of co-operative society	S R	1.00 (+)113.91	114.91	114.91	0.00	Additional fund of ₹113.91 lakh was made in March 2024 through reappropriation mainly due to receipt of more proposals from the District Offices.
(ii) 4435.01.101.02 WRH-3 Modernisation Of Agricultural Marketing	O R	6.01 (+)499.99	506.00	506.00	0.00	Additional fund of ₹499.99 lakh was made in March 2024 through reappropriation mainly due to receipt of more proposals from the District offices under the Scheme.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	6,187.02	1,529.06	4,657.96	75.29
2019-20	5,307.02	2,723.44	2,583.58	48.68
2020-21	16,348.46	8,618.98	7,729.48	47.28
2021-22	7,278.02	2,236.17	5,041.85	69.28
2022-23	5,673.03	993.92	4,679.11	82.48

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	7,06,82,81				
Supplementary	0	7,06,82,81	4,43,89,32	(-)2,62,93,49	2,62,85,93

CAPITAL

Voted

Original	6,40,79,73				
Supplementary	0	6,40,79,73	4,92,21,03	(-)1,48,58,70	1,48,58,70

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 26,293.49 lakh in the grant; only ₹ 26,285.93 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 7.56 lakh. In view of the final saving, the Original provision of ₹ 70,682.81 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2405.00.101.02 FSH-2 Fish seed Production and inland fisheries Resources (In Non-Tribal Area)	O R	3,630.42 (-)3,152.82	477.60	477.65	(+)0.05	Withdrawal of provision of ₹3,128.82 lakh through surrender and of ₹24.00 lakh through reappropriation in March 2024 was attributed to (i) less submission of claims by the beneficiaries and (ii) receipt of less application under various major components of the scheme such as assistance for fish pond, construction, fish culture cages, fish seed stocking subsidy etc.

Grant No. 6 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2405.00.102.02 FSH-5-Establishment of Coastal Aquaculture units	O R	763.77 (-690.62)	73.15	73.13	(-)0.02	Withdrawal of provision of ₹690.62 lakh through surrender in March 2024 was attributed to non receipt of administrative approval under the scheme.
(iii) 2405.00.103.01 FSH-7-Providing Navigational Aids and other Infrastructural facilities	O R	5,043.17 (-633.04)	4,410.13	4,402.45	(-)7.68	Withdrawal of provision of ₹633.04 lakh through surrender in March 2024 was attributed to (i) non submission of claims in various subsidiary components, (ii) non filling up of the vacant posts of fisheries guards against sanctioned strength and (iii) reduction in expenditure of SMS recharge for various fisheries portal. Reasons for the final saving of ₹7.68 lakh have not been intimated (August 2024)
(iv) 2405.00.103.16 Financial Assistance for Kerosene to Boat owner small Fishermen	O R	1,000.00 (-465.56)	534.44	534.44	0.00	Withdrawal of provision of ₹465.56 lakh through surrender in March 2024 was attributed to pending completion of tender process for providing petrol or kerosene to beneficiaries by the Gujarat Fisheries Central Co-operative Association Limited (GFCCA).
(v) 2405.00.103.18 Pradhan Mantri Matsya Sampada Yojana (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	6,900.00 (-)6,488.46	411.54	411.54	0.00	Withdrawal of provision of ₹6,488.46 lakh through surrender in March 2024 was attributed to non receipt of the grant from the Government of India.

Grant No. 6 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2405.00.103.19 Pradhan Mantri Matsya Sampada Yojana (40% State)	O R	4,600.00 (-3,636.85)	963.15	963.15	0.00	Withdrawal of provision of ₹3,636.85 lakh through surrender in March 2024 was attributed to less receipt of central share from the Government of India so, the corresponding matching share could be utilized in that proportion.
(vii) 2405.00.103.20 VAT(Value Added Tax) Subsidy on High Speed Diesel oil supplied to mechanized fishing vessels below 20 meter length	O R	44,344.00 (-11,088.75)	33,255.25	33,255.25	0.00	Withdrawal of provision of ₹11,088.75 lakh through surrender in March 2024 was attributed to consumption of less diesel quota by the fisherman despite increase in the quota by the Government.

CAPITAL

3. In view of final saving of ₹ 14,858.70 lakh, the Original provision of ₹ 64,079.73 lakh could have been curtailed.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5051.02.200.05 FSH-19 Providing Infrastructures at Minor Ports.	O R	22,579.00 (-14,603.14)	7,975.86	7,975.86	0.00	Withdrawal of provision of ₹14,603.14 lakh through surrender in March 2024 was attributed to pending tender process of providing infrastructure at Fish Landing centre.
(ii) 5051.02.200.09 Construction of Docks,Berths and Jetties (50% Central)(50-50 Partially Centrally Sponsored Scheme)	O R	125.00 (-125.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹125.00 lakh through surrender in March 2024 was attributed to non receipt of the grant from the Government of India.

Grant No. 6 conclud.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	29,125.00	2,719.66	26,405.34	90.66
2019-20	27,000.00	135.33	26,864.67	99.50
2020-21	15,000.00	892.66	14,107.34	94.05
2021-22	14,416.00	3,439.61	10,976.39	76.14
2022-23	46,535.02	27,984.49	18,550.53	39.86

**GRANT NO.: 7 OTHER EXPENDITURE PERTAINING TO AGRICULTURE AND COOPERATION
DEPARTMENT**

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Charged

Original	26,14,07			
Supplementary	0	26,14,07	23,94,00	(-)2,20,07
				0

CAPITAL

Voted

Original	2			
Supplementary	0	2	0	(-)2
				2

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 220.07 lakh in the appropriation; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the Original provision of ₹ 2,614.07 lakh could have been curtailed.

2. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2049.60.101.02 Interest on Provident Fund Deposit For Various Veterinary and Dairy Colleges Under Kamdhenu University Officers and Employees	O R	445.07 0.00	445.07	241.42	(-)203.65	Reasons for the final saving of ₹203.65 lakh have not been intimated (August 2024)
(ii) 2049.60.101.03 Interest on Provident Fund Deposit For Various Fisheries Colleges Under Kamdhenu University Officers and Employees	O R	16.42 0.00	16.42	0.00	(-)16.42	Reasons for the final saving of ₹16.42 lakh have not been intimated (August 2024)

CAPITAL

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

EDUCATION DEPARTMENT

GRANT NO.: 8 EDUCATION DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		12,56,20				
Supplementary		0	12,56,20	12,07,65	(-)48,55	30,91

Notes and Comments

Though there was an ultimate saving of ₹ 48.55 lakh, only ₹ 30.91 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹17.64 lakh. In view of the final saving of ₹ 48.55 lakh, the Original provision of ₹ 1,256.20 lakh could have been curtailed.

GRANT NO.: 9 EDUCATION

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	3,76,99,51,74				
Supplementary	52,01,86,55	4,29,01,38,29	4,17,27,64,79	(-)11,73,73,50	10,51,45,04

Charged

Original	2,29,65,00				
Supplementary	0	2,29,65,00	2,15,44,14	(-)14,20,86	14,05,00

CAPITAL

Voted

Original	33,69,73,20				
Supplementary	2,00	33,69,75,20	29,44,43,58	(-)4,25,31,62	7,74,58,11

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1.17.373.50 lakh in the grant, only ₹ 1,05,145.04 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 12,228.46 lakh. In view of the final saving . In view of the final saving, the Supplementary provision obtained in February 2024 could have been curtailed.

2. Though there was an ultimate saving of ₹ 1,420.86 lakh in the appropriation; only ₹ 1,405.00 lakh were surrendered from the appropriation in March 2024, resulting in less surrender to the extent of ₹ 15.86 lakh .

Grant No. 9 contd.

3. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2049.60.101.01 Interest on Provident Fund of the Staff and Teachers of Non- Government Secondary Schools	O R	19,000.00 (-)3,710.00	15,290.00	15,284.03	(-)5.97	Withdrawal of provision of ₹1,275.13 lakh through surrender and of ₹2,434.87 lakh through reappropriation in March 2024 was attributed to (i) reduction in PF balance of employee and (ii) periodic changes in interest rate. Reasons for the final saving of ₹5.97 lakh have not been intimated (August 2024)

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2049.60.101.02 Interest on Provident Fund of the Staff and Teachers of Non- Government Colleges	O R	1,650.00 (+)2,370.00	4,020.00	4,020.00	0.00	Additional fund of ₹2,370.00 lakh was made in March 2024 through reappropriation mainly due to increase in basic pay as the per 10% deduction in GPF.
(ii) 2049.60.701.01 Payment of Decretal Amount	O R	1.00 (+)62.87	63.87	53.98	(-)9.89	Additional fund of ₹62.87 lakh was made in March 2024 through reappropriation mainly due to payment of interest as per Hon'ble court order. Reasons for the final saving of ₹9.89 lakh have not been intimated (August 2024)

Grant No. 9 contd.

CAPITAL

4. Funds amounting to ₹ 77,458.11 lakh were surrendered from the grant in March 2024 ; the saving ultimately worked out to only ₹ 42,531.62 lakh , resulting in excessive surrender to the extent of ₹ 34,926.49 lakh.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4202.01.201.01 EDN-2 Construction of Class Rooms.	O R	14,831.41 (-14,374.05)	457.36	13,282.99	(+)12,825.63	Withdrawal of provision of ₹14,374.05 lakh through surrender in March 2024 was attributed to non receipt of sanction of loan by the NABARD. Reasons for the final excess of ₹12,825.63 lakh have not been intimated (August 2024)
(ii) 4202.01.202.03 Secondary Education under Samagra Siksha (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	4,457.11 (-4,457.11)	0.00	0.00	0.00	Withdrawal of entire provision of ₹4,457.11 lakh through surrender in March 2024 was attributed to non release of grant by the Government India under the scheme.
(iii) 4202.01.202.04 Secondary Education under Samagra Siksha (40% State)	O R	2,971.41 (-2,971.41)	0.00	0.00	0.00	Withdrawal of entire provision of ₹2,971.41 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India accordingly nil grant released in proportion by the State Government.

Grant No. 9 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 4202.01.203.03 Development and Expansion of Universities	O R	17,028.20 (-3,028.20)	14,000.00	14,000.00	0.00	Withdrawal of provision of ₹552.56 lakh through surrender and of ₹2,475.64 lakh through reappropriation in March 2024 was attributed to (i) less expenditure and (ii) late submission of accounts by Gujarat University.
(v) 4202.01.203.04 Construction of Children University	O R	500.00 (-200.00)	300.00	300.00	0.00	Withdrawal of provision of ₹200.00 lakh through surrender in March 2024 was attributed to non extension of allotment of land acquisition at shahpur for children university.
(vi) 4202.01.203.05 Construction of Indian Institute of Teachers Education	O R	750.00 (-300.00)	450.00	450.00	0.00	Withdrawal of provision of ₹300.00 lakh through surrender in March 2024 was attributed to non receipt of approval for the plan map of new construction work.

Grant No. 9 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 4202.01.203.06 Purchase of various equipment for Higher Education Institutes(HEIs)	O R	5,593.00 (-3,954.89)	1,638.11	1,633.26	(-4.85)	Withdrawal of provision of ₹3,954.89 lakh through surrender in March 2024 was attributed to (i) non completion of delivery and installation of equipment for disabled students at 15 Government colleges by SKYSCRAPER INFOTECH Pvt. Ltd and ***
<p>***(ii) non completion of delivery and installation of of CCTV camera systems in 37 Government colleges by Garantir Technologies Pvt. Ltd. The abobe grant was proposed to the Finance Department to be parked but the Finance Department rejected the grant parking proposal stating that since last two years parking proposals are not accepted at GSFC due to long period of funds being kept unused by the Administrative Department. on which it is proposed to the Finance Department for reconsideration, the saving remain due to it is sanctioned that to allow said expenditure to be incurred from the grant of DEDF funds available with the KCG and the plan for construction of buildings in the university on PPP basis under Sarasvati Samman Yojana. In vew of the above cost of not receiving application on PPP basis reduced.</p>						
(viii) 4202.02.105.02 Centre of Excellence at Government Engineering Colleges	O R	3,000.00 0.00	3,000.00	750.00	(-2,250.00)	Reasons for the final saving of ₹2,250.00 lakh have not been intimated (August 2024)

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(j) 4202.01.201.16 Construction, Upgradation, Modernization of GCERT and all DIETS by SSA under Samagra Shiksha Abhiyan (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	252.00 (+)250.86	502.86	502.86	0.00	Additional fund of ₹250.86 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the scheme.

Grant No. 9 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4202.01.201.17 Construction, Upgradation, Modernization of GCERT and all DIETS by SSA under Samagra Shiksha Abhiyan (40% State)	O R	168.00 (+)167.24	335.24	335.24	0.00	Additional fund of ₹167.24 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant released in proportion by the State Government.
(iii) 4202.01.201.18 Elementary Education under PM SHRI (60% Central Share)	S R	1.00 (+)1,234.72	1,235.72	1,235.72	0.00	Additional fund of ₹1,234.72 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the scheme.
(iv) 4202.01.201.19 Elementary Education under PM SHRI (40% State Share)	S R	1.00 (+)822.82	823.82	823.82	0.00	Additional fund of ₹822.82 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant released in proportion by the State Government.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	79,843.21	44,670.33	35,172.88	44.05
2019-20	57,997.80	22,936.79	35,061.01	60.45
2020-21	55,278.22	30,140.15	25,138.07	45.48
2021-22	43,188.96	30,122.55	13,066.41	30.25
2022-23	2,92,462.26	2,90,267.47	2,194.79	0.75

GRANT NO.: 10 OTHER EXPENDITURE PERTAINING TO EDUCATION DEPARTMENT

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		3,03,64				
Supplementary		0	3,03,64	2,68,22	(-)35,42	35,41

CAPITAL

Voted

Original		45,42,01				
Supplementary		6,96,99	52,39,00	52,39,69	(+)69	2

Notes and Comments

REVENUE

In view of the final saving of ₹ 35.42 lakh in the grant, the Original provision of ₹ 303.64 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2235.60.104.01 Deposit Linked Insurance Scheme for Provident Fund of Panchayat Employees.	O R	100.00 (-)33.12	66.88	66.87	(-)0.01	Withdrawal of provision of ₹33.12 lakh through surrender in March 2024 was attributed to receipt of less claims under the Scheme.

CAPITAL

3. The expenditure exceeded the grant by ₹ 0.69 lakh (₹68800.00/), the excess requires regularization. In view of the final excess, the surrender from the grant proved injudicious and indicated weaker budgetary control.

ENERGY AND PETROCHEMICALS DEPARTMENT

GRANT NO.: 11 ENERGY AND PETROCHEMICAL DEPARTMENT

(Major Head : 3451 - Secretariat-Economic Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		5,10,56				
Supplementary		11,24	5,21,80	4,56,73	(-)65,07	65,07

Notes and Comments

REVENUE

In view of the final saving of ₹ 65.07 lakh, the Original provision of ₹ 510.56 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3451.00.090.01 Energy and Petro- Chemicals Department.	O S R	393.25 11.24 (-)55.13	349.36	349.36	0.00	Withdrawal of provision of ₹55.13 lakh through surrender in March 2024 was attributed to (i) non filling up of the 22 vacant posts (1-Deputy Secretary, 1-Under Secretary, 1-Section Officer, 2-Deputy Section Officer, 5-Office Assistant and 9-Peon.) and (ii) pending outstanding payment of Shri S.G. Vayda (Dy.SO) owing to Administrative reasons.

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

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		24,03,28				
Supplementary		1,17,07	25,20,35	25,11,87	(-)8,48	8,41

Notes and Comments

In view of the final saving of ₹ 8.48 lakh, the supplementary grant of ₹117.07 lakh obtained in February 2024 could have been curtailed.

GRANT NO.: 13 POWER PROJECTS

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		7,29,13,00				
Supplementary		5,95,60	7,35,08,60	7,19,83,96	(-)15,24,64	12,52,00

CAPITAL

Voted

Original		75,04,26,00				
Supplementary		1,00	75,04,27,00	37,82,30,00	(-)37,21,97,00	28,33,22,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,524.64 lakh in the grant, only ₹ 1,252.00 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 272.64 lakh. In view of the final saving, the Supplementary provision of ₹ 595.60 lakh obtained in February 2024 proved excessive and could have been curtailed to token provision only.

CAPITAL

2. Though there was an ultimate saving of ₹ 3,72,197.00 lakh in the grant; only ₹ 2,83,322.00 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 88,875.00 lakh. In view of the final saving, the Original provision of ₹ 7,50,426.00 lakh could have been curtailed.

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4801.05.190.14 Share Capital Contribution to GUVNL for New initiative in R & M of GSECL Power Plants	O R	67,700.00 (-)39,600.00	28,100.00	28,100.00	0.00	Withdrawal of provision of ₹39,600.00 lakh through surrender in March 2024 was attributed to (i) Biporjoy cyclone ESP work at KLTP was effected (ii) considering technical reasons consultancy work for R&M and upgrading of kadana hydro tender work as delay and will be finalizing in the next year.

Grant No. 13 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4801.05.190.18 Share capital contribution to GUVNL for providing power supply to Simshala from Jyoti Gram Yojana feeder	O R	100.00 (-50.00)	50.00	50.00	0.00	Withdrawal of provision of ₹50.00 lakh through surrender in March 2024 was attributed to non completion of 8 works during the financial year.
(iii) 4801.05.190.19 Share Capital Contribution to GUVNL for strengthening transmission network to provide day time agriculture power supply in the State	O R	1,57,000.00 (-38,950.00)	1,18,050.00	1,18,050.00	0.00	Withdrawal of provision of ₹2,797.00 lakh through surrender and of ₹36,153.00 lakh through reappropriation in March 2024 was attributed to non finalization of suitable land for two sustentions, the expenditure for estimated S/s work and associated line work could not incurred due to RoW issues in the area of PGVCL, and global issues of shortage of Raw Material. Therefore, GUVNL/ department has proposed and kept provision at ₹1,180.50 crore in the revised estimate.
(iv) 4801.05.190.23 Share Capital to GUVNL for Conversion of Existing Overhead Distribution Network into Underground Cable NetWork across the State	O R	10,000.00 (-6,000.00)	4,000.00	4,000.00	0.00	Withdrawal of provision of ₹6,000.00 lakh through surrender in March 2024 was attributed to non finalisation of tender work for conversion of existing overhead distribution network into underground cable network.

Grant No. 13 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 4801.05.190.90 Capital Assistance to GUVNL for Generation, Transmission & Distribution Infrastructure.	O R	2,72,000.00 (-),04,850.00	67,150.00	67,150.00	0.00	Withdrawal of provision of ₹2,04,850.00 lakh through surrender in March 2024 was attributed to (i) Share Capital contribution to GUVNL:-a budget provision of ₹1,330.00 crore has been made for GSECL and GETCO projects, However, delay has been occurred in award of PMC and EPC tender due to late approval of Ministry of Power. Further approval from SSNNL canal authority is astill awaited. therefore, funds of ₹90.00 crore towards GSECL project was less utilised. ***
<p>***The project of GETCO were of capital intensive in nature which will be expected to be completed in 2024-25. Futher, Getco has taken a loan fund for other projects. The Strengtning of transmission network through underground cable network and shifting of existing 66 KV lines in socio economic sector was finalised late in 2023-24 therefore only ₹16.36 crore has been utilised. These project will be completed in the year 2024-25 by utilising budgetary fund, accordingly ₹1,220.00 crore need to be surrendered. (ii) Capital support to GUVNL for revamped distribution sector scheme-RDSS:-During the FY 2023-24, against the revised provision of ₹804.00 crore, expenditure of ₹252.57 crore has been booked under the scheme up to Feb-2024. it is estimated that total expenditure of approximately ₹784.00 crore will be booked under the said scheme up to march 2024 and there will be shortfall of ₹20.00 crore . In MGVCL, the Turnkey agency for district Vadodara and Dahod, M/s RVNL, which was eligible for advance payment as per scheme guideline, has time being expressed reluctance to accept any advance payment against the allocated work order. The survey work is currently underway, and the supply of material as well as their erection has not been completed as per time schedule. The MGVCL was unable to utilise 100% fund alloted for FY 2023-24 and ₹222.50 crore was less received from the Government of Gujarat.</p>						
(vi) 4810.00.190.01 Capital Support to Gujarat Urja Vikas Nigam Ltd. For establishment of Solar PV Projects on Govt. Wasteland in the vicinity of GETCO sub-stations	O R	1,18,500.00 (-),29,625.00	88,875.00	0.00	(-),88,875.00	Appropriate reason for withdrawal of provision of ₹29,625.00 lakh through surrender in March 2024 has not provided. Reasons for the final saving of ₹88,875.00 lakh have not been intimated (August 2024)

Grant No. 13 contd.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4801.05.190.12 PWR-62 Share Capital to Gujarat Urja Vikas Nigam Limited for Release of Agriculture Connections	O R	65,125.00 (+)33,354.00	98,479.00	98,479.00	0.00	Additional fund of ₹33,354.00 lakh was made in March 2024 through reappropriation mainly due to process of Agriculture applications registration up to september 2023 under normal scheme.
(ii) 4801.05.190.20 Share Capital Contribution of GUVNL for installing Flue Gas Desulphurisation (FGD) system in GSECL Power Plants	S R	1.00 (+)2,599.00	2,600.00	2,600.00	0.00	Additional fund of ₹2,599.00 lakh was made in March 2024 through reappropriation mainly due to as per new Environment norms notified by the Ministry of Environment, Forest and Climate Change (MoEFCC) on 07-12-2015, installation of Flue Gas Desulphurisation (FGD) Equipment is mandatory for all thermal power plants by a specific target date. In this regard, GUVNL/GSECL has sought for budgetary support from the State Government. Accordingly, for installing FGD systems in Wanakbori unit 8 and Sikka unit 3 and 4 power station of GSECL. ₹ 26.00 crore was provided in the revised budget for the year 2023-24.

Grant No. 13 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 4801.05.190.21 Share Capital Contribution to GUVNL for Carrying out related work to protect Great Indian Bustard & Lesser Florican Bird	O R	1,500.00 (+)200.00	1,700.00	1,700.00	0.00	Additional fund of ₹200.00 lakh was made in March 2024 through reappropriation mainly due to (i) supply of 32,526 LED and non LED BFD and (ii) erection cost.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	3,06,939.20	3,05,294.96	1,644.24	0.54
2019-20	3,42,315.02	2,84,964.34	57,350.68	16.75
2020-21	3,11,785.09	3,03,627.80	8,157.29	2.62
2021-22	3,27,343.19	3,13,898.00	13,445.19	4.11
2022-23	3,22,810.47	3,09,635.47	13,175.00	4.08

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

(Major Head : 2852 - Industries, 4070 - Capital Outlay on other Administrative Services, 4856 - Capital Outlay on Petrochemical Industries, 7610 - Loans to Government Servants, etc.)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		96,58				
Supplementary		1,05	97,63	97,29	(-)34	34

CAPITAL

Voted

Original		4,00				
Supplementary		3,55,00	3,59,00	3,55,00	(-)4,00	0

Notes and Comments

CAPITAL

Though there was an ultimate saving of ₹ 4.00 lakh, no part of the provision was anticipated as saving and surrendered during the year.

FINANCE DEPARTMENT

GRANT NO.: 15 FINANCE DEPARTMENT

(Major Head : 2052 - Secretariat-General Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		26,86,78				
Supplementary		0	26,86,78	22,41,69	(-)4,45,09	4,45,09

Notes and Comments

REVENUE

In view of the final saving of ₹ 445.09 lakh, the Original provision of ₹ 2,686.78 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2052.00.090.01 Finance Department	O R	2,681.78 (-)450.09	2,231.69	2,231.69	0.00	Withdrawal of provision of ₹445.09 lakh through surrender and of ₹5.00 lakh through reappropriation in March 2024 was attributed to non filling of vacant posts.

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		4,12,74,49				
Supplementary		1,00	4,12,75,49	3,74,98,98	(-)37,76,51	37,72,82

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 3,776.51 lakh in the grant; only ₹ 3,772.82 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 3.69 lakh. In view of the final saving, the Original provision of ₹ 41,274.49 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2043.00.001.02 Expenditure of Gujarat Goods and Service Tax Consumer Welfare fund	O R	250.00 (-)250.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹250.00 lakh through surrender in March 2024 was attributed to nil expenditure as the objective for which the provision was made did not arise.
(ii) 2043.00.001.03 Expenditure for Consumer Welfare	O R	250.00 (-)250.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹250.00 lakh through surrender in March 2024 was attributed to nil expenditure as the objective for which the provision was made did not arise.

Grant No. 16 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2043.00.001.04 Collector of Electricity Duty	O R	297.83 (-91.16)	206.67	206.67	0.00	Withdrawal of provision of ₹91.16 lakh through surrender in March 2024 was attributed to less expenditure in Pay and Allowance , Office expenditure and outsourcing services of the electricity duty office.
(iv) 2043.00.797.01 Gujarat Goods and Services Tax Consumer Welfare Fund	O R	500.00 (-500.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹500.00 lakh through surrender in March 2024 was attributed to transfer of nil account to consumer welfare fund owing to receipt of nil income under the head.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	33,751.60	26,255.49	7,496.11	22.21
2019-20	32,053.00	23,561.38	8,491.62	26.49
2020-21	34,911.50	25,871.83	9,039.67	25.89
2021-22	34,546.65	27,776.91	6,769.74	19.60
2022-23	36,444.02	28,030.49	8,413.53	23.09

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		2,20,80,77				
Supplementary		0	2,20,80,77	2,03,01,50	(-)17,79,27	17,52,83

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,779.27 lakh in the grant; only ₹ 1,752.83 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 26.44 lakh. In view of the final saving, the Original provision of ₹ 22,080.77 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2054.00.095.03 Pay Verification Unit	O R	394.07 (-)175.85	218.22	218.22	0.00	Withdrawal of provision of ₹175.85 lakh through surrender in March 2024 was attributed to less expenditure under pay and allowances and office expenses.
(ii) 2054.00.096.01 Pay and Accounts offices	O R	1,107.23 (-)120.74	986.49	968.47	(-)18.02	Withdrawal of provision of ₹120.74 lakh through surrender in March 2024 was attributed to less expenditure under pay and allowances. Reasons for the final saving of ₹18.02 lakh have not been intimated (August 2024)

Grant No. 17 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2054.00.098.01 Examiner	O R	6,347.41 (-),148.89	5,198.52	5,198.43	(-)0.09	Withdrawal of provision of ₹1,148.89 lakh through surrender in March 2024 was attributed to less expenditure under pay and allowance owing to non filling up of vacant post.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	19,489.21	17,152.33	2,336.88	11.99
2019-20	19,312.09	16,356.99	2,955.10	15.30
2020-21	20,650.06	16,149.07	4,500.99	21.80
2021-22	20,625.85	16,485.14	4,140.71	20.08
2022-23	20,794.52	18,098.97	2,695.55	12.96

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	1,54,17,85,51				
Supplementary	0	1,54,17,85,51	1,37,13,92,14	(-)17,03,93,37	17,14,47,86

Charged

Original	14,00,00				
Supplementary	0	14,00,00	13,66,28	(-)33,72	33,72

Notes and Comments

REVENUE

Funds amounting to ₹ 1,71,447.86 lakh were surrendered from the grant in March 2024 , the saving ultimately worked out to only ₹ 1,70,393.37 lakh , resulting in excessive surrender to the extent of ₹ 1,054.49 lakh. In view of the final saving, the Original provision of ₹ 15,41,785.51 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2071.01.102.01 Commutated Value of pensions	O R	1,72,990.79 (-)86,544.51	86,446.28	86,446.27	(-)0.01	Withdrawal of provision of ₹45,304.11 lakh through surrender and of ₹41,240.40 lakh through reappropriation in March 2024 was attributed to less expenditure as expenditure under this head being of fluctuating nature. Authorisation of commuted value of pension cases is done centrally but actual payment take place at treasury / sub-treasury level.

Grant No. 18 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2071.01.104.01 Gratuities	O R	2,02,586.44 (-1,00,467.57)	1,02,118.87	1,02,118.87	0.00	Withdrawal of provision of ₹1,00,467.57 lakh through surrender in March 2024 was attributed to less expenditure as expenditure under this head is of fluctuating nature. The number of employees retiring on voluntary basis and number of employees expire while in service can not be anticipated exactly. Authorisation of gratuity cases is done centrally but actual payment take place at treasury / sub-treasury level.
(iii) 2071.01.117.01 State Government's Contribution under Defined Contribution Pension Scheme Tier - I	O R	1,89,143.21 (-23,775.52)	1,65,367.69	1,63,998.20	(-1,369.49)	Withdrawal of provision of ₹23,775.52 lakh through surrender in March 2024 was attributed to less expenditure as new entrants to the new defined contribution pension scheme cannot be estimated accurately. New recruitments are made by the Government and cannot be anticipated in advance. Reasons for the final saving of ₹1,369.49 lakh have not been intimated (August 2024)

Grant No. 18 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2071.01.117.03 Death-cum-retirement gratuity to the employees covered under New Defined Contribution Pension Scheme	O R	3,000.00 (-),643.16	1,356.84	1,356.84	0.00	Withdrawal of provision of ₹1,643.16 lakh through surrender in March 2024 was attributed to less expenditure as number of employees expired while in service can not be anticipated exactly. In some cases authorities are issued in last financial year, some family pensioners did not appear at Treasuries for payment number of employees expired while in service can not be anticipated exactly. In some cases authorities are issued in last financial year, some family pensioners did not appear at Treasuries for payment.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2071.01.117.04 NPS FAMILY PENSION	O R	4,000.00 (+),6,088.59	10,088.59	10,088.59	0.00	Additional fund of ₹6,088.59 lakh was made in March 2024 through reappropriation mainly due to excess expenditure as with reference to the resolution dated 24-09-2022 of the Finance Department, Government has decided to pay family pension to the families of the employees died while in service.

Grant No. 18 conclud.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	11,32,730.05	10,96,971.44	35,758.61	3.16
2019-20	11,72,107.26	10,56,300.15	1,15,807.11	9.88
2020-21	12,03,470.91	10,98,737.93	1,04,732.98	8.70
2021-22	12,36,800.11	11,56,782.16	80,017.95	6.47
2022-23	13,53,299.77	12,58,887.31	94,412.46	6.98

GRANT NO.: 19 OTHER EXPENDITURE PERTAINING TO FINANCE DEPARTMENT

(Major Head : 2048 - Appropriation for reduction or avoidance of Debt, 2075 - Miscellaneous General Services, 2215 - Water Supply and Sanitation, 2235 - Social Security and Welfare, 3475 - Other General Economic Services, 4070 - Capital Outlay on other Administrative Services, 5465 - Investments in General Financial and Trading Institutions, 7610 - Loans to Government Servants, etc., 7810 - Inter State Settlement)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		1,29,99,58,09				
Supplementary		0	1,29,99,58,09	20,78,53,19	(-)1,09,21,04,90	1,09,16,16,50

CAPITAL

Voted

Original		1,02,88,50				
Supplementary		0	1,02,88,50	51,99,40	(-)50,89,10	50,89,10

Charged

Original		1				
Supplementary		0	1	0	(-)1	1

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 10,92,104.90 lakh in the grant; only ₹ 10,91,616.50 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 488.40 lakh. In view of the final saving, the Original provision could have been curtailed.

Grant No. 19 contd.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2048.00.101.01 Gujarat State Sinking Fund	O R	5,00,000.00 (-3,00,000.00)	2,00,000.00	2,00,000.00	0.00	Withdrawal of provision of ₹3,00,000.00 lakh through surrender in March 2024 was attributed to less investment in Sinking fund as in Covid-19 pandemic ₹ 9,957.86 crore was withdrawn for the repayment of market loan as per the RBI guidelines for the FY 2020-21. ***
***Since the state is contributing regularly to recoupe the amount and at the end of FY 2023-24 CSF has an accumulated balance of ₹ 12,549 crore. besides decision for investment in consolidated sinking fund investment account is taken by the competent authority after careful consideration of liquidity position of the state. Accordingly out of budget estimate of ₹ 5,000 crore in CSF for FY 2023-24, ₹ 2,000 crore was invested in CSF during FY 2023-24.						
(ii) 2075.00.001.01 Liability on Account of increase in rate of Dearness Allowance	O R	7,90,808.45 (-7,90,808.45)	0.00	0.00	0.00	Withdrawal of entire provision of ₹7,90,808.45 lakh through surrender in March 2024 was attributed to less requirement of fund. ***
***Provision has been made under object heads of pay and allowances under sub-head 01 dearness allowances (D.A) for the year 2023-24, wherein the provision of additional D.A to be declared in March 2023 w.e.f. 01-01-2023 has been accommodated and the provision for 2nd additional D.A. provision has been made in the other departments Budget head's object head 0103 - D.A below various sub heads of pay and allowances of, considering the rates of additional D.A. declared. The rate of inflation and the D.A cannot be predicted nearly six months in advance, D.A rates is adopted by the central government and is applied for state government employees, the grant as approved by Legislative Assembly and is disbursed quarterly.						
(iii) 2075.00.797.01 Gujarat State Guarantee Redemption Fund	O R	100.00 (-100.00)	0	0	0	Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2024 was attributed to non issuance of new guarantee by the State Government during the year.

Grant No. 19 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2215.02.105.01 Mahatma Gandhi Swachchhata Mission	O R	86.10 (-59.88)	26.22	26.22	0.00	Withdrawal of provision of ₹59.88 lakh through surrender in March 2024 was attributed to receipt of less demand from the sub ordinate offices.
(v) 2235.60.104.01 Deposit linked Insurance Scheme for Subscribers to Provident Fund	O R	750.00 0.00	750.00	287.68	(-462.32)	Reasons for the final saving of ₹462.32 lakh have not been intimated (August 2024)
(vi) 2235.60.200.04 Write off outstanding Principal/Interest for HBA of on duty expired Government Employees	O R	100.00 (-50.05)	49.95	49.95	0.00	Withdrawal of provision of ₹50.05 lakh through surrender in March 2024 was attributed to receipt of less number of proposals by the DPPF offices for the write off.

CAPITAL

3. In view of final saving of ₹ 5,089.10 lakh, the Original provision of ₹ 10,288.50 lakh could have been curtailed.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5465.01.190.05 GES-2 Capital Support to Gujarat State Financial Services Ltd	O R	10,000.00 (-5,000.00)	5,000.00	5,000.00	0.00	Withdrawal of provision of ₹5,000.00 lakh through surrender in March 2024 was attributed to less requirement of funds as CRAR of RBI and as per the guidance of RBI Government is required to infuse ₹50.00 crore as capital in GSFS.

Grant No. 19 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 7610.00.201.01 House Building Advances	O R	100.00 (-75.00)	25.00	25.00	0.00	Withdrawal of provision of ₹74.78 lakh through surrender and of ₹0.22 lakh through reappropriation in March 2024 was attributed to receipt of less demand for the House Building Allowance for the employees.

CAPITAL

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

Insurance Fund:-

6. Expenditure of ₹ 7,423.22 lakh was met from the Insurance Fund as shown below :

(i) Claims paid to outside parties etc. ₹ 7,199.54 lakh.

(ii) Other management charges (including Pay and allowances of staff) ₹ 223.68 lakh.

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

The balance at the credit of the Fund on March 31, 2024 was ₹ 55,456.88 lakh and stands included under Major head - 8235 in Statement No.21 of the Finance Accounts 2023-24.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	8,26,198.97	5,710.41	8,20,488.56	99.31
2019-20	8,77,072.45	7,550.16	8,69,522.29	99.14
2020-21	9,59,423.31	7,667.01	9,51,756.30	99.20
2021-22	10,09,326.28	1,58,394.59	8,50,931.69	84.31
2022-23	15,73,892.33	2,07,784.17	13,66,108.16	86.80

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

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Charged

Original		2,71,52,90,67				
Supplementary		31,00	2,71,53,21,67	2,57,58,41,74	(-)13,94,79,93	10,83,15,64

CAPITAL

Charged

Original		2,63,04,47,17				
Supplementary		0	2,63,04,47,17	2,61,36,37,46	(-)1,68,09,71	1,68,11,51

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,39,479.93 lakh in the appropriation; only ₹ 1,08,315.64 lakh were surrendered from the appropriation in March 2024, resulting in less surrender to the extent of ₹ 31,164.29 lakh.

2. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2049.01.101.01 Interest on Loan in course of discharge	O R	20.00 (-)20.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹20.00 lakh through surrender in March 2024 was attributed to non receipt of claims under the Scheme.

Grant No. 20 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2049.01.101.23 Loans to be raised on or after April 2023 during the Financial Year 2023-24	O S R	95,000.00 7.00 (-)65,680.07	29,326.93	29,320.00	(-)6.93	Withdrawal of provision of ₹65,680.07 lakh through reappropriation in March 2024 was attributed to State Government has raised market loans on which interest is to be paid on half yearly basis. Rate of interest on raised market loans can not be predicted in advance or at the time of budget preparation. Reasons for the final saving of ₹6.93 lakh have not been intimated (August 2024)
(iii) 2049.01.115.01 Interest on Ways and Means Advances from the Reserve Bank of India	O R	100.00 (-)100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2024 was attributed to non payment of interest amount as no ways and means advance obtained during the Financial year from Reserve Bank of India.
(iv) 2049.01.200.09 Interest on Loans received from NABARD for Medium and Minor Irrigation Project	O R	92,249.78 (-)16,441.74	75,808.04	75,808.05	(+)0.01	Withdrawal of provision of ₹1,382.95 lakh through surrender and of ₹15,058.79 lakh through reappropriation in March 2024 was attributed to less payment of interest than anticipated under the scheme as receipt of NABARD loan can not be predicted correctly with amount and time at the time of budget preparation.

Grant No. 20 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2049.01.305.01 Charges Payable to Reserve Bank of India for Management of Debt	O R	6,950.38 (-)246.19	6,704.19	6,189.66	(-)514.53	Withdrawal of provision of ₹246.19 lakh through surrender in March 2024 was attributed to less payment of charges as this scheme is based on the receipt of the market loan which can not be predicted well in advance for the year. Reasons for the final saving of ₹514.53 lakh have not been intimated (August 2024)
(vi) 2049.03.104.01 Interest on General Provident Fund (Other than Class-IV employees)	O R	78,650.00 0.00	78,650.00	47,916.67	(-)30,733.33	Reasons for the final saving of ₹30,733.33 lakh have not been intimated (August 2024)
(vii) 2049.03.104.02 Interest on General Provident Fund of Class IV employees	O R	3,640.00 (-)510.84	3,129.16	3,045.27	(-)83.89	Withdrawal of provision of ₹510.84 lakh through surrender in March 2024 was attributed to less payment of interest owing to increase in withdrawal and decrease in income. Reasons for the final saving of ₹83.89 lakh have not been intimated (August 2024)
(viii) 2049.03.104.03 Interest on All India Services Provident Fund	O R	756.50 0.00	756.50	480.38	(-)276.12	Reasons for the final saving of ₹276.12 lakh have not been intimated (August 2024)

Grant No. 20 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 2049.03.104.07 Interest on Provident Fund of Rojamadar Employees	O R	1,826.00 (-)295.20	1,530.80	1,454.62	(-)76.18	Withdrawal of provision of ₹245.54 lakh through surrender and of ₹49.66 lakh through reappropriation in March 2024 was attributed to less payment of interest owing to increase in withdrawal and decrease in income. Reasons for the final saving of ₹76.18 lakh have not been intimated (August 2024)
(x) 2049.03.108.02 Savings Fund	O R	16,640.82 (-)1,759.76	14,881.06	14,881.06	0.00	Withdrawal of provision of ₹1,640.02 lakh through surrender and of ₹119.74 lakh through reappropriation in March 2024 was attributed to less payment on interest as the nature of expenditure is uncertain, which is depended on voluntary retirement/death of Government employees and increase in insurance cover amount october 2022.
(xi) 2049.60.701.04 Interest on delayed payment of pension and other Retirement Benefit	O R	900.00 (-)325.16	574.84	574.67	(-)0.17	Withdrawal of provision of ₹325.16 lakh through surrender in March 2024 was attributed to receipt of less proposal under the scheme. This payment is decretal payment. So as per Hon'ble High Court order necessary payment is made.

Grant No. 20 contd.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2049.01.305.02 Expenditure connected with issue of New Loans	O R	843.70 (-)362.26	481.44	991.04	(+)509.60	Withdrawal of provision of ₹362.26 lakh through surrender in March 2024 was attributed to less payment of charges as this scheme is based on the receipt of the market loan which can not be predicted well in advance for the year. Reasons for the final excess of ₹509.60 lakh have not been intimated (August 2024)
(ii) 2049.03.104.04 Interest on Contributory Provident Fund	O R	22.00 0.00	22.00	49.61	(+)27.61	Reasons for the final excess of ₹27.61 lakh have not been intimated (August 2024)
(iii) 2049.03.104.05 Interest on Divisional Accountants Provident Fund	O R	77.00 0.00	77.00	113.14	(+)36.14	Reasons for the final excess of ₹36.14 lakh have not been intimated (August 2024)
(iv) 2049.03.104.06 Interest on Provident Fund of Work- Charged Employees	O R	266.00 (+)49.62	315.62	295.02	(-)20.60	Additional fund of ₹49.62 lakh was made in March 2024 through reappropriation mainly due to increase in withdrawal than anticipated. Reasons for the final saving of ₹20.60 lakh have not been intimated (August 2024)

Grant No. 20 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2049.03.108.01 Interest on State Government Employee's Group insurance Scheme 1981 - Insurance Fund	O R	1,014.86 (+)119.74	1,134.60	1,134.60	0.00	Additional fund of ₹119.74 lakh was made in March 2024 through reappropriation mainly due to less payment on interest as the nature of expenditure is uncertain, which is depended on voluntary retirement/death of Government employees and increase in insurance cover amount october 2022.
(vi) 2049.04.101.01 Block Loans	O R	31,440.70 (+)15,052.23	46,492.93	46,492.93	0.00	Additional fund of ₹15,052.23 lakh was made in March 2024 through reappropriation mainly due to payment of principal and interest is paid in foreign currency by the Government of India. At the time of budget preparation exact payment can not be predicted correctly.
(vii) 2049.04.104.02 House Building Advance for IAS Officers			0.00	5.55	(+)5.55	Withdrawal of entire provision of ₹0.00 lakh through surrender in March 2024 was attributed to Reasons for the final excess of ₹5.55 lakh have not been intimated (August 2024)

FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

GRANT NO.: 21 FOOD CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

(Major Head : 3451 - Secretariat-Economic Services, 3475 - Other General Economic Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹in thousands)
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REVENUE

Voted

Original		46,29,02				
Supplementary		23,87,88	70,16,90	68,10,68	(-)2,06,22	2,02,61

Notes and Comments

In view of the final saving of ₹ 206.22 lakh, the supplementary grant of ₹ 2,387.88 lakh obtained in February 2024 could have been curtailed.

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		14,74,61,78				
Supplementary		1,52,23,81	16,26,85,59	13,52,66,45	(-)2,74,19,14	2,74,27,93

Notes and Comments

REVENUE

Voted

Funds amounting to ₹ 27,427.93 lakh were surrendered from the grant in March 2024 , the saving ultimately worked out to only ₹ 27,419.14 lakh , resulting in excessive surrender to the extent of ₹ 8.79 lakh. In view of the final saving, the supplementary appropriation of ₹ 15,223.81 lakh obtained in February 2024 could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3456.00.001.08 State Food Commission	O R	372.03 (-)118.75	253.28	253.28	0.00	Withdrawal of provision of ₹118.75 lakh through reappropriation in March 2024 was attributed to non filling up of the vacant posts of 1-Hon'ble Chairperson, 5-Members and 1-Office Assistant in the Commission.

Grant No. 22 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 3456.00.190.20 Extended State PNG-LPG Sahay Yojana	O R	50,001.00 (-10,001.00)	40,000.00	40,000.00	0.00	Withdrawal of provision of ₹10,001.00 lakh through surrender in March 2024 was attributed to decrease in expenditure of the State Government. During the budget provision, the price of LPG cylinder was ₹1,110 with Central Government subsidy of ₹200. In the fiscal year 2023-24, the price of LPG cylinder refilling decreased by ₹200 and Central Government subsidy increased to ₹300. This adjustment lower the effective price of cylinder from ₹910 to ₹610.
(iii) 3456.00.190.21 Food Security (50% State)	O S R	12,000.00 3,085.12 (-5,348.19)	9,736.93	9,736.93	0.00	Withdrawal of provision of ₹3,025.17 lakh through surrender and of ₹2,323.02 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant was released in proportion by the State Government.
(iv) 3456.00.190.22 Food Security (50% Central)(50-50 Partially Centrally Sponsored Scheme)	O S R	12,000.00 12,138.69 (-14,401.76)	9,736.93	9,736.93	0.00	Withdrawal of provision of ₹14,401.76 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.

Grant No. 22 contd.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3456.00.001.01 PDS-6 Directorate of Food and Civil Supplies.	O R	520.63 (+)55.20	575.83	575.83	0.00	Additional fund of ₹55.20 lakh was made in March 2024 through reappropriation mainly due to (i) filling up of the vacant posts of Joint Director and Assistant Director, (ii) payment of Pay difference to Director owing to revised pay fixation by P.A.O and (iii) regularisation of fixed pay employees in to regular pay scale.
(ii) 3456.00.001.02 Implementation of Price Control Order.	O R	1,408.97 (+)172.20	1,581.17	1,581.34	(+)0.17	Additional fund of ₹172.20 lakh was made in March 2024 through reappropriation mainly due to (i) increased expenditure owing to Dearness Allowance difference mandated by the Government of Gujarat, (ii) increase in wages of outsourcing employees as per circular from the Office of Labour Commissioner, Gandhinagar dated 30-09-2023 and (iii) increase in salary allowance for Class III and Class IV fixed pay scale State Government Employees according to Finance Department resolution dated 18-10-2023.

Grant No. 22 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 3456.00.190.02 Losses on Sale of edible oil through Fair Price Shops.	O R	9,914.48 (+)1,331.56	11,246.04	11,246.04	0.00	Additional fund of ₹1,331.56 lakh was made in March 2024 through reappropriation mainly due to higher purchase price and subsidy rates than anticipated. This scheme was budgeted for distribution of 1,38,18,020 pouches of edible oil with a subsidy of ₹96.96 per pouch but in actual 1,43,72,380 pouches were distributed with a subsidy of ₹ 105.74 per pouch owing to increased edible oil prices in the market.
(iv) 3456.00.190.17 Modernization and Upgradation of godowns of GSCSCL	O R	150.00 (+)200.00	350.00	350.00	0.00	Additional fund of ₹200.00 lakh was made in March 2024 through reappropriation mainly due to additional works were carried out under the main budget head of the Road and Buildings Department. Grant were allotted for the electrical works at godowns in 2 Talukas of Gandhinagar District, 4 Taluka of Gir-Somnath, and for repairing work at godowns in Gandhinagar

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		2,05,76,38				
Supplementary		0	2,05,76,38	1,49,60,95	(-)56,15,43	56,18,36

CAPITAL

Voted

Original		24,97,00				
Supplementary		4,50,00	29,47,00	13,00,00	(-)16,47,00	16,47,00

Notes and Comments

REVENUE

Voted

Funds amounting to ₹ 5,618.36 lakh were surrendered from the grant in March 2024 ; the saving ultimately worked out to only ₹ 5,615.43 lakh , resulting in excessive surrender. In view of the final saving, the Original provision of ₹ 20,576.38 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2408.01.001.04 Strengthening of Price Monitoring Cell (PMC)	O R	83.68 (-)83.68	0.00	0.00	0.00	Withdrawal of entire provision of ₹83.68 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India.
(ii) 2408.01.004.10 Fortification of Rice and its Distribution under Public Distribution System	O R	6,000.00 (-)6,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹6,000.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India.

Grant No. 23 contd.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2408.01.004.05 PDS-15 Publicity Campaign for Public Distribution System	O R	300.00 (+)476.87	776.87	777.33	(+)0.46	₹476.87 lakh was made in March 2024 through reappropriation mainly due to increase in expenditure on the promotion of schemes as the Government of Gujarat administers multiple schemes under the public distribution system, including the distribution of wheat and rice under the PMGKAY scheme as well as pulses, salt, sugar and edible oil under state scheme. To circulate entitlements and promote benefits like double fortified salt and Vitamin A enabled edible oil, extensive publicity was carried out through advertisement, hordings etc aiming to reach people at the last mile. further more suggestion were received from various authorities to expand publicity efforts to raise awareness among the people about

CAPITAL

4. In view of final saving of ₹ 1,647.00 lakh, the Original provision of ₹ 2,497.00 lakh could have been curtailed and the Supplementary provision of ₹ 450.00 lakh proved excessive and could have been curtailed to token provision only.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4408.02.800.02 Construction of Godown under Loan from NABARD	O R	1,646.00 (-)1,646.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,646.00 lakh through surrender in March 2024 was attributed to non receipt of the sanction for the proposals which was made by the Corporation for the financial year.

Grant No. 23 conclud

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	10,744.77	8,933.94	1,810.83	16.85
2019-20	8,899.44	6,301.50	2,597.94	29.19
2020-21	7,482.00	4,550.17	2,931.83	39.19
2021-22	2,558.09	1,278.80	1,279.29	50.01
2022-23	2,558.09	810.00	1,748.09	68.34

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

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹in thousands)
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CAPITAL

Voted

Original		2			
Supplementary		0	2	0	(-)2

Notes and Comments

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

FORESTS AND ENVIRONMENT DEPARTMENT

GRANT NO.: 25 FOREST AND ENVIRONMENT DEPARTMENT

(Major Head : 3451 - Secretariat-Economic Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		9,09,09				
Supplementary		1,00	9,10,09	8,51,23	(-)58,86	86,63

Notes and Comments

Fund amounting to ₹ 86.63 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹ 58.86 lakh , resulting in excess surrender to the extent of ₹ 27.77 lakh. In view of the final saving of ₹ 58.86 lakh, the Original provision of ₹ 909.09 lakh could have been curtailed.

GRANT NO.: 26 FOREST

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		8,62,83,22				
Supplementary		0	8,62,83,22	8,33,91,15	(-)28,92,07	29,60,26

Charged

Original		1,11,00				
Supplementary		30,00	1,41,00	1,30,45	(-)10,55	5,39

CAPITAL

Voted

Original		6,83,09,38				
Supplementary		0	6,83,09,38	6,31,30,46	(-)51,78,92	54,71,48

Notes and Comments

REVENUE

Fund amounting to ₹ 2,960.26 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹ 2,892.07 lakh , resulting in excessive surrender to the extent of ₹68.19 lakh.

2. Though there was an ultimate saving of ₹ 10.55 lakh in the appropriation, only ₹ 5.39 lakh were surrendered from the appropriation in March 2024 resulting in less surrender to the extent of ₹ 5.16 lakh. In view of the final saving the Supplementary provision of ₹ 30.00 lakh obtained in February 2024 could have been curtailed.

CAPITAL

3. Funds amounting to ₹ 5,471.48 lakh were surrendered from the grant in March 2024 , the saving ultimately worked out to only ₹ 5,178.92 lakh , resulting in excessive surrender to the extent of ₹ 292.56 lakh. In view of the final saving, the Original provision of ₹68,309.38 lakh could have been curtailed.

Grant No. 26 contd.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4406.01.101.15 (JICA)Gujarat Forestry Development Project	O R	5,030.00 (-5,030.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹5,030.00 lakh through surrender in March 2024 was attributed to non approval of construction and other administrative staff requirements under the Scheme.
(ii) 4406.01.101.26 Payment of Consultancy charges under Gujarat Forestry Development Project headed by JICA	O R	113.00 (-113.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹113.00 lakh through surrender in March 2024 was attributed to (i) non receipt of approval for PMU staff by the Government and (ii) non completion of bid process of selection of consultants.
(iii) 4406.01.101.34 Forest Protection	O R	754.00 (-144.22)	609.78	609.78	0.00	Withdrawal of provision of ₹144.22 lakh through surrender in March 2024 was attributed to receipt of less administrative sanction for the purchase of new vehicles against cancelled vehicles.
(iv) 4406.01.101.35 Forest Fire Prevention and Management Scheme (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	223.86 (-153.07)	70.79	70.79	0.00	Withdrawal of provision of ₹153.07 lakh through surrender in March 2024 was attributed to non receipt of second installment grant from the Government of India under the Scheme.

Grant No. 26 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 4406.01.101.36 Forest Fire Prevention and Management Scheme (40% State)	O R	149.24 (-102.05)	47.19	47.19	0.00	Withdrawal of provision of ₹102.05 lakh through surrender in March 2024 was attributed to non receipt of second installment grant from the Government of India under the Scheme.
(vi) 4406.01.101.39 Bamboo Mission (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	444.00 (-169.26)	274.74	274.74	0.00	Withdrawal of provision of ₹169.26 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.
(vii) 4406.01.101.40 Bamboo Mission (40% State)	O R	296.00 (-112.84)	183.16	183.16	0.00	Withdrawal of provision of ₹112.84 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India hence matching state share provision decreased proportionally.
(viii) 4406.02.110.01 Management and Development of WildLife	O R	4,290.00 (-731.74)	3,558.26	3,559.85	(+)1.59	Appropriate reason for withdrawal of provision of ₹731.74 lakh through surrender in March 2024 has not provided.

Grant No. 26 conclud.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4406.01.101.24 FST-44 Grass Development Project	O R	5,016.48 (+)1,444.27	6,460.75	6,445.93	(-)14.82	Additional fund of ₹1,444.27 lakh was made in March 2024 through reappropriation mainly due to (i) increase in daily wages rate and (ii) increase in physical target of grass collection as the target of grass collection is set there is higher cost of operations. Reasons for the final saving of ₹14.82 lakh have not been intimated (August 2024)

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	45,698.15	43,453.35	2,244.80	4.91
2019-20	59,845.14	51,542.97	8,302.17	13.87
2020-21	82,754.97	61,608.01	21,146.96	25.55
2021-22	77,680.36	62,076.60	15,603.76	20.09
2022-23	73,111.71	67,301.86	5,809.85	7.95

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		77,79,25				
Supplementary		0	77,79,25	50,21,82	(-)27,57,43	27,57,43

Notes and Comments

REVENUE

In view of final saving of ₹ 2,757.43 lakh, the Original provision of ₹ 7,779.25 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2215.02.106.01 EPC-10 Strengthening of Gujarat Pollution Control Board	O R	500.00 (-)500.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹500.00 lakh through surrender in March 2024 was attributed to nil expenditure owing to closure of projects under the scheme.
(ii) 2215.02.106.02 EPC-7 Activities of Gujarat Environment Management institute GEMI	O R	1,250.00 (-)310.00	940.00	940.00	0.00	Withdrawal of provision of ₹310.00 lakh through surrender in March 2024 was attributed to non approval of certain activities owing to receipt of low quality proposals from the stakeholders.

Grant No. 27 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 3435.03.003.01 EPC-2 Administration of Gujarat Ecology Commission	O R	5,666.43 (-),932.43	3,734.00	3,734.00	0.00	Withdrawal of provision of ₹1,932.43 lakh through surrender in March 2024 was attributed to less expenditure than anticipated owing to delay in project implementation process.

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

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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CAPITAL

Voted

Original		27,50				
Supplementary		58,79	86,29	38,89	(-47,40)	47,40

Notes and Comments

CAPITAL

In view of final saving of ₹ 47.40 lakh, the Supplementary provision of ₹ 58.79 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advance	O S R	25.00 58.79 (-44.90)	38.89	38.89	0.00	Withdrawal of provision of ₹44.90 lakh through surrender in March 2024 was attributed to non approval of applications in prescribed time.

GENERAL ADMINISTRATION DEPARTMENT

GRANT NO.: 29 GOVERNOR

(Major Head : 2012 - President, Vice-President/ Governor, Administrator of Union Territories)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹in thousands)
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REVENUE

Charged

Original		11,63,92				
Supplementary		39,72	12,03,64	11,98,24	(-)5,40	5,61

Notes and Comments

Fund amounting to ₹ 5.61 lakh were surrendered from the appropriation in March 2024, the saving ultimately worked out to only ₹ 5.40 lakh , resulting in excess surrender.

GRANT NO.: 30 COUNCIL OF MINISTERS

(Major Head : 2013 - Council of Ministers)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		6,86,50				
Supplementary		0	6,86,50	4,15,94	(-)2,70,56	2,70,56

Notes and Comments

REVENUE

In view of final saving of ₹ 270.56 lakh, the Original provision of ₹ 686.50 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2013.00.101.01 Ministers/Deputy Ministers/Parliamentary Secretaries	O R	686.50 (-)270.56	415.94	415.94	0.00	Withdrawal of provision of ₹270.56 lakh through surrender in March 2024 was attributed to less expenditure in pay and allowances, as at present 17 members including Hon'ble Chief Minister are there instead of 25 members as anticipated.

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		3,55,92,08				
Supplementary		1,07,87,41	4,63,79,49	3,69,74,27	(-)94,05,22	94,01,31

CAPITAL

Voted

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

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 9,405.22 lakh in the grant; only ₹ 9,401.31 lakh were surrendered from the grant in March 2024, resulting in less surrender. In view of the final saving, the Supplementary provision of 10,787.41 lakh obtained in February 2024 could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2015.00.101.01 State Election Commission	O R	1,210.62 (-)185.43	1,025.19	1,025.19	0.00	Withdrawal of provision of ₹185.43 lakh through surrender in March 2024 was attributed to (i) non filling up of vacant posts of various cadres in different period, ***
***(ii) sanctioned of 61 extra ordinary leave to the Secretary of Commission, (iii) non filling up of sanctioned posts as election to the self-governing units at the district level was not held on time, (iv) A report/recomendation has been submitted to the Government by the Samarpit Ayog regarding the seats of socially and educationally backward classes as per the order of the Hon'ble Supreme Court. As the matter of fixing number of seats of socially and educationally backward classes for the elections of self-governing unit was pending with the Government, the same elections were not held.						

Grant No. 31 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2015.00.102.01 Electoral Officers	O S R	8,748.23 752.15 (-1,318.96)	8,181.42	8,187.58	(+)6.16	<p>Withdrawal of provision of ₹1,318.96 lakh through surrender in March 2024 was attributed to (i) vacant posts of different cadres in different period, (ii) non filling up of vacant posts of clerk cadre handling election related work at District level/Assembly Constituency level, created by promotion order of Clerk/Talati to Deputy Mamlatdar cadre by the Revenue Department.</p> <p>Reasons for the final excess of ₹6.16 lakh have not been intimated (August 2024)</p>
(iii) 2015.00.105.01 Charges for Conduct of election to Parliament	O S R	15,440.00 512.00 (-6,203.60)	9,748.40	9,688.26	(-)60.14	<p>Withdrawal of provision of ₹6,203.60 lakh through surrender in March 2024 was attributed to (i) filling up of the temporary posts for the Office of the Chief Electoral Officer from the Month of January-2024 which was sanctioned from 01-11-2023, (ii) non receipt of bills regarding manuals, Hand Books and other election related printing works during the financial year and (iii) most of the discretionary expenditure on the conduct of Lok Sabha General Election 2024 is likely to be incurred in the next financial year.</p> <p>Reasons for the final saving of ₹60.14 lakh have not been intimated (August 2024)</p>

Grant No. 31 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2015.00.106.01 Changes for Conduct of election to State Legislative Assembly	O S R	2,460.00 8,904.00 (-),1,165.16	10,198.84	10,184.93	(-),13.91	Withdrawal of provision of ₹1,165.16 lakh through surrender in March 2024 was attributed to (i) earlier discontinuation of temporary posts created in the CEO Office and District Offices which were rated for expenditure monitoring related work and (ii) pending decision regarding payment to Junagadh District for the conduct of Legislative Assembly Election 2022. Reasons for the final saving of ₹13.91 lakh have not been intimated (August 2024)
(v) 2015.00.111.01 Maintenance of Electronic Voting Machines and Warehouses	O S R	176.00 41.00 (-),98.36	118.64	117.25	(-),1.39	Withdrawal of provision of ₹98.36 lakh through surrender in March 2024 was attributed to (i) non receipt of bills regarding procurement/refilling of the fire safety equipment from Road and Buildings Department and (ii) pending payments of bills regarding maintenance of CCTV and D G Generator as the same are under scrutiny at District level.

CAPITAL

3. Entire voted grant of ₹1.00 lakh remained unutilized during the year.

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹in thousands)
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REVENUE

Voted

Original		20,29,27				
Supplementary		1,55,23	21,84,50	21,53,67	(-)30,83	30,82

Charged

Original		41,45,40				
Supplementary		0	41,45,40	38,39,49	(-)3,05,91	3,05,90

Notes and Comments

REVENUE

In view of the final saving of ₹ 30.83 lakh in the grant, the Supplementary grant of ₹ 155.23 lakh obtained in February 2024 could have been curtailed.

In view of the final saving of ₹ 305.91 lakh in the appropriation, the Original grant of ₹ 4,145.40 lakh could have been curtailed.

GRANT NO.: 33 GENERAL ADMINISTRATION DEPARTMENT

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		1,40,11,81				
Supplementary		3,00	1,40,14,81	1,34,63,79	(-),5,51,02	5,49,16

Charged

Original		0				
Supplementary		1,26	1,26	1,25	(-),1	0

Notes and Comments

Though there was an ultimate saving of ₹ 551.02 lakh, only ₹ 549.16 lakh were surrendered from the grant in March 2024, resulting in less surrender. In view of the final saving Original provision of ₹ 14,011.851 lakh could have been curtailed.

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		42,82,43				
Supplementary		1,00	42,83,43	42,32,45	(-)50,98	50,97

Notes and Comments

In view of the final saving of ₹ 50.98 lakh in the grant, the Original provision of ₹ 4,282.43 lakh could have been curtailed.

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

(Major Head : 2062 - Vigilance, 2070 - Other Administrative Services, 2235 - Social Security and Welfare, 4059 - Capital Outlay on Public Works, 4070 - Capital Outlay on other Administrative Services, 4515 - Capital Outlay on other Rural Development Programmes, 7610 - Loans to Government Servants, etc.)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		32,72,73				
Supplementary		85,19	33,57,92	13,29,25	(-)20,28,67	20,28,49

Charged

Original		41,73				
Supplementary		4,78	46,51	43,52	(-)2,99	2,99

CAPITAL

Voted

Original		10,76,81,00				
Supplementary		1,87,00	10,78,68,00	10,68,45,91	(-)10,22,09	10,22,08

Notes and Comments

REVENUE

In view of the final saving of ₹ 2,028.67 lakh in the grant, the Original provision of ₹ 3,272.73 lakh could have been curtailed, The Supplementary provision of ₹ 85.19 lakh obtained in February 2024 proved excessive and could have been curtailed to token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2070.00.001.01 Other Expenditure for Indian Administrative Service	O R	169.65 (-)66.20	103.45	103.45	0.00	Withdrawal of provision of ₹66.20 lakh through surrender in March 2024 was attributed to (i) pending posting of IAS officer under waiting for posting in General Administration Department and (ii) no IAS officers were sent for training during the year .

Grant No. 35 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2070.00.003.01 TDP-2 Sardar Patel Institute of Training in Administration	O S R	1,968.14 85.19 (-),847.88	205.45	205.45	0.00	Withdrawal of provision of ₹1,847.88 lakh through surrender in March 2024 was attributed to attributed to release of only ₹ 205.45 lakh grant to SPIPA, Ahmedabad, as per instructions of the Finance Department to allocate the grant after utilization of the funds parked at the GSFS.
(iii) 2235.60.107.01 Pension to Freedom Fighters,-their Depondents Etc.	O R	190.00 (-),60.37	129.63	129.63	0.00	Withdrawal of provision of ₹60.37 lakh through surrender in March 2024 was attributed to attributed to decrease in number of beneficiaries of the scheme.

CAPITAL

3. In view of the final saving of ₹ 1,022.09 lakh in the grant, the Spplimentary provision of ₹ 187.00 lakh obtained in February 2024 proved excessive and could have been restricted to token provision only.

GUJARAT LEGISLATURE SECRETARIAT

GRANT NO.: 36 STATE LEGISLATURE

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		59,81,74				
Supplementary		0	59,81,74	49,01,19	(-)10,80,55	11,61,63

Charged

Original		58,10				
Supplementary		0	58,10	48,60	(-)9,50	9,51

Notes and Comments

REVENUE

Funds amounting to ₹ 1,161.63 lakh were surrendered from the grant in March 2024 ; the saving ultimately worked out to only ₹ 1,080.55 lakh , resulting in excessive surrender to the extent of ₹ 81.08 lakh. In view of the final saving, the Original Provision of ₹ 5,981.74 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2011.02.101.03 Leader of the Opposition Party of the Legislative Assembly	O R	162.00 (-)161.23	0.77	0.78	(+)0.01	Withdrawal of provision of ₹161.23 lakh through surrender in March 2024 was attributed to vacant post of Hon'ble leader of the Opposition Party.
(ii) 2011.02.103.01 Legislative Secretariat	O R	2,459.74 (-)602.96	1,856.78	1,829.43	(-)27.35	Withdrawal of provision of ₹602.96 lakh through surrender in March 2024 was attributed to reduction in numebr of contingency bills. Reasons for the final saving of ₹27.35 lakh have not been intimated (August 2024)

Grant No. 36 conclud.

3. In view of the final saving of ₹ 9.50 lakh in the appropriation, the Original provision of ₹ 58.10 lakh could have been curtailed.

4. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2011.02.101.01 Speaker and Deputy Speaker	O R	58.10 (-)9.51	48.59	48.60	(+)0.01	Withdrawal of provision of ₹9.51 lakh through surrender in March 2024 was attributed to non submission of TA bills by the Hon'ble Speaker.

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

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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CAPITAL

Voted

Original		50,00				
Supplementary		0	50,00	36,98	(-)13,02	13,02

Notes and Comments

CAPITAL

In view of final saving of ₹ 13.02 lakh, the Original provision of ₹ 50.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.202.01 Advances for purchase of Motor Conveyances	O R	10.00 (-)10.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹10.00 lakh through surrender in March 2024 was attributed to receipt of nil application for Motor Conveyance Advance.

HEALTH AND FAMILY WELFARE DEPARTMENT

GRANT NO.: 38 HEALTH AND FAMILY WELFARE DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	13,03,50				
Supplementary	96,80	14,00,30	13,13,09	(-)87,21	0

Notes and Comments

Though there was an ultimate saving of ₹ 87.21 lakh in the grant, no part of the provision was anticipated as saving and surrendered during the year.

GRANT NO.: 39 MEDICAL AND PUBLIC HEALTH

(Major Head : 2210 - Medical and Public Health, 4210 - Capital Outlay on Medical and Public Health, 4216 - Capital Outlay on Housing, 6210 - Loans for Medical and Public Health)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		75,13,16,43				
Supplementary		3,16,05,00	78,29,21,43	77,89,49,50	(-)39,71,93	0

CAPITAL

Voted

Original		25,19,22,48				
Supplementary		4,14,42,32	29,33,64,80	26,93,38,32	(-)2,40,26,48	85,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹3,971.93 lakh in the grant, no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the Supplementary provision of ₹ 31,605.00 lakh obtained in February 2024 could have been curtailed.

CAPITAL

2. Though there was an ultimate saving of ₹ 24,026.48 lakh in the grant; only ₹ 85.00 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 23,941.48 lakh. In view of the fina saving , the Supplementary provision of ₹ 41.442.32 lakh could have been curtailed.

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4210.01.110.42 HLT-72 Hospitals and Dispensaries	O R	70,080.00 (-)18,050.00	52,030.00	52,030.00	0.00	Withdrawal of provision of ₹18,050.00 lakh through reappropriation in March 2024 was attributed to less expenditure in Construction of Hospitals.

Grant No. 39 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4210.01.110.43 Provision for Motor Vehicle & Medical Equipment for Hospitals	O R	18,010.00 (-5,000.00)	13,010.00	13,009.05	(-)0.95	Withdrawal of provision of ₹5,000.00 lakh through reappropriation in March 2024 was attributed to less expenditure in Motor Vehicle and Medical Equipment for Hospitals.
(iii) 4210.01.110.46 National Programme for Prevention and Management of Burn Injuries (NPPMBI) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	60.00 (-60.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹60.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the Scheme.
(iv) 4210.01.110.47 National Programme for Prevention and Management of Burn Injuries (NPPMBI) (40% State)	O R	40.00 (-40.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹40.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India accordingly nil grant was relased in proportion by the State Government.
(v) 4210.01.110.48 Up gradation of Central and State Government Medical colleges for Increasing MBBS seats (UG) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	2,688.00 (-)2,688.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹2,688.00 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.

Grant No. 39 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 4210.01.110.49 Up gradation of Central and State Government Medical colleges for Increasing MBBS seats (UG) (40% State)	O R	1,792.00 (-1,792.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,792.00 lakh through surrender in March 2024 was attributed to non release of grant by the State Government.
(vii) 4210.01.110.50 Establishment of New Medical colleges attached with existing District/Referral Hospitals (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,727.53 (-1,727.53)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,727.53 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the Scheme.
(viii) 4210.01.110.51 Establishment of New Medical colleges attached with existing District/Referral Hospitals (40% State)	O R	1,151.68 (-1,151.68)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,151.68 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India accordingly nil grant was released in proportion by the State Government.
(ix) 4210.02.101.42 Buildings	O R	3,040.78 (-1,000.00)	2,040.78	2,040.78	0.00	Withdrawal of provision of ₹1,000.00 lakh through reappropriation in March 2024 was attributed to less expenditure in construction for Sub-Centers.

Grant No. 39 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 4210.02.103.42 HLT-35 Buildings	O R	34,128.47 (-4,906.07)	29,222.40	5,603.40	(-23,619.00)	Withdrawal of provision of ₹4,906.07 lakh through reappropriation in March 2024 was attributed to less expenditure in Costruction for Primary health Centers. Reasons for the final saving of ₹23,619.00 lakh have not been intimated (August 2024)
(xi) 4210.02.104.42 HLT-75 Buildings	O R	6,698.95 (-2,000.00)	4,698.95	4,698.95	0.00	Withdrawal of provision of ₹2,000.00 lakh through reappropriation in March 2024 was attributed to less expenditure in construction for Community Health Centers.
(xii) 4210.03.101.42 HLT-23 Buildings	O R	2,955.89 (-622.89)	2,333.00	2,331.42	(-1.58)	Withdrawal of provision of ₹622.89 lakh through reappropriation in March 2024 was attributed to less expenditure in construction for Sub-Centers.
(xiii) 4210.03.105.42 HLT-76 Buildings	O R	32,900.00 (-6,450.00)	26,450.00	26,450.00	0.00	Withdrawal of provision of ₹6,450.00 lakh through reappropriation in March 2024 was attributed to less expenditure in construction for Medical Education Hospitals.

Grant No. 39 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiv) 4210.04.200.01 HLT-45 Food and Drugs Control Administration	O R	153.00 (-43.00)	110.00	61.18	(-48.82)	Withdrawal of provision of ₹43.00 lakh through reappropriation in March 2024 was attributed to less expenditure in Motor Vehicle. Reasons for the final saving of ₹48.82 lakh have not been intimated (August 2024)

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4210.01.110.52 Strengthening and up- gradation of Government Medical colleges for Increasing Post Graduate (PG) seats (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	60.00 (+796.00)	856.00	856.00	0.00	Additional fund of ₹796.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.
(ii) 4210.01.110.53 Strengthening and up- gradation of Government Medical colleges for Increasing Post Graduate (PG) seats (40% State)	O R	40.00 (+530.67)	570.67	570.67	0.00	Additional fund of ₹530.67 lakh was made in March 2024 through reappropriation mainly due to release of more by the Government of India accordingly more grant was release in proportion by the State Government.
(iii) 4210.04.200.44 Strengthening of Drugs Enforcement Infrastructure Facilities (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1.00 (+399.00)	400.00	399.12	(-0.88)	Additional fund of ₹399.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.

Grant No. 39 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 4210.04.200.45 Strengthening of Drugs Enforcement Infrastructure Facilities (40% State)	O R	1.00 (+)266.00	267.00	266.08	(-)0.92	Additional fund of ₹266.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant was released in proportion by the State Government.
(v) 6210.03.200.01 Loan to GMERS	S R	41,316.32 (+)43,004.68	84,321.00	84,321.41	(+)0.41	Additional fund of ₹43,004.68 lakh was made in March 2024 through reappropriation mainly due to excess expenditure. A total of ₹843.2100 crore has been decided to be provided by way of loan to meet salary allowances and contingency expenses of the institutions owned by the Gujarat Medical Education and Research Society.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	5,24,379.08	5,00,584.06	23,795.02	4.54
2019-20	5,92,876.23	5,67,057.42	25,818.81	4.35
2020-21	6,84,558.19	6,76,005.02	8,553.17	1.25
2021-22	9,26,033.58	9,21,564.82	4,468.76	0.48
2022-23	7,45,700.18	7,18,868.91	26,831.27	3.60

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	28,69,35,60					
Supplementary	7,81,35,91	36,50,71,51	36,43,55,20	(-)7,16,31		0

CAPITAL

Voted

Original	3,54,74,44					
Supplementary	2,67,36,72	6,22,11,16	3,29,48,93	(-)2,92,62,23		0

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹716.31 lakh in the grant, no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the Supplementary provision obtained in February 2024 could have been curtailed.

CAPITAL

2. Though there was an ultimate saving of ₹ 29,262.23 lakh in the grant; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary grant of ₹ 26,736.72 lakh obtained in February 2024 proved excessive and could have been curtailed.

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4211.00.102.01 Diagnostic infrastructure for urban Primary Health Centres (Finance Commission)	O S	1,860.00 1,763.00	3,623.00	1,762.99	(-)1,860.01	Reasons for the final saving of ₹1,860.01 lakh have not been intimated (August 2024)

Grant No. 40 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4211.00.102.02 Urban Health and Wellness Centres(Finance Commission)	O S R	27,376.00 24,973.72 (+)1,099.28	53,449.00	26,073.00	(-)27,376.00	Additional fund of ₹1,099.28 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme. Grant of year 2022-23 was released by the Government of India in the beginning of year 2023-24. Reasons for the final saving of ₹27,376.00 lakh have not been intimated (August 2024)
(iii) 4211.00.800.42 Buildings	O R	5,630.50 (-)1,100.00	4,530.50	4,530.50	0.00	Withdrawal of provision of ₹1,100.00 lakh through reappropriation in March 2024 was attributed to less expenditure under the Scheme.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	1,57,148.35	1,47,053.95	10,094.40	6.42
2019-20	2,12,031.09	2,03,269.24	8,761.85	4.13
2020-21	2,33,966.27	1,94,556.41	39,409.86	16.84
2021-22	2,33,535.96	2,09,553.18	23,982.78	10.27
2022-23	2,49,127.89	2,45,846.36	3,281.53	1.32

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

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Charged

Original	1,00,00			
Supplementary	40,00	1,40,00	1,40,00	0

CAPITAL

Voted

Original	31,00			
Supplementary	0	31,00	7,50	(-)23,50

Notes and Comments

CAPITAL

Though there was an ultimate saving of ₹ 23.50 lakh in the grant; only ₹ 15.00 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 8.50 lakh. In view of final saving of ₹ 23.50 lakh, the Original provision of ₹ 31.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advance	O R	30.00 (-)15.00	15.00	6.75	(-)8.25	Withdrawal of provision of ₹15.00 lakh through surrender in March 2024 was attributed to receipt of less demand for the House Building Allowance from the employees. Reasons for the final saving of ₹8.25 lakh have not been intimated (August 2024)

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		18,70,12				
Supplementary		0	18,70,12	18,42,54	(-)27,58	27,57

Notes and Comments

In view of the final saving of ₹ 27.58 lakh in the grant, the Original provision of ₹1,870.12 lakh could have been curtailed.

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	63,92,97,05					
Supplementary	8,65,33,78	72,58,30,83	70,71,11,60	(-)1,87,19,23		1,89,84,32

Notes and Comments

Fund amounting to ₹ 18,984.32 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹18,719.23 lakh , resulting in excessive surrender to the extent of ₹265.09 lakh. In view of the final saving, the Supplementary grant of ₹ 86,533.78 obtained in February 2024 could have been curtailed.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	5,21,265.91	4,84,255.65	37,010.26	7.10
2019-20	4,97,814.65	4,74,667.14	23,147.51	4.65
2020-21	5,83,340.12	5,07,984.46	75,355.66	12.92
2021-22	6,02,307.00	5,14,467.83	87,839.17	14.58
2022-23	6,10,627.38	5,89,364.49	21,262.89	3.48

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		2,02,00,94				
Supplementary		1,84,06	2,03,85,00	2,03,17,71	(-)67,29	67,78

Notes and Comments

In view of the final saving of ₹ 67.29 lakh , the Supplementary provision of ₹184.06 lakh obtained in February 2024 could have been curtailed.

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		20,84,77				
Supplementary		0	20,84,77	18,34,49	(-)2,50,28	2,51,01

Notes and Comments

REVENUE

Funds amounting to ₹ 251.01 lakh were surrendered from the grant in March 2024 ; the saving ultimately worked out to only ₹ 250.28 lakh , resulting in excessive surrender. In view of the final saving, the Original provision of ₹2,084.77 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2039.00.001.01 SCW-48 Commissioner of Prohibition and Excise	O R	337.99 (-)87.90	250.09	250.09	0.00	Withdrawal of provision of ₹87.90 lakh through surrender in March 2024 was attributed to (i) non filling up of vacant post of different class and (ii) non completion of work in prescribed time by GIPL for ISMS system.

GRANT NO.: 46 OTHER EXPENDITURE PERTAINING TO HOME DEPARTMENT

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	6,63,06,12				
Supplementary	2,49,47,80	9,12,53,92	8,73,31,41	(-)39,22,51	40,76,98

Charged

Original	51,00				
Supplementary	41,19	92,19	74,69	(-)17,50	17,50

CAPITAL

Voted

Original	12,51,27,14				
Supplementary	1,00	12,51,28,14	6,57,31,28	(-)5,93,96,86	5,93,98,97

Notes and Comments

REVENUE

Fund amounting to ₹ 4,076.98 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹ 3,922.51 lakh, resulting in excessive surrender to the extent of ₹ 154.47 lakh . In view of the final saving, the Supplementary provision obtained in February 2024 could have been curtailed.

REVENUE

2. In view of final saving of ₹ 17.50 lakh, the Original provision of ₹ 51.00 lakh could have been curtailed.

Grant No. 46 contd.

3. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2062.00.104.03 Payment of Compensation/or Decretal Amount	O S R	50.00 35.20 (-17.50)	67.70	67.70	0.00	Withdrawal of provision of ₹17.50 lakh through surrender in March 2024 was attributed to non receipt of adequate recommendations to pay compensation. Provision under this head has made in anticipation of recommendation of National Human Rights Commission, New Delhi and Gujarat State Human Right Commission , Gandhinagar.

CAPITAL

4. Funds amounting to ₹ 59,398.97 lakh were surrendered from the appropriation in March 2024 ; the saving ultimately worked out to only ₹ 59,396.86 lakh , resulting in excessive surrender. In view of the final saving, the Original provision could have been curtailed.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4055.00.207.01 Information Technology	O R	27,563.97 (-18,539.52)	9,024.45	9,024.45	0.00	Withdrawal of provision of ₹17,587.58 lakh through surrender and of ₹951.94 lakh through reappropriation in March 2024 was attributed to (i) non completion of tendering process of police station CCTV project, (ii) infrastructure and IT equipment under VISWAS PHASE-2 were not delivered and installed on time by agencies, (iii) non payment of bills of VISWAS PHASE-1 owing to pending verification by GIL and (iv) non procurement of IT equipment under ASIS system for forensic Science laboratory.

Grant No. 46 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4055.00.207.03 To Purchase New Equipment for Police (100% State)	O R	2,678.40 (-1,526.40)	1,152.00	1,152.00	0.00	Withdrawal of provision of ₹1,526.40 lakh through surrender in March 2024 was attributed to rejection of procurrment of taser gun and drug analyzer by the SPC.
(iii) 4055.00.207.04 Modernization of Police Force - Police Proper (60% Central Share)(60-40 Partially Centrally Sponsored Scheme)	O R	2,307.00 (-1,566.10)	740.90	740.90	0.00	Withdrawal of provision of ₹1,566.10 lakh through surrender in March 2024 was attributed to revision in state wise plan allocation and reduce action plan by Ministry of Home Affairs, Government of India.
(iv) 4055.00.207.06 Modernization of Police Force - Forensic Science (60% Central Share)(60-40 Partially Centrally Sponsored Scheme)	O R	360.00 (-360.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹360.00 lakh through surrender in March 2024 was attributed to non allotment of Grant during FY 2023-24 under MPF-FSL project from GOI.
(v) 4055.00.207.07 Modernization of Police Force - Forensic Science (40% State Share)	O R	240.00 (-240.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹240.00 lakh through surrender in March 2024 was attributed to non allotment of Grant during FY 2023-24 under MPF-FSL project from GOI.

Grant No. 46 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 4055.00.211.03 Construction of Non-Residential Buildings	O R	25,692.89 (-11,888.65)	13,804.24	13,804.24	0.00	Withdrawal of provision of ₹11,888.65 lakh through surrender in March 2024 was attributed to (i) reduction of ₹70.93 crore by the finance department in revised budget and (ii) rejection of ₹47.96 crore bill by the treasury office.
(vii) 4055.00.211.05 Construction of FSL Buildings(60-40 Centrally Sponsored Scheme)	O R	1,307.00 (-307.00)	1,000.00	1,000.00	0.00	Withdrawal of provision of ₹307.00 lakh through surrender in March 2024 was attributed to reduction of ₹307.00 lakh by the finance department in revised budget.
(viii) 4055.00.214.02 Border Area Development Programme (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	960.00 (-960.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹960.00 lakh through surrender in March 2024 was attributed to non release of the grant by the Government of India.
(ix) 4055.00.214.03 Border Area Development Programme (40% State)	O R	640.00 (-640.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹640.00 lakh through surrender in March 2024 was attributed to non release of the grant by the Government of India.

Grant No. 46 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 4055.00.216.01 For the Purchase of Vehicle and equipment for Home Guards Offices	O R	87.28 (-31.04)	56.24	56.24	0.00	Withdrawal of provision of ₹31.04 lakh through surrender in March 2024 was attributed to bidding for purchase of office table and almirah steel selving cabinet with partial wardrobe for home guards offices is less than the sanctioned budget provision on Gem Portal.
(xi) 4055.00.216.03 For the Purchase of Vehicle and equipment for Gram Rakshak Dal Office	O R	93.10 (-42.07)	51.03	51.03	0.00	Withdrawal of provision of ₹42.07 lakh through surrender in March 2024 was attributed to (i) non procurement of jacket for members of the Sagar Rakshak Dal and (ii) bidding for purchase of shoes and search lights for members of Sagar Rakshak Dal is less than sanctioned budget provision on Gem Portal.
(xii) 4055.00.800.04 Payment of Compensation for Land Acquisition	O R	1,000.00 (-880.61)	119.39	119.39	0.00	Withdrawal of provision of ₹880.61 lakh through surrender in March 2024 was attributed to less approval in land acquisition cases.
(xiii) 4216.01.700.08 HSG-26 Jails- Buildings	O R	13,406.00 (-4,600.00)	8,806.00	8,806.00	0.00	Withdrawal of provision of ₹4,600.00 lakh through surrender in March 2024 was attributed to reduction of ₹4600.00 lakh by the finance department in revised budget.

Grant No. 46 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiv) 4216.01.700.09 Construction of New Residential Buildings for Police	O R	31,630.45 (-16,712.92)	14,917.53	14,919.65	(+)2.12	Withdrawal of provision of ₹16,712.92 lakh through surrender in March 2024 was attributed to (i) reduction of ₹10.00 crore by the finance department in revised budget and (ii) rejection of ₹156.87 crore bill by the treasury office.
(xv) 4216.01.700.10 Upgradation and Strengthening of Residential and Non Residential Building of Police	O R	5,000.00 (-1,200.00)	3,800.00	3,800.00	0.00	Withdrawal of provision of ₹1,200.00 lakh through surrender in March 2024 was attributed to reduction of ₹12.00 crore by the finance department in revised budget.
(xvi) 4216.01.700.11 Upgradation and strengthening of jail Buildings	O R	1,278.00 (-278.00)	1,000.00	1,000.00	0.00	Withdrawal of provision of ₹278.00 lakh through surrender in March 2024 was attributed to reduction of ₹278.00 lakh by the finance department in revised budget.
(xvii) 4216.80.201.03 HSG-48 Upgradation and strengthening of residential building of police	O R	1,950.00 (-450.00)	1,500.00	1,500.00	0.00	Withdrawal of provision of ₹450.00 lakh through surrender in March 2024 was attributed to reduction of ₹4.50 crore by the finance department in revised budget.

Grant No. 46 conclud.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4055.00.207.05 Modernization of Police Force - Police Proper (40% State Share)	O R	1,538.00 (+)170.03	1,708.03	1,708.03	0.00	Additional fund of ₹170.03 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant was released in proportion by the State Government.
(ii) 7610.00.201.01 House Building Advances	O R	350.00 (+)436.76	786.76	786.76	0.00	Additional fund of ₹436.76 lakh was made in March 2024 through reappropriation mainly due to increase in receipt for proposals for house advance. Reforms made as per Finance Department resolution dated 10/01/2022 the amount of house advance given has increased and decision to consider the fixed salary period of five years for the purpose of house advance.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	62,619.58	55,513.97	7,105.61	11.35
2019-20	89,937.30	68,830.36	21,106.94	23.47
2020-21	83,208.99	51,700.15	31,508.84	37.87
2021-22	95,166.46	80,421.46	14,745.00	15.49
2022-23	1,34,440.98	1,26,799.81	7,641.17	5.68

INDUSTRIES AND MINES DEPARTMENT

GRANT NO.: 47 INDUSTRIES AND MINES DEPARTMENT

(Major Head : 3451 - Secretariat-Economic Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		15,77,93				
Supplementary		0	15,77,93	13,83,72	(-)1,94,21	1,94,21

Notes and Comments

REVENUE

In view of final saving of ₹ 194.21 lakh, the Original provision of ₹ 1,577.93 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3451.00.800.01 IND-44 Information Technology	O R	580.00 (-)237.33	342.67	342.67	0.00	Withdrawal of provision of ₹194.21 lakh through surrender and of ₹43.12 lakh through reappropriation in March 2024 was attributed to (i)Industry Commissioner-late payment, (ii) MSME Commissioner-pending installation of computers and printers owing to late delivery, (iii) Cottage Commissioner-late procurement of IT hardware and (iv) Commissioner of Geology and Mining - delay in implementation of work of digitization of office record and non receipt of procured hardware .

GRANT NO.: 48 STATIONERY AND PRINTING**(Major Head : 2058 - Stationery and Printing, 4058 - Capital Outlay on Stationery and Printing)**

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		76,58,21				
Supplementary		0	76,58,21	67,49,68	(-)9,08,53	12,16,63

CAPITAL

Voted

Original		2,51,00				
Supplementary		0	2,51,00	2,49,66	(-)1,34	1,34

Notes and Comments

REVENUE

Funds amounting to ₹ 1,216.63 lakh were surrendered from the grant in March 2024 , the saving ultimately worked out to only ₹ 908.53 lakh , resulting in excessive surrender to the extent of ₹ 308.10 lakh. In view of the final saving, the Original provision ₹ 7,658.21 lakh obtained could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2058.00.101.01 Stationery offices Stores	O R	2,757.37 (-)361.54	2,395.83	2,395.46	(-)0.37	Withdrawal of provision of ₹361.54 lakh through surrender in March 2024 was attributed to (i) decrease in expenditure of Pay and Allowance,(ii) non declaration of Dearness Allowance and Office expense, (iii) receipt of low bid price than anticipated under GeM portal and (iv) charging of penalties on Firms for not supplying materials in time limit.

Grant No. 48 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2058.00.103.01 IND-48 Government Presses	O R	4,136.42 (-514.73)	3,621.69	3,624.41	(+)2.72	Withdrawal of provision of ₹514.73 lakh through surrender in March 2024 was attributed to (i) decrease in expenditure of Pay and Allowance, (ii) non declaration of Dearnes Allowance and Office expense and (iii) lesser purchase of material as well as reduction in maintenance cost of printing machinery and decrease in expenditure of contingency.

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

During the year expenditure of ₹ 87.07 lakh was transferred to the Fund (8226-102). The balance at the credit of the Fund on March 31, 2024 was ₹ 2,775.92 lakh as given in Statement No. 21 of the Finance Accounts 2023-24.

GRANT NO.: 49 INDUSTRIES

(Major Head : 2425 - Co-operation, 2851 - Village and Small Industries, 2852 - Industries, 2875 - Other Industries, 4851 - Capital Outlay on Village and Small Industries, 4875 - Capital Outlay on Other Industries, 5475 - Capital Outlay on other General Economic Services, 6851 - Loans for Village and Small Industries, 6858 - Loans for Engineering Industries)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	51,33,08,22				
Supplementary	9,16,56,10	60,49,64,32	60,25,08,12	(-)24,56,20	35,77,59

CAPITAL

Voted

Original	7,82,57,00				
Supplementary	0	7,82,57,00	4,70,39,62	(-)3,12,17,38	3,12,19,50

Notes and Comments

REVENUE

Fund amounting to ₹ 3,577.59 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹ 2,456.20 lakh resulting in excessive surrender to the extent of ₹1,121.39 lakh. In view of the final saving, the Supplementary provision of ₹ 91,656.10 lakh obtained in February 2024 could have been curtailed.

CAPITAL

2. Funds amounting to ₹ 31,219.50 lakh were surrendered from the appropriation in March 2024 ; the saving ultimately worked out to only ₹ 31,217.38 lakh , resulting in excessive surrender. In view of the final saving, the Original provision of ₹ 78,257.00 lakh could have been curtailed.

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4875.60.800.01 Expenditure for Mandal-Becharaji Special Investment Region(Plan)	O R	13,286.00 (-)3,286.00	10,000.00	10,000.00	0.00	Withdrawal of provision of ₹3,286.00 lakh through surrender in March 2024 was attributed to(i) reduction in infrastructure project costs and (iii) non utilisation of JICA funds.

Grant No. 49 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4875.60.800.05 Capital Support for Gujarat Common Effluent Treatment Plant(CETP), Deep- Sea Pipeline and Allied infrastructure	O R	47,000.00 (-38,000.00)	9,000.00	9,000.00	0.00	Withdrawal of provision of ₹27,900.00 lakh through surrender and of ₹10,100.00 lakh through reappropriation in March 2024 was attributed to less expenditure by implementing agencies under the Scheme. GWIL (Gujarat Water Infrastructure Limited) and GIDC are two implementing agencies of this project. GWIL spent ₹4,000.00 lakh for the Jetpur project in current year and GIDC, Gandhinagar has spent ₹5,000.00 lakh for this project in current year.
(iii) 6858.04.800.01 Loan To Mega Project To Implement - State Support Agreement	O R	25.00 (-25.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹25.00 lakh through surrender in March 2024 was attributed to non utilisation of grant as the claim of ₹16.79 lakh was submitted but the process was pending at unit's end for query compliance.

Grant No. 49 conclud.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4851.00.800.01 IND-24 Urban Hatts for sales promotion of cottage industries product	O R	500.00 (+)10,100.00	10,600.00	10,600.00	0.00	Additional fund of ₹10,100.00 lakh was made in March 2024 through reappropriation mainly due to an amount of ₹10,100.00 lakhs has been allocated as loan assistance from the Government of India for the establishment of the ambitious project "Unity Mall" of the Government of India. Revised estimate of ₹10,100.00 lakh has been approved by the Government.

GRANT NO.: 50 MINES AND MINERALS

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		2,51,46,93				
Supplementary		3,89,88,61	6,41,35,54	6,40,25,36	(-)1,10,18	1,14,37

CAPITAL

Voted

Original		5,22,00				
Supplementary		0	5,22,00	20,00	(-)5,02,00	5,02,00

Notes and Comments

REVENUE

Funds amounting to ₹ 114.37 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹ 110.18, resulting in excess surrender to the extent of ₹ 4.19 lakh.

CAPITAL

2. In view of final saving of ₹ 502.00 lakh, the Original provision of ₹ 522.00 lakh could have been curtailed.

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4853.01.004.02 IMD-57-Mineral Laboratory	O R	522.00 (-)502.00	20.00	20.00	0.00	Withdrawal of provision of ₹ 502.00 lakh through surrender in March 2024 was attributed to (i) cut imposed to ₹ 90.00 lakh in the revised estimate and (ii) non approval of transfer of funds to Patnagar Yojana Bhavan, Division-4 Gandhinagar by the Government.

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		2,45,47,57				
Supplementary		0	2,45,47,57	2,45,33,02	(-)14,55	14,55

CAPITAL

Voted

Original		11,50,79,34				
Supplementary		0	11,50,79,34	5,79,29,34	(-)5,71,50,00	5,71,50,00

Notes and Comments

CAPITAL

In view of final saving of ₹ 57,150.00 lakh, the Original provision of ₹ 1,15,079.34 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5452.01.190.90 Capital Assistance for Tourism Development Project	O R	75,000.00 (-)55,000.00	20,000.00	20,000.00	0.00	Withdrawal of provision of ₹55,000.00 lakh through surrender in March 2024 was attributed to (i) receipt of administrative sanction of only ₹5.00 crore during the year and (ii) cut imposed of ₹550.00 crore in the revised budget.

Grant No. 51 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 5452.80.104.03 Gandhi Aashram Memorial And Precinct Development Project	O R	100.00 (-100.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the Scheme.

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

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	1,67,66,80				
Supplementary	0	1,67,66,80	1,67,15,32	(-)51,48	51,48

CAPITAL

Voted

Original	3,99,60,00				
Supplementary	0	3,99,60,00	1,59,09,00	(-)2,40,51,00	2,40,51,00

Notes and Comments

CAPITAL

In view of final saving of ₹ 24,051.00 lakh, the Original provision of ₹ 39,960.00 lakh could have been curtailed.

Grant No. 52 contd.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5053.60.101.01 CVL-7 Development of Air ports, Air Strips and other Infrastructure facilities including hangers etc	O R	12,344.00 (-11,195.00)	1,149.00	1,149.00	0.00	Withdrawal of provision of ₹11,195.00 lakh through surrender in March 2024 was attributed to (i) reduction in the Capital expenditure on State-Owned airstrips, and there was a contemplation of relocating the airport to a new site, which has hindered the capital expenditure at Mehsana Airport and (ii) initially there was provision for capital equipment, security and safety equipment to be purchased by GUJSAIL. However subsequent to through deliberation, the new administration authority has decided to procure the equipment on rent or lease from other Department or Scheme.
(ii) 5053.60.101.03 Amreli Aero Sport Hub	O R	80.00 (-40.00)	40.00	40.00	0.00	Withdrawal of provision of ₹40.00 lakh through surrender in March 2024 was attributed to non establishment of Aero Sport Hub at Amreli. Initially it was decided to develop Aero Sport Hub at Amreli but GUJSAIL offers its Airstrip on normal basis for Aero Sport Activies.

Grant No. 52 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 5053.60.101.90 Capital Assistance for Air Connectivity Infrastructure	O R	21,500.00 (-11,500.00)	10,000.00	10,000.00	0.00	Withdrawal of provision of ₹11,500.00 lakh through surrender in March 2024 was attributed to cut imposed by the Finance Department to ₹100.00 crore in the Revised estimate.
(iv) 5053.60.190.01 Capital Contribution to Gujarat State Aviation Infrastructure Company Limited (GUJSAIL)	O R	700.00 (-100.00)	600.00	600.00	0.00	Withdrawal of provision of ₹100.00 lakh through surrender in March 2024 was attributed to "Vayuvaruna Seva" a company formed as a Special Purpose Vehicle (SPV) for Amphibian (Landing on both water and land) connectivity services, operates sea-plane tour services and related operations. ***
***While the State Government's sea plane service fall under the RCS Udan (RCS 5.3) Scheme of the Government of India, collaboration between the State Government, Sagarmala Development Corporation and GUJSAIL was established through Scheme. Later on Sagarmala Development did not show interest for Capital Investment in the Company and the expenditure could not be incurred due to non investment of Capital.						
(v) 5053.60.190.03 Capital Support to GIDB for Dholera International Airport Company Ltd.	O R	1,000.00 (-1,000.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,000.00 lakh through surrender in March 2024 was attributed to (i) delay in the commencement of construction owing to delay in the CCEA approval.

Grant No. 52 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 5053.60.800.01 Capital Support to Gujarat State Aviation Infrastructure Co.Ltd.(GUJSAIL)	O R	1,301.00 (-200.00)	1,101.00	1,101.00	0.00	Withdrawal of provision of ₹200.00 lakh through surrender in March 2024 was attributed to equipment purchase under Regional Connectivity Scheme (RCS), earlier it was decided that GUJSAIL would procure the equipment under Regional Connectivity Scheme, at RCS Airport, but later after due consideration as decided by the competent authority to keep the equipment on rent or charge from Airport Authority of India.

INFORMATION AND BROADCASTING DEPARTMENT

GRANT NO.: 53 INFORMATION AND BROADCASTING DEPARTMENT

(Major Head : 2052 - Secretariat-General Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		1,79,88				
Supplementary		23,80	2,03,68	2,02,07	(-)1,61	1,61

GRANT NO.: 54 INFORMATION AND PUBLICITY**(Major Head : 2220 - Information and Publicity, 4220 - Capital Outlay on Information and Publicity)**

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	1,82,82,52				
Supplementary	31,40,90	2,14,23,42	2,07,22,25	(-)7,01,17	7,15,09

CAPITAL

Voted

Original	2,73,77				
Supplementary	0	2,73,77	57,60	(-)2,16,17	2,16,17

Notes and Comments

REVENUE

Funds amounting to ₹ 715.09 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹701.17 lakh, resulting in excessive surrender to the extent of ₹ 13.92 lakh. In view of final saving, the Supplementary provision obtained in February 2024 could have been curtailed.

CAPITAL

2. In view of final saving of ₹ 216.17 lakh, the Original provision of ₹ 273.77 lakh could have been curtailed.

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4220.01.052.01 Purchase of machinery and equipment for information and publicity	O R	273.77 (-)216.17	57.60	57.60	0.00	Withdrawal of provision of ₹216.17 lakh through surrender in March 2024 was attributed to (i) cancellation of the plan for creating new storage and archival system as GIL (Gujarat Informatics Limited) provided the required storage space of 380 Tera Byte and (ii) less expenditure owing to low prices received from the seller in the tender of video cameras.

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

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	21,00,00			
Supplementary	0	21,00,00	17,41,09	(-)3,58,91
				3,58,91

CAPITAL

Voted

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

Notes and Comments

REVENUE

In view of final saving of ₹ 358.91 lakh, the Original provision of ₹ 2,100.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2045.00.101.04 Financial Assistance to the Producers of tax free Gujarati Films	O R	2,000.00 (-)258.91	1,741.09	1,741.09	0.00	Withdrawal of provision of ₹258.91 lakh through surrender in March 2024 was attributed to (i) non payment of financial assistance to those applicants whose applications were not received in complete form till 2nd week of March and (ii) less payment of financial assistance than anticipated. Out of pending applications, 135 films were screened and since the amount of financial assistance is determined on the basis of the marks given to the film by the Screening Committee, the amount payable was determined less than anticipated.

Grant No. 55 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2045.00.101.05 Reimbursement of SGST paid by Cinema Houses/multiplexes/Vi deo Cinema owners for screening of the films approved by the Government	O R	100.00 (-100.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2024 was attributed to non completion of SGST repayment portal.

CAPITAL

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

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advances	O R	10.00 (-10.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹10.00 lakh through surrender in March 2024 was attributed to non receipt of applications for House Building Advances from the employees.

LABOUR AND EMPLOYMENT DEPARTMENT

GRANT NO.: 56 LABOUR AND EMPLOYMENT DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹in thousands)
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REVENUE

Voted

Original		5,59,15				
Supplementary		1,74,86	7,34,01	6,76,91	(-)57,10	56,72

Notes and Comments

Though there was an ultimate saving of ₹ 57.10 lakh, only ₹56.72 lakh were surrendered from the grant in March 2024, resulting in less surrender. In view of the final saving, the Supplementary provision of ₹174.86 lakh obtained in February 2024 could have been curtailed.

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	13,78,75,59				
Supplementary	0	13,78,75,59	11,20,05,12	(-)2,58,70,47	2,59,37,03

CAPITAL

Voted

Original	6,86,17,66				
Supplementary	0	6,86,17,66	2,18,10,59	(-)4,68,07,07	4,68,09,53

Notes and Comments

REVENUE

Funds amounting to ₹ 25,937.03 lakh were surrendered from the grant in March 2024 ; the saving ultimately worked out to only ₹ 25,870.47 lakh , resulting in excessive surrender to the extent of ₹ 66.56 lakh. In view of the final saving, the Original provision of ₹ 1,37,875.59 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2230.01.103.06 LBR-18-A Gujarat Labour Welfare Board	O R	4,574.86 (-)2,287.46	2,287.40	2,287.40	0.00	Withdrawal of provision of ₹2,287.46 lakh through surrender in March 2024 was attributed to (i) receipt of proposals from only Sanand GIDC for 2 new scheme of GLWB, (ii) non completion of any phase work by Sanand GIDC for Shram Niketan scheme and (iii) less application received under other schemes of the head.

Grant No. 57 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2230.01.103.17 LBR-27 Gujarat State Social Security Board	O R	996.00 (-500.00)	496.00	496.00	0.00	Withdrawal of provision of ₹500.00 lakh through surrender in March 2024 was attributed to non receipt of administrative approval for a new item proposal of ₹500.00 lakh under Shramik Anpurna Yojana.
(iii) 2230.01.111.05 LBR-25 Activities of the Gujarat Building and Other Construction Workers Welfare Board	O R	38,142.38 (-7,030.79)	31,111.59	31,111.59	0.00	Withdrawal of provision of ₹7,030.79 lakh through surrender in March 2024 was attributed to receipt of less applications under the scheme.
(iv) 2230.01.800.01 LBR-21 Gandhi Labour Institute	O R	488.03 (-100.00)	388.03	388.03	0.00	Withdrawal of provision of ₹100.00 lakh through surrender in March 2024 was attributed to cancellation of tender process. The necessary tender process was conducted for the safety lab at the institute but the tender process was cancelled as no tender was received.
(v) 2230.03.001.01 EMP-5 Strengthening the Directorate of Employment and Training(Training)	O R	468.38 (-68.75)	399.63	399.63	0.00	Withdrawal of provision of ₹68.75 lakh through surrender in March 2024 was attributed to (i) non filling up of the vacant posts, (ii) decrease in outsourcing expenditure, (iii) non utilisation of complete provision of PPPS, (iv) less expenditure in office expenses and (v) non payment of incentive price to ITI.

Grant No. 57 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2230.03.001.02 Gujarat Skill Development Mission - Generate Employment through skill Development	O R	7,769.72 (-6,525.58)	1,244.14	1,246.45	(+)2.31	Withdrawal of provision of ₹6,525.58 lakh through surrender in March 2024 was attributed to (i) non execution of provision of ₹500.00 lakh which was kept for Skill Institute as it is are covered under MTVET project, (ii) non completion of tender process for MTVET project, (iii) payment of bills of e-procurement services and advertisement by the GSDM, (iv) less expenditure under MBKVY and KVK 2.0 SAKSHAM scheme and (v) under live scheme planning has been done taking trainees number into consideration.
(vii) 2230.03.001.04 Kaushalya The Skill University	O R	1,000.00 (-477.01)	522.99	522.99	0.00	Withdrawal of provision of ₹477.01 lakh through surrender in March 2024 was attributed to receipt of less number of applications under the scheme.
(viii) 2230.03.101.07 Skills Strengthening for Industrial Value Enhancement(STRIV E)	O R	100.00 (-100.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the scheme.

Grant No. 57 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 2230.03.101.12 (World Bank Assisted) Skills Acquisition and Knowledge Awareness for Livelihood Promotion Programme (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	60.00 (-60.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹60.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the scheme.
(x) 2230.03.101.13 (World Bank Assisted) Skills Acquisition and Knowledge Awareness for Livelihood Promotion Programme (40% State)	O R	40.00 (-40.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹40.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India accordingly nil grant was relased in proportion by the State Government.
(xi) 2230.03.102.01 EMP-4 National Apprenticeship Training	O R	10,538.95 (-3,584.12)	6,954.83	6,953.99	(-)0.84	Withdrawal of provision of ₹3,584.12 lakh through surrender in March 2024 was attributed to nil expenditure for new item of year 2023-24 i.e. to give bus concession pass of State Transort (ST) to apprentices.

Grant No. 57 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2230.03.102.02 National Apprenticeship Promotion Scheme	O R	3,493.00 (-3,493.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹3,493.00 lakh through surrender in March 2024 was attributed to receipt of nil grant from the Government of India by the State Government. The benefits provided by the Government of India under the National Apprenticeship Promotion Scheme for the year 2023-24 were paid directly to the apprentices through DBT on the apprenticeship portal of the Government of India.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2230.01.111.02 LBR-16 Social Security Fund under poverty alleviation Programme	O R	505.00 (+480.00)	985.00	985.00	0.00	Additional fund of ₹480.00 lakh was made in March 2024 through reappropriation mainly due to excess expenditure than anticipated. For the year 2023-24, under Gujarat Samuhik Juth Janta Accident insurance assistance scheme, the new insurance assistance increased to ₹2.00 lakh from existing of ₹1.00 lakh.

Grant No. 57 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2230.03.101.03 EMP-1 Craftsman Training Scheme in Government Industrial Training Institute (Coastal Area Development Scheme)	O R	500.00 (+)233.13	733.13	733.01	(-)0.12	Additional fund of ₹233.13 lakh was made in March 2024 through reappropriation mainly due to increase in 30 % salary of fix pay employees as per the Circular of Finance Department dated 18-10-2023.

CAPITAL

4. In view of the final saving of ₹ 46,807.07 lakh in the grant, the Original provision of ₹ 68,617.66 lakh could have been curtailed.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4250.00.201.01 Building	O R	50,124.56 (-)41,992.48	8,132.08	8,132.12	(+)0.04	Withdrawal of provision of ₹41,631.20 lakh through surrender and of ₹361.28 lakh through reappropriation in March 2024 was attributed to non completion of tender process under the scheme.
(ii) 4250.00.201.02 IT Infrastructure and e-Governance Under Capital Outlay	O R	89.10 (-)26.40	62.70	62.70	0.00	Withdrawal of provision of ₹26.40 lakh through surrender in March 2024 was attributed to less expenditure than anticipated. Budget provision was made based on the estimated price for procurement of computers and IT peripherals based on GEM rates. It was decided to purchase the items through bulk bid process conducted by GIL. The rates in bulk bid were appeared lower side than anticipated.

Grant No. 57 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 4250.00.800.01 EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes	O R	17,016.00 (-5,151.93)	11,864.07	11,866.50	(+)2.43	Withdrawal of provision of ₹5,151.93 lakh through surrender in March 2024 was attributed to cancellation of some tenders process. Tender has been floated online but due to low competition, some of the tenders forced to cancel.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4250.00.203.01 IT infrastructure and e- Governance Under Capital Outlay	O R	1,388.00 (+)361.28	1,749.28	1,749.28	0.00	Additional fund of ₹361.28 lakh was made in March 2024 through reappropriation mainly due to excess expenditure than anticipated as additional 2,000 PC for DET office were approved for training purpose which could not purchased during the previous year owing to technical reasons were purchased in current year.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	1,21,205.51	87,755.18	33,450.33	27.60
2019-20	1,02,639.88	80,970.33	21,669.55	21.11
2020-21	99,650.67	76,082.25	23,568.42	23.65
2021-22	1,11,190.29	91,165.69	20,024.60	18.01
2022-23	1,29,555.26	1,05,040.97	24,514.29	18.92

Grant No. 57 conclud.

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	3,100.00	469.21	2,630.79	84.86
2019-20	2,555.00	420.27	2,134.73	83.55
2020-21	7,200.00	655.59	6,544.41	90.89
2021-22	4,551.00	916.08	3,634.92	79.87
2022-23	11,598.00	4,811.61	6,786.39	58.51

**GRANT NO.: 58 OTHER EXPENDITURE PERTAINING TO LABOUR AND EMPLOYMENT
DEPARTMENT**

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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CAPITAL

Voted

Original		2,00				
Supplementary		0	2,00	0	(-)2,00	2,00

Notes and Comments

Entire voted grant of ₹ 2.00 lakh remained unutilized during the year.

LEGAL DEPARTMENT

GRANT NO.: 59 LEGAL DEPARTMENT

(Major Head : 2052 - Secretariat-General Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		22,03,87				
Supplementary		2,04,29	24,08,16	22,24,65	(-)1,83,51	1,83,51

Notes and Comments

In view of the final saving of ₹ 183.51 lakh in the grant, the Supplementary provision of ₹ 204.29 obtained in February 2024 could have been curtailed.

GRANT NO.: 60 ADMINISTRATION OF JUSTICE**(Major Head : 2014 - Administration of Justice, 4070 - Capital Outlay on other Administrative Services)**

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	12,59,01,59				
Supplementary	1,06,15,43	13,65,17,02	13,10,43,91	(-)54,73,11	55,72,66

Charged

Original	1,95,06,51				
Supplementary	1,39,80	1,96,46,31	1,80,91,23	(-)15,55,08	15,83,45

CAPITAL

Voted

Original	15,00,00				
Supplementary	41,51	15,41,51	8,25,06	(-)7,16,45	7,13,95

Notes and Comments

REVENUE

Fund amounting to ₹ 5,572.66 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹ 5,473.11 lakh, resulting in excess surrender to the extent of ₹ 99.55 lakh. In view of the final saving, the Supplementary provision of ₹ 10,615.43 lakh obtained in February 2024 could have been curtailed.

2. Funds amounting to ₹ 1,583.45 lakh were surrendered from the appropriation in March 2024 ; the saving ultimately worked out to only ₹ 1,555.08 lakh , resulting in excessive surrender to the extent of ₹ 28.37 lakh . In view of the final saving, the supplementary appropriation of ₹ 139.80 lakh obtained in February 2024 could have been curtailed.

3. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2014.00.102.01 Judges.	O R	1,995.70 (-)354.78	1,640.92	1,641.24	(+)0.32	Withdrawal of provision of ₹354.78 lakh through surrender in March 2024 was attributed to non filling up of vacant post owing to administrative reasons.

Grant No. 60 contd.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2014.00.102.03 Judicial Academy for Training of Judicial Officers	O S R	586.88 139.80 (+)146.98	873.66	905.00	(+)31.34	Additional fund of ₹146.98 lakh was made in March 2024 through reappropriation mainly due to excess expenditure owing to payment of arrears and salary as per 2nd judicial pay commission. Reasons for the final excess of ₹31.34 lakh have not been intimated (August 2024)

CAPITAL

Voted

5. In view of the final saving of ₹ 716.45 lakh in the grant, the Original provision of ₹ 1,500.00 lakh could have been curtailed and the Supplementary provision of ₹41.51 lakh obtained in February 2024 proved excessive and could have been curtailed to token provision only.

6. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4070.00.800.01 Computerization of Courts.	O S R	1,500.00 41.51 (-)713.95	827.56	825.06	(-)2.50	Withdrawal of provision of ₹713.95 lakh through surrender in March 2024 was attributed to less expenditure than anticipated owing to administrative reasons.

Grant No. 60 conclud.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	94,463.07	81,717.84	12,745.23	13.49
2019-20	93,062.27	83,290.42	9,771.85	10.50
2020-21	99,546.64	85,443.53	14,103.11	14.17
2021-22	1,05,341.99	92,175.23	13,166.76	12.50
2022-23	1,18,306.40	1,11,414.87	6,891.53	5.83

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	21,453.14	16,773.48	4,679.66	21.81
2019-20	14,660.37	11,207.62	3,452.75	23.55
2020-21	16,300.76	11,367.39	4,933.37	30.26
2021-22	16,510.63	12,204.68	4,305.95	26.08
2022-23	16,951.50	14,415.81	2,535.69	14.96

GRANT NO.: 61 OTHER EXPENDITURE PERTAINING TO LEGAL DEPARTMENT

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	1,26,67,94				
Supplementary	2,44,74	1,29,12,68	1,20,73,96	(-)8,38,72	8,41,12

CAPITAL

Voted

Original	2,50,00				
Supplementary	92,00	3,42,00	3,29,92	(-)12,08	12,08

Notes and Comments

REVENUE

Funds amounting to ₹ 841.12 lakh were surrendered from the grant in March 2024 ; the saving ultimately worked out to only ₹ 838.72 lakh , resulting in excessive surrender . In view of the final saving, the supplementary provision of ₹ 244.74 lakh obtained in February 2024 proved excessive could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2235.02.200.02 Establishment of Legal Services Authorities.	O R	6,876.66 (-)1,167.46	5,709.20	5,713.90	(+)4.70	Withdrawal of provision of ₹180.41 lakh through surrender and of ₹987.05 lakh through reappropriation in March 2024 was attributed to (i) less expense in expenses for salary bill and new purchase and (ii) non filling up of vacant post.
(ii) 2250.00.102.02 Regional Staff of the Charity Commissioner.	O R	2,187.63 (-)635.17	1,552.46	1,552.78	(+)0.32	Withdrawal of provision of ₹635.17 lakh through surrender in March 2024 was attributed to non filling up of vacant post.

Grant No. 61 conclud.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2230.01.101.01 LBR-7 Court of Industrial Arbitration	O R	1,173.28 (+)173.51	1,346.79	1,346.75	(-)0.04	Additional fund of ₹173.51 lakh was made in March 2024 through reappropriation mainly due to excess expenditure as arrears and salary paid as per 2nd judicial pay commission.
(ii) 2230.01.101.02 LBR-8 Labour Courts Arbitration	O S R	1,939.23 244.74 (+)751.54	2,935.51	2,932.94	(-)2.57	Additional fund of ₹751.54 lakh was made in March 2024 through reappropriation mainly due to excess expenditure as arrears and salary paid as per 2nd judicial pay commission.
(iii) 2250.00.102.01 Charity Commissioner.	O R	305.96 (+)54.82	360.78	360.78	0.00	Additional fund of ₹54.82 lakh was made in March 2024 through reappropriation mainly due to excess expenditure as arrears and salary paid as per 7th pay commission declared by Gujarat Government.

CAPITAL

In view of the final saving of ₹12.08 lakh, the Supplementary provision of ₹ 92.00 lakh obtained in February 2024 could have been curtailed.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

GRANT NO.: 62 LEGISLATIVE AND PARLIMENTARY AFFAIRS DEPARTMENT

(Major Head : 2052 - Secretariat-General Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		11,36,50				
Supplementary		2,82,04	14,18,54	12,90,90	(-)1,27,64	1,27,65

Notes and Comments

REVENUE

In view of final saving of ₹127.64 lakh in the grant, the Supplementary provision of ₹282.04 lakh obtained in February 2024 could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2052.00.090.01 TDP-10 Legislative and Parliamentary Affairs Department	O R	760.70 (-)90.47	670.23	673.18	(+)2.95	Withdrawal of provision of ₹90.47 lakh through surrender in March 2024 was attributed to non filling up of vacant post of Joint Secretary, Deputy Secretary, Section Officer, Stenographer, Deputy Section Officer and Office Assistant.
(ii) 2052.00.090.03 State Law Commission	O R	150.10 (-)18.09	132.01	111.00	(-)21.01	Withdrawal of provision of ₹18.09 lakh through surrender in March 2024 was attributed to non filling up of vacant post Section Officer and Deputy Section Officer. Reasons for the final saving of ₹21.01 lakh have not been intimated (August 2024)

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

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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CAPITAL

Voted

Original		2,00				
Supplementary		0	2,00	0	(-)2,00	2,00

Notes and Comments

Entire voted grant of ₹ 2.00 lakh remained unutilized during the year.

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

(Major Head : 3451 - Secretariat-Economic Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	19,12,19			
Supplementary	3,02,81	22,15,00	19,46,05	(-)2,68,95
				1,16,94

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 268.95 lakh in the grant; only ₹ 116.94 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 152.01 lakh. In view of the final saving of ₹ 268.95 lakh , the Supplementary provision of ₹302.81 lakh obtained in February 2024 could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3451.00.090.02 Narmada Water Resources, Water Supply and Kalpsar Department (Proper)	O S R	1,912.19 302.81 (-)116.94	2,098.06	1,946.05	(-)152.01	Withdrawal of provision of ₹116.94 lakh through surrender in March 2024 was attributed to (i) non filling up of the 68 vacant posts. (Secretary) (kalpsar)-1, Deputy Secretary-4, OSD-1, Superitendant Engineer-2, Under Secretary-1, Executive Engineer-4, Deputy Exe.Engineer-4, Deputy Section Officer-14, Stenographer Grade I -5, Stenographer Grade II-1, Stenographer Grade III-1,Section Officer-8, etc. and (ii)non completion of administrative process for purchase of furniture by department establishment branch and other purchasae expense by other offices . Reasons for the final saving of ₹152.01 lakh have not been intimated (August 2024)

GRANT NO.: 65 NARMADA DEVELOPMENT SCHEME

(Major Head : 2700 - Major Irrigation, 4217 - Capital Outlay on Urban Development, 4700 - Capital Outlay on Major Irrigation, 4801 - Capital Outlay on Power Projects, 5452 - Capital Outlay on Tourism)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

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

CAPITAL

Voted

Original	33,34,26,11			
Supplementary	0	33,34,26,11	22,90,29,64	(-)10,43,96,47
				10,43,95,39

Notes and Comments

REVENUE

Entire voted grant of ₹ 10,000.00 lakh remained unutilized during the year.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2700.80.190.01 Expenditure on Agriculture related activities under command area	O R	10,000.00 (-)10,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹10,000.00 lakh through surrender in March 2024 was attributed to non receipt of approval for Agriculture development plan.

CAPITAL

3. In view of the final saving of ₹ 1,04,396.47 lakh in the grant, the Original provision of ₹ 3,33,426.11 lakh could have been curtailed.

Grant No. 65 contd.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4217.03.051.90 Capital assistance to Statue of Unity Area Development & Tourism Governance Authority for Interated Infrastructure Development of Tourism & Hospitality	O R	30,000.00 (-22,500.00)	7,500.00	7,500.00	0.00	Withdrawal of provision of ₹22,500.00 lakh through surrender in March 2024 was attributed to non finalisation of matter regarding construction and development of hospitality distrcit at Kevadiya including other attractions.
(ii) 4700.33.190.02 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited- Pradhan Mantri Krishi Sinchayee Yojana- AIBP (Accelerated Irrigation Benefit Programme) (14.85% Central)(14.85-85.15 Partially	O R	13,547.00 (-10,307.25)	3,239.75	3,239.75	0.00	Withdrawal of provision of ₹10,307.25 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.
(iii) 4700.33.190.03 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited. Pradhan Mantri Krishi Sinchayee Yojana- AIBP (Accelerated Irrigation Benefit Programme) (85.15% State)	O R	77,679.00 (-38,839.50)	38,839.50	38,839.50	0.00	Withdrawal of provision of ₹38,839.50 lakh through surrender in March 2024 was attributed to less expenditure as Major works to be done under AIBP Scheme was under process.

Grant No. 65 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 4700.33.190.04 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited- Pradhan Mantri Krishi Sinchayee Yojana- CADWM (Command Area Development and Water Management) (41.85% Central)(41.85-58.15 Pa	O R	3,557.00 (-3,557.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹3,557.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the Scheme.
(v) 4700.33.190.05 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited- Pradhan Mantri Krishi Sinchayee Yojana- CADWM (Command Area Development and Water Management) (58.15% State)	O R	4,943.00 (-4,943.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹4,943.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India accordingly nil grant was relased in proportion by the State Government.
(vi) 4700.33.190.06 IRG-1 Share Capital Contribution (R & M activities of Canal Network) to Sardar Sarovar Narmada Nigam Limited. (100 % State Share)	O R	1,45,070.00 (-24,024.18)	1,21,045.82	1,21,045.82	0.00	Withdrawal of provision of ₹24,024.18 lakh through surrender in March 2024 was attributed to less expenditure than anticipated in various works of canal network.
(vii) 4700.34.001.01 Direction and Administration	O R	1,376.20 (-224.46)	1,151.74	1,150.66	(-1.08)	Appropriate reason for withdrawal of provision of ₹224.46 lakh through surrender in March 2024 has not provided.

Grant No. 65 conclud.

Suspense Transactions -

5. Provision under the grant was not utilized during the year. The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No.84. The break-up of 'Suspense' transactions in this grant in 2023-24 is given below together with the opening and closing balances, under the different sub heads of 'Suspense':-

Sub-head	Opening balance on 01 April 2023 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2024 (Aggregate) (Debit +) (Credit -)
Stock	(-) 13,99.44	0	0	(-) 13,99.44
Miscellaneous Works Advances	(+) 25.30	0	0	(+) 25.30
Workshop Suspense	(+) 31.55	0	0	(+) 31.55
TOTAL	(-) 13,42.59	0	0	(-) 13,42.59

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	4,95,578.37	3,32,455.50	1,63,122.87	32.92
2019-20	4,60,000.00	3,01,838.48	1,58,161.52	34.38
2020-21	4,59,999.70	2,25,309.30	2,34,690.40	51.02
2021-22	3,46,634.00	2,80,385.92	66,248.08	19.11
2022-23	2,35,000.00	1,70,427.89	64,572.11	27.48

GRANT NO.: 66 IRRIGATION AND SOIL CONSERVATION

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		25,41,00,58				
Supplementary		0	25,41,00,58	21,21,62,33	(-)4,19,38,25	4,21,19,80

Charged

Original		3,01,00				
Supplementary		7,52,67	10,53,67	7,46,02	(-)3,07,65	77,11

CAPITAL

Voted

Original		84,65,62,43				
Supplementary		1,00	84,65,63,43	63,31,44,85	(-)21,34,18,58	21,21,43,21

Charged

Original		61,25,00				
Supplementary		1,00	61,26,00	39,92,38	(-)21,33,62	22,07,59

Notes and Comments

REVENUE

Funds amounting to ₹ 42,119.80 lakh were surrendered from the grant in March 2024 ; the saving ultimately worked out to only ₹ 41,938.25 lakh , resulting in excessive surrender to the extent of ₹ 181.55 lakh. In view of the final saving, the Original provision of ₹2,54,100.58 lakh could have been curtailed.

Grant No. 66 contd.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2700.05.101.01 Work Charged Establishment	O R	1,804.15 (-324.64)	1,479.51	1,476.45	(-)3.06	Withdrawal of provision of ₹324.64 lakh through reappropriation in March 2024 was attributed to (i) retirement of work charged / rojamdar employee , (ii)non filling up of the vacant posts and (iii) Planned in the budget to pay gratuity to retired daily workers and work charge employees, but the amount of gratuity has been paid up to 03/2022 as per the judgment of the court case.
(ii) 2700.10.101.02 Other Maintenance Expenditure	O R	450.00 (-)55.92	394.08	394.07	(-)0.01	Withdrawal of provision of ₹55.92 lakh through reappropriation in March 2024 was attributed to non execution of planning of works to be carried out in canal owing to transfer of canal of fatewadi and kharikut to SSNL as per the Government instruction.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2700.14.101.01 Work Charged Establishment	O R	274.83 (-57.11)	217.72	217.67	(-)0.05	Withdrawal of provision of ₹57.11 lakh through reappropriation in March 2024 was attributed to expenditure incurred as per actual payment made to work-charged and Rojamdar. a lump-sum budget provision for gratuity and leave encashment payments to work-charged and Rojamdar employees.
(iv) 2700.15.101.02 Other Maintenance Expenditure	O R	100.00 (-50.97)	49.03	49.03	0.00	Withdrawal of provision of ₹50.97 lakh through reappropriation in March 2024 was attributed to non execution of planning of works of canal owing to transfer of canal of fatewadi and kharikut to SSNL as per the Government instruction.
(v) 2700.80.001.01 Direction.	O R	1,747.05 (-351.87)	1,395.18	1,394.87	(-)0.31	Withdrawal of provision of ₹351.87 lakh through reappropriation in March 2024 was attributed to non filling up of the sanctioned vacant posts during the year.
(vi) 2700.80.001.02 Administration	O R	9,642.04 (-1,738.70)	7,903.34	7,902.01	(-)1.33	Withdrawal of provision of ₹1,738.70 lakh through reappropriation in March 2024 was attributed to non filling up of the sanctioned vacant posts during the year.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2700.80.005.11 IRG-47 Survey and Investigation	O R	4,236.00 (-3,570.88)	665.12	665.10	(-)0.02	Withdrawal of provision of ₹2,857.39 lakh through surrender and of ₹713.49 lakh through reappropriation in March 2024 was attributed to non finalization of DPR of kalpsar Project.
(viii) 2701.80.001.01 Direction	O R	4,035.17 (-403.77)	3,631.40	3,628.25	(-)3.15	Withdrawal of provision of ₹403.77 lakh through reappropriation in March 2024 was attributed to non filling up of the sanctioned vacant posts during the year.
(ix) 2701.80.001.02 Administration	O R	5,345.89 (-1,572.91)	3,772.98	3,765.68	(-)7.30	Withdrawal of provision of ₹1,572.91 lakh through reappropriation in March 2024 was attributed to (i) non filling up of the vacant posts and (ii) payment of salary to outsource employees as per revised rate. In the year 2023-24 under this head, the provision in salary of the outsourced employees was sanctioned as per the wage rate available at that time, But in actual due to revision in wages as per act has lead to more expenditure in comparison to sanctioned has been incurred and vacancies have not been filled up by the Govt, which has reduced the demand. Reasons for the final saving of ₹7.30 lakh have not been intimated (August 2024)

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2701.80.005.11 IRG-123 Survey and Investigation	O R	80.00 (-46.78)	33.22	33.08	(-)0.14	Withdrawal of provision of ₹1.50 lakh through surrender and of ₹45.28 lakh through reappropriation in March 2024 was attributed to non execution of work as per planning owing to forest and private land issue in survey work of new proposed sites .
(xi) 2702.02.016.01 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop Central Share 60%(60- 40 Partially Centrally Sponsored Scheme)	O R	60,078.95 (-30,790.95)	29,288.00	29,288.00	0.00	Withdrawal of provision of ₹30,790.95 lakh through surrender in March 2024 was attributed to the third installment for the year 2023-24 was released by the central government in the state treasury on 20.03.2024, same grant release by state with mandatory share for general category farmers on 28.03.2024. Hence the final installment of Rs. 127.91 Crore for General farmers not released by the central Government and state matching share with Top up share could not be released.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2702.02.016.02 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop State Share 40%	O R	40,052.63 (-20,527.30)	19,525.33	19,525.33	0.00	Withdrawal of provision of ₹7,645.62 lakh through surrender and of ₹12,881.68 lakh through reappropriation in March 2024 was attributed to the third installment for the year 2023-24 was released by the central government in the state treasury on 20.03.2024, same grant release by state with mandatory share for general category farmers on 28.03.2024. Hence the final installment of Rs. 127.91 Crore for General farmers not released by the central Government and state matching share with Top up share could not be released.
(xiii) 2702.02.016.03 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop State Share 100% Top Up	O R	44,097.04 (-13,211.73)	30,885.31	30,885.31	0.00	Withdrawal of provision of ₹13,211.73 lakh through reappropriation in March 2024 was attributed to non release of 4th instalment of the grant by the Government of India according grant was released in pproon by the ate Governmennt.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiv) 2702.03.101.13 Repair, Renovation and Restoration (RRR) of Water Bodies (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	514.39 (-99.10)	415.29	415.30	(+)0.01	Withdrawal of provision of ₹99.10 lakh through reappropriation in March 2024 was attributed to (i) abandonment of work by the contractor and (ii) the approved RRR for kalingri work was dropped because of huge farmer protest.
(xv) 2702.80.001.01 Direction	O R	783.56 (-316.00)	467.56	444.74	(-)22.82	Withdrawal of provision of ₹316.00 lakh through reappropriation in March 2024 was attributed to non filling up of the vacant posts. Reasons for the final saving of ₹22.82 lakh have not been intimated (August 2024)
(xvi) 2702.80.001.02 Administration	O R	5,666.47 (-670.97)	4,995.50	5,017.71	(+)22.21	Withdrawal of provision of ₹670.97 lakh through reappropriation in March 2024 was attributed to non filling up of the vacant posts. Reasons for the final excess of ₹22.21 lakh have not been intimated (August 2024)

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvii) 2702.80.800.11 MNR-224 Survey and Investigation	O R	50.00 (-45.00)	5.00	0.00	(-)5.00	Withdrawal of provision of ₹45.00 lakh through reappropriation in March 2024 was attributed to (i) delay in the approval process , work was not carried out and vehicles were not rented and (ii)nil expenditure under C-4 owing to allocation of grant to C-3 instead of C-4.
(xviii) 2705.00.705.12 CAD-10 Establishment of Water and Land Management Institution, Gandhinagar	O R	1,593.77 (-689.56)	904.21	904.21	0.00	Withdrawal of provision of ₹689.56 lakh through surrender in March 2024 was attributed to The regular maintenance, repair work, and payment of salaries carried out every year in the institute have been included as usual, but due to the possibility of the announcement of Lok Sabha elections at the end of the current year 2023-24, a reduction in funds was made due to tendering was not done. non-filling of vacancies of retired employees/officers and non-filling of vacant positions in the institute, as well as not filling the vacant positions of retired employees/officers.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xix) 2711.01.001.02 Administration	O R	48.10 (-48.10)	0.00	0.00	0.00	Withdrawal of entire provision of ₹48.10 lakh through surrender in March 2024 was attributed to transfer of the flood control cell under the WRI Division under the State Water Data Centre, Gandhinagar, from the Drainage Division, Gandhinagar as per Government Order No. MKM/10/2022/571/G-2, dated: 17-10-2022.
(xx) 2711.01.052.02 FLC-3 Purchase of Machinery and Equipment for Flood Fighting Equipment.	O R	321.00 (-)81.29	239.71	239.69	(-)0.02	Withdrawal of provision of ₹81.29 lakh through reappropriation in March 2024 was attributed to less expenditure as Provision was made for flood controlling work But Actual Flood Control work was less during last Season.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxi) 2711.03.103.11 Drainage Works.	O R	815.00 (-334.06)	480.94	480.91	(-)0.03	Withdrawal of provision of ₹134.78 lakh through surrender and of ₹199.28 lakh through reappropriation in March 2024 was attributed to (i) as per actual work done for drain cleaning in bharuch district by machinery of mechanical department cause saving and (ii) as per Govt instruction, the Fatewadi canal handed over to SSNNL so the work of maintenance and repair of canal could not carried out during the year hence fund not utilized.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2700.01.101.01 Work Charged Establishment	O R	115.00 (+)115.00	230.00	229.84	(-)0.16	Withdrawal of entire provision of ₹115.00 lakh through surrender in March 2024 was attributed to excess expenditure than anticipated. as per Govt Resolution dated 28.08.2023, the payment of 300 Earned leave on retirement, difference of gratuity and difference of salary of 7th pay commission to work-charge Establishment employee and rojanddar employee caused excess expenditure against provision.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2700.02.101.01 Work Charged Establishment	O R	300.00 (+)340.00	640.00	640.00	0.00	Additional fund of ₹340.00 lakh was made in March 2024 through reappropriation mainly due to more expenditure on payment to Work Charge & Rojamdar Staff Pay and allowances, D.A. Difference. as per NWRWS & Kalpsar Dept. G'nagar Reso. No.WCE/102016/1642/180/A dt.13-05-2022 6th Pay to 7th Pay Diff. and Gratuity Payment as per Govt. R&B Deptt. letter No.DRE/2102/893/126/G2, dt.24-01-2023 and Payment of 300 days Leave enchasment of Rojamdar staff delectread wide Govt. Finance Deptt. Resolution No.PRCH/102023/UO-757-688/Pention Cell (P), dt.28-08-2023 actual payments were made.
(iii) 2700.03.101.01 Work Charged Establishment	O R	300.00 (+)235.81	535.81	565.71	(+)29.90	Additional fund of ₹235.81 lakh was made in March 2024 through reappropriation mainly due to payment has been made according to the judgment of the court case, the cost has been increased due to the payment of gratuity and 300 days of stipend to the WorkCharge/Rojamdars Reasons for the final excess of ₹29.90 lakh have not been intimated (August 2024)

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2700.04.101.01 Work Charged Establishment	O R	344.88 (+)217.55	562.43	562.43	0.00	Additional fund of ₹217.55 lakh was made in March 2024 through reappropriation mainly due to Payment made to out sourcing staff and difference of salary to the work charge employees as per court Order. Which amount was not included on original provision.
(v) 2700.04.101.02 Other Maintenance Expenditure	O R	620.00 (+)265.00	885.00	885.00	0.00	Additional fund of ₹265.00 lakh was made in March 2024 through reappropriation mainly due to more expenditure as various essential M&R works were carried out after receiving representation from dignitaries and farmers.
(vi) 2700.05.101.02 Other Maintenance Expenditure	O R	1,650.00 (+)420.55	2,070.55	2,070.53	(-)0.02	Additional fund of ₹420.55 lakh was made in March 2024 through reappropriation mainly due to more expenditure as various essential M&R works were carried out after receiving representation from dignitaries and farmers.
(vii) 2700.06.101.01 Work Charged Establishment	O R	850.00 (+)156.46	1,006.46	1,005.91	(-)0.55	Additional fund of ₹156.46 lakh was made in March 2024 through reappropriation mainly due to payment of leave encachment to daily workers as per Governments Circular no. SUT/1022/2898/A, Dated 21/10/2022.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 2700.07.101.01 Work Charged Establishment	O R	231.00 (+)137.77	368.77	368.74	(-)0.03	Additional fund of ₹137.77 lakh was made in March 2024 through reappropriation mainly due to expenditure incurred as per actual payment of salary, allowances and D.A. Arrears & T.A. bills of W.C and D.W. Payment of Gratuity and 300 leave Encashment of Workcharged and Rojamdard.
(ix) 2700.08.101.01 Work Charged Establishment	O R	525.56 (+)545.80	1,071.36	1,098.50	(+)27.14	Additional fund of ₹545.80 lakh was made in March 2024 through reappropriation mainly due to payment of petitioner/non-petitioner and judgement by Court as well as leave pay as per the resolution of Government. Reasons for the final excess of ₹27.14 lakh have not been intimated (August 2024)
(x) 2700.09.101.01 Work Charged Establishment	O R	165.72 (+)150.29	316.01	317.31	(+)1.30	Additional fund of ₹150.29 lakh was made in March 2024 through reappropriation mainly due to payment of petitioner/non-petitioner and Judgement by court as well as leave pay as per the resolution of Government.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xi) 2700.10.101.01 Work Charged Establishment	O R	620.20 (+)324.96	945.16	1,010.89	(+)65.73	Additional fund of ₹324.96 lakh was made in March 2024 through reappropriation mainly due to (i)Payment of 300 Earned Leave after retirement and difference of gratuity to work-charged and rojmandar employee as per Govt. resolution dated 28/8/2023 and (ii) payment of difference of salary of 7th pay commission to work charged and rojmandar . Reasons for the final excess of ₹65.73 lakh have not been intimated (August 2024)
(xii) 2700.11.101.01 Work Charged Establishment	O R	401.51 (+)248.49	650.00	723.19	(+)73.19	Additional fund of ₹248.49 lakh was made in March 2024 through reappropriation mainly due to payment towards Retired Worke charged Rojmandr employees for payment & Leave Encashment and gratuity Difference. Reasons for the final excess of ₹73.19 lakh have not been intimated (August 2024)

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 2700.12.101.01 Work Charged Establishment	O R	262.00 (+)50.00	312.00	311.99	(-)0.01	Additional fund of ₹50.00 lakh was made in March 2024 through reappropriation mainly due to more expenditure in payment of 300 Days leave encashment to petitioner of court case , Non-petitioner and Gratuity declared by Government.more expenditure in payment of 300 Days leave encashment to petitioner of court case , Non-petitioner and Gratuity declared by Government.
(xiv) 2700.13.101.01 Work Charged Establishment	O R	116.64 (+)55.36	172.00	172.16	(+)0.16	Additional fund of ₹55.36 lakh was made in March 2024 through reappropriation mainly due to more expenditure in payment towards Work Charged Rojandar Gratuity and 300 leave pay as per Government Order.
(xv) 2700.15.101.01 Work Charged Establishment	O R	44.23 (+)87.75	131.98	131.98	0.00	Additional fund of ₹87.75 lakh was made in March 2024 through reappropriation mainly due to more expenditure in payment of 300 Earned Leave after retirement and difference of gratuity to work-charge and rojandar employee as per Govt. resolution dated 28/8/2023 and payment of difference of salary of 7th pay commission to Work charged and rojandar .

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvi) 2700.16.101.01 Work Charged Establishment	O R	75.00 (+)38.37	113.37	113.36	(-)0.01	Additional fund of ₹38.37 lakh was made in March 2024 through reappropriation mainly due to increased expenditure in payment of 300 leave pay as per Government resolution.
(xvii) 2700.17.101.01 Work Charged Establishment	O R	99.09 (+)36.91	136.00	136.00	0.00	Additional fund of ₹36.91 lakh was made in March 2024 through reappropriation mainly due to payment of Work Charged Rojandar Gratuity and 300 leave pay as per Government Order.
(xviii) 2701.80.004.11 IRG-36 Research	O R	633.74 (+)421.76	1,055.50	1,055.36	(-)0.14	Additional fund of ₹421.76 lakh was made in March 2024 through reappropriation mainly due to excess expenditure as after Submission of BE 2023-24 Planning of Procurement of laboratory equipment for various laboratories of GERI @ Rs 3.34 Crores ***
<p>*** and planning of Parking Facilities and Fire Safety Works as well as renovation of office buildings were made and considering the same revised estimate (RE) 2023-24 amounting to Rs. 1448.00/- lacs was submitted. Due to re invitation of tender and revised lowest tender was 16% above, issuance of work order after getting approval from Government could be possible on date- 10-01-2024 and therefore lowest bidder was not having sufficient time to manufacture provide and install all equipment upto 31-03-2024, work of fire safety and parking also could not be completed upto 31-03-2024 and therefore Rs. 421.76/- Lacs excess occurred.</p>						

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xix) 2701.80.800.01 IRG-83 Information Technology	O R	257.00 (+)90.69	347.69	347.44	(-)0.25	Additional fund of ₹90.69 lakh was made in March 2024 through reappropriation mainly due to (i)excess expenditure than anticipated owing of the Procurement of hardware(Computers, Printers, scanners etc.) for water resources department at sachivalay, various Circle office and at swarnim sankul under IT action plan 2022-23 and(ii) Bill Payment for Digitization of scanned document enforcement of E-sarkar for NWRWS & K deptt. Gandhinagar as instructed by Government which was not planned in the budget.
(xx) 2701.80.800.84 IRG-141 Maintenance and Repairs	O R	3,838.93 (+)1,509.51	5,348.44	5,358.05	(+)9.61	Additional fund of ₹1,509.51 lakh was made in March 2024 through reappropriation mainly due to more expenditure in payment to petitioner/non-petitioner as well as in payment of leave pay,leave encashment and gratuity as per the resolution of Government. Reasons for the final excess of ₹9.61 lakh have not been intimated (August 2024)

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxi) 2702.03.102.84 MNR-245 Maintenance and Repairs	O R	40,200.00 (+)27,473.53	67,673.53	67,673.53	0.00	Additional fund of ₹27,473.53 lakh was made in March 2024 through reappropriation mainly due to increase in electricity charges of pumping stations. This year due to lack of rain in monsoon, less water was available in Watrak Mazam Meshwo reservior for irrigation. so, water from narmada pipeline was pumped in dams, therefore Waghroli, Jalampura, Sayra pumping stations were running more than planned and the light bills generated were higher than anticipated.
(xxii) 2711.01.103.12 Works for Flood Control.	O R	1,356.00 (+)204.55	1,560.55	1,560.95	(+)0.40	Additional fund of ₹204.55 lakh was made in March 2024 through reappropriation mainly due to more works of flood control was proposed from various divisional offices as per demand from local village panchayat during the year.
(xxiii) 2711.01.103.84 Maintenance and Repairs	O R	150.00 (+)90.00	240.00	240.00	0.00	Additional fund of ₹90.00 lakh was made in March 2024 through reappropriation mainly due to more expenditure owing to old arrears as well as repair work of sewege regulator gate are incurred against the original provision.

4. Though there was an ultimate saving of ₹ 307.65 lakh in the appropriation; only ₹ 77.11 lakh were surrendered from the appropriation in March 2024, resulting in less surrender to the extent of ₹ 230.54 lakh. In view of the final saving, the Supplementary provision of ₹752.67 lakh could have been curtailed.

Grant No. 66 contd.

5. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2700.03.101.01 Work Charged Establishment	O R	13.00 (+)22.87	35.87	0.00	(-)35.87	Additional fund of ₹22.87 lakh was made in March 2024 through reappropriation mainly due to payment has been made according to the judgment of the court case, the cost has been increased due to the payment of gratuity and 300 days of stipend to the WorkCharge/Rojamdars. Reasons for the final saving of ₹35.87 lakh have not been intimated (August 2024)
(ii) 2700.07.101.01 Work Charged Establishment	O R	35.00 0.00	35.00	0.00	(-)35.00	Reasons for the final saving of ₹35.00 lakh have not been intimated (August 2024)
(iii) 2700.08.101.01 Work Charged Establishment	O R	15.00 (-)2.15	12.85	2.00	(-)10.85	Appropriate reason for withdrawal of provision of ₹2.15 lakh through reappropriation in March 2024 has not been provided. Reasons for the final saving of ₹10.85 lakh have not been intimated (August 2024)

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2700.10.101.01 Work Charged Establishment	O S R	35.00 60.75 (-)30.00	65.75	0.00	(-)65.75	Withdrawal of provision of ₹30.00 lakh through reappropriation in March 2024 was attributed to (i)Payment of 300 Earned Leave after retirement and difference of gratuity to work-charged and rojamar employee as per Govt. resolution dated 28/8/2023 and (ii) payment of difference of salary of 7th pay commission to work charged and rojamar . Reasons for the final saving of ₹65.75 lakh have not been intimated (August 2024)
(v) 2700.11.101.01 Work Charged Establishment	O S R	72.00 7.34 (+)34.80	114.14	40.90	(-)73.24	Additional fund of ₹34.80 lakh was made in March 2024 through reappropriation mainly due to payment made as per Court Order. Reasons for the final saving of ₹73.24 lakh have not been intimated (August 2024)
(vi) 2701.80.800.84 IRG-141 Maintenance and Repairs	O S R	51.00 493.77 (-)61.87	482.90	473.14	(-)9.76	Withdrawal of provision of ₹61.87 lakh through surrender in March 2024 was attributed to non receipt of court order in time.Under this budget head the payment was made as per the order of High court . Reasons for the final saving of ₹9.76 lakh have not been intimated (August 2024)

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2702.03.101.11 Construction and Deepening of Wells and Tanks(60-40 Partially Centrally Sponsored Scheme)	O R	38.00 (-)34.74	3.26	3.26	0.00	Withdrawal of provision of ₹15.24 lakh through surrender and of ₹19.50 lakh through reappropriation in March 2024 was attributed to non completion/disposal of SCA 10819/2016 Shri Shanta Tapu Khatra AND other court cases in court.

CAPITAL

6. Though there was an ultimate saving of ₹ 2,13,418.58 lakh in the grant; only ₹ 2,12,143.21 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 1,275.37 lakh. In view of the final saving, the Original provision of ₹ 8,46,562.43 lakh could have been curtailed.

7. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4402.00.001.01 IRG-38 Direction	O R	98.00 (-)61.74	36.26	61.72	(+)25.46	Withdrawal of provision of ₹61.74 lakh through surrender in March 2024 was attributed to non filling up of 8 vacant posts at Ghed sub division of Porbandar District. Reasons for the final excess of ₹25.46 lakh have not been intimated (August 2024)
(ii) 4700.06.101.01 Irrigation facility to affected area	O R	55.00 (-)40.00	15.00	15.00	0.00	Withdrawal of provision of ₹40.00 lakh through reappropriation in March 2024 was attributed to delay in the planned work of the construction of the box culvert on the Luni River in Satlasana Taluka.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 4701.19.101.01 Canals and Branches	O R	270.00 (-89.55)	180.45	180.45	0.00	Withdrawal of provision of ₹89.55 lakh through surrender in March 2024 was attributed to less expenditure under the Scheme.Morbi Irrigation Division ***
***works of "Construction of Pipe Canal Channel 105 to 17960 Meters and Pipe Canal of Minor M1L, M2R, M3T, and M4T" shall be final bill of work; testing, price escalation, and other recovery shall be done at the time of final bill, and "Consultancy Service to Examine Techno-Economic Feasibility and Carry Out Detailed Field and Geological Survey, Planning, Designing, and Preparation and Submission of Detailed Estimate with Preparing DTP/Tender Notice to Utilize 1-MAF Surplus Flood Water of Narmada through DBC for the Water "Deficient 24 Villages of Maliya Taluka of Morbi District by UGPL Network" work tender has fallen short by 43% less than the budget provision.						
(iv) 4701.20.101.04 Other Works	O R	42.00 (-38.15)	3.85	3.85	0.00	Withdrawal of provision of ₹38.15 lakh through surrender in March 2024 was attributed to non approval of the construction of the Causway Nathuvadla TBC Road.
(v) 4701.26.101.01 Dam and Appurtenant works	O R	85.00 0.00	85.00	0.00	(-85.00)	Reasons for the final saving of ₹85.00 lakh have not been intimated (August 2024)
(vi) 4701.34.101.01 Canals and Branches	O R	77.00 (-64.49)	12.51	12.50	(-0.01)	Withdrawal of provision of ₹64.49 lakh through surrender in March 2024 was attributed to receipt of less demand for grant as some canal works in Vertu-II are sanctioned under the ERM budget head.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 4701.37.101.01 Dam and Appurtenant works	O R	69.00 (-39.00)	30.00	30.01	(+)0.01	Withdrawal of provision of ₹39.00 lakh through surrender in March 2024 was attributed to non completion of work as per demand. Rajkot Irrigation Project Division, Rajkot Provisions was made for the work of repairing and strengthening the Bh-II Approach Road But asphalt was not available at the IOCL outlet because of the high demand for asphalt; hence, work could not be done as per demand.
(viii) 4701.41.101.02 Dam Rehabilitation and Improvement Program (Externally Aided Project)	O R	11,250.00 (-1,439.30)	9,810.70	9,807.31	(-)3.39	Withdrawal of provision of ₹1,439.30 lakh through surrender in March 2024 was attributed to (i)delay in implementation of work. It was planned to carry out the work of grouting the dam body and associated dike under the drip scheme. But as the above work was related to the depth of water in the reservoir of the dam and the dam was filled to the full water level and (2) delay in the necessary survey investigation and procedures, approval within the time limit by the WAPCOS agency in the Machhundari Irrigation Scheme.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 4701.57.101.01 Augmentation Works	O R	7,127.00 (-5,775.93)	1,351.07	1,363.45	(+)12.38	Withdrawal of provision of ₹5,775.93 lakh through surrender in March 2024 was attributed to receipt of less demand for grant. Construction of the Lift Irrigation Pipeline Project from Todiya Rock (Mahi River) to various village ponds in Kapadvanj, Kathlal, Balasinor, and Galteshwar Talukas, including O & M, for 10 years. (Phase-1): Take charge of the work immediately after the Administrative Approval has been assigned by letter No. AIPC/PB/Tabdil/C.1/2399 dated 4/10/2023, assigned to Himmatnagar Irrigation Scheme Circle, Himmatnagar. Reasons for the final excess of ₹12.38 lakh have not been intimated (August 2024)
(x) 4701.66.101.01 Construction of Weir	O R	1,000.00 (-975.83)	24.17	24.17	0.00	Withdrawal of provision of ₹975.83 lakh through surrender in March 2024 was attributed to The government has accorded revised administrative approval of ₹ 456.58 crore on Dtd. 28/10/2022 for the Poicha Weir project, and then, after detailed design and technical approval, it was under progress till the end of March 2023.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xi) 4701.71.052.90 Capital Assistance for irrigation Infrastructure Sauni Yojana	O R	72,500.00 (-42,329.91)	30,170.09	30,181.78	(+11.69)	Withdrawal of provision of ₹8,621.71 lakh through surrender and of ₹33,708.20 lakh through reappropriation in March 2024 was attributed to (i) The final bill for L2P1, L2P3, and L2P8 is delayed due to the non-availability of required records. The progress of L2P9 was less than planned,***
<p>***(ii) TA approval of 44 villages pending at the government stage; addition links 1 and 4 AA; TS approval pending on the government stage; 3 km work AA; TS approval pending on the government stage; L4P9: Slow working progress; L3P8: Excess saving approval pending on the government stage; L3P9: Final time limit pending on the government stage, (iii) The work could not proceed according to the plans given by the contractor.</p> <p>Reasons for the final excess of ₹11.69 lakh have not been intimated (August 2024)</p>						
(xii) 4701.75.101.01 Salinity Ingress Prevention Works	O R	25,160.00 (-11,376.69)	13,783.31	13,782.13	(-1.18)	Withdrawal of provision of ₹3,511.25 lakh through surrender and of ₹7,865.44 lakh through reappropriation in March 2024 was attributed to (i) In the current financial year, as the work under the Wagherage Recharge Project and Purna Tidal Regulator Scheme has been slowed down by the agency, ***
<p>***(ii) The development of Kerly Recharge Reservoir (Mokar Sagar) as a world-class sustainable ecotourism destination was handed over to the Tourism Department of Gujarat; hence, the grant was not demanded. (iii) Methala Bandhara forest land transfer issue, so land acquisition payment is not given to them, and the transfer of land issued is under process, hence saving against B.B. Provision and (iv) delay in the tender process owing lack of drawing and administrative approval, work is at the design stage.</p>						

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 4701.77.101.01 Restoration Works	O R	550.00 (-542.44)	7.56	7.56	0.00	Withdrawal of provision of ₹542.44 lakh through surrender in March 2024 was attributed to non utilisation of funds. as per government instruction, the Fatewadi canal handed over to SSNNL, so the work of maintenance and repair of the canal could not be carried out during the year.
(xiv) 4701.80.001.01 Direction	O R	1,204.00 (-558.48)	645.52	645.48	(-)0.04	Withdrawal of provision of ₹558.48 lakh through surrender in March 2024 was attributed to (i) non filling up of the vacant posts and (ii) transfer of Superitendant Engineer and non submission of TA bills and LTC Bills.
(xv) 4701.80.001.02 Administration	O R	6,580.29 (-1,727.82)	4,852.47	4,849.98	(-)2.49	Withdrawal of provision of ₹1,727.82 lakh through surrender in March 2024 was attributed to non filling up of the vacant posts under the scheme.
(xvi) 4701.80.800.02 Payment of compensation of land acquisition Under Section 28-A	O R	550.00 (-)125.12	424.88	387.02	(-)37.86	Withdrawal of provision of ₹125.12 lakh through surrender in March 2024 was attributed to less expenditure under the scheme. A lump sum provision was made for payment to the applicants in the court case of land acquisition. Reasons for the final saving of ₹37.86 lakh have not been intimated (August 2024)

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvii) 4701.83.101.02 Converting Existing Flow canal system into Lift irrigation scheme of Saurashtra region	O R	508.15 (-374.04)	134.11	112.74	(-21.37)	Withdrawal of provision of ₹374.04 lakh through surrender in March 2024 was attributed to (i) less expenditure. The new season starts after the completion of the Rabi irrigation season.
<p>***Converting Existing Flow into the Lift Irrigation System of Macchu 2 Work by the agency has progressed very slowly against schedule C; work has not been carried out as planned, as well as tail-escaping UGPL. The material testing for the work of the monopolist has delayed the start of the work, and the expenditure is less than the budget provision and (ii) structure repairing works in the left bank main canal falla section of the Und-1 Irrigation Scheme could not be done as canals were in operations.</p> <p>Reasons for the final saving of ₹21.37 lakh have not been intimated (August 2024)</p>						
(xviii) 4702.00.101.02 Minor Irrigation	O R	48,200.00 (-48,167.00)	33.00	4,886.53	(+)4,853.53	Withdrawal of provision of ₹48,167.00 lakh through surrender in March 2024 was attributed to (i) Construction of Dervan-1 CD at the tender stage Dervan-2 CD at the TS Stage and Magharvada CD at the Design Stage,***
<p>*** Due to a delay in the administrative process and the submission of reports for approval, the work was not carried out, (ii) The drip irrigation scheme will only be admissible if farmers located in canals agree to avail themselves of its benefits. No farmer agreed to avail themselves of such a benefit. The pilot project, carried out by the WPC division, is done. And after that, work was carried out by this office. Due to the time-consuming nature of the survey, investigation, design, and estimate of the command area of Lank Dam and other resources for pressurized irrigation network systems to micro-irrigation systems, saving has occurred</p> <p>Reasons for the final excess of ₹4,853.53 lakh have not been intimated (August 2024)</p>						
(xix) 4702.00.101.03 Construction of Barrage on River Narmada Near village Bhadbhut	O R	1,41,539.00 (-61,432.66)	80,106.34	80,106.34	0.00	Withdrawal of provision of ₹61,432.66 lakh through surrender in March 2024 was attributed to delay in land acquisition (delay in insurance of land award).

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xx) 4702.00.101.90 Capital Assistance for irrigation Infrastructure Minor Irrigation Works	O R	75,211.00 (-) 24,971.95	50,239.05	45,370.83	(-) 4,868.22	Withdrawal of provision of ₹24,971.95 lakh through surrender in March 2024 was attributed to (i) pending administrative approval from the government regarding the work of Madhavgarh, (ii) Some works were decided to be constructed under the Atal Bhujal Yojana, but due to a change in concrete grade, an update in SOR, a delay in the estimate stage, a delay in the approval process, a below-rate tender, a Beeperjoy storm, and the presence of water at the dam site, work was not carried out as per plan. Reasons for the final saving of ₹4,868.22 lakh have not been intimated (August 2024)
(xxi) 4711.01.103.01 Flood Control Works	O R	22,381.00 (-) 17,840.27	4,540.73	4,540.70	(-) 0.03	Withdrawal of provision of ₹17,840.27 lakh through surrender in March 2024 was attributed to (i) delay in the approval of the tender for work on the watershed development of Sabarmati River banks with water bodies near GIFT City Ta. and Dist. Gandhinagar has resulted in savings in the grant, ***
*** (ii) Getting the Administration Approval for the work of anti-sea erosion and walkway near village in Gir Somnath district from Bhidiya Bhid Bhanjan to Sagar Darshan, the government initiated to obtain permission of Wasted Regulation Zone and clearance from the Forest and Environment Department, due to which the work was not started because of obtaining various permissions from various departments, hence saving occurred. (iii) Revised new technology design for Nani-Danti-Moti Danti as per presentation of minister and no bidding. (iv) CRZ clearance is pending for Nargol work. (v) owing to adoption of S.B.D. and the New S.O.R. Developed and approved bidding revised AA, TS, and SBD work delayed. (vi) late approval of tender. The tender for M&R to RT Wall for Anti-Sea Erosion Near Work at Village Dummas, Sultanabad, Choryasi G. Surat Work has been approved vide Govt.L.No. NWRWSKD/1582/02/2024, dated 27th February, 2024.						

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxii) 4711.03.001.02 IRG-90 Administration	O R	1,083.93 (-307.22)	776.71	776.49	(-)0.22	Withdrawal of provision of ₹290.37 lakh through surrender and of ₹16.85 lakh through reappropriation in March 2024 was attributed to non filling up of the sanctioned vacant posts during the year.
(xxiii) 5452.01.101.90 Capital Assistance for irrigation Infrastructure Development of Dharoi Dam Area	O R	25,500.00 (-20,416.56)	5,083.44	5,083.44	0.00	Withdrawal of provision of ₹20,416.56 lakh through surrender in March 2024 was attributed to less expenditure than anticipated. The development of Dharoi Dam as a tourist attraction was well planned for Packages 1 and 2. Due to the issues of land acquisition in the operation of Package-1, the work order for the said operation was given in May 2023; after that, the operation was delayed due to the monsoon season, and due to the longer time in the tender operation of Package-2.

Grant No. 66 contd.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4700.11.101.01 Canals and Branches	O R	9,740.00 (+)3,621.58	13,361.58	13,348.27	(-)13.31	Additional fund of ₹3,621.58 lakh was made in March 2024 through reappropriation mainly due to (i) The total command area of the Ukai-Kakrapar scheme is 3,31,577 hectares. which perennial water is supplied through a canal network.***
<p>***Due to the 35-day canal closure in the current financial year, carrying out canal improvement works has cost more than the original provision, (ii) old outstanding liabilities as well as old VRB paid during the current year. The structure, which was created during 1971-72, has been carried out during the current financial year, (iii) Keeping in view the demands of farmers and public representatives, lining works and structures have been carried out on the old raw canals. and (iv) payment of LAQ awards.</p> <p>Reasons for the final saving of ₹13.31 lakh have not been intimated (August 2024)</p>						
(ii) 4700.11.101.03 Distributaries and Water Courses	O R	3,950.00 (+)1,267.00	5,217.00	5,216.99	(-)0.01	Additional fund of ₹1,267.00 lakh was made in March 2024 through reappropriation mainly due to more expenditure as various works, like canal lining works, structure repair works, and road works over the canal, were required to be carried out due to damages caused during the monsoon, and for repairing the same, representation was being received from the farmer or public; hence, other than planned works, additional works were being carried out, which has led to excess expenditure.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 4700.11.101.04 ERM Works	O R	1,420.00 (+)1,138.00	2,558.00	2,558.10	(+)0.10	Additional fund of ₹1,138.00 lakh was made in March 2024 through reappropriation mainly due to (i) Bare mass irrigation and drinking water are supplied through the canal network under the responsibility of the U.D.A. Lining of the raw canals of the main canal and (ii) renovation of structures have been undertaken.
(iv) 4700.15.101.01 PIM Works	O R	2,016.15 (+)1,878.86	3,895.01	3,894.99	(-)0.02	Additional fund of ₹1,878.86 lakh was made in March 2024 through reappropriation mainly due to (i) The total command area of the Ukai-Kakrapar scheme is 3,31,577 hectares. in which perennial water is supplied through a canal network.***
***Due to canal closure for 35 days in the current financial year, taking into account the suggestions of the farmers under the participatory irrigation system, more expenditure has been incurred than the original provision. (ii) Bare mass irrigation is provided through the canal network, and water is supplied to the farmers as well as irrigation cooperatives to meet the demands of irrigation cooperatives. So more expenses are incurred than the original provision.						
(v) 4701.13.101.01 Canals and Branches	O R	200.00 (+)72.00	272.00	272.00	0.00	Additional fund of ₹72.00 lakh was made in March 2024 through reappropriation mainly due to Various works were carried out other than planned due to the damages caused during the heavy flood, and a representation was being received from the WUA/farmer for reparation of the same.

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 4701.70.101.01 Other Works	O R	900.00 (+)4,592.82	5,492.82	4,400.20	(-)1,092.62	Additional fund of ₹4,592.82 lakh was made in March 2024 through reappropriation mainly due to excess expenditure .9% rent under Vijapur-1 and 2 award related to land acquisition and name under award of Ladol 1, 2, 3, 4, and 5. According to the High Court's decree, 9% and 15% interest have paid and the cost of depositing the crop compensation court case has increased. Reasons for the final saving of ₹1,092.62 lakh have not been intimated (August 2024)
(vii) 4701.73.101.90 Capital Assistance for irrigation Infrastructure L I Schemes fom NMC to Various reservoirs/ponds etc	O R	1,03,335.00 (+)24,394.63	1,27,729.63	1,27,705.00	(-)24.63	Additional fund of ₹24,394.63 lakh was made in March 2024 through reappropriation mainly due to good progress in the work of the (i) Kasara-Dantiwada Pkg I and II, (ii) Dindrol to Mukteshwar pipelines, (iii) Meghraj, Malpur Taluka (Hariyalo) Pipeline, (iv) Madhavghadh-Raigadh Pipeline, and (v) Davol-Dalisana Pipeline. Reasons for the final saving of ₹24.63 lakh have not been intimated (August 2024)

Grant No. 66 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 4701.83.101.03 Distributaries and Water Courses	O R	920.00 (+)1,986.50	2,906.50	2,906.50	0.00	Additional fund of ₹1,986.50 lakh was made in March 2024 through reappropriation mainly due to excess expenditure. The canal network of Juj Dam and Kalia Dam was completed in 1991-92, but the work on the canal network is incomplete. So for the incomplete canal network, repair and maintenance work on canals has been carried out. So more expenditure occurred against the original provision.
(ix) 4701.83.101.04 Other Works	O R	780.00 (+)268.52	1,048.52	1,048.52	0.00	Additional fund of ₹268.52 lakh was made in March 2024 through reappropriation mainly due to excess expenditure. The canal network of Juj Dam and Kalia Dam was completed in 1991-92, but the work on the canal network is incomplete. So for the incomplete canal network, repair and maintenance work on canals has been carried out. So more expenditure occurred against the original provision.

9. Fund amounting to ₹ 2,207.59 lakh were surrendered from the appropriation in March 2024, the saving ultimately worked out to only ₹ 2,133.62 lakh resulting in excessive surrender to the extent of ₹ 73.97 lakh.

Grant No. 66 contd.

10. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4701.80.800.01 Payment of Decretal Amount for Compensation of Land Acquisition	O R	6,125.00 (-),2,206.72	3,918.28	3,992.38	(+),74.10	Withdrawal of provision of ₹2,206.72 lakh through surrender in March 2024 was attributed to less expenditure under the scheme. A lump sum provision was made for payment to the applicants in the court case of land acquisition. Reasons for the final excess of ₹74.10lakh have not been intimated (August 2024)

Suspense Transactions -

13. Provision under the grant includes ₹ 40.00 lakh utilized under "Suspense account". The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No. 84. The break-up of 'Suspense' transactions in this grant in 2023-24 is given below together with the opening and closing balances, under the different sub heads of 'Suspense':-

Sub-head	Opening balance on 01 April 2023 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2024 (Aggregate) (Debit +) (Credit -)
Stock	(+) 69,75.22	0.00	0.00	(+) 6,975.22
Miscellaneous Works Advances	(+) 5,90.99	0.00	0.00	(+) 5,90.99
Workshop-Suspense	(+) 3,924.43	40.00	0.00	(+) 3,964.43
TOTAL	(+) 11,490.65	40.00	0.00	(+) 11,530.65

Grant No. 66 concld.

Head

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	5,69,480.36	5,63,416.17	6,064.19	1.06
2019-20	4,15,311.25	4,10,744.99	4,566.26	1.10
2020-21	4,31,719.92	2,85,711.32	1,46,008.60	33.82
2021-22	4,73,789.98	2,32,500.82	2,41,289.16	50.93
2022-23	4,27,957.22	3,54,870.57	73,086.65	17.08

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	2,64,14,00			
Supplementary	73,30,00	3,37,44,00	3,37,44,00	0

CAPITAL

Voted

Original	45,28,78,81			
Supplementary	0	45,28,78,81	42,27,78,81	(-)3,01,00,00

Notes and Comments

CAPITAL

In view of final saving of ₹ 30,100.00 lakh, the Original provision of ₹ 4,52,878.81 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4215.01.101.01 WSS-48 Urban Water Supply Scheme	O R	100.00 (-)50.00	50.00	50.00	0.00	Withdrawal of provision of ₹50.00 lakh through surrender in March 2024 was attributed to cut imposed to ₹50.00 lakh in the Revised Budget as existing completed Urban Water Supply Scheme are costed as per performance

Grant No. 67 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4215.01.101.04 Reuse of Treated Waste Water	O R	10,000.00 (-5,000.00)	5,000.00	5,000.00	0.00	Withdrawal of provision of ₹5,000.00 lakh through surrender in March 2024 was attributed to reduction in cost of the Scheme owing to delayed implementation by Ahmedabad, Surat and Vadodara Municipal Corporation.
(iii) 4215.01.102.27 Purchase of Desalinated Water from Gujarat Water Infrastructure Limited	O R	100.00 (-50.00)	50.00	50.00	0.00	Withdrawal of provision of ₹50.00 lakh through surrender in March 2024 was attributed to cut imposed to ₹50.00 lakh in the Revised Budget as Desalination plant is not operational and expenditure did not incur.
(iv) 4215.01.102.28 Set up of Desalination Plants	O R	50,000.00 (-25,000.00)	25,000.00	25,000.00	0.00	Withdrawal of provision of ₹25,000.00 lakh through surrender in March 2024 was attributed to less expenditure than anticipated.

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

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Charged

Original		1,80,00,00				
Supplementary		0	1,80,00,00	1,26,20,45	(-)53,79,55	54,56,83

CAPITAL

Voted

Original		24,00				
Supplementary		0	24,00	18,75	(-)5,25	5,25

Notes and Comments

REVENUE

Funds amounting to ₹ 5,456.83 lakh were surrendered from the appropriation in March 2024 ; the saving ultimately worked out to only ₹ 5,379.55 lakh , resulting in excessive surrender to the extent of ₹ 77.28 lakh.

2. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2049.60.701.01 Payments of Decretal Amount	O R	18,000.00 (-)5,456.83	12,543.17	12,620.45	(+)77.28	Withdrawal of provision of ₹5,456.83 lakh through surrender in March 2024 was attributed to requirement of less amount for payment of Decretal amount. Lumsum provision was made for payment to the applicants in the court case of land acquisition. Reasons for the final excess of ₹77.28 lakh have not been intimated (August 2024)

CAPITAL

3. In view of the final saving of ₹ 5.25 lakh , the Original provision of ₹ 24.00 lakh could have been curtailed.

PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT

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

(Major Head : 2251 - Secretariat-Social Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		12,34,39				
Supplementary		1,00	12,35,39	9,98,20	(-)2,37,19	2,37,19

Notes and Comments

REVENUE

In view of final saving of ₹ 237.19 lakh, the Original provision of ₹ 1,234.39 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2251.00.090.01 Panchayats, Rural Housing and Rural Development Department	O S R	1,183.39 1.00 (-)224.93	959.46	959.46	0.00	Withdrawal of provision of ₹224.93 lakh through surrender in March 2024 was attributed to (i) non filling up of the vacant posts in the department and (ii) less increment in D.A. than anticipated.

GRANT NO.: 70 COMUNITY DEVELOPMENT

(Major Head : 2015 - Elections, 2515 - Other Rural Development Programmes, 2801 - Power, 4515 - Capital Outlay on other Rural Development Programmes)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	41,94,99,07				
Supplementary	2,66,07,31	44,61,06,38	34,08,72,30	(-)10,52,34,08	10,52,15,01

CAPITAL

Voted

Original	1,49,76,00				
Supplementary	0	1,49,76,00	1,43,50,00	(-)6,26,00	6,26,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,05,234.08 lakh in the grant; only ₹ 1,05,215.01 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 19.07 lakh. In view of the final saving, the Supplementary provision of ₹ 26,607.31 lakh obtained in February 2024 proved excessive and could have been curtailed to token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2015.00.109.01 Panchayats Elections	O R	4,206.74 (-3,805.71)	401.03	400.91	(-)0.12	Withdrawal of provision of ₹3,805.71 lakh through surrender in March 2024 was attributed to non commencement of panchayat election during the year.

Grant No. 70 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2515.00.003.03 Training Expense	O R	100.00 (-100.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2024 was attributed to receipt of nil demand from training center under the scheme.
(iii) 2515.00.101.09 CDP-3 Strengthening of the Block Level Agencies	O R	1,484.89 (-348.63)	1,136.26	1,136.26	0.00	Withdrawal of provision of ₹348.63 lakh through surrender in March 2024 was attributed to receipt of less demand from the District offices under the scheme.
(iv) 2515.00.101.13 Project Monitoring Units for 15th Finance Commission	O R	2,427.60 (-365.66)	2,061.94	2,061.94	0.00	Withdrawal of provision of ₹365.66 lakh through surrender in March 2024 was attributed to non filling up of vacant posts in district offices.
(v) 2515.00.101.14 CDP-19 Rastriya Gram Swaraj Abhiyan (RGSA) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	864.00 (-864.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹864.00 lakh through surrender in March 2024 was attributed to release of nil grant by the Government of India under the Scheme.
(vi) 2515.00.101.15 CDP-19 Rastriya Gram Swaraj Abhiyan (RGSA) (40% State)	O R	576.00 (-576.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹576.00 lakh through surrender in March 2024 was attributed to release of nil grant by the Government of India under the scheme.

Grant No. 70 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2515.00.102.04 CDP-5 Grant in aid to Gram Panchayats for construction of Panchayat Ghar and Quarter for Talati-cum- Mantri	O R	1,345.00 (-970.86)	374.14	374.14	0.00	Withdrawal of provision of ₹970.86 lakh through surrender in March 2024 was attributed to receipt of less demand from the District offices under the scheme.
(viii) 2515.00.102.09 CDP-17 Infrastructure Development	O R	5,800.00 (-5,004.45)	795.55	795.55	0.00	Withdrawal of provision of ₹5,004.45 lakh through surrender in March 2024 was attributed to receipt of less demand from the District offices under the scheme.
(ix) 2515.00.102.20 CDP-7 Payment of Central Assistance for Strengthening of Panchayati Raj Institutions on the recommendations of 15th Central Finance Commission (tied grant) (100% Centrally Sponsored Scheme)	O R	1,11,775.00 (-55,887.50)	55,887.50	55,876.15	(-11.35)	Withdrawal of provision of ₹55,887.50 lakh through surrender in March 2024 was attributed to non release of 2nd installment of untied and tied grant by the Government of India. Reasons for the final saving of ₹11.35 lakh have not been intimated (August 2024)
(x) 2515.00.102.21 CDP-7 Payment of Central Assistance for Strengthening of Panchayati Raj Institutions on the recommendations of 15th Central Finance Commission (Untied grant) (100% Centrally Sponsored Scheme)	O R	74,516.00 (-37,258.00)	37,258.00	37,250.43	(-7.57)	Withdrawal of provision of ₹34,018.85 lakh through surrender and of ₹3,239.15 lakh through reappropriation in March 2024 was attributed to non release of 2nd installment of untied and tied grant by the Government of India. Reasons for the final saving of ₹7.57 lakh have not been intimated (August 2024)

Grant No. 70 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xi) 2515.00.102.99 Salary allowances under the Centrally Sponsored Scheme Shyama Prasad Mukherji Rurban Mission	O R	1,000.00 (-1,000.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,000.00 lakh through surrender in March 2024 was attributed to non requirement of grant as enough grant has been allotted by the concerned ministry of Government of India.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2515.00.102.01 CDP- Development Commissioner	O R	1,361.30 (+651.35)	2,012.65	2,012.65	0.00	Additional fund of ₹651.35 lakh was made in March 2024 through reappropriation mainly due to more expenditure owing requirement of urgent grant for "meri mati mera desh" and "har ghar tiranga" event.
(ii) 2515.00.102.02 Gujarat Panchayat Services Selection Board	O S R	839.64 1,763.31 (+498.86)	3,101.81	3,101.81	0.00	Additional fund of ₹498.86 lakh was made in March 2024 through reappropriation mainly due to more expenditure in payment of compensation to candidates owing to cancellation of Jr.Clerk exam

Grant No. 70 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2515.00.102.17 Garib Kalyan Melo	O R	625.00 (+)809.62	1,434.62	1,434.62	0.00	Additional fund of ₹809.62 lakh was made in March 2024 through reappropriation mainly due to more expenditure owing requirement of urgent grant for "meri mati mera desh" and "amrut kalash yatra" event.

CAPITAL

4. In view of the final saving of ₹ 626.00 lakh in the grant, the Original provision of ₹ 14,976 lakh could have been curtailed.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	2,47,428.31	2,21,078.71	26,349.60	10.65
2019-20	2,94,325.34	2,48,733.30	45,592.04	15.49
2020-21	3,67,212.56	3,60,666.44	6,546.12	1.78
2021-22	3,12,683.98	2,16,931.95	95,752.03	30.62
2022-23	4,22,688.07	4,10,352.13	12,335.94	2.92

GRANT NO.: 71 RURAL HOUSING AND RURAL DEVELOPMENT

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		24,77,46,56				
Supplementary		4,00	24,77,50,56	25,32,02,61	(+)54,52,05	0

Charged

Original		7,27,22,21				
Supplementary		0	7,27,22,21	7,27,21,21	(-)1,00	1,00

CAPITAL

Voted

Original		1,46,40				
Supplementary		0	1,46,40	1,46,40	0	0

Notes and Comments

REVENUE

The expenditure exceeded the grant by ₹ 5,452.05 lakh (₹ 54,52,05,050 /-); the excess requires regularization. In view of the final excess, the supplementary grant of ₹ 4.00 lakh obtained in February 2024 proved insufficient.

2. Excess over the voted grant occurred mainly under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2216.03.102.04 HSG-1 Assistance for the Construction of Houses on the House sites allotted SARDAR PATEL AWAS YOJANA under Poverty Alleviation Programme	S R	1.00 (+)98.20	99.20	99.20	0.00	Additional fund of ₹98.20 lakh was made in March 2024 through reappropriation mainly due to receipt of more demand from the District Offices under the scheme.

Grant No. 71 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2216.03.103.05 HSG-3 Providing of civil infrastructure facilities to the rural estates of the Gujarat Rural Housing Board	O R	406.21 (+)220.74	626.95	626.95	0.00	Additional fund of ₹220.74 lakh was made in March 2024 through reappropriation mainly due to receipt of more demand from the District Offices under the scheme.
(iii) 2216.03.105.03 Pradhan Mantri Awas Yojana - Gramin (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	38,741.07 (+)10,406.19	49,147.26	54,599.31	(+)5,452.05	Additional fund of ₹10,406.19 lakh was made in March 2024 through reappropriation mainly due to excess expenditure than anticipated. Ministry of Rural Development set a target of 1,84,605 houses in december 2022 and MoRD distributed more grants in the year 2023-24. so 1,22,810 houses have been completed in the year 2023-24. Reasons for the final excess of ₹5,452.05 lakh have not been intimated (August 2024)
(iv) 2216.03.105.04 Pradhan Mantri Awas Yojana - Gramin (40% State)	O R	25,827.38 (+)8,876.94	34,704.32	34,704.32	0.00	Additional fund of ₹8,876.94 lakh was made in March 2024 through reappropriation mainly due to excess expenditure than anticipated. Ministry of Rural Development set a target of 1,84,605 houses in december 2022 and MoRD distributed more grants in the year 2023-24. so 1,22,810 houses have been completed in the year 2023-24.

Grant No. 71 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2501.05.101.05 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	4,522.00 (+)7,218.50	11,740.50	11,740.50	0.00	Additional fund of ₹7,218.50 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the scheme.
(vi) 2501.05.101.06 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (40% State)	O R	3,014.00 (+)4,813.00	7,827.00	7,827.00	0.00	Additional fund of ₹4,813.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the scheme.
(vii) 2501.06.001.07 State Sponsored other item under District Rural Development Agency Administration(100% State)	O R	4,997.00 (+)500.00	5,497.00	5,497.00	0.00	Additional fund of ₹500.00 lakh was made in March 2024 through reappropriation mainly due to receipt of more demand for grant from the DRDA offices.
(viii) 2501.06.101.09 Aajeevika (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	5,292.00 (+)6,450.66	11,742.66	11,742.66	0.00	Additional fund of ₹6,450.66 lakh was made in March 2024 through reappropriation mainly due to allocation of more grant by MoRD as per the Annual Action Plan.
(ix) 2501.06.101.10 Aajeevika (40% State)	O R	3,528.00 (+)5,305.66	8,833.66	8,833.66	0.00	Additional fund of ₹5,305.66 lakh was made in March 2024 through reappropriation mainly due to allocation of more grant by MoRD as per the Annual Action Plan accordingly more State share utilised.

Grant No. 71 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2501.06.102.04 Mahila Kishan sashaktikaran Pariyojana (60% CSS)	S R	1.00 (+)98.76	99.76	99.76	0.00	Additional fund of ₹98.76 lakh was made in March 2024 through reappropriation mainly due to receipt of more demand from the District Offices under the scheme.
(xi) 2501.06.102.05 Mahila Kishan sashaktikaran Pariyojana (40% State)	S R	1.00 (+)65.51	66.51	66.51	0.00	Additional fund of ₹65.51 lakh was made in March 2024 through reappropriation mainly due to excess expenditure than anticipated. New project has been approved by the Ministry of Rural Development and expenditure incurred as per grant received from the MoRD.
(xii) 2505.02.101.07 Admin Expenditure under MGNREGA (100% Central Sponsored Scheme)	O R	7,000.00 (+)68.24	7,068.24	7,068.24	0.00	Additional fund of ₹68.24 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Ministry of Rural Development owing to previous years liabilities.

Grant No. 71 contd.

3. Excess mentioned in note-above was partly counter balanced by saving under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2215.02.105.02 Swachh Bharat Mission-Gramin Scheme (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	9,040.00 (-2,403.88)	6,636.12	6,636.12	0.00	Withdrawal of provision of ₹2,403.88 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India against the approved Annual Implementation Plan (AIP).
(ii) 2215.02.105.03 Swachh Bharat Mission-Gramin Scheme (40% State)	O R	6,027.00 (-1,602.92)	4,424.08	4,424.08	0.00	Withdrawal of provision of ₹1,602.92 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant was released in proportion by the State Government.
(iii) 2215.02.105.99 Salary Expenses under Swachh Bharat Mission Gramin	O R	1,784.00 (-1,784.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,784.00 lakh through surrender in March 2024 was attributed to enough grant has been allotted by the concern ministry of Government of India .
(iv) 2216.03.105.99 Salary allowances under the Centrally Sponsored Scheme Pradhan Mantri Awas yोजना Gramin	O R	1,000.00 (-1,000.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,000.00 lakh through surrender in March 2024 was attributed to enough grant has been allotted by the concern ministry of Government of India .

Grant No. 71 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2501.05.101.04 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (State Share 100%)	O R	9,044.00 (-3,956.76)	5,087.24	5,087.24	0.00	Withdrawal of provision of ₹3,956.76 lakh through reappropriation in March 2024 was attributed to non receipt approval of remained works of Batch-5 and Batch -6 till 31-03-2024.
(vi) 2501.05.101.99 Salary allowances under the Centrally Sponsored Scheme Pardhan Mantri Krishi Sinchayee Yojana Watershed Component 2.0	O R	1,000.00 (-1,000.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,000.00 lakh through surrender in March 2024 was attributed to enough grant has been allotted by the concern ministry of Government of India .
(vii) 2501.06.001.02 CDP-1 Commissioner of Rural Development	O R	570.36 (-248.32)	322.04	322.04	0.00	Withdrawal of provision of ₹248.32 lakh through reappropriation in March 2024 was attributed to non filling up of the vacant posts.
(viii) 2501.06.101.04 RDD-2 Information and Technology Programme	O R	700.00 (-300.00)	400.00	400.00	0.00	Withdrawal of provision of ₹300.00 lakh through reappropriation in March 2024 was attributed to non receipt of proposal from DRDAs for computer system and hardware items during the year.

Grant No. 71 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 2501.06.101.07 Rural Self- Employment Training Institute(100% Centrally Sponsored Scheme)	O R	1,204.00 (-341.27)	862.73	862.73	0.00	Withdrawal of provision of ₹341.27 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India under the Scheme.
(x) 2501.06.101.99 Gujarat Livelihood Promotion LTD Salary allowance	O R	55.00 (-55.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹55.00 lakh through surrender in March 2024 was attributed to enough grant has been allotted by the concern ministry of Government of India .
(xi) 2501.06.102.02 National Rural Economic Transformation Project (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,990.00 (-1,292.27)	697.73	697.73	0.00	Withdrawal of provision of ₹1,292.27 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India under the Scheme.
(xii) 2501.06.102.03 National Rural Economic Transformation Project (40% State)	O R	1,326.00 (-760.85)	565.15	565.15	0.00	Withdrawal of provision of ₹760.85 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant was released in proportion by the State Government.

Grant No. 71 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 2501.06.800.06 WSS-46-A Assistance to Gujarat State Rural Development Corporation	O R	115.00 (-86.25)	28.75	28.75	0.00	Withdrawal of provision of ₹86.25 lakh through reappropriation in March 2024 was attributed to (i) non filling up of the vacant posts and (ii) closure of Gujarat State Rural Development Corporation (GSRDC) as notified by the State Government.
(xiv) 2505.02.101.02 RDD-29 -National Rural Employment Guarantee Scheme Administration	O R	1,053.16 (-949.40)	103.76	103.76	0.00	Withdrawal of provision of ₹949.40 lakh through reappropriation in March 2024 was attributed to (i) non filling up of the vacant posts and (ii) MGNREGA admin expenditure was not exceeded beyond limit of 6% which was beared by the Central Government.
(xv) 2505.02.101.04 National Rural Employment Guarantee Scheme (100% State Share)	O R	15,072.00 (-11,304.00)	3,768.00	3,768.00	0.00	Withdrawal of provision of ₹11,304.00 lakh through reappropriation in March 2024 was attributed to receipt of less proposals from the District Offices.

Grant No. 71 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvi) 2505.02.101.05 National Rural Employment Guarantee Scheme (75% Central)(75-25 Partially Centrally Sponsored Scheme)	O R	63,076.00 (-8,053.70)	55,022.30	55,022.30	0.00	Withdrawal of provision of ₹8,053.70 lakh through reappropriation in March 2024 was attributed to less material expenditure than anticipated. It was expected to have target of 700 lakh mandays but MoRD has approved 500 lakh mandays and thereafter revised labour budget was 530 lakh mandays. Since material expenditure is directly linked to labour demand from rural community for wage component.
(xvii) 2505.02.101.06 National Rural Employment Guarantee Scheme (25% State)	O R	21,025.00 (-2,684.24)	18,340.76	18,340.76	0.00	Withdrawal of provision of ₹2,684.24 lakh through reappropriation in March 2024 was attributed to less material expenditure than anticipated. It was expected to have target of 700 lakh mandays but MoRD has approved 500 lakh mandays and thereafter revised labour budget was 530 lakh mandays. Since material expenditure is directly linked to labour demand from rural community for wage component.

Grant No. 71 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xviii) 2505.02.101.08 CFP Expenditure under MGNREGA (100% Central Sponsored Scheme)	O R	500.00 (-500.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹500.00 lakh through surrender in March 2024 was attributed to release of ₹64.97 lakh by the MoRD directly to SNA account and no further releases from the ministry.
(xix) 2505.02.101.99 Salary allowances under the Centrally Sponsored Scheme Mahatma Gandhi Nation Rural Employment Guarantee Act	O R	5,000.00 (-5,000.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹5,000.00 lakh through surrender in March 2024 was attributed to enough grant has been allotted by the concern ministry of Government of India .
(xx) 2505.60.703.02 REM-2 Mission Manglam and Sakhi Mandal	O R	1,769.00 (-773.96)	995.04	995.04	0.00	Withdrawal of provision of ₹773.96 lakh through reappropriation in March 2024 was attributed to changes in RBIs master circular, amendments had to be added to the resolution for implementation of interest subsidy scheme.

Grant No. 71 conclud.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	1,89,097.93	89,840.00	99,257.93	52.49
2019-20	2,57,217.23	1,07,345.48	1,49,871.75	58.27
2020-21	2,48,465.62	1,22,815.48	1,25,650.14	50.57
2021-22	2,46,853.29	1,61,519.62	85,333.67	34.57
2022-23	2,26,259.54	1,82,902.82	43,356.72	19.16

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	99,81,19				
Supplementary	0	99,81,19	81,62,01	(-)18,19,18	18,19,17

Notes and Comments

REVENUE

In view of the final saving of ₹ 1,819.18 lakh , the Original provision of ₹9,981.19 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3604.00.101.01 Grants-in-aid to Village Panchayats (under Section 219 of Gujarat Panchayat Act 1993)	O R	1,850.00 (-785.55)	1,064.45	1,064.45	0.00	Withdrawal of provision of ₹785.55 lakh through surrender in March 2024 was attributed to receipt of less demand from the district panchayats. Grant is allotted as per Section 219 of the Gujarat Panchayat Act 1993 were figures of year 2018-19, 2019-20 and 2020-21 was considered as income of land revenue. Figures were received from districts attested by collector.

Grant No. 72 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 3604.00.101.02 Grants-in-aid to Taluka Panchayats (under Section 219 of Gujarat Panchayat Act 1993)	O R	925.00 (-392.77)	532.23	532.23	0.00	Withdrawal of provision of ₹392.77 lakh through surrender in March 2024 was attributed to receipt of less demand from the district panchayats. Grant is allotted as per Section 219 of the Gujarat Panchayat Act 1993 were figures of year 2017-18, 2018-19 and 2019-20 was considered as income of land revenue. Figures were received from districts attested by collector.
(iii) 3604.00.101.03 Grants-in-aid to District Panchayats (under Section 219 of Gujarat Panchayat Act 1993)	O R	400.00 (-187.11)	212.89	212.89	0.00	Withdrawal of provision of ₹187.11 lakh through surrender in March 2024 was attributed to receipt of less demand from the district panchayats. Grant is allotted as per Section 219 of the Gujarat Panchayat Act 1993 were figures of year 2018-19, 2019-20 and 2020-21 was considered as income of land revenue. Figures were received from districts attested by collector.

Grant No. 72 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 3604.00.101.04 Grants-in-aid to District Panchayats for District Equalisation and District Gram Encouragement Fund	O R	400.00 (-80.66)	319.34	319.34	0.00	Withdrawal of provision of ₹80.66 lakh through surrender in March 2024 was attributed to receipt of less demand from the district panchayats. Grant is allotted as per Section 219 of the Gujarat Panchayat Act 1993 were figures of year 2018-19, 2019-20 and 2020-21 was considered as income of land revenue. Figures were received from districts attested by collector.
(v) 3604.00.200.01 Grant- in aid to District Panchayats equivalent to 5 Percent of gross forest revenue in their areas	O R	220.00 (-96.81)	123.19	137.16	(+13.97)	Withdrawal of provision of ₹96.81 lakh through surrender in March 2024 was attributed to receipt of less demands from the District panchayats under the scheme. Reasons for the final excess of ₹13.97 lakh have not been intimated (August 2024)
(vi) 3604.00.200.04 Payment to Panchayats the net amount of cess on water-rate under Section 197 of the Gujarat Panchayat Act, 1993	O R	75.00 (-63.31)	11.69	11.69	0.00	Withdrawal of provision of ₹63.31 lakh through surrender in March 2024 was attributed to receipt of less demands from the District Panchayats. The grant under this head is allocated as per Gujarat panchayat Act 1993 and different gazzeted notification of State Government

Grant No. 72 conclud.

Head

State Equalization Fund -

3. Expenditure under the grant includes ₹ 35.00 lakh transferred to “State Equalization Fund”. The Fund was established in 1963-64 under Gujarat Panchayats Act for making special grants to backward districts so as to minimize social and economic disparity between various districts of the State. 5 per cent of the average of the land revenue collected during three preceding years in the State is to be credited to the Fund each year. Special grant made to Panchayats are also initially recorded under this grant and subsequently transferred to the Fund before the close of the accounts of the year.

During 2023-24, ₹ 5.21 lakh were given as special grants by debit to this grant and subsequently met from the Fund. The balance in the fund as on 31st March 2024 is ₹ 539.28 lakh.

An account of the transactions of the Fund (included under the Major head-8235-General and other Reserve Fund) is given in Statement No.21 of the Finance Accounts 2023-24.

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

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	15,26,60,00				
Supplementary	36,57,90	15,63,17,90	16,73,65,24	(+)1,10,47,34	0

CAPITAL

Voted

Original	93,00				
Supplementary	0	93,00	50,00	(-)43,00	43,00

Notes and Comments

REVENUE

The expenditure exceeded the grant by ₹ 11,047.34 lakh (₹ 1,10,47,34,076 /-); the excess requires regularization. In view of the final excess, the supplementary grant of ₹ 3,657.90 lakh obtained in February in 2024 proved insufficient.

Grant No. 73 contd.

2. Excess over voted grant occurred mainly under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2071.01.101.01 Superannuation and Retirement allowances to Panchayat Employees	O S R	1,11,200.00 204.03 (+570.08)	1,11,974.11	1,23,021.45	(+11,047.34)	Additional fund of ₹570.08 lakh was made in March 2024 through reappropriation mainly due to more expenditure in payment of retirement benefits than anticipated as it is difficult to estimate the exact amount of the retirement benefits at the time of preparation of budget estimates. Reasons for the final excess of ₹11,047.34 lakh have not been intimated (August 2024)
(ii) 2071.01.105.01 Family Pension to Panchayat Employees	O S R	25,240.00 3,453.87 (+3,366.86)	32,060.73	32,060.73	0.00	Additional fund of ₹3,366.86 lakh was made in March 2024 through reappropriation mainly due to more expenditure in payment of family pension to panchayat employees than anticipated as it is difficult to estimate the exact amount of family pension to panchayat employees at the time of budget preparation.

Grant No. 73 contd.

3. Excess mentioned in note-above was party counter balanced by saving under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2071.01.104.01 Gratuities to Panchayat Employees	O R	15,708.00 (-3,814.47)	11,893.53	11,893.53	0.00	Withdrawal of provision of ₹3,814.47 lakh through reappropriation in March 2024 was attributed to less expenditure in payment of gratuity than anticipated as it is difficult to anticipate the exact amount required for payment of gratuity at the time of budget preparation.
(ii) 2235.60.104.01 Deposit linked Insurance scheme for Provident Fund of Panchayats Employees	O R	95.00 (-80.23)	14.77	14.77	0.00	Withdrawal of provision of ₹80.23 lakh through reappropriation in March 2024 was attributed to receipt of less demands from the district panchayats under the scheme.

CAPITAL

5. In view of final saving of ₹ 43.00 lakh, the Original provision of ₹ 93.00 lakh could have been curtailed.

Grant No. 73 conclud.

6. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advance	O R	25.00 (-25.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹25.00 lakh through surrender in March 2024 was attributed to receipt of nil demand for House Building Advance from the employees.
(ii) 7615.00.200.02 Advances to Panchayats Servants for purchase Motor Conveyances	O R	15.00 (-15.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹15.00 lakh through surrender in March 2024 was attributed to receipt of nil demand for motor conveyance advance from the employees.

PORTS AND TRANSPORT DEPARTMENT

GRANT NO.: 74 TRANSPORT

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	14,22,96,34				
Supplementary	1,30,06,14	15,53,02,48	14,78,72,61	(-)74,29,87	73,56,70

CAPITAL

Voted

Original	16,32,22,78				
Supplementary	0	16,32,22,78	15,43,44,18	(-)88,78,60	1,27,99,48

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹7,429.87 lakh in the grant, only ₹ 7,356.70 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹73.17 lakh. In view of the final saving of ₹7,429.87 lakh, the Supplementary provision of ₹ 13,006.14 lakh obtained in February 2024 could have been curtailed.

CAPITAL

2. Funds amounting to ₹ 12,799.48 lakh were surrendered from the grant in March 2024 ; the saving ultimately worked out to only ₹ 8,878.60 lakh , resulting in excessive surrender to the extent of ₹ 3,920.88 lakh. In view of the final saving, the Original provision of ₹1,63,222.78 lakh could have been curtailed.

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5055.00.102.01 Purchase of New Cars	O R	684.83 (-)84.17	600.66	600.66	0.00	Withdrawal of provision of ₹84.17 lakh through surrender in March 2024 was attributed to purchase of 21 new vehicles against the approval of 23 vehicles.

Grant No. 74 conclud.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7055.00.190.01 Loans to Gujarat State Road Transport Corporation	O R	15,661.70 0.00	15,661.70	19,582.58	(+)3,920.88	Reasons for the final excess of ₹3,920.88 lakh have not been intimated (August 2024). Under this scheme the expenditure exceeded the budget provision by 3,920.88 lakh , so instead of making provision for the scheme through Re-Appropriation , the Department has surrendered the excessive amount under CAPITAL VOTED section of grant indicate poor budgetary control.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	65,944.00	26,271.20	39,672.80	60.16
2019-20	62,640.20	43,403.00	19,237.20	30.71
2020-21	52,425.50	47,066.40	5,359.10	10.22
2021-22	50,172.50	39,106.00	11,066.50	22.06
2022-23	54,980.70	12,444.35	42,536.35	77.37

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

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		75,58,64				
Supplementary		0	75,58,64	72,57,26	(-)3,01,38	3,01,38

CAPITAL

Voted

Original		4,00				
Supplementary		0	4,00	0	(-)4,00	4,00

Notes and Comments

REVENUE

In view of the final saving of ₹ 301.38 lakh in the grant, the Original provision of ₹7,558.64 lakh could have been curtailed.

CAPITAL

Entire voted grant of ₹ 4.00 lakh remained unutilized during the year.

REVENUE DEPARTMENT
GRANT NO.: 76 REVENUE DEPARTMENT

(Major Head : 2052 - Secretariat-General Services, 3451 - Secretariat-Economic Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		55,57,83				
Supplementary		2,00	55,59,83	41,66,10	(-)13,93,73	13,91,62

Notes and Comments

REVENUE

In view of final saving of ₹ 1,393.73 lakh in the grant, the Original provision of ₹ 5,557.83 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2052.00.090.02 Special Secretary Revenue Department	O R	595.80 (-)214.39	381.41	381.30	(-)0.11	Withdrawal of provision of ₹214.39 lakh through surrender in March 2024 was attributed to non filling up of vacant posts of 2-Appellate officer, 1-Mamlatdar, 4-Duputy Mamlatdar, 5-Stenographer, 9-clerk, 2-Legal officer and 1-Peon.
(ii) 2052.00.092.01 LND-18 Gujarat Revenue Tribunal	O R	406.08 (-)171.96	234.12	234.12	0.00	Withdrawal of provision of ₹171.96 lakh through surrender in March 2024 was attributed to non filling up of vacant posts in Gujarat Revenue Tribunal.

Grant No. 76 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2052.00.800.01 LND-17 Information Technology	O S R	2,144.36 1.00 (-841.17)	1,304.19	1,303.19	(-1.00)	Withdrawal of provision of ₹841.17 lakh through surrender in March 2024 was attributed to (I) SC&DLR- (i) non completion of bidding process in due time, (ii) non filling up of the vacant posts and non availability of manpower, (II) IGR- (i) non completion of bidding process in due time, (ii) non filling up of the vacant posts, (iii) budget estimate for a specific project (a scanner) is higher than the actual rate proposed by the seller. (GIL)

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	4,427.69	3,228.73	1,198.96	27.08
2019-20	4,282.35	2,732.24	1,550.11	36.20
2020-21	3,917.75	1,980.17	1,937.58	49.46
2021-22	3,477.17	1,975.46	1,501.71	43.19
2022-23	4,530.26	2,929.53	1,600.73	35.33

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

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		3,32,81,08				
Supplementary		0	3,32,81,08	2,80,51,54	(-)52,29,54	52,46,98

Charged

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

Notes and Comments

REVENUE

Funds amounting to ₹ 5,246.98 lakh were surrendered from the grant in March 2024 , the saving ultimately worked out to only ₹ 5,229.54 lakh , resulting in excessive surrender to the extent of ₹ 17.44 lakh. In view of the final saving, the Original provision of ₹33,281.08 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2029.00.001.02 General Establishment for Land Acquisition	O R	657.42 (-)162.87	494.55	494.92	(+)0.37	Withdrawal of provision of ₹162.87 lakh through surrender in March 2024 was attributed to (i)non filling up of 6 vacant posts of (Class I) Land Acquisition Officers,(ii) cancellation of order of computers on GeM portal and (iii) non approval of bill of property tax of land acquisition office by the Treasury Office.

Grant No. 77 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2029.00.001.04 Land Acquisition Unit for Oil and Natural Gas Commission	O R	124.80 (-68.53)	56.27	56.27	0.00	Withdrawal of provision of ₹68.53 lakh through surrender in March 2024 was attributed to non filling up of the vacant posts of Land Acquisition Officer(Class I) and Dy.Mamlatdar (Class III) at ONGC Bharuch.
(iii) 2029.00.102.01 LND-21 Introduction of City Survey Operation	O R	2,568.63 (-1,053.41)	1,515.22	1,581.83	(+66.61)	Withdrawal of provision of ₹1,053.41 lakh through surrender in March 2024 was attributed to (i) non filling up of the vacant posts Gazetted Officer-4 and N.G.O.-359 and (ii) non utilisation of "Adhoc Financial Assistant". Reasons for the final excess of ₹66.61 lakh have not been intimated (August 2024)

Grant No. 77 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2029.00.102.05 LND-23 Introduction of Village Site Survey	O R	1,400.09 (-529.12)	870.97	871.10	(+)0.13	Withdrawal of provision of ₹529.12 lakh through surrender in March 2024 was attributed to (i) non receipt of some bills for payment owing to non receipt of invoices in time ,(ii) delay in submission of maps owing to the quality of "Drone Image" of village submitted by agency were not upto the mark and (iii) details of "Akarni Register" is not updated in Swamitva GIS software and physical verification of ground tooting by the licencee surveyor and village computer enterprenuer(VCE) , results in to delay in verification of property. Hence payment to licencee surveyor was not made.
(v) 2029.00.103.02 Rewriting or Reconstruction of Torn Land Records	O R	98.21 (-43.44)	54.77	54.77	0.00	Withdrawal of provision of ₹43.44 lakh through surrender in March 2024 was attributed to (i) non filling up of the vacant posts and (ii) non utilisation of "Adhoc Financial Assistance".
(vi) 2029.00.103.03 LND-3-Strengthening of Revenue Administration and Updating of Land Records.(50% Centrally Sponsored Scheme)	O R	2,417.00 (-2,392.26)	24.74	24.74	0.00	Withdrawal of provision of ₹2,392.26 lakh through surrender in March 2024 was attributed to non receipt of approval for payment for DGPS machine from the Government.

Grant No. 77 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2030.01.102.02 Discount on Sale of Stamps	O R	150.00 (-53.88)	96.12	96.16	(+)0.04	Withdrawal of provision of ₹53.88 lakh through surrender in March 2024 was attributed to on current year's expenditure. As this expenditure depends directly on the sale of judicial stamps which is directly booked by the treasury.
(viii) 2030.02.001.02 LND-13-Valuation Organization for assessing Market Value .	O R	3,318.39 (-1,184.87)	2,133.52	2,140.27	(+)6.75	Withdrawal of provision of ₹425.50 lakh through surrender and of ₹759.37 lakh through reappropriation in March 2024 was attributed to (i) non filling up of vacant posts of Valuation Office of Head Office as well as District Office and (ii) non receipt of administrative approval for Jantri revision establishment. Reasons for the final excess of ₹6.75 lakh have not been intimated (August 2024)
(ix) 2030.02.102.02 Discount on Sale of Stamps	O R	100.00 (-33.74)	66.26	66.54	(+)0.28	Withdrawal of provision of ₹33.74 lakh through surrender in March 2024 was attributed to on current year's expenditure. As this expenditure depends directly on the sale of judicial stamps which is directly booked by the treasury.

Grant No. 77 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2030.03.001.01 LND-14-Inspector General of Registration and District Registrars.	O R	6,460.08 (-1,380.18)	5,079.90	5,079.30	(-)0.60	Withdrawal of provision of ₹1,380.18 lakh through reappropriation in March 2024 was attributed to non filling up of vacant posts of Dy.IGR-5, AIGR-13, IR-25, Sub Registrar (Grade I)-51, Sub Registrar(Grade II)-65, Sub Auditor -9 and Clerk -245 in Inspector General of Registration office and offices of District.
(xi) 2217.05.800.01 UDP-1-Introduction of City Survey in Important Towns and Cities in the State.	O R	520.98 (-100.42)	420.56	420.56	0.00	Withdrawal of provision of ₹100.42 lakh through surrender in March 2024 was attributed to non receipt of some bills from the agencies on time and some bills which were received remained unpaid owing to query in the bills.
(xii) 3475.00.201.01 Commissioner of Land Reforms	O R	162.19 (-76.65)	85.54	85.54	0.00	Withdrawal of provision of ₹76.65 lakh through surrender in March 2024 was attributed to non filling up of the vacant posts of Officer-2 and Class-III- 8 employees at CLR office.

Grant No. 77 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 3475.00.201.03 Collectorate	O R	149.81 (-49.80)	100.01	100.00	(-)0.01	Withdrawal of provision of ₹49.80 lakh through surrender in March 2024 was attributed to (i) transfer of employees , vacant post of Deputy Mamlatdar and Clerk between some period of the year, (ii) non continuation of extension of the procedure of the Gujarat Validation of Occupancy and Allotment of certain lands of excess vacant land vested in the State Government Act,2017 after 31-12-2018 and (iii) less expenditure under contingency expenses.
(xiv) 3475.00.201.04 LND-6 Special Measures for Land Reforms (Records of Rights)	O R	486.86 (-117.00)	369.86	369.86	0.00	Withdrawal of provision of ₹117.00 lakh through surrender in March 2024 was attributed to non filling up of the vacant posts owing to Loksabha election 2024 work and some posts were filled for only 1 and 2 months in a year.
(xv) 3475.00.201.05 LND-8 District Establishment for implementation of Agricultural Land (Ceiling (Amendment) Act,1972.)	O R	123.07 (-55.35)	67.72	67.72	0.00	Withdrawal of provision of ₹55.35 lakh through surrender in March 2024 was attributed to non filling up of the vacant posts owing to Loksabha election 2024 and some posts were filled for only 1 and 2 months in a year.

Grant No. 77 contd.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2029.00.001.01 LND-8 Director of Land Records and Settlement Commissioner	O R	663.12 (+)67.39	730.51	730.62	(+)0.11	Additional fund of ₹67.39 lakh was made in March 2024 through reappropriation mainly due to promotion given to employees from Sr. Surveyor (Class III) to DILR(Class II) in the month of october 2023 and Surveyor to Sr. Surveyor in the month of December 2023.
(ii) 2030.01.101.01 Stamps supplied from Central Stamps Stores.	O R	200.00 (+)202.28	402.28	402.12	(-)0.16	Additional fund of ₹202.28 lakh was made in March 2024 through reappropriation mainly due to (i) increase in printing cost and (ii) increase in the indent received from the District Treasury Offices.
(iii) 2030.02.001.01 LND-16 Superintendent of Stamps	O R	1,834.03 (+)550.11	2,384.14	2,384.36	(+)0.22	Additional fund of ₹550.11 lakh was made in March 2024 through reappropriation mainly due to pending bills of scanning agencies in six zone of State.
(iv) 2030.02.101.01 Stamps Supplied from Central Stamps Store	O R	300.00 (+)377.01	677.01	677.01	0.00	Additional fund of ₹377.01 lakh was made in March 2024 through reappropriation mainly due to increase in printing cost and indent received from the District Treasury Offices.

Grant No. 77 conclud.

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

Education Cess Fund-

5. No provision was made under the charged appropriation for transfer to Education Cess Fund set up under the Education Cess Act (Act XXXV of 1962). The net proceeds of surcharge on all lands and tax on land and buildings in urban areas are transferred to this Fund to be utilized for promotion of Education in the State. The expenditure on Education to be met from this Fund is initially accounted for under Major head-2202-Education (Grant No.9) and at the end of the year, the expenditure is transferred to the Fund. Expenditure of ₹ 30,00.00 lakh on promotion of Education was met from the Fund during the year.

The balance at the credit of the Fund as on March 31, 2024 was ₹ 6,092.43 lakh. An account of the transactions of the Fund (included under Major head-8229) is given in Statement No.21 of the Finance Accounts 2023-24.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	30,514.18	28,366.30	2,147.88	7.04
2019-20	32,607.36	23,525.69	9,081.67	27.85
2020-21	32,780.40	22,944.01	9,836.39	30.01
2021-22	27,913.06	20,619.35	7,293.71	26.13
2022-23	27,590.98	23,694.38	3,896.60	14.12

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		8,19,32,50				
Supplementary		0	8,19,32,50	6,40,01,48	(-)1,79,31,02	1,79,59,74

Notes and Comments

REVENUE

Funds amounting to ₹ 17,959.74 lakh were surrendered from the appropriation in March 2024 ; the saving ultimately worked out to only ₹ 17,931.02 lakh , resulting in excessive surrender to the extent of ₹ 28.72 lakh. In view of the final saving, the Original provision of ₹ 81,932.50 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2053.00.093.01 Collectorates Offices	O R	27,151.97 (-)4,715.69	22,436.28	22,458.50	(+)22.22	Withdrawal of provision of ₹4,715.69 lakh through surrender in March 2024 was attributed to (i)non-filling up of the vacant posts and (ii) transfer of the employees. Reasons for the final excess of ₹22.22 lakh have not been intimated (August 2024)
(ii) 2053.00.093.07 LND-6- Computerisation of Land Record District Establishment.	O R	4,850.58 (-)1,184.13	3,666.45	3,667.89	(+)1.44	Withdrawal of provision of ₹1,184.13 lakh through surrender in March 2024 was attributed to (i)non-filling up of the vacant posts and (ii) transfer of the employees.

Grant No. 78 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2053.00.094.01 Sub-Divisional Establishment (including Talatis and Kotwals, Circles Inspectors) Prant Officer, Mamlatdars and Circle Officers.	O R	45,343.11 (-11,547.05)	33,796.06	33,805.94	(+)9.88	Withdrawal of provision of ₹11,547.05 lakh through surrender in March 2024 was attributed to (i)non-filling up of the vacant posts and (ii) transfer of the employees. Reasons for the final excess of ₹9.88 lakh have not been intimated (August 2024)
(iv) 2053.00.101.01 LND-19 Revenue Inspection Commissioner	O R	1,193.78 (-452.94)	740.84	740.40	(-)0.44	Withdrawal of provision of ₹452.94 lakh through surrender in March 2024 was attributed to (i)non-filling up of the vacant posts and (ii) transfer of the employees.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	54,793.10	47,831.01	6,962.09	12.71
2019-20	55,786.45	45,769.43	10,017.02	17.96
2020-21	59,935.04	48,199.80	11,735.24	19.58
2021-22	54,492.29	50,648.51	3,843.78	7.05
2022-23	62,201.45	55,370.04	6,831.41	10.98

GRANT NO.: 79 RELIEF ON ACCOUNT OF NATURAL CALAMITIES**(Major Head : 2245 - Relief on account of Natural Calamities, 4250 - Capital Outlay on other Social Services)**

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	30,07,97,26				
Supplementary	12,47,62,62	42,55,59,88	27,97,96,18	(-)14,57,63,70	14,57,53,89

CAPITAL

Voted

Original	1,54,03,00				
Supplementary	0	1,54,03,00	1,17,35,72	(-)36,67,28	53,45,97

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,45,763.70 lakh in the grant; only ₹ 1,45,753.89 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 9.81 lakh. In view of the final saving, the Supplementary provision of ₹ 1,24,762.62 lakh proved excessive and could have been curtailed to token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2245.01.104.01 Purchase of grass Concentrates rates cattle feed and its transport Labour charges.	O R	200.00 (-)183.30	16.70	16.70	0.00	Withdrawal of provision of ₹0.46 lakh through surrender and of ₹182.84 lakh through reappropriation in March 2024 was attributed to requirement of less fund for purchase of grass concentrates rate cattle feed and its transport labour charges.

Grant No.79 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2245.01.104.02 Subsidy to Panjarapole Gaushalas	O R	15,000.00 (-15,000.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹15,000.00 lakh through surrender in March 2024 was attributed to nil requirement under the Scheme.
(iii) 2245.01.104.08 Procurement, Storage and Movement of Fodder	O R	50.00 (-50.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹50.00 lakh through surrender in March 2024 was attributed to nil requirement under the Scheme.
(iv) 2245.02.101.02 Setting up of Relief Camps Sheds	O R	995.00 (-995.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹995.00 lakh through surrender in March 2024 was attributed to nil requirement under the Scheme.
(v) 2245.02.101.04 Clothing and utensils for families whose houses have been washed away	O R	3,500.00 (-1,709.83)	1,790.17	1,788.52	(-1.65)	Withdrawal of provision of ₹1,709.83 lakh through reappropriation in March 2024 was attributed to requirement of less fund for supply clothing and utensils to families whose houses have been washed away.
(vi) 2245.02.102.01 Water Supply Arrangements	O R	50.00 (-50.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹50.00 lakh through surrender in March 2024 was attributed to nil requirement under the Scheme.

Grant No.79 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2245.02.105.03 Assistance to Cattle Head Death	O R	850.00 (-232.06)	617.94	617.18	(-)0.76	Withdrawal of provision of ₹232.06 lakh through reappropriation in March 2024 was attributed to requirement of less fund for Assistance to cattle head death.
(viii) 2245.02.111.01 Cash Doles	O R	1,000.00 (-512.78)	487.22	487.20	(-)0.02	Withdrawal of provision of ₹512.78 lakh through reappropriation in March 2024 was attributed to requirement of less fund for Cash Doles.
(ix) 2245.02.111.02 Ex-gratia payment to families of deceased persons.	O R	1,300.00 (-495.95)	804.05	804.05	0.00	Withdrawal of provision of ₹495.95 lakh through reappropriation in March 2024 was attributed to requirement of less fund for ex-gratia payment to families of deceased persons.
(x) 2245.02.113.03 Assistance for repair / restoration of damaged houses.	O R	1,700.00 (-759.59)	940.41	939.23	(-)1.18	Withdrawal of provision of ₹759.59 lakh through reappropriation in March 2024 was attributed to requirement of less fund for Assistance for repair/restoration of damaged houses.
(xi) 2245.02.122.02 Repairs and Restoration of damaged irrigation and flood control works.	O R	100.00 (-100.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2024 was attributed to nil requirement under the Scheme.

Grant No.79 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2245.02.282.01 Supply of Medicines drugs disinfectant	O R	50.00 (-50.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹50.00 lakh through surrender in March 2024 was attributed to nil requirement under the Scheme.
(xiii) 2245.02.282.02 Cleaning of mud and debris	O R	250.00 (-250.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹250.00 lakh through surrender in March 2024 was attributed to nil requirement under the Scheme.
(xiv) 2245.02.282.03 Provision of medicines disinfectants insecticides for prevention of outbreak epidemics.	O R	1,000.00 (-1,000.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,000.00 lakh through surrender in March 2024 was attributed to nil requirement under the Scheme.
(xv) 2245.02.282.05 Operation cost of Ambulance-service mobile medical team, temporary dispensaries, field sanitary, engineering devices, essential medicines and medical equipment.	O R	1,500.00 (-1,500.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,500.00 lakh through surrender in March 2024 was attributed to nil requirement under the Scheme.
(xvi) 2245.02.800.02 Repairs /Restoration to other public properties	O S R	10,000.00 67,600.00 (-15,779.56)	61,820.44	61,813.04	(-7.40)	Withdrawal of provision of ₹15,779.56 lakh through surrender in March 2024 was attributed to requirement of less fund for repair and restoration to other public properties. Reasons for the final saving of ₹7.40 lakh have not been intimated (August 2024)

Grant No.79 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvii) 2245.05.101.01 Contribution of Central Government. for State Disaster Response Fund (75% Central)(75-25 Partially Centrally Sponsored Scheme)	O S R	1,16,800.00 55,600.00 (-58,400.00)	1,14,000.00	1,14,000.00	0.00	Withdrawal of provision of ₹58,400.00 lakh through surrender in March 2024 was attributed to non release of 2nd installment for SDRF by the Government of India.
(xviii) 2245.08.101.01 Assistance to Disaster Managemant authority from State Disaster Mitigation Fund	O R	29,200.00 (-29,200.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹29,200.00 lakh through surrender in March 2024 was attributed to nil requirement under the Scheme.
(xix) 2245.08.797.01 Contribution of central Government Share to State Disaster Mitigation Fund(75-25 Partially Centrally Sponsored Scheme)	O R	29,200.00 (-15,300.00)	13,900.00	13,900.00	0.00	Withdrawal of provision of ₹15,300.00 lakh through surrender in March 2024 was attributed to non release of 1st and 2nd installment for SDRF by the Government of India.
(xx) 2245.08.797.02 Contribution of state Government Share to State Disaster Mitigation Fund	O R	9,720.00 (-5,090.00)	4,630.00	4,630.00	0.00	Withdrawal of provision of ₹5,090.00 lakh through surrender in March 2024 was attributed to non release of 1st and 2nd installment for SDRF by the Government of Gujarat.
(xxi) 2245.80.102.03 Apada Mitra Schemes for training to volunteers	O R	300.00 (-150.00)	150.00	150.00	0.00	Withdrawal of provision of ₹150.00 lakh through surrender in March 2024 was attributed to requirement of less fund for training to volunteers under Apada Mitra Scheme.

Grant No.79 contd.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2245.02.112.01 Transport charges on account of rescue operations	O R	200.00 (+)422.34	622.34	622.34	0.00	Additional fund of ₹422.34 lakh was made in March 2024 through reappropriation mainly due to nil requirement under the Scheme.
(ii) 2245.02.112.05 Cost of search and rescue measures	O R	10.00 (+)76.07	86.07	86.07	0.00	Additional fund of ₹76.07 lakh was made in March 2024 through reappropriation mainly due to requirement of more funds for cost of search and rescue measures.
(iii) 2245.80.102.02 Assistance to Gujarat Institute of Disaster Management	O R	200.00 (+)104.00	304.00	304.00	0.00	Additional fund of ₹104.00 lakh was made in March 2024 through reappropriation mainly due to requirement of more funds for Assistance to Gujarat Institute of Disaster Management.
(iv) 2245.80.800.05 Disaster Infrastructure and Training.	O R	10.00 (+)1,109.63	1,119.63	1,119.63	0.00	Additional fund of ₹1,109.63 lakh was made in March 2024 through reappropriation mainly due to requirement of more grant for disaster infrastructure and training.

CAPITAL

4. Funds amounting to ₹ 5,345.97 lakh were surrendered from the grant in March 2024 ; the saving ultimately worked out to only ₹ 3,667.28 lakh , resulting in excessive surrender to the extent of ₹ 1,678.69 lakh. In view of the final saving, the Original provision of ₹15,403.00 lakh could have been curtailed.

Grant No.79 conclud.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4250.00.101.16 National Cyclone Risk Mitigation Project (75% Central)(75-25 Partially Centrally Sponsored Scheme)	O R	3,300.00 (-3,300.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹3,300.00 lakh through surrender in March 2024 was attributed to non release of the grant by the Government of India.
(ii) 4250.00.101.17 National Cyclone Risk Mitigation Project (25% State)	O R	1,100.00 (-1,100.00)	0.00	707.68	(+)707.68	Withdrawal of entire provision of ₹1,100.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India accordingly nil grant released by the State Government. Reasons for the final excess of ₹707.68 lakh have not been intimated (August 2024)

State Disaster Response Fund -

5. The Tenth Finance Commission has recommended to create a Calamity Relief Fund for each State with the amount allocated to the State. Now, as per the recommendations of the thirteenth Finance Commission, the Government of India has merged the National Calamity Contingency Fund in to the National Disaster Response Fund and the State Government has merged Calamity Relief Fund into the State Disaster Response Fund. The contribution to the Fund would be made by the Government of India to the extent of 75 percent in the form of Non-Plan grant. The balance of 25 per cent shall be contributed by the State Government out of it's own resources.

The Corpus of the State Disaster Response Fund for Gujarat has been fixed at ₹ 1,39.66 crores. The Budget Estimates 2023-24 for Receipt and Disbursement Account of the State Disaster Response Fund represent Central and State Share contribution towards State Disaster Response Fund and anticipated expenditure during the year.

The amount transferred to the fund during the year was ₹ 1,16,660.00 lakh and met from the Fund was ₹ 1,05,116.96 lakh. The balance at the debit of the Fund on March 31, 2024 was ₹ 1,27,504 .07 lakh. An account of the transactions of the Fund is given in Statement No.21 of the Finance Accounts 2023-24.

GRANT NO.: 80 DANGS DISTRICT**(Major Head : 2575 - Other Special Areas Programmes)**

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	65,86,37					
Supplementary	1,07,57	66,93,94	64,26,28	(-)2,67,66		2,80,73

Notes and Comments

Fund amounting to ₹ 280.73 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹ 267.66 lakh, resulting in excess surrender to the extent of 13.07 lakh. In view of the final saving, the Supplementary provision of ₹ 107.57 lakh proved excessive and could have been restricted to token provision only.

Dangs District Reserve Fund -

2. The Fund was created by the erstwhile Government of Bombay with a view to setting apart the surplus revenue in respect of the Dangs area to be exclusively for the benefit of the people of Dangs. All surplus revenue from the area was to be credited to the Fund every year. Having regard to the progress of development achieved in the Dangs District, the Government decided in 1964 (i) to continue the existing balance in Dangs District Reserve Fund for the benefit of the people of the District and (ii) to discontinue the procedure of transferring the surplus revenue of the District to the Dangs District Reserve Fund from the Financial year 1962-63. The expenditure on certain items is sanctioned to be met from the Fund every year.

The expenditure is debited to Major head - 2575-Other Special Area Programmes and at the end of the year the amount is transferred to the Fund. No expenditure was met from the Fund during the year and balance at the credit of the Fund as on March 31, 2024 was ₹ 2,21.52 lakh.

GRANT NO.: 81 COMPENSATIONS AND ASSIGNMENTS

(Major Head : 2049 - Interest Payments, 2075 - Miscellaneous General Services, 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, 5475 - Capital Outlay on other General Economic Services, 6003 - Internal Debt of the State Government)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	5,08,80,64				
Supplementary	0	5,08,80,64	4,66,02,95	(-)42,77,69	34,15,02

Charged

Original	4,00				
Supplementary	1,73,38	1,77,38	1,74,38	(-)3,00	3,00

CAPITAL

Voted

Original	3,00				
Supplementary	1,41,01,00	1,41,04,00	1,41,02,00	(-)2,00	3,00

Charged

Original	2,00				
Supplementary	0	2,00	0	(-)2,00	2,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 4,277.69 lakh, only ₹ 3,415.02 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹862.67 lakh. In view of the final saving, the Original provision of ₹50,880.64 lakh could have been curtailed.

CAPITAL

2. Entire charges appropriation of ₹ 2.00 lakh remained unutilized during the year.

GRANT NO.: 82 OTHER EXPENDITURE PERTAINING TO REVENUE DEPARTMENT

(Major Head : 2235 - Social Security and Welfare, 4235 - Capital Outlay on Social Security and Welfare, 7610 - Loans to Government Servants, etc.)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	62,60				
Supplementary	2,13	64,73	53,43	(-)11,30	11,30

CAPITAL

Voted

Original	36,00				
Supplementary	40,00	76,00	44,38	(-)31,62	31,62

Notes and Comments

REVENUE

In view of final saving of ₹ 11.30 lakh, the Original provision of ₹ 62.60 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2235.01.001.01 Establishment in Collectorate for Administration of Evacuee properties and Rehabilitation work including Administration of Colonies of Displaced Persons	O R	57.60 (-)23.97	33.63	33.63	0.00	Withdrawal of provision of ₹11.30 lakh through surrender and of ₹12.67 lakh through reappropriation in March 2024 was attributed to non filling up of post at District Jamnagar of Rehabilitation officer, class-2 and the deputy mamlatdar at the various offices.

Grant No. 82 conclud.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i)						Additional fund of ₹12.67 lakh was made in March 2024 through reappropriation mainly due to excess expenditure than anticipated. Riots are always uncertain, therefore considering the general conditions in riots, lump sum provision for the purpose was made and also due to outcome of some high court cases and some of the pending proposals wherein the Government has given the approval of payment which in turn return to reappropriation.
2235.60.200.02	O	5.00				
Relief to persons affected by riots.	S	2.13				
	R	(+)12.67	19.80	19.80	0.00	

CAPITAL

4. In view of final saving of ₹ 31.62 lakh, the Supplementary provision of ₹ 40.00 obtained in February 2024 lakh could have been curtailed.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i)						Withdrawal of provision of ₹15.62 lakh through surrender in March 2024 was attributed to refusal of one employee to take house building advance.
7610.00.201.01	O	20.00				
House Building Advance.	S	40.00				
	R	(-)15.62	44.38	44.38	0.00	
(ii)						Withdrawal of entire provision of ₹15.00 lakh through surrender in March 2024 was attributed to receipt of nil demand for motor conveyance advance from the employees.
7610.00.202.01	O	15.00				
Advance for purchases of Motor conveyance.	R	(-)15.00	0.00	0.00	0.00	

Grant No. 83 concld.

ROADS AND BUILDINGS DEPARTMENT**GRANT NO.: 83 ROADS AND BUILDINGS DEPARTMENT**

(Major Head : 3451 - Secretariat-Economic Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		38,33,79				
Supplementary		0	38,33,79	34,57,63	(-)3,76,16	3,36,87

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 376.16 lakh in the grant; only ₹ 336.87 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 39.29 lakh. In view of the final saving, the Original provision of ₹3,833.79 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3451.00.090.02 MED-4 Information and Technology	O R	1,717.75 (-)1,122.33	595.42	593.56	(-)1.86	Withdrawal of provision of ₹336.87 lakh through surrender and of ₹785.46 lakh through reappropriation in March 2024 was attributed to non completion of process for purchase of some software (Monthly Account Software) owing to various reasons.

Grant No. 83 conclud.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3451.00.090.04 Expenditure on Office Facility Management Services for Sachivalaya.	O R	1,050.00 (+725.00)	1,775.00	1,771.48	(-)3.52	Additional fund of ₹725.00 lakh was made in March 2024 through reappropriation mainly due to requirement of more amount for payment of wages as per increased rates notified by the Labour, Skill Development and Employment Department on 27-03-2023.

GRANT NO.: 84 NON-RESIDENTIAL BUILDINGS

(Major Head : 2059 - Public Works, 2075 - Miscellaneous General Services, 2215 - Water Supply and Sanitation, 2406 - Forestry and Wild Life, 4059 - Capital Outlay on Public Works, 4202 - Capital Outlay on Education, Sports, Art and Culture, 4220 - Capital Outlay on Information and Publicity, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities, 4235 - Capital Outlay on Social Security and Welfare, 4250 - Capital Outlay on other Social Services, 4401 - Capital Outlay on Crop Husbandry, 4403 - Capital Outlay on Animal Husbandry, 4851 - Capital Outlay on Village and Small Industries)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		7,76,61,35				
Supplementary		1,04,12,23	8,80,73,58	8,79,22,67	(-)1,50,91	2,34,08

Charged

Original		2,20,00				
Supplementary		1,67,01	3,87,01	3,09,59	(-)77,42	5

CAPITAL

Voted

Original		11,77,64,82				
Supplementary		26,52,84	12,04,17,66	11,68,12,26	(-)36,05,40	56,38,90

Notes and Comments

REVENUE

Voted

Fund amounting to ₹ 234.08 lakh were surrendered from the grant in March 2023; the saving ultimately worked out to only ₹ 150.91 lakh , resulting in less surrender to the extent of ₹ 83.17 lakh.

Grant No. 84 contd.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2059.80.001.02 Administration	O R	26,549.64 (-3,330.12)	23,219.52	23,159.92	(-59.60)	Withdrawal of provision of ₹3,330.12 lakh through reappropriation in March 2024 was attributed to retirement/vacant posts/transfer of staff. Reasons for the final saving of ₹ 59.60 lakh have not been intimated (August 2024)

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2059.01.052.01 New Supplies	O R	255.00 (+35.00)	290.00	290.20	(+0.20)	Additional fund of ₹35.00 lakh was made in March 2024 through reappropriation mainly due to hike in machinery equipment's price and fuel usage.
(ii) 2059.01.053.03 Expenditure on out-sourcing and up-keeping of Government Non-Residential Building and Campus	O R	4,500.00 (+1,495.23)	5,995.23	5,924.95	(-70.28)	Additional fund of ₹1,495.23 lakh was made in March 2024 through reappropriation mainly due to requirement of additional amount for payment of wages as per increased rates notified by Labour, Skill Development and Employment Department on 27-03--2023. Reasons for the final saving of ₹70.28 lakh have not been intimated (August 2024)

Grant No. 84 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2059.80.001.01 RBD-99 Direction	O R	2,775.34 (+)30.17	2,805.51	3,205.55	(+)400.04	Additional fund of ₹30.17 lakh was made in March 2024 through reappropriation mainly due to requirement of additional amount for the salary and other allowances. Reasons for the final excess of ₹400.04 lakh have not been intimated (August 2024)
(iv) 2059.80.799.03 Workshop Suspense	O R	70.00 (+)52.00	122.00	116.48	(-)5.52	Additional fund of ₹52.00 lakh was made in March 2024 through reappropriation mainly due to requirement of additional amount for payment of Leave encashment as per Finance department GR No. PRC/10/2023/U.O.757/688/Pension ce (P) dated 28-08-2023 and for payment of gratuity as per Road and Building Department GR No. DRE/2102/893/126/G.2 Reasons for the final saving of ₹5.52 lakh have not been intimated (August 2024)
(v) 2059.80.800.02 Payments of electric bills of Sachivalaya complex	O R	950.00 0.00	950.00	984.42	(+)34.42	Reasons for the final excess of ₹34.42 lakh have not been intimated (August 2024)

Grant No. 84 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2075.00.800.01 Expenditure incurred on account of visit of VIP and VVIP	O S R	5,000.00 5,000.00 (+)1,860.74	11,860.74	11,857.21	(-)3.53	Additional fund of ₹1,860.74 lakh was made in March 2024 through reappropriation mainly due to increase in expenditure on visit of VIP and VVIP under programmes like Gujarat Day, 6th January, 15th August and other State level functions.
(vii) 2215.02.107.01 Gandhinagar Sewerage Scheme	O R	1,050.00 (+)350.00	1,400.00	1,399.96	(-)0.04	Additional fund of ₹350.00 lakh was made in March 2024 through reappropriation mainly due to increase in electricity bills and maintainance of sewerage treatment plants-other machinery.
(viii) 2406.02.112.01 Park and Gardens Organisation	O R	2,238.59 (+)134.41	2,373.00	2,372.15	(-)0.85	Additional fund of ₹134.41 lakh was made in March 2024 through reappropriation mainly due to additional works of flowering decoration, potted decoration for Gujarat Day, 26th January, 15th August celebrations asnd other state level functions.

5. Though there was an ultimate saving of ₹ 77.42 lakh in the appropriation; only ₹ 0.05 lakh were surrendered from the appropriation in March 2024, resulting in less surrender to the extent of ₹ 77.37 lakh.

Grant No. 84 contd.

6. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2059.01.051.01 Minor Original Works	O R	10.00 (-)5.00	5.00	0.00	(-)5.00	Withdrawal of provision of ₹5.00 lakh through reappropriation in March 2024 was attributed to requirement of no maintainance in Rajbhavan. A lum sum provision was made for the maintenance and Repair works of Rajbhavan.
(ii) 2059.01.053.01 Work charged establishment (Salary)(Repairs to non- residential buildings.)	O R	200.00 (-)0.05	199.95	132.58	(-)67.37	Appropriate reason for withdrawal of provision of ₹0.05 lakh through surrender in March 2024 has not provided. Reasons for the final saving of ₹67.37 lakh have not been intimated (August 2024)
(iii) 2059.01.053.02 Other maintenance expenditure (material and others) (repairs to non-residential buildings)	O R	10.00 (-)5.00	5.00	0.00	(-)5.00	Withdrawal of provision of ₹5.00 lakh through reappropriation in March 2024 was attributed to requirement of no maintainance in Rajbhavan. A lum sum provision was made for the maintenance and Repair works of Rajbhavan.

Grant No. 84 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2406.02.112.01 Park and Gardens Organisation	S R	167.01 (+)10.00	177.01	177.01	0.00	Additional fund of ₹10.00 lakh was made in March 2024 through reappropriation mainly due to requirement of more amount for payment of leave encashment to Rojanddar employees as per the Decree in Court case SLP no. 1011/2022 in LPA no. 932/2021 in SCA no. 5366/2016.

CAPITAL

7. Fund amounting to ₹ 5,638.90 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only 3,605.40 lakh, resulting in excessive surrender to the extent of ₹2,033.50 lakh . In view of the final saving the Supplementary provision obtained in february 2024 proved excessive and could have been restricted to token provision only.

Suspense Transactions –

8. The provision under the grant includes ₹ 116.48 lakh utilized under "Suspense account". The minor head 'Suspense' accommodates receipts and disbursements in the nature of interim transactions for which further payments or adjustments are necessary before the transaction can be completed and finally accounted for. Accordingly amounts under 'Suspense' are carried forwarded from year to year. The 'Suspense' head has three sub-divisions viz., (i) Stock (ii) Miscellaneous Works Advances and (iii) Workshop Suspense as explained below:

(i) Stock- Under this sub-head the value of materials which are required not for any particular work, but for the general use in the divisions are accounted for. The value of material issued for use on specific works or sold or transferred to other divisions are cleared from the accounts. Under this subhead, a detailed head 'Purchase' is also now operated to record the value of the material received, but not paid for within the month. The sub-head 'Stock' will, therefore show a balance indicating the book value as distinct from the market value of the materials held in stock and unadjusted charges connected with manufacture, if any, and charged to this sub-head, less value of materials received but still to be paid for or adjusted. (ii) Miscellaneous Works Advances - In this sub-head are accounted for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposit received, losses of cash or stores still to be written off, sum recoverable from contractors on closed accounts, etc . The balance thus represents amount recoverable. (iii) Workshop Suspense - Charges for jobs executed or other operations in the workshops of the Irrigation Department and Roads and Buildings Department are booked under this head pending recovery or adjustment of the charges.

The transactions under the minor head 'Suspense' under Major heads covered by the grant are aggregated below, sub-head wise, together with aggregate opening and closing balances are as under :

Sub-head	Opening balance on 01 April 2023 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2024 (Aggregate) (Debit +) (Credit -)
Stock	(-) 55,92.50	0	0.02	(-) 55,92.52
Miscellaneous Works Advances	(+) 31,16.38	0	0	(+) 31,16.38
Workshop Suspense	(+) 3,725.61	116.48	0	(+) 3,842.09
TOTAL	(+) 1,249.49	116.48	0	(+) 1,365.97

Grant No. 84 conclud.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	1,39,885.74	74,551.87	65,333.87	46.71
2019-20	1,26,870.74	54,060.18	72,810.56	57.39
2020-21	1,37,221.49	46,219.01	91,002.48	66.32
2021-22	1,10,246.80	41,857.28	68,389.52	62.03
2022-23	1,16,542.23	66,589.88	49,952.35	42.86

GRANT NO.: 85 RESIDENTIAL BUILDINGS**(Major Head : 2216 - Housing, 4216 - Capital Outlay on Housing)**

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	2,42,20,10				
Supplementary	69,55,20	3,11,75,30	3,12,52,67	(+)77,37	12,18,90

CAPITAL

Voted

Original	2,83,32,80				
Supplementary	0	2,83,32,80	1,35,14,79	(-)1,48,18,01	1,47,16,44

Notes and Comments

REVENUE

The expenditure exceeded the grant by ₹ 77.37 lakh (₹ 77,37,364 /-); the excess requires regularization. In view of the final excess, the surrender of ₹ 1,218.90 lakh from the grant proved injudicious and indicated weaker budgetary control, also the Supplementary grant of ₹6,955.20 lakh obtained in February 2024 proved insufficient.

2. Excess over the voted grant occurred mainly under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2216.05.053.01 Construction	O R	60.00 (-12.96)	47.04	166.69	(+)119.65	Withdrawal of provision of ₹12.26 lakh through surrender and of ₹0.70 lakh through reappropriation in March 2024 was attributed to increased price of row material, it was not possible for some works to take up as Minor Original works within limit of ₹ 1.00 lakh. Reasons for the final excess of ₹119.65 lakh have not been intimated (August 2024)

Grant No. 85 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2216.80.001.05 Expenditure transferred on Protra basis from	O R	4,185.80 0.00	4,185.80	5,770.54	(+)1,584.74	Reasons for the final excess of ₹1,584.74 lakh have not been intimated (August 2024)

3. Excess mentioned in note-above was partly counter balanced by saving under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2216.05.053.03 Workcharged Establishment (Salary)(Repairs to Residential Buildings.)	O S R	3,500.00 3,655.00 (-1,205.83)	5,949.17	5,759.91	(-)189.26	Withdrawal of provision of ₹1,205.83 lakh through surrender in March 2024 was attributed to requirement of less amount than anticipated for payment of (i) leave encashment as per the Finance Department Gr no. PRC/10/2023/U.O.-757, 688/Pension cell(P) dated 28-08-2023 and (ii) payment of gratuity as per Road and Building Department Gr no. DRE/2102/893/126/G.2. Reasons for the final saving of ₹189.26 lakh have not been intimated (August 2024)

CAPITAL

4. Though there was an ultimate saving of ₹ 14,818.01 lakh in the grant; only ₹ 14,716.44 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 101.57 lakh. In view of the final saving, the Original provision of ₹ 28,332.80 lakh could have been curtailed.

Grant No. 85 contd.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4216.01.106.02 Construction of Residential Building for R And B Department	O R	13,610.70 (-8,610.70)	5,000.00	4,992.40	(-7.60)	Withdrawal of provision of ₹8,610.70 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹7.60 lakh have not been intimated (August 2024)
(ii) 4216.01.106.05 Construction of Residential Building for Legal Department	O R	11,113.67 (-10,583.33)	530.34	501.70	(-28.64)	Withdrawal of provision of ₹5,565.81 lakh through surrender and of ₹5,017.52 lakh through reappropriation in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹28.64 lakh have not been intimated (August 2024)

Grant No. 85 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 4216.01.700.26 Provision for Construction of residential quarters for Collector, Prant Officer and Mamlatdar	O R	1,515.53 (-538.93)	976.60	911.38	(-65.22)	Withdrawal of provision of ₹538.93 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹65.22 lakh have not been intimated (August 2024)

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4216.01.106.06 Residential Quarters for Judicial Officers (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	895.14 (+2,947.86)	3,843.00	3,843.00	0.00	Additional fund of ₹2,947.86 lakh was made in March 2024 through reappropriation mainly due to (i) works carried out by the department were in good progress and (ii) release of more grant by the Government of India resulting in release of more matching share by the State Government.

Grant No. 85 concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4216.01.106.07 Residential Quarters for Judicial Officers (40% State)	O R	596.76 (+)1,965.23	2,561.99	2,561.99	0.00	Additional fund of ₹1,965.23 lakh was made in March 2024 through reappropriation mainly due to (i) works carried out by the department were in good progress and (ii) release of more grant by the Government of India resulting in release of more matching share by the State Government.
(iii) 4216.01.700.25 Construction Of Building For Technical Education	O R	600.00 (+)104.43	704.43	704.31	(-)0.12	Additional fund of ₹104.43 lakh was made in March 2024 through reappropriation mainly due to works carried out by the department during the year were in good progress.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	24,920.61	13,703.47	11,217.14	45.01
2019-20	28,534.42	11,350.52	17,183.90	60.22
2020-21	20,797.80	8,806.62	11,991.18	57.66
2021-22	16,662.01	5,276.73	11,385.28	68.33
2022-23	21,110.41	5,165.40	15,945.01	75.53

GRANT NO.: 86 ROADS AND BRIDGES**(Major Head : 3054 - Roads and Bridges, 5054 - Capital Outlay on Roads and Bridges)**

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	41,86,21,20				
Supplementary	4,44,23,19	46,30,44,39	38,68,27,77	(-)7,62,16,62	91,04,88

Charged

Original	1,00,00				
Supplementary	10,00	1,10,00	2,08,49	(+)98,49	2,54

CAPITAL

Voted

Original	1,09,09,96,15				
Supplementary	3,00	1,09,09,99,15	87,57,54,14	(-)21,52,45,01	21,37,96,92

Charged

Original	25,40,00				
Supplementary	13,00,00	38,40,00	41,24,33	(+)2,84,33	3,63,79

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 76,216.62 lakh in the grant; only ₹ 9,104.88 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 67,111.74 lakh. In view of the final saving, the Supplementary provision of ₹ 44,423.19 lakh obtained in February 2024 proved excessive and could have been restricted to token provision only.

2. Saving under the grant occurred mainly under :

Head		Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks	
(i) 3054.03.103.03 Maintenance And Repairs to Tax Plaza	O R	200.00 (-)95.00	105.00	98.02	(-)6.98	Withdrawal of provision of ₹95.00 lakh through surrender in March 2024 was attributed to less amount required for maintainance and repairs of tax plaza. Reasons for the final saving of ₹6.98 lakh have not been intimated (August 2024)

Grant No. 86 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 3054.04.337.14 Kisan Path	O R	52,300.00 (-9,937.00)	42,363.00	42,363.00	0.00	Withdrawal of provision of ₹427.20 lakh through surrender and of ₹9,509.80 lakh through reappropriation in March 2024 was attributed to (i)time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc and (ii) reduction in provision by the Finance Department in revised estimate considering the expenditure.
(iii) 3054.04.337.15 Mukhya Mantri Gram Sadak Yojana	O S R	44,500.00 25,500.00 (-10,363.01)	59,636.99	59,636.99	0.00	Withdrawal of provision of ₹10,363.01 lakh through reappropriation in March 2024 was attributed to (i)time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc and (ii) reduction in provision by the Finance Department in revised estimate considering the expenditure.
(iv) 3054.04.338.02 Pradhanmantri Gram sadak yojana (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	36,000.00 (-6,159.00)	29,841.00	29,841.00	0.00	Withdrawal of provision of ₹6,159.00 lakh through surrender in March 2024 was attributed to receipt of less grant from the Government of India under the Scheme.
(v) 3054.80.001.01 Direction	O R	1,706.15 (-250.33)	1,455.82	1,453.74	(-2.08)	Withdrawal of provision of ₹250.33 lakh through surrender in March 2024 was attributed to retirement, vacant posts and transfer of the staff.
(vi) 3054.80.001.05 Expenditure Transferred on Prorata basis from Major head-2059	O R	12,557.39 0.00	12,557.39	8,228.59	(-4,328.80)	Reasons for the final saving of ₹ 4,328.80 lakh have not been intimated (August 2024)

Grant No. 86 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 3054.80.052.02 New Supplies	O R	50.00 (-)5.00	45.00	9.16	(-)35.84	Withdrawal of provision of ₹5.00 lakh through surrender in March 2024 was attributed to less purchase of plant machinery spare parts. Reasons for the final saving of ₹35.84 lakh have not been intimated (August 2024)
(viii) 3054.80.797.11 Transfer to deposit Accounts of Central Road Fund Allocation	O R	72,529.00 0.00	72,529.00	7,379.00	(-)65,150.00	Reasons for the final saving of ₹65,150.00 lakh have not been intimated (August 2024)

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3054.03.103.01 Workcharged Establishment (Salary)	O R	6,170.00 (+)2,928.75	9,098.75	8,850.37	(-)248.38	Additional fund of ₹2,928.75 lakh was made in March 2024 through reappropriation mainly due to requirement of more amount for payment of (i)leave encashment as per the Finance Department Gr no. PRC/10/2023/U.O.-757,688/Pension cell(P) dated 28-08-2023 and (ii) payment of gratuity as per Road and Building Department Gr no. DRE/2102/893/126/G.2. Reasons for the final saving of ₹ 248.38 lakh have not been intimated (August 2024)
(ii) 3054.04.105.02 Other Maintenance expenditure (Material And others)(GIA to panchayat)	O R	50,000.00 (+)9,640.00	59,640.00	59,639.99	(-)0.01	Additional fund of ₹9,640.00 lakh was made in March 2024 through reappropriation mainly due to increase in expenditure on maintainance and repair of panchayat road.

Grant No. 86 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 3054.04.105.05 Materials And Others (Miscellaneous)	O R	35.00 (+)55.00	90.00	90.00	0.00	Additional fund of ₹55.00 lakh was made in March 2024 through reappropriation mainly due to make expenses of 82th Summit of Indian Road Congress held from 2 to 5 December 2023.
(iv) 3054.04.338.03 Pradhanmantri Gram sadak yojana (40% State)	O S R	24,000.00 4,655.44 (+)6,974.06	35,629.50	35,629.50	0.00	Additional fund of ₹6,974.06 lakh was made in March 2024 through reappropriation mainly due to requirement of more payment in view of Road and Building Department GR no. PRC/10/2022/148/C dated 24-03-2022 and letter no. RBD/POM/E-file/16-2023/1172/c dated 10-10-2023.
(v) 3054.80.001.02 Administration	O R	2,740.20 (-)307.14	2,433.06	3,900.77	(+)1,467.71	Withdrawal of provision of ₹307.14 lakh through surrender in March 2024 was attributed to retirement, vacant posts and transfer of the staff. Reasons for the final excess of ₹1,467.71 lakh have not been intimated (August 2024)
(vi) 3054.80.052.01 Repair and Carriage	O R	680.00 (-)30.00	650.00	755.73	(+)105.73	Withdrawal of provision of ₹30.00 lakh through surrender in March 2024 was attributed to less requirement for repair and carriage under the scheme. Reasons for the final excess of ₹105.73 lakh have not been intimated (August 2024)
(vii) 3054.80.799.01 Stock	O R	1,325.00 (+)75.00	1,400.00	2,629.26	(+)1,229.26	Additional fund of ₹75.00 lakh was made in March 2024 through reappropriation mainly due to extra material on Stock as per requirement of sanctioned works executed through Government Hot mix plant. Reasons for the final excess of ₹1,229.26 lakh have not been intimated (August 2024)

Grant No. 86 contd.

4. The expenditure exceeded the grant by ₹ 98.49 lakh (₹ 98,48,508 /-); the excess requires regularization. In view of the final excess, the supplementary grant of ₹ 10.00 lakh obtained in March in 2024 proved insufficient.

5. Excess over the charged appropriation occurred mainly under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i)						(Withdrawal of provision of ₹2.54 lakh through surrender in March 2024 was attributed to requirement of less amount for payment of Decree Orders passed by the Hon'ble Courts in Service matters of work charged / rojanddar employees.)The above reason provided by the department is inappropriate as the expenditure exceeded the Budgetr provision. In view of the above surrender of ₹2.54 lakh from the scheme indicates poor budgetary control.
3054.03.103.01	O	100.00				Reasons for the final excess of ₹101.03 lakh have not been intimated (August 2024).
Workcharged	S	10.00				
Establishment (Salary)	R	(-)2.54	107.46	208.49	(+)101.03	

CAPITAL

6. Though there was an ultimate saving of ₹ 2,15,245.01 lakh in the grant; only ₹ 2,13,796.92 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 1,448.09 lakh. In view of the final saving, the Original provision could have been curtailed.

7. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i)						Withdrawal of provision of ₹6,900.00 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
5054.01.337.11	O	61,500.00				Reasons for the final saving of ₹108.25 lakh have not been intimated (August 2024)
RBD-1 Original works	R	(-)6,900.00	54,600.00	54,491.75	(-)108.25	

Grant No. 86 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 5054.03.101.11 RBD 2(b) Original works	O R	38,500.00 (-19,621.57)	18,878.43	18,825.52	(-52.91)	Withdrawal of provision of ₹19,621.57 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹52.91 lakh have not been intimated (August 2024)
(iii) 5054.03.337.11 RBD-2(a) Original Works	O S R	6,53,963.00 1.00 (-2,14,011.97)	4,39,952.03	4,39,033.61	(-918.42)	Withdrawal of provision of ₹1,51,937.59 lakh through surrender and of ₹62,074.38 lakh through reappropriation in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹ 918.42 lakh have not been intimated (August 2024)
(iv) 5054.03.337.14 World Bank	O R	6,994.00 (-1,049.00)	5,945.00	5,795.42	(-149.58)	Withdrawal of provision of ₹1,049.00 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹149.58 lakh have not been intimated (August 2024)
(v) 5054.04.337.01 Rural Roads	O R	600.00 (-29.10)	570.90	453.68	(-117.22)	Withdrawal of provision of ₹29.10 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹117.22 lakh have not been intimated (August 2024)

Grant No. 86 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 5054.04.337.15 Mukhya Mantri Gram Sadak Yojana	O R	1,76,427.00 (-26,427.00)	1,50,000.00	1,50,000.00	0.00	Withdrawal of provision of ₹26,427.00 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.
(vii) 5054.04.337.17 RBD-4 Roads and Bridges	O R	50,000.00 (-7,458.00)	42,542.00	42,542.00	0.00	Withdrawal of provision of ₹7,458.00 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5054.03.190.06 Equity Participation of Government of Gujart in Special Purpose vehicle for implementation of Gandhidham-Palanpur gauge conversion project.	S R	1.00 (+)760.26	761.26	761.26	0.00	Additional fund of ₹760.26 lakh was made in March 2024 through reappropriation mainly due to revision in cost of Gandhidham-Palanpur Gauge conversion project by the Kutch Railway Company Limited, hence accordingly the Government of Gujarat has to contribute for additional equity.
(ii) 5054.03.337.15 Central Road Fund	O R	30,000.00 (+)20,781.32	50,781.32	50,762.07	(-)19.25	Additional fund of ₹20,781.32 lakh was made in March 2024 through reappropriation mainly due to works carried out by the department during the year were in good progress. Reasons for the final saving of ₹19.25 lakh have not been intimated (August 2024)

Grant No. 86 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 5054.03.337.16 Privatisation of Road and Bridge	O R	3,675.00 (+)5,382.00	9,057.00	9,057.00	0.00	Additional fund of ₹5,382.00 lakh was made in March 2024 through reappropriation mainly due to works carried out by the department during the year were in good progress.
(iv) 5054.03.337.19 Gujarat State Road Development Corporation Ltd	O R	44,000.00 (+)33,435.00	77,435.00	77,435.00	0.00	Additional fund of ₹33,435.00 lakh was made in March 2024 through reappropriation mainly due to works carried out by the Gujarat Road Development Corporation during the year were in good progress.
(v) 5054.04.337.16 Central Road Fund (Central Share 100 %)	O R	100.00 (+)69.06	169.06	169.06	0.00	Additional fund of ₹69.06 lakh was made in March 2024 through reappropriation mainly due to works carried out by the Gujarat Road Development Corporation during the year were in good progress.
(vi) 5054.80.190.01 Equity Participation of Government of Gujarat in Special Purpose vehicle for implementation of Gandhidham-Palanpur gauge conversion project.	S R	1.00 (+)1,521.74	1,522.74	1,522.74	0.00	Additional fund of ₹1,521.74 lakh was made in March 2024 through reappropriation mainly due to revision in cost of Gandhidham-Palanpur Gauge conversion project by the Kutch Railway Company Limited, hence accordingly the Government of Gujarat has to contribute for additional equity.
(vii) 5054.80.800.01 RBD-103 Planning and Research	O R	175.00 (+)125.00	300.00	303.51	(+)3.51	Additional fund of ₹125.00 lakh was made in March 2024 through reappropriation mainly due to works carried out by the department during the year were in good progress.

Grant No. 86 contd.

9. The expenditure exceeded the grant by ₹284.33 lakh (₹ 2,84,33,479 /-); the excess requires regularization. In view of the final excess, the surrender of ₹ 363.79 lakh from the appropriation proved injudicious and indicated weaker budgetary control, also the supplementary grant of ₹ 1,300.00 lakh obtained in February 2024 proved insufficient.

10. Excess over the charged appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5054.04.337.17 RBD-4 Roads and Bridges	O R	500.00 (-)246.99	253.01	553.01	(+)300.00	(Withdrawal of provision of ₹246.99 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.) The above reason provided by the department is inappropriate as the expenditure exceeded the Budget provision. In view of the above surrender of ₹246.99 lakh from the scheme indicates poor budgetary control. Reasons for the final excess of ₹300.00 lakh have not been intimated (August 2024).

11. Excess mentioned in note-above was partly counter balance by saving under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5054.01.337.11 RBD-1 Original works	O R	40.00 (-)32.87	7.13	7.13	0.00	Withdrawal of provision of ₹32.87 lakh through surrender in March 2024 was attributed to less amount required against the anticipated amount for payment of Decree orders passed by Hon'ble Courts in land acquisition matters of National Highway.
(ii) 5054.03.337.17 Pravashi Patha	S	300.00	300.00	0.00	(-)300.00	Reasons for the final saving of ₹300.00 lakh have not been intimated (August 2024)

Grant No. 86 conclud.

9. Suspense Transactions -

Provision under the grant includes ₹ 2,629.26 lakh utilized under "Suspense account". The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No. 84. The break-up of 'Suspense' transactions in this grant in 2023-24 is given below together with the opening and closing balances, under the different sub_heads of 'Suspense':-

Sub-head	Opening balance on 01 April 2023 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2024 (Aggregate) (Debit +) (Credit -)
Stock	(-) 1,504.15	2,629.26	1,490.25	(-) 365.14
Miscellaneous Works Advances	(+) 21.84	0.00	0.00	(+) 21.84
Workshop Suspense	0.00	0.00	0.00	0.00
TOTAL	(-) 1,514.49	2,629.26	1,490.25	(-) 343.30

13. Subventions from Central Road Fund -

The additional revenue realized from the increase in the excise and import duties on motor spirit is credited to a Fund constituted by the Government of India. From this Fund, subventions are made to the State for expenditure on Schemes of Road development approved by the Government of India. The amount received as subventions is recorded as grants from Government of India and an equivalent amount is transferred to the Deposit account (Subventions from Central Road Fund) against provision under this grant (Grant No.86-Roads and Bridges). The actual expenditure against the Fund is also initially provided for under this grant and subsequently transferred to the Deposit account "Subventions from Central Road Fund".

The balance at the credit of the Fund on March 31, 2024 was ₹ 2,724.96 lakh. An account of the Fund appears in Statement No. 21 of the Finance Accounts.

GRANT NO.: 87 GUJARAT CAPITAL CONSTRUCTION SCHEME**(Major Head : 2217 - Urban Development, 4217 - Capital Outlay on Urban Development)**

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		20,19,21				
Supplementary		0	20,19,21	19,13,20	(-)1,06,01	80,93

CAPITAL

Voted

Original		3,60,33,65				
Supplementary		0	3,60,33,65	2,49,08,81	(-)1,11,24,84	1,07,69,20

Charged

Original		1,00				
Supplementary		0	1,00	57	(-)43	43

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 106.01 lakh in the grant; only ₹ 80.93 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 25.08 lakh.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2217.01.001.01 State Capital Project- Direction (Scheme No. SCP.-1)	O R	219.80 (-)27.10	192.70	192.60	(-)0.10	Withdrawal of provision of ₹27.10 lakh through surrender in March 2024 was attributed to retirement, vacant posts and transfer of the staff.

Grant No. 87 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2217.01.001.03 State Capital Project Chief town Planner and Architectural Adviser (Scheme No . SCP-I)	O R	308.28 (-43.28)	265.00	243.27	(-21.73)	Withdrawal of provision of ₹43.28 lakh through surrender in March 2024 was attributed to retirement, vacant posts and transfer of the staff. Reasons for the final saving of ₹21.73 lakh have not been intimated (August 2024)

CAPITAL

3. Though there was an ultimate saving of ₹ 11,124.84 lakh in the grant; only ₹ 10,769.20 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 355.64 lakh. In view of the final saving, the Original

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4217.01.051.01 UDP-26 Residential Buildings	O R	25,950.00 (-7,075.50)	18,874.50	18,659.37	(-215.13)	Withdrawal of provision of ₹6,744.10 lakh through surrender and of ₹331.40 lakh through reappropriation in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹215.13 lakh have not been intimated (August 2024)

Grant No. 87 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4217.01.051.02 UDP-27 Non Residential Buildings	O R	3,733.65 (-2,060.10)	1,673.55	1,550.43	(-123.12)	Withdrawal of provision of ₹2,060.10 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹123.12 lakh have not been intimated (August 2024)
(iii) 4217.01.800.02 UPD-31 Urban Development and Urban Housing Department	O R	3,700.00 (-1,965.00)	1,735.00	1,733.90	(-1.10)	Withdrawal of provision of ₹1,965.00 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4217.01.051.03 UDP-28 Roads and Bridges	O R	2,650.00 (+331.40)	2,981.40	2,965.11	(-16.29)	Additional fund of ₹331.40 lakh was made in March 2024 through reappropriation mainly due to works carried out by the department during the year were in good progress. Reasons for the final saving of ₹16.29 lakh have not been intimated (August 2024)

Grant No. 87 conclud.

Head

Suspense Transactions -

6. Provision under the grant was not utilized during the year. The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No. 84. The break-up of 'Suspense' transactions in this grant in 2023-24 is given below together with the opening and closing balances, under the different sub-heads of 'Suspense':-

Sub-head	Opening balance on 01 April 2023 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2024 (Aggregate) (Debit +) (Credit -)
Stock	(-) 12,54.85	0.00	0.00	(-) 12,54.85
Miscellaneous Works Advances	(+) 7.90	0.00	0.00	(+) 7.90
Workshop Suspense	(+) 0.30	0.00	0.00	(+) 0.30
TOTAL	(-) 12,46.65	0.00	0.00	(-) 12,46.65

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	25,441.00	15,912.95	9,528.05	37.45
2019-20	31,191.00	18,118.44	13,072.56	41.91
2020-21	30,433.00	17,562.83	12,870.17	42.29
2021-22	29,433.00	17,951.88	11,481.12	39.01
2022-23	35,433.00	17,130.49	18,302.51	51.65

**GRANT NO.: 88 OTHER EXPENDITURE PERTAINING TO ROADS AND BUILDINGS
DEPARTMENT**

(Major Head : 2049 - Interest Payments, 2070 - Other Administrative Services, 5053 - Capital Outlay on Civil Aviation, 7610 - Loans to Government Servants, etc.)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	45,34,09				
Supplementary	7,12,91	52,47,00	51,32,95	(-)1,14,05	30,64

Charged

Original	1,00,00,00				
Supplementary	0	1,00,00,00	86,09,74	(-)13,90,26	13,89,98

CAPITAL

Voted

Original	3,62,00				
Supplementary	0	3,62,00	3,28,60	(-)33,40	33,36

Charged

Original	20,00				
Supplementary	0	20,00	13,88	(-)6,12	6,12

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 114.05 lakh in the grant, only ₹ 30.64 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹83.41 lakh.

2. In view of the final saving of ₹ 1,390.26 lakh in the appropriation, the Original provision of ₹ 10,000.00 lakh could have been curtailed.

Grant No. 88 contd.

3. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2049.60.701.01 Miscellaneous Payment	O R	10,000.00 (-),389.98	8,610.02	8,609.74	(-)0.28	Withdrawal of provision of ₹1,389.98 lakh through surrender in March 2024 was attributed to requirement of less amount for payment of interest on decree orders passed by Courts in Land Acquisition/ Arbitration/Service Related Court Cases during the financial years.

CAPITAL

3. In view of the final saving of ₹33.40 lakh, the Original provision of ₹ 362.00 lakh could have been curtailed.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advances	O R	30.00 (-)11.40	18.60	18.60	0.00	Withdrawal of provision of ₹1.36 lakh through surrender and of ₹10.04 lakh through reappropriation in March 2024 was attributed to receipt of less demand for house building advance from the employees.
(ii) 7610.00.202.01 Advance for purchase of Motor Conveyances	O R	30.00 (-)30.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹30.00 lakh through surrender in March 2024 was attributed to receipt of nil demand for motor conveyance advance from the employees.

Grant No. 88 conclud.

CAPITAL

5. In view of final saving of ₹ 6.12 lakh, the Original provision of ₹ 20.00 lakh could have been curtailed.

6. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5053.02.102.01 Development of Airport	O R	20.00 (-6.12)	13.88	13.88	0.00	Withdrawal of provision of ₹6.12 lakh through surrender in March 2024 was attributed to requirement of less fund under the scheme.

SCIENCE AND TECHNOLOGY DEPARTMENT

GRANT NO.: 89 SCIENCE AND TECHNOLOGY DEPARTMENT

(Major Head : 2052 - Secretariat-General Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		1,15,88,49				
Supplementary		1,88,72	1,17,77,21	1,16,28,18	(-)1,49,03	87,85

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 149.03 lakh in the grant, only ₹87.85 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 61.18 lakh.

**GRANT NO.: 90 OTHER EXPENDITURE PERTAINING TO SCIENCE AND TECHNOLOGY
DEPARTMENT**

(Major Head : 2852 - Industries, 3425 - Other Scientific Research, 4075 - Capital Outlay on Miscellaneous General Services, 5225 - Capital Outlay on Telecommunication Services, 5425 - Capital Outlay on other Scientific and Environmental Research, 7610 - Loans to Government Servants, etc.)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	10,45,59,36					
Supplementary	0	10,45,59,36	10,15,91,33	(-)29,68,03		50,78,09

CAPITAL

Voted

Original	10,31,57,00					
Supplementary	0	10,31,57,00	6,48,57,15	(-)3,82,99,85		2,97,84,00

Notes and Comments

REVENUE

Fund amounting to ₹ 5,078.09 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹ 2,968.03 lakh , resulting in excessive surrender to the extent of ₹ 2,110.06 lakh.

CAPITAL

2. Though there was an ultimate saving of ₹ 38,299.85 lakh in the grant; only ₹ 29,784.00 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 8,515.85 lakh. In view of the final saving , the Original provision of ₹ 1,03,157.00 lakh could have been curtailed.

Grant No. 90 contd.

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4075.00.800.04 Creation and Procurement of IT Infrastructure	O R	12,842.00 (-2,551.00)	10,291.00	5,737.75	(-4,553.25)	Withdrawal of provision of ₹2,551.00 lakh through surrender in March 2024 was attributed to completion of revamping of the digital gujarat portal. ***
<p>***The approach for the portal's redevelopment is currently being deleberated. A proof of Concept(POC) of the "Low-Code-Bo-Code-solution' was conducted for various products available in the market. Analysing the POC results and preparing the request for proposals was under process. Similarly, multiple products for the business analytics were available in market, necessitating the comparison was carried out to determine the most suitable option before preparing the RFP.</p> <p>Reasons for the final saving of ₹4,553.25 lakh have not been intimated (August 2024)</p>						
(ii) 5225.06.190.90 Capital Assistance for Digital Connectivity Infrastructure	O R	34,808.00 (-20,608.00)	14,200.00	10,237.00	(-3,963.00)	Withdrawal of provision of ₹20,608.00 lakh through surrender in March 2024 was attributed to (i) non utilization of funds for FTTH in rural areas project for the year 2023-24 and (ii)decrease in budget owing to removal of horizontal connectivity component under the State Budget since fund already approved and lying for that purpose under the Government of Indid-Special Assistance scheme-2022-23. Reasons for the final saving of ₹3,963.00 lakh have not been intimated (August 2024)

Grant No. 90 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 5425.00.600.01 Capital Outlay of Gujarat Council of Science City (GCSC)	O R	18,399.00 (-2,200.00)	16,199.00	16,199.00	0.00	Withdrawal of provision of ₹2,169.00 lakh through surrender and of ₹31.00 lakh through reappropriation in March 2024 was attributed to nil expenditure under two sanctioned new items "Space Manufacturing Cluster" ₹1200.00 lakh and "Vertical IT and Science Park" ₹1000.00 lakh.
(iv) 5425.00.600.05 Capital Outlay on Gujarat Bio- Technology Research Centre (GBRC)	O R	7,656.00 (-4,456.00)	3,200.00	3,200.00	0.00	Withdrawal of provision of ₹4,456.00 lakh through surrender in March 2024 was attributed to pending completion of tender process for BSL-4 facility laboratory .

SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT

GRANT NO.: 91 SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		8,49,15				
Supplementary		0	8,49,15	6,47,06	(-)2,02,09	2,02,09

Notes and Comments

REVENUE

In view of final saving of ₹ 202.09 lakh, the Original provision of ₹ 849.15 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2251.00.090.02 Strengthening of Administration setup for Implementation of the recommendation of Socially and Educationally Backward Class Commission	O R	103.50 (-)12.22	91.28	91.28	0.00	Withdrawal of provision of ₹6.87 lakh through surrender and of ₹5.35 lakh through reappropriation in March 2024 was attributed to (i) non filling up of sanctioned vacant post at the department and (ii) no LTC benefit was taken by employees.

Grant No. 91 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2251.00.800.01 Information Technology	O R	250.00 (-195.22)	54.78	54.78	0.00	Withdrawal of provision of ₹195.22 lakh through surrender in March 2024 was attributed to(I) Director, Social Defence (i) non purchase of IT related Hardware, (ii) non creation of new M.I.S. Software, (II) Director, Developing Caste welfare (i) non completion of purchase process of 116 Printers, 11 Scanners and 1 laptop, (ii) non completion of proposal of procurement of 60 computers for head office, (iii) non filling up of vacancy of Computer programmers at NIC, (iv) non payment of Annual Maintenance Contract bills for Department's Schemes on e-samajkalyan portal to GIPL and (v) non completion of integration of Department's scheme with e-gram portal by the end of year.

GRANT NO.: 92 SOCIAL SECURITY AND WELFARE

(Major Head : 2049 - Interest Payments, 2225 - Welfare of Schedule Castes, Scheduled Tribes, Other Backward Classes and Minorities, 2235 - Social Security and Welfare, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities, 4235 - Capital Outlay on Social Security and Welfare, 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 6235 - Loans for Social Security and Welfare)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		31,52,38,57				
Supplementary		3,90,45,77	35,42,84,34	32,97,33,36	(-)2,45,50,98	2,37,87,63

Charged

Original		2,40,00				
Supplementary		0	2,40,00	2,40,00	0	0

CAPITAL

Voted

Original		6,66,89,00				
Supplementary		78,28,50	7,45,17,50	7,44,88,00	(-)29,50	54,50

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 24,550.98 lakh in the grant; only ₹ 23,787.63 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 763.35 lakh. In view of the final saving , the Supplementary provision of ₹ 39,045.77 lakh obtained in February 2024 could have been curtailed.

Grant No. 92 contd.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2225.03.001.03 OBC- 18 Strengthening of administrative machinery at all level	O R	3,458.48 (-735.56)	2,722.92	2,721.97	(-)0.95	Withdrawal of provision of ₹735.56 lakh through surrender in March 2024 was attributed to non filling up of vacant posts of District office and Head office. Moreover the new item approved for 108 Social Welfare Inspectors 10 Assistant Social Welfare Officer and 7 Social Welfare Officer were not filled.
(ii) 2225.03.190.01 OBC10 Gujarat Backward Class Development Corporation	O R	185.00 (-185.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹185.00 lakh through surrender in March 2024 was attributed to non receipt of demand from the SEBC corporation owing to balance grant of previous year.
(iii) 2225.03.277.01 OBC- 1 Incentives for Pre-Matric Education to OBC students(Scholarship, Uniform , Cycle etc.)	O R	54,600.00 (-6,414.94)	48,185.06	47,677.86	(-)507.20	Withdrawal of provision of ₹6,414.94 lakh through surrender in March 2024 was attributed to decrease in number of students in 1st Standard as from the year 2023-24 , the age of 6 years has been made mandatory by the Government to get admission in 1st Standard. Reasons for the final saving of ₹507.20 lakh have not been intimated (August 2024)

Grant No. 92 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2225.03.277.03 OBC- 2 Incentives for Post- Matric Education to OBC students (Scholarship, Stipend, instrument, food bill,Tablet etc.)	O R	3,285.74 (-1,389.76)	1,895.98	1,878.94	(-17.04)	Withdrawal of provision of ₹326.94 lakh through surrender and of ₹1,062.82 lakh through reappropriation in March 2024 was attributed to need based provision benefited under the PM Yashsvi Scheme to the post matric students is set against the the original provision. Reasons for the final saving of ₹17.04 lakh have not been intimated (August 2024)
(v) 2225.03.277.15 OBC- 6 Residential facilities in Govt. hostels and Nivasi Shala	O R	7,415.61 (-759.77)	6,655.84	6,654.04	(-1.80)	Withdrawal of provision of ₹759.77 lakh through surrender in March 2024 was attributed to non completion of the procurement process by the end of year ***
*** under the new item approved for the purchase of computers, printers,scanners in Ideal Residential Schools and 4,769 students have been admitted against the total approved number of 9,240 in the Ideal Residential Schools and 3,369 students have been admitted against the total approved numberr of 4,344 in Government Hostels in the year 2023-24. also 9 Government hostels were not functioning.Thus the food expenses of the students and other related expenses were reduced.						
(vi) 2225.03.277.42 PM YASASVI - Pre Matric Scholarship For OBC, EBC & DNT Students (60% Centrally Sponsored Scheme)(60-40 Partially Centrally Sponsored Scheme)	O R	33,690.00 (-21,919.00)	11,771.00	11,771.00	0.00	Withdrawal of provision of ₹13.68 lakh through surrender and of ₹21,905.32 lakh through reappropriation in March 2024 was attributed to the provision for the PM Yashsvi Pre&Post Matric Scheme was initially made in one budget head then it has split in two budget heads. ₹211.90 crore has been allocated for the Post Matric Scheme(45 CSS) separately.

Grant No. 92 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2225.03.277.43 PM YASASVI - Pre Matric Scholarship For OBC, EBC & DNT Students (40% State Sponsored Scheme)	O R	22,460.00 (-13,960.00)	8,500.00	8,500.00	0.00	Withdrawal of provision of ₹7,512.41 lakh through surrender and of ₹6,447.59 lakh through reappropriation in March 2024 was attributed to implementation of both PM Yashsvi Pre&Post Matric Scheme in the State budget head.Later on ₹ 139.60 crore was transferred under the Post Matric Scheme (46 Budget heads)
(viii) 2225.03.800.02 OBC- 17 Commission for Socially and Educationally Backward Classes	O R	332.49 (-127.45)	205.04	205.03	(-)0.01	Withdrawal of provision of ₹127.45 lakh through surrender in March 2024 was attributed to reduction in expenditure related to administration, pay and allowances, stationery, travel, It agency etc as the report of the newly constituted dedicated commission has been submitted to the Government on 13-04-2023.

Grant No. 92 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 2225.04.102.03 MNT-11 Pradhan Mantri Jan Vikas Karykram (PMJVK) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	300.00 (-300.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹300.00 lakh through surrender in March 2024 was attributed to (i) non receipt of new proposals from the State under the Scheme and (ii) non receipt of grant demand proposals for the 2nd installment, while the works under the scheme are in progress among the proposals approved in previous year.
(x) 2225.04.102.04 MNT-11 Pradhan Mantri Jan Vikas Karykram (PMJVK) (40% State)	O R	200.00 (-200.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹200.00 lakh through surrender in March 2024 was attributed to (i) non receipt of new proposals from the State under the Scheme and (ii) non receipt of grant demand proposals for the 2nd installment, while the works under the scheme are in progress among the proposals approved in previous year.

Grant No. 92 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xi) 2225.04.277.01 MNT- 1 Incentives for Pre-Matric Education (Scholarship ,Uniform etc.)	O R	6,450.00 (-),574.16	4,875.84	4,829.37	(-),46.47	Withdrawal of provision of ₹925.02 lakh through surrender and of ₹649.14 lakh through reappropriation in March 2024 was attributed to decrease in number of students in 1st Standard as from the year 2023-24 , the age of 6 years has been made mandatory by the Government to get admission in 1st Standard. Reasons for the final saving of ₹46.47 lakh have not been intimated (August 2024)
(xii) 2225.04.277.02 MNT- 2 Incentives for Post-Matric Education	O R	52.00 (-),52.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹52.00 lakh through surrender in March 2024 was attributed to grants are under-expended in PM Yashasvi benefiting the students of the scheme for technical courses for minority caste students.
(xiii) 2225.80.190.01 Gen-Gujarat Unreserved Educationally and Economically Development Corporation	O R	200.00 (-),50.00	150.00	150.00	0.00	Withdrawal of provision of ₹50.00 lakh through surrender in March 2024 was attributed to non receipt of demand from the Gujarat Unreserved Educationally and Economically Development Corporation owing to balance grant of previous year.

Grant No. 92 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiv) 2225.80.800.01 GEN- Gujarat State Commission for Unreserved Classes	O R	129.91 (-72.05)	57.86	57.86	0.00	Withdrawal of provision of ₹72.05 lakh through surrender in March 2024 was attributed to (i)non filling up of the vacant posts of Chairman, Vice Chairman and 3 Members during the year,***
***(ii) vacant post of Personal Assistant to the chairman,(iii) vacant post of Member Secretary from 24-03-2023 to 01-11-2023, which post continued with additional charge,(iv)non commencement of meeting under the Chairmanship of Chairman at District level,(v)pending printing of Annual Administrative Report of the Commission, (vi)less expenditure under vehicle maintenance owing to vacant post of chairman, (vii) outsource vehicle service has not been taken for Vice-Chairman,Member Secretary and staff which was sanctioned and (viii) vacant post of Driver.						
(xv) 2235.02.102.01 SSW- 02 - Child Welfare (Foster Care, After Care and Rehabilitation Programme & Child Marriage Prevention)	O R	9,958.00 (-1,802.77)	8,155.23	8,154.25	(-0.98)	Withdrawal of provision of ₹1,117.83 lakh through surrender and of ₹684.94 lakh through reappropriation in March 2024 was attributed to decrease in number of beneficiaries under the scheme.
(xvi) 2235.02.102.07 SSW-03 Gujarat State Commission for Protection of Child Rights	O R	220.00 (-185.93)	34.07	34.08	(+)0.01	Withdrawal of provision of ₹185.93 lakh through surrender in March 2024 was attributed to non filling up of vacant posts of Chair Person-1, Members-6 , Class I-1 and out of 3 sanctioned posts of Class III employees 2 were filled regular and 1 post filled by outsource.

Grant No. 92 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvii) 2235.02.102.09 SSW-04 Mission Vatsalya (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	2,772.80 (-1,538.85)	1,233.95	1,233.95	0.00	Withdrawal of provision of ₹1,538.85 lakh through surrender in March 2024 was attributed to decrease in overall expenditure under the various components of the Mission Vatsalya Scheme.
(xviii) 2235.02.102.10 SSW-04 Mission Vatsalya (40% State)	O R	1,848.83 (-1,026.16)	822.67	822.67	0.00	Withdrawal of provision of ₹1,026.16 lakh through surrender in March 2024 was attributed to decrease in overall expenditure under the various components of the Mission Vatsalya Scheme.
(xix) 2235.02.102.12 SSW-04 Mission Vatsalya Child Helpline(100% Central)	S R	1,353.83 (-1,353.83)	0.00	0.00	0.00	Withdrawal of provision of ₹1,353.83 lakh through surrender in March 2024 was attributed to non implementation of the scheme as the grant was received from the Government of India at the year end.
(xx) 2235.02.200.02 SSW- 09 Indira Gandhi National Old Age Pension Scheme	O R	10,986.15 (-1,866.87)	9,119.28	9,119.28	0.00	Withdrawal of provision of ₹223.96 lakh through surrender and of ₹1,642.91 lakh through reappropriation in March 2024 was attributed to decrease in number of beneficiaries under the scheme.

Grant No. 92 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxi) 2235.02.200.03 SSW- 10 National family benefit scheme (Sankat Mochan Yojana)	O R	1,160.00 (-202.86)	957.14	957.14	0.00	Withdrawal of provision of ₹202.86 lakh through surrender in March 2024 was attributed to decrease in number of beneficiaries under the scheme.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2225.03.102.06 OBC- 9 Training for Skill Development	O R	1,412.74 (+)1,062.82	2,475.56	2,474.96	(-)0.60	Additional fund of ₹1,062.82 lakh was made in March 2024 through reappropriation mainly due to payment of coaching assistance to remaining students of the year 2022-23 in the year 2023-24.
(ii) 2225.03.277.46 PM YASASVI - Post Matric Scholarship for OBC,EBC & DNT Students (40% State)	S R	1,287.94 (+)19,958.39	21,246.33	21,204.54	(-)41.79	Additional fund of ₹19,958.39 lakh was made in March 2024 through reappropriation mainly due to implementation of both PM Yashsvi Pre&Post Matric Scheme in the State budget head. Reasons for the final saving of ₹41.79 lakh have not been intimated (August 2024)

Grant No. 92 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2225.03.283.01 OBC- 14 Pandit Dindayal Upadhyay Awas Yojana	O R	12,100.00 (+)1,946.93	14,046.93	14,038.43	(-)8.50	Additional fund of ₹1,946.93 lakh was made in March 2024 through reappropriation mainly due to more application have been accepted than the target of the First installment and assistance being paid in the second-third installment have also incurred against the budget provision. Reasons for the final saving of ₹8.50 lakh have not been intimated (August 2024)
(iv) 2225.03.800.01 OBC- 16 Financial assistance for Social Integration and Development (Mameru, Samuh lagan, Education camps, Awards etc)	O R	4,717.00 (+)6,447.59	11,164.59	11,157.97	(-)6.62	Additional fund of ₹6,447.59 lakh was made in March 2024 through reappropriation mainly due to receipt of more eligible application from the beneficiaries than anticipated under the Scheme. Reasons for the final saving of ₹6.62 lakh have not been intimated (August 2024)
(v) 2225.80.101.05 DNT- 2 Incentives for Post Matric Education	O R	1,600.25 (+)1,274.62	2,874.87	2,858.16	(-)16.71	Additional fund of ₹1,274.62 lakh was made in March 2024 through reappropriation mainly due to receipt of more Scholarship proposals from the self finance college's students. Reasons for the final saving of ₹16.71 lakh have not been intimated (August 2024)

Grant No. 92 conclud.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2225.80.101.17 DNT-7 Pandit Dindayal Upadhyay Awasth Yojana	O R	2,000.00 (+)649.14	2,649.14	2,648.54	(-)0.60	Additional fund of ₹649.14 lakh was made in March 2024 through reappropriation mainly due to more application have been accepted than the target of the First installment and assistance being paid in the second-third installment have also incurred against the budget provision.
(vii) 2235.02.200.01 SSW- 11 Senior Citizen Welfare (Senior Citizen Act, Home for Aged & State Old Age Pension)	O R	15,650.21 (+)1,610.69	17,260.90	17,260.82	(-)0.08	Additional fund of ₹1,610.69 lakh was made in March 2024 through reappropriation mainly due to increase in number of beneficiaries under the scheme.

CAPITAL

4. Fund amounting to ₹ 54.50 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹ 29.50 lakh , resulting in excessive surrender to the extent of ₹25.00 lakh .

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	1,68,576.39	1,64,772.50	3,803.89	2.26
2019-20	2,01,545.61	1,96,178.82	5,366.79	2.66
2020-21	2,28,025.92	2,02,800.26	25,225.66	11.06
2021-22	2,13,478.05	1,96,418.63	17,059.42	7.99
2022-23	3,07,866.32	2,69,895.62	37,970.70	12.33

**GRANT NO.: 94 OTHER EXPENDITURE PERTAINING TO SOCIAL JUSTICE AND EMPOWERMENT
DEPARTMENT**

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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CAPITAL

Voted

Original		25,00				
Supplementary		0	25,00	0	(-)25,00	25,00

Notes and Comments

CAPITAL

Entire voted grant of ₹ 25.00 lakh remained unutilized during the year.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advance	O R	15.00 (-)15.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹15.00 lakh through surrender in March 2024 was attributed to receipt of nil application for House Building Advance from the employees.
(ii) 7610.00.202.01 Advances for purchase of Motor conveyances	O R	10.00 (-)10.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹10.00 lakh through surrender in March 2024 was attributed to receipt of nil application for Motor Conveyance Advance from the employees.

GRANT NO.: 95 SCHEDULED CASTES SUB PLAN

(Major Head : 2014 - Administration of Justice, 2058 - Stationery and Printing, 2202 - General Education, 2203 - Technical Education, 2204 - Sports and Youth Services, 2205 - Art and Culture, 2210 - Medical and Public Health, 2211 - Family Welfare, 2215 - Water Supply and Sanitation, 2216 - Housing, 2217 - Urban Development, 2220 - Information and Publicity, 2225 - Welfare of Schedule Castes, Scheduled Tribes, Other Backward Classes and Minorities, 2230 - Labour, Employment and Skill Development, 2235 - Social Security and Welfare, 2236 - Nutrition, 2251 - Secretariat-Social Services, 2401 - Crop Husbandry, 2402 - Soil and Water Conservation, 2403 - Animal Husbandry, 2404 - Dairy Development, 2405 - Fisheries, 2406 - Forestry and Wild Life, 2408 - Food, Storage and Warehousing, 2425 - Co-operation, 2501 - Special Programmes for Rural Development, 2505 - Rural Employment, 2515 - Other Rural Development Programmes, 2702 - Minor Irrigation, 2801 - Power, 2810 - New and Renewable Energy, 2851 - Village and Small Industries, 2852 - Industries, 3054 - Roads and Bridges, 3435 - Ecology and Environment, 3456 - Civil Supplies, 3475 - Other General Economic Services, 4059 - Capital Outlay on Public Works, 4202 - Capital Outlay on Education, Sports, Art and Culture, 4210 - Capital Outlay on Medical and Public Health, 4215 - Capital Outlay on Water Supply and Sanitation, 4216 - Capital Outlay on Housing, 4217 - Capital Outlay on Urban Development, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities, 4250 - Capital Outlay on other Social Services, 4406 - Capital Outlay on Forestry and Wild Life, 4515 - Capital Outlay on other Rural Development Programmes, 4700 - Capital Outlay on Major Irrigation, 4701 - Capital Outlay on Medium Irrigation, 4702 - Capital Outlay on Minor Irrigation, 4801 - Capital Outlay on Power Projects, 5054 - Capital Outlay on Roads and Bridges, 5452 - Capital Outlay on Tourism, 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		39,53,61,25				
Supplementary		7,49,92,80	47,03,54,05	43,43,56,39	(-)3,59,97,66	3,54,27,58

CAPITAL

Voted

Original		27,83,42,83				
Supplementary		1,87,58,57	29,71,01,40	29,41,27,98	(-)29,73,42	34,46,36

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 35,997.66 lakh in the grant; only ₹ 35,427.58 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 570.08 lakh.

Grant No. 95 contd.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2014.00.105.01 BCK-64 Scheduled Castes Sub-Plan Scheduled Castes, District Session Judges(Centrally Sponsored Schemes)	O R	420.00 (-152.65)	267.35	267.35	0.00	Withdrawal of provision of ₹152.65 lakh through surrender in March 2024 was attributed to non filling up of the vacant posts.(LEG)
(ii) 2202.01.106.03 EDN-145 Fee Reimbursement to Private Unaided Schools	O R	5,377.69 (-1,686.69)	3,691.00	3,691.00	0.00	Withdrawal of provision of ₹1,686.69 lakh through surrender in March 2024 was attributed to less amount required for fee reimbursement to Private Unaided Schools as under the scheme, provision has been made for 32,250 student for fee reimbursement of 25% of private primary school students but fees of some schools are less than the prescribed limit of ₹ 13,675.(EDU)
(iii) 2202.01.106.11 EDN-5 Strengthening of supervisory machinery at state and District Level	O R	523.80 (-502.20)	21.60	21.60	0.00	Withdrawal of provision of ₹502.20 lakh through surrender in March 2024 was attributed to (i) non filling up of vacant post of Taluka Primary Education Officer and (ii) out of 3,559 Art and Music teachers, only 402 teachers were appointed on honorarium. (EDU)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2202.01.789.04 Elementary Education under PM SHRI (60% Central Share)	S R	269.00 (-134.48)	134.52	134.52	0.00	Withdrawal of provision of ₹134.48 lakh through surrender in March 2024 was attributed to release of less grant from the Government of India. (EDU)
(v) 2202.01.789.05 Elementary Education under PM SHRI (40% State Share)	S R	179.36 (-89.68)	89.68	89.68	0.00	Withdrawal of provision of ₹89.68 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(EDU)
(vi) 2202.02.106.01 EDN-20 Setting up of Book Banks in Secondary & Higher Secondary Schools Under Chief Minister Youth Self dependence Scheme(SC)	O R	1,249.00 (-249.00)	1,000.00	1,000.00	0.00	Withdrawal of provision of ₹249.00 lakh through surrender in March 2024 was attributed to receipt of less demand from the Text Book Board.(EDU)
(vii) 2202.02.109.02 EDN-19 Government Secondary School.	O R	1,384.26 (-1,193.96)	190.30	171.19	(-19.11)	Withdrawal of provision of ₹448.58 lakh through surrender and of ₹745.38 lakh through reappropriation in March 2024 was attributed to (i) non implementation of "Excellence Schools" scheme and (ii) recruitment of "gyan Sahayak" took place in November 2023. Reasons for the final saving of ₹19.11 lakh have not been intimated (August 2024)(EDU)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 2202.02.109.04 EDN-142 Implementation of Rashtriya Madhyamik Shikshan Abhiyan Scheme	O R	9,150.89 (-2,788.89)	6,362.00	6,074.32	(-287.68)	Withdrawal of provision of ₹705.23 lakh through surrender and of ₹2,083.66 lakh through reappropriation in March 2024 was attributed to (i) reduction in recurring grants, specifically in electricity bills and Swachchata grant and (ii) the provision for upper primary teacher's salary has not been allocated owing to the change in scheme implementation agency. Reasons for the final saving of ₹287.68 lakh have not been intimated (August 2024)(EDU)
(ix) 2202.02.789.01 Secondary Education under Samagra Shiksha (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	909.97 (-92.55)	817.42	817.42	0.00	Withdrawal of provision of ₹92.55 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India.(EDU)
(x) 2202.02.789.02 Secondary Education under Samagra Shiksha (40% State)	O R	606.65 (-61.71)	544.94	544.94	0.00	Withdrawal of provision of ₹61.71 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(EDU)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xi) 2202.03.789.01 Rashtriya Uchchatar Shiksha Abhiyan (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	552.00 (-552.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹552.00 lakh through surrender in March 2024 was attributed to non release of grant from the Government of India.(EDU)
(xii) 2202.03.789.02 Rashtriya Uchchatar Shiksha Abhiyan (40% State)	O R	368.00 (-368.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹368.00 lakh through surrender in March 2024 was attributed to non release of grant from the Government of India accordingly State Government did not release the matching share.(EDU)
(xiii) 2202.80.001.02 EDN-16L Gujarat State Council of Educational Research & Training	O R	223.00 (-45.03)	177.97	177.03	(-0.94)	Withdrawal of provision of ₹45.03 lakh through surrender in March 2024 was attributed to (i) less expenditure on Education Innovation Festival, Teachers and Head Teachers training and Kala Utsav, (ii) one class omitted from the GAS-NAS large scale survey and (ii) late receipt of OMR bill.(EDU)
(xiv) 2202.80.789.03 District Institute of Educational and Training at District Places (60% Central Share)	S R	222.90 (-104.06)	118.84	118.84	0.00	Withdrawal of provision of ₹104.06 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(EDU)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xv) 2202.80.789.04 District Institute of Educational and Training at District Places (40% State Share)	S R	148.60 (-69.36)	79.24	79.24	0.00	Withdrawal of provision of ₹69.36 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(EDU)
(xvi) 2210.03.101.01 HLT-36 Establishment of Mobile Health Medical Care Centres Under Urban Health Services	O R	245.00 (-68.11)	176.89	174.85	(-)2.04	Withdrawal of provision of ₹68.11 lakh through reappropriation in March 2024 was attributed to non filling up of the vacant posts in mobile health medical care centers under Urban Health Services.(HEALTH)
(xvii) 2210.03.104.01 HLT-38 Scheduled castes Sub Plan Community Health Centres	O R	262.50 (-138.94)	123.56	123.47	(-)0.09	Withdrawal of provision of ₹138.94 lakh through reappropriation in March 2024 was attributed to non filling up of the vacant posts in Community Health Center.(HEALTH)
(xviii) 2210.06.101.01 HLT- National Malaria Eradication Programme	O R	320.00 (-120.00)	200.00	200.00	0.00	Withdrawal of provision of ₹120.00 lakh through reappropriation in March 2024 was attributed to less expenditure in IEC activities and drugs in National Malaria Eradication Programme.(HEALTH)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xix) 2210.06.112.01 Health Education Bureau	O R	75.00 (-75.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹75.00 lakh through surrender in March 2024 was attributed to less expenditure in IEC activities of Health Education Bureau.(HEALTH)
(xx) 2210.06.789.03 National Programme for Prevention and Control of Cancer, Diabetes Cardiovascular Diseases and Stroke (PCSS)(CSS 60 (%)(60-40 % Centrally Sponsored Scheme)	O R	60.00 (-60.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹60.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the Scheme.(HEALTH)
(xxi) 2210.06.789.05 PM Ayushman Bharat Health Infrastructure Mission (60% Central share)(60-40 Centrally sponsored Scheme)	O R	1,134.00 (-215.00)	919.00	919.00	0.00	Withdrawal of provision of ₹215.00 lakh through reappropriation in March 2024 was attributed to release of less grant from the Government of India under the Scheme.(HEALTH)
(xxii) 2210.06.789.06 PM Ayushman Bharat Health Infrastructure Mission (40% State share)	O R	756.00 (-143.33)	612.67	612.67	0.00	Withdrawal of provision of ₹143.33 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(HEALTH)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiii) 2211.00.103.02 Nutrition Project	O R	593.40 (-278.40)	315.00	315.00	0.00	Withdrawal of provision of ₹278.40 lakh through reappropriation in March 2024 was attributed to less expenditure in Nutrition Project.(HEALTH)
(xxiv) 2211.00.789.03 Pradhan Mantri Matru Vandana Yojana (40% State)	O R	1,680.00 (-1,338.37)	341.63	341.63	0.00	Withdrawal of provision of ₹1,061.32 lakh through surrender and of ₹277.05 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(HEALTH)
(xxv) 2215.01.102.01 WSS-7 Rural Water Supply Scheme (M.N.P)+A41:AA41	O R	1,500.00 (-375.00)	1,125.00	1,125.00	0.00	Withdrawal of provision of ₹375.00 lakh through surrender in March 2024 was attributed to expenditure actually incurred as per the project under execution on site. Due to less expenditure incurred under this head, provision has been reduced in revised budget.(NWR)
(xxvi) 2215.02.789.03 Grant in aid to Municipal Corporations under Swachh Bharat Mission (Urban) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,280.00 (-1,280.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,280.00 lakh through surrender in March 2024 was attributed to non release of grant from the Central Government and further pending approval for SBM 2.0 at Central level . Hence further no grant is expected to be released.(UHD)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvii) 2215.02.789.04 Grant in aid to Municipal Corporations under Swachh Bharat Mission (Urban) (40% State)	O R	850.00 (-850.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹850.00 lakh through surrender in March 2024 was attributed to non release of grant from the Central Government and further pending approval for SBM 2.0 at Central level . Hence further no grant is expected to be released.(UHD)
(xxviii) 2215.02.789.05 Grant in aid to Municipalities under Swachh Bharat Mission (Urban) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	850.00 (-850.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹850.00 lakh through surrender in March 2024 was attributed to non release of grant from the Central Government and further pending approval for SBM 2.0 at Central level . Hence further no grant is expected to be released.(UHD)
(xxix) 2215.02.789.06 Grant in aid to Municipalities under Swachh Bharat Mission (Urban) (40% State)	O R	570.00 (-570.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹570.00 lakh through surrender in March 2024 was attributed to non release of grant from the Central Government and further pending approval for SBM 2.0 at Central level . Hence further no grant is expected to be released.(UHD)
(xxx) 2217.03.789.05 Grant in aid to Municipal Corporations for Atal Mission for Rejuvenation and urban Transformation 2.0 (AMRUT 2.0) (60 % Central Share)(60- 40 Partially Centrally Sponsored Scheme)	O R	2,608.44 (-2,608.44)	0.00	0.00	0.00	Withdrawal of entire provision of ₹2,608.44 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(UHD)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxi) 2217.03.789.06 Grant in aid to Municipal Corporations for Atal Mission for Rejuvenation and urban Transformation 2.0 (AMRUT 2.0) (40 % State Share)	O R	1,738.06 (-1,738.06)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,738.06 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(UHD)
(xxxii) 2217.03.789.07 Grant in aid to Municipalities for Atal Mission for Rejuvenation and urban Transformation 2.0 (AMRUT 2.0) (60% Central Share)(60-40 Partially Centrally Sponsored Scheme)	O R	3,587.77 (-3,587.77)	0.00	0.00	0.00	Withdrawal of entire provision of ₹3,587.77 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(UHD)
(xxxiii) 2217.03.789.08 Grant in aid to Municipalities for Atal Mission for Rejuvenation and urban Transformation 2.0 (AMRUT 2.0) (40% State Share)	O R	2,383.83 (-2,383.83)	0.00	0.00	0.00	Withdrawal of entire provision of ₹2,383.83 lakh through surrender in March 2024 was attributed to receipt of less demand for grant from the Urban Local Bodies as the grant allotted to ULBs for the work was already available with them.(UHD)
(xxxiv) 2217.80.191.01 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission	O R	5,503.45 (-1,196.66)	4,306.79	4,306.79	0.00	Withdrawal of provision of ₹1,196.66 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(UHD)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxv) 2220.01.001.01 PUB-1 Scheduled Castes Sub-Plan Utilization of Publicity media	O R	1,429.00 (-182.18)	1,246.82	1,245.45	(-1.37)	Withdrawal of provision of ₹182.18 lakh through surrender in March 2024 was attributed to non submission of bills from the vendor in due time.(INB)
(xxxvi) 2225.01.001.05 SCW-23 Strengthening of Administrative Mechanism at all Level	O R	2,907.55 (-376.39)	2,531.16	2,529.40	(-1.76)	Withdrawal of provision of ₹260.66 lakh through surrender and of ₹115.73 lakh through reappropriation in March 2024 was attributed to (i) non filling up of the vacant posts (50% of vacant posts salary was considered at the time of budget),(ii)non payment of 4 % dearness allowance for July 2023 and January 2024, (iii) vacant posts of Assistant Social Welfare Officer promotion of employees from Assistant Social Welfare Officer to Social Welfare Officer of Jilla Panchayat.(SJE)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxvii) 2225.01.277.10 SCW-11 Scheme for Income & Employment Generation & Skill Development	O R	520.20 (-396.75)	123.45	123.26	(-)0.19	Withdrawal of provision of ₹396.75 lakh through reappropriation in March 2024 was attributed to less payment of assistance to students as some institute do not have a biometric system.Coaching assistance for recruitment exam is provided under this scheme. As per the condition of the resolution of this corching scheme, the concerned institute is required to have a biometric system.(SJE)
(xxxviii) 2225.01.277.12 SCW-7 G.I.A. to N.G.Os. (Subedar Ramji Hostels,Jugatram Dave Ashram Schools and Construction of G.I.A. Hostels)	O R	10,299.08 (-1,054.98)	9,244.10	9,244.10	0.00	Withdrawal of provision of ₹1,054.98 lakh through reappropriation in March 2024 was attributed to (i) less admission of students in Grant-in-Aid Hostels/Ashramshalas against the sanctioned number, (ii) cancellation of 17 hostels and 01 Ashramshalas and (iii) suspension of 17 Hostels.(SJE)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxix) 2225.01.277.20 SCW-10 Training, Aid & Incentive for Higher Education	O R	225.00 (-186.10)	38.90	38.90	0.00	Withdrawal of provision of ₹186.10 lakh through reappropriation in March 2024 was attributed to less payment of assistance to students as some institute do not have a biometric system.Coaching assistance for recruitment exam is provided under this scheme. As per the condition of the resolution of this corching scheme, the concerned institute is required to have a biometric system.(SJE)
(xl) 2225.01.277.24 SCW-9 Awards for Social Educational, Art etc./ Dr Ambedkar chair, Research	O R	191.00 (-129.10)	61.90	61.90	0.00	Withdrawal of provision of ₹129.10 lakh through reappropriation in March 2024 was attributed to receipt of less demand for grant in the year 2023-24 by the designated Universities under the Ambedkar Chair Scheme.(SJE)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xli) 2225.01.789.03 SCW-40 Staff for Scheme of protection of civil right act 1955 (Additional state Liability)(Top-up)	O R	600.00 (-600.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹600.00 lakh through surrender in March 2024 was attributed to as per the notification of the Finance Department, for the salary expenditure incurred under the CSS scheme to be booked in "99 " head, but no expenditure has been incurred under this head and the provision at the time of revised estimate has been made ₹NIL".(SJE)
(xlii) 2225.01.789.06 SCW-41 NAGRIK CELL (Additional state Liability)(Top- up)	O R	679.90 (-679.90)	0.00	0.00	0.00	Withdrawal of entire provision of ₹679.90 lakh through surrender in March 2024 was attributed to as per the notification of the Finance Department, for the salary expenditure incurred under the CSS scheme to be booked in "99 " head, but no expenditure has been incurred under this head and the provision at the time of revised estimate has been made ₹NIL".(SJE)
(xliii) 2225.01.789.19 SCW-46 Post Matric Scholarship to SC Students (GOI) (Additional state Liability)(Top Up)	O R	6,000.00 (-6,000.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹6,000.00 lakh through surrender in March 2024 was attributed to transfer of entire provision to the State Head.(SJE)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlv) 2225.01.789.99 SCW -41 NAGRIK CELL (Over and Above State Liability)	O R	1,150.00 (-210.43)	939.57	939.47	(-)0.10	Withdrawal of provision of ₹79.22 lakh through surrender and of ₹131.21 lakh through reappropriation in March 2024 was attributed to (i) non filling up of the vacant posts (50% of vacant posts salary was considered at the time of budget), (ii) non payment of 4 % dearness allowance for July 2023 and January 2024, (iii) vacant posts of Assistant Social Welfare Officer promotion of employees from Assistant Social Welfare Officer to Social Welfare Officer of Jilla Panchayat.(SJE)
(xlv) 2225.01.793.01 SCW-18 Financial Assistance for Economical Upliftment	O R	2,500.00 (-2,500.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹2,500.00 lakh through surrender in March 2024 was attributed to non allocation of grant from the Government of India in Special Central Assistance to Schedule Caste Sub Plan (SCA to SCSP) Scheme.(SJE)
(xlvi) 2225.01.800.01 SCW-19 Social and Gender Empowerment. (Kunvarbainu Mameru & Mai Rama Bai Sat Fera Samuh Lagna, Social Education Camp & I.E.C)	O R	2,215.00 (-275.72)	1,939.28	1,935.32	(-)3.96	Withdrawal of provision of ₹275.72 lakh through surrender in March 2024 was attributed to receipt of less number of application in the District Officer in Kuvarbainu Mameru and Sat Fera Samuh Lagna Scheme.(SJE)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlvii) 2225.01.800.11 Training to the children of scheduled casts for appearing with best performance in completed exam	O R	50.00 (-41.59)	8.41	8.41	0.00	Withdrawal of provision of ₹41.59 lakh through surrender in March 2024 was attributed to less number of trainees have participated in this scheme.(HOME)
(xlviii) 2230.03.101.03 Skills Strengthening for Industrial Value Enhancement (STRIVE) for SCPSC	O R	80.30 (-80.30)	0.00	0.00	0.00	Withdrawal of entire provision of ₹80.30 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the Scheme.(LAB)
(xlix) 2230.03.789.03 Gujarat skill Development Mission Generate Employment through skill Development	O R	50.00 (-50.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹50.00 lakh through surrender in March 2024 was attributed to non allocation of target under SAKSHAM KVK2.0.(LAB)
(l) 2235.02.105.01 Prohibition Programme	O R	140.00 (-67.22)	72.78	72.78	0.00	Withdrawal of provision of ₹67.22 lakh through surrender in March 2024 was attributed to non approval of Hoardings, Quikie advertisement and Documentary film advertisement proposal. (HOME)
(li) 2235.02.789.12 Indira Gandhi National Widow Pension Scheme Scheduled Castes (Central share)(100% Centrally sponsored scheme)	O R	1,568.60 (-1,568.60)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,568.60 lakh through surrender in March 2024 was attributed to non-allocation of grant from the Government of India. (WCD)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lii) 2235.02.789.14 SSW-09 Indira Gandhi National Old Age Pension Scheme - 100% C.S.S. Share	O R	3,120.00 (-467.32)	2,652.68	2,652.68	0.00	Withdrawal of provision of ₹467.32 lakh through reappropriation in March 2024 was attributed to decrease in number of beneficiaries.(SJE)
(liii) 2235.02.789.15 SSW-10 National Family Benefit Scheme (Sankat Mochan Yojna) - 100% C.S.S.	O R	400.00 (-91.00)	309.00	309.00	0.00	Withdrawal of provision of ₹91.00 lakh through reappropriation in March 2024 was attributed to decrease in number of beneficiaries.(SJE)
(liv) 2236.02.102.03 MDM Scheme for Children in Public Primary Schools (100% CSS)	O R	603.60 (-172.69)	430.91	430.91	0.00	Withdrawal of provision of ₹172.69 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(EDU)
(lv) 2236.02.789.01 MDM Scheme for Children in Public Primary School (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	4,127.84 (-785.94)	3,341.90	3,341.90	0.00	Withdrawal of provision of ₹785.94 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(EDU)
(lvi) 2236.02.789.02 MDM Scheme for Children in Public Primary School (40% State)	O R	2,751.90 (-575.57)	2,176.33	2,176.33	0.00	Withdrawal of provision of ₹575.57 lakh through surrender in March 2024 was attributed to less receipt from GOI accordingly GoG released less amount of state matching share.(EDU)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lvii) 2251.00.793.01 Special Central Assistance for monitoring of Scheduled Castes Sub- Plan	O R	64.81 (-64.81)	0.00	0.00	0.00	Withdrawal of entire provision of ₹64.81 lakh through surrender in March 2024 was attributed to non release of grant from the Government of India.(SJE)
(lviii) 2251.00.800.01 SCW-25 Strengthening of Administrative Mechanism all Level	O R	334.00 (-143.16)	190.84	190.84	0.00	Withdrawal of provision of ₹143.16 lakh through surrender in March 2024 was attributed to (i) non completion of purchase process of 60 Desktop Computers and 50 Printers by the Gujarat Informatics Limited (GIL), (ii) non payment of ₹ 4.17 lakh owing to incurrance of technical problem with the video conference system installed in the committee room of the Department, (iii) non payment of bill for the colour printer purchased for the office of Hon'ble Minister of State and (iv) reduction in Hardware cost as per GIL Bulk Bid and SPC IT approval, also GIPL MIS/Software bills not received for AMC and other Software.(SJE)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lix) 2401.00.103.01 AGR-4 Scheduled Castes Sub-Plan for Distribution of Seeds and Fertilizers input Kits Subsidised rates to S.C. cultivators	O R	3,332.15 (-187.03)	3,145.12	2,497.42	(-647.70)	Withdrawal of provision of ₹187.03 lakh through reappropriation in March 2024 was attributed to (i) receipt of less eligible application (i.e.576) against the physical target of 800, in addition to this only 243 beneficiaries have completed the construction and submitted the subsidy claim and (ii) non implementation of increased insurance risk cover of 3 lakh from existing cover of 2 lakh by the State Government. Reasons for the final saving of ₹647.70 lakh have not been intimated (August 2024)(AGR)
(lx) 2401.00.119.01 HRT-4 Scheduled Castes Sub-Plan Scheme for fruit horticulture crops development and subsidy to S.C.cultivators for purchase of fruit crops	O R	1,575.00 (-157.16)	1,417.84	754.23	(-663.61)	Withdrawal of provision of ₹157.16 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government. Reasons for the final saving of ₹663.61 lakh have not been intimated (August 2024)(AGR)
(lxi) 2401.00.789.02 Rashtriya Krushi Vikas Yojana (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,029.00 0.00	1,029.00	414.00	(-615.00)	Reasons for the final saving of ₹615.00 lakh have not been intimated (August 2024)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxii) 2401.00.789.03 Rashtriya Krushi Vikas Yojana (40% State)	O R	686.00 (-410.01)	275.99	275.99	0.00	Withdrawal of provision of ₹410.01 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(AGR)
(lxiii) 2401.00.789.14 Sub-Mission on Agriculture Extension ATMA SC (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	163.20 (-92.91)	70.29	70.29	0.00	Withdrawal of provision of ₹92.91 lakh through surrender in March 2024 was attributed to reduction in allocation of fund to ATMA of all state by the Government of India for the last 3 years.(AGR)
(lxiv) 2401.00.789.15 Sub-Mission on Agriculture Extension ATMA SC (40% State)	O R	108.00 (-61.15)	46.85	46.85	0.00	Withdrawal of provision of ₹61.15 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(AGR)
(lxv) 2401.00.789.20 AGR-67 Submission On Agricultural Mechanization (SMAM) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	138.00 (-6.65)	131.35	94.00	(-37.35)	Withdrawal of provision of ₹6.65 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government. Reasons for the final saving of ₹37.35 lakh have not been intimated (August 2024)(AGR)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxvi) 2401.00.789.24 PM Formalization of Micro Food Processing Enterprises (PMFME) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	263.90 (-263.90)	0.00	0.00	0.00	Withdrawal of entire provision of ₹263.90 lakh through surrender in March 2024 was attributed to receipt of less applications of SC beneficiaries of individual micro food processing under PMFME scheme.(AGR)
(lxvii) 2401.00.789.25 PM Formalization of Micro Food Processing Enterprises (PMFME) (40% State)	O R	140.00 (-140.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹140.00 lakh through surrender in March 2024 was attributed to receipt of less applications of SC beneficiaries of individual micro food processing under PMFME scheme.(AGR)
(lxviii) 2403.00.101.01 ANH-2 Establishment of New veterinary Dispensaries and Animal Health Services to the people of Scheduled Castes	O R	525.48 (-94.71)	430.77	430.77	0.00	Withdrawal of provision of ₹94.71 lakh through reappropriation in March 2024 was attributed to non receipt of approval for 20 new dispensaries, which were planned to be established in the State under the Scheme.(AGR)
(lxix) 2403.00.102.02 ANH-7 Establishment of Intensive Live Stock Development Centres	O R	415.00 (-51.67)	363.33	363.33	0.00	Withdrawal of provision of ₹51.67 lakh through reappropriation in March 2024 was attributed to non filling up of the 68 vacant posts. (Class I-3, Class II- 3 and Class III-62).(AGR)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxx) 2403.00.789.02 Livestock Health and Disease Control scheme (LH&DC) (Scheduled Castes Sub Plan) Central Share 60%(60-40 Partially Centrally Sponsored Scheme)	O R	237.81 (-47.11)	190.70	190.70	0.00	Withdrawal of provision of ₹47.11 lakh through surrender in March 2024 was attributed to release of less grant from the Government of India.(AGR)
(lxxi) 2403.00.789.03 Livestock Health and Disease Control scheme (LH&DC) (Scheduled Castes Sub Plan) State Share 40%	O R	158.54 (-31.40)	127.14	127.14	0.00	Withdrawal of provision of ₹31.40 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(AGR)
(lxxii) 2403.00.789.14 Livestock Health and Disease Control scheme (LH&DC) ESVHD - MVU, Central Share 60%(60- 40 Partially Centrally Sponsored Scheme)	O R	200.79 (-194.64)	6.15	6.15	0.00	Withdrawal of provision of ₹194.64 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(AGR)
(lxxiii) 2403.00.789.15 Livestock Health and Disease Control scheme (LH&DC) ESVHD - MVU, State Share 40%	O R	133.87 (-129.77)	4.10	4.10	0.00	Withdrawal of provision of ₹129.77 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(AGR)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxiv) 2405.00.789.01 Pradhan Mantri Matsya Sampada Yojna - 60% Central(60-40 Partially Centrally Sponsored Scheme)	O R	600.00 (-600.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹600.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India.(AGR)
(lxxv) 2405.00.789.02 Pradhan Mantri Matsya Sampada Yojna - 40% State	O R	400.00 (-400.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹400.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India accordingly State Government share not released.(AGR)
(lxxvi) 2405.00.800.01 FSH-2 Subsidy to Scheduled castes for Fisheries	O R	202.70 (-138.59)	64.11	63.93	(-)0.18	Withdrawal of provision of ₹93.89 lakh through surrender and of ₹44.70 lakh through reappropriation in March 2024 was attributed to (i) receipt of less bills from the beneficiaries in various components of scheme and (ii) non-submission of claims by the tenderer party in Shrimp seed stocking component.(AGR)
(lxxvii) 2501.05.789.01 Pradhan Mantri Krishi Sinchayee Yojana - Watershed Component(100 % State Share)	O R	848.00 (-636.00)	212.00	212.00	0.00	Withdrawal of provision of ₹636.00 lakh through surrender in March 2024 was attributed to non approval of remained works of detailed project under Batch-5 and Batch-6 in the Scheme.(PRH)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxviii) 2501.06.789.02 Aajeevika (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	4,284.00 (-3,267.14	1,016.86	1,016.86	0.00	Withdrawal of provision of ₹3,267.14 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(PRH)
(lxxix) 2501.06.789.03 Aajeevika (40% State)	O R	2,856.00 (-2,178.10	677.90	677.90	0.00	Withdrawal of provision of ₹2,178.10 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(PRH)
(lxxx) 2505.01.789.01 Scheduled Castes Sub- Plan National Rural Employment Guarantee Scheme (100% State Share)	O R	1,414.00 (-1,060.50	353.50	353.50	0.00	Withdrawal of provision of ₹1,060.50 lakh through surrender in March 2024 was attributed to receipt of less proposals from the District Offices under the Scheme.(PRH)
(lxxxix) 2505.01.789.02 Scheduled Castes Sub- Plan National Rural Employment Guarantee Scheme (75% Central)(75-25 Partially Centrally Sponsored Scheme)	O R	5,918.00 (-756.01	5,161.99	5,161.99	0.00	Withdrawal of provision of ₹756.01 lakh through surrender in March 2024 was attributed to decrease in material expenditure as material expenditure is directly linked to labour demand from Rural Community for wage component.It was expected to have target of 700 lakh mandays but MoRD has approved 500 lakh mandays and then after revised labour budget.(PRH)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxxii) 2505.01.789.03 Scheduled Castes Sub- Plan National Rural Employment Guarantee Scheme (25% State)	O R	1,973.00 (-252.34)	1,720.66	1,720.66	0.00	Withdrawal of provision of ₹252.34 lakh through surrender in March 2024 was attributed to decrease in material expenditure as material expenditure is directly linked to labour demand from Rural Community for wage component. It was expected to have target of 700 lakh mandays but MoRD has approved 500 lakh mandays and then after revised labour budget.(PRH)
(lxxxiii) 2515.00.789.01 CDP-19 Rastriya Gram Swaraj Abhiyan(RGSA) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	120.00 (-120.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹120.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the Scheme.(PRH)
(lxxxiv) 2515.00.789.02 CDP-19 Rastriya Gram Swaraj Abhiyan(RGSA) (40% State)	O R	80.00 (-80.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹80.00 lakh through surrender in March 2024 was attributed to non release of grant from the Government of India accordingly State Government did not release the matching share.(PRH)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxxv) 2515.00.789.06 CDP-17 Infrastructure Development	O R	2,136.00 (-2,099.03)	36.97	36.97	0.00	Withdrawal of provision of ₹2,099.03 lakh through surrender in March 2024 was attributed to receipt of less demand from the District Offices under the Scheme.(PRH)
(lxxxvi) 2515.00.789.07 CDP-7 Payment of Central Assistance for Strengthening of Panchayati Raj Institutions on the recommendation of 15th Central Finance Commission (tied grant)(100% Centrally sponsored scheme)	O R	10,535.00 (-5,267.50)	5,267.50	5,267.02	(-)0.48	Withdrawal of provision of ₹5,267.50 lakh through reappropriation in March 2024 was attributed to non release of 2nd installment of untied and tied grant for the year 2023-24 by the Government of India (PRH)
(lxxxvii) 2515.00.789.08 CDP-7 Payment of Central Assistance for Strengthening of Panchayati Raj Institutions on the recommendation of 15th Central Finance Commission (Untied grant)(100% Centrally sponsored scheme)	O R	7,023.00 (-3,511.50)	3,511.50	3,511.18	(-)0.32	Withdrawal of provision of ₹3,511.50 lakh through reappropriation in March 2024 was attributed to non release of 2nd installment of untied and tied grant for the year 2023-24 by the Government of India.(PRH)
(lxxxviii) 2515.00.789.09 Scheme for selection of best village panchayats	S R	600.00 (-556.19)	43.81	43.81	0.00	Withdrawal of provision of ₹538.11 lakh through surrender and of ₹18.08 lakh through reappropriation in March 2024 was attributed to receipt of less demand from the District Offices under the Scheme.(PRH)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxxix) 2702.03.101.01 MNR-216 Scheduled castes Sub Plan Various District panchayats	O R	200.00 (-110.00)	90.00	90.00	0.00	Withdrawal of provision of ₹110.00 lakh through reappropriation in March 2024 was attributed to less demands of circle officeS under this head as expenditure of works under this head is booked from USB.(NWR)
(xc) 3435.03.102.01 CLC-4 Green Solar Projects	O R	5,800.00 (-5,496.45)	303.55	1,450.00	(+)1,146.45	Withdrawal of provision of ₹71.02 lakh through surrender and of ₹5,425.43 lakh through reappropriation in March 2024 was attributed to the subsidy is either of the state subsidy or MNRE subsidy, but not both. The fund released by the GoG is utilized as corpus fund and on receipt of the same from MNRE. Reasons for the final excess of ₹1,146.45 lakh have not been intimated (August 2024)(CLM)
(xci) 3435.04.789.01 National River Conservation Plan (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,220.64 (-1,220.64)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,220.64 lakh through surrender in March 2024 was attributed to non release of expected amount in SCSP head for FY 2023-24 from GOI.(UHD)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xcii) 3435.04.789.02 National River Conservation Plan (40% State)	O R	558.52 (-558.52)	0.00	0.00	0.00	Withdrawal of entire provision of ₹558.52 lakh through surrender in March 2024 was attributed to non release of expected amount in SCSP head for FY 2023-24 from GOI. So this is surrendered in state matching share.(UHD)
(xciii) 3456.00.789.02 Distribution of Pulses for PDS schemes (state)	O R	2,914.87 (-452.23)	2,462.64	2,611.56	(+148.92)	Withdrawal of provision of ₹452.23 lakh through reappropriation in March 2024 was attributed to less expenditure incurred against the budget estimates for Gram distribution. Initially Gram estimates relied on a Government of India's discount of ₹ 8 per Kg, later increased to ₹ 15 per Kg as per a letter dated 15-03-2023. Additionally, Government of India also gave permission for purchase of 25,000MT stock at MSP (Minimum Support Price) for which Department of Agriculture bore the expenditure instead of Food and Civil Supplies Department.(FCS) Reasons for the final excess of ₹148.92 lakh have not been intimated (August 2024)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xciv) 3456.00.789.03 Food Security (50% State)	O R	2,200.00 (-),440.10	759.90	759.90	0.00	Withdrawal of provision of ₹1,258.95 lakh through surrender and of ₹181.15 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant is released by the State Government.(FCS)
(xcv) 3456.00.789.04 Food Security (50% Central)(50-50 Partially Centrally Sponsored Scheme)	O R	2,200.00 (-),440.10	759.90	759.90	0.00	Withdrawal of provision of ₹1,440.10 lakh through surrender in March 2024 was attributed to release of less grant from the Government of India under the Scheme.(FCS)

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2202.01.106.12 EDN-9 Scheduled Castes Sub-Plan Incentive for Enrollment and retention School.	O R	724.84 (+),344.32	1,069.16	1,069.16	0.00	Additional fund of ₹344.32 lakh was made in March 2024 through reappropriation mainly due to receipt of more demand from the Gujarat State School Text Book Board under the sub-scheme free text book Scheme.(EDU)
(ii) 2210.02.789.01 National AYUSH Mission (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	150.00 0.00	150.00	918.53	(+),768.53	Reasons for the final excess of ₹768.53 lakh have not been intimated (August 2024) release of more grant by the Government of India under the Scheme.(HEALTH)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2210.02.789.02 National AYUSH Mission (40% State)	O R	100.00 (+)219.03	319.03	612.35	(+)293.32	Additional fund of ₹219.03 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant is released by the State Government. Reasons for the final excess of ₹293.32 lakh have not been intimated (August 2024)(HEALTH)
(iv) 2210.06.789.04 National Programme for Prevention and Control of Cancer, Diabetes Cardiovascular Diseases and Stroke (PCSS)(State Share 40 %)	O R	40.00 (+)111.33	151.33	151.33	0.00	Additional fund of ₹111.33 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant is released by the State Government.(HEALTH)
(v) 2211.00.789.02 Pradhan Mantri Matru Vandana Yojana (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1.00 (+)511.45	512.45	512.44	(-)0.01	Additional fund of ₹511.45 lakh was made in March 2024 through reappropriation mainly due to increase in budget amount as Central share is allocated by the treasury root earlier it was directly deposited in bank account of the Scheme.(HEALTH)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2216.02.789.02 Assistance to for Additional State Assistance under Housing for All	O R	950.00 (+)228.00	1,178.00	1,178.00	0.00	Additional fund of ₹228.00 lakh was made in March 2024 through reappropriation mainly due to increase in total share requirement during the year against the grant released by the Government of India as there was spill over of previous year pending State Share which was released in current financial year.(UHD)
(vii) 2216.02.789.06 Assistance to Municipalities under Pradhan Mantri Awas Yojana (Urban) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	2,500.00 (+)3,870.90	6,370.90	6,370.90	0.00	Additional fund of ₹3,870.90 lakh was made in March 2024 through reappropriation mainly due to increase in total share requirement during the year against the grant released by the Government of India as there was spill over of previous year pending State Share which was released in current financial year.(UHD)
(viii) 2216.02.789.07 Assistance to Municipalities under Pradhan Mantri Awas Yojana (Urban) (40% State)	O R	1,550.00 (+)2,697.27	4,247.27	4,247.27	0.00	Additional fund of ₹2,697.27 lakh was made in March 2024 through reappropriation mainly due to increase in total share requirement during the year against the grant released by the Government of India as there was spill over of previous year pending State Share which was released in current financial year.(UHD)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 2216.03.789.02 Pradhan Mantri Awas Yojana - Gramin (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	3,634.55 (+)3,702.15	7,336.70	7,336.70	0.00	Additional fund of ₹3,702.15 lakh was made in March 2024 through reappropriation mainly due to Ministry of Rural Development set a target of 1,84,605 houses in December 2022 and MoRD distributed more grants in the year 2023-24. so, 1,22,810 houses have been completed in the year 2023-24. Hence the expenditure for the year 2023-24 has been made more(PRH)
(x) 2216.03.789.03 Pradhan Mantri Awas Yojana - Gramin(State Share 40%)	O R	2,423.03 (+)2,468.09	4,891.12	4,891.12	0.00	Additional fund of ₹2,468.09 lakh was made in March 2024 through reappropriation mainly due to Ministry of Rural Development set a target of 1,84,605 houses in December 2022 and MoRD distributed more grants in the year 2023-24. so, 1,22,810 houses have been completed in the year 2023-24. Hence the expenditure for the year 2023-24 has been made more.(PRH)
(xi) 2217.80.192.01 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission	O R	3,528.50 (+)2,470.90	5,999.40	5,999.40	0.00	Additional fund of ₹2,470.90 lakh was made in March 2024 through reappropriation mainly due to more release of grant then actual provision for the year 2023-24 from GOI.(PRH)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2225.01.001.01 Directorate of Social Welfare	O R	1,052.90 (+)115.73	1,168.63	1,168.63	0.00	Additional fund of ₹115.73 lakh was made in March 2024 through reappropriation mainly due to filling up of Social Welfare Officer (Class II) post by promotion and getting retirement benefits after promotion.
(xiii) 2225.01.102.02 SCW-12 Scheme for Income & Employment Generation and Economic Upliftment	O R	4,745.00 (+)487.00	5,232.00	5,231.95	(-)0.05	Additional fund of ₹487.00 lakh was made in March 2024 through reappropriation mainly due to payment of amount of kits for the previous years to Grimco in the current year, in Manav Garima Yojana prices of kits were not fixed during the years 2019-20, 2020-21 and 2021-22.
(xiv) 2225.01.277.04 SCW-6 Scholarship & Incentives for Post-Matric Education. (Coaching Fees, Awards, Food Bill, Thesis Schemes, Study equipments and Post Matric Scholarship)	O R	3,038.40 (+)2,571.22	5,609.62	5,576.89	(-)32.73	Additional fund of ₹2,571.22 lakh was made in March 2024 through reappropriation mainly due to payment of previous years outstanding students payment in the current year under "Food Bill Assistance Yojana" and "Scholarship Yojana to Girls of High Income Families". (SJE) Reasons for the final saving of ₹32.73 lakh have not been intimated (August 2024)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xv) 2225.01.789.04 SCW-41 NAGRIK CELL (50% Central)(50-50 Partially Centrally Sponsored Scheme)	O R	1,300.00 (+)365.61	1,665.61	1,665.61	0.00	Additional fund of ₹365.61 lakh was made in March 2024 through reappropriation mainly due to Director Schedule Tribe Development, Gandhinagar under VKY-40 Scheme's state budget provision of ₹385.61 lakh switched to Director Schedule Caste welfare Gandhinagar under scheme SCW-41.(SJE)
(xvi) 2225.01.789.05 SCW-41 NAGRIK CELL (50% State)	O R	1,300.00 (+)365.60	1,665.60	1,665.61	(+)0.01	Additional fund of ₹365.60 lakh was made in March 2024 through reappropriation mainly due to Director Schedule Tribe Development, Gandhinagar under VKY-40 Scheme's state budget provision of ₹385.61 lakh switched to Director Schedule Caste welfare Gandhinagar under scheme SCW-41.(SJE)
(xvii) 2225.01.789.18 SCW-46 Post Matric Scholarship to SC Students (GOI) (40% State)	O R	14,045.33 (+)6,000.00	20,045.33	20,045.33	0.00	Additional fund of ₹6,000.00 lakh was made in March 2024 through reappropriation mainly due to The provision of top-up head of the scheme, ₹ 6,000.00 lakh was transferred to this State Head against which full expenditure has been incurred.

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xviii) 2225.01.800.10 SCW-20 Maintenance & Development of Dr.Ambedkar Bhavan.	O R	450.00 (+)596.43	1,046.43	1,046.18	(-)0.25	Additional fund of ₹596.43 lakh was made in March 2024 through reappropriation mainly due to (i) additional work at Dr. Ambedkar Foundation Ranip Ahmedabad (₹282.00 lakh) and (₹442.00 lakh) for design, parking, library, museum and additional works of CCTV cameras at Sankalp bhomi Memorial Vadodara.(SJE)
(xix) 2230.03.101.01 EMP-1 Scheduled Castes Sub-Plan Craftsman Training Scheme	O R	1,857.77 (+)195.03	2,052.80	2,075.62	(+)22.82	Additional fund of ₹195.03 lakh was made in March 2024 through reappropriation mainly due to (i) regularisation of fixed pay employees on full pay basis, (ii) payment of arrears of higher pay scales and (iii) 30% increase in salary of fixed pay employees vide F.D. circular dated 18/10/2023.(LAB) Reasons for the final excess of ₹22.82 lakh have not been intimated (August 2024)
(xx) 2230.03.789.01 National Apprenticeship Promotion Scheme(NAPS) for SCSP	O R	1.00 (+)102.72	103.72	103.72	0.00	Additional fund of ₹102.72 lakh was made in March 2024 through reappropriation mainly due to increase in revised estimate against the Original. ***
***The benefits provided by the Government of India under the National Apprenticeship Promotion Scheme(NAPS) for the year 2023-24 are paid directly to the apprentices through DBT on the Apprenticeship portal of the Government of India. Under the scheme token provision of ₹1.00 lakh has been made in BE for the year 2023-24. Out of the grant allocated by the Government of India in the year 2022-23, the unutilised amount of ₹103.72 lakh has been disbursed through the State Treasury route in the current financial year 2023-24.(LAB)						

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxi) 2230.03.789.06 Gujarat Skill Development Mission Pradhan Mantri Kaushalya Vikas Yojana (PMKVY2.0)(100% Centrally sponsored scheme)	O R	0.17 (+)293.26	293.43	293.43	0.00	Additional fund of ₹293.26 lakh was made in March 2024 through reappropriation mainly due to deposit of last year grant into SNA account.(LAB)
(xxii) 2235.02.789.04 NTR-3, ICDS Special Nutrition Programme (50% Central)(50-50 Partially Centrally Sponsored Scheme)	O R	2,777.65 (+)5,171.30	7,948.95	7,948.95	0.00	Additional fund of ₹5,171.30 lakh was made in March 2024 through reappropriation mainly due to grant for the year 2022-23 has been received by the Government of India in the year 2023-24, bills of THR of the year 2022-23 have to be paid in the current year 2023-24,. So, the expenditure has increased.(WCD)
(xxiii) 2235.02.789.05 NTR-3, ICDS Special Nutrition Programme (50% State)	O R	2,777.65 (+)3,775.52	6,553.17	6,553.17	0.00	Additional fund of ₹3,775.52 lakh was made in March 2024 through reappropriation mainly due to grant for the year 2022-23 has been received by the Government of India in the year 2023-24, bills of THR of the year 2022-23 have to be paid in the current year 2023-24,. So, the expenditure has increased.(WCD)
(xxiv) 2236.02.102.02 MDM Scheme for Children in Public Primary Schools	O R	2,334.95 (+)362.94	2,697.89	2,697.50	(-)0.39	Additional fund of ₹362.94 lakh was made in March 2024 through reappropriation mainly due to grant required for payment of pending bill of Dudh sanjivani Scheme & Sukhdi Schemes and handling bills.(EDU)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxv) 2401.00.789.06 National Food Security Mission- Oilseed (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	48.00 (+)77.71	125.71	125.71	0.00	Additional fund of ₹77.71 lakh was made in March 2024 through reappropriation mainly due to (i) as per the approved Annual Action plan (AAO) and (ii) release of more grant from the Government of India.(AGR)
(xxvi) 2401.00.789.07 National Food Security Mission- Oilseed (40% State)	O R	32.00 (+)51.80	83.80	83.80	0.00	Additional fund of ₹51.80 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant is released by the State Government.(AGR)
(xxvii) 2401.00.789.22 National Horticulture Mission under Mission for Integrated Development of Horticulture for SCSP (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	546.00 (+)94.30	640.30	640.30	0.00	Additional fund of ₹94.30 lakh was made in March 2024 through reappropriation mainly due to release of more grant owing to revision in fund allocation by the Central Government vide letter dated 15-02-2024.(AGR)
(xxviii) 2401.00.789.23 National Horticulture Mission under Mission for Integrated Development of Horticulture for SCSP (40% State)	O R	364.00 (+)62.86	426.86	426.86	0.00	Additional fund of ₹62.86 lakh was made in March 2024 through reappropriation mainly due to release of more grant owing to revision in fund allocation by the Central Government vide letter dated 15-02-2024.(AGR)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxix) 2501.05.789.02 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	424.00 (+)1,573.50	1,997.50	1,997.50	0.00	Additional fund of ₹1,573.50 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.(PRH)
(xxx) 2501.05.789.03 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (40% State)	O R	283.00 (+)1,048.34	1,331.34	1,331.34	0.00	Additional fund of ₹1,048.34 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant is released by the State Government.(PRH)
(xxxii) 2702.02.789.03 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop State Share 100% Top Up	O R	815.59 (+)110.00	925.59	1,217.35	(+)291.76	Additional fund of ₹110.00 lakh was made in March 2024 through reappropriation mainly due to RE Topup grant budget increased to Rs.1217.35 Lakh as considered Topup grant requirement for Sc Cat farmers, Hence grant has been increased. Reasons for the final excess of ₹291.76 lakh have not been intimated (August 2024)(NWR)
(xxxiii) 2702.02.800.01 MNR-216 Scheduled Castes Sub-Plan	O R	320.00 0.00	320.00	360.00	(+)40.00	Reasons for the final excess of ₹40.00 lakh have not been intimated (August 2024)

Grant No. 95 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxiii) 2801.80.800.01 PWR-11 Subsidy to Gujarat Urja Vikas Nigam Ltd. for Electrification of Scheduled Castes basties under Scheduled Castes Sub- Plan	O R	316.00 (+)63.00	379.00	379.00	0.00	Additional fund of ₹63.00 lakh was made in March 2024 through reappropriation mainly due to receipt of more number of applications under the Scheme.(TDD)
(xxxiv) 2851.00.103.10 IND-12 SCP for S.C. Integrated handloom development scheme Financial Assistance to Scheduled caste(Centrally Sponsored Scheme(50- 50))	O R	500.00 (+)98.00	598.00	598.00	0.00	Additional fund of ₹98.00 lakh was made in March 2024 through reappropriation mainly due to receipt of more applications from the Societies.(IMD)
(xxxv) 3456.00.789.01 Losses on sale of edible oil through FPS (State))	O R	900.00 (+)315.00	1,215.00	1,215.00	0.00	Additional fund of ₹315.00 lakh was made in March 2024 through reappropriation mainly due to excess expenditure owing to higher purchase price and subsidy rates against estimation. This scheme budgeted for 1,38,18,020 pouches with a subsidy of ₹96.96 per pouch but in actual 1,43,72,380 pouches with subsidy of ₹105.74 per pouch was distributed as increased edible oil prices in the market.(FCS)

CAPITAL

4. Fund amounting to ₹3,446.36 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹ 2,973.42 lakh, resulting in ₹ 570.08 lakh.

Grant No. 95 conclud.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	4,15,345.58	3,50,603.14	64,742.44	15.59
2019-20	4,40,713.51	3,73,205.06	67,508.45	15.32
2020-21	4,51,703.28	3,84,658.76	67,044.52	14.84
2021-22	4,50,295.69	4,03,038.08	47,257.61	10.49
2022-23	5,39,366.38	4,86,633.44	52,732.94	9.78

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	99,351.39	77,316.35	22,035.04	22.18
2019-20	87,051.50	64,788.56	22,262.94	25.57
2020-21	87,609.06	66,300.66	21,308.40	24.32
2021-22	85,989.86	80,115.42	5,874.44	6.83
2022-23	1,33,879.59	1,30,234.83	3,644.76	2.72

GRANT NO.: 93 WELFARE OF SCHEDULED TRIBES

(Major Head : 2202 - General Education, 2210 - Medical and Public Health, 2215 - Water Supply and Sanitation, 2225 - Welfare of Schedule Castes, Scheduled Tribes, Other Backward Classes and Minorities, 2230 - Labour, Employment and Skill Development, 2251 - Secretariat-Social Services, 2401 - Crop Husbandry, 2403 - Animal Husbandry, 2405 - Fisheries, 2406 - Forestry and Wild Life, 2501 - Special Programmes for Rural Development, 2702 - Minor Irrigation, 2801 - Power, 2851 - Village and Small Industries, 3054 - Roads and Bridges, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities, 7610 - Loans to Government Servants, etc.)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		3,61,89,63				
Supplementary		10,04,40	3,71,94,03	3,43,76,40	(-)28,17,63	25,60,89

CAPITAL

Voted

Original		76,36,70				
Supplementary		0	76,36,70	47,09,07	(-)29,27,63	29,10,65

Notes and Comments

REVENUE

Voted

Though there was an ultimate saving of ₹ 2,817.63 lakh in the grant; only ₹ 2,560.89 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 256.74 lakh. In view of the final saving, the Supplementary provision of ₹1,004.40 lakh obtained in February 2024 proved excessive and could have been restricted to token provision only.

Grant No. 93 contd.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2202.01.800.01 EDN-47 Special provision for General Education under Tribal subplan	O R	257.22 (-25.72)	231.50	223.08	(-8.42)	Withdrawal of provision of ₹25.72 lakh through reappropriation in March 2024 was attributed to sanction of less planning by the State Level Committee under the scheme. Reasons for the final saving of ₹8.42 lakh have not been intimated (August 2024)
(ii) 2225.02.102.11 VKY 29 Upliftment of Dispersed Tribals	O R	622.23 0.00	622.23	544.38	(-77.85)	Reasons for the final saving of ₹77.85 lakh have not been intimated (August 2024)
(iii) 2225.02.277.05 VKY-6- Post SSC State Scholarship for girls students (State Scheme)	O R	6,352.00 (-1,540.70)	4,811.30	4,810.09	(-1.21)	Withdrawal of provision of ₹700.93 lakh through surrender and of ₹839.77 lakh through reappropriation in March 2024 was attributed to decrease in number of beneficiaries under the scheme.
(iv) 2225.02.277.17 VKY-14 Residential Schools	O R	1,763.87 (-206.87)	1,557.00	1,556.35	(-0.65)	Withdrawal of provision of ₹206.87 lakh through surrender in March 2024 was attributed to (i) non filling up of the vacant posts of regular and contractual employees, (ii) student have left the Hostels and (iii) receipt of less grant demand from the District Offices.

Grant No. 93 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2225.02.277.39 VKY-16 Incentive for Higher Education including Tablet	O R	310.00 (-310.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹310.00 lakh through surrender in March 2024 was attributed to receipt of less demand from the district offices owing to receipt of less application on digital gujarat portal by the District Offices.
(vi) 2225.02.282.01 VKY-31 Health Schemes	O R	325.00 (-211.70)	113.30	109.77	(-3.53)	Withdrawal of provision of ₹211.70 lakh through surrender in March 2024 was attributed to receipt of less demand from the District Offices owing to registration of less beneficiaries under the scheme.
(vii) 2225.02.800.02 VKY-42 Research	O R	196.50 (-54.50)	142.00	142.00	0.00	Withdrawal of provision of ₹54.50 lakh through surrender in March 2024 was attributed to receipt of less demand from the Institute under the scheme.
(viii) 2225.02.800.05 VKY-40 Nagrik Cell including Contingency Plan for P.C.R. Act.1955	O R	346.50 (-346.50)	0.00	0.00	0.00	Withdrawal of entire provision of ₹346.50 lakh through surrender in March 2024 was attributed to requirement of nil grant under the scheme.

Grant No. 93 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 2225.02.800.07 VKY-34 Social Encouragement Scheme Kunvarbainu Mameru, Sat Fera Samuh Lagna	O R	250.00 (-55.01)	194.99	194.03	(-)0.96	Withdrawal of provision of ₹55.01 lakh through surrender in March 2024 was attributed to receipt of less demand from the District Offices owing to receipt of less application on evanbadhu portal by the District Offices.
(x) 2251.00.090.01 Tribal Development Department (T.D.D.)	O R	239.50 (-44.31)	195.19	195.41	(+)0.22	Withdrawal of provision of ₹44.31 lakh through surrender in March 2024 was attributed to (i) non filling up of the vacant posts and (ii) receipt of less demand under the scheme.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2225.02.277.04 VKY-7 To Provide Quality Education for Higher Education	O S R	3,149.00 1,004.40 (+)474.96	4,628.36	4,619.94	(-)8.42	Additional fund of ₹474.96 lakh was made in March 2024 through reappropriation mainly due to receipt of more demand from the District offices owing to receipt of more application of eligible candidates on digital gujarat portal Reasons for the final saving of ₹8.42 lakh have not been intimated (August 2024)

Grant No. 93 contd.

CAPITAL

Voted

4. Though there was an ultimate saving of ₹ 2,927.63 lakh in the grant; only ₹ 2,910.65 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 16.98 lakh.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4225.03.277.01 VKY-57 Construction of Govt. Hostels for Boys	O R	5,307.70 (-2,589.04)	2,718.66	2,705.45	(-13.21)	Withdrawal of provision of ₹2,589.04 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹13.21 lakh have not been intimated (August 2024)
(ii) 4225.03.277.04 VKY-59 Residential School for S.T.Students	O R	2,305.00 (-306.46)	1,998.54	1,994.76	(-3.78)	Withdrawal of provision of ₹306.46 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.

Grant No. 93 conclud.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	2,342.29	219.02	2,123.27	90.65
2019-20	3,897.68	1,259.47	2,638.21	67.69
2020-21	6,181.61	373.65	5,807.96	93.96
2021-22	6,720.02	2,819.80	3,900.22	58.04
2022-23	4,992.50	2,109.02	2,883.48	57.76

GRANT NO.: 96 TRIBAL AREA SUB PLAN

(Major Head : 2029 - Land Revenue, 2049 - Interest Payments, 2202 - General Education, 2203 - Technical Education, 2204 - Sports and Youth Services, 2205 - Art and Culture, 2210 - Medical and Public Health, 2211 - Family Welfare, 2215 - Water Supply and Sanitation, 2216 - Housing, 2217 - Urban Development, 2220 - Information and Publicity, 2225 - Welfare of Schedule Castes, Scheduled Tribes, Other Backward Classes and Minorities, 2230 - Labour, Employment and Skill Development, 2235 - Social Security and Welfare, 2236 - Nutrition, 2401 - Crop Husbandry, 2402 - Soil and Water Conservation, 2403 - Animal Husbandry, 2404 - Dairy Development, 2405 - Fisheries, 2406 - Forestry and Wild Life, 2408 - Food, Storage and Warehousing, 2415 - Agricultural Research and Education, 2425 - Co-operation, 2501 - Special Programmes for Rural Development, 2505 - Rural Employment, 2515 - Other Rural Development Programmes, 2575 - Other Special Areas Programmes, 2702 - Minor Irrigation, 2705 - Command Area Development, 2801 - Power, 2810 - New and Renewable Energy, 2851 - Village and Small Industries, 2852 - Industries, 3054 - Roads and Bridges, 3435 - Ecology and Environment, 3451 - Secretariat-Economic Services, 3452 - Tourism, 3456 - Civil Supplies, 3475 - Other General Economic Services, 4059 - Capital Outlay on Public Works, 4202 - Capital Outlay on Education, Sports, Art and Culture, 4210 - Capital Outlay on Medical and Public Health, 4215 - Capital Outlay on Water Supply and Sanitation, 4216 - Capital Outlay on Housing, 4217 - Capital Outlay on Urban Development, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities, 4235 - Capital Outlay on Social Security and Welfare, 4250 - Capital Outlay on other Social Services, 4403 - Capital Outlay on Animal Husbandry, 4406 - Capital Outlay on Forestry and Wild Life, 4408 - Capital Outlay on Food Storage and Warehousing, 4425 - Capital Outlay on Co-operation, 4515 - Capital Outlay on other Rural Development Programmes, 4575 - Capital Outlay on other Special Areas Programmes, 4700 - Capital Outlay on Major Irrigation, 4701 - Capital Outlay on Medium Irrigation, 4702 - Capital Outlay on Minor Irrigation, 4801 - Capital Outlay on Power Projects, 4860 - Capital Outlay on Consumer Industries, 5054 - Capital Outlay on Roads and Bridges, 5055 - Capital Outlay on Road Transport, 5452 - Capital Outlay on Tourism, 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 7055 - Loans for Road Transport)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		1,02,92,62,31				
Supplementary		15,21,25,97	1,18,13,88,28	1,04,29,78,72	(-)13,84,09,56	13,34,37,69

Charged

Original		3,00,00				
Supplementary		0	3,00,00	1,49,07	(-)1,50,93	1,50,93

CAPITAL

Voted

Original		80,20,22,07				
Supplementary		11,00	80,20,33,07	68,37,71,61	(-)11,82,61,46	11,23,67,77

Charged

Original		25,00				
Supplementary		0	25,00	7,65	(-)17,35	17,35

Grant No. 96 contd.

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,38,409.56 lakh in the grant; only ₹ 1,33,437.69 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 4,971.87 lakh. In view of the final saving, the Supplementary provision of ₹ 1,52,125.97 lakh obtained in february 2026 could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2202.01.796.02 EDN-46 Free and Universal Primary education for all Children upto the age of 14 year by	O R	438.35 (-0.35)	438.00	381.10	(-56.90)	Withdrawal of provision of ₹0.35 lakh through surrender in March 2024 was attributed to revised estimates approved to the nearly round off figures, hence savings occurred Reasons for the final saving of ₹56.90 lakh have not been intimated (August 2024)(AGR)
(ii) 2202.01.796.09 EDN-5 Strengthening of Supervisory machinery	O R	1,216.80 (-1,092.60)	124.20	124.20	0.00	Withdrawal of provision of ₹1,092.60 lakh through surrender in March 2024 was attributed to (i) non filling up of 6 vacant posts of Taluka Primary Education Office and (ii) out of 3,559 Art and Music teachers, only 402 teachers were appointed on honorarium.(EDU)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2202.01.796.37 EDN-10 District Primary Education Programme	O R	3,252.46 (-443.46)	2,809.00	2,809.00	0.00	Withdrawal of provision of ₹315.56 lakh through surrender and of ₹127.90 lakh through reappropriation in March 2024 was attributed to less expenditure incurred for Gyanshakti Residential Schools and Gyan Setu Merit Scholarship Scheme.(EDU)
(iv) 2202.01.796.39 EDN-145 Fee Reimbursement to Private Unaided Schools	O R	11,998.50 (-3,442.88)	8,555.62	8,555.62	0.00	Withdrawal of provision of ₹1,416.84 lakh through surrender and of ₹2,026.04 lakh through reappropriation in March 2024 was attributed to less amount required for fee reimbursement to Private Primary school Studnets under the scheme, provision has been made for 71,955 student for fee reimbursement of 25% of private primary school students but fees of some schools are less than the prescribed limit of ₹ 13,675.(EDU)
(v) 2202.01.796.48 Elementary Education under PM SHRI (60% Central Share)	S R	682.00 (-341.11)	340.89	340.89	0.00	Withdrawal of provision of ₹341.11 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(EDU)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2202.01.796.49 Elementary Education under PM SHRI (40% State Share)	S R	455.00 (-227.74)	227.26	227.26	0.00	Withdrawal of provision of ₹227.74 lakh through surrender in March 2024 was attributed to release of less share by the Government of India accordingly release of less grant in proportion by the state Government.(EDU)
(vii) 2202.02.796.05 END-19 Regulated growth of Government Schools	O R	5,728.17 (-992.92)	4,735.25	4,586.70	(-148.55)	Withdrawal of provision of ₹992.92 lakh through surrender in March 2024 was attributed to (i) non implementation of the "Excellence Schools" Scheme and (ii) recruitment of "Gyan Sahayak" took place in November 2023. Reasons for the final saving of ₹148.55 lakh have not been intimated (August 2024)(EDU)
(viii) 2202.02.796.13 EDN-99 Development of Govt. Higher Secondary Education	O R	348.61 (-95.91)	252.70	250.27	(-2.43)	Withdrawal of provision of ₹95.91 lakh through surrender in March 2024 was attributed to retirements. savings has occurred.(EDU)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 2202.02.796.23 EDN-142 Implementation of Rashtriya Madhyamik Shikshan Abhiyan Scheme	O R	6,580.44 (-1,470.45)	5,109.99	4,716.90	(-393.09)	Withdrawal of provision of ₹1,470.45 lakh through surrender in March 2024 was attributed to (i) reduction in recurring grants, specifically in electricity bills and Swachchata Grant and (ii) non allocation of provision for upper primary teacher's salary, as the scheme implementing agency has changed.(EDU) Reasons for the final saving of ₹393.09 lakh have not been intimated (August 2024)
(x) 2202.02.796.24 Secondary Education under Samagra Shiksha (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	2,255.04 (-804.33)	1,450.71	1,450.71	0.00	Withdrawal of provision of ₹804.33 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(EDU)
(xi) 2202.02.796.25 Secondary Education under Samagra Shiksha (40% State)	O R	1,503.36 (-536.23)	967.13	967.13	0.00	Withdrawal of provision of ₹536.23 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant release in proportion by the State Government.(EDU)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2202.03.796.08 Rashtriya Uchchatar Shiksha Abhiyan (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	345.00 (-345.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹345.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the Scheme.(EDU)
(xiii) 2202.03.796.09 Rashtriya Uchchatar Shiksha Abhiyan (40% State)	O R	230.00 (-230.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹230.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India accordingly nil grant was released in proportion by the State Government.(EDU)
(xiv) 2202.80.796.02 END-12 Financial Assistance to Gujarat State Council of educational Research and Training	O R	293.00 (-116.48)	176.52	173.72	(-2.80)	Withdrawal of provision of ₹116.48 lakh through surrender in March 2024 was attributed to (i) less expenditure on training related programs specifically Balmela, Life Skill Mela and need based activities than anticipated and (ii) Supply of free ground and other facilities for Ramatotsav by the Surat Municipal Corporation.(EDU)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xv) 2202.80.796.03 EDN-47 Special provision for General Education for Tribal Sub-Plan	O R	4,433.30 (-413.33)	4,019.97	3,926.35	(-93.62)	Withdrawal of provision of ₹413.33 lakh through reappropriation in March 2024 was attributed to State level committee has sanctioned less planing in this head so, there is less demand in this Head Reasons for the final saving of ₹93.62 lakh have not been intimated (August 2024)(EDU)
(xvi) 2202.80.796.05 EDN-16 L Gujarat State Council of Educational Research & Training.	O R	527.00 (-181.28)	345.72	341.81	(-3.91)	Withdrawal of provision of ₹181.28 lakh through surrender in March 2024 was attributed to (i) less expenditure on Education Innovation Festival, Teachers and Head Teachers Training and kala Utsav than anticipated , (ii) One class was omitted from GAS-NAS Large Sclae Survey and (iii) late receipt of OMR Bill.
(xvii) 2202.80.796.09 District Institute of Educational and Training at District Places (60% Central Share)	S R	527.10 (-227.83)	299.27	299.27	0.00	Withdrawal of provision of ₹227.83 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(EDU)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xviii) 2202.80.796.10 District Institute of Educational and Training at District Places (40% State Share)	S R	351.40 (-151.89)	199.51	199.51	0.00	Withdrawal of provision of ₹151.89 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant release in proportion by the State Government.(EDU)
(xix) 2203.00.796.01 TED- 2 Technical High Schools(Skill Formation)	O R	102.88 (-85.61)	17.27	17.24	(-)0.03	Withdrawal of provision of ₹85.61 lakh through surrender in March 2024 was attributed to less expenditure against the provision of Pay and Allowance owing to non filling up of the vacant posts.(EDU)
(xx) 2203.00.796.02 TED- 2 Technical High Schools(Vocationalisa tion)	O R	249.37 (-73.83)	175.54	169.47	(-)6.07	Withdrawal of provision of ₹73.83 lakh through surrender in March 2024 was attributed to less expenditure against the provision of Pay and Allowance owing to non filling up of the vacant posts.(EDU) Reasons for the final saving of ₹6.07 lakh have not been intimated (August 2024)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxi) 2203.00.796.03 TED-3 Development of Government Polytechnics and Girls Polytechnics	O R	4,179.41 (-639.21)	3,540.20	3,521.09	(-19.11)	Withdrawal of provision of ₹639.21 lakh through surrender in March 2024 was attributed to less expenditure against the provision of Pay and Allowance owing to non filling up of the vacant posts.(EDU) Reasons for the final saving of ₹19.11 lakh have not been intimated (August 2024)
(xxii) 2203.00.796.04 TED-12 Special provision for Technical Education under Tribal Sub-Plan	O R	300.18 (-30.02)	270.16	245.92	(-24.24)	Withdrawal of provision of ₹30.02 lakh through reappropriation in March 2024 was attributed to State level committee has sanctioned less planing in this head so, there is less demand in this Head Reasons for the final saving of ₹24.24 lakh have not been intimated (August 2024)(TDD)
(xxiii) 2203.00.796.05 TED-5 Development of New Eng. College at Dahod	O R	2,549.55 (-405.02)	2,144.53	2,116.30	(-28.23)	Withdrawal of provision of ₹405.02 lakh through surrender in March 2024 was attributed to less expenditure against the provision of Pay and Allowance owing to non filling up of the vacant posts.(EDU) Reasons for the final saving of ₹28.23 lakh have not been intimated (August 2024)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiv) 2205.00.796.01 ART-2 Library Development	O R	662.19 (-170.46)	491.73	491.74	(+)0.01	Withdrawal of provision of ₹170.46 lakh through reappropriation in March 2024 was attributed to non filling up of 33 vacant posts of Class III and Class IV.(SYC)
(xxv) 2210.01.796.05 provision for physiotherapy college in tribal area	O R	296.23 (-62.33)	233.90	233.87	(-)0.03	Withdrawal of provision of ₹62.33 lakh through reappropriation in March 2024 was attributed to non filling up of vacant posts in Physiotherapy College in Tribal area.(HEALTH)
(xxvi) 2210.03.796.06 HLT-34 Upgrading of Selected Primary Health Centers in to 30 bedded Hospitals	O R	2,191.46 (-353.38)	1,838.08	1,796.71	(-)41.37	Withdrawal of provision of ₹353.38 lakh through reappropriation in March 2024 was attributed to non filling up of vacant posts in Community Health Centre.(HEALTH) Reasons for the final saving of ₹41.37 lakh have not been intimated (August 2024)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvii) 2210.03.796.08 HLT-National Programmes for Visual impaicement and Control of blindness	O R	563.90 (-352.00)	211.90	191.31	(-20.59)	Withdrawal of provision of ₹352.00 lakh through reappropriation in March 2024 was attributed to non filling up of vacant posts of Ophthalmic Assistant in Community Health Centre in Tribal areas.(HEALTH) Reasons for the final saving of ₹20.59 lakh have not been intimated (August 2024)
(xxviii) 2210.04.796.03 HLT-21 Opening of New Ayurvedic Hospital in Tribal Area	O R	658.32 (-244.25)	414.07	405.23	(-8.84)	Withdrawal of provision of ₹244.25 lakh through reappropriation in March 2024 was attributed to non filling up of vacant posts in Ayurvedic Hospital in Tribal areas.(HEALTH) Reasons for the final saving of ₹8.84 lakh have not been intimated (August 2024)
(xxix) 2210.05.796.02 HLT-18 New Homeopathic Dispensaries in Rural area	O R	452.83 (-46.83)	406.00	389.09	(-16.91)	Withdrawal of provision of ₹46.83 lakh through reappropriation in March 2024 was attributed to non filling up of vacant posts in Homeopathic Dispensaries in Rural areas.(HEALTH) Reasons for the final saving of ₹16.91 lakh have not been intimated (August 2024)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxx) 2210.06.796.03 HLT-24 National Tuber-Culoses Programme strengthening of additional District T.B Center	O R	447.89 (-168.05)	279.84	275.53	(-4.31)	Withdrawal of provision of ₹168.05 lakh through reappropriation in March 2024 was attributed to non filling up of vacant posts in Additional District T.B. Centre in Tribal areas.(HEALTH)
(xxxi) 2210.06.796.04 HLT-51- Spl. provision for Medical Public Health Tribal Sub-Plan	O R	3,080.90 (-263.10)	2,817.80	2,575.16	(-242.64)	Withdrawal of provision of ₹263.10 lakh through reappropriation in March 2024 was attributed to State level committee has sanctioned less planing in this head so, there is less demand in this Head Reasons for the final saving of ₹242.64 lakh have not been intimated (August 2024)(TDD)
(xxxii) 2210.06.796.08 Health education bureau under national health program	O R	75.00 (-72.82)	2.18	2.18	0.00	Withdrawal of provision of ₹72.82 lakh through reappropriation in March 2024 was attributed to less expenditure in Health Education Bureau.(HEALTH)
(xxxiii) 2210.06.796.14 National Health Mission (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	15,172.51 (-6,223.51)	8,949.00	8,949.00	0.00	Withdrawal of provision of ₹6,223.51 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(HEALTH)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxiv) 2210.06.796.15 National Health Mission (40% State)	O R	10,115.42 (-3,018.40)	7,097.02	7,097.02	0.00	Withdrawal of provision of ₹3,018.40 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant was released in proportion by the State Government.(HEALTH)
(xxxv) 2210.06.796.16 National Programme for Prevention and Control of Cancer, Diabetes Cardiovascular Diseases and Stroke (PCSS)(CSS 60 %)(60-40 % Centrally Sponsored Scheme)	O R	60.00 (-60.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹60.00 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(HEALTH)
(xxxvi) 2210.06.796.18 PM Ayushman Bharat Health Infrastructure Mission (60% Central share)(60-40 Centrally sponsored Scheme)	O R	2,347.38 (-1,442.48)	904.90	584.00	(-320.90)	Withdrawal of provision of ₹1,442.48 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(HEALTH) Reasons for the final saving of ₹320.90 lakh have not been intimated (August 2024)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxvii) 2210.06.796.19 PM Ayushman Bharat Health Infrastructure Mission (40% State share)	O R	1,564.92 (-786.26)	778.66	389.33	(-389.33)	Withdrawal of provision of ₹786.26 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant was released in proportion by the State Government.(HEALTH) Reasons for the final saving of ₹389.33 lakh have not been intimated (August 2024)
(xxxviii) 2211.00.796.02 Regional Family Planning Training Centers	O R	300.00 (-57.50)	242.50	231.41	(-11.09)	Withdrawal of provision of ₹57.50 lakh through reappropriation in March 2024 was attributed to non expenditure in the salaries and allowances due to unfilled posts at SIHFW Reasons for the final saving of ₹11.09 lakh have not been intimated (August 2024)(HLT)
(xxxix) 2211.00.796.04 Nutrition Project	O R	1,475.40 (-845.40)	630.00	630.00	0.00	Withdrawal of provision of ₹845.40 lakh through reappropriation in March 2024 was attributed to grant for therapeutic food in the nutrition project is sufficient and the additional grant is saved.

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xl) 2211.00.796.12 Pradhan Mantri Matru Vandana Yojana (40% State)	O R	3,360.00 (-2,647.87)	712.13	712.13	0.00	Withdrawal of provision of ₹2,647.87 lakh through reappropriation in March 2024 was attributed to GOI has not released sufficient central share so matching state share is saving.(HLT)
(xli) 2215.02.796.09 Grant in aid to Municipal Corporations under Swachh Bharat Mission (Urban) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,800.00 (-1,800.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,800.00 lakh through surrender in March 2024 was attributed to discontinuation of this head and opening of new budget head as per guideline of Government of India.(UHD)
(xlii) 2215.02.796.10 Grant in aid to Municipal Corporations under Swachh Bharat Mission (40% State)	O R	1,200.00 (-1,200.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,200.00 lakh through surrender in March 2024 was attributed to discontinuation of this head and opening of new budget head as per guideline of Government of India.(UHD)
(xliii) 2215.02.796.11 Grant in aid to Municipalities under Swachh Bharat Mission (Urban) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,350.00 (-1,350.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,350.00 lakh through surrender in March 2024 was attributed to discontinuation of this head and opening of new budget head as per guideline of Government of India.(UHD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlv) 2215.02.796.12 Grant in aid to Municipalities under Swachh Bharat Mission (Urban) (40% State)	O R	800.00 (-800.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹800.00 lakh through surrender in March 2024 was attributed to to discontinuation of this head and opening of new budget head as per guideline of Government of India.(UHD)
(xlv) 2216.03.796.21 Pradhan Mantri Awas Yojana - Gramin (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O S R	9,032.38 49,218.89 (-18,674.78)	39,576.49	39,576.49	0.00	Withdrawal of provision of ₹18,674.78 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the scheme.(PRH)
(xlvi) 2216.03.796.22 Pradhan Mantri Awas Yojana - Gramin (40% State)	O S R	6,021.59 32,818.43 (-12,455.69)	26,384.33	26,384.33	0.00	Withdrawal of provision of ₹7,798.10 lakh through surrender and of ₹4,657.59 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant released by the State Government.(PRH)
(xlvii) 2217.03.796.18 Grant in aid to Municipal Corporations for Atal Mission for Rejuvenation and urban Transformation 2.0 (AMRUT 2.0) (60 % Central Share)(60- 40 Partially Centrally Sponsored Scheme)	O R	687.60 (-687.60)	0.00	0.00	0.00	Withdrawal of entire provision of ₹687.60 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the scheme.(UHD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlviii) 2217.03.796.19 Grant in aid to Municipal Corporations for Atal Mission for Rejuvenation and urban Transformation 2.0 (AMRUT 2.0) (40 % State Share)	O R	458.40 (-458.40)	0.00	0.00	0.00	Withdrawal of entire provision of ₹458.40 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India accordingly nil grant was released in proportion by the State Government.(UHD)
(xlix) 2217.03.796.20 Grant in aid to Municipalities for Atal Mission for Rejuvenation and urban Transformation 2.0 (AMRUT 2.0) (60% Central Share)(60-40 Partially Centrally Sponsored Scheme)	O R	2,199.59 (-2,199.59)	0.00	0.00	0.00	Withdrawal of entire provision of ₹2,199.59 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the Scheme.(UHD)
(l) 2217.03.796.21 Grant in aid to Municipalities for Atal Mission for Rejuvenation and urban Transformation 2.0 (AMRUT 2.0) (40% State Share)	O R	1,467.26 (-1,467.26)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,467.26 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India accordingly nil grant was released in proportion by the State Government.(UHD)
(li) 2220.60.796.04 PUB-1 Utilization of Publicity Media	O R	3,230.00 (-489.40)	2,740.60	2,740.60	0.00	Withdrawal of provision of ₹489.40 lakh through surrender in March 2024 was attributed to non submission of bills by the vendors in due time.(INB)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lii) 2225.02.794.11 Pradhan Mantri Adi Adarsh Gram Yojana(PMAAGY)(1 00% Centrally Sponsored Schemes)	O R	9,681.35 (-9,681.35)	0.00	0.78	(+)0.78	Withdrawal of entire provision of ₹9,681.35 lakh through surrender in March 2024 was attributed to release of less grant from the Government of India under the Scheme.(TDD)
(liii) 2225.02.796.02 VKY-1 To Provide Quality Education Pre-Matric. (Scholarship, Uniform, Bicycle, Stipend Etc)	O R	19,464.00 (-2,606.26)	16,857.74	16,554.65	(-303.09)	Withdrawal of provision of ₹2,606.26 lakh through reappropriation in March 2024 was attributed to receipt of less demand from the District Office owing to receipt of less application of eligible candidates on Digital Gujarat Portal.(TDD) Reasons for the final saving of ₹303.09 lakh have not been intimated (August 2024)
(liv) 2225.02.796.06 VKY-20 Article 275(1)	O R	11,608.49 (-8,398.72)	3,209.77	3,204.93	(-)4.84	Withdrawal of provision of ₹8,398.72 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(TDD)
(lv) 2225.02.796.13 VKY-42 Research (50- 50 Centrally Sponsored Scheme)	O R	59.00 (-59.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹59.00 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(TDD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lvi) 2225.02.796.14 VKY-36 Development of PVTGs and Halpati	O R	12,671.00 (-1,671.00)	11,000.00	10,819.07	(-180.93)	Withdrawal of provision of ₹1,671.00 lakh through reappropriation in March 2024 was attributed to decrease in number of beneficiaries under the Scheme.(TDD) Reasons for the final saving of ₹180.93 lakh have not been intimated (August 2024)
(lvii) 2225.02.796.16 VKY-8 Government of India Post Matric Scholarship Scheme (100% State Share)	S R	2,260.00 (-2,190.20)	69.80	69.80	0.00	Withdrawal of provision of ₹2,190.20 lakh through reappropriation in March 2024 was attributed to receipt of less demand from the District Office owing to receipt of less application of eligible candidates on Digital Gujarat Portal.(TDD)
(lviii) 2225.02.796.21 VKY-31 Health Schemes	O R	15,125.07 (-3,284.43)	11,840.64	11,821.97	(-18.67)	Withdrawal of provision of ₹3,284.43 lakh through reappropriation in March 2024 was attributed to decrease in number of beneficiaries under the scheme. Reasons for the final saving of ₹18.67 lakh have not been intimated (August 2024)(TDD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lix) 2225.02.796.23 VKY- 24 Social education camps	O R	47.45 (-32.45)	15.00	12.05	(-2.95)	Withdrawal of provision of ₹32.45 lakh through reappropriation in March 2024 was attributed to decrease in number of beneficiaries under the Scheme.(TDD)
(lx) 2225.02.796.26 VKY-28 Starting up and Running of Training Centers-cum- Production Centers	O R	78.75 0.00	78.75	0.00	(-78.75)	Reasons for the final saving of ₹78.75 lakh have not been intimated (August 2024)
(lxi) 2225.02.796.35 VKY-29 Upliftment of Dispersed Tribals (Nucleus Budget)	O R	622.24 0.00	622.24	551.36	(-70.88)	Reasons for the final saving of ₹70.88 lakh have not been intimated (August 2024)
(lxii) 2225.02.796.50 VKY-40 Nagrik Cell including Contingency Plan for P.C.R. Act.1955 & Atrocity Act 1989.(50- 50 Centrally Sponsored Scheme)	O R	1,555.33 (-1,243.17)	312.16	314.61	(+2.45)	Withdrawal of provision of ₹1,243.17 lakh through reappropriation in March 2024 was attributed to expenditure incurred as per requirement.(TDD)
(lxiii) 2225.02.796.55 Training to Children of S T for appearance with best Performance in Competitive Examination	O R	150.00 (-67.14)	82.86	82.86	0.00	Withdrawal of provision of ₹67.14 lakh through surrender in March 2024 was attributed to participation of less number of trainees under the scheme. (HOME)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxiv) 2225.02.796.62 VKY-19 Dairy / Wadi, Irrigation schemes etc. project implemented under D- SAG	O R	23,341.01 (-7,639.87)	15,701.14	15,700.61	(-)0.53	Withdrawal of provision of ₹7,639.87 lakh through reappropriation in March 2024 was attributed to decrease in number of beneficiaries under the Scheme.(TDD)
(lxv) 2225.02.796.67 VKY-16 Incentive for Higher Education including Tablet, competitive exams.	O R	1,277.00 (-1,182.00)	95.00	95.00	0.00	Withdrawal of provision of ₹1,182.00 lakh through surrender in March 2024 was attributed to receipt of less demand from the District Offices owing to receipt of less application from the beneficiaries.(TDD)
(lxvi) 2225.02.796.69 VKY-22 Vocational Training Centre	O R	158.97 0.00	158.97	0.00	(-)158.97	Reasons for the final saving of ₹158.97 lakh have not been intimated (August 2024)
(lxvii) 2225.02.796.72 VKY-34 Social encourage Scheme Kunvarbainu Mameru, Sat Fera Samuh Lagna	O R	1,000.00 (-)115.44	884.56	882.28	(-)2.28	Withdrawal of provision of ₹115.44 lakh through reappropriation in March 2024 was attributed to decrease in number of beneficiaries under the Scheme.(TDD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxviii) 2225.02.796.76 VKY-17 Economic assistance for Self-Employment	O R	1,902.00 (-781.84)	1,120.16	1,120.15	(-)0.01	Withdrawal of provision of ₹287.16 lakh through surrender and of ₹494.68 lakh through reappropriation in March 2024 was attributed to receipt of less demand from the District Offices owing to receipt of less application from the beneficiaries.(TDD)
(lxix) 2225.02.796.81 VKY-18 Implementation of F.R.A. for various benefits to tribal with purchase of MFP by G.F.D.C.	O R	6,052.00 (-5,754.06)	297.94	297.94	0.00	Withdrawal of provision of ₹5,754.06 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(TDD)
(lxx) 2225.02.796.89 VKY-15 Gujarat Tribal Educational Society	O R	11,146.13 (-3,948.63)	7,197.50	7,197.49	(-)0.01	Withdrawal of provision of ₹3,948.63 lakh through reappropriation in March 2024 was attributed to receipt of less demand for grant from the District offices owing to registration of less beneficiaries under the Scheme.(TDD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxi) 2225.02.796.91 VKY-2 Govt. of India Pre Matric Scholarship for Std. IX th & X th(75-25 Centrally Sponsored Scheme)	O R	5,600.00 (-1,161.62)	4,438.38	4,438.38	0.00	Withdrawal of provision of ₹1,400.00 lakh through surrender and of ₹238.38 lakh through reappropriation in March 2024 was attributed to (i)receipt of more demand from the District Office owing to receipt of more application of eligible candidates on Digital Gujarat Portal. (ii)nil expenditure in state portion owing to opening of new Sub-Head for State Scheme.(TDD)
(lxxii) 2225.02.796.99 VKY-305 Share of salary Allowance in Centrally Awarded Scheme	O R	781.34 (-91.95)	689.39	698.31	(+)8.92	Withdrawal of provision of ₹91.95 lakh through reappropriation in March 2024 was attributed to non filling up of vacant posts in District Offices. Reasons for the final excess of ₹8.92 lakh have not been intimated (August 2024)(TDD)
(lxxiii) 2230.02.796.04 EMP-6 Employment Services and Extension Scheme	O R	195.74 (-73.41)	122.33	122.33	0.00	Withdrawal of provision of ₹73.41 lakh through surrender in March 2024 was attributed to (i) non filling up of the vacant posts and (ii) less office expenditure. (LABOUR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxiv) 2230.03.796.09 Skills Strengthening for Industrial Value Enhancement (STRIVE) for SCPSC	O R	41.60 (-41.60)	0.00	0.00	0.00	Withdrawal of entire provision of ₹41.60 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the scheme.(LABOUR)
(lxxv) 2230.03.796.10 Gujarat Skill Development Mission Generate Employment through skill Development	O R	1,280.00 (-1,280.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,280.00 lakh through surrender in March 2024 was attributed to (i) tender process for MTVET project was under process, so there was no need for recurring expenses,(ii) bills of E-procurement services and advertisement have been paid from GSDM and (iii) non allocation of target fund under SAKSHAM KVK 2.0 (LABOUR)
(lxxvi) 2230.03.796.12 National Apprenticeship Promotion Scheme(NAPS) For TSP	O R	672.00 (-672.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹672.00 lakh through surrender in March 2024 was attributed to the benefit provided by the Government of India under the national apprenticeship promotion scheme(NAPS) for the year 2023-24 were paid directly to appretinces through DBT on the Appreticep portal of the Government of India. So there was saving of ` 672.00 lakh in the scheme.(LABOUR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxvii) 2230.03.796.13 Upgradation of Government ITIs into Model ITI (70% Central)(70-30 Partially Centrally Sponsored Scheme)	O R	31.85 (-31.85)	0.00	0.00	0.00	Withdrawal of entire provision of ₹31.85 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the scheme.(LABOUR)
(lxxviii) 2235.02.796.03 SCW-29 Integrated Prohibition in Drive in Tribal Area	O R	200.00 (-58.15)	141.85	141.97	(+)0.12	Withdrawal of provision of ₹58.15 lakh through surrender in March 2024 was attributed to non approval of hordings , quickie advertisement and documentary film advertisement proposals.(HOME)
(lxxix) 2235.02.796.14 SSW- 01 Direction and Administration	O R	226.23 (-49.90)	176.33	176.30	(-)0.03	Withdrawal of provision of ₹49.90 lakh through reappropriation in March 2024 was attributed to less grant demand for Pay and Allowances and Contingency expenses owing to non filling up of the vacant posts.(SJE)
(lxxx) 2235.02.796.18 SSW- 10 National family benefit scheme (sankat mochan yojna)	O R	500.00 (-113.75)	386.25	386.25	0.00	Withdrawal of provision of ₹113.75 lakh through reappropriation in March 2024 was attributed to decrease in number of beneficiaries under the Scheme.(SJE)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxxix) 2235.02.796.24 Indira Gandhi National Widow Pension Scheme Scheduled Tribes (Central share)(100% Centrally sponsored scheme)	O R	864.08 (-864.08)	0.00	0.00	0.00	Withdrawal of entire provision of ₹864.08 lakh through surrender in March 2024 was attributed to non release of grant from the Government of India under the Scheme.(WCD)
(lxxxix) 2235.02.796.25 SSW-04 Mission Vatsalya (60%Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,184.61 (-657.44)	527.17	527.17	0.00	Withdrawal of provision of ₹657.44 lakh through reappropriation in March 2024 was attributed to decrease in expenditure under the various components of the Mission Vatsalya Scheme.(SJE)
(lxxxix) 2235.02.796.26 SSW-04 Mission Vatsalya (40%State)	O R	789.74 (-438.33)	351.41	351.41	0.00	Withdrawal of provision of ₹438.33 lakh through reappropriation in March 2024 was attributed to decrease in expenditure under the various components of the Mission Vatsalya Scheme.(SJE)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxxiv) 2236.02.796.05 MDM-2 Special Provision for Nutrition under Area sub-plan	O R	1,645.60 (-314.53)	1,331.07	1,471.63	(+)140.56	Withdrawal of provision of ₹173.97 lakh through surrender and of ₹140.56 lakh through reappropriation in March 2024 was attributed to less demand as sanction of less planning by the State Level Committee under the Scheme.(TDD) Reasons for the final excess of ₹140.56 lakh have not been intimated (August 2024)(WCD)
(lxxxv) 2236.02.796.06 MDM-3- Special Provision for Nutrition under Tribale Area sub plan	O R	1,992.55 (-)199.26	1,793.29	1,754.97	(-)38.32	Withdrawal of provision of ₹199.26 lakh through reappropriation in March 2024 was attributed to less demand as sanction of less planning by the State Level Committee under the Scheme.(TDD) Reasons for the final saving of ₹38.32 lakh have not been intimated (August 2024)
(lxxxvi) 2236.02.796.08 MDM-2 Foodgrain to parents of tribal daughters Studying in public Primary School under Anna Triveni Yojana	O R	6,800.00 (-)6,800.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹6,800.00 lakh through surrender in March 2024 was attributed to nil payment owing to non receipt of food grains for the scheme from the Government of Gujarat.(EDU)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxxvii) 2236.02.796.11 MDM Scheme for Children in Public Primary Schools	O R	1,086.48 (-463.32)	623.16	623.16	0.00	Withdrawal of provision of ₹463.32 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the scheme.(EDU)
(lxxxviii) 2236.02.796.12 NTR-02 Dudh Sanjivni Yojana, Spot Feeding programme etc.(100% State Burden)	O R	25,890.12 (+)4.97	25,895.09	22,636.63	(-)3,258.46	Additional fund of ₹4.97 lakh was made in March 2024 through reappropriation mainly due to increase in service tax for BNM salary from 2.5 % to 3.85% under PSY. Reasons for the final saving of ₹3,258.46 lakh have not been intimated (August 2024)(WCD)
(lxxxix) 2236.02.796.16 Introduction of ICDS Scheme - Honorarium, Logistics, etc. (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	7,436.09 (-)5,113.39	2,322.70	2,322.70	0.00	Withdrawal of provision of ₹5,113.39 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India under the scheme.(WCD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xc) 2236.02.796.17 Introduction of ICDS Scheme - Honorarium, Logistics, etc. (40% State)	O R	4,957.40 (-3,356.73)	1,600.67	1,600.67	0.00	Withdrawal of provision of ₹3,356.73 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant was released in proportion by the State Government.(WCD)
(xci) 2236.02.796.18 NTR-16, Introduction of ICDS Scheme Pay and Allowances (25% Central)(25-75 Partially Centrally Sponsored Scheme)	O R	1,184.64 (-1,184.64)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,184.64 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the scheme.(WCD)
(xcii) 2236.02.796.19 NTR-16, Introduction of ICDS Scheme & Pay and Allowances (75% State)	O R	3,553.87 (-3,553.87)	0.00	0.00	0.00	Withdrawal of entire provision of ₹3,553.87 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India accordingly nil grant was released in proportion by the State Government.(WCD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xciii) 2236.02.796.20 NTR-2, Introduction of ICDS Scheme - THR & HCM (50% Central)(50-50 Partially Centrally Sponsored Scheme)	O R	13,490.10 (-),2,134.74	11,355.36	11,355.36	0.00	Withdrawal of provision of ₹2,134.74 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(WCD)
(xciv) 2236.02.796.24 NTR-13, Scheme For Adolescent Girls (SAG)-Nutrition (50% Central)(50-50 Partially Centrally Sponsored Scheme)	O R	1,476.94 (-),1,476.94	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,476.94 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the scheme.(WCD)
(xcv) 2236.02.796.25 NTR-13, Scheme For Adolescent Girls (SAG)-Nutrition (50% State)	O R	1,476.94 (-),1,476.94	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,476.94 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India accordingly nil grant was released in proportion by the State Government.(WCD)
(xcvi) 2236.02.796.26 MDM Scheme for children in public primary school (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	8,820.14 (-),2,857.32	5,962.82	5,962.82	0.00	Withdrawal of provision of ₹2,857.32 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the scheme. (EDU)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xcvii) 2236.02.796.27 MDM Scheme for children in public primary school (40% State)	O R	5,880.10 (-1,904.92)	3,975.18	3,975.18	0.00	Withdrawal of provision of ₹1,904.92 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant was released in proportion by the State Government.(EDU)
(xcviii) 2236.02.796.99 Introduction of ICDS Schemes Pay & Allowances	O R	1,184.64 (-1,184.64)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,184.64 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the scheme.(WCD)
(xcix) 2401.00.796.01 HRT-3 Establishment of Kitchen garden and Canning Centre Scheme for Promotion of Vegetable Cultivation in Tribal Areas.	O R	5,791.89 (-1,442.49)	4,349.40	3,960.97	(-388.43)	Withdrawal of provision of ₹1,442.49 lakh through surrender in March 2024 was attributed to (i)receipt of less application,(ii) non filling up of vacant posts under the Scheme and (iii) non submission of claim in time limit by farmers on i-khedut portal.(AGR) Reasons for the final saving of ₹388.43 lakh have not been intimated (August 2024)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(c) 2401.00.796.02 Strengthening of soil Testing Laboratories in Tribal Area.	O R	212.98 (-32.49)	180.49	180.49	0.00	Withdrawal of provision of ₹32.49 lakh through reappropriation in March 2024 was attributed to non filling up of the vacant posts.(AGR)
(ci) 2401.00.796.03 AGR-3- Distribution of Seeds of more productions varieties/ Hybrids varieties Seeds and fertilizer at subsidies etc. to Adivasi farmers in Tribal Area (TASP)	O R	6,683.74 (-2,443.02)	4,240.72	4,988.13	(+747.41)	Withdrawal of provision of ₹1,958.97 lakh through surrender and of ₹484.05 lakh through reappropriation in March 2024 was attributed to (i) receipt of less claims of "On farm storage Scheme",(ii) non filling up of the sanctioned posts and (iii)non implementation of increase risk cover in the farmers accidental scheme from ₹2 lakh to ₹3 lakh.(AGR) Reasons for the final excess of ₹747.41 lakh have not been intimated (August 2024)
(cii) 2401.00.796.31 Special Provision of Crop husbandry under tribe sub-plan.	O R	4,100.00 (-410.00)	3,690.00	3,608.99	(-81.01)	Withdrawal of provision of ₹410.00 lakh through reappropriation in March 2024 was attributed to State level committee has sanctioned less planing in this head so, there is less demand in this Head Reasons for the final saving of ₹81.01 lakh have not been intimated (August 2024)(TDD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ciii) 2401.00.796.49 Scheme to provide financial assistance for farmers doing entire chemical free Natural Farming in Dang district	O R	1,531.00 (-531.00)	1,000.00	1,000.00	0.00	Withdrawal of provision of ₹295.83 lakh through surrender and of ₹235.17 lakh through reappropriation in March 2024 was attributed to receipt of less application than anticipated under the Scheme.(AGR)
(civ) 2401.00.796.50 Rashtriya Krushi Vikas Yojana-TSP (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	2,058.00 (-1,170.00)	888.00	888.00	0.00	Withdrawal of provision of ₹1,170.00 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India under the scheme.(AGR)
(cv) 2401.00.796.51 Rashtriya Krushi Vikas Yojana-TSP (40% State)	O R	1,372.00 (-780.01)	591.99	591.99	0.00	Withdrawal of provision of ₹780.01 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India accordingly less grant was released in proportion by the State Government.(AGR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cvi) 2401.00.796.58 National Food Security Mission (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	300.00 (-188.36)	111.64	111.64	0.00	Withdrawal of provision of ₹188.36 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India as per Annual Action Plan.(AGR)
(cvii) 2401.00.796.59 National Food Security Mission (40% State)	O R	200.00 (-125.57)	74.43	74.43	0.00	Withdrawal of provision of ₹125.57 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India as per Annual Action Plan.(AGR)
(cviii) 2401.00.796.66 AGR 67 Submission On Agricultural Mechanization (SMAM) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	306.00 (-108.00)	198.00	198.00	0.00	Withdrawal of provision of ₹108.00 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(AGR)
(cix) 2401.00.796.67 AGR 67 Submission On Agricultural Mechanization (SMAM) (40% State)	O R	204.00 (-72.00)	132.00	132.00	0.00	Withdrawal of provision of ₹72.00 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant was released in proportion by the State Government.(AGR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cx) 2401.00.796.72 PM Formalization of Micro Food Processing Enterprises (PMFME) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	565.50 (-565.50)	0.00	0.00	0.00	Withdrawal of entire provision of ₹565.50 lakh through surrender in March 2024 was attributed to receipt of less applications of ST beneficiaries of individual micro food processing under PMFME scheme.(AGR)
(cxi) 2401.00.796.73 PM Formalization of Micro Food Processing Enterprises (PMFME) (40% State)	O R	300.00 (-300.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹300.00 lakh through surrender in March 2024 was attributed to receipt of less applications of ST beneficiaries of individual micro food processing under PMFME scheme.(AGR)
(cxii) 2402.00.796.01 SLC-3 - Soil Conservation including Contours bundling,Nala plugging, terracing etc.	O R	224.98 (-50.00)	174.98	174.98	0.00	Withdrawal of provision of ₹50.00 lakh through surrender in March 2024 was attributed to (i)transfer of scheme of the corporation to the Rural Development Department from 07-08-2023 vide resolution no. ACD/Mis/e-file/2023/2845/K-4 and (ii) retirement of staff. (AGR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxiii) 2403.00.796.03 ANH-6 -Intensive Cattle Development Programme	O R	1,146.72 (-122.57)	1,024.15	1,024.15	0.00	Withdrawal of provision of ₹122.57 lakh through surrender in March 2024 was attributed to non filling up of 113 vacant posts in different cadre (Class I-2, Class II-12, Class III-99)(AGR)
(cxiv) 2403.00.796.04 ANH-10 Intensive Poultry Development Programmes	O R	1,060.50 (-235.96)	824.54	824.44	(-)0.10	Withdrawal of provision of ₹235.96 lakh through surrender in March 2024 was attributed to There were total 60 vacant posts of varies cadre. (AGR)
(cxv) 2403.00.796.11 ANH-2- Establishment of New Veterinary Dispensaries.	O R	2,489.01 (-662.02)	1,826.99	1,826.99	0.00	Withdrawal of provision of ₹662.02 lakh through surrender in March 2024 was attributed to i) Due to less approval of Rs. 77.93 lakh in the 8 monthly revised estimates (RE), so salaries and office expenses not allocated, ii) as no approval received for 50 mobile veterinary dispensary so, Rs. 291.25 lakh returned out of Rs. 355.00 lakh in revised estimates, iii)non approval of 30 new veterinary Dispensary so, surrendered the grant of Rs. 124.00 lakh in the Revised estimate, iv) due to vacant post of livestock Inspector (class-3)-1, veterinary officer class-2-2 and Driver (class-3)-2.(AGR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxvi) 2403.00.796.20 ANH-1- Establishment of Regional Officer on Tribal Area.	O R	247.52 (-32.66)	214.86	214.86	0.00	Withdrawal of provision of ₹32.60 lakh through surrender in March 2024 was attributed to Not filling of 4 vacant post in different cadre class-2-1, class-3-2, class-4-1) (2) less expenditure in LTC against budget allocation (3) less expenditure in DA against budget allocation.(AGR)
(cxvii) 2403.00.796.21 ANH-13-Service Centre for migratory Sheep & Goat Plocks.	O R	693.36 (-80.82)	612.54	612.54	0.00	Withdrawal of provision of ₹80.82 lakh through surrender in March 2024 was attributed to 1) under this scheme 3 posts of assistant director, 2 posts of veterinary officer -2, 12 post of livestock inspector, 2 post of accountant was remained vacant. 2) there is also less expenditure in office expense & out sourcing man power

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxviii) 2403.00.796.26 ANH-17 Special Provision for Animal husbandry under Tribal Sub-Plan.	O R	1,504.89 (-150.49)	1,354.40	1,315.85	(-38.55)	Withdrawal of provision of ₹150.49 lakh through reappropriation in March 2024 was attributed to State level committee has sanctioned less planing in this head so, there is less demand in this Head. Reasons for the final saving of ₹38.55 lakh have not been intimated (August 2024)(TDD)
(cxix) 2403.00.796.36 Livestock Health and Disease Control scheme (LH&DC) ESVHD - MVU, Central Share 60%(60- 40 Partially Centrally Sponsored Scheme)	O R	104.41 (-101.21)	3.20	3.20	0.00	Withdrawal of provision of ₹101.21 lakh through surrender in March 2024 was attributed to scheme based on CSS. The provision was made in accordance with the expected funds receivable from the GOI. The GOI has released the amount of Rs.3.20 lakh in FY 2023-24 and same was utilized and remaining amount of Rs.101.21 Lakh is surrendered.(AGR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxx) 2403.00.796.37 Livestock Health and Disease Control scheme (LH&DC) ESVHD - MVU, State Share 40%	O R	69.60 (-67.47)	2.13	2.13	0.00	Withdrawal of provision of ₹67.47 lakh through surrender in March 2024 was attributed to provision under CSS, provision was made in accordance with expected funds receivable from GOI, the GOI released less funds in FY 2023-24, so the state matching amount also reduced resulting in a savings of Rs. 67.47
(cxi) 2405.00.796.02 FSH-2 Development of Inland Fisheries in Tribal Areas	O R	2,508.38 (-1,871.74)	636.64	644.44	(+)7.80	Withdrawal of provision of ₹1,871.74 lakh through surrender in March 2024 was attributed to less submission of bills by the beneficiaries and less application in various major components of the scheme like fish seed rearing, fish seed/ shrimp seed stocking, hence the less expenditure incurred. Reasons for the final excess of ₹7.80 lakh have not been intimated (August 2024)(AGR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxxii) 2405.00.796.15 Kamdhenu University Fisheries	O R	411.20 (-160.87)	250.33	250.33	0.00	Withdrawal of provision of ₹160.87 lakh through surrender in March 2024 was attributed to certain posts remain vacant in the current FY resulting in to less expenditure to the tune of Rs. 157.87 lakh, even after approval of new scheme of Rs.300 lakh for strengthening of kamdhenUniversity
(cxxiii) 2405.00.796.16 Pradhan Mantri Matsya Sampada Yojna - 60% Central(60-40 Partially Centrally Sponsored Scheme)	O R	1,800.00 (-1,800.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,800.00 lakh through surrender in March 2024 was attributed to no grant received from GOI, the expenditure could not be incurred.(AGR)
(cxxiv) 2405.00.796.17 Pradhan Mantri Matsya Sampada Yojna - 40% State	O R	1,200.00 (-1,200.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,200.00 lakh through surrender in March 2024 was attributed to non receipt of grant from GOI, matching share of 40% state share budget was not received and hence savings of 1200 lakh.(A)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxxxv) 2406.01.796.15 FST- 9 Acquisition of Private Forests	O R	480.89 (-143.36)	337.53	337.53	0.00	Withdrawal of provision of ₹143.36 lakh through surrender in March 2024 was attributed to non filling up of vacant posts of 32 Class III employees(Sactioned 113).(FOR)
(cxxxvi) 2406.01.796.17 FST-9 Gujarat Community Forestry Project.	O R	2,946.97 (-739.95)	2,207.02	2,205.64	(-1.38)	Withdrawal of provision of ₹626.62 lakh through surrender and of ₹113.33 lakh through reappropriation in March 2024 was attributed to non filling up of vacant posts of 43 Class I & II employees(Sactioned 62) and 199 Class II employees (Santioned 542).(FOR)
(cxxxvii) 2406.01.796.34 Forest Development & Management	O R	115.13 (-104.21)	10.92	10.92	0.00	Withdrawal of provision of ₹104.21 lakh through surrender in March 2024 was attributed to non filling up of vacant posts of 09 Class III employees(Sactioned 10).(FOR)
(cxxxviii) 2408.02.796.01 WRH-1 Development of regulated Markets	O R	574.00 (-246.97)	327.03	327.03	0.00	Withdrawal of provision of ₹246.97 lakh through surrender in March 2024 was attributed to non receipt of proposals by district offices.(AGR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxxxix) 2501.05.796.02 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (State Share 100%)	O R	2,108.00 (-974.34)	1,133.66	1,133.66	0.00	Withdrawal of provision of ₹974.34 lakh through surrender in March 2024 was attributed to non approval of remained works of Detailed Project report under Batch-5 and Batch-6 till 31-03-2024.(PRH)
(cxxx) 2501.05.796.03 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,054.00 (-478.00)	576.00	576.00	0.00	Withdrawal of provision of ₹478.00 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(PRH)
(cxxxix) 2501.05.796.04 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (40% State)	O R	703.00 (-319.00)	384.00	384.00	0.00	Withdrawal of provision of ₹319.00 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant released in proportion by the State Government.(PRH)
(cxxxii) 2501.06.796.17 Mahila Kisan Shashaktikaran Pariyojana (60% Central Share)	S R	118.40 (-88.80)	29.60	29.60	0.00	Withdrawal of provision of ₹88.80 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(PRH)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxxxiii) 2501.06.796.18 Mahila Kisan Shashaktikaran Pariyojana (40% State Share)	S R	78.94 (-59.21)	19.73	19.73	0.00	Withdrawal of provision of ₹59.21 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant released in proportion by the State Government.(PRH)
(cxxxiv) 2505.01.796.05 National Rural Employment Guarantee Scheme under Tribal Area Sub Plan (100% State Share)	O R	3,514.00 (-2,662.91)	851.09	851.09	0.00	Withdrawal of provision of ₹2,662.91 lakh through surrender in March 2024 was attributed to receipt of less proposals from the Districts under the Scheme.(PRH)
(cxxxv) 2505.01.796.06 National Rural EmploymentGuarante eScheme under Tribal Area Sub Plan (75% Central)(75-25 Partially Centrally Sponsored Scheme)	O R	14,706.00 (-1,877.69)	12,828.31	12,828.31	0.00	Withdrawal of provision of ₹1,877.69 lakh through surrender in March 2024 was attributed to decrease in material expenditure as material expenditure is directly linked to labour demand from Rural Community for wage component.It was expected to have target of 700 lakh mandays but MoRD has approved 500 lakh mandays and then after revised labour budget was 530 lakh mandays.(PRH)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxxxvi) 2505.01.796.07 National Rural Employment Guarante eScheme under Tribal Area Sub Plan (25% State)	O R	4,902.00 (-625.84)	4,276.16	4,276.16	0.00	Withdrawal of provision of ₹625.84 lakh through surrender in March 2024 was attributed to decrease in material expenditure as material expenditure is directly linked to labour demand from Rural Community for wage component. It was expected to have target of 700 lakh mandays but MoRD has approved 500 lakh mandays and then after revised labour budget was 530 lakh mandays.(PRH)
(cxxxvii) 2515.00.796.07 CDP-5 GIA to Gram Nagar Panchayat for constuction of Panchayat Ghar and Quarters of Talati- cum-mantri.	O R	555.00 (-455.62)	99.38	99.38	0.00	Withdrawal of provision of ₹455.62 lakh through surrender in March 2024 was attributed to receipt of less demand from the District Offices under the Scheme.(PRH)
(cxxxviii) 2515.00.796.20 CDP-17 Infrastructure Development	O R	4,264.00 (-3,093.96)	1,170.04	1,170.04	0.00	Withdrawal of provision of ₹3,093.96 lakh through surrender in March 2024 was attributed to receipt of less demand from the District Offices under the Scheme.(PRH)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxxxix) 2515.00.796.25 CDP-19 Rastriya Gram Swaraj Abhiyan (RGSA) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	216.00 (-216.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹216.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the Scheme.(PRH)
(cxl) 2515.00.796.26 CDP-19 Rastriya Gram Swaraj Abhiyan (RGSA) (40% State)	O R	144.00 (-144.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹144.00 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India accordingly nil grant was released in proportion by the State Government.(PRH)
(cxli) 2515.00.796.27 CDP-7 Payment of Central Assistance for Strengthening of Panchayati Raj Institutions on the recommendations of 15th Central Finance Commission (tied grant)	O R	26,070.00 (-13,035.00)	13,035.00	13,026.90	(-8.10)	Withdrawal of provision of ₹13,035.00 lakh through surrender in March 2024 was attributed to non release of 2nd installment of tied and untied grant by the Government of India under the Scheme.(PRH) Reasons for the final saving of ₹8.10 lakh have not been intimated (August 2024)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxlii) 2515.00.796.28 CDP-7 Payment of Central Assistance for Strengthening of Panchayati Raj Institutions on the recommendations of 15th Central Finance Commission (Untied grant)	O R	17,381.00 (-)-8,690.50	8,690.50	8,685.10	(-)-5.40	Withdrawal of provision of ₹8,690.50 lakh through surrender in March 2024 was attributed to non release of 2nd installment of tied and untied grant by the Government of India under the Scheme.(PRH) Reasons for the final saving of ₹5.40 lakh have not been intimated (August 2024)
(cxliii) 2515.00.796.29 Scheme for selection of best village panchayats	S R	985.00 (-)-748.24	236.76	236.76	0.00	Withdrawal of provision of ₹748.24 lakh through surrender in March 2024 was attributed to receipt of less demand from the District Offices under the Scheme.(PRH)
(cxliv) 2575.01.253.02 VKY-45 Administration Structure for Project Area (Tribal Development)	O R	76.94 (-)-46.06	30.88	30.87	(-)-0.01	Withdrawal of provision of ₹46.06 lakh through surrender in March 2024 was attributed to non filling up of the vacant posts at Project Administrator Offices.(TDD)
(cxlv) 2575.01.288.03 VKY-45- Govt. Residential Schools	O R	800.00 (-)-269.78	530.22	530.01	(-)-0.21	Withdrawal of provision of ₹269.78 lakh through surrender in March 2024 was attributed to non filling up of the vacant posts of staff at Government Residential Schools.(TDD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxlvi) 2702.80.796.10 MNR-250 Special provision for Minor Irrigation on under Tribal Sub-Plan	O R	4,610.00 (-431.57)	4,178.43	3,951.29	(-227.14)	Withdrawal of provision of ₹431.57 lakh through reappropriation in March 2024 was attributed to receipt of less demand under the scheme as State Level Committee has sanctioned less planning under the scheme. Reasons for the final saving of ₹227.14 lakh have not been intimated (August 2024)(TDD)
(cxlvii) 2705.00.796.04 CAD-13 Special provision for Command Area Development(NGP)	O R	310.00 (-31.00)	279.00	271.96	(-7.04)	Withdrawal of provision of ₹31.00 lakh through reappropriation in March 2024 was attributed to receipt of less demand under the scheme as State Level Committee has sanctioned less planning under the scheme. Reasons for the final saving of ₹7.04 lakh have not been intimated (August 2024)(TDD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxlvi) 2810.00.796.02 TASP for RE, CE & CC	S R	92.00 (-26.00)	66.00	0.00	(-66.00)	Withdrawal of provision of ₹26.00 lakh through surrender in March 2024 was attributed to non withdrawal of 4th installment from the treasury owing to budget head issue. Reasons for the final saving of ₹66.00 lakh have not been intimated (August 2024)(CLM)
(cxlix) 2851.00.796.14 IND-20 Carpet Weaving Centres	O R	30.00 (-30.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹30.00 lakh through surrender in March 2024 was attributed to this scheme is closed from dated 05/07/2023 govt. resolution.
(cl) 2851.00.796.26 IND-76 Special Provision for Village & Small Industry under Tribal Sub Plan	O R	1,597.00 (-49.93)	1,547.07	1,318.61	(-228.46)	Withdrawal of provision of ₹49.93 lakh through reappropriation in March 2024 was attributed to State level committee has sanctioned less planing in this head so, there is less demand in this Head Reasons for the final saving of ₹228.46 lakh have not been intimated (August 2024)(TDD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cli) 2851.00.796.33 Financial assistance to Industries	O R	550.00 (-350.00)	200.00	200.00	0.00	Withdrawal of provision of ₹350.00 lakh through surrender in March 2024 was attributed to 1) non receipt of sufficient claims application from ST entrepreneurs, despite vigorous efforts at District level/HO level, 2) no claim application has been received under the plot and shade scheme so that no payment has to be made and the grant has to be surrendered.(IMD)
(clii) 3054.80.796.01 Direction and Administration	O R	1,250.00 (-416.00)	834.00	834.00	0.00	Withdrawal of provision of ₹388.33 lakh through surrender and of ₹27.67 lakh through reappropriation in March 2024 was attributed to retirement, vacant posts and transfer of Staff.(RNB)
(cliii) 3435.04.796.02 National River Conservation Plan (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	3,024.92 (-2,624.92)	400.00	400.00	0.00	Withdrawal of provision of ₹2,624.92 lakh through reappropriation in March 2024 was attributed to non release of grant by the Government of India under TASP head.(UHD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cliv) 3435.04.796.03 National River Conservation Plan (40% State)	O R	1,384.10 (-1,224.10)	160.00	160.00	0.00	Withdrawal of provision of ₹1,224.10 lakh through reappropriation in March 2024 was attributed to non release of grant by the Government of India under TASP head accordingly matching share by released in proportion by the State Government.(UHD)
(clv) 3456.00.796.11 Distribution of Pulses for PDS schemes. (State)	O R	6,558.45 (-1,013.75)	5,544.70	5,879.77	(+335.07)	Withdrawal of provision of ₹1,013.75 lakh through reappropriation in March 2024 was attributed to less expenditure incurred against the budget estimates for Gram distribution. Initially Gram estimates relied on a Government of India's discount of ₹ 8 per Kg, later increased to ₹ 15 per Kg as per a letter dated 15-03-2023. Additionally, Government of India also gave Reasons for the final excess of ₹335.07 lakh have not been intimated (August 2024)(FCS)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(clvi) 3456.00.796.12 Food Security (50% State)	O R	5,000.00 (-3,059.83)	1,940.17	1,940.17	0.00	Withdrawal of provision of ₹2,486.95 lakh through surrender and of ₹572.88 lakh through reappropriation in March 2024 was attributed to release of less grant from the Government of India accordingly less grant released in proportional by the State Government.(FCS)
(clvii) 3456.00.796.13 Food Security (50% Central)(50-50 Partially Centrally Sponsored Scheme)	O R	5,000.00 (-3,059.83)	1,940.17	1,940.17	0.00	Withdrawal of provision of ₹3,059.83 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(FCS)
(clviii) 3456.00.796.14 Distribution of Salt Under PDS Scheme	O R	1,231.42 (-178.42)	1,053.00	1,053.00	0.00	Withdrawal of provision of ₹178.42 lakh through reappropriation in March 2024 was attributed to budget provision was based on estimated requirement of 71,000 quintal per month, totalling 8,52,000 quintal annually, however due to lower uptake of salt by beneficiarias only 5,96,264.24 quintals were considered.(FCS)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(clix) 3475.00.796.01 WAN-2 Checking of malparcties & Weights & Measutres	O R	138.36 (-60.88)	77.48	77.48	0.00	Withdrawal of provision of ₹60.88 lakh through reappropriation in March 2024 was attributed to (i)nil expenditure on outsourcing,(ii) less office expenditure and (iii)non filling up of 6 vacant posts of Class III employees at District level and(iv) 2 vacant posts of Asstt. Controller Class II from 01-04-2023 to 31-07-2023.(FCS)
(clx) 3475.00.796.06 National Urban Livelihood Mission (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	979.00 (-712.01)	266.99	226.99	(-40.00)	Withdrawal of provision of ₹712.01 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(UHD) Reasons for the final saving of ₹40.00 lakh have not been intimated (August 2024)
(clxi) 3475.00.796.07 National Urban Livelihood Mission (40% State)	O R	652.00 (-500.67)	151.33	151.33	0.00	Withdrawal of provision of ₹344.91 lakh through surrender and of ₹155.76 lakh through reappropriation in March 2024 was attributed to release of less grant by the Government of India under the Scheme.(UHD)

Grant No. 96 contd.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2029.00.796.01 LND-4 -Revision Survey of the Village Tribal area of the State	O R	876.82 (+)739.21	1,616.03	1,616.01	(-)0.02	Additional fund of ₹739.21 lakh was made in March 2024 through reappropriation mainly due to requirement of excess amount for payment to DGPS procurement Machine Vendor than anticipated.(REV)
(ii) 2202.01.796.33 EDN-9 incentive for enrolment and retention	O R	1,389.40 (+)671.60	2,061.00	2,061.00	0.00	Additional fund of ₹671.60 lakh was made in March 2024 through reappropriation mainly due to more demand for grant from the Gujarat State School Text Book Board under the sub-scheme free text book Scheme.(EDU)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2202.02.796.02 END-18 Assistance to non-Government Secondary Schools and Regulated growth of Secondary Education	O R	14,130.53 (+)6,320.47	20,451.00	20,223.85	(-)227.15	Additional fund of ₹6,320.47 lakh was made in March 2024 through reappropriation mainly due to payment of outstanding arrears for previous years under the student ST Bus Concession Scheme to GSRTC Corporation.(EDU) Reasons for the final saving of ₹227.15 lakh have not been intimated (August 2024)
(iv) 2210.01.796.06 GIA for free cardiac kidney, cancer and other treatment of tribal patients	O R	1,700.00 (+)1,785.03	3,485.03	3,510.02	(+)24.99	Additional fund of ₹1,785.03 lakh was made in March 2024 through reappropriation mainly due to excess expenditure in free Cardiac, Kidney,Cancer and other treatment of tribal patients.(HEALTH) Reasons for the final excess of ₹24.99 lakh have not been intimated (August 2024)
(v) 2210.02.796.04 National AYUSH Mission (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	150.00 (+)96.95	246.95	246.95	0.00	Additional fund of ₹96.95 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India.(HEALTH)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2210.02.796.05 National AYUSH Mission (40% State)	O R	100.00 (+)64.64	164.64	164.64	0.00	Additional fund of ₹64.64 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India according more grant was released in proportion by the State Government.(HEALTH)
(vii) 2210.03.796.01 Providing Subsidiary Health Units in Tribal Areas	O R	146.21 (+)1,023.18	1,169.39	1,169.39	0.00	Additional fund of ₹1,023.18 lakh was made in March 2024 through reappropriation mainly due to increase in pay and allowance in Subsidiary Health Units in Tribal areas.(HEALTH)
(viii) 2210.03.796.03 HLT-34 Augmentation of staff at sub centers of Primary Health centers	O R	15,652.58 (+)3,114.93	18,767.51	19,583.80	(+)816.29	Additional fund of ₹3,114.93 lakh was made in March 2024 through reappropriation mainly due to increase in pay and allowance and increased fix pay in Primary Health Centers.(HEALTH) Reasons for the final excess of ₹816.29 lakh have not been intimated (August 2024)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 2210.03.796.05 Providing Additional Multipurpose workers(male) at Public Health centers in tribal area	O R	2,686.72 (+)1,200.00	3,886.72	3,886.72	0.00	Additional fund of ₹1,200.00 lakh was made in March 2024 through reappropriation mainly due to increase in pay and allowance and increased fix pay in Multipurpose workers.(HEALTH)
(x) 2210.06.796.01 HLT-26- National Malaria Education Programme	O R	3,952.55 (+)4,642.49	8,595.04	8,595.03	(-)0.01	Additional fund of ₹4,642.49 lakh was made in March 2024 through reappropriation mainly due to increase in pay and allowance in multipurpose Health worker of District Panchayat.(HEALTH)
(xi) 2210.06.796.05 HLT-86 Sickle Cell Anemia Project	O R	400.00 (+)100.00	500.00	500.00	0.00	Additional fund of ₹100.00 lakh was made in March 2024 through reappropriation mainly due to more expenditure in Sickle Cell Anemia Project.(HEALTH)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2210.06.796.09 special school health programme	O R	365.00 (+)615.92	980.92	980.79	(-)0.13	Additional fund of ₹615.92 lakh was made in March 2024 through reappropriation mainly due to excess expenditure in medical treatment of childrens in school health programme.(HEALTH)
(xiii) 2210.06.796.17 National Programme for Prevention and Control of Cancer, Diabetes Cardiovascular Diseases and Stroke (PCSS)(State Share 40 %)	O R	40.00 (+)291.33	331.33	331.33	0.00	Additional fund of ₹291.33 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India according more grant was released in proportion by the State Government.(HEALTH)
(xiv) 2211.00.796.11 Pradhan Mantri Matru Vandana Yojana (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1.00 (+)1,067.19	1,068.19	1,068.19	0.00	Additional fund of ₹1,067.19 lakh was made in March 2024 through reappropriation mainly due to central share is allocated by the Treasury root as the money is not directly deposited in the bank account of the scheme.(HLT)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xv) 2215.02.796.07 Swachh Bharat Mission-Gramin Scheme (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	2,108.00 (+)1,409.80	3,517.80	3,517.80	0.00	Additional fund of ₹1,409.80 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.(PRH)
(xvi) 2215.02.796.08 Swachh Bharat Mission-Gramin Scheme (40% State)	O R	1,406.00 (+)939.20	2,345.20	2,345.20	0.00	Additional fund of ₹939.20 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant was released in proportion by the State Government.(PRH)
(xvii) 2216.02.796.17 Assistance to Municipal Corporations for Additional State Assistance under Housing for All	O R	1,200.00 (+)281.00	1,481.00	1,481.00	0.00	Additional fund of ₹281.00 lakh was made in March 2024 through reappropriation mainly due to receipt of more demand from the Municipal Corporation under the Scheme.(PRH)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xviii) 2216.02.796.22 Assistance to Municipalities under Pradhan Mantri Awas Yojana (Urban) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	4,200.00 (+)2,721.40	6,921.40	6,921.40	0.00	Additional fund of ₹2,721.40 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.Reasons for the final excess of ₹2,721.40 lakh have not been intimated (August 2024)(UHD)
(xix) 2216.02.796.23 Assistance to Municipalities under Pradhan Mantri Awas Yojana (Urban) (40% State)	O R	2,800.00 (+)1,839.99	4,639.99	4,639.99	0.00	Additional fund of ₹1,839.99 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of Idnia accordingly more grant was release in proportion by the State Government.(UHD)
(xx) 2216.02.796.24 Assistance to Urban/Aria Development Authorities under Pradhan Mantri Awas Yojana (Urban) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,050.00 (+)1,501.70	2,551.70	2,551.70	0.00	Additional fund of ₹1,501.70 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.(UHD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxi) 2216.02.796.25 Assistance to Urban/Aria Development Authorities under Pradhan Mantri Awas Yojana (Urban) (40% State)	O R	700.00 (+)1,001.13	1,701.13	1,701.13	0.00	Additional fund of ₹1,001.13 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant was released in proportion by the State Government.(UHD)
(xxii) 2216.03.796.17 HSG-3 Land Acquisition Civic Infrastructure Facility for Rural Housing Scheme in Rural Area	O R	70.00 (+)30.00	100.00	100.00	0.00	Additional fund of ₹30.00 lakh was made in March 2024 through reappropriation mainly due to receipt of more demand from the District Offices under the scheme.(PRH)
(xxiii) 2217.03.796.11 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission	O R	10,594.70 (+)7,199.09	17,793.79	17,793.79	0.00	Additional fund of ₹7,199.09 lakh was made in March 2024 through reappropriation mainly due to the grant is outstanding to be paid to Municipalities for the previous year as per the norms.(UHD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiv) 2225.02.796.07 VKY-8 Government of India Post Matric Scholarship Scheme (75% Central Share)(75% Centrally Sponsored Scheme)	O R	39,000.00 (+12,596.62)	51,596.62	51,596.62	0.00	Additional fund of ₹12,596.62 lakh was made in March 2024 through reappropriation mainly due to receipt of more demand from the District offices owing to receipt of more application of eligible candidates on Digital Gujarat portal.(TDD)
(xxv) 2225.02.796.08 VKY-8 Government of India Post Matric Scholarship Scheme (State Share-25%)	O R	13,000.00 (+4,198.87)	17,198.87	17,198.87	0.00	Additional fund of ₹4,198.87 lakh was made in March 2024 through reappropriation mainly due to receipt of more demand from the District Office owing to receipt of more application of eligible candidates on Digital Gujarat Portal.(TDD)
(xxvi) 2225.02.796.10 VKY-11 G.I.A. to Ashram Schools, and Post Basic Ashram Schools run by Voluntary Organizations (including construction of Ashram Schools & Post Basic Ashram Schools)	O R	42,043.87 (+4,286.68)	46,330.55	46,329.51	(-1.04)	Additional fund of ₹4,286.68 lakh was made in March 2024 through reappropriation mainly due to increase in pay and allowance expenditure of Ashram Shala Staff. The increase in pay and allowance occurred due to recruitment of teaching staff, arrear payments, approval of higher scale and leave encashment of retired employees.(TDD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvii) 2225.02.796.11 VKY-21 Development of PTGs under C.C.D. Project	O R	700.00 (+)331.20	1,031.20	1,031.20	0.00	Additional fund of ₹331.20 lakh was made in March 2024 through reappropriation mainly due to increase in number of beneficiaries under the Scheme.(TDD)
(xxviii) 2225.02.796.17 VKY-26 Finance Assistance to various educational / professional activities	O R	411.50 (-)34.25	377.25	456.00	(+)78.75	Withdrawal of provision of ₹34.25 lakh through reappropriation in March 2024 was attributed to decrease in number of beneficiaries under the Scheme.(TDD) Reasons for the final excess of ₹78.75 lakh have not been intimated (August 2024)
(xxix) 2225.02.796.37 VKY-6 Post SSC State Scholarship for girls students (State Scheme)	O R	1,148.00 (+)304.67	1,452.67	1,438.19	(-)14.48	Additional fund of ₹304.67 lakh was made in March 2024 through reappropriation mainly due to receipt of more demand from the District Office owing to receipt of more application of eligible candidates on Digital Gujarat Portal.(TDD) Reasons for the final saving of ₹14.48 lakh have not been intimated (August 2024)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxx) 2225.02.796.53 VKY-41 Tribal Modernization	O R	1,098.15 (+)222.61	1,320.76	1,311.98	(-)8.78	Additional fund of ₹222.61 lakh was made in March 2024 through reappropriation mainly due to expenditure depends on the actual expenditure over IEC activities performed CoTD and District Offices.(TDD) Reasons for the final saving of ₹8.78 lakh have not been intimated (August 2024)
(xxxii) 2225.02.796.59 VKY-7 To Provide Quality Education for Higher Education	O R	1,437.50 (+)647.54	2,085.04	2,074.36	(-)10.68	Additional fund of ₹647.54 lakh was made in March 2024 through reappropriation mainly due to receipt of more demand from the District Office owing to receipt of more application of eligible candidates on Digital Gujarat Portal.(TDD) Reasons for the final saving of ₹10.68 lakh have not been intimated (August 2024)
(xxxiii) 2225.02.796.68 VKY-69 Tribal University	O R	500.00 0.00	500.00	658.97	(+)158.97	Reasons for the final excess of ₹158.97 lakh have not been intimated (August 2024)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxiii) 2225.02.796.83 VKY benefit of various scheme to the beneficiaries of forest right act 2006 (100% State)	S R	3,050.00 (+)633.88	3,683.88	3,673.05	(-)10.83	Additional fund of ₹633.88 lakh was made in March 2024 through reappropriation mainly due to increase in number of beneficiaries under the Scheme.(TDD) Reasons for the final saving of ₹10.83 lakh have not been intimated (August 2024)
(xxxiv) 2235.02.796.06 SCW-25- Financial Assistance to destitute widows for their rehabilitation	O R	40,035.17 (+)11,996.13	52,031.30	52,031.21	(-)0.09	Additional fund of ₹11,996.13 lakh was made in March 2024 through reappropriation mainly due to subsequent increase in the number of beneficiaries than anticipated.(WCD)
(xxxv) 2235.02.796.10 SSW- 09 Indira Gandhi National Old Age Pension Scheme(100% Centrally Sponsered Scheme)	O R	4,200.00 (+)2,333.78	6,533.78	6,533.78	0.00	Additional fund of ₹2,333.78 lakh was made in March 2024 through reappropriation mainly due to increase in number of beneficiaries under the Scheme.(SJE)
(xxxvi) 2236.02.796.10 MDM Scheme for Children in Public Primary Schools	O R	5,012.70 (+)1,496.09	6,508.79	6,465.02	(-)43.77	Additional fund of ₹1,496.09 lakh was made in March 2024 through reappropriation mainly due to payment of pending bills of Dudh Sanjivni scheme, Sukhdi scheme and handling bills. Reasons for the final saving of ₹43.77 lakh have not been intimated (August 2024)(EDU)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxvii) 2236.02.796.21 NTR-2, Introduction of ICDS Scheme - THR & HCM (50% State)	O R	13,490.10 (+)1,645.16	15,135.26	15,135.26	0.00	Additional fund of ₹1,645.16 lakh was made in March 2024 through reappropriation mainly due to payment of bills of THR for the year 2022-23, ` 13,490.10 lakh has been spent,so that additional authorisation has been made for allocation of grant of ` 1,645.16 lakh to district corporation for HCM (Hot Cokked Meal), Hence expenditure increased. (WCD)
(xxxviii) 2401.00.796.52 Strengthening of Seed Testing Lab- (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	0.60 (+)30.93	31.53	31.53	0.00	Additional fund of ₹30.93 lakh was made in March 2024 through reappropriation mainly due to State budgetary approved less initial amount as compared to GOI release fund. So, proportionate share amount was proposed as revised estimate
(xxxix) 2401.00.796.54 National Food Security Mission- Oilseed (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	60.00 (+)217.72	277.72	277.72	0.00	Additional fund of ₹217.72 lakh was made in March 2024 through reappropriation mainly due to release of grant by the Government of India as per approved action plan. (AGR)
(xl) 2401.00.796.55 National Food Security Mission- Oilseed (40% State)	O R	40.00 (+)145.15	185.15	185.15	0.00	Additional fund of ₹145.15 lakh was made in March 2024 through reappropriation mainly due to release of Matching share as per GOI release.(AGR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xli) 2401.00.796.64 National Horticulture Mission under Mission for Integrated Development of Horticulture for TASP (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,170.00 0.00	1,170.00	1,401.25	(+)231.25	Reasons for the final excess of ₹231.25 lakh have not been intimated (August 2024)
(xlii) 2401.00.796.65 National Horticulture Mission under Mission for Integrated Development of Horticulture for TASP (40% State)	O R	780.00 0.00	780.00	934.17	(+)154.17	Reasons for the final excess of ₹154.17 lakh have not been intimated (August 2024)
(xliii) 2406.01.796.32 Agro Forestry Scheme (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	18.00 (+)68.00	86.00	86.00	0.00	Additional fund of ₹68.00 lakh was made in March 2024 through reappropriation mainly due to expenditure incurred as per Annual Action Plan sanctioned by the Government of India.(FOR)
(xliv) 2406.01.796.33 Agro Forestry Scheme (40% State)	O R	12.00 (+)45.33	57.33	57.33	0.00	Additional fund of ₹45.33 lakh was made in March 2024 through reappropriation mainly due to expenditure incurred as per Annual Action Plan sanctioned by the Government of India.(FOR)
(xlv) 2425.00.796.12 IND-22 Financial Assistance to Industrial Co- operative Societies Package Scheme	O R	30.00 (+)85.00	115.00	115.00	0.00	Additional fund of ₹85.00 lakh was made in March 2024 through reappropriation mainly due to payment of previous years pending proposals in the current financial year.(IMD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlvi) 2501.06.796.13 Aajeevika (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	3,024.00 (+)635.02	3,659.02	3,659.02	0.00	Additional fund of ₹635.02 lakh was made in March 2024 through reappropriation mainly due to higher expenditure than anticipated. In this scheme budget provision of ₹ 210.00 crore has been made for the year, but as per Annual Action Plan (AAP) of MoRD , ₹283.69 crore grant has been allocated by the MoRD.(PRH)
(xlvii) 2501.06.796.14 Aajeevika (40% State)	O R	2,016.00 (+)423.33	2,439.33	2,439.33	0.00	Additional fund of ₹423.33 lakh was made in March 2024 through reappropriation mainly due to higher expenditure than anticipated. In this scheme budget provision of ₹ 210.00 crore has been made for the year, but as per Annual Action Plan (AAP) of MoRD , ₹283.69 crore grant has been allocated by the MoRD.(PRH)
(xlviii) 2575.01.288.05 VKY-239 -Grant-in- aid to Backward class Hostels.	O R	211.90 (+)83.29	295.19	295.19	0.00	Additional fund of ₹83.29 lakh was made in March 2024 through reappropriation mainly due to increase in wages owing to (i) higher food grain prices due to inflation and (ii) higher pay scale has been sanctioned to employees.REV)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlix) 2702.02.796.03 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop State Share 100% Top Up	O R	950.70 (+)229.24	1,179.94	1,179.94	0.00	Additional fund of ₹229.24 lakh was made in March 2024 through reappropriation mainly due to considering top up grant requirement for SC category farmers at the time of RE top up grant budget increased to `1,179.94 lakh and accordingly grant has been released.(NWR)
(l) 2702.80.796.11 Operation and Maintenance of Lift Irrigation Scheme	O R	3,290.00 (+)1,091.00	4,381.00	4,381.00	0.00	Additional fund of ₹1,091.00 lakh was made in March 2024 through reappropriation mainly due to light bills of existing 8 P S (Pumping Stations) , 7 were being taken up in total(15), hence the expenditure was higher than budget provision.(NWR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(li) 2801.06.796.05 PWR-07 Subsidy to Gujarat Urja Vikas Nigam Ltd for Kutir Jyoti Yojana	O R	446.00 (+127.90)	573.90	573.90	0.00	Additional fund of ₹127.90 lakh was made in March 2024 through reappropriation mainly due to a budget provision of `446.00 lakh has been made in the budget estimate for the year but considering the pending applications and application received during the remaining period of the eyar under the scheme, additional fund of ` 127.90 lakh was required for electrification of additional household connections.(EPC)
(lii) 2801.06.796.10 PWR-25 Special provision for power under Tribal Sub Plan	O R	110.00 (+36.43)	146.43	252.20	(+105.77)	Additional fund of ₹36.43 lakh was made in March 2024 through Surrender/Re-Appropriation mainly due to sanction of more planning by the State Level Committee under the Scheme.(TDD) Reasons for the final excess of ₹105.77 lakh have not been intimated (August 2024)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lii) 3054.80.796.02 RBD-10 Special Provision for Roads and Bridges under Tribal area Sub Plan	O R	3,200.00 (+)2,136.84	5,336.84	5,330.45	(-)6.39	Additional fund of ₹2,136.84 lakh was made in March 2024 through reappropriation mainly due to receipt of more demand under the scheme owing to sanction of more planning by the State Level Committee under the head.(TDD) Reasons for the final saving of ₹6.39 lakh have not been intimated (August 2024)
(liv) 3456.00.796.09 Distribution of Sugar to BPL & AAY Family	O R	2,500.00 (+)548.09	3,048.09	3,048.09	0.00	Additional fund of ₹548.09 lakh was made in March 2024 through reappropriation mainly due to (i) increased expenditure as subsidy cost from April 2023 to September 2023 varied between ₹ 1,918.87 to ₹2,496.03 per quintal, which was estimated at ₹2,089.17 per quintal based on previous years data and (ii) overall increased purchase cost led to higher subsidy expenditure.(FCS)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 3456.00.796.10 Losses on sale of edible oil through FPS (State)	O R	2,000.00 (+)735.52	2,735.52	2,735.52	0.00	Additional fund of ₹735.52 lakh was made in March 2024 through reappropriation mainly due to (i) increased expenditure owing to higher purchase price and subsidy rates against estimated. This scheme budgeted for 1,38,18,020 pouches with a subsidy of ₹ 96.96 per pouch but in actual 1,43,72,380 pouches with a subsidy of ₹105.74 per were distributed.(FCS)

4. In view of final saving of ₹ 150.93 lakh, the Original provision of ₹ 300.00 lakh could have been curtailed.

5. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2049.60.796.01 Payment of Decretal Amount	O R	300.00 (-)150.93	149.07	149.07	0.00	Withdrawal of provision of ₹150.93 lakh through surrender in March 2024 was attributed to less payment. Lumsum provision was made for payment to the applicants in the court case of land acquisition. As the payment was made according to the Hon'ble courts order.(NWR)

CAPITAL

6. Though there was an ultimate saving of ₹ 1,18,261.46 lakh in the grant; only ₹ 1,12,367.77 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 5,893.69 lakh. In view of the final saving, the Original provision of ₹8,02,022.07 lakh could have been curtailed.

Grant No. 96 contd.

7. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4059.60.796.02 Construction (RnB)	O R	600.00 (-281.10)	318.90	318.75	(-)0.15	Withdrawal of provision of ₹281.10 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.(RNB)
(ii) 4059.60.796.03 Construction (Legal)(75-25 Centrally Sponcered Scheme)	O R	881.31 (-424.87)	456.44	447.02	(-)9.42	Withdrawal of provision of ₹424.87 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.(RNB) Reasons for the final saving of ₹9.42 lakh have not been intimated (August 2024)
(iii) 4059.60.796.04 Construction (Revenue)	O R	723.30 (-600.81)	122.49	122.68	(+)0.19	Withdrawal of provision of ₹600.81 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.(RNB)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 4202.01.796.42 EDN-21 Building	O R	4,422.97 (-2,056.22)	2,366.75	2,339.44	(-27.31)	Withdrawal of provision of ₹2,056.22 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.(RNB) Reasons for the final saving of ₹27.31 lakh have not been intimated (August 2024)
(v) 4202.01.796.50 Secondary Education under Samagra Shiksha (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	1,039.45 (-1,039.45)	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,039.45 lakh through surrender in March 2024 was attributed to non release of grant by the Government of India under the scheme.(EDU)
(vi) 4202.01.796.51 Secondary Education under Samagra Shiksha (40% State)	O R	692.96 (-692.96)	0.00	0.00	0.00	Withdrawal of entire provision of ₹692.96 lakh through surrender in March 2024 was attributed to non release fo grant by the Government of India accordingly nil grant was released in proportion by the State Government.(EDU)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 4202.01.796.54 Construction, Upgradation, Modernization of GCERT and all DIETS by SSA under Samagra Shiksha Abhiyan (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	513.00 (-390.90)	122.10	122.10	0.00	Withdrawal of provision of ₹390.90 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India under the scheme.(EDU)
(viii) 4202.01.796.55 Construction, Upgradation, Modernization of GCERT and all DIETS by SSA under Samagra Shiksha Abhiyan (40% State)	O R	342.00 (-260.60)	81.40	81.40	0.00	Withdrawal of provision of ₹260.60 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly less grant was released in proportion by the State Government.(EDU)
(ix) 4202.01.796.56 Purchase of various equipment for Higher Education Institutes(HEIs)	O R	1,327.00 (-342.44)	984.56	961.55	(-23.01)	Withdrawal of provision of ₹342.44 lakh through surrender in March 2024 was attributed to (i) non completion of delivery and installation of equipment for disabled students at 15 Government colleges by SKYSCRAPPERS INFOTECH Pvt. Ltd. and (ii) non completion of delivery and installation of CCTV camera systems in 37 Government colleges by Garantir Technologies pvt ltd. Reasons for the final saving of ₹23.01 lakh have not been intimated (August 2024)(EDU)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 4210.02.796.42 HLT-72 Building	O R	12,342.45 (-1,039.99)	11,302.46	11,081.95	(-220.51)	Withdrawal of provision of ₹1,039.99 lakh through surrender in March 2024 was attributed to less expenditure in construction of various hospitals.(HEALTH) Reasons for the final saving of ₹220.51 lakh have not been intimated (August 2024)
(xi) 4210.03.796.45 Up gradation of Central and State Government Medical colleges for Increasing MBBS seats (UG) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	312.00 (-312.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹312.00 lakh through surrender in March 2024 was attributed to non release of Central share by the Government of India in upgradation of central and State Government Medical colleges for increasing MBBS seats.(HEALTH)
(xii) 4210.03.796.46 Up gradation of Central and State Government Medical colleges for Increasing MBBS seats (UG) (40% State)	O R	208.00 (-208.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹208.00 lakh through surrender in March 2024 was attributed to non release of State share by the State Government under the Scheme.(HEALTH)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 4210.03.796.47 Establishment of New Medical colleges attached with existing District/Referral Hospitals (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	620.00 (-620.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹620.00 lakh through surrender in March 2024 was attributed to non release of Central share by the Government of India in Medical colleges attached with existing District/Referral Hospitals.(HEALTH)
(xiv) 4210.03.796.48 Establishment of New Medical colleges attached with existing District/Referral Hospitals (40% State)	O R	413.32 (-413.32)	0.00	0.00	0.00	Withdrawal of entire provision of ₹413.32 lakh through surrender in March 2024 was attributed to non release of the State share by the State Government under the Scheme.(HEALTH)
(xv) 4216.01.796.06 Construction of Residential Buildings for Legal Department(75-25 Partially Centrally Sponsored Scheme)	O R	1,974.86 (-1,452.86)	522.00	48.86	(-473.14)	Withdrawal of provision of ₹1,452.86 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.(RNB) Reasons for the final saving of ₹473.14 lakh have not been intimated (August 2024)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvi) 4216.01.796.08 Residential Quarters for Judicial Officers (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	927.95 (-219.79)	708.16	708.16	0.00	Withdrawal of provision of ₹219.79 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.(RNB)
(xvii) 4217.03.796.02 Assistance to Municipalitiess under Swarnim Jayanti Mukhya Mantri Shaheri Vikas Yojana	O R	27,199.00 0.00	27,199.00	21,199.00	(-)6,000.00	Reasons for the final saving of ₹6,000.00 lakh have not been intimated (August 2024)
(xviii) 4225.02.796.42 VKY-51 Building	O R	25,936.67 (-20,037.34)	5,899.33	6,054.75	(+)155.42	Withdrawal of provision of ₹20,007.34 lakh through surrender and of ₹30.00 lakh through reappropriation in March 2024 was attributed to receipt of less demand from the institutions under the scheme. Reasons for the final excess of ₹155.42 lakh have not been intimated (August 2024)(TDD)
(xix) 4235.02.796.42 SSW- 15 - Building Construction	O R	308.65 (-308.65)	0.00	0.00	0.00	Withdrawal of entire provision of ₹308.65 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.(RNB)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xx) 4250.00.796.01 EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes	O R	2,951.00 (-1,448.11)	1,502.89	1,502.89	0.00	Withdrawal of provision of ₹1,448.11 lakh through surrender in March 2024 was attributed to cancellation of some of the tenders . Tenders has been floated online but due to low competition some of the tenders forced to cancel and amount remained unspent.(LABOUR)
(xxi) 4250.00.796.42 EMP-1-Building Craftman Training Scheme in Govt. ITIS under Programme Poverty Alleviation Programme(Centrally Sponsored Schemes)	O R	8,045.34 (-3,203.34)	4,842.00	4,808.81	(-33.19)	Withdrawal of provision of ₹3,203.34 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc. Reasons for the final saving of ₹33.19 lakh have not been intimated (August 2024)(RNB)
(xxii) 4403.00.796.02 Capital Expenditure for Veterinary and Animal Husbandry Services under Tribal Area sub plan	O R	350.00 (-350.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹350.00 lakh through surrender in March 2024 was attributed to non approval of proposals for purchase of 50 mobile veterinary vehicles under the scheme.(AGR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiii) 4406.01.796.21 Bamboo Mission (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	120.00 (-68.20)	51.80	51.80	0.00	Withdrawal of provision of ₹68.20 lakh through surrender in March 2024 was attributed to release of less grant from the Government of India under the Scheme.(FOR)
(xxiv) 4406.01.796.22 Bamboo Mission (40% State)	O R	80.00 (-45.46)	34.54	34.54	0.00	Withdrawal of provision of ₹45.46 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India hence matching state share provision decreased proportionally.(FOR)
(xxv) 4515.00.796.04 CDP-3 Strengthening of the Block level Agencies	O R	2,200.00 (-420.00)	1,780.00	1,780.00	0.00	Withdrawal of provision of ₹420.00 lakh through surrender in March 2024 was attributed to receipt of less demand from the District Offices under the Scheme.(PRH)
(xxvi) 4515.00.796.06 CDP-17 infrastructure Development	O R	200.00 (-80.00)	120.00	120.00	0.00	Withdrawal of provision of ₹80.00 lakh through surrender in March 2024 was attributed to receipt of less demand from the District Offices under the Scheme.(PRH)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvii) 4575.03.796.42 RBD-2(A) Building	O R	2,000.00 (-1,492.48)	507.52	507.25	(-)0.27	Withdrawal of provision of ₹1,492.48 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process (RNB)
(xxviii) 4700.80.796.01 IRG-39 Direction	O R	682.38 (-258.78)	423.60	425.14	(+)1.54	Withdrawal of provision of ₹258.78 lakh through reappropriation in March 2024 was attributed to non filling up fo the vacant posts under various circle offices.(NWR)
(xxix) 4700.80.796.02 IRG-39	O R	5,921.69 (-1,706.84)	4,214.85	4,213.04	(-)1.81	Withdrawal of provision of ₹1,706.84 lakh through reappropriation in March 2024 was attributed to non filling up of the vacant posts in various division and sub divisions offices.(NWR)
(xxx) 4701.80.796.33 IRG-66 Supply of Water to18 Villages of Valsad From Damanganga Project (Chichai Lift Irrigation Scheme) Himatnagar	O R	1,012.00 (-992.60)	19.40	19.40	0.00	Withdrawal of provision of ₹992.60 lakh through reappropriation in March 2024 was attributed to pending approval of modernisation of Sinchai Lift Irrigation scheme underthe head.(NWR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxi) 4701.80.796.43 IRG-59 Link Canal Ukai to Godha woer	O R	800.00 (-628.00)	172.00	172.00	0.00	Withdrawal of provision of ₹628.00 lakh through reappropriation in March 2024 was attributed to work was not carried out as per Original planning owing to cancellation of tender.(NWR)
(xxxii) 4701.80.796.45 IRG-67 Ukai Purna L.B. Canal	O R	1,000.00 (-839.51)	160.49	160.49	0.00	Withdrawal of provision of ₹839.51 lakh through reappropriation in March 2024 was attributed to non finalisation of design of L I Schemes based on canal.(NWR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxiii) 4702.00.796.02 Minor Irrigation	O R	32,377.59 (-6,067.32)	26,310.27	26,300.03	(-10.24)	Withdrawal of provision of ₹4,322.06 lakh through surrender and of ₹1,745.26 lakh through reappropriation in March 2024 was attributed to (i) the project planned work was not achieved due to delay in working approval from various central department authorities, (ii) planned work was suffered owing to land clearance issue with forest department (iii) delay in various approvals for the works of Kajavas, kalikankar and valsadi big check dams , hence work order was not given within stipulated time resulting in less progress in work and (iv) the proposals for construction of two big dams at Shangal village in Meghraj taluka of Aravalli district was under process. Reasons for the final saving of ₹10.24 lakh have not been intimated (August 2024)(NWR)
(xxxiv) 4702.00.796.90 Capital Assistance for irrigation Infrastructure Lift irrigation Schemes in Tribal Areas	O R	45,275.00 (-17,456.02)	27,818.98	27,818.97	(-0.01)	Withdrawal of provision of ₹17,456.02 lakh through reappropriation in March 2024 was attributed to (i) delay in approval process for the construction of the pipeline from the Balram reservior scheme, (ii) Hathmati Bhiloda taluka pipeline L I scheme was under survey level, (iii) delay in approval of tender process and (iv) grant was demanded as per actual progress of LIS work.(NWR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxv) 4860.04.796.01 COP-16- Share Capital contribution to Cooperative Sugar Factories	O R	560.00 (-560.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹560.00 lakh through surrender in March 2024 was attributed to non approval of two proposals owing to Administrative reasons.(AGR)
(xxxvi) 5054.03.796.01 RBD-2(A) State Highway	O R	1,60,664.00 (-1,12,085.51)	48,578.49	42,419.10	(-6,159.39)	Withdrawal of provision of ₹62,585.51 lakh through surrender and of ₹49,500.00 lakh through reappropriation in March 2024 was attributed to retirement, vacant posts and transfer of Staff.(RNB) Reasons for the final saving of ₹6,159.39 lakh have not been intimated (August 2024)
(xxxvii) 5452.80.796.01 Integrated Destination Development	O R	14,000.00 (-11,100.00)	2,900.00	2,900.00	0.00	Withdrawal of provision of ₹3,390.17 lakh through surrender and of ₹7,709.83 lakh through reappropriation in March 2024 was attributed to (i) cut imposed in the revised estimate and (ii) receipt of administrative approval of only of `5.00 crore during the year under the scheme.(IMD)

Grant No. 96 contd.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4202.01.796.53 Facilities should be provided for infrastructure of all the primary school in state under Samagra Shiksha (40% State)	O R	1,278.40 (+)241.04	1,519.44	1,519.44	0.00	Additional fund of ₹241.04 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant was released in proportion by the state Government.(EDU)
(ii) 4202.01.796.57 Elementary Education under PM SHRI (60% Central Share)	S R	1.00 (+)707.34	708.34	708.34	0.00	Additional fund of ₹707.34 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the scheme.(EDU)
(iii) 4202.01.796.58 Elementary Education under PM SHRI (40% State Share)	S R	1.00 (+)471.22	472.22	472.22	0.00	Additional fund of ₹471.22 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant was released in proportion by the State Government.(EDU)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 4202.01.796.65 Secondary Education under PM JANMAN- samagra shiksha (60% Central Share)	S R	1.00 (+)179.00	180.00	180.00	0.00	Additional fund of ₹179.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the scheme.(EDU)
(v) 4202.01.796.66 Secondary Education under PM JANMAN- samagra shiksha (40% State Share)	S R	1.00 (+)119.00	120.00	120.00	0.00	Additional fund of ₹119.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant was released in proportion by the State Government.(EDU)
(vi) 4210.03.796.49 Strengthening and up- gradation of Government Medical colleges for Increasing Post Graduate (PG) seats (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	60.00 (+)38.00	98.00	98.00	0.00	Additional fund of ₹38.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.(HEALTH)
(vii) 4210.03.796.50 Strengthening and up- gradation of Government Medical colleges for Increasing Post Graduate (40% State)	O R	40.00 (+)25.33	65.33	65.33	0.00	Additional fund of ₹25.33 lakh was made in March 2024 through reappropriation mainly due to expenditure increased excess because GOI released more grant so state govt. released more grant than the provision under CSS

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 4210.04.796.01 Strengthening drugs enforcement infrastructure facilities (60% Central Share)	S R	1.00 (+)114.00	115.00	114.03	(-)0.97	Additional fund of ₹114.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.(HEALTH)
(ix) 4210.04.796.02 Strengthening drugs enforcement infrastructure facilities (40% State Share)	S R	1.00 (+)76.00	77.00	76.02	(-)0.98	Additional fund of ₹76.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India according more grant was released in proportion by the State Government.(HEALTH)
(x) 4215.01.796.10 Augmentation in tap connectivity in Rural Areas	O R	500.00 (+)500.00	1,000.00	1,000.00	0.00	Additional fund of ₹500.00 lakh was made in March 2024 through reappropriation mainly due to increment in work by taking into account the demand for the pending works done by the pani samiti in the internal village improvement schemes.(NWR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xi) 4216.01.796.09 Residential Quarters for Judicial Officers (40% State)	O R	618.62 (-146.51)	472.11	931.62	(+459.51)	Withdrawal of provision of ₹146.51 lakh through surrender in March 2024 was attributed to time consuming procedure like land allotment, drawing, administrative approval, technical sanction, tender process etc.(RNB) Reasons for the final excess of ₹459.51 lakh have not been intimated (August 2024)
(xii) 4408.01.796.02 PDS-20 Construction of Godown	O R	300.00 0.00	300.00	600.00	(+300.00)	Reasons for the final excess of ₹300.00 lakh have not been intimated (August 2024)
(xiii) 4700.01.796.46 Improvement of Irrigation management through farmers partipation	O R	1,320.00 (+1,401.33)	2,721.33	2,721.32	(-)0.01	Additional fund of ₹1,401.33 lakh was made in March 2024 through reappropriation mainly due to closure of canal for 35 days in Tribal areas, taking into consideration the demands of farmers under participatory irrigation system, the work has been incurred against the original provision.(NWR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiv) 4700.01.796.47 IRG-34 Extention Renovation Modernisation	O R	7,105.00 (+)1,582.66	8,687.66	8,691.59	(+)3.93	Additional fund of ₹1,582.66 lakh was made in March 2024 through reappropriation mainly due to closure of canal for 35 days in Tribal areas, taking into consideration the demands of farmers under participatory irrigation system, the work has been incurred against the original provision.(NWR)
(xv) 4701.80.796.53 IRG-42 Improvement of Irrigation Management through Farmers participation	O R	237.00 (+)185.00	422.00	422.00	0.00	Additional fund of ₹185.00 lakh was made in March 2024 through reappropriation mainly due to excess expenditure than anticipated encouragement of irrigation co operative society owing to fulfilling of their demands , so works were carried out and more expenditure was incurred.(NWR)
(xvi) 4701.80.796.59 IRG-81 Panam High Level Canal	O R	500.00 (+)350.00	850.00	850.00	0.00	Additional fund of ₹350.00 lakh was made in March 2024 through reappropriation mainly due to (i) payment of land acquisition award of panam high level canel and (ii)payment of compensation to the farmesr was made as per the awards. (NWR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvii) 4701.80.796.60 IRG-64 Kadana Left Bank High Level Canal NABARD	O R	4,000.00 (+)1,899.00	5,899.00	5,899.00	0.00	Additional fund of ₹1,899.00 lakh was made in March 2024 through reappropriation mainly due to progress of the capital LI project and the progress achieved by the agency against the scheduled C was explecit.hence increase in expenditure.(NWR)
(xviii) 4701.80.796.61 Expansion, Renovation Moderation Improvement of existing Scheme	O R	1,784.00 (+)339.76	2,123.76	2,119.49	(-)4.27	Additional fund of ₹339.76 lakh was made in March 2024 through reappropriation mainly due to considering the demands of the farmers in the tribal areas of the raw canals and old structures during the construction periods of the canals, the repair and modernisation work of the raw canals as well as the structure work has been carried out. Therefore more expenses have been incurred agaist the original provision. Various medium irrigation works which were required to be carried out due to damages caused during the monsoon ad for repairing the same the representation was being received from the farmers/public, hence other than planned works. the additional works were carried out.(NWR)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xix) 4701.80.796.62 Tapi-Karjan river link- Pipeline Project	O R	17,500.00 (+)16,650.00	34,150.00	34,149.99	(-)0.01	Additional fund of ₹16,650.00 lakh was made in March 2024 through reappropriation mainly due to progress of work and advance planning of high tension line connections from DGVCL and GETCO for the four pumping stations within time period , hence excess expenditure incurred. (NWR)
(xx) 4702.00.796.04 Pradhan Mantri Krishi Sinchai Yojana, Har Khet Ko Pani - Ground Water Irrigation (60% Central)(60-40 Partially Centrally Sponsored Scheme)	S R	1.00 (+)1,208.00	1,209.00	1,209.00	0.00	Additional fund of ₹1,208.00 lakh was made in March 2024 through reappropriation mainly due to release of proportional grant of previous year in the current year owing to receipt of central share in the last day of the previous financial year.(NWR)
(xxi) 4801.06.796.03 PWR-10 Contribution to GUVNL for Electrification of Wells and Pumps paros in Tribal Areas	O R	27,545.00 (+)7,559.83	35,104.83	35,104.83	0.00	Additional fund of ₹7,559.83 lakh was made in March 2024 through reappropriation mainly due to process agriculture applications registered upto Sept 2023 under TASP scheme , Additional fund was proposed by the DISCOMs. Additional fund was proposed by GETCO for strengthening and upgradation of transmission network and to electrify 24 no. of mobile tower of BSNL , additional fund was proposed.(EPC)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxii) 5054.04.796.01 RBD-4 Road and Bridges	O R	19,500.00 (+)5,500.00	25,000.00	25,000.00	0.00	Additional fund of ₹5,500.00 lakh was made in March 2024 through reappropriation mainly due to (i)works carried out by the Department during the year were in good progress and (ii) sanction of additional work during the current year.(RNB)
(xxiii) 5054.04.796.02 Mukhya Mantri Gram Sadak Yojana	O R	63,000.00 (+)44,000.00	1,07,000.00	1,07,000.00	0.00	Additional fund of ₹44,000.00 lakh was made in March 2024 through reappropriation mainly due to (i)works carried out by the Department during the year were in good progress and (ii) sanction of additional work during the current year.(RNB)
(xxiv) 5055.00.796.01 Capital Contribution to Gujarat State Road Transport Corporation	O R	31,306.75 0.00	31,306.75	36,621.12	(+)5,314.37	Reasons for the final excess of ₹5,314.37 lakh have not been intimated (August 2024)
(xxv) 5452.80.104.01 TRS-37 Gujarat Pavitra yatratham vikas Bord	O R	1,000.00 (+)150.00	1,150.00	1,150.00	0.00	Additional fund of ₹150.00 lakh was made in March 2024 through reappropriation mainly due to the development work of the previous years incomplete projects was under progress in the current year. These incomepleted projects were completed in the current year 2023-24, hence the cost has increased.(IMD)

Grant No. 96 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvi) 7055.00.796.01 RTS-3 Loans to Gujarat State Road Transport Corporation	O R	3,338.30 0.00	3,338.30	4,173.64	(+) 835.34	Reasons for the final excess of ₹835.34 lakh have not been intimated (August 2024)

CAPITAL

Charged

9. In view of final saving of ₹ 17.35 lakh, the Original provision of ₹ 25.00 lakh could have been curtailed.

10. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4700.01.796.41 IRG-39 Karjan Irrigation Scheme	O R	25.00 (-) 17.35	7.65	7.65	0.00	Withdrawal of provision of ₹17.35 lakh through surrender in March 2024 was attributed to Land acquisition payment.(NWR)

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	8,29,284.66	7,09,081.56	1,20,203.10	14.49
2019-20	8,67,515.67	7,94,054.63	73,461.04	8.47
2020-21	9,11,045.87	7,60,175.15	1,50,870.72	16.56
2021-22	9,11,920.56	8,02,805.58	1,09,114.98	11.97
2022-23	11,89,503.24	10,44,096.86	1,45,406.38	12.22

Grant No. 96 conclud.

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	4,49,021.39	4,19,312.80	29,708.59	6.62
2019-20	5,30,529.72	4,12,173.32	1,18,356.40	22.31
2020-21	4,37,550.50	3,78,806.30	58,744.20	13.43
2021-22	4,67,391.05	4,28,556.31	38,834.74	8.31
2022-23	4,06,415.49	3,91,568.91	14,846.58	3.65

SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT

GRANT NO.: 97 SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		7,38,60				
Supplementary		0	7,38,60	6,59,44	(-79,16)	79,15

Notes and Comments

REVENUE

In view of the final saving of ₹79.16 lakh in the grant, the Original provision of ₹ 738.60 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2251.00.090.01 Sports, Youth and Cultural Activities Department	O R	420.47 (-92.33)	328.14	328.14	0.00	Withdrawal of provision of ₹78.15 lakh through surrender and of ₹14.18 lakh through reappropriation in March 2024 was attributed to non filling up of 20 vacant posts.(i.e. class I-03, class II-03 and class III-14)

GRANT NO.: 98 YOUTH SERVICES AND CULTURAL ACTIVITIES

(Major Head : 2070 - Other Administrative Services, 2202 - General Education, 2204 - Sports and Youth Services, 2205 - Art and Culture, 4202 - Capital Outlay on Education, Sports, Art and Culture)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		3,62,10,88				
Supplementary		3,49,33,01	7,11,43,89	7,09,66,63	(-)1,77,26	13

CAPITAL

Voted

Original		81,71,49				
Supplementary		43,85,51	1,25,57,00	1,05,57,00	(-)20,00,00	2,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 177.26 lakh in the grant only 0.13 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹177.13 lakh. In view of the final saving, the Supplementary provision of ₹ 3,4933.01 lakh obtained in February 2024 could have been curtailed.

CAPITAL

2. Though there was an ultimate saving of ₹ 2,000.00 lakh in the grant; only ₹ 2.00 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 1,998.00 lakh. In view of the final saving, the supplementary provision of ₹ 4,385.51 lakh obtained in February 2024 could have been curtailed.

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4202.04.105.01 Capital work related to public libraries and other works	S	2,000.00	2,000.00	0.00	(-)2,000.00	Reasons for the final saving of ₹2,000.00 lakh have not been intimated (August 2024)

**GRANT NO.: 99 OTHER EXPENDITURE PERTAINING TO SPORTS, YOUTH AND CULTURAL
ACTIVITIES DEPARTMENT**

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

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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CAPITAL

Voted

Original		2,00				
Supplementary		0	2,00	0	(-)2,00	2,00

Notes and Comments

Entire voted grant of ₹ 2.00 lakh remained unutilized during the year.

URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

GRANT NO.: 100 URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		9,91,06				
Supplementary		0	9,91,06	5,79,51	(-)4,11,55	4,11,55

Notes and Comments

REVENUE

In view of final saving of ₹ 411.55 lakh, the Original provision of ₹ 991.06 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2251.00.090.01 Urban Development and Urban Housing Department	O R	991.06 (-)411.55	579.51	579.51	0.00	Withdrawal of provision of ₹411.55 lakh through surrender in March 2024 was attributed to (i) non filling up of posts of 3 IAS, 5 Under Secretary, 2 Section Officers and 12 Office Assistant for a period, (ii) filling of 15 post of Deputy Section Officer with fix pay and (iii) pending construction work for renovation of seminar hall.

GRANT NO.: 101 URBAN HOUSING**(Major Head : 2049 - Interest Payments, 2216 - Housing)**

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		8,32,94,17				
Supplementary		0	8,32,94,17	8,57,21,44	(+)24,27,27	0

Charged

Original		1,96,13,91				
Supplementary		34,12,22	2,30,26,13	2,30,25,63	(-)50	50

Notes and Comments

REVENUE

The expenditure exceeded the grant by ₹2,427.27 lakh (₹ 24,27,27,261.00/-), the excess requires regularization.

2. Excess over the voted grant occurred mainly under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2216.02.103.05 Assistance to Gujarat Housing Board for houses to provide various amenities like Community hall, children play area Kridangan etc.in Gujarat Housing Boards old colonies	O R	50.00 (+)30.00	80.00	80.00	0.00	Additional fund of ₹30.00 lakh was made in March 2024 through reappropriation mainly due to increase in expenditure as per actual work done in various schemes across Gujarat State of GHB.
(ii) 2216.02.190.19 HSG- Trunk infrastructure facilities for new housing colonies	O R	160.00 (+)150.00	310.00	310.00	0.00	Additional fund of ₹150.00 lakh was made in March 2024 through reappropriation mainly due to increase in expenditure in Tarsamiya, Bhavnagar, Phase V project to complete the remaining work of the project.

Grant No. 101 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2216.02.191.06 Assistance to Municipal Corporations for Additional State Assistance under Housing for All	O R	7,250.00 (+239.99)	7,489.99	8,989.99	(+)1,500.00	Additional fund of ₹239.99 lakh was made in March 2024 through reappropriation mainly due to more receipt of central share from the Government of India so, the corresponding matching share could be utilized in that proportion. Reasons for the final excess of ₹1,500.00 lakh have not been intimated (August 2024)
(iv) 2216.02.191.07 Assistance to Municipal Corporations under Pradhan Mantri Awas Yojana (Urban) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	18,600.00 (+)86.88	18,686.88	18,814.15	(+)127.27	Additional fund of ₹86.88 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme. Reasons for the final excess of ₹127.27 lakh have not been intimated (August 2024)
(v) 2216.02.192.04 Assistance to Municipalities for Additional State Assistance under Housing for All	O R	6,000.00 (+)500.00	6,500.00	7,000.00	(+)500.00	Additional fund of ₹500.00 lakh was made in March 2024 through reappropriation mainly due to more receipt of central share from the Government of India so, the corresponding matching share could be utilized in that proportion. Reasons for the final excess of ₹500.00 lakh have not been intimated (August 2024)

Grant No. 101 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2216.02.192.05 Assistance to Municipalities under Pradhan Mantri Awas Yojana (Urban) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	17,300.00 (+)51.15	17,351.15	17,451.15	(+)100.00	Additional fund of ₹51.15 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme. Reasons for the final excess of ₹100.00 lakh have not been intimated (August 2024)
(vii) 2216.02.193.05 Assistance to Urban/Area Development Authorities for Additional State Assistance under Housing for All	O R	1,200.00 (+)88.00	1,288.00	1,488.00	(+)200.00	Additional fund of ₹88.00 lakh was made in March 2024 through reappropriation mainly due to more receipt of central share from the Government of India so, the corresponding matching share could be utilized in that proportion. Reasons for the final excess of ₹200.00 lakh have not been intimated (August 2024)

3. Excess mentioned in note-above was partly counter balanced by saving under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2216.02.103.01 HSG- -Waste water management under New Projects of Gujarat Housing Board	O R	155.00 (-)77.00	78.00	78.00	0.00	Withdrawal of provision of ₹77.00 lakh through reappropriation in March 2024 was attributed to non execution of some of the projects under the scheme like 264 LIG Gota, Ahmedabad and Hathijan, Phase-6.

Grant No. 101 concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2216.02.103.02 HSG- Acquisition of land for Mukhya Mantri Gruh Yojana	O R	1,200.00 (-595.50)	604.50	604.50	0.00	Withdrawal of provision of ₹595.50 lakh through reappropriation in March 2024 was attributed to (i) non completion of process of land acquisition at Vareli, Surat and (ii) no new housing project implemented under MMGY in the year 2023-24.
(iii) 2216.80.001.04 HSG-64 New Setup and other necessary setup for housing	O R	82.25 (-35.90)	46.35	46.35	0.00	Withdrawal of provision of ₹35.90 lakh through reappropriation in March 2024 was attributed to non filling up of the vacant posts of 1- Under Secretary, 1-Deputy Section Officer and 1- Office Assistant.

GRANT NO.: 102 URBAN DEVELOPMENT

(Major Head : 2215 - Water Supply and Sanitation, 2217 - Urban Development, 3435 - Ecology and Environment, 3475 - Other General Economic Services, 4217 - Capital Outlay on Urban Development, 6217 - Loans for Urban Development)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	73,57,40,28				
Supplementary	9,53,69,65	83,11,09,93	73,80,80,74	(-)9,30,29,19	8,97,17,66

CAPITAL

Voted

Original	77,84,57,90				
Supplementary	2,38,34,51	80,22,92,41	78,27,78,34	(-)1,95,14,07	3,92,07

Notes and Comments

REVENUE

Voted

Though there was an ultimate saving of ₹ 93,029.19 lakh in the grant; only ₹ 89,717.66 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 3,311.53 lakh. In view of the final saving, the Original provision of ₹ 95,369.65 lakh could have been curtailed.

2. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(1) 2215.02.105.04 Grant in aid to Municipal Corporations under Swachh Bharat Mission (Urban) (60%Central)(60-40 Partially Centrally Sponsored Scheme)	O R	5,700.00 (-)1,012.00	4,688.00	4,688.00	0.00	Withdrawal of provision of ₹1,012.00 lakh through surrender in March 2024 was attributed to non approval of project cost of SWM plants by the Government of India.

Grant No. 102 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2215.02.105.05 Grant in aid to Municipal Corporations under Swachh Bharat Mission (Urban) (40% State)	O R	3,800.00 (-674.50)	3,125.50	3,125.50	0.00	Withdrawal of provision of ₹674.50 lakh through surrender in March 2024 was attributed to non approval of project cost of SWM plants by the Government of India.
(iii) 2217.03.001.02 UDP-26 Preparation of Regional Plan, Development Plan and Town planning Scheme	O R	569.45 (-120.54)	448.91	448.89	(-)0.02	Withdrawal of provision of ₹120.54 lakh through surrender in March 2024 was attributed to non filling up of vacant posts of Class I&II- 5 and Class III-37.
(iv) 2217.03.001.04 UDP-1 Development and Implementation of Perspective Urban Planning	O R	3,593.88 (-1,923.87)	1,670.01	1,666.58	(-)3.43	Withdrawal of provision of ₹1,923.87 lakh through surrender in March 2024 was attributed to non filling up of vacant posts of Class I&II- 31 and Class III-8.
(v) 2217.03.001.05 UDP-83 Directorate of Fire Services	O S R	1,388.21 926.79 (-264.44)	2,050.56	2,050.64	(+)0.08	Withdrawal of provision of ₹264.44 lakh through surrender in March 2024 was attributed to (i) non filling up of vacant posts of Directorate office, Training centre, Regional Fire offices, 32-Divisional offices of Municipalities and outsourcing posts and (ii) non allotment of office space for Ahmedabad Regional office.

Grant No. 102 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2217.03.190.10 Grant in aid to GMRC Company for Operation and Maintenance	O R	10,000.00 (-),250.00	8,750.00	8,750.00	0.00	Withdrawal of provision of ₹1,250.00 lakh through surrender in March 2024 was attributed to partial operation of 2nd phase of metro project.
(vii) 2217.03.192.07 UDP-88 Grant-in-aid to Municipalities under Swarnim Jayanti Mukhya Mantri Shaheri Vikas Yojana	O S R	9,985.02 2,916.98 (-),3,299.46	9,602.54	6,495.51	(-),3,107.03	Withdrawal of provision of ₹3,299.46 lakh through surrender in March 2024 was attributed to receipt of less proposals from the Urban Local Bodies. Reasons for the final saving of ₹3,107.03 lakh have not been intimated (August 2024)
(viii) 2217.03.192.15 UDP-6-Good Governance Initiative	O R	200.00 (-),50.00	150.00	150.00	0.00	Withdrawal of provision of ₹50.00 lakh through surrender in March 2024 was attributed to less trainee officers and Class-III employees.
(ix) 2217.03.192.20 Smart Cities Mission (50% Central)(50-50 Partially Centrally Sponsored Scheme)	O R	9,800.00 (-),2,450.00	7,350.00	7,350.00	0.00	Withdrawal of provision of ₹2,450.00 lakh through surrender in March 2024 was attributed to release of less grant from the Government of India under the Scheme.

Grant No. 102 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2217.03.192.21 Smart Cities Mission (50% State)	O R	9,800.00 (-2,450.00)	7,350.00	7,350.00	0.00	Withdrawal of provision of ₹2,450.00 lakh through surrender in March 2024 was attributed to less receipt of central share from the Government of India so, the corresponding matching share could be utilized in that proportion.
(xi) 2217.03.192.24 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation 2.0 (AMRUT 2.0) (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	44,729.04 (-33,935.55)	10,793.49	10,793.49	0.00	Withdrawal of provision of ₹14,732.67 lakh through surrender and of ₹19,202.88 lakh through reappropriation in March 2024 was attributed to release of less grant from the Government of India under the Scheme.
(xii) 2217.03.192.25 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation 2.0 (AMRUT 2.0) (40% State)	O R	29,826.51 (-9,021.38)	20,805.13	20,805.13	0.00	Withdrawal of provision of ₹9,021.38 lakh through surrender in March 2024 was attributed to less receipt of central share from the Government of India so, the corresponding matching share could be utilized in that proportion.
(xiii) 2217.03.193.03 UDP-91 Grant-in-aid to Urban/Area Development Authorities under Swarnim Jayanti Mukhya Mantri Shaheri Vikas Yojana	O R	300.00 (-300.00)	0.00	0.00	0.00	Withdrawal of entire provision of ₹300.00 lakh through surrender in March 2024 was attributed to receipt of nil proposals from the Urban/area Development Authorities under the Scheme.

Grant No. 102 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiv) 2217.80.001.01 Commissioner, Municipalities Administration	O R	476.98 (-205.22)	271.76	271.76	0.00	Withdrawal of provision of ₹205.22 lakh through surrender in March 2024 was attributed to (i) non filling up of the vacant posts which was sanctioned in new matter at that office and (ii) non purchase of 13-computers, printers(multifunction) and M.S. Office owing to administrative reasons.
(xv) 2217.80.001.03 Offices of the Regional Commissioner, Municipalities	O R	1,860.68 (-425.67)	1,435.01	1,434.00	(-1.01)	Withdrawal of provision of ₹425.67 lakh through surrender in March 2024 was attributed to (i) non payment of office rent owing to non receipt of approval from UDD and (ii) non filling up of the vacant posts of Accountants.
(xvi) 2217.80.191.04 UDP-15-Upgradation of Standards of Administration recommended by Central Finance Commission.	O S R	70,278.65 29,721.35 (-46,570.70)	53,429.30	53,429.30	0.00	Withdrawal of provision of ₹46,570.70 lakh through surrender in March 2024 was attributed to release of less grant from the Government of India under the Scheme.
(xvii) 3475.00.108.08 Establishment Expenditure of Sachivalaya under National Urban Livelihood Mission	O R	92.26 (-41.97)	50.29	50.29	0.00	Withdrawal of provision of ₹41.97 lakh through surrender in March 2024 was attributed to (i) non filling up of the vacant posts of Class I employees and (ii) recovery of Leave without Pay (LWP).

Grant No. 102 contd.

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

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2217.03.190.11 Assistance to Gujarat Urban Development Mission for Administrative and Other Expenditure	O R	200.00 (+)50.00	250.00	250.00	0.00	Additional fund of ₹50.00 lakh was made in March 2024 through reappropriation mainly due to requirement of more funds for payment of salary to newly appointed outsource officers.
(ii) 2217.03.191.67 Smart Cities Mission - Gandhinagar Smart City - (50% Central Share)(50-50 Partially Centrally Sponsored Scheme)	O R	4,700.00 (+)5,100.00	9,800.00	9,800.00	0.00	Additional fund of ₹5,100.00 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India.
(iii) 2217.03.191.68 Smart Cities Mission - Gandhinagar Smart City - (50% State Share)	O R	4,900.00 (+)4,900.00	9,800.00	9,800.00	0.00	Withdrawal of entire provision of ₹4,900.00 lakh through surrender in March 2024 was attributed to more receipt of central share from the Government of India so, the corresponding matching share could be utilized in that proportion.
(iv) 2217.03.191.79 Smart Cities Mission - Rajkot Smart City - (50% Central Share)(50-50 Partially Centrally Sponsored Scheme)	O R	7,300.00 (+)2,500.00	9,800.00	9,800.00	0.00	Additional fund of ₹2,500.00 lakh was made in March 2024 through reappropriation mainly due to more receipt of central share from the Government of India so, the corresponding matching share could be utilized in that proportion.

Grant No. 102 contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2217.03.191.80 Smart Cities Mission - Rajkot Smart City - (25% State Share)	O R	3,650.00 (+)1,250.00	4,900.00	4,900.00	0.00	Additional fund of ₹1,250.00 lakh was made in March 2024 through reappropriation mainly due to more receipt of central share from the Government of India so, the corresponding matching share could be utilized in that proportion.
(vi) 3435.04.101.03 National River Conservation Plan (40% State)	O S R	5,934.98 6,208.62 (+)2,435.63	14,579.23	14,579.23	0.00	Additional fund of ₹2,435.63 lakh was made in March 2024 through reappropriation mainly due to more receipt of central share from the Government of India so, the corresponding matching share could be utilized in that proportion.
(vii) 3475.00.108.06 National Urban Livelihood Mission (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	2,945.00 (+)919.24	3,864.24	3,864.24	0.00	Additional fund of ₹919.24 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.
(viii) 3475.00.108.07 National Urban Livelihood Mission (40% State)	O R	1,963.00 (+)613.16	2,576.16	2,576.16	0.00	Additional fund of ₹613.16 lakh was made in March 2024 through reappropriation mainly due to release of more grant by the Government of India accordingly more grant was released in proportion by the State Government.

Grant No. 102 concld.

CAPITAL

4. Though there was an ultimate saving of ₹19,514.07 lakh in the grant, only ₹ 392.07 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹19,122.00 lakh. In view of the final saving, the Supplementary provision obtained in February 2024 could have been curtailed.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	9,34,962.02	8,67,792.31	67,169.71	7.18
2019-20	10,34,539.92	10,32,729.25	1,810.67	0.18
2020-21	9,66,611.43	8,01,899.15	1,64,712.28	17.04
2021-22	9,65,632.31	8,44,710.46	1,20,921.85	12.52
2022-23	11,89,171.31	10,94,919.82	94,251.49	7.93

GRANT NO.: 103 COMPENSATION, ASSIGNMENT AND TAX COLLECTION CHARGES**(Major Head : 2202 - General Education, 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)**

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		2,75,20,00				
Supplementary		1,59,00,00	4,34,20,00	4,22,20,00	(-)12,00,00	0

Charged

Original		30,00,00				
Supplementary		0	30,00,00	30,00,00	0	0

Notes and Comments

Though there was an ultimate saving of ₹ 1,200.00 lakh in the grant, no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the Supplementary provision of ₹ 15,900.00 lakh could have been curtailed.

GRANT NO.: 104 OTHER EXPENDITURE PERTAINING TO URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

(Major Head : 2235 - Social Security and Welfare)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		65,71			
Supplementary		0	65,71	35,13	(-)30,58
					30,58

Notes and Comments

REVENUE

In view of final saving of ₹ 30.58 lakh, the Original provision of ₹ 65.71 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2235.02.800.01 Urban Community Development Project	O R	65.71 (-)30.58	35.13	35.13	0.00	Withdrawal of provision of ₹30.58 lakh through surrender in March 2024 was attributed to non-filling up of the post of Deputy Commissioner(Project) and non-submission of proposals by 8 Municipal corporation and 8 Municipalities under Urban Community Development Project.

WOMEN AND CHILD DEVELOPMENT DEPARTMENT

GRANT NO.: 105 WOMEN AND CHILD DEVELOPMENT DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		4,79,40				
Supplementary		0	4,79,40	4,44,93	(-)34,47	34,48

Notes and Comments

In view of the final saving of ₹ 34.47 lakh in the grant, the Original provision of ₹479.40 lakh could have been curtailed.

GRANT NO.: 106 OTHER EXPENDITURE PERTAINING TO WOMEN AND CHILD DEVELOPMENT DEPARTMENT

(Major Head : 2049 - Interest Payments, 2235 - Social Security and Welfare, 2236 - Nutrition, 4235 - Capital Outlay on Social Security and Welfare, 4236 - Capital Outlay on Nutrition, 7610 - Loans to Government Servants, etc.)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		42,92,52,90				
Supplementary		10,27,51,52	53,20,04,42	52,12,46,98	(-)1,07,57,44	1,07,71,11

Charged

Original		90,00				
Supplementary		4,76	94,76	94,76	0	0

CAPITAL

Voted

Original		1,82,33,08				
Supplementary		14,61,43	1,96,94,51	1,86,65,36	(-)10,29,15	10,29,15

Notes and Comments

REVENUE

Fund amounting to ₹ 10,771.11 lakh were surrendered from the grant in March 2024, the saving ultimately worked out to only ₹10,757.44 lakh, resulting in less surrender to the extent of ₹13.67 lakh . In view of the final saving , the Supplementary provision of ₹ 1,02,751.52 lakh obtained in February 2024 could have been curtailed.

CAPITAL

Voted

2. In view of final saving of ₹ 1,029.15 lakh, the Supplementary provision of ₹ 1,461.43 lakh obtained in February 2024 could have been curtailed.

Grant No. 106 conclud.

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4236.02.800.08 NTR-9, Repairing of Anganwadi (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O S R	1,374.74 437.77 (-765.29)	1,047.22	1,047.22	0.00	Withdrawal of provision of ₹765.29 lakh through surrender in March 2024 was attributed to receipt of less grant from the Government of India under the Scheme.
(ii) 4236.02.800.09 NTR-9, Repairing of Anganwadi (40% State)	O S R	916.49 40.51 (-258.86)	698.14	698.14	0.00	Withdrawal of provision of ₹258.86 lakh through surrender in March 2024 was attributed to release of less grant by the Government of India accordingly matching proportional share was released by the State Government.

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	2,23,112.03	1,39,764.94	83,347.09	37.36
2019-20	2,29,907.90	1,99,035.07	30,872.83	13.43
2020-21	3,22,740.28	3,15,458.52	7,281.76	2.26
2021-22	3,66,924.67	3,47,351.35	19,573.32	5.33
2022-23	4,48,460.44	3,66,216.29	82,244.15	18.34

CLIMATE CHANGE DEPARTMENT

GRANT NO.: 107 CLIMATE CHANGE DEPARTMENT

(Major Head : 3451 - Secretariat-Economic Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original		1,94,12				
Supplementary		0	1,94,12	1,53,49	(-)40,63	40,36

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 40.63 lakh in the grant; only ₹ 40.36 lakh were surrendered from the grant in March 2024, resulting in less surrender. In view of the final saving of ₹ 40.63 lakh, the Original provision of ₹194.12 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3451.00.090.01 Climate Change Department	O R	194.12 (-)40.36	153.76	153.49	(-)0.27	Withdrawal of provision of ₹40.36 lakh through surrender in March 2024 was attributed to (i) completion of contract of the outsourcing stenographer and pending finalisation of new tender process for the same, (ii) non completion of process for which tender for recruitment of Technical Advisor was floated, (iii) ₹9.23 lakh has been utilised from approved ₹12.00 lakh for new staff car and (iv) ₹5.13 lakh has been used against the provision of ₹20.00 lakh for purchase of IT Hardware/Software.

GRANT NO.: 108 OTHER EXPENDITURE PERTAINING TO CLIMATE CHANGE DEPARTMENT**(Major Head : 2810 - New and Renewable Energy, 3435 - Ecology and Environment)**

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2024 (₹ in thousands)
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REVENUE

Voted

Original	8,75,50,00				
Supplementary	0	8,75,50,00	2,81,61,75	(-)5,93,88,25	5,63,65,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 59,388.25 lakh in the grant; only ₹ 56,365.00 lakh were surrendered from the grant in March 2024, resulting in less surrender to the extent of ₹ 3,023.25 lakh. In view of the final saving , the Original provision of ₹ 87,550.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2810.00.800.01 (CLC-5) Assistance to GEDA for Renewable Energy	O R	3,875.00 0.00	3,875.00	2,866.75	(-)1,008.25	Reasons for the final saving of ₹1,008.25 lakh have not been intimated (August 2024)
(ii) 3435.03.102.02 (CLC-2) Climate Change Impact Studies & Related Projects Trust Fund	O R	2,056.00 0.00	2,056.00	978.00	(-)1,078.00	Reasons for the final saving of ₹1,078.00 lakh have not been intimated (August 2024)
(iii) 3435.03.102.03 (CLC-3) Information Communication & Training	O R	625.00 0.00	625.00	500.00	(-)125.00	Reasons for the final saving of ₹125.00 lakh have not been intimated (August 2024)

Grant No. 108 conold.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 3435.03.102.04 (CLC-4) Green Solar Projects	O R	80,894.00 (-56,365.00)	24,529.00	23,717.00	(-812.00)	Withdrawal of provision of ₹56,365.00 lakh through surrender in March 2024 was attributed to non release of 3rd installment of grant. Reasons for the final saving of ₹812.00 lakh have not been intimated (August 2024)

PERSISTENT SAVING

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

Year	Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2018-19	10,110.00	7,513.50	2,596.50	25.68
2019-20	1,04,608.61	18,672.57	85,936.04	82.15
2020-21	95,182.12	60,719.29	34,462.83	36.21
2021-22	85,431.35	66,070.28	19,361.07	22.66
2022-23	87,046.64	46,507.00	40,539.64	46.57

APPENDIX-I*(Referred to in the Summary of Appropriation Accounts)**Expenditure met out of advances from the Contingency Fund obtained during 2023-24 but not recouped to the Fund till the close of the year.*

Major Head of Account	Number of grant/ appropriation	Expenditure		Number and date of sanction
		Voted	Charged	
(₹ in thousands)				

-----Nil-----

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2023-24.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
2 Agriculture				
Revenue - Voted	0	11,30	0	11,30
4 Animal Husbandary				
Revenue - Voted	0	40,93	0	40,93
5 Co-operation				
Revenue - Voted	0	6	0	6
Capital - Voted	0	8,09	0	8,09
6 Fisheries				
Revenue - Voted	0	2,91	0	2,91
Capital - Voted	0	94,97	0	94,97
9 Education				
Revenue - Voted	30,00,00	30,79,38	0	79,38
12 Tax collection charges(Energy and Petro-Chemicals Department)				
Revenue - Voted	0	2	0	2
16 Tax Collection Charges(Finance Department)				
Revenue - Voted	5,00,00	2,61	4,97,39	0
17 Treasury and Accounts Administration.				
Revenue - Voted	0	1,01	0	1,01
18 Pension and other Retirement Benefits				
Revenue - Voted	0	3,09,99	0	3,09,99
19 Other expenditure pertaining to Finance Department				
Revenue - Voted	80,09,51	74,25,05	5,84,46	0
20 Repayment of Debt pertaining to Finance Department and its Servicing				
Revenue - Charged	0	23	0	23
21 Food Civil Supplies and Consumer Affairs Department				
Revenue - Voted	0	63	0	63
22 Civil Supplies				
Revenue - Voted	0	1,20	0	1,20
23 Food				
Revenue - Voted	0	78	0	78

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2023-24.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
26 Forest				
Revenue - Voted	2,02,00,00	2,26,76,37	0	24,76,37
31 Elections				
Revenue - Voted	0	33,20	0	33,20
33 General Administration Department				
Revenue - Voted	0	1,13	0	1,13
35 Other Expenditure pertaining to General Administration Department				
Capital - Voted	0	84,50	0	84,50
39 Medical and Public Health				
Revenue - Voted	0	99,93	0	99,93
40 Family Welfare				
Revenue - Voted	0	2,36	0	2,36
43 Police				
Revenue - Voted	0	18,16	0	18,16
44 Jails				
Revenue - Voted	0	3,99	0	3,99
45 State Excise				
Revenue - Voted	0	0	0	0
46 Other Expenditure pertaining to Home Department				
Revenue - Voted	0	1,63	0	1,63
48 Stationery and Printing				
Revenue - Voted	3,05,83	92,17	2,13,66	0
49 Industries				
Revenue - Voted	0	29,77	0	29,77
Capital - Voted	0	3,10	0	3,10
50 Mines and Minerals				
Revenue - Voted	0	41	0	41
54 Information and Publicity				
Revenue - Voted	0	22	0	22
55 Other Expenditure pertaining to Information and Broadcasting Department				
Revenue - Voted	0	2,50	0	2,50

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2023-24.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
57 Labour and Employment				
Revenue - Voted	0	8,99	0	8,99
Capital - Voted	0	35	0	35
60 Administration of Justice				
Revenue - Voted	0	1,46	0	1,46
61 Other Expenditure pertaining to Legal Department				
Revenue - Voted	0	20,27	0	20,27
65 Narmada Development Scheme				
Capital - Voted	1,85,43,68	62,82,63	1,22,61,05	0
Capital - Charged	0	0	0	0
66 Irrigation and Soil Conservation				
Revenue - Voted	0	1,06,63	0	1,06,63
Capital - Voted	0	67,82	0	67,82
70 Community Development				
Revenue - Voted	0	43,16	0	43,16
72 Compensations and Assignments				
Revenue - Voted	35,00	5,21	29,79	0
74 Transport				
Revenue - Voted	0	33,72	0	33,72
77 Tax Collection Charges (Revenue Department)				
Revenue - Voted	0	2,67	0	2,67
78 District Administration				
Revenue - Voted	0	13,35	0	13,35
79 Relief on Account of Natural Calamities				
Revenue - Voted	19,46,00,00	10,51,21,67	8,94,78,33	0
Capital - Voted	0	2,86,61,94	0	2,86,61,94
80 Dangs District				
Revenue - Voted	0	2	0	2
81 Compensations and Assignments				
Revenue - Voted	0	31	0	31

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2023-24.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
83 Roads and Buildings Department				
Revenue - Voted	4,22,42	4,34,57	0	12,15
84 Non-Residential Buildings				
Revenue - Voted	2,74,12,02	2,63,22,39	10,89,63	0
Capital - Voted	0	2,83	0	2,83
85 Residential Buildings				
Revenue - Voted	25,49,95	17,58,33	7,91,62	0
86 Roads and Bridges				
Revenue - Voted	9,66,38,06	3,42,83,35	6,23,54,71	0
Capital - Voted	7,25,29,00	73,96,94	6,51,32,06	0
90 Other Expenditure pertaining to Science and Technology Department				
Capital - Voted	0	0	0	0
92 Social security and welfare				
Revenue - Voted	0	6,90,53	0	6,90,53
93 Welfare of Scheduled Tribes				
Revenue - Voted	0	40,64	0	40,64
95 Scheduled Castes Sub Plan				
Revenue - Voted	0	1,45,39	0	1,45,39
Capital - Voted	0	7,76	0	7,76
96 Tribal Area Sub Plan				
Revenue - Voted	0	1,79,28	0	1,79,28
Capital - Voted	0	12,98	0	12,98
98 Youth Services and Cultural Activities				
Revenue - Voted	0	1,48	0	1,48
102 Urban Development				
Revenue - Voted	0	54	0	54

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2023-24.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
(₹ in thousand)				
106 Other Expenditure pertaining to Women and Child Development Department				
Revenue - Voted	0	84	0	84
GRAND TOTAL				
Revenue - Voted	35,36,72,79	20,30,52,51	15,50,39,59	44,19,31
Revenue - Charged	0	23	0	23
Capital - Voted	9,10,72,68	4,26,23,91	7,73,93,11	2,89,44,34
Capital - Charged	0	0	0	0

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