



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

# Appropriation Accounts 2024-25



Government of Tripura



# **Appropriation Accounts**

**2024-25**

**Government of Tripura**



**Appropriation Accounts  
2024-25  
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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tripura for the year 2024-25 presents the accounts of sums expended in the year ended 31 March 2025 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts:-

"O" stands for original grant or appropriation.

"S" stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

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

## SAVING

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

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

## EXCESS

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

Original provision and Supplementary Grant are only taken for comments.

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25**

**GOVERNMENT OF TRIPURA**

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>( ₹ in thousand )</b>								

1	Parliamentary Affairs								
	Voted	36,18,38	1,06,70	30,05,15	1,06,48	6,13,23	22	...	...
	Charged	68,00	...	59,53	...	8,47	...	...	...
2	Governor's Secretariat								
	Charged	8,66,63	...	7,41,93	...	1,24,70	...	...	...
3	General Administration (S.A.)								
	Voted	97,76,62	28,00,00	83,41,93	6,55,37	14,34,69	21,44,63	...	...
4	Election								
	Voted	1,67,27,52	1,00,00	1,54,52,54	15,00	12,74,98	85,00	...	...
5	Law								
	Voted	2,06,06,91	20,95,23	1,70,66,43	10,54,67	35,40,48	10,40,56	...	...
6	Revenue								
	Voted	5,08,54,07	1,49,89,23	4,59,78,56	93,79,45	48,75,51	56,09,78	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25- Contd.**

Number and Name of Grant Voted/ or Appropriation Charged  (1)	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>( ₹ in thousand )</b>								

7	General Administration (AR)								
	Voted	4,22,60	...	3,33,14	...	89,46	...	...	...
8	General Administration (P&T)								
	Voted	4,96,40	11,00,00	3,29,12	10,00,00	1,67,28	1,00,00	...	...
	Charged	7,43,54	...	6,54,64	...	88,90	...	...	...
9	Economics and Statistics								
	Voted	13,54,00	7,28,00	10,86,93	...	2,67,07	7,28,00	...	...
10	Home (Police)								
	Voted	21,47,11,01	15,74,26	17,79,76,58	9,25,06	3,67,34,43	6,49,20	...	...
11	Transport								
	Voted	32,64,85	60,48,14	26,23,82	36,46,99	6,41,03	24,01,15	...	...
12	Co-operation								
	Voted	31,31,55	7,27,96	30,32,35	5,17,72	99,20	2,10,24	...	...
	Charged	1,51,00	6,73,00	67,51	5,75,03	83,49	97,97	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25 - Contd.**

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>( ₹ in thousand )</b>									
13 Public Works (R&B)									
	Voted	9,33,22,99	20,59,29,96	8,51,20,58	11,71,98,68	82,02,41	8,87,31,28	...	...
	Charged	3,19	75,00	3,19	75,00	...	...	...	...
14 Power									
	Voted	2,26,48,69	9,03,00,00	1,56,40,92	5,05,20,28	70,07,77	3,97,79,72	...	...
15 Public Works (WR)									
	Voted	1,39,85,27	2,28,99,00	1,25,30,62	1,04,73,05	14,54,65	1,24,25,95	...	...
16 Health Services									
	Voted	5,02,67,34	1,78,42,20	4,55,81,91	24,02,96	46,85,43	1,54,39,24	...	...
17 Information & Cultural Affairs									
	Voted	72,26,29	3,61,00	64,97,75	3,60,90	7,28,54	10	...	...
18 General Administration (Political)									
	Voted	8,94,52	...	4,98,50	...	3,96,02	...	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25 - Contd.**

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
( ₹ in thousand )									
19 Tribal Welfare									
	Voted	10,11,77,27	4,64,76,88	8,24,46,16	3,65,41,39	1,87,31,11	99,35,49	...	...
20 Welfare of SC									
	Voted	1,19,65,34	60,06,00	24,05,20	26,96,71	95,60,14	33,09,29	...	...
21 Food, Civil Supplies & Consumer Affairs									
	Voted	2,41,70,15	1,69,20	1,78,87,03	74,96	62,83,12	94,24	...	...
22 Relief & Rehabilitation									
	Voted	1,28,01,98	...	21,90,36	...	1,06,11,62	...	...	...
23 Panchayats									
	Voted	6,76,19,60	18,88,16	6,38,85,64	9,55,03	37,33,96	9,33,13	...	...
24 Industries & Commerce									
	Voted	1,14,26,41	2,39,29,00	1,03,14,11	1,48,43,74	11,12,30	90,85,26	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25 - Contd.**

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
( ₹ in thousand )								

25 Industries & Commerce (H. H. & Sericulture)	Voted	29,32,58	13,00,00	26,12,04	12,10,00	3,20,54	90,00	...	...
26 Fisheries	Voted	1,03,04,38	73,03,01	88,20,61	26,92,18	14,83,77	46,10,83	...	...
27 Agriculture and Farmers Welfare	Voted	4,91,97,09	1,24,65,59	3,63,18,41	81,61,08	1,28,78,68	43,04,51	...	...
28 Horticulture & Soil Conservation	Voted	1,72,25,17	19,70,00	1,43,14,40	16,39,83	29,10,77	3,30,17	...	...
29 Animal Resource Development	Voted	1,66,44,22	36,48,61	1,43,23,91	29,75,22	23,20,31	6,73,39	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2024-25 - Contd.									
Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
( ₹ in thousand )									
30 Forest	Voted	2,57,70,53	4,23,39,00	1,77,02,07	1,15,47,62	80,68,46	3,07,91,38	...	...
	Charged	33,15,19	...	33,15,18	...	1	...	...	...
31 Rural Development	Voted	15,38,34,22	1,19,60,23	11,96,00,37	92,67,73	3,42,33,85	26,92,50	...	...
32 T.R.P. & P.T.G.	Voted	25,17,99	37,08,00	14,25,32	14,57,95	10,92,67	22,50,05	...	...
33 Science, Technology & Environment	Voted	16,04,30	13,16,00	14,78,17	6,20,00	1,26,13	6,96,00	...	...
34 Planning and Co-ordination	Voted	63,54,35	25,00	46,96,59	24,77	16,57,76	23	...	...
35 Urban Development	Voted	4,93,03,62	11,02,35,50	3,82,73,80	8,11,09,42	1,10,29,82	2,91,26,08	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25 - Contd.**

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
( ₹ in thousand )								

36 Home (Jail)	Voted	50,98,83	10,15,00	43,21,43	5,13,16	7,77,40	5,01,84	...	...
37 Labour	Voted	15,81,27	2,50,00	14,08,70	...	1,72,57	2,50,00	...	...
38 General Administration (P & S)	Voted	15,91,42	5,75,00	12,25,20	2,36,55	3,66,22	3,38,45	...	...
39 Higher Education	Voted	2,54,18,05	1,33,55,40	2,19,95,01	60,41,56	34,23,04	73,13,84	...	...
40 Secondary Education	Voted	20,51,80,64	5,97,76,66	18,54,75,13	3,03,40,82	1,97,05,51	2,94,35,84	...	...
41 Social Welfare & Social Education	Voted	17,06,67,48	1,30,88,17	13,11,66,79	1,08,64,82	3,95,00,69	22,23,35	...	...
42 Youth Affairs & Sports	Voted	91,18,03	83,34,00	79,49,06	34,78,12	11,68,97	48,55,88	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2024-25 - Contd.									
Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
( ₹ in thousand )									
43 Finance									
	Voted	35,70,23,55	3,75,00	33,10,31,82	3,25,00	2,59,91,73	50,00	...	...
	Charged	15,71,43,00	5,59,43,88	14,38,17,15	5,21,67,87	1,33,25,85	37,76,01	...	...
44 Small Savings, GI & IF									
	Voted	5,74,00	...	4,14,82	...	1,59,18	...	...	...
45 Taxes and Excise									
	Voted	50,78,21	7,50,80	45,25,79	48,99	5,52,42	7,01,81	...	...
46 Treasuries									
	Voted	10,16,00	50,00	8,60,47	33,89	1,55,53	16,11	...	...
47 College of Agriculture									
	Voted	10,14,71	30,55	7,95,31	25,49	2,19,40	5,06	...	...
48 High Court									
	Voted	9,61,23	4,51,16	5,67,09	2,67,39	3,94,14	1,83,77	...	...
	Charged	36,28,44	...	36,00,13	...	28,31	...	...	...
49 Fire and Emergency Services									
	Voted	1,26,91,34	44,62,00	1,12,11,64	44,31,19	14,79,70	30,81	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2024-25 - Contd.								
Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
( ₹ in thousand )								

50	Civil Defence								
	Voted	1,49,00	...	60,50	...	88,50	...	...	...
51	Public Works (DWS)								
	Voted	3,32,35,59	2,54,65,04	3,06,31,95	1,47,12,14	26,03,64	1,07,52,90	...	...
52	Family Welfare & Preventive Medicine								
	Voted	9,94,68,56	73,89,93	7,74,25,99	47,34,04	2,20,42,57	26,55,89	...	...
53	Tribal Research and Cultural Institute								
	Voted	21,28,86	10,53,00	7,39,30	6,52,93	13,89,56	4,00,07	...	...
54	Factories & Boilers Organisation								
	Voted	3,60,43	...	3,24,68	...	35,75	...	...	...
55	Employment Services & Manpower Planning								
	Voted	8,83,00	4,00	7,52,40	...	1,30,60	4,00	...	...
56	Information Technology								
	Voted	39,29,00	71,12,00	28,71,66	68,91,22	10,57,34	2,20,78	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25 - Contd.**

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
( ₹ in thousand )									
57 Minorities Welfare	Voted	15,59,35	42,28,00	12,24,00	20,71,68	3,35,35	21,56,32	...	...
58 Home (FSL, PAC, Prosecution & Co-ordination Cell)	Voted	13,10,39	35,00	11,07,13	34,71	2,03,26	29	...	...
59 Tourism	Voted	13,07,67	1,84,30,37	12,42,59	1,08,94,08	65,08	75,36,29	...	...
60 Kokborok and Other Minority Languages	Voted	2,53,33	1,80,00	2,49,75	65,72	3,58	1,14,28	...	...
61 Welfare of OBCs	Voted	57,32,30	21,01,00	51,94,11	1,57,50	5,38,19	19,43,50	...	...
62 Elementary Education	Voted	11,15,83,90	5,25,52	9,11,88,79	2,02,02	2,03,95,11	3,23,50	...	...
63 Industries & Commerce (Skill Development)	Voted	9,63,83	...	9,54,07	...	9,76	...	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25 - Contd.**

Number and Name of Grant Voted/ or Appropriation Charged	Total of Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
( ₹ in thousand )								
64 Health (AGMC & GBP)								
Voted	2,18,42,69	16,30,00	2,03,35,50	12,83,19	15,07,19	3,46,81	...	...
65 General Administration (Good Governance)								
Voted	6,90,00	5,80,00	28,40	5,00,00	6,61,60	80,00	...	...
66 Health (Dental College and IGM Hospital)								
Voted	14,69,02	2,99,24	10,98,95	2,36,71	3,70,07	62,53	...	...
67 Public Works (Rural Sanitation)								
Voted	3,31,00	1,36,65,00	1,55,23	...	1,75,77	1,36,65,00	...	...
<b>Voted</b>	2,16,23,70,89	82,75,53,70	1,81,83,24,28	47,31,17,16	34,40,46,61	35,44,36,54	...	...
<b>Charged</b>	16,59,18,99	5,66,91,88	15,22,59,26	5,28,17,90	1,36,59,73	38,73,98	...	...
<b>Grand Total</b>	2,32,82,89,88	88,42,45,58	1,97,05,83,54	52,59,35,06	35,77,06,34	35,83,10,52	...	...

**Summary of Appropriation Accounts - Contd.**

The Excess over the following Grants/Appropriations requires regularisation:

**Revenue - Voted**

Nil

**Capital - Voted**

Nil

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

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 2024-25 and that shown in the Finance Accounts for that year is given below :

	Voted		Charged	
	Revenue	Capital	Revenue	Capital
	(₹ in thousand)			
<b>Total expenditure according to the Appropriation Accounts</b>	1,81,83,24,28	47,31,17,16	15,22,59,26	5,28,17,90
<b>Deduct - Total recoveries</b>	1,87,22,18	16,78,95	...	...
<b>Net total expenditure as shown in Statement No. 11 of the Finance Accounts</b>	1,79,96,02,10	47,14,38,21*	15,22,59,26	5,28,17,90

\* Differs with Statement 11 due to rounding off.

The details of the recoveries referred to above are given in the Appendix I .

### Presentation of Appropriation Accounts on Net Basis

Article 204(3) of the Constitution mandates that no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law, while Article 203 requires that the estimates of expenditure be submitted to the legislature in the form of Demands for Grants.

In pursuance of clause (3) of Article 204, the Tripura Appropriation Act, 2024 and the Tripura Appropriation (Supplementary) Act, 2025 were enacted to authorise withdrawal of sums from and out of the Consolidated Fund of the State for the year ending 31 March 2025. The Schedule to these Acts contain the grant-wise amounts authorised by the Legislature. Examination of the Budget documents revealed that Demands for Grants were presented on a net basis, i.e., gross expenditure was reduced by current year recoveries before submission to the Legislature. The position is summarised below:

								(₹ in crore)
Grant Number	Gross Amount to be authorised (3+4)	Recoveries depicted in the Budget (Deduct amount met from Reserve Funds/ Deposits)	Amount Authorised by Legislature	Recoveries depicted in the Appropriation Accounts (Annexure-I-recoveries)	Recoveries not included-Deduct expenditure met from Reserve Fund/ Deposits	Expenditure as per Appropriation Accounts	Gross Expenditure (6+7)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
6- Revenue (Revenue-voted)	519.54	11	508.54	0.03	0	459.79	459.79	...
13 - Public Works (R&B) (Revenue-voted)	1,318.23	385	933.23	2.58	552.05	851.21	1,403.26	Gross expenditure exceeded by ₹470.03 crore compared with amount authorized by Legislature.

The Appropriation Accounts are presented on gross basis and statement of recoveries to be adjusted in reduction of expenditure is shown in separate Appendix. In the summary of Appropriation Accounts, a reconciliation statement is prepared adjusting the recoveries in reduction of expenditure to reconcile with the net figures of Finance Accounts. It has, however, been observed that Appropriation Accounts of two Grants - Grant No. 6 Revenue and Grant No. 13 Public Works (R&B) have been prepared on a net basis, i.e., gross expenditure reduced by current year recoveries, as summarised above.

Thus, the Government incurred expenditure in excess of the amount authorised by the Legislature. To that extent, withdrawal from the Consolidated Fund of the State was without appropriation made by law, thereby violating Articles 203 and 204 of Constitution.

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

### **Audit of the Appropriation Accounts of the Government of Tripura**

#### **Opinion**

The Appropriation Accounts of the Government of Tripura for the year ended 31 March 2025 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 2025 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Tripura being presented separately for the year ended 31 March 2025.

#### **Basis for Opinion**

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

#### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

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

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

### **Responsibilities for Compilation of Annual Accounts**

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

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

### **Responsibilities for the Audit of the Annual Accounts**

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

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



**Date: 24 December 2025**  
**Place: New Delhi**

**(K. SANJAY MURTHY)**  
**Comptroller and Auditor General of India**

**Grant No. 1 - Parliamentary Affairs**

<b>Major Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2011 Parliament/State/Union Territory Legislatures</b>			
<b>Voted</b>			
Original	35,62,32		
Supplementary	56,06	36,18,38	30,05,15
Amount surrendered during the year (March 2025)			(-)6,13,23
			3,22,32
<b>Charged</b>			
Original	68,00	68,00	59,53
Amount surrendered during the year (March 2025)			(-)8,47
			5,00

**CAPITAL**

**4059 Capital Outlay on Public Works**  
**5475 Capital Outlay on other General Economic Services**

<b>Voted</b>			
Original	90,00		
Supplementary	16,70	1,06,70	1,06,48
Amount surrendered during the year (March 2025)			(-)22
			...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹613.23 lakh, only ₹322.32 lakh was surrendered during the year. However, the said savings did not qualify for comment under sub-head level.

Savings occurred during the earlier year is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2022-23	649.84	20
2023-24	306.23	9

**Grant No. 1 - Parliamentary Affairs-Concl.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Revenue  
Charged**

- (a) Out of the available savings of ₹8.47 lakh, only ₹5.00 lakh was surrendered during the year. However, the said savings did not qualify for comment under sub head level.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	0.49	1
2018-19	9.51	39
2019-20	2.97	12
2020-21	6.88	24
2021-22	1.82	6
2022-23	12.58	19
2023-24	16.13	26

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**Information in respect of unspent amount has not furnished by the Department.**

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

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

**REVENUE**

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

*Charged*

<i>Original</i>	7,90,00			
<i>Supplementary</i>	76,63	8,66,63	7,41,93	(-)1,24,70
<i>Amount surrendered during the year (March 2025)</i>				...

**Notes and Comments**

**REVENUE**

*Charged*

(a) No part of the available savings of ₹124.70 lakh was surrendered during the year.

Savings during the earlier years is given below:

<i>Year</i>	<i>Savings (₹ in lakh)</i>	<i>Percentage of savings over total Provision</i>
2020-21	47.82	8
2021-22	119.18	16
2022-23	93.56	12
2023-24	111.16	14

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

<b>Head</b>	<b>Total Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
	<b>(₹ in lakh)</b>		
(b) Savings occurred mainly under:			
(i) <b>2012 President, Vice President, Governor/Administrator of Union Territories</b>			
03 Governor/Administrator of Union Territories			
090 Secretariat			
05 Establishment			
O	382.75		
S	35.57	418.32	345.33
			(-)72.99

Augmentation of provision by supplementary grant of ₹35.57 lakh was stated to be due to release of additional fund to meet mainly office expense.

Savings of ₹73.65 lakh and ₹68.18 lakh and ₹43.59 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

(ii) 103 Household Establishment				
05 Establishment				
O	293.00			
S	18.06			
R	0.80	311.86	264.59	(-)47.27

Augmentation of provision by supplementary grant of ₹18.06 lakh was stated to be due to release of additional fund mainly under Travel Expenses. Further addition to the provision by the reappropriation of ₹0.80 lakh was stated to be based on actual requirement.

Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

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**Information in respect of unspent amount was not furnished by the Department.**

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
<b>REVENUE</b>				
<b>2013</b>	<b>Council of Ministers</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>Voted</b>				
Original		95,07,50		
Supplementary		2,69,12	97,76,62	83,41,93
Amount surrendered during the year (March 2025)				(-)14,34,69
				...
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>Voted</b>				
Original		28,00,00	28,00,00	6,55,37
Amount surrendered during the year (March 2025)				(-)21,44,63
				15,65,00

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the overall savings of ₹1,434.69 lakh, supplementary grant of ₹269.12 lakh obtained in March 2025 proved excessive.
- (b) No part of the available savings of ₹1,434.69 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2020-21	1,252.03	16
2021-22	2,143.54	24
2022-23	2,547.75	24
2023-24	3,892.57	33

- (c) Savings occurred mainly under:

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

090 Secretariat

05 Establishment

O	8,223.25			
S	120.41	8,343.66	7,292.82	(-)1,050.84

Augmentation of provision by supplementary grant of ₹120.41 lakh was stated to be due to release of additional fund mainly for cost of fuel and maintenance of cost of vehicles etc.

Savings of ₹1,795.81 lakh, ₹2,271.68 lakh and ₹713.20 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

Reason for savings furnished by the Department was not specific.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
	<b>(₹ in lakh)</b>		
(ii) <b>2070 Other Administrative Services</b>			
115 Guest Houses, Government Hostels etc.			
05 Establishment			
O	1,038.25		
S	142.46	1,180.71	920.91
			(-)259.80

Augmentation of provision by supplementary grant of ₹142.46 lakh was stated to be due to release of more fund mainly under Outsourcing of Services, cost of fuel etc.

Savings of ₹315.09 lakh, ₹176.02 lakh and ₹59.70 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

Reason for savings was stated to be mainly due to composed of Salary Account could not be utilized due to non-fill up of the vacancy post in the 3 Bhavans within the F.Y. 2024-25.

(d) Entire provision remained unutilised throughout the year in following case:

<b>2052 Secretariat-General Services</b>				
090 Secretariat				
99 Others				
O	100.00	100.00	...	(-)100.00

Reason for savings furnished by the Department was not specific.

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

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

**CAPITAL**

**Voted**

- (a) Out of the available savings of ₹2,144.63 lakh, only ₹1,565.00 lakh was surrendered during the year.

Savings during the earlier year is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	1.00	100
2018-19	4.34	87
2019-20	3.71	74
2020-21	3.06	61
2021-22	574.64	89
2022-23	343.44	50
2023-24	2,735.23	45

- (b) Savings occurred mainly under:

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

60 Other Buildings

051 Construction

05 Establishment

O 2,440.00

R (-)1,540.00 900.00 433.93 (-)466.07

Withdrawal of provision by surrender of ₹1,540 lakh was stated to be based on actual requirement.

Savings of ₹70.00 lakh, ₹111.82 lakh and ₹2,577.93 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

Reason for savings furnished by the Department was not specific.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
			<b>(₹ in lakh)</b>	
(ii)	80 <i>General</i>			
	052 Machinery and Equipment			
	05 Establishment			
	O	55.00		
	R	45.00	100.00	5.45
				(-)94.55

Addition to the provision by reappropriation of ₹45.00 lakh was stated to be based on actual requirement.

Savings of ₹69.25 lakh and ₹31.04 lakh were also occurred in 2022-23 and 2023-24 respectively.

(iii)	<b>4070 Capital Outlay on other Administrative Services</b>			
	800 Other expenditure			
	05 Establishment			
	O	300.00		
	R	(-)75.00	225.00	215.99
				(-)9.01

Withdrawal of provision by reappropriation of ₹50.00 lakh and surrender of ₹25.00 lakh were stated to be based on actual requirement.

Savings of ₹101.37 lakh and ₹120.81 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to non-utilization of fund because there was no new proposal for minor construction, repair and maintenance works.

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**An amount of ₹119.80 lakh was unspent in the DDO's SB/CD Account as on 31.03.2025**

**Grant No. 4 - Election**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2015</b>	<b>Elections</b>			
<b>Voted</b>				
Original		1,67,10,50		
Supplementary		17,02	1,67,27,52	1,54,52,54
Amount surrendered during the year (March 2025)				(-)12,74,98
				...
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
Original		1,00,00	1,00,00	15,00
Amount surrendered during the year (March 2025)				(-)85,00
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the overall savings of ₹1,274.98 lakh, supplementary grant of ₹17.02 lakh obtained in March 2025 proved excessive.
- (b) No part of the available savings of ₹1,274.98 lakh was surrendered during the year.

Savings during the earlier year is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2018-19	1,371.75	23
2019-20	2,230.57	25
2020-21	243.44	15
2021-22	606.76	33
2022-23	313.21	3
2023-24	1,429.78	11

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(c) Savings occurred mainly under:			
(i) <b>2015 Elections</b>			
102 Electoral Officers			
05 Establishment			
O	910.50		
R	(-)1.48	909.02	810.87
			(-)98.15

Withdrawal of provision by reappropriation of ₹1.48 lakh was stated to be based on actual requirement.

Savings of ₹170.42 lakh, ₹101.99 lakh and ₹96.89 lakh were also occurred in 2021-22 , 2022-23 and 2023-24 respectively.

Reason for savings was stated to be mainly due to non-recruitment of 16 nos. Election Inspector through TPSC and non-completion of minor repair works under the head Minor Work.

(ii) 103 Preparation and Printing of Electoral rolls				
99 Others				
O	600.00			
S	15.00	615.00	505.43	(-)109.57

Augmentation of provision by supplementary grant of ₹15.00 lakh was stated to be due to release of more fund under preparation and printing of electoral rolls.

Savings of ₹291.64 lakh was also occurred in 2023-24 .

Reason for savings was stated to be mainly due to non-payment of over time allowances to the staff because of concurrence from the Finance Department during F.Y. 2024-25 not received in time.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii) 105 Charges for conduct of elections to Parliament 98 Administration			
O	100.00	100.00	6.51 (-)93.49

Savings of ₹35.67 lakh ,₹42.10 lakh and ₹60.15 lakh were also occurred in 2021-22 ,2022-23 and 2023-24 respectively.

The reply furnished by the department was not specific.

(iv) 106 Charges for conduct of elections to State/Union Territory Legislature 99 Others			
O	245.00		
S	(-)122.00	123.00	105.06 (-)17.94

Withdrawal of provision by reappropriation of ₹122.00 lakh was stated to be based on actual requirement.

Savings of ₹457.07 lakh was also occurred in 2023-24 .

Reason for savings was stated to be due to non-receipts of ECIL Bill on time.

(v) 108 Issue of Photo Identity- Cards to Voters 99 Others			
O	100.00	100.00	55.14 (-)44.86

Savings of ₹27.09 lakh was also occurred in 2023-24 .

Reasons for savings was stated to be due to non-payment of four lakh of EPIC card bills on time.

**Grant No. 4 - Election - Concltd.**

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

**CAPITAL**

**Voted**

(a) No part of the available savings of ₹85.00 lakh was surrendered during the year.

Savings during the earlier year is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	411.93	73
2018-19	117.70	52
2019-20	183.61	85
2020-21	91.53	36
2021-22	8.26	7
2022-23	151.68	51
2023-24	122.56	61

(b) Savings occurred under:

**4059 Capital Outlay on Public Works**

60 Other Buildings

051 Construction

99 Others

O	100.00	100.00	15.00	(-)85.00
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Savings of ₹51.68 lakh and ₹22.56 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to non-utilization of fund by the DEOs (DMs) during the F.Y. 2024-25.

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**No amount was transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 5 - Law**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2014</b>	<b>Administration of Justice</b>			
<b>2059</b>	<b>Public Works</b>			
<b>Voted</b>				
Original		1,92,24,33		
Supplementary		13,82,58	2,06,06,91	1,70,66,43
Amount surrendered during the year (March 2024)				(-)35,40,48
				24,69,04
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>7610</b>	<b>Loans to Government Servants etc.</b>			
<b>Voted</b>				
Original		9,26,67		
Supplementary		11,68,56	20,95,23	10,54,67
Amount surrendered during the year (March 2024)				(-)10,40,56
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹17,066.43 lakh did not come even upto the original provision of ₹19,224.33 lakh, supplementary grant of ₹ 1,382.58 lakh obtained in March 2025 proved excessive.
- (b) Out of the available savings of ₹3,540.48 lakh, only ₹2,469.04 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	2,377.93	19
2018-19	5,515.14	38
2019-20	3,205.43	31
2020-21	529.10	5
2021-22	5,603.10	36
2022-23	5,720.10	34
2023-24	2,051.85	11

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(c)	Savings occurred mainly under:			
(i)	<b>2014 Administration of Justice</b>			
	114 Legal Advisers and Counsels			
	22 Judicial			
	O	2,803.88		
	R	(-)227.25	2,576.63	2,163.24
				(-)413.39

Withdrawal of provision by reappropriation of ₹227.25 lakh were stated to be based on actual requirement.

Savings of ₹433.66 lakh was also occurred in 2023-24.

(ii)	117 Family Courts			
	22 Judicial			
	O	1,396.59		
	R	(-)127.33	1,269.26	1,200.01
				(-)69.25

Withdrawal of provision by reappropriation of ₹127.33 lakh was stated to be based on actual requirement.

Savings of ₹133.26 lakh and ₹207.70 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings were stated to be due to non-release of expected DA and non payment of bills for fuel and office expenses as fund released at the fag end of the year by the Finance Department in respect of above two cases as at Sl. No. (i) and (ii).

(iii)	<b>2059 Public Works</b>			
	01 Office Buildings			
	053 Maintenance and Repairs			
	22 Judicial			
	O	200.00	200.00	131.98
				(-)68.02

Savings of ₹66.40 lakh and ₹76.61 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings was stated to be due to un utilization of fund by the implementing agency (PWD).

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Savings (-)</b>
(iv)	60 Other Buildings				
	051 Construction				
	91 Central Assistance				
	O	2,185.04			
	S	(-),145.04	1,040.00	1,040.00	...

Withdrawal of provision by reappropriation of ₹6.08 lakh and surrender of ₹1,138.96 lakh were stated to be based on actual requirement.

(v)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance				
	O	714.34			
	R	(-)94.34	620.00	620.00	...

Withdrawal of provision by surrender of ₹94.34 lakh was stated to be based on actual requirement.

(vi)	796 Tribal area sub plan				
	91 Central Assistance				
	O	1,302.62			
	R	(-)962.62	340.00	340.00	...

Withdrawal of provision by surrender of ₹962.62 lakh was stated to be based on actual requirement.

Reasons for savings were not furnished by the department in respect of three cases as at Sl. No. (iv) to (vi).

(d) Entire provision was withdrawn in following cases:

(i)	<b>2014 Administration of Justice</b>				
	103 Special Courts				
	90 State Share for Central Assistance				
	O	179.17			
	R	(-)179.17	...	...	...

Withdrawal of provision by reappropriation of ₹179.17 lakh were stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 91 Central Assistance			
O		105.04	
R		(-)105.04	...

Withdrawal of provision by reappropriation of ₹105.04 lakh were stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance			
O		62.39	
R		(-)62.39	...

Withdrawal of provision by surrender of ₹62.39 lakh were stated to be based on actual requirement.

(iv) 91 Central Assistance			
O		34.34	
R		(-)34.34	...

Withdrawal of provision by surrender of ₹34.34 lakh were stated to be based on actual requirement.

(v) 796 Schedule Tribe Sub-Plan (TSP)			
90 State Share for Central Assistance			
O		113.77	
R		(-)113.77	...

Withdrawal of provision by surrender of ₹113.77 lakh were stated to be based on actual requirement.

(vi) 91 Central Assistance			
O		62.62	
R		(-)62.62	...

Withdrawal of provision by surrender of ₹62.62 lakh were stated to be based on actual requirement.

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

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

- (e) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by a token provision in the supplementary budget. The excess expenditure requires regularization.

**2014 Administration of Justice**

- 105 Civil and Session Courts
- 91 Central Assistance

R	111.12	111.12	111.12	...
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- (f) Savings was partly offset by excess under:

**2014 Administration of Justice**

- 108 Criminal Courts
- 22 Judicial

O	2,791.00			
S	229.10			
R	536.25	3,556.35	3,310.56	(-)245.79

Augmentation of provision by supplementary grant of ₹229.10 lakh was stated to be due to release of more fund under Salaries. Further addition to the provision by the reappropriation of ₹536.25 lakh was stated to be based on actual requirement.

Reasons for savings was stated to be due to non-release of expected DA and non payment of bills for fuel and office expenses as the fund released at the fag end of the year by the Finance Department.

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

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

**CAPITAL**

**Voted**

(a) No part of the available savings of ₹1,040.56 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	2,060.32	67
2018-19	2,480.89	60
2019-20	1,869.91	52
2020-21	3,313.16	80
2021-22	138.38	8
2022-23	210.26	15
2023-24	413.25	35

(b) Savings occurred mainly under:

(i)	<b>4059 Capital Outlay on Public Works</b>				
	80 General				
	051 Construction				
	99 Others				
	O	286.00			
	R	54.60	340.60	193.52	(-)147.08

Addition to the provision by reappropriation of ₹54.60 lakh was stated to be based on actual requirement.

Savings of ₹201.24 lakh was also occurred in 2023-24.

Reasons for savings was stated to be due to un utilization of fund by the implementing agency (PWD).

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

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	052 Machinery and Equipment				
	22 Judicial				
	O	140.00			
	S	153.60			
	R	6.40	300.00	197.02	(-)102.98

Augmentation of provision by supplementary grant of ₹153.60 lakh was attributed to release of more fund under procurement of furniture. Further addition to the provision by the reappropriation of ₹6.40 lakh was stated to be based on actual requirement.

Reasons for savings was stated to be due to non-payment of bills for procurement of furniture.

(iii)	789 Special Component Plan for Scheduled Castes				
	99 Others				
	O	93.50			
	S	17.85	111.35	70.73	(-)40.62

Augmentation of provision by supplementary grant of ₹17.85 lakh was attributed to release of more fund under Subarna Jayanti Tripura Nirman Yojana.

Savings of ₹65.79 lakh was also occurred in 2023-24.

Reasons for savings was stated to be due to non-release of fund by the Finance Department the Government of India.

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

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)	796 Tribal Area Sub-plan				
	99 Others				
	O	170.50			
	S	32.55	203.05	45.14	(-)157.91

Augmentation of provision by supplementary grant of ₹32.55 lakh was attributed to release of more fund under Subarna Jayanti Tripura Nirman Yojana.

Savings of ₹119.97 lakh was also occurred in 2023-24.

Reasons for savings was stated to be due to non-utilization of fund by the implementing agency (PWD).

(v)	<b>7610 Loans to Government Servants etc.</b>				
	201 House Building Advances				
	22 Judicial				
	S	525.00	525.00	163.62	(-)361.38

Creation of provision by supplementary grant of ₹525.00 lakh was stated to be due to release of more fund for payment of House Building Advance to the Hon'ble Judges.

Reasons for savings was stated to be due to non-receipt of claim for House Building Advance.

(c) Entire provision remain unutilised under :

(i)	<b>4059 Capital Outlay on Public Works</b>				
	80 General				
	051 Construction				
	25 Public Works				
	O	13.00			
	S	100.36	113.36	...	(-)113.36

Augmentation of provision by supplementary grant of ₹100.36 lakh was attributed to release of more fund under Special Assistance for Capital Investment.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(ii)	789 Special Component Plan for Scheduled Castes 25 Public Works			
	O	7.75		
	S	29.31	37.06	...
				(-)37.06

Augmentation of provision by supplementary grant of ₹29.31 lakh was attributed to release of more fund under Special Assistance for Capital Investment.

(iii)	796 Tribal Area Sub-plan 25 Public Works			
	O	4.25		
	S	63.33	67.58	...
				(-)67.58

Augmentation of provision by supplementary grant of ₹63.33 lakh was attributed to release of more fund under Special Assistance for Capital Investment.

Reason for savings were stated to be due to non-release of fund by the Finance Department in respect of Sl. No. (i) to (iii)

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

**4059 Capital Outlay on Public Works**

80	General			
201	Acquisition of Land			
22	Judicial			
O		100.00		
R		(-)100.00	...	...
			...	...

Withdrawal of provision by reappropriation of ₹100.00 lakh were stated to be based on actual requirement.

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

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

(e) Savings was partly offset by excess under:

**4059 Capital Outlay on Public Works**

80 *General*

051 Construction

98 Administration

O 52.00

R 39.00

91.00

84.42

(-)6.58

Addition to provision by reappropriation of ₹39.00 lakh were stated to be based on actual requirement.

Reason for savings was stated to be due to non-utilization of fund by the implementing agency (PWD).

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**No Information in respect of unspent amount has been furnished by the Department.**

**Grant No. 6 - Revenue**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
<b>REVENUE</b>				
<b>2029</b>	<b>Land Revenue</b>			
<b>2030</b>	<b>Stamps and Registration</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2053</b>	<b>District Administration</b>			
<b>2059</b>	<b>Public Works</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>2245</b>	<b>Relief on Account of Natural Calamities</b>			
<b>2250</b>	<b>Other Social Services</b>			
<b>2506</b>	<b>Land Reforms</b>			
<b>2575</b>	<b>Other Special Areas Programmes</b>			
<b>3454</b>	<b>Census Surveys and Statistics</b>			
<b>Voted</b>				
Original		3,08,91,00		
Supplementary		1,99,63,07	5,08,54,07	4,59,78,56 (-)48,75,51
Amount surrendered during the year (March 2025)				2,00,00
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4575</b>	<b>Capital Outlay on other Special Areas Programmes</b>			
<b>5475</b>	<b>Capital Outlay on other General Economic Services</b>			
<b>Voted</b>				
Original		1,37,01,00		
Supplementary		12,88,23	1,49,89,23	93,79,45 (-)56,09,78
Amount surrendered during the year (March 2025)				4,22,30

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

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

**Notes and Comments****REVENUE****Voted**

- (a) Out of the available savings of ₹4,875.51 lakh, only ₹200.00 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2018-19	17,910.96	48
2019-20	11,449.33	26
2020-21	15,315.83	35
2021-22	15,372.21	33
2022-23	3,648.84	12
2023-24	5,416.22	17

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

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

- (b) Based on the recommendation of the Thirteenth Finance Commission State Disaster Response Fund was constituted on 28th May 2011 in lieu of the Calamity Relief Fund for meeting only the expenditure towards provision of immediate relief to the victims of cyclone, drought, earthquake, fire, flood etc. The State Disaster Response Fund stands included under "8121-General and Other Reserve Funds 122-State Disaster Response Fund and 130-State Disaster Mitigation Fund". An account of which is given in Statement 21 of the Finance Accounts 2024-25. The position of the Fund as on 31st March 2025 is given below.

Balance as on 01 April 2024	Receipt during the year	Disbursement during the year	Closing balance as on 31 March 2025
₹22,793.98 lakh	₹26,780.81 lakh (Central Share - ₹7,160.00 lakh, State Share - ₹795.55 lakh, Grants from NDRF- ₹18,640.60 lakh, State Contribution to SDMF-NIL, Central Contribution to SDMF-NIL, Investment during the year-NIL, Interest from Investment- ₹168.16, Deposited by Challan-₹16.50 lakh)	₹18,858.01 lakh	₹30,716.78 lakh

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

- (A) The details of amount credited:
- |   |                |
|---|----------------|
| (i) State contribution to SDRF                | 795.55 lakh    |
| (ii) Central contribution to SDRF             | 7,160.00 lakh  |
| (iii) Grants from NDRF                        | 18,640.60 lakh |
| (iv) State Contribution to SDMF               | NIL            |
| (v) Central Contribution to SDMF              | NIL            |
| (vi) Investment during the year               | NIL            |
| (vii) Interest from Investment                | 168.16 lakh    |
| (ix) Deposited by Challan (unutilised amount) | 16.50 lakh     |
- (B) The details of expenditure:
- |                             |                |
|-----------------------------|----------------|
| (i) Expenditure from SDRF   | 18,318.77 lakh |
| (ii) Expenditure from NDRF  | Nil            |
| (iii) Expenditure from SDMF | 539.32 lakh    |
- (C) Specific purpose of expenditure: For financing natural disaster relief assistance (flood cyclone earthquake etc.)

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(c) Savings occurred mainly under:				
(i) <b>2029 Land Revenue</b>				
101 Collection Charges				
05 Establishment				
O	4,621.50			
R	(-)317.62	4,303.88	3,859.38	(-)444.50

Withdrawal of provision by reappropriation of ₹317.62 lakh was stated to be based on actual requirement.

Savings of ₹443.85 lakh and ₹507.47 lakh were also occurred in 2022-23 and 2023-24 respectively.

(ii) 103 Land Records				
05 Establishment				
O	363.90			
R	(-)17.12	346.78	314.03	(-)32.75

Withdrawal of provision by reappropriation of ₹17.12 lakh was stated to be based on actual requirement.

Savings of ₹70.33 lakh and ₹13.61 lakh were also occurred in 2022-23 and 2023-24 respectively.

(iii) <b>2030 Stamps and Registration</b>				
03 Registration				
001 Direction and Administration				
98 Administration				
O	196.80			
R	(-)4.50	192.30	167.09	(-)25.21

Withdrawal of provision by reappropriation of ₹4.50 lakh was stated to be based on actual requirement.

Savings of ₹72.92 lakh and ₹12.61 lakh were also occurred in 2022-23 and 2023-24 respectively.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)	<b>2053 District Administration</b>			
	093 District Establishments			
	05 Establishment			
	O	6,636.20		
	S	298.69		
	R	48.75	6,983.64	5,929.58
				(-)1,054.06

Augmentation of provision by supplementary grant of ₹298.69 lakh was stated to be due to release of more fund for payment of Salary. Further addition to the provision by the reappropriation of ₹48.75 lakh was stated to be based on actual requirement.

Savings of ₹605.44 lakh was also occurred in 2023-24.

(v)	094 Other Establishments			
	05 Establishment			
	O	7,119.40		
	R	(-)47.75	7,071.65	6,360.05
				(-)711.60

Withdrawal of provision by reappropriation of ₹47.75 lakh was stated to be based on actual requirement.

Savings of ₹820.57 lakh and ₹656.55 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vi)	789 Special Component Plan for Scheduled Castes			
	80 Maintenance and Repairs			
	O	300.00		
	S	(-)150.00	150.00	143.08
				(-)6.92

Withdrawal of provision by surrender of ₹150.00 lakh was stated to be based on actual requirement.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(vii)	<b>2250 Other Social Services</b>			
	103 Upkeep of Shrines, Temples etc.			
	99 Others			
	O		340.00	
	R	(-)20.00	320.00	278.05
				(-)41.95

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

Savings of ₹6.42 lakh and ₹23.69 lakh was also occurred in 2022-23 and 2023-24 respectively.

(viii)	<b>2506 Land Reforms</b>			
	001 Direction and Administration			
	05 Establishment			
	O		61.33	
	S		1.00	
	R	(-)8.68	53.65	47.48
				(-)6.17

Augmentation of provision by supplementary grant of ₹1.00 lakh was stated to be due to release of more fund for hiring charges of Private Vehicles. Subsequent reduction in provision by reappropriation was stated to be based on actual requirement.

Savings of ₹10.40 lakh and ₹6.97 lakh were also occurred in 2022-23 and 2023-24 respectively.

(ix)	98 Administration			
	O		1,868.17	
	S		200.00	
	R	20.15	2,088.32	1,587.71
				(-)500.61

Augmentation of provision by supplementary grant of ₹200.00 lakh was stated to be due to release of more fund for outsourcing of services. Further addition to the provision by reappropriation of ₹20.15 lakh was stated to be based on actual requirement.

Savings of ₹326.89 lakh and ₹204.25 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings in respect of nine cases as at Sl. No. (i) to (ix) have not been intimated by the Department (July 2025).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(d) Savings was partly offset by excess under:

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

05 *State Disaster Response Fund*

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

43 Finance Commission

O	7,040.00			
S	461.31			
R	454.24	7,955.55	7,955.55	...

Augmentation of provision by supplementary grant of ₹461.31 lakh was stated to be due to release of additional fund under State Disaster Response Fund on receipt of fund from the Government of India. Further addition to the provision by reappropriation of ₹454.24 lakh was stated to be based on actual requirement.

(ii) 89 C.S. Scheme-IV

O	31.67			
S	18,604.60			
R	32.33	18,668.60	18,641.34	(-)27.26

Augmentation of provision by supplementary grant of ₹18,604.60 lakh was stated to be due to release of additional fund under State Disaster Response Fund on receipt of fund from the Government of India. Further addition to the provision by reappropriation of ₹32.33 lakh was stated to be based on actual requirement.

Reasons for excess in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(e) The provision remained unutilised under:

(i)	<b>2245 Relief on Account of Natural Calamities</b>				
	02 Flood, Cyclones etc.				
	107 Repairs and Restoration of damaged Government Office Buildings				
	43 Finance Commission				
	O	236.00			
	R	254.00	490.00	...	(-)490.00

Addition to the provision by reappropriation of ₹254.00 lakh was stated to be based on actual requirement.

Savings of ₹110.00 lakh and ₹170.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

(ii)	114 Assistance to Farmers for Purchase of Agricultural Inputs				
	43 Finance Commission				
	O	337.00			
	R	353.00	690.00	...	(-)690.00

Addition to the provision by reappropriation of ₹353.00 lakh was stated to be based on actual requirement.

Savings of ₹270.00 lakh and ₹345.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

(iii)	122 Repairs and Restoration of Damaged Irrigation and Flood Control Works				
	43 Finance Commission				
	O	227.00			
	R	793.00	1,020.00	...	(-)1,020.00

Addition to the provision by reappropriation of ₹793.00 lakh was stated to be based on actual requirement.

Savings of ₹170.00 lakh and ₹185.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)	05 <i>State Disaster Response Fund</i>			
	101 Transfer to Reserve Funds and Deposit Accounts- State Disaster Response Fund			
	70 State Share			
	S	127.07	127.07	...
				(-)127.07

Creation of provision by the supplementary grant of ₹127.07 lakh was stated to be due to release of State Share under the Scheme "Assistance from National Disaster Resource Fund (NDRF)".

(v)	08 <i>State Disaster Mitigation Fund</i>			
	101 Disaster Mitigation			
	43 Finance Commission			
	O	300.00		
	R	100.00	400.00	...
				(-)400.00

Addition to the provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.

Savings of ₹250.00 lakh and ₹300.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vi)	797 Transfer to Reserve Fund & Deposit Account			
	43 Finance Commission			
	O	1,760.00		
	R	(-)75.55	1,684.45	...
				(-)1,684.45

Withdrawal of provision by reappropriation of ₹75.55 lakh was stated to be based on actual requirement.

Reasons for savings in respect of six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (July 2025).

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

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

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

06 *Earth Quake*

107 Repairs and restoration of damaged Government Office Buildings

89 C.S. Scheme-IV

O 30.33

R (-)30.33

... ..

Withdrawal of provision by reappropriation of ₹30.33 lakh was stated to be based on actual requirement.

(ii) **2575 Other Special Area Programmes**

001 Direction and Administration

90 State Share for Central Assistance

O 50.00

R (-)50.00

... ..

Withdrawal of provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance

O 25.00

S (-)25.00

... ..

Withdrawal of provision by surrender of ₹25.00 lakh was stated to be based on actual requirement.

(iv) 796 Tribal Area Sub-plan

90 State Share for Central Assistance

O 25.00

S (-)25.00

... ..

Withdrawal of provision by surrender of ₹25.00 lakh was stated to be based on actual requirement.

Reasons for savings in respect of four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (July 2025).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
	<b>(₹ in lakh)</b>		
(f) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.			
(i) <b>2029 Land Revenue</b>			
103 Land Records			
99 Others			
R	22.58	22.58	...
(ii) <b>2245 Relief on Account of Natural Calamities</b>			
02 <i>Floods, Cyclones etc.</i>			
101 Gratuitous Relief			
43 Finance Commission			
R	15,400.00	15,400.00	... (-)15,400.00

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

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

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹9,379.45 lakh fell well short of the original provision of ₹13,701.00 lakh supplementary grant of ₹1,288.23 lakh obtained in March 2025 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available savings of ₹5,609.78 lakh, only ₹422.30 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	4,501.90	74
2018-19	6,768.13	64
2019-20	4,012.96	83
2020-21	2,129.24	51
2021-22	1,356.40	68
2022-23	7,243.93	56
2023-24	3,800.61	57

- (c) Savings occurred mainly under:

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

80 General

051 Construction

25 Public Works

O	3,520.00			
R	(-)508.48	3,011.52	2,731.09	(-)280.43

Withdrawal of provision by reappropriation of ₹86.18 and surrender of ₹422.30 lakh was stated to be based on actual requirement.

Savings of ₹1,193.87 lakh and ₹170.03 lakh were also occurred in 2022-23 and 2023-24 respectively.

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Savings (-)</b>
(ii)	99 Others				
	O	1,000.00	1,000.00	1.28	(-)998.72
Savings of ₹913.64 lakh was also occurred in 2022-23.					
(iii)	789 Special Component Plan for Scheduled Castes 05 Establishment				
	O	2,500.00	2,500.00	1,601.97	(-)898.03
(iv)	25 Public Works				
	O	1,170.00			
	S	29.92	1,199.92	760.36	(-)439.56

Augmentation of the provision by supplementary grant of ₹29.92 lakh was stated to be due to requirement of more fund under Special Assistance to Capital towards major works.

Savings of ₹507.85 lakh and ₹255.56 lakh were also occurred in 2022-23 and 2023-24 respectively.

(v)	796 Tribal Area Sub-plan 05 Establishment				
	O	2,500.00	2,500.00	2,032.89	(-)467.11
(vi)	25 Public Works				
	O	1,310.00			
	S	254.56	1,564.56	747.54	(-)817.02

Savings of ₹940.11 lakh and ₹271.29 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for final savings in respect of six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (July 2025).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>	
(d) The provision remained unutilised under:			
(i) <b>4059 Capital Outlay on Public Works</b>			
80 General			
789 Special Component Plan for Scheduled Castes			
99 Others			
	O	500.00	500.00
			... (-)500.00

Savings of ₹296.36 lakh was also occurred in 2023-24.

(ii) 796 Tribal Area Sub-plan			
99 Others			
	O	500.00	500.00
			... (-)500.00

Savings of ₹400.00 lakh was also occurred in 2023-24.

(iii) <b>5475 Capital Outlay on other General Economic Services</b>			
789 Special Component Plan for Scheduled Castes			
99 Others			
S		176.80	
R		10.22	187.02
			... (-)187.02

Creation of provision by supplementary grant of ₹176.80 lakh was stated to be due to requirement of more fund under the item "Development of Web Portal. Further addition to the provision by reappropriation of ₹10.22 lakh was stated to be based on actual requirement.

Reasons for savings in respect of above cases as at Sl. No. (i) to (iii) have not been intimated by the Department (July 2025).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(e) Entire provision was withdrawn in the following case:			
(i) <b>4575 Capital Outlay on other Special Areas Programmes</b>			
<i>06 border Area Development</i>			
001 Direction and Administration			
90 State Share for Central Assistance			
O		50.00	
R		(-)50.00	...

Withdrawal of provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.

(f) Instances of creation of provision by reappropriation without the knowledge of the Legislature have been noticed in the following cases. It is irregular which could have been avoided by making a token of provision in the supplementary budget.

(i) <b>4575 Capital Outlay on other Special Areas Programmes</b>				
<i>06 Border Area Development</i>				
101 Border Area Development Programme				
90 State Share for Central Assistance				
R	45.18	45.18	45.18	...

(ii) <b>5475 Capital Outlay on other General Economic Services</b>				
115 Financial Support for Infrastructure Development				
99 Others				
R	71.00	71.00	...	(-)71.00

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**No information in respect of DDO's SB/CD Account has been furnished by the Department during the year 2024-25**

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2062</b>	<b>Vigilance</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>Voted</b>				
	Original	3,61,20		
	Supplementary	61,40	4,22,60	3,33,14
	Amount surrendered during the year (March 2025)			(-)89,46
				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available savings of ₹89.46 lakh was surrender during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	24.74	7
2018-19	20.32	5
2019-20	161.40	31
2020-21	73.82	21
2021-22	54.91	15
2022-23	119.58	29
2023-24	82.35	22

**Grant No. 7 - General Administration (AR) - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(b) Savings occurred mainly under:			
<b>2062 Vigilance</b>			
104 Vigilance Commission of State/UT			
05 Establishment			
O	306.79		
S	56.32		
R	(-)2.80	360.31	283.56
			(-)76.75

Augmentation of provision by supplementary grant of 56.32 lakh was stated to be due to release of more fund mainly under Minor Works and Purchase of Vehicles. Subsequent reduction in provision by reappropriation of ₹2.80 lakh based on actual requirement.

Savings of ₹48.27 lakh and ₹35.11 lakh were also occurred during the year 2022-23 and 2023-24 respectively.

Reason for savings was not furnished by the Department.

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**No amount was transferred to the DDO's SB/CD Account during the year 2024-25.**

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

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Savings (-)
	(₹ in thousand)		
<b>REVENUE</b>			
<b>2051</b>	<b>Public Service Commission</b>		
<b>2070</b>	<b>Other Administrative Services</b>		
<b>Voted</b>			
Original	3,33,00		
Supplementary	1,63,40	4,96,40	3,29,12
Amount surrendered during the year (March 2025)			(-)1,67,28
			...
<b>Charged</b>			
Original	6,76,10		
Supplementary	67,44	7,43,54	6,54,64
Amount surrendered during the year (March 2025)			(-)88,90
			...
<b>CAPITAL</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>		
<b>Voted</b>			
Original	11,00,00	11,00,00	10,00,00
Amount surrendered during the year (March 2025)			(-)1,00,00
			...

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available savings of ₹ 167.28 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	9.35	36
2018-19	54.02	49
2019-20	112.63	73
2020-21	23.42	33
2021-22	67.59	49
2022-23	517.70	81
2023-24	69.46	25

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+) Savings (-)
(b) Savings occurred mainly under:			
(i) <b>2070 Other Administrative Services</b>			
003 Training			
05 Establishment			
O	25.00		
S	77.08	102.08	2.50 (-) 99.58

Augmentation of provision by supplementary grant of ₹77.08 lakh was attributed to release of additional fund as grants to State Institute of Public Administration and Rural Development (SIPARD).

(ii) 70 State Share			
O	100.00		
S	46.72	146.72	91.38 (-) 55.34

Augmentation of provision by supplementary grant of ₹46.72 lakh was stated to be due to release of proportionate state share towards grants in aid to State Institute of Public Administration and Rural Development.

Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

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

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

**REVENUE**

**Charged**

(a) No part of the available savings of ₹88.90 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	284.91	37
2018-19	84.19	15
2019-20	45.16	8
2020-21	48.33	9
2021-22	92.50	15
2022-23	104.93	12
2023-24	162.06	21

(b) Savings occurred under:

(i) **2051 Public Service Commission**

102 State Public Service Commission

05 Establishment

O 676.10

S (-)67.44

743.54

654.64

(-)88.90

Augmentation of provision by supplementary grant of ₹67.44 lakh was stated to be due to release of additional fund towards grants in aid.

Savings of ₹30.33 lakh was also occurred in 2023-24.

Reason for savings has not been intimated by the Department (July 2025).

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+) Savings (-)
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**CAPITAL**

**Voted**

(a) No part of the available savings of ₹100.00 lakh was surrendered during the year.

(b) Savings occurred due to non-utilization of fund under:

**4059 Capital Outlay on Public Works**

80 General

051 Construction

99 Others

O	100.00	100.00	...	(-)100.00
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Reason for savings has not been intimated by the Department (July 2025).

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**An amount of ₹62.83 lakh was unspent in the DDO's SB/CD Account as on 31.03.2025**

**Grant No. 9 - Economics and Statistics**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>3454</b>	<b>Census Surveys and Statistics</b>			
<b>Voted</b>				
Original		13,54,00	13,54,00	10,86,93
Amount surrendered during the year (March 2025)				(-)2,67,07
				99,78
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
Original		7,28,00	7,28,00	...
Amount surrendered during the year (March 2025)				(-)7,28,00
				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available savings of ₹267.07 lakh, only ₹99.78 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	183.65	20
2018-19	89.46	10
2019-20	393.19	31
2020-21	83.87	7
2021-22	286.80	26
2022-23	241.99	22
2023-24	512.48	44

**Grant No. 9 - Economics and Statistics -Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(b)	Savings occurred mainly under:			
(i)	<b>3454 Census Surveys and Statistics</b>			
	01 Census			
	001 Direction and Administration			
	05 Establishment			
	O	760.00		
	R	(-)25.78	734.22	629.38
				(-)104.84

Withdrawal of provision by surrender of ₹25.78 lakh was stated to be based on actual requirement.

Savings of ₹215.60 lakh, ₹69.75 lakh and ₹47.09 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

(ii)	02 Survey and Statistics			
	201 National Sample Survey Organisation			
	99 Others			
	O	594.00		
	R	(-)74.00	520.00	457.55
				(-)62.45

Withdrawal of provision by surrender of ₹74.00 lakh was stated to be based on actual requirement.

Savings of ₹71.59 lakh and ₹447.49 lakh was also occurred in 2022-23 and 2023-24 respectively.

Reason for savings in respect of two cases as at Sl. No. (i) to (ii) have not been intimated by the Department (July 2025).

**Grant No. 9 - Economics and Statistics - Concl'd.**

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

**CAPITAL**

**Voted**

(a) The entire provision of ₹728.00 lakh turned out to be savings due to non-utilization of fund throughout the year.

Savings during earlier year is given below :

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	375.00	94

(b) Savings occurred under :

**4059 Capital Outlay on Public Works**

80 General

051 Construction

99 Others

O	728.00	728.00	...	(-)728.00
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Savings of ₹100.00 lakh was also occurred in 2023-24.

Reason for savings has not been intimated by the Department (July 2025).

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**No amount transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2055</b>	<b>Police</b>			
<b>2059</b>	<b>Public Works</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>Voted</b>				
	Original	21,28,22,45		
	Supplementary	18,88,56	21,47,11,01	17,79,76,58
	Amount surrendered during the year (March 2025)			(-)3,67,34,43
				...
<b>CAPITAL</b>				
<b>4055</b>	<b>Capital Outlay on Police</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
	Original	15,01,00		
	Supplementary	73,26	15,74,26	9,25,06
	Amount surrendered during the year (March 2025)			(-)6,49,20
				4,12,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) As the expenditure of ₹1,77,976.58 lakh did not even come upto the original provision of ₹2,12,822.45 lakh, supplementary grant of ₹1,888.56 lakh obtained in March 2025 proved excessive.

(b) No part of the available savings of ₹36,734.43 lakh was surrendered during the year. Savings during the earlier year is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	10,887.18	8
2018-19	11,999.36	8
2019-20	8,104.94	5
2020-21	18,451.76	11
2021-22	32,323.70	18
2022-23	36,707.07	18
2023-24	32,140.41	15

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(c) Savings occurred mainly under:

(i)	<b>2055 Police</b>				
	001 Direction and Administration				
	08 Police				
	O	2,02,368.00			
	S	715.74	2,03,083.74	1,67,865.33	(-)35,218.41

Augmentation of provision by supplementary grant of ₹715.74 lakh was stated to be due to release of more fund under Salary to meet the additional requirement for payment of Dearness Relief.

Savings of ₹14,922.81 lakh was also occurred in 2023-24.

(ii)	108 State Headquarters Police				
	09 Security Related Expenditure				
	O	500.00			
	R	(-)410.90	89.10	75.42	(-)13.68

Withdrawal of provision by reappropriation of ₹410.90 lakh was stated to be based on actual requirement.

Savings of ₹0.74 lakh was also occurred in 2023-24.

Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

(d) The entire provision remained unutilised throughout the year in following cases:

(i)	<b>2055 Police</b>				
	101 Criminal Investigation and Vigilance				
	08 Police				
	O	20.00	20.00	..	(-)20.00

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	104 Special Police			
	89 Centrally Sponsored Scheme- IV			
	O	1,310.00	1,310.00	..
				(-)1,310.00

Savings of ₹86.40 lakh and ₹0.46 lakh were also occurred in 2022-23 and 2023-24 respectively.

(iii)	117 Internal Security			
	88 Centrally Sponsored Scheme- III			
	O	142.45		
	S	3.00	145.45	...
				(-)145.45

Augmentation of provision by supplementary grant of ₹3.00 lakh was stated to be due to release of more fund under "Nirbhaya Fund".

Savings of ₹142.84 lakh and ₹142.50 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (July 2025).

(e) Savings was partly counterbalanced by excess under:

**2055 Police**

109 District Police				
09 Security Related Expenditure				
O	7,500.00			
S	427.77			
R	402.18	8,329.95	8,308.91	(-)21.04

Augmentation of provision by supplementary grant of ₹427.77 lakh was stated to be due to release of more fund to meet the payment of increased SPOs Honorarium. Further addition to the provision by reappropriation of ₹402.18 lakh was stated to be based on actual requirement.

Reasons for final savings has not been intimated by the Department (July 2025).

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

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

**CAPITAL**

**Voted**

- (a) In view of the overall savings of ₹649.20 lakh, supplementary provision of ₹73.26 lakh obtained in March 2025 proved poor budgetary control on the part of the Controlling Officer.
- (b) Out of the available savings of ₹649.20 lakh, only ₹412.00 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	3,545.35	75
2018-19	4,186.22	87
2019-20	59,761.00	31
2020-21	744.33	59
2021-22	2,856.55	78
2022-23	1,257.69	53
2023-24	1,911.63	65

- (c) Savings occurred mainly under:

(i)	<b>4055 Capital Outlay on Police</b>				
	207 State Police				
	86 C.S. Scheme-I				
	O	150.00			
	R	(-)112.00	38.00	10.00	(-)28.00

Withdrawal of provision by reappropriation of ₹112.00 lakh was stated to be based on actual requirement.

Savings of ₹37.63 lakh was also occurred in 2023-24.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	25 Public Works			
	O	510.00		
	R	(-)187.00	323.00	116.62
				(-)206.38

Withdrawal of provision by reappropriation of ₹187.00 lakh was stated to be based on actual requirement.

Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

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

(i)	<b>4055 Capital Outlay on Police</b>			
	207 State Police			
	90 State Share for Central Assistance			
	O	30.00		
	R	(-)30.00	...	...
			...	...

Withdrawal of provision by reappropriation of ₹30.00 lakh was stated to be based on actual requirement.

(ii)	91 Central Assistance			
	O	300.00		
	R	(-)300.00	...	...
			...	...

Withdrawal of provision by reappropriation of ₹300.00 lakh was stated to be based on actual requirement.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(e)	Savings was partly counterbalanced by excess under:			
(i)	<b>4055 Capital Outlay on Police</b>			
	207 State Police			
	08 Police			
	O	500.00		
	S	73.26		
	R	127.00	700.26	698.85
				(-)1.41

Augmentation of provision by supplementary grant of ₹73.26 lakh was stated to be due to release of additional fund for procurement of Capital Assets. Further, addition to the provision by reappropriation of ₹127.00 lakh was stated to be based on actual requirement.

(ii)	211 Police Housing			
	11 T.S.R Battalion			
	O	10.00		
	R	90.00	100.00	99.59
				(-)0.41

Addition to the provision by reappropriation of ₹90.00 lakh was stated to be based on actual requirement.

Reason for final savings in respect of Sl. No. (i) and (ii). have not been intimated by the department (July 2025).

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**No amount was transferred to the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 11 - Transport**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2041</b>	<b>Taxes on Vehicles</b>			
<b>2059</b>	<b>Public Works</b>			
<b>2401</b>	<b>Crop Husbandry</b>			
<b>3055</b>	<b>Road Transport</b>			
<b>3075</b>	<b>Others Transport Services</b>			
<b>Voted</b>				
	Original	27,04,50		
	Supplementary	5,60,35	32,64,85	26,23,82
	Amount surrendered during the year (March 2025)			(-)6,41,03
				...
<b>CAPITAL</b>				
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>5055</b>	<b>Capital Outlay on Road Transport</b>			
<b>Voted</b>				
	Original	24,61,00		
	Supplementary	35,87,14	60,48,14	36,46,99
	Amount surrendered during the year (March 2025)			(-)24,01,15
				6,08

**Notes and Comments**

**REVENUE**

**Voted**

(a) As the expenditure of ₹2,623.82 lakh did not come even upto the original provision of ₹2,704.50 lakh, supplementary grant of ₹560.35 lakh obtained in March 2025 proved excessive.

(b) No part of the available savings of ₹641.03 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2023-24	340.37	14.00

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(c) Savings occurred mainly under :

(i) **3055 Road Transport**

001 Direction and Administration

99 Others

O	260.00			
S	311.66			
R	9.18	580.84	380.81	(-)200.03

Augmentation of provision by supplementary grant of ₹311.66 lakh was stated to be due to release of additional fund towards Helicopter Services. Further, addition to the provision by the reappropriation of ₹9.18 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

99 Others

O	85.00			
S	87.89			
R	17.00	189.89	131.81	(-)58.08

Augmentation of provision by supplementary grant of ₹87.69 lakh was stated to be due to release of additional fund towards Helicopter Services. Further, addition to the provision by the reappropriation of ₹17.00 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

99 Others

O	155.00			
S	160.80			
R	30.47	346.27	227.41	(-)118.86

Augmentation of provision by supplementary grant of ₹160.80 lakh was stated to be due to release of additional fund towards Helicopter Services. Further, addition to the provision by the reappropriation of ₹30.47 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to non-payment of bills awaiting outcome of on-going reconciliation with PHL in respect of Sl. No. (i) to (iii).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(d) The provision remained unutilised under:

(i) **3075 Other Transport Services**

60 Others

001 Direction and Administration

98 Administration

O 208.00

R (-) 104.00 104.00 ... (-) 104.00

Withdrawal of provision by reappropriation of ₹104.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

98 Administration

O 68.00

R (-)34.00 34.00 ... (-)34.00

Withdrawal of provision by reappropriation of ₹34.00 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

98 Administration

O 124.00

R (-)62.00 62.00 ... (-)62.00

Withdrawal of provision by reappropriation of ₹62.00 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to non-operation of international flight service from Agartala to Chittagong in respect of Sl. No. (i) to (iii).

(e) Savings was partly offset by excess under :

(i) **3055 Road Transport**

101 Solatium Fund Authority

13 Transportation

O 40.00

R 38.00 78.00 78.00 ...

Addition to the provision by reappropriation of ₹38.00 lakh was stated to be based on actual requirement.

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii)	190 Assistance to Public Sector And other Undertakings			
	23 Corporation/PSUs/Boards			
	O	468.00		
	R	52.00	520.00	...

Addition to the provision by reappropriation of ₹52.00 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes			
	23 Corporation/PSUs/Boards			
	O	153.00		
	R	17.00	170.00	...

Addition to the provision by reappropriation of ₹17.00 lakh was stated to be based on actual requirement.

(iv)	796 Tribal Area Sub-plan			
	23 Corporation/PSUs/Boards			
	O	279.00		
	R	31.00	310.00	...

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

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

**CAPITAL**

**Voted**

(a) Out of the available savings of ₹2,401.15 lakh, only ₹6.08 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	527.80	63.00
2018-19	1,159.29	56.00
2019-20	678.90	29.00
2020-21	930.15	49.00
2021-22	1,125.22	70.00
2022-23	1,229.16	48.00
2023-24	1,307.27	39.00

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
			<b>(₹ in lakh)</b>	
(b)	Savings occurred mainly under:			
(i)	<b>5055 Capital Outlay on Road Transport</b>			
	050 Lands and Buildings			
	13 Transportation			
	O	330.00		
	S	141.95		
	R	29.51	501.46	419.74
				(-)81.72

Augmentation of provision by supplementary grant of ₹141.95 lakh was stated to be due to release of more fund towards purchase/acquisition of land and major works. Further addition to the provision by the reappropriation of ₹29.51 lakh was stated to be based on actual requirement.

Savings of ₹31.72 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-submission of bills by the contractors on time.

(ii)	050 Lands and Buildings			
	25 Public Works			
	O	650.00		
	S	1,780.2		
	R	(-)28.47	2,401.73	1,428.11
				(-)973.62

Augmentation of provision by supplementary grant of ₹1,780.20 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment. Subsequent reduction in provision by reappropriation of ₹28.47 lakh was stated to be based on actual requirement.

Savings of ₹462.88 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to late receipt of fund from the Finance Department at the fag end of the year causing delay to start construction work.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	102 Acquisition of Fleet			
	89 C.S. Scheme-IV			
	O	230.00		
	S	6.08	236.08	164.22
				(-)71.86

Augmentation of provision by supplementary grant of ₹6.08 lakh was stated to be due to release of more fund under development of Inland Water Transport (IWT) on Gomati and Howrah River.

Savings of ₹4.04 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-completion of project work as well as non-submission of bills in time.

(iv)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	235.00		
	S	565.45		
	R	(-)15.27	785.18	405.97
				(-)379.21

Augmentation of provision by supplementary grant of ₹565.45 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment. Subsequent reduction in provision by reappropriation of ₹15.27 lakh was stated to be based on actual requirement.

Savings of ₹151.26 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to late receipt of fund from the Finance Department at the fag end of the year causing delay to start construction work.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(v)	789 Special Component Plan for Scheduled Castes			
	89 C.S. Scheme-IV			
	O	79.00		
	R	(-)1.82	77.18	8.49
				(-)68.69

Withdrawal of provision by surrender of ₹1.82 lakh was stated to based on actual requirement.

Savings of ₹49.39 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-completion of project work as well as non-submission of bills in time.

(vi)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	415.00		
	S	1,039.35		
	R	(-)22.55	1,431.80	764.30
				(-)667.50

Augmentation of provision by supplementary grant of ₹1,039.35 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment. Subsequent reduction in provision by reappropriation of ₹22.55 lakh was stated to be based on actual requirement.

Savings of ₹275.82 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to late receipt of fund from the Finance Department at the fag end of the year causing delay to start construction work.

(vii)	89 C.S. Scheme-IV			
	O	145.00		
	R	(-)4.26	140.74	20.00
				(-)120.74

Withdrawal of provision by surrender of ₹4.26 lakh was stated to based on actual requirement.

Savings of ₹0.06 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-completion of project work as well as non-submission of bills in time.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(d) Savings was partly offset by excess under.

**5055 Capital Outlay on Road Transport**

789 Special Component Plan for Scheduled Castes

13 Transportation

O	130.00			
S	18.33			
R	15.61	164.79	155.71	(-)9.08

Augmentation of provision by supplementary grant of ₹18.33 lakh was stated to be due to release of more fund towards purchase/acquisition of land. Further addition to the provision by the reappropriation of ₹15.61 lakh was stated to be based on actual requirement.

Reasons for savings has not been intimated by the Department (July 2025).

Reason for final savings was stated to be due to non-submission of bills by the contractors.

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**During the year 2024-25, an amount of ₹384.69 lakh was leaving as unspent to the DDO's Bank Account.**

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

Major Head	Total Grant or Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
<b>REVENUE</b>			
<b>2049 Interest Payments</b>			
<b>2059 Public Works</b>			
<b>2425 Co-operation</b>			
<b>Voted</b>			
Original	28,74,95		
Supplementary	2,56,60	31,31,55	30,32,35
Amount surrendered during the year (March 2025)			(-)99,20
			...
<b>Charged</b>			
Original	1,51,00	1,51,00	67,51
Amount surrendered during the year (March 2025)			(-)83,49
			...
<b>CAPITAL</b>			
<b>4425 Capital Outlay on Co-operation</b>			
<b>6003 Internal Debt of the State Government</b>			
<b>6425 Loans for Co-operation</b>			
<b>Voted</b>			
Original	6,80,53		
Supplementary	47,43	7,27,96	5,17,72
Amount surrendered during the year (March 2025)			(-)2,10,24
			1,68,12
<b>Charged</b>			
Original	6,73,00	6,73,00	5,75,03
Amount surrendered during the year (March 2025)			(-)97,97
			...

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available savings of ₹99.20 lakh was surrendered during the year.

Savings during the earlier years is given below :

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	647.57	24
2018-19	591.53	21
2019-20	14,542.00	6
2020-21	327.63	13
2021-22	368.97	13
2022-23	582.55	17
2023-24	608.86	19

(b) Savings occurred mainly under:

**2425 Co-operation**

001 Direction and Administration

99 Others

O	150.00			
R	(-)50.00	100.00	95.76	(-)4.24

Withdrawal of provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.

Savings of ₹29.59 lakh ,₹95.51 lakh and ₹7.70 lakh were also occurred in 2021-22 ,2022-23 and 2023-24 respectively.

Reasons for savings furnish by the Department was not specific.

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

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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( c ) Savings was partly offset by excess under :

**2425 Co-operation**

107 Assistance to credit Co-operatives

14 Co-operation

O	52.00			
R	5.20	57.20	57.20	...

Addition to the provision by reappropriation of ₹5.20 lakh was stated to be based on actual requirement.

Reasons for savings furnish by the Department was not specific.

**REVENUE**

***Charged***

(a) No part of the available savings of ₹83.49 lakh was surrendered during the year.

(b) Savings occurred under:

**2049 Interest Payments**

*01 Interest on Internal Debt*

200 Interest on Other Internal Debts

58 Debt Services

O	151.00	151.00	67.51	(-)83.49
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Reasons for savings furnish by the Department was not specific.

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

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>CAPITAL</b>			
<b>Voted</b>			
(a)	Out of the available savings of ₹210.24 lakh, only ₹168.12 lakh was surrendered during the year.		
(b)	Savings occurred mainly under:		
(i)	<b>4425 Capital Outlay on Co-operation</b>		
	106 Investments in Multipurpose Rural Co-operatives		
	89 C.S. Scheme-IV		
	O	91.50	
	R	(-)87.42	4.08
			4.07
			(-)0.01

Withdrawal of provision by surrender of ₹87.42 lakh was stated to be based on actual requirement.

Savings of ₹26.51 lakh was also occurred in 2023-24.

(ii)	789 Special Component Plan for Scheduled Castes		
	89 C.S. Scheme-IV		
	O	29.92	
	R	(-)28.58	1.34
			1.34
			...

Withdrawal of provision by surrender of ₹28.58 lakh was stated to be based on actual requirement.

Savings of ₹8.68 lakh was also occurred in 2023-24.

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

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii) 796 Tribal Area Sub-plan			
89 C.S. Scheme-IV			
O	54.56		
R	(-)52.12	2.44	2.44
			...

Withdrawal of provision by surrender of ₹52.12 lakh was stated to be based on actual requirement.

Savings of ₹15.83 lakh was also occurred in 2023-24.

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

**CAPITAL**

**Charged**

(a) No part of the available savings of ₹97.97 lakh was surrendered during the year.

(b) Savings occurred under:

**6003 Internal Debt of the State Government**

108 Loan from National Co-operative Development Corporation

58 Debt Services

O	673.00	673.00	575.03	(-)97.97
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Reasons for savings furnish by the Department was not specific.

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No amount transferred to the DDO's SB/CD Bank Account during the year 2024-25.

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

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Savings (-)
	(₹ in thousand)		
<b>REVENUE</b>			
<b>2049</b>	<b>Interest Payments</b>		
<b>2059</b>	<b>Public Works</b>		
<b>2070</b>	<b>Other Administrative Services</b>		
<b>2216</b>	<b>Housing</b>		
<b>3054</b>	<b>Roads and Bridges</b>		
<b>Voted</b>			
Original	7,47,29,00		
Supplementary	1,85,93,99	9,33,22,99	8,51,20,58
Amount surrendered during the year (March 2025)			(-)82,02,41
			...
<b>Charged</b>			
Original	3,19	3,19	3,19
Amount surrendered during the year (March 2025)			...
<b>CAPITAL</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>		
<b>4216</b>	<b>Capital Outlay on Housing</b>		
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>		
<b>5054</b>	<b>Capital Outlay on Roads and Bridges</b>		
<b>6003</b>	<b>Internal Debt of the State Government</b>		
<b>Voted</b>			
Original	14,09,11,00		
Supplementary	6,50,18,96	20,59,29,96	11,71,98,68
Amount surrendered during the year (March 2025)			(-)8,87,31,28
			...
<b>Charged</b>			
Original	75,00	75,00	75,00
Amount surrendered during the year (March 2025)			...

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available savings of ₹8,202.41 lakh was surrendered during the year.

(b) Savings occurred mainly under:

(i)	<b>2059 Public Works</b>				
	80 General				
	001 Direction and Administration				
	25 Public Works				
	O	28,121.00			
	R	111.22	28,232.22	24,296.96	(-)3,935.26

Addition to the provision by reappropriation of ₹111.22 lakh was stated to be based on actual requirement.

Savings of ₹358.77 lakh and ₹2,511.86 lakh were also occurred in 2022-23 and 2023-24 respectively.

(ii)	051 Construction				
	25 Public Works				
	O	780.00			
	R	(-)494.00	286.00	281.75	(-)4.25

Withdrawal of provision by reappropriation of ₹494.00 lakh was stated to be based on actual requirement.

Savings of ₹122.82 lakh was also occurred in 2023-24.

(iii)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	552.50			
	R	(-)111.15	441.35	431.69	(-)9.66

Withdrawal of provision by reappropriation of ₹111.15 lakh was stated to be based on actual requirement.

Savings of ₹71.73 lakh was also occurred in 2023-24.

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

	<b>Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	1,007.50			
	R	(-)205.66	801.84	791.30	(-)10.54

Withdrawal of provision by reappropriation of ₹205.66 lakh was stated to be based on actual requirement.

Savings of ₹130.63 lakh was also occurred in 2023-24.

(v)	799 Suspense				
	65 Suspense Account				
	O	500.00	500.00	108.41	(-)391.59

Savings of ₹283.33 lakh was also occurred in 2023-24.

(vi)	800 Other expenditure				
	25 Public Works				
	O	1,000.00	1,000.00	450.22	(-)549.78

(vii)	<b>2216 Housing</b>				
	05 <i>General Pool Accommodation</i>				
	800 Other expenditure				
	25 Public Works				
	O	910.00			
	R	(-)620.28	289.72	285.95	(-)3.77

Withdrawal of provision by reappropriation of ₹620.28 lakh was stated to be based on actual requirement.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(viii) <b>3054 Roads and Bridges</b>			
01 National Highways			
337 Road Works			
25 Public Works			
O	457.60		
R	(-)205.15	252.45	181.99
			(-)70.46

Withdrawal of provision by reappropriation of ₹205.15 lakh was stated to be based on actual requirement.

Savings of ₹415.05 lakh was also occurred in 2023-24.

(ix) 789 Special Component Plan for Scheduled Castes				
25 Public Works				
O	149.60			
R	(-)66.56	83.04	59.00	(-)24.04

Withdrawal of provision by reappropriation of ₹66.56 lakh was stated to be based on actual requirement.

Savings of ₹132.97 lakh was also occurred in 2023-24.

(x) 796 Tribal Area Sub-plan				
25 Public Works				
O	272.80			
R	(-)122.29	150.51	107.55	(-)42.96

Withdrawal of provision by reappropriation of ₹122.29 lakh was stated to be based on actual requirement.

Savings of ₹248.00 lakh was also occurred in 2023-24.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xi)            04 <i>District and Other Roads</i>			
799 Suspense			
68 Roads and Bridges			
O	500.00	500.00	...
			500.00

Savings of ₹264.19 lakh was also occurred in 2023-24.

Reasons for savings in respect of eleven cases as at Sl. No. (i) to (xi) have not been intimated by the Department (July 2025).

(c) Entire provision was withdrawn mainly in the following case:

(i)	<b>2070 Other Administrative Services</b>			
	796 Tribal Area Sub-plan			
	99 Others			
	O	24.18		
	R	(-)24.18	...	...

Withdrawal of provision by reappropriation of ₹24.18 lakh was stated to be based on actual requirement.

(ii)	800 Other expenditure			
	99 Others			
	O	40.56		
	R	(-)40.56	...	...

Withdrawal of provision by reappropriation of ₹40.56 lakh was stated to be based on actual requirement.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(d) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.			
(i)	<b>2059 Public Works</b>		
	80 General		
	001 Direction and Administration		
	99 Others		
	R	40.56	40.56
			40.56
			...
(ii)	796 Tribal Area Sub-plan		
	99 Others		
	R	24.18	24.18
			24.18
			...
(iii)	<b>2216 Housing</b>		
	05 General Pool Accommodation		
	053 Maintenance and Repairs		
	25 Public Works		
	R	733.08	733.08
			727.82
			(-)5.26
(e)	Savings was partly offset by excess under:		
(i)	<b>2059 Public Works</b>		
	80 General		
	053 Maintenance and Repairs		
	25 Public Works		
	O	910.00	
	R	147.20	1,057.20
			1,055.14
			(-)2.06

Addition to the provision by reappropriation of ₹147.20 lakh was stated to be based on actual requirement.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) <b>2216 Housing</b>			
05 <i>General Pool Accommodation</i>			
789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	297.50		
R	34.65	332.15	327.72
			(-)4.43

Addition to the provision by reappropriation of ₹34.65 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan				
25 Public Works				
O	542.50			
R	66.16	608.66	591.30	(-)17.36

Addition to the provision by reappropriation of ₹66.16 lakh was stated to be based on actual requirement.

(iv) <b>3054 Roads and Bridges</b>				
80 <i>General</i>				
797 Transfers to/from Reserve Fund/Deposit Account				
68 Roads & Bridges				
O	38,000.00			
R	2,000.00	40,000.00	52,764.77	(+12,764.77

Addition to the provision by reappropriation of ₹2,000.00 lakh was stated to be based on actual requirement.

(v) 91 Central Assistance				
O	500.00			
R	2,000.00	2,500.00	2,440.00	(-)60.00

Addition to the provision by reappropriation of ₹2,000.00 lakh was stated to be based on actual requirement.

Reasons for final savings/excess in respect of five cases as at Sl. No. (i) to (v) have not been intimated by the Department (July 2025).

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

(f) **Suspense Transaction** : The expenditure out of the provision under Sub-Grant Public Works include ₹108.41 booked under the minor head “**Suspense**” which is not a final head of account. It accommodates transactions pending their adjustment to the final head of account therefore balances under “**Suspense**” head are carried forward from year to year. The grants exclude the credit and were obtained for the gross debits. The suspense head has four sub-heads viz. (i) Stock (ii) Purchase (iii) Miscellaneous Works Advances and (iv) Workshop Suspense.

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

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

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

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

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

The expenditure under this grant included ₹108.41 lakh booked under “Suspense” during 2024-2025 together with the opening and closing balance is given below :

Heads	Opening Balance as on 1 April 2024			Closing Balance as on 31 March 2025	
	Debit +	Credit -		Debit(+)	Credit(-)
		Debit (+)	Credit (-)		
(₹ in lakh)					
<b>2059</b>	<b>Public Works</b>				
<b>3054</b>	<b>Roads and Bridges</b>				
1	Stock	(-)565.70	(+)108.41	(-)255.78	(-)713.07
2	Purchase	(+)369.88	...	...	(+)369.88
3	Miscellaneous Public Works Advances	(+)784.20	...	...	(+)784.20
4	Workshop Suspense	(+) 63.35	...	...	(+) 63.35
	<b>Total</b>	<b>(+)651.73</b>	<b>(+)108.41</b>	<b>(-)255.78</b>	<b>(+)504.36</b>

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

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

**Voted**

(a) As the total Expenditure of ₹1,17,198.68 lakh fell well short of the original provision of ₹1,40,911.00 lakh, supplementary grant of ₹65,018.96 lakh obtained in March 2025 proved excessive.

(b) No part of the available savings of ₹8,87,31.28 lakh was surrendered during the year.

Savings during the earlier years is given under:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	14,380.79	42
2018-19	13,782.69	33
2019-20	30,264.99	58
2020-21	60,830.32	65
2021-22	547.71	53
2022-23	52,463.98	47
2023-24	33,830.57	30

(c) Savings occurred mainly under:

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

01 Office Buildings

051 Construction

25 Public Works

O 260.00

R (-)34.44 225.56 197.27 (-)28.29

Withdrawal of provision by reappropriation of ₹34.44 lakh was stated to be based on actual requirement.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	85.00		
R	(-)11.20	73.80	64.55
			(-)9.25

Withdrawal of provision by reappropriation of ₹11.20 lakh was stated to be based on actual requirement.

Savings of ₹2.66 lakh and ₹0.01 lakh were also occurred in 2022-23 and 2023-24 respectively.

(iii) 796 Tribal Area Sub-plan			
25 Public Works			
O	155.00		
R	(-)20.50	134.50	114.64
			(-)19.86

Withdrawal of provision by reappropriation of ₹20.50 lakh was stated to be based on actual requirement.

(iv) 80 General			
051 Construction			
25 Public Works			
O	4,160.00		
R	(-)1,586.76	2,573.24	1,559.24
			(-)1,014.00

Withdrawal of provision by reappropriation of ₹1,586.76 lakh was stated to be based on actual requirement.

Savings of ₹9,801.71 lakh and ₹320.13 lakh were also occurred in 2022-23 and 2023-24 respectively.

(v) 201 Acquisition of Land			
25 Public Works			
O	312.00	312.00	220.58
			(-)91.42

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(vi) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	1,462.00		
R	(-)518.74	943.26	582.70
			(-)360.56

Withdrawal of provision by reappropriation of ₹518.74 lakh was stated to be based on actual requirement.

Savings of ₹154.18 lakh was also occurred in 2023-24.

(vii) 796 Tribal Area Sub-plan			
25 Public Works			
O	2,666.00		
R	(-)945.95	1,720.05	1,059.03
			(-)661.02

Withdrawal of provision by reappropriation of ₹945.95 lakh was stated to be based on actual requirement.

Savings of ₹6,723.86 lakh and ₹219.79 lakh were also occurred in 2022-23 and 2023-24 respectively.

(viii) <b>5054 Capital Outlay on Roads and Bridges</b>			
04 District and Other Roads			
337 Roads Works			
25 Public Woks			
O	10,400.00		
S	27,118.00	37,518.00	18,185.53
			(-)19,332.47

Augmentation of provision by supplementary grant of ₹27,118.00 lakh was stated to be due to release of loan under the scheme-Special Assistance for Capital Investment towards major works.

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

Head		Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ix)	90 State Share for Central Assistance			
	O	1,560.00		
	R	(-)780.00	780.00	122.90
				(-)657.10

Withdrawal of provision by reappropriation of ₹780.00 lakh was stated to be based on actual requirement.

(x)	91 Central Assistance			
	O	15,600.00		
	S	3,271.32		
	R	7,128.68	26,000.00	13,648.57
				(-)12,351.43

Augmentation of provision by supplementary grant of ₹3,271.32 lakh was stated to be due to release of more fund the Scheme-Pradhan Mantri Gram Sadak Yojana (PMGSY) for creation of capital assets. Further addition to the provision by the reappropriation of ₹7,128.68 lakh was stated to be based on actual requirement.

(xi)	789 Special Component Plan for Scheduled Castes			
	25 Public Woks			
	O	3,400.00		
	S	8,865.50	12,265.50	6,094.85
				(-)6,170.65

Augmentation of provision by supplementary grant of ₹8,865.50 lakh was stated to be due to release of fund for the Loan under the Scheme-Special Assistance for Capital Investment towards major works.

(xii)	90 State Share for Central Assistance			
	O	510.00		
	R	(-)255.00	255.00	40.19
				(-)214.81

Withdrawal of provision by reappropriation of ₹255.00 lakh was stated to be based on actual requirement.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xiii) 796 Tribal Area Sub-plan			
25 Public Works			
O	6,200.00		
S	16,166.50	22,366.50	11,126.46
			(-)11,240.04

Augmentation of the provision by supplementary grant of ₹16,166.50 lakh was stated to be due to release of fund under the Scheme-Special Assistance for Capital Investment towards major works.

(xiv) 90 State Share for Central Assistance				
O	930.00			
R	(-)465.00	465.00	73.27	(-)391.73

Withdrawal of provision by reappropriation of ₹465.00 lakh was stated to be based on actual requirement.

(xv) 91 Central Assistance				
O	9,300.00			
S	1,950.21			
R	4,249.79	15,500.00	6,084.15	(-)9,415.85

Augmentation of provision by supplementary grant of ₹1,950.21 lakh was stated to be due to release of more fund the Scheme-Pradhan Mantri Gram Sadak Yojana (PMGSY) for creation of capital assets. Further addition to the provision by the reappropriation of ₹4,249.79 lakh was stated to be based on actual requirement.

(xvi) 99 Others				
O	755.00			
R	(-)82.46	672.54	672.54	...

Withdrawal of provision by reappropriation of ₹82.46 lakh was stated to be based on actual requirement.

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

	<b>Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xvii)	05 Roads				
	337 Roads Works				
	89 C.S. Scheme-IV				
	O	7,800.00	7,800.00	1,270.75	(-)6,529.25
(xviii)	99 Others				
	O	8,320.00			
	R	(-)4,251.63	4,068.37	4,063.65	(-)4.72

Withdrawal of provision by reappropriation of ₹4,251.63 lakh was stated to be based on actual requirement.

(xix)	789 Special Component Plan for Scheduled Castes				
	25 Public Woks				
	S	798.44			
	R	1,071.56	1,870.00	68.00	(-)1,802.00

Creation of provision by reappropriation of ₹1,071.56 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment. Further addition to the provision by the reappropriation was stated to be based on actual requirement.

(xx)	50 State Share of CSS				
	S	85.00	85.00	52.07	(-)32.93

Creation of provision by supplementary grant of ₹85.00 lakh was stated to be due to released of Proportionate State Share for the Scheme-Pradhan Mantri Janjati Adivashi Nyaya Maha Abhiyan (PM-JANMAN).

(xxi)	89 C.S. Scheme-IV				
	O	2,550.00	2,550.00	415.44	(-)2,134.56

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xxii) 99 Others			
O	2,720.00		
R	(-)354.62	2,365.38	2,363.03
			(-)2.35

Withdrawal of provision by reappropriation of ₹354.62 lakh was stated to be based on actual requirement.

(xxiii) 796 Tribal Area Sub-plan			
89 C.S. Scheme-IV			
O	4,650.00	4,650.00	757.56
			(-)3,892.44

(xxiv) 99 Others			
O	4,960.00		
R	(-)3,569.75	1,390.25	1,378.01
			(-)12.24

Withdrawal of provision by reappropriation of ₹3,569.75 lakh was stated to be based on actual requirement.

Reasons for savings in respect of 24 cases as at Sl. No. (i) to (xxiv) have not been intimated by the Department (July 2025).

(d) Entire provision remained unutilised mainly under:

(i) <b>4216 Capital Outlay on Housing</b>			
01 Government Residential Buildings			
106 General Pool Accommodation			
52 Housing			
O	57.20	57.20	...
			(-)57.20

Savings of ₹4.22 lakh and ₹8.18 lakh were also occurred in 2022-23 and 2023-24 respectively.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 796 Tribal Area Sub-plan 52 Housing			
O	34.10	34.10	...
			(-)34.10

Savings of ₹0.36 lakh and ₹7.50 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

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

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	91 Central Assistance			
	O	4,420.00		
	R	(-)4,420.00	...	...

Withdrawal of provision by reappropriation of ₹4,420.00 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance			
	O	1,445.00		
	R	(-)1,445.00	...	...

Withdrawal of provision by reappropriation of ₹1,445.00 lakh was stated to be based on actual requirement.



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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(vii) <b>5054 Capital Outlay on Roads and Bridges</b>			
03 State Highways			
337 Road Works			
91 Central Assistance			
O	2,860.00		
R	(-)2,860.00	...	...

Withdrawal of provision by reappropriation of ₹2,860.00 lakh was stated to be based on actual requirement.

(viii) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance			
O	935.00		
R	(-)935.00	...	...

Withdrawal of provision by reappropriation of ₹935.00 lakh was stated to be based on actual requirement.

(ix) 796 Tribal Area Sub-plan			
91 Central Assistance			
O	1,705.00		
R	(-)1,705.00	...	...

Withdrawal of provision by reappropriation of ₹1,705.00 lakh was stated to be based on actual requirement.

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

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

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

04 District and Other Roads

337 Roads Works

54 National Bank for Agriculture And Rural Development (NABARD)

O	4,300.00			
S	2,527.08			
R	1,139.94	7,967.02	7,445.59	(-)521.43

Augmentation of provision by supplementary grant of ₹2,527.08 lakh was stated to be due to release of fund for the Loan sanctioned by the National Bank for Agriculture And Rural Development (NABARD). Further addition to the provision by the reappropriation of ₹1,139.94 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

54 National Bank for Agriculture And Rural Development (NABARD)

O	4,675.00			
S	1,583.58			
R	220.63	6,479.21	6,307.76	(-)171.45

Augmentation of provision by supplementary grant of ₹1,583.58 lakh was stated to be due to release of fund for the Loan sanctioned by the National Bank for Agriculture And Rural Development (NABARD). Further addition to the provision by the reappropriation of ₹220.63 lakh was stated to be based on actual requirement.

(iii) 91 Central Assistance

O	5,100.00			
S	1,069.47			
R	2,330.53	8,500.00	6,514.79	(-)1,985.21

Augmentation of provision by supplementary grant of ₹1,069.47 lakh was stated to be due to release of more fund under Pradhan Mantri Gram Sadak Yojana (PMGSY). Further addition to the provision by the reappropriation of ₹2,330.53 lakh was stated to be based on actual requirement.

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv) 99 Others			
O	85.00		
R	119.37	204.37	204.14
			(-)0.23

Addition to the provision by reappropriation of ₹119.37 lakh was stated to be based on actual requirement.

(v) 796 Tribal Area Sub-plan				
54 National Bank for Agriculture And Rural Development (NABARD)				
O	18,525.00			
S	1,583.86			
R	2,014.66	22,123.52	21,800.30	(-)323.22

Augmentation of provision by supplementary grant of ₹1,583.86 lakh was stated to be due to release of fund for creation of capital assets under major works. Further addition to the provision by the reappropriation of ₹2,014.66 lakh was stated to be based on actual requirement.

(vi) 800 Other expenditure				
99 Others				
O	260.00			
R	364.89	624.89	624.89	...

Addition to the provision by reappropriation of ₹364.89 lakh was stated to be based on actual requirement.

Reasons for savings in respect of six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (July 2025).

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

Head	Total Grant or Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)		
<p>(g) Instances of creation of provision by reappropriation without the knowledge of the Legislature have been noticed in the following cases. However no expenditure has been incurred throughout the year. It is irregular and leads to unnecessary blocking of fund without any purpose.</p>					
(i)	<b>5054 Capital Outlay on Roads and Bridges</b>				
	05 Roads				
	337 Roads Works				
	25 Public Woks				
	R	5,720.00	5,720.00	208.00	(-)5,512.00
(ii)	50 State Share of CSS				
	R	260.00	260.00	159.27	(-)100.73
(iii)	91 Central Assistance				
	R	151.32	151.32	...	(-)151.32
(iv)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance				
	R	49.47	49.47	...	(-)49.47

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

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>	
(v) 796 Tribal Area Sub-plan 25 Public Woks				
R	3,410.00	3,410.00	124.00	(-)3,286.00
(vi) 50 State Share of CSS				
R	155.00	155.00	94.96	(-)60.04
(vii) 91 Central Assistance				
R	90.21	90.21	...	(-)90.21

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**Information in respect of unspent amount laying under DDO's savings Bank Account was not furnished by the Department**

**Grant No. 14 - Power**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2801</b>	<b>Power</b>			
<b>Voted</b>				
Original		1,46,75,00		
Supplementary		79,73,69	2,26,48,69	1,56,40,92
Amount surrendered during the year (March 2025)				(-)70,07,77
				...
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4801</b>	<b>Capital Outlay on Power Projects</b>			
<b>Voted</b>				
Original		5,84,85,00		
Supplementary		3,18,15,00	9,03,00,00	5,05,20,28
Amount surrendered during the year (March 2025)				(-)3,97,79,72
				1,83,00,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available savings of ₹7,007.77 lakh was surrendered during the year.

Savings during the earlier year is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	2,418.64	26
2018-19	3,268.15	54
2019-20	7.03	0.07
2020-21	5,569.02	38
2021-22	9,741.33	55
2022-23	384.37	3
2023-24	2,156.60	18

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(b)	Savings occurred mainly under:			
(i)	<b>2801 Power</b>			
	80 General			
	004 Research and Development			
	70 State Share			
	O	4,482.92		
	S	19.31		
	R	741.45	5,243.68	1,770.40
				(-)3,473.28

Augmentation of provision by supplementary grant of ₹741.45 lakh was stated to be due to release of more fund under State Share (Grants-in -Aid). Further, addition to the provision by the reappropriation of ₹19.31 lakh was stated to be based on actual requirement.

Savings of ₹0.09 lakh and ₹316.99 lakh were also occurred in 2022-23 and 2023-24 respectively.

(ii)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	1,465.57		
	S	248.71	1,714.28	578.80
				(-)1,135.48

Augmentation of provision by supplementary grant of ₹248.71 lakh was stated to be due to release of more fund under State Share (Grants-in -Aid).

Savings of ₹78.76 lakh was also occurred during the year 2023-24.

(iii)	796 Tribal Area Sub-plan			
	70 State Share			
	O	2,672.51		
	S	453.53	3,126.04	1,055.46
				(-)2,070.58

Augmentation of provision by supplementary grant of ₹453.53 lakh was stated to be due to release of more fund under State Share (Grants-in -Aid).

Savings of ₹158.72 lakh was also occurred during the year 2023-24.

Reasons for savings in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (July 2025).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
	<b>(₹ in lakh)</b>		
(c) Entire provision remained unutilised throughout the year in the following cases:			
(i) <b>2801 Power</b>			
80 General			
004 Research and Development			
26 Power			
O	156.00	156.00	... (-)156.00
(ii) 789 Special Component Plan for Scheduled Castes			
26 Power			
O	51.00	51.00	... (-)51.00
(iii) 796 Tribal Area Sub-plan			
26 Power			
O	93.00	93.00	... (-)93.00

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

The details of the transactions under "Suspense" during 2024-25 together with opening and closing balances are as follows :

<b>Heads</b>	<b>Opening Balance as on 1 April 2024</b>	<b>Debit +</b>	<b>Credit -</b>	<b>Closing Balance as on 31 March 2025</b>
	<b>Debit(+)</b>			<b>Debit(+)</b>
	<b>Credit(-)</b>			<b>Credit(-)</b>
	<b>(₹ in lakh)</b>			
<b>2801 Power</b>				
1 Stock	(-)448.22	...	...	(-)448.22
2 Miscellaneous Public Works	(+ )319.22	...	...	(+ )319.22
3 Purchase	(+ )18.01	...	...	(+ )18.01
<b>Total</b>	<b>(-)110.99</b>	<b>...</b>	<b>...</b>	<b>(-)110.99</b>

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

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

**CAPITAL**

**Voted**

- (a) In view of the overall savings of ₹39,779.72 lakh, supplementary grant of ₹31,815.00 lakh obtained in March 2025 proved excessive.

Savings during the earlier year is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	10,355.58	22

- (b) Savings occurred mainly under:

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

80 General

051 Construction

25 Public Works

S 16,543.80

R 616.20 17,160.00 9,563.48 (-)7,596.52

Creation of provision by supplementary grant of ₹ 16,543.80 was stated to be due to release of more fund under Special Assistance for Capital Investment for creation of capital assets. Further addition to the provision by reappropriation of ₹616.20 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

S 5,408.55

R 201.45 5,610.00 3,126.58 (-)2,483.42

Creation of provision by supplementary grant of ₹ 5,408.55 was stated to be due to release of more fund under Special Assistance for Capital Investment for creation of capital assets. Further addition to the provision by reappropriation of ₹201.45 lakh was stated to be based on actual requirement.

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	796 Tribal Area Sub-plan				
	25 Public Works				
	S	9,862.65			
	R	367.35	10,230.00	5,701.94	(-)4,528.06

Creation of provision by supplementary grant of ₹9,862.65 was stated to be due to release of more fund under Special Assistance for Capital Investment for creation of capital assets. Further addition to the provision by reappropriation of ₹367.35 lakh was stated to be based on actual requirement.

(iv)	<b>4801 Capital Outlay on Power Projects</b>				
	80 <i>General</i>				
	004 Research and Development				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	2,696.20			
	R	(-)96.20	2,600.00	2,219.21	(-)380.79

Withdrawal of provision by reappropriation of ₹96.20 lakh was stated to be based on actual requirement.

Savings of ₹140.18 lakh was also occurred in 2023-24.

(v)	99 Others				
	O	1,560.00			
	R	(-)520.00	1,040.00	578.63	(-)461.37

Withdrawal of provision by reappropriation of ₹520.00 lakh was stated to be based on actual requirement.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(vi)	190 Investment in Public Sector and Other Undertakings			
	91 Central Assistance			
	O	26,000.00		
	R	(-)9,360.00	16,640.00	13,919.78
				(-)2,720.22

Withdrawal of provision by surrender of ₹9,360.00 lakh was stated to be based on actual requirement.

Savings of ₹0.37 lakh and ₹3,944.72 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vii)	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	881.45		
	R	(-)31.45	850.00	725.51
				(-)124.49

Withdrawal of provision by reappropriation of ₹31.45 lakh was stated to be based on actual requirement.

Savings of ₹45.83 lakh was also occurred in 2023-24.

(viii)	91 Central Assistance			
	O	8,500.00		
	R	(-)3,060.00	5,440.00	3,949.47
				(-)1,490.53

Withdrawal of provision by surrender of ₹3,060.00 lakh was stated to be based on actual requirement.

Savings of ₹0.18 lakh and ₹1,289.62 lakh were also occurred in 2022-23 and 2023-24 respectively.

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

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ix)	99 Others				
	O	510.00			
	R	(-170.00)	340.00	185.60	(-154.40)

Withdrawal of provision by reappropriation of ₹170.00 lakh was stated to be based on actual requirement.

(x)	796 Tribal Area Sub-plan				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	1,607.35			
	R	(-57.35)	1,550.00	1,323.00	(-227.00)

Withdrawal of provision by reappropriation of ₹57.35 lakh was stated to be based on actual requirement.

Savings of ₹83.57 lakh was also occurred in 2023-24.

(xi)	91 Central Assistance				
	O	15,500.00			
	R	(-5,580.00)	9,920.00	8,899.57	(-1,020.43)

Withdrawal of provision by surrender of ₹5,580.00 lakh was stated to be based on actual requirement.

Savings of ₹2,351.66lakh was also occurred in 2023-24.

(xii)	99 Others				
	O	930.00			
	R	(-310.00)	620.00	327.52	(-292.48)

Withdrawal of provision by reappropriation of ₹310.00 lakh was stated to be based on actual requirement.

Reasons for savings in respect of 12 cases as at Sl. No. (i) to (xii) have not been intimated by the Department (July 2025).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(c) Entire provision was withdrawn in the following cases:			
(i) <b>4801 Capital Outlay on Power Projects</b>			
80 General			
004 Research and Development			
89 C.S. Scheme-IV			
O		156.00	
R		(-)156.00	...

Withdrawal of provision by surrender of ₹156.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes			
89 C.S. Scheme-IV			
O		51.00	
R		(-)51.00	...

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

(iii) 796 Tribal Area Sub-plan			
89 C.S. Scheme-IV			
O		93.00	
R		(-)93.00	...

Withdrawal of provision by surrender of ₹93.00 lakh was stated to be based on actual requirement.

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**No information in respect of unspent balance under DDO's SB/CD Bank Account has been furnished by the Department.**

**Grant No. 15 - Public Works (WR)**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2701</b>	<b>Medium Irrigation</b>			
<b>2702</b>	<b>Minor Irrigation</b>			
<b>2711</b>	<b>Flood Control and Drainage</b>			
<b>Voted</b>				
Original		1,18,19,00		
Supplementary		21,66,27	1,39,85,27	(-)14,54,65
Amount surrendered during the year (March 2025)				...
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4701</b>	<b>Capital Outlay on Medium Irrigation</b>			
<b>4702</b>	<b>Capital Outlay on Minor Irrigation</b>			
<b>4711</b>	<b>Capital Outlay on Flood Control Projects</b>			
<b>Voted</b>				
Original		1,54,20,00		
Supplementary		74,79,00	2,28,99,00	(-)1,24,25,95
Amount surrendered during the year (March 2025)				20,00,00

**Grant No. 15 - Public Works (WR) - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available savings of ₹1,454.65 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	6,226.09	47
2018-19	2,647.64	28
2019-20	6,456.71	47
2020-21	5,057.27	38
2021-22	7,973.53	44
2022-23	10,768.93	56
2023-24	2,782.74	23

(b) Savings occurred mainly under:

(i) **2059 Public works**

80 General

053 Maintenance and repairs

79 Other maintenance Expenditure

O 1,404.00

R (-)364.00                      1,040.00                      1,036.46                      (-)3.54

Withdrawal of provision by reappropriation of ₹364.00 lakh was stated to be based on actual requirement.

Savings of 1.51 lakh was also occurred in 2023-24.

**Grant No. 15 - Public Works (WR) - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	789 Special Component Plan for scheduled castes			
	79 Other Maintenance Expenditure			
	O		459.00	
	R		(-)119.00	
		340.00	336.44	(-)3.56

Withdrawal of provision by reappropriation of ₹119.00 lakh was stated to be based on actual requirement.

Savings of ₹0.43 lakh was also occurred in 2023-24.

(iii)	796 Tribal Area Sub-plan			
	79 Other Maintenance Expenditure			
	O		837.00	
	R		(-)217.00	
		620.00	619.12	(-)0.88

Withdrawal of provision by reappropriation of ₹217.00 lakh was stated to be based on actual requirement.

Savings of ₹1.25 lakh was also occurred in 2023-24.

(iv)	<b>2701 Medium Irrigation</b>			
	80 General			
	006 Consultancy			
	98 Administration			
	O		500.00	
	R		(-)160.00	
		340.00	151.18	(-)188.82

Withdrawal of provision by reappropriation of ₹160.00 lakh was stated to be based on actual requirement.

Savings of ₹107.37 lakh was also occurred in 2023-24.

**Grant No. 15 - Public Works (WR) - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(v)	<b>2702 Minor Irrigation</b>			
	<i>03 Maintenance</i>			
	102 Lift Irrigation Schemes			
	27 Water Resources			
	O	400.00		
	R	(-)50.00	350.00	350.00
				...

Withdrawal of provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.

(vi)	<i>80 General</i>			
	001 Direction and Administration			
	25 Public Works			
	O	260.00		
	R	(-)50.00	210.00	7.82
				(-)202.18

Withdrawal of provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.

Savings of ₹81.70 lakh and ₹203.12 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vii)	799 Suspense			
	65 Suspense Account			
	O	200.00		
	R	(-)200.00	...	...
				...

Withdrawal of provision by reappropriation of ₹200.00 lakh was stated to be based on actual requirement.

Savings of ₹483.75 lakh and ₹200.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

**Grant No. 15 - Public Works (WR) - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(viii)	<b>2711 Flood Control and Drainage</b>			
	01 <i>Flood Control</i>			
	001 Direction and Administration			
	27 Water Resource			
	O	3,027.00		
	R	(-)20.00	3,007.00	2,106.19
				(-)900.81

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

Savings of ₹698.73 lakh and ₹65.80 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings in respect of eight cases as at Sl. No. (i) to (viii) have not been intimated by the Department (July 2025).

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

(i)	<b>2702 Minor Irrigation</b>			
	01 <i>Surface Water</i>			
	101 Water Tanks			
	90 State Share for Central Assistance			
	O	104.00		
	R	(-)104.00	...	...
			...	...

Withdrawal of provision by reappropriation of ₹104.00 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance			
	O	34.00		
	R	(-)34.00	...	...
			...	...

Withdrawal of provision by reappropriation of ₹34.00 lakh was stated to be based on actual requirement.

**Grant No. 15 - Public Works (WR) - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(iii)	796 Tribal Area Sub-plan 90 State Share for Central Assistance			
	O	62.00		
	R	(-)62.00	...	...

Withdrawal of provision by reappropriation of ₹62.00 lakh was stated to be based on actual requirement.

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

(i)	<b>2059 Public works</b> 80 <i>General</i> 053 Maintenance and repairs 99 Others			
	S	901.87		
	R	918.13	1,820.00	1,813.13
				(-)6.87

Creation of provision by supplementary of ₹901.87 lakh was stated to be due to release of more fund for post flood repair (renovation and restoration of Irrigation scheme and embankments). Further, addition to the provision by reappropriation of ₹918.13 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Schedule Castes 99 Others			
	S	442.00		
	R	153.00	595.00	581.59
				(-)13.41

Creation of provision by supplementary of ₹442.00 lakh was stated to be due to release of more fund for post flood repair (renovation and restoration of Irrigation scheme and embankments). Further, addition to the provision by reappropriation of ₹153.00 lakh was stated to be based on actual requirement.

**Grant No. 15 - Public Works (WR) - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	796 Tribal Area Sub-plan			
	99 Others			
	S	806.00		
	R	279.00	1,085.00	1,082.54
				(-)2.46

Creation of provision by supplementary of ₹806.00 lakh was stated to be due to release of more fund for post flood repair (renovation and restoration of Irrigation scheme and embankments). Further, addition to the provision by reappropriation of ₹279.00 lakh was stated to be based on actual requirement.

Reasons for final savings in respect of above cases as at Sl. No. (i) to (iii) have not been intimated by the Department (July 2025).

**Grant No. 15 - Public Works (WR) - Contd.**

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

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

The details of the transactions under “Suspense” during 2024-25 together with opening and closing balances were as follows :

<b>Heads</b>	<b>Opening Balance as on 1 April 2024</b>				<b>Closing Balance as on 31 March 2025</b>
	<b>Debit(+)</b>	<b>Credit(-)</b>	<b>Debit +</b>	<b>Credit -</b>	<b>Debit(+) Credit(-)</b>
	)				
	<b>(₹ in lakh)</b>				
<b>2702 Minor Irrigation</b>					
1	Stock	(-)2,213.26	...	...	(-)2,213.26
2	Miscellaneous Public Works Advances	(+ )177.18	...	(-)16.49	(+ )160.69
3	Purchase	(-)1,312.30	...	...	(-)1,312.30
	<b>Total</b>	<b>(-)3,348.38</b>	<b>...</b>	<b>...</b>	<b>(-)3,364.87</b>
<b>2711 Flood Control and Drainage</b>					
1	Stock	(-) 3.53	...	...	(-) 3.53
2	Miscellaneous Public Works Advances	(-) 0.17	...	...	(-) 0.17
	<b>Total</b>	<b>(-) 3.70</b>	<b>...</b>	<b>...</b>	<b>(-) 3.70</b>

**Grant No. 15 - Public Works (WR) - Contd.**

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

**Voted**

- (a) As the expenditure of ₹10,473.05 lakh did not come even upto the original provision of ₹15,420.00 lakh, supplementary grant of ₹7,479.00 lakh obtained in March 2025 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available savings of ₹12,425.95 lakh, only ₹2,000.00 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	3,222.92	76
2018-19	4,308.69	69
2019-20	3,308.66	56
2020-21	3,189.74	50
2021-22	6,487.94	51
2022-23	21,589.81	76
2023-24	10,993.27	52

- (c) Savings occurred mainly under:

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

80 General

051 Construction

25 Public Works

O 780.00

S 780.00 1,560.00 549.09 (-)1010.91

Augmentation of provision by supplementary grant of ₹780.00 lakh was stated to be due to release of more fund under "Special Assistance for Capital Investment" towards major works.

Savings of ₹662.53 lakh was also occurred in 2023-24.

**Grant No. 15 - Public Works (WR) - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	789	Special Component Plan for Scheduled Castes			
	25	Public Works			
		O	255.00		
		S	255.00	510.00	262.15
					(-)247.85

Augmentation of provision by supplementary grant of ₹255.00 lakh was stated to be due to release of more fund under "Special Assistance for Capital Investment" for major works.

Savings of ₹220.98 lakh was also occurred in 2023-24.

(iii)	796	Tribal Area Sub-plan			
	25	Public Works			
		O	465.00		
		S	465.00	930.00	178.86
					(-)751.14

Augmentation of provision by supplementary grant of ₹465.00 lakh was stated to be due to release of more fund under "Special Assistance for Capital Investment" for major works.

Savings of ₹444.00 lakh was also occurred in 2023-24.

(iv)	<b>4702</b>	<b>Capital Outlay on Minor Irrigation</b>			
	101	Surface Water			
	27	Water Resource			
		O	720.00		
		R	(-)137.00	583.00	557.27
					(-)25.73

Withdrawal of provision by reappropriation of ₹137.00 lakh was stated to be based on actual requirement.

Savings of ₹130.43 lakh and ₹37.43 lakh were also occurred in 2022-23 and 2023-24 respectively.

**Grant No. 15 - Public Works (WR) - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(v)	102 Ground Water			
	54 National Bank for Agriculture and Rural Development ( NABARD )			
	O	1,692.00		
	S	3,033.23		
	R	390.23	5,115.46	2,011.37
				(-)3,104.09

Augmentation of provision by supplementary grant of ₹3,033.23 lakh was attributed to release of more fund under "Rural Industrial Development Fund" (RIDF) for loan of various projects under different Administrative Department towards major works. Further addition to the provision by reappropriation of ₹390.23 lakh was stated to be based on actual requirement.

Savings of ₹5,227.01 lakh and ₹3,723.97 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vi)	789 Special Component Plan for Scheduled Castes			
	27 Water Resource			
	O	170.00	170.00	126.19
				(-)43.81

Savings of ₹164.78 lakh and ₹38.86 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vii)	54 National Bank for Agriculture and Rural Development ( NABARD )			
	O	1,632.00		
	S	1,043.05		
	R	76.25	2,751.30	1,553.22
				(-)1,198.08

Augmentation of provision by supplementary grant of ₹1,043.05 lakh was attributed to release of more fund under "Rural Industrial Development Fund" (RIDF) for loan of various projects under different Administrative Department towards major works. Further addition to the provision of reappropriation of ₹76.25 lakh was stated to be based on actual requirement.

Savings of ₹1,479.72 lakh and ₹1,467.45 lakh were also occurred in 2022-23 and 2023-24 respectively.



**Grant No. 15 - Public Works (WR) - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(xi)	789 Special Component Plan for Scheduled Castes			
	99 Others			
	O	170.00		
	R	(-)110.50	59.50	59.49
				(-)0.01

Withdrawal of provision by reappropriation of ₹110.50 lakh was stated to be based on actual requirement.

Savings of ₹42.50 lakh was also occurred in 2023-24.

(xii)	796 Tribal Area Sub-Plan			
	99 Others			
	O	310.00		
	R	(-)201.50	108.50	108.50
				...

Withdrawal of provision by reappropriation of ₹201.50 lakh was stated to be based on actual requirement.

Savings of ₹31.00 lakh and ₹77.50 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings in respect of twelve cases as at Sl. No. (i) to (xii) have not been intimated by the Department (July 2025).

(d) The provision remained unutilised under:

(i)	<b>4711 Capital Outlay on Flood Control Projects</b>			
	01 Flood Control			
	103 Civil Works			
	25 Public Works			
	O	52.00		
	R	104.77	156.77	...
				(-)156.77

Addition to provision by reappropriation of ₹104.77 lakh was stated to be based on actual requirement.

Savings of ₹769.05 lakh and ₹55.62 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings has not been stated by the department (July 2025).

**Grant No. 15 - Public Works (WR) - Contd.**

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

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

04 *Medium Irrigation-Non-Commercial*

001 Direction and Administration

27 Water Resource

O 20.00

R (-)20.00

... ..

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

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

102 Ground Water

91 Central Assistance

O 520.00

R (-)520.00

... ..

Withdrawal of provision by surrender of ₹520.00 lakh was stated to be based on actual requirement.

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

91 Central Assistance

O 170.00

R (-)170.00

... ..

Withdrawal of provision by surrender of ₹170.00 lakh was stated to be based on actual requirement.

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

91 Central Assistance

O 310.00

R (-)310.00

... ..

Withdrawal of provision by surrender of ₹310.00 lakh was stated to be based on actual requirement.

**Grant No. 15 - Public Works (WR) - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(v)	<b>4711 Capital Outlay on Flood Control Projects</b>			
	01 <i>Flood Control</i>			
	103 Civil Works			
	91 Central Assistance			
	O	520.00		
	R	(-)520.00	...	...

Withdrawal of provision by surrender of ₹520.00 lakh was stated to be based on actual requirement.

(vi)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance			
	O	170.00		
	R	(-)170.00	...	...

Withdrawal of provision by surrender of ₹170.00 lakh was stated to be based on actual requirement.

(vii)	796 Tribal Area Sub-plan			
	91 Central Assistance			
	O	310.00		
	R	(-)310.00	...	...

Withdrawal of provision by surrender of ₹310.00 lakh was stated to be based on actual requirement.

**Grant No. 15 - Public Works (WR) - Concl'd.**

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

(f) Savings was partly counter balanced by excess under:

(i)	<b>4711 Capital Outlay on Flood Control Projects</b>				
	01 Flood Control				
	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	17.00			
	R	34.25	51.25	34.18	(-)17.07

Addition to the provision by reappropriation of ₹34.25 lakh was stated to be based on actual requirement.

(ii)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	31.00			
	R	62.98	93.98	47.83	(-)46.15

Addition to the provision by reappropriation of ₹62.98 was stated to be based on actual requirement.

Reasons for final savings in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

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**No amount was transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 16 - Health Services**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2210</b>	<b>Medical and Public Health</b>			
<b>Voted</b>				
Original		4,84,78,00		
Supplementary		17,89,34	5,02,67,34	(-)46,85,43
Amount surrendered during the year (March 2025)				...
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>			
<b>Voted</b>				
Original		1,78,42,20	1,78,42,20	(-)1,54,39,24
Amount surrendered during the year (March 2025)				1,24,47,64

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹45,581.19 lakh did not come even up to the original provision of ₹48,478.00 lakh, supplementary grant of ₹1,789.34 lakh obtained in March 2025 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of the available savings was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	3,058.40	9
2018-19	4,314.75	11
2019-20	6,899.61	14
2020-21	4,390.41	9
2021-22	16,204.29	32
2022-23	6,696.09	15
2023-24	10,831.39	21

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

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

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

01 *Urban Health Services-Allopathy*

001 Direction and Administration

98 Administration

O	40,334.64			
S	72.81			
R	0.02	40,407.47	36,355.57	(-)4,051.90

Augmentation of provision by supplementary grant of ₹72.81 lakh was stated to be due to release of more fund for payment of Salaries. Further addition to the provision by the reappropriation of ₹0.02 lakh was stated to be based on actual requirement.

Savings of ₹3,952.97 lakh, ₹4,545.98 lakh and ₹3,542.22 lakh were also occurred during the year 2021-22, 2022-23 and 2023-24 respectively.

(ii) *02 Urban Health Services-Other Systems of Medicine*

101 Ayurveda

16 Hospital

O	105.25			
R	(-)5.50	99.75	75.20	(-)24.55

Withdrawal of provision by reappropriation of ₹5.50 lakh was stated to be based on actual requirement.

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

200 Other Systems

15 Health Services

O	72.25			
R	(-)13.73	58.52	48.21	(-)10.31

Withdrawal of provision by reappropriation of ₹13.73 lakh was stated to be based on actual requirement.

Savings of ₹64.66 lakh was also occurred in 2023-24.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)            06 <i>Public Health</i>			
112 Public Health Education			
16 Hospital			
O                            85.00	85.00	64.38	(-)20.62
(v)             789 Special Component Plan for Scheduled Castes			
16 Hospital			
O                            105.00	105.00	75.63	(-)29.37
(vi)            796 Tribal Area Sub-plan			
16 Hospital			
O                            210.00	210.00	160.00	(-)50.00

Reasons for savings in respect of six cases as at Sl. No (i) to (vi) have not been intimated by the Department (July 2025).

( d )            The entire provision was withdrawn mainly in the following cases :

(i) <b>2210 Medical and Public Health</b>				
01 <i>Urban Health Services-Allopathy</i>				
796 Tribal Area Sub-plan				
15 Health Services				
O                            25.00				
R                            (-)25.00		...	...	...

Withdrawal of provision by reappropriation of ₹25.00 lakh was stated to be based on actual requirement.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(ii)	05 <i>Medical Education, Training and Research</i>			
	105 Allopathy			
	99 Others			
	O	50.00		
	R	(-)50.00	...	...

Withdrawal of provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes			
	99 Others			
	O	150.00		
	R	(-)150.00	...	...

Withdrawal of provision by reappropriation of ₹150.00 lakh was stated to be based on actual requirement.

(iv)	796 Tribal Area Sub-plan			
	99 Others			
	O	300.00		
	R	(-)300.00	...	...

Withdrawal of provision by reappropriation of ₹300.00 lakh was stated to be based on actual requirement.

(e) Savings was partly offset by excess under :

(i)	<b>2210 Medical and Public Health</b>			
	80 <i>General</i>			
	101 Ayushman Bharat- Pradhan Mantri Jan Arogya Yojana (PMJAY)			
	70 State Share			
	O	5.00		
	R	117.90	122.90	...

Addition to the provision by reappropriation of ₹117.90 lakh was stated to be based on actual requirement.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	15.00		
	S	35.99		
	R	179.00	229.99	...

Augmentation of provision by supplementary grant of ₹35.99 lakh was stated to be due to release of more fund under State Share towards grant-in-aid. Further addition to the provision by the reappropriation of ₹179.00 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	70 State Share			
	O	30.00		
	S	123.94		
	R	302.62	456.56	390.62 (-)65.94

Augmentation of provision by supplementary grant of ₹123.94 lakh was stated to be due to release of more fund under State Share towards grant-in-aid. Further addition to the provision by the reappropriation of ₹302.62 lakh was stated to be based on actual requirement.

Reasons for excess/final savings in respect of three cases as at Sl. No (i) to (iii) have not been intimated by the Department (July 2025).

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

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

**CAPITAL**

**Voted**

(a) Out of the huge savings of ₹15,439.24 lakh, only ₹12,447.64 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	934.69	20
2018-19	646.90	6
2019-20	3,525.77	43
2020-21	4,946.15	67
2021-22	5,781.85	47
2022-23	22,974.81	78
2023-24	11,660.12	73

(b) Savings occurred mainly under:

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

80 General

789 Special Component Plan for Scheduled Castes

25 Public Works

O 120.00

R 72.86

192.86 72.86 (-)120.00

Addition to the provision by reappropriation of ₹72.86 lakh was stated to be based on actual requirement.

Savings of ₹0.22 lakh was also occurred in 2023-24.

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

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	240.00			
	R	1,780.72	2,020.72	196.72	(-)1,824.00

Addition to the provision by reappropriation of ₹1,780.72 lakh was stated to be based on actual requirement.

(iii)	<b>4210 Capital Outlay on Medical and Public Health</b>				
	01 Urban Health Services				
	110 Hospitals and Dispensaries				
	16 Hospital				
	O	126.00			
	R	(-)41.92	84.08	43.11	(-)40.97

Withdrawal of provision by reappropriation of ₹16.87 lakh and surrender of ₹230.00 lakh were stated to be based on actual requirement.

Savings of ₹24.24 lakh was also occurred in 2023-24.

(iv)	54 National Bank For Agriculture And Rural Development (NABARD)				
	O	470.00			
	R	(-)246.87	223.13	198.77	(-)24.36

Withdrawal of provision by reappropriation of ₹246.87 was stated to be based on actual requirement.

Savings of ₹0.03 lakh was also occurred in 2023-24.

(v)	789 Special Component Plan for Scheduled Castes				
	16 Hospital				
	O	275.00			
	R	(-)141.15	133.85	101.75	(-)32.10

Withdrawal of provision by reappropriation of ₹37.86 lakh and surrender of ₹103.29 lakh were stated to be based on actual requirement.

Savings of ₹37.71 lakh was also occurred in 2023-24.

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

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(vi)	54	National Bank For Agriculture And Rural Development (NABARD)			
		O		705.00	
		R	411.29	58.68	(-)352.61
			(-)293.71		

Withdrawal of provision by surrender of ₹293.71 was stated to be based on actual requirement.

(vii)	796	Tribal Area Sub-plan			
	16	Hospital			
		O		450.00	
		R	446.16	376.81	(-)69.35
			(-)3.84		

Withdrawal of provision by reappropriation of ₹3.84 was stated to be based on actual requirement.

(viii)	54	National Bank For Agriculture And Rural Development (NABARD)			
		O		1,175.00	
		R	723.59	437.29	(-)286.30
			(-)451.41		

Withdrawal of provision by reappropriation of ₹451.41 was stated to be based on actual requirement.

Savings of ₹47.31 lakh was also occurred in 2023-24.

(ix)	03	<i>Medical Education Training and Research</i>			
	105	Allopathy			
	99	Others			
		O		50.00	
		R	24.85	14.04	(-)10.81
			(-)25.15		

Withdrawal of provision by reappropriation of ₹25.15 was stated to be based on actual requirement.

Savings of ₹1,352.52 lakh was also occurred in 2023-24.

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(x)	789 Special Component Plan for Scheduled Castes			
	99 Others			
	O	1,800.00		
	R	(-)1,577.85	222.15	130.76
				(-)91.39

Withdrawal of provision by surrender of ₹1,577.85 was stated to be based on actual requirement.

Savings of ₹833.04 lakh was also occurred in 2023-24.

(xi)	796 Tribal Area Sub-plan			
	99 Others			
	O	4,150.00		
	R	(-)3,541.38	608.62	509.81
				(-)98.81

Withdrawal of provision by reappropriation of ₹1,224.31 lakh and surrender of ₹2,317.07 lakh were stated to be based on actual requirement.

Savings of ₹1,821.95 lakh was also occurred in 2023-24.

(xii)	04 Public Health			
	200 Other Programmes			
	91 Central Assistance			
	O	93.00		
	R	(-)92.52	0.48	0.25
				(-)0.23

Withdrawal of provision by surrender of ₹92.52 was stated to be based on actual requirement.

(xiii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance			
	O	354.00		
	R	(-)349.00	5.00	5.00
				...

Withdrawal of provision by surrender of ₹349.00 was stated to be based on actual requirement.

Savings of ₹0.02 lakh was also occurred in 2023-24.

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

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xiv)	796 Tribal Area Sub-plan				
	91 Central Assistance				
	O	708.00			
	R	(-)693.00	15.00	15.00	...

Withdrawal of provision by surrender of ₹693.00 was stated to be based on actual requirement.

(xv)	80 <i>General</i>				
	796 Tribal Area Sub-plan				
	15 Health Services				
	O	250.00			
	R	(-)133.43	116.57	115.92	(-)0.65

Withdrawal of provision by reappropriation of ₹133.43 was stated to be based on actual requirement.

Reason for savings in respect of 15 cases as at Sl. No (i) to (xv) have not been intimated by the Department (July 2025).

(c) The entire provision was withdrawn mainly in the following cases :

(i)	<b>4210 Capital Outlay on Medical and Public Health</b>				
	01 <i>Urban Health Services</i>				
	103 Central Government Health Scheme				
	91 Central Assistance				
	O	18.82			
	R	(-)18.82	...	...	...

Withdrawal of provision by surrender of ₹18.82 was stated to be based on actual requirement.

(ii)	110 Hospitals and Dispensaries				
	91 Central Assistance				
	O	42.80			
	R	(-)42.80	...	...	...

Withdrawal of provision by surrender of ₹42.80 was stated to be based on actual requirement.

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

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance			
		O		270.66	
		R		(-)270.66	...

Withdrawal of provision by surrender of ₹270.66 was stated to be based on actual requirement.

(iv)	796	Tribal Area Sub-plan			
	91	Central Assistance			
		O		569.92	
		R		(-)569.92	...

Withdrawal of provision by surrender of ₹569.92 was stated to be based on actual requirement.

(v)		<i>03 Medical Education Training and Research</i>			
	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance			
		O		150.00	
		R		(-)150.00	...

Withdrawal of provision by surrender of ₹150.00 was stated to be based on actual requirement.

(vi)	796	Tribal Area Sub-plan			
	91	Central Assistance			
		O		590.00	
		R		(-)590.00	...

Withdrawal of provision by surrender of ₹590.00 was stated to be based on actual requirement.

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

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(vii)	04 <i>Public Health</i>				
	200 Other Programmes				
	89 C.S. Scheme-IV				
	O	27.80			
	R	(-)27.80	...	...	...

Withdrawal of provision by surrender of ₹27.80 was stated to be based on actual requirement.

(viii)	789 Special Component Plan for Scheduled Castes				
	89 C.S. Scheme-IV				
	O	1,541.70			
	R	(-)1,541.70	...	...	...

Withdrawal of provision by surrender of ₹1,541.70 was stated to be based on actual requirement.

(ix)	796 Tribal Area Sub-plan				
	89 C.S. Scheme-IV				
	O	3,569.50			
	R	(-)3,569.50	...	...	...

Withdrawal of provision by surrender of ₹3,569.50 was stated to be based on actual requirement.

(x)	80 <i>General</i>				
	789 Special Component Plan for Scheduled Castes				
	15 Health Services				
	O	45.00			
	R	(-)45.00	...	...	...

Withdrawal of provision by reappropriation of ₹45.00 was stated to be based on actual requirement.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(d) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.			
(i) <b>4210 Capital Outlay on Medical and Public Health</b>			
<i>01 Urban Health Services</i>			
103 Central Government Health Scheme			
90 State Share for Central Assistance			
R	9.92	9.92	...
(ii) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance			
R	10.00	10.00	...
(iii) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance			
R	30.00	30.00	...
(iv) <i>04 Public Health</i>			
200 Other Programmes			
18 Drugs Control			
R	22.60	22.60	...

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(e) Savings was partly offset by excess under :

**4059 Capital Outlay on Public Works**

80 *General*

051 Construction

25 Public Works

O 40.00

R 51.42 91.42 51.42 (-)40.00

Addition to the provision by reappropriation of ₹51.42 lakh was stated to be based on actual requirement.

Reasons for final savings was not intimated by the Department (July 2025).

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**Information in respect of unspent amount has not been furnished by the Department.**

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2205</b>	<b>Art and Culture</b>			
<b>2220</b>	<b>Information and Publicity</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>Voted</b>				
Original		69,48,00		
Supplementary		2,78,29	72,26,29	64,97,75
Amount surrendered during the year ( March 2025)				(-)7,28,54
				...
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4220</b>	<b>Capital Outlay on Information and Publicity</b>			
<b>Voted</b>				
Original		1,00,00		
Supplementary		2,61,00	3,61,00	3,60,90
Amount surrendered during the year ( March 2025)				(-)10
				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available savings of ₹728.54 lakh was surrendered during the year.

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(b)	Savings occurred mainly under:			
(i)	<b>2220 Information and Publicity</b>			
	60 Others			
	001 Direction and Administration			
	21 Tourism and Publicity			
	O	107.00		
	R	(-)100.00	7.00	6.12
				(-)0.88

Withdrawal of provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.

Savings of ₹8.86 lakh was also occurred in 2023-24.

(ii)	98 Administration			
	O	3,772.70		
	S	35.79		
	R	124.81	3,933.30	3,291.36
				(-)641.94

Augmentation of provision by supplementary grant of ₹35.79 lakh was stated to be due to requirement of more fund under Electricity Charges. Further, addition to the provision by the reappropriation of ₹124.81 lakh was stated to be based on actual requirement.

Savings of ₹306.27 lakh was also occurred in 2023-24.

(iii)	99 Others			
	O	170.00	170.00	133.31
				(-)36.69

Savings of ₹14.88 lakh was also occurred in 2023-24.

**Grant No. 17 - Information and Cultural Affairs - Concl'd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)	113 Monitoring Services			
	21 Tourism and Publicity			
	O		45.00	
	R	(-)19.81	25.19	20.72
				(-)4.47

Withdrawal of provision by reappropriation of ₹19.81 lakh was stated to be based on actual requirement.

Savings of ₹13.57 lakh was also occurred in 2023-24.

Reasons for Savings in respect of four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (July 2025).

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**An amount of ₹58.30 lakh remained unspent as on 31.03.2025 in the DDO's SB/CD Account.**

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

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
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**REVENUE**

**2235 Social Security and Welfare**

**Voted**

Original	8,94,52	8,94,52	4,98,50	(-)3,96,02
Amount surrendered during the year (March 2025)				2,22,80

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available savings of ₹396.02 lakh, only ₹220.80 was surrendered during the year.

Savings during the earlier years is given under:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2022-23	73.01	11
2023-24	184.23	20.00

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(b) Savings occurred mainly under:				
(i) <b>2235 Social Security and Welfare</b>				
02 <i>Social Welfare</i>				
200 Other Programmes				
99 Others				
O	715.00			
R	(-) 233.00	482.00	359.14	(-)122.86

Withdrawal of provision by reappropriation of ₹10.20 lakh and surrender of ₹222.80 lakh were stated to be based on actual requirement.

Savings of ₹152.34 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-visit of VVIP during the year.

(ii) <i>60 Other Social Security and Welfare Programmes</i>				
200 Other Programmes				
05 Establishment				
O	135.32			
R	(-)1.65	133.67	90.48	(-)43.19

Withdrawal of provision by reappropriation of ₹1.65 lakh was stated to be based on actual requirement.

Savings of ₹22.87 lakh and ₹28.48 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be mainly due to short release of fund by the Finance Department and non-receipt of claim for medical reimbursement.

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

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

(c) Savings was partly offset by excess under:

**2235 Social Security and Welfare**

60 *Other Social Security and Welfare Programmes*

200 Other Programmes

98 Administration

O 9.20

R 13.07 22.27 22.22 (-)0.05

Addition of provision by reappropriation of ₹13.07 lakh was stated to be based on actual requirement.

Reason for excess was stated to be due to assistance to Indian students returned from Bangladesh due to Political Crisis.

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**An amount of ₹1.34 lakh was unspent in the DDO's SB/CD Account as on 31.03.2025**

**Grant No. 19 - Tribal Welfare**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>		
<b>3604</b>	<b>Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>		
<b>Voted</b>			
Original	7,90,50,96		
Supplementary	2,21,26,31	10,11,77,27	8,24,46,16
Amount surrendered during the year (March 2025)			(-)1,87,31,11
			...
<b>CAPITAL</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>		
<b>4225</b>	<b>Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>		
<b>Voted</b>			
Original	2,97,56,00		
Supplementary	1,67,20,88	4,64,76,88	3,65,41,39
Amount surrendered during the year (March 2025)			(-)99,35,49
			...

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

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

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available savings ₹18,731.11 lakh was surrendered during the year.

Savings during the earlier years is given under:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	43,908.55	38
2018-19	12,496.93	21
2019-20	5,522.16	12
2020-21	10,739.16	18
2021-22	9,456.60	15
2022-23	10,239.21	16
2023-24	15,745.02	18

(b) Savings occurred mainly under:

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

02 *Welfare of Scheduled Tribes*

796 Tribal Area Sub-plan

33 Welfare Programme

O 3,610.00

R (-)95.01 3,514.99 3,073.48 (-)441.51

Withdrawal of provision by reappropriation of ₹95.01 lakh was stated to be based on actual requirement.

Savings of ₹317.18 lakh and ₹341.08 lakh were also occurred in 2022-23 and 2023-24 respectively.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> <b>(₹ in lakh)</b>	<b>Excess (+)</b> <b>Savings (-)</b>
(ii) 70 State Share			
O	1,117.00		
S	605.00	1,722.00	909.51
			(-)812.49

Augmentation of provision by supplementary grant of ₹605.00 lakh was stated to be due to release of more fund for payments towards scholarship/stipend.

Savings of ₹905.42 lakh was also occurred in 2023-24.

(iii) 86 C.S. Scheme - I			
O	8,714.00		
S	5,178.00	13,892.00	7,493.90
			(-)6,398.10

Augmentation of provision by supplementary grant of ₹5,178.00 lakh was stated to be due to release of additional fund for payment of scholarship/stipend.

Savings of ₹6,923.99 lakh was also occurred in 2023-24.

(iv) 89 C.S. Scheme-IV			
O	2,645.00		
S	379.00	3,024.00	766.20
			(-)2,257.80

Augmentation of provision by supplementary grant of ₹379.00 lakh was stated to be due to release of more fund under Dharti Aaba Janjatiya Gram Utkarsh Abhiyan (DAJGUA).

Savings of ₹666.90 lakh was also occurred in 2023-24.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(v) 91 Central Assistance			
O	7,225.00		
S	1,575.42	8,800.42	904.42
			(-)7,896.00

Augmentation of provision by supplementary grant of ₹1,575.42 lakh was stated to be due to release of additional fund towards Grant-in-Aid.

Savings of ₹560.24 lakh and ₹4,466.68 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vi) 80 <i>General</i>				
796 Tribal Area Sub-plan				
33 Welfare Programme				
O	899.00			
S	1.00			
R	(-)39.00	861.00	747.70	(-)113.30

Augmentation of provision by supplementary grant of ₹1.00 lakh was stated to be due to release of more fund under the Folk Arts and culture in TPS Areas. Subsequent reduction in provision by reappropriation of ₹39.00 lakh was stated to be based on actual requirement.

Savings of ₹16.11 lakh and ₹100.73 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings were stated to be mainly due to short release of fund by the Finance Department in respect of six cases as at Sl. No. (i) to (vi).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(c) The entire provision remained unutilised under:

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

02 *Welfare of Scheduled Tribes*

796 Tribal Area Sub-plan

88 C.S. Scheme - III

O	20.00	20.00	...	(-)20.00
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Savings of ₹40.00 lakh and ₹20.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings was stated to be mainly due to short release of fund by the Finance Department.

(d) Savings was partly offset by excess under:

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

02 *Welfare of Scheduled Tribes*

796 Tribal Area Sub-plan

54 National Bank for Agriculture and Rural Development  
(NABARD)

S	471.40			
R	20.00	491.40	491.40	...

Creation of provision by supplementary grant of ₹471.40 lakh was stated to be due to release of more fund toward payment of loan under Rural Infrastructure Development Fund (RIDF). Further addition to the provision by the reappropriation of ₹20.00 lakh were stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) <b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj</b>			
796 Tribal Area Sub-plan			
34 Tribal Sub-Plan			
O	24,000.00		
S	13,897.49		
R	85.01	37,982.50	37,982.50 ...

Augmentation of provision by supplementary grant of ₹13,897.49 lakh was stated to be due to release of more fund under "Jhum Chas Sahajya Prakalpa". Further addition to the provision by the reappropriation of ₹85.01 lakh were stated to be based on actual requirement.

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

**CAPITAL**

**Voted**

(a) No part of the available savings of ₹9,935.49 lakh was surrendered during the year.

Savings during the earlier years is given under:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	86,287.74	57
2018-19	21,750.71	90
2019-20	1,093.52	51
2020-21	2,351.78	97
2021-22	509.66	75
2022-23	9,801.12	58
2023-24	13,188.21	57

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>	
(b) Savings occurred mainly under:			
(i) <b>4059 Capital Outlay on Public Works</b>			
80 <i>General</i>			
796 Tribal Area Sub-plan			
25 Public Works			
O	5,000.00		
S	4,550.00	9,550.00	4,326.00
			(-)5,224.00

Augmentation of provision by supplementary grant of ₹4,550.00 lakh was stated to be due to release of more fund under Jhum Chas Sahajya Prakalpa.

(ii) <b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minority</b>			
02 <i>Welfare of Scheduled Tribes</i>			
796 Tribal Area Sub-plan			
99 Others			
O	2,990.00		
S	1,010.00	4,000.00	2,363.61
			(-)1,636.39

Augmentation of provision by supplementary grant of ₹1,010.00 lakh was stated to be due to release of more fund under Subarna Jayanti Tripura Nirman Yojana.

Savings of ₹310.00 lakh was also occurred in 2023-24.

Reasons for savings were stated to be mainly due to short release of fund by the Finance Department in respect of two cases as at Sl. No. (i) and (ii).

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(c) Entire provision remained unutilised under:

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

02 *Welfare of Scheduled Tribes*

796 Tribal Area Sub-plan

89 C.S. Scheme-IV

S	800.00	800.00	...	(-)800.00
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Creation of provision by supplementary grant of ₹800.00 lakh was stated to be due to additional fund received from Government of India.

Reasons for savings was stated to be due to non-release of fund by the Finance Department.

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**An amount of ₹0.10 lakh was unspent in the DDO's SB/CD Account as on 31.03.2025**

**Grant No. 20 - Welfare of SC**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Backward Classes and Minorities</b>			<b>Other</b>
<b>Voted</b>				
	Original	1,19,36,62		
	Supplementary	28,72	1,19,65,34	24,05,20
	Amount surrendered during the year (March 2025)			(-)95,60,14 59,56,00
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4225</b>	<b>Capital Outlay on Welfare of Scheduled Castes, Tribes, Other Backward Classes and Minorities</b>			<b>Scheduled</b>
<b>Voted</b>				
	Original	49,96,00		
	Supplementary	10,10,00	60,06,00	29,96,71
	Amount surrendered during the year (March 2025)			(-)33,09,29 ...

**Grant No. 20 - Welfare of SC -Contd.**

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

**Notes and Comments**

**REVENUE**

**Voted**

(a) As the expenditure of ₹2,405.20 lakh fell well short of the original provision of ₹11,936.62 lakh, supplementary grant of ₹28.72 lakh obtained in March 2025 proved lack of budgetary control on the part of the controlling officer.

(b) Out of the available savings of ₹9,560.14 lakh, only ₹5,956.00 lakh surrender during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	2,02,094.51	44
2018-19	15,968.70	75
2019-20	5,550.46	60
2020-21	3,679.05	35
2021-22	4,517.65	43
2022-23	7,725.49	69
2023-24	8,870.05	76

(c) Savings occurred mainly under:

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

01 *Welfare of Scheduled Castes*

789 Special Component Plan for Scheduled Castes

35 Scholarship and Stipend

O 147.00

R (-)3.00 144.00 71.32 (-)72.68

Withdrawal of provision by reappropriation of ₹ 3.00 lakh was stated to be based on actual requirement.

Savings of ₹279.08 lakh and ₹124.77 lakh were also occurred in 2022-23 and 2023-24 respectively.

**Grant No. 20 - Welfare of SC -Contd.**

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii)	70 State Share				
	O	616.00			
	R	3.00	619.00	509.50	(-)109.50

Addition to the provision by reappropriation of ₹ 3.00 lakh was stated to be based on actual requirement.

Reason for savings in respect of two cases as at Sl. No. (i) and (ii) were stated to be due to short release of fund by Finance Department.

(iii)	88 C.S. Scheme-III				
	O	46.00			
	R	5.00	51.00	19.85	(-)31.15

Addition to the provision by reappropriation of ₹5.00 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to short release of fund by Government of India.

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

(i)	<b>2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>				
	<i>01 Welfare of Scheduled Castes</i>				
	789 Special Component Plan for Scheduled Castes				
	86 C.S. Scheme-I				
	O	8,630.00			
	R	(-) 5,449.00	3,181.00	...	(-)3,181.00

Withdrawal of provision by reappropriation of ₹5.00 lakh and surrender of ₹5,444.00 lakh was stated to be based on actual requirement.

Savings of ₹7,994.54 lakh was also occurred in 2023-24.

**Grant No. 20 - Welfare of SC -Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	89 C.S. Scheme-IV				
	O	522.00			
	R	(-) 512.00	10.00	...	(-)10.00

Withdrawal of provision by surrender of ₹512.00 lakh was stated to be based on actual requirement.

Savings of ₹491.43 lakh and ₹518.97 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings in respect of two cases as at Sl. No. (i) and (ii) were stated to be due to short release of fund by Government of India.

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹2,696.71 lakh fell well short of the original provision of ₹4,996.00 lakh, supplementary grant of ₹1,010.00 lakh obtained in March 2025 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of the available savings of ₹3,309.29 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	35,685.57	54
2018-19	9,219.93	98
2019-20	1,079.91	93
2020-21	1,482.12	74
2021-22	2,401.58	72
2022-23	673.69	28
2023-24	1568.93	73

**Grant No. 20 - Welfare of SC -Concl'd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(c)	Savings occurred mainly under:			
(i)	<b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Classes and Minorities</b>			
	01 Welfare of Scheduled Castes			
	789 Special Component Plan for Scheduled Castes			
	50 State Share of CSS			
	O	218.00	218.00	111.00
				(-) 107.00

Savings of ₹50.00 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to short release of fund by the Finance Department.

(ii)	86 C.S. Scheme - I			
	O	2,825.00	2,825.00	350.00
				(-) 2,475.00

Savings of ₹788.02 lakh was also occurred in 2023-24

(iii)	91 Central Assistance			
	O	876.00	876.00	159.51
				(-)716.49

Savings of ₹193.00 lakh was also occurred in 2023-24

Reasons for savings in respect of two cases as at Sl. No. (ii) and (iii) were stated to be due to short release of fund by the Government of India.

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**No amount transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2408</b>	<b>Food Storage and Warehousing</b>			
<b>3456</b>	<b>Civil Supplies</b>			
<b>3475</b>	<b>Other General Economic Services</b>			
<b>Voted</b>				
Original		1,77,21,50		
Supplementary		64,48,65	2,41,70,15	1,78,87,03
Amount surrendered during the year (March 2025)				(-)62,83,12
				40,00
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4408</b>	<b>Capital Outlay on Food Storage and Warehousing</b>			
<b>5475</b>	<b>Capital Outlay on other General Economic Services</b>			
<b>Voted</b>				
Original		1,53,00		
Supplementary		16,20	1,69,20	74,96
Amount surrendered during the year (March 2025)				(-)94,24
				87,25

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹6,283.12 lakh, only ₹40.00 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	2,644.76	19
2018-19	1,762.33	12
2019-20	6,886.62	50
2020-21	988.88	10
2021-22	1,917.79	12
2022-23	2,420.13	16
2023-24	6,076.76	34

- (b) Savings occurred mainly under:

(i) **3456 Civil Supplies**

103 Consumer Subsidies

50 State Share of CSS

O 1,040.00

R (-)260.00

780.00 519.46 (-)260.54

Withdrawal of provision by reappropriation of ₹260.00 lakh was stated to be based on actual requirement.

Savings of ₹545.09 lakh was also occurred in 2023-24.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	72 Public Distribution System			
	O	4,200.00	4,200.00	3,281.44
				(-)918.56
	Savings of ₹967.65 lakh was also occurred in 2023-24.			
(iii)	89 C.S. Scheme-IV			
	O	3,120.00	3,120.00	1,558.43
				(-)1,561.57
	Savings of ₹1,876.16 lakh was also occurred in 2023-24.			
(iv)	99 Others			
	S	3,343.60		
	R	296.40	3,640.00	2,511.25
				(-)1,128.75
	Creation of provision by supplementary grant of ₹3,343.60 lakh was stated to be due to release of more fund for providing post flood relief. Further addition to the provision by the reappropriation of ₹296.40 lakh was stated to be based on actual requirement.			
(v)	104 Consumer Welfare Fund			
	89 C.S. Scheme-IV			
	O	66.00		
	R	(-)20.80	45.20	7.86
				(-)37.34
	Withdrawal of provision by surrender of ₹20.80 lakh was stated to be based on actual requirement.			
(vi)	789 Special Component Plan for Scheduled Castes			
	50 State Share of CSS			
	O	342.38		
	R	(-)85.78	256.60	170.13
				(-)86.47
	Withdrawal of provision by reappropriation of ₹85.78 lakh was stated to be based on actual requirement.			
	Savings of ₹178.20 lakh was also occurred in 2023-24.			

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

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(vii)	89 C.S. Scheme-IV				
	O	1,041.25			
	R	(-)6.80	1,034.45	512.06	(-)522.39

Withdrawal of provision by surrender of ₹6.80 lakh was stated to be based on actual requirement.

Savings of ₹613.36 lakh was also occurred in 2023-24.

(viii)	796 Tribal Area Sub-plan				
	50 State Share of CSS				
	O	624.34			
	R	(-)156.40	467.94	310.22	(-)157.72

Withdrawal of provision by reappropriation of ₹156.40 lakh was stated to be based on actual requirement.

Savings of ₹324.95 lakh was also occurred in 2023-24.

(ix)	89 C.S. Scheme-IV				
	O	1,898.75			
	R	(-)12.40	1,886.35	933.77	(-)952.58

Withdrawal of provision by surrender of ₹12.40 lakh was stated to be based on actual requirement.

Savings of ₹1,118.48 lakh was also occurred in 2023-24.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(x)	<b>3475 Other General Economic Services</b>			
	106 Regulation of Weights and Measures			
	05 Establishment			
	O	824.32		
	R	(-)5.24	819.08	654.61
				(-)164.47

Withdrawal of provision by reappropriation of ₹5.24 lakh was stated to be based on actual requirement.

Savings of ₹134.39 lakh was also occurred in 2023-24.

Reasons for savings in respect of 10 cases as at Sl. No. (i) to (x) have not been intimated by the Department (July 2025).

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

(i)	<b>3456 Civil Supplies</b>			
	103 Consumer Subsidies			
	70 State Share			
	O	36.40		
	R	(-)36.40	...	...

Withdrawal of provision by reappropriation of ₹36.40 lakh was stated to be based on actual requirement.

(ii)	796 Tribal Area Sub-plan			
	70 State Share			
	O	21.70		
	R	(-)21.70	...	...

Withdrawal of provision by reappropriation of ₹21.70 lakh was stated to be based on actual requirement.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(d) Savings was partly offset by excess as under:

(i)	<b>3456 Civil Supplies</b>				
	789 Special Component Plan for Scheduled Castes				
	99 Others				
	S	1,092.32			
	R	97.68	1,190.00	1,190.00	...

Creation of provision by supplementary grant of ₹1,092.32 lakh was stated to be due to release of more fund for payment of enhanced Salaries. Further addition to the provision by the reappropriation of ₹97.68 lakh was stated to be based on actual requirement.

(ii)	796 Tribal Area Sub-plan				
	99 Others				
	S	1,991.90			
	R	178.10	2,170.00	2,170.00	...

Creation of provision by supplementary grant of ₹1,991.90 lakh was stated to be due to release of more fund for payment of enhanced Salaries. Further addition to the provision by the reappropriation of ₹178.10 lakh was stated to be based on actual requirement.

Reasons for excess in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

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

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

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹74.96 lakh fell well short of the original provision of ₹153.00 lakh, supplementary grant of ₹16.20 lakh obtained in March 2025 proved lack of budgetary control on the part of the Controlling Officer.
- (b) Out of the available savings of ₹94.24 lakh, only ₹87.25 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	258.80	50
2018-19	567.80	57
2019-20	601.53	80
2020-21	448.73	57
2021-22	118.23	18
2022-23	82.27	35
2023-24	237.49	74

- (c) Savings occurred mainly under:

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	51 Construction			
	99 Others			
	O	78.00		
	R	(-)45.37	32.63	32.62
				(-)0.01

Withdrawal of the provision by surrender of ₹45.37 lakh was stated to be based on actual requirement.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	796 Tribal Area Sub-plan			
	99 Others			
	O		46.50	
	R	(-)29.68	16.82	14.33
				(-)2.49

Withdrawal of the provision by surrender of ₹29.68 lakh was stated to be based on actual requirement.

Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

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**No amount was transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 22 - Relief & Rehabilitation**

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

**REVENUE**

**2235 Social Security and Welfare**

**Voted**

Original	1,02,78,00			
Supplementary	25,23,98	1,28,01,98	21,90,36	(-)1,06,11,62
Amount surrendered during the year (March 2025)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the huge savings of ₹10,611.62 lakh, supplementary grant of ₹2,523.98 lakh obtained in March 2025 proved excessive.
- (b) No part of the available balance of ₹10,611.62 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2018-19	419.14	8
2019-20	781.84	22
2020-21	5,556.42	48
2021-22	541.22	86
2022-23	61,661.70	89
2023-24	8,295.51	61

**Grant No. 22 - Relief & Rehabilitation - Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(c) Savings occurred mainly under:			
(i) <b>2235 Social Security and Welfare</b>			
01 Rehabilitation			
200 Other Relief Measures			
05 Establishment			
O	10,129.00		
S	2,418.73	12,547.73	1,996.70 (-)10,551.03

Augmentation of provision by supplementary grant of ₹2,418.73 lakh was stated to be due to release of more fund for "Reang Refugees " on receipt of fund from Government of India.

Savings of ₹21,072.09 lakh, ₹491.78 lakh and ₹5,682.12 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

(ii) 202 Other Rehabilitation Schemes			
05 Establishment			
O	1.00		
S	78.00	79.00	32.26 (-)46.74

Augmentation of provision of supplementary grant of ₹78.00 lakh was stated to be due to release of fund for "Reang Refugees" on requirement of fund from Government of India.

Reason for savings furnished by the department was not tenable in respect of Sl. No. (i) and (ii).

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**No amount lying unspent in the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 23 - Panchayats**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
<b>REVENUE</b>				
<b>2015</b>	<b>Elections</b>			
<b>2515</b>	<b>Other Rural Development Programmes</b>			
<b>3604</b>	<b>Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
<b>Voted</b>				
Original		5,60,06,15		
Supplementary		1,16,13,45	6,76,19,60	6,38,85,64
Amount surrendered during the year (March 2025)				(-)37,33,96
				6,65,60
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4515</b>	<b>Capital Outlay on other Rural Development Programmes</b>			
<b>Voted</b>				
Original		4,91,00		
Supplementary		13,97,16	18,88,16	9,55,03
Amount surrendered during the year (March 2025)				(-)9,33,13
				...

**Grant No. 23 - Panchayats - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹3,733.96 lakh, only ₹665.60 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2018-19	4,511.42	14
2019-20	3,157.73	9
2020-21	7,506.68	16
2021-22	4,572.72	9
2022-23	4,426.98	9
2023-24	13,169.56	25

- (b) Savings occurred mainly under:

(i)	<b>2515 Other Rural Development Programmes</b>				
	001 Direction and Administration				
	98 Administration				
	O	18,852.84			
	S	85.28			
	R	1.00	18,939.12	16,629.23	(-)2,309.89

Augmentation of provision by supplementary grant of ₹85.28 lakh was stated to be due to release of more fund for conducting Panchayat Election. Further addition to the provision by the reappropriation of ₹1.00 lakh was stated to be based on actual requirement.

Savings of ₹1,831.55 lakh was also occurred in 2023-24.

**Grant No. 23 - Panchayats - Contd.**

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii)	101 Panchayati Raj				
	90 State Share for Central Assistance				
	O	84.00			
	R	(-)54.31	29.69	22.22	(-)7.47

Withdrawal of provision by reappropriation of ₹54.31 lakh was stated to be based on actual requirement.

Savings of ₹61.33 lakh was also occurred in 2023-24.

(iii)	91 Central Assistance				
	O	764.00			
	R	(-)470.00	294.00	200.00	(-)94.00

Withdrawal of provision by surrender of ₹470.00 lakh was stated to be based on actual requirement.

Savings of ₹557.00 lakh was also occurred in 2023-24.

(iv)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance				
	O	250.00			
	S	35.60	285.60	200.00	(-)85.60

Augmentation of provision by supplementary grant of ₹35.60 lakh was stated to be due to release of more fund under Rashtriya Gram Swaraj Abhiyan (RGSA).

Savings of ₹176.00 lakh was also occurred in 2023-24.

**Grant No. 23 - Panchayats - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(v)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance				
	O	50.00			
	R	(-)34.70	15.30	2.22	(-)13.08

Withdrawal of provision by reappropriation of ₹34.70 lakh was stated to be based on actual requirement.

Savings of ₹35.89 lakh was also occurred in 2023-24.

(vi)	91 Central Assistance				
	O	456.00			
	R	(-)195.60	260.40	20.00	(-)240.40

Withdrawal of provision by surrender of ₹195.60 lakh was stated to be based on actual requirement.

Savings of ₹317.00 lakh was also occurred in 2023-24.

Reason for savings in respect of six cases as at Sl. No (i) to (vi) have not been intimated by the Department (July 2025).

( c ) Savings was partly offset by excess under :

(i)	<b>2515 Other Rural Development Programmes</b>				
	101 Panchayati Raj				
	99 Others				
	O	1,400.00			
	S	337.54			
	R	62.46	1,800.00	1,769.02	(-)30.98

Augmentation of provision by supplementary grant of ₹337.54 lakh was stated to be due to release of more fund for conducting Panchayat Election. Further addition to the provision by the reappropriation of ₹62.46 lakh was stated to be based on actual requirement.

**Grant No. 23 - Panchayats - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	796 Tribal Area Sub-plan				
	84 Block Advisory Committee				
	O	1,700.00			
	S	267.16			
	R	32.84	2,000.00	2,000.00	...

Augmentation of provision by supplementary grant of ₹267.16 lakh was stated to be due to release of more fund under Electricity Charges. Further addition to the provision by the reappropriation of ₹32.84 lakh was stated to be based on actual requirement.

Reason for final savings in respect of two cases as at Sl. No (i) and (ii) have not been intimated by the Department (July 2025).

**CAPITAL****Voted**

(a) No part of the available savings of ₹933.13 lakh was surrendered during the year.

Savings during the earlier years is given under:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2023-24	379.15	53

**Grant No. 23 - Panchayats - Contd.**

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

(b) Savings occurred mainly under:

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

80 General				
051 Construction				
25 Public Works				
S	260.00	260.00	90.00	(-)170.00

Creation of provision by supplementary grant of ₹260.00 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment towards major works.

(ii) **4515 Capital Outlay on Other Rural Development Programmes**

101 Panchayati Raj				
91 Central Assistance				
O	182.00			
S	294.00	476.00	401.37	(-)74.63

Augmentation of provision by supplementary grant of ₹294.00 lakh was stated to be due to release of more fund under Rashtriya Gram Swaraj Abhiyan (RGSA) for creation of capital assets.

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

91 Central Assistance				
O	60.00			
S	264.40	324.40	199.00	(-)125.40

Augmentation of provision by supplementary grant of ₹264.40 lakh was stated to be due to release of more fund under Rashtriya Gram Swaraj Abhiyan (RGSA) for creation of capital assets.

**Grant No. 23 - Panchayats - Contd.**

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv)	796 Tribal Area Sub-plan				
	91 Central Assistance				
	O	108.00			
	S	251.60	359.60	100.00	(-)259.60

Augmentation of provision by supplementary grant of ₹251.60 lakh was stated to be due to release of more fund under Rashtriya Gram Swaraj Abhiyan (RGSA) for creation of capital assets.

Savings of ₹148.00 lakh was also occurred in 2023-24.

Reason for savings in respect of four cases as at Sl. No (i) to (iv) have not been intimated by the Department (July 2025).

(c) The provision remained unutilised mainly under:

(i)	<b>4059 Capital Outlay on Public Works</b>				
	80 General				
	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	S	85.00	85.00	...	(-)85.00

Creation of provision by supplementary grant of ₹85.00 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment towards major works.

(ii)	796 Tribal Area Sub-plan				
	25 Public Works				
	S	154.01			
	R	0.99	155.00	...	(-)155.00

Creation of provision by supplementary grant of ₹154.01 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment towards major works. Further addition to the provision by the reappropriation of ₹0.99 lakh was stated to be based on actual requirement.

**Grant No. 23 - Panchayats - Concl'd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>		
(iii)	<b>4515 Capital Outlay on Other Rural Development Programmes</b>			
	101 Panchayati Raj			
	98 Administration			
	O		52.52	
	R	(-0.52)	52.00	...
				(-52.00)

Withdrawal of provision by reappropriation of ₹0.52 lakh was stated to be based on actual requirement.

Savings of ₹29.64 lakh was also occurred in 2023-24.

Reason for savings in respect of three cases as at Sl. No (i) to (iii) have not been intimated by the Department (July 2025).

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**No amount transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

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

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>	
<b>REVENUE</b>					
<b>2230</b>	<b>Labour Employment and Skill Development</b>				
<b>2406</b>	<b>Forestry and Wild Life</b>				
<b>2851</b>	<b>Village and Small Industries</b>				
<b>Voted</b>					
Original		1,05,75,00			
Supplementary		8,51,41	1,14,26,41	1,03,14,11	(-)11,12,30
Amount surrendered during the year (March 2025)				...	
<b>CAPITAL</b>					
<b>4059</b>	<b>Capital Outlay on Public Works</b>				
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>				
<b>4851</b>	<b>Capital Outlay on Village and Small Industries</b>				
<b>5453</b>	<b>Capital Outlay on Foreign Trade and Export Promotion</b>				
<b>5465</b>	<b>Investment in General Financial and Trading Institutions</b>				
<b>Voted</b>					
Original		1,35,03,00			
Supplementary		1,04,26,00	2,39,29,00	1,48,43,74	(-)90,85,26
Amount surrendered during the year (March 2025)				5,00,00	

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

(a) As the expenditure of ₹10,314.11 lakh did not come even up to the original provision of ₹10,575.00 lakh, supplementary grant of ₹851.41 lakh obtained in March 2025 proved lack of budgetary control on the part of the Controlling Officer.

(b) No part of the available savings of ₹1,112.30 lakh was surrendered during the year.

Savings during the earlier years is given under:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2023-24	1,990.39	19

(c) Savings occurred mainly under:

(i)	<b>2230 Labour</b>				
	<i>03 Training</i>				
	003 Training of Craftsmen & Supervisors				
	05 Establishment				
	O	3,401.50			
	R	(-)150.84	3250.66	3030.27	(-)220.39

Withdrawal of provision by reappropriation of ₹150.84 lakh was stated to be based on actual requirement.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	102 Social and Farm Forestry			
	87 C.S. Scheme-II			
	O		312.00	
	R	(-)62.60	249.40	244.81
				(-)4.59

Withdrawal of provision by reappropriation of ₹62.60 lakh was stated to be based on actual requirement.

Savings of ₹331.16 lakh ,₹137.00 lakh and ₹84.70 lakh were also occurred in 2021-22 ,2022-23 and 2023-24 respectively.

(iii)	789 Special Component Plan for Scheduled Castes			
	87 C.S. Scheme-II			
	O		102.00	
	R	(-)16.85	85.15	79.81
				(-)5.34

Withdrawal of provision by reappropriation of ₹16.85 lakh was stated to be based on actual requirement.

Savings of ₹108.33 lakh ,₹44.76 lakh and ₹23.02 lakh were also occurred in 2021-22 ,2022-23 and 2023-24 respectively.

(iv)	796 Tribal Area Sub-Plan			
	87 C.S. Scheme-II			
	O		186.00	
	R	(-)32.55	153.45	144.32
				(-)9.13

Withdrawal of provision by reappropriation of ₹32.55 lakh was stated to be based on actual requirement.

Savings of ₹197.61 lakh ,₹81.24 lakh and ₹42.77 lakh were also occurred in 2021-22 ,2022-23 and 2023-24 respectively.

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

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(v)	<b>2851 Village and Small Industries</b>			
	001 Direction and Administration			
	98 Administration			
	O	2,225.15		
	R	(-)37.69	2,187.46	1,967.99
				(-)219.47

Withdrawal of provision by reappropriation of ₹37.69 lakh was stated to be based on actual requirement.

Savings of ₹268.60 lakh ,₹127.71 lakh and ₹203.43 lakh were also occurred in 2021-22 ,2022-23 and 2023-24 respectively.

(vi)	003 Training of Craftsmen & Supervisors			
	91 Central Assistance			
	O	104.00		
	R	(-)39.00	65.00	65.00
				...

Withdrawal of provision by reappropriation of ₹39.00 lakh was stated to be based on actual requirement.

(vii)	102 Small Scale Industries			
	91 Central Assistance			
	O	52.00		
	S	265.00		
	R	101.60	418.60	195.00
				(-)223.60

Augmentation of provision by supplementary grant of ₹265.00 lakh was stated to be due to release of more fund under PM Fermentation of Micro Food Processing Enterprises. Further addition to the provision by the reappropriation of ₹101.60 lakh was stated to be based on actual requirement.

Savings of ₹424.50 lakh was occurred during the year 2023-24.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(viii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance			
	O	51.00		
	S	90.25		
	R	16.85	158.10	85.00 (-) 73.10

Augmentation of provision by supplementary grant of ₹90.25 lakh was stated to be due to release of more fund under PM Fermentation of Micro Food Processing Enterprises. Further addition to the provision by the reappropriation of ₹16.85 lakh was stated to be based on actual requirement.

Savings of ₹139.88 lakh was occurred during the year 2023-24.

(ix)	796 Tribal Area Sub-Plan			
	91 Central Assistance			
	O	93.00		
	S	162.75		
	R	32.55	288.30	155.00 (-) 133.30

Augmentation of provision by supplementary grant of ₹162.75 lakh was stated to be due to release of more fund under PM Fermentation of Micro Food Processing Enterprises. Further addition to the provision by the reappropriation of ₹32.55 lakh was stated to be based on actual requirement.

Savings of ₹253.12 lakh was occurred during the year 2023-24.

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

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

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

(i)	<b>2851 Village and Small Industries</b>				
	102 Small Scale Industries				
	29 Industries Development				
	O	1,429.35			
	S	66.21			
	R	149.73	1,645.29	1,505.93	(-)139.36

Augmentation of provision by supplementary grant of ₹66.21 lakh was stated to be due to release of more fund under salaries. Further addition to the provision by the reappropriation of ₹149.73 lakh was stated to be based on actual requirement.

(ii)	90 State Share for Central Assistance				
	O	10.00			
	R	36.80	46.80	21.27	(-)25.53

Addition to the provision by reappropriation of ₹36.80 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance				
	O	4.00			
	R	11.30	15.30	7.68	(-)7.62

Addition to the provision by reappropriation of ₹11.30 lakh was stated to be based on actual requirement.

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

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Savings (-)</b>
(iv) 796 Tribal Area Sub-Plan			
90 State Share for Central Assistance			
O		6.00	
R	21.90	27.90	12.72 (-)-15.18

Addition to the provision by reappropriation of ₹21.90 lakh was stated to be based on actual requirement.

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

**CAPITAL**

**Voted**

- (a) Out of the available savings of ₹9,085.26 lakh, only of ₹500.00 lakh was surrendered during the year.

Savings during the earlier years is given under:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	3,611.52	19.5

- (b) Savings occurred mainly under:

(i)	<b>4059 Capital outlay on Public Works</b>			
	80 General			
	051 Construction			
	25 Public Works			
	O	177.00		
	R	(-)47.00	130.00	130.00

Withdrawal of provision by reappropriation of ₹47.00 lakh was stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	59.00		
S	383.50	42.50	(-)400.00

Augmentation of provision by supplementary grant of ₹383.50 lakh was attributed to release of more fund under special Assistance for Capital Investment towards creation of Capital Assets.

(iii) 796 Tribal Area Sub-Plan			
25 Public Works			
O	106.00		
S	464.88		
R	106.62	77.50	(-)600.00

Augmentation of provision by supplementary grant of ₹464.88 lakh was stated to be due to release of more fund under special Assistance for Capital Investment towards creation of Capital Assets. Further addition to the provision by the reappropriation of ₹106.62 lakh was stated to be based on actual requirement.

(iv) <b>4070 Capital Outlay on other Administrative Services</b>			
789 Special Component Plan for Scheduled Castes			
29 Industries Development			
O	500.00		
S	500.00	1,000.00	26.46 (-)973.54

Augmentation of provision by supplementary grant of ₹500.00 lakh was attributed to release of more fund for purchase/acquisition of land.

(v) <b>4851 Capital Outlay on Village and Small Industries</b>			
102 Small scale Industries			
25 Public Works			
O	3,640.00		
R	(-)676.00	2,964.00	2,964.00 ...

Withdrawal of provision by reappropriation of ₹676.00 lakh was stated to be based on actual requirement.

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

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(vi)	70 State Share				
	O	495.00			
	R	(-)237.39	257.61	4.81	(-)252.80

Withdrawal of provision by reappropriation of ₹237.39 lakh was stated to be based on actual requirement.

(vii)	91 Central Assistance				
	O	520.00			
	R	(-)260.00	260.00	260.00	...

Withdrawal of provision by surrender of ₹260.00 lakh was stated to be based on actual requirement.

(viii)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	1,190.00			
	R	(-)221.00	969.00	969.00	...

Withdrawal of provision by reappropriation of ₹221.00 lakh was stated to be based on actual requirement.

(ix)	70 State Share				
	O	191.00			
	R	(-)84.27	106.73	1.57	(-)105.16

Withdrawal of provision by reappropriation of ₹84.27 lakh was stated to be based on actual requirement.

(x)	91 Central Assistance				
	O	170.00			
	R	(-)85.00	85.00	85.00	...

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

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

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xi) 796 Tribal Area Sub-Plan			
25 Public Works			
O	2,170.00		
R	(-)403.00	1,767.00	1,767.00 ...

Withdrawal of provision by reappropriation of ₹403.00 lakh was stated to be based on actual requirement.

(xii) 29 Industries Development			
O	320.00		
S	(-)310.00	10.00	6.78 (-)3.22

Withdrawal of provision by reappropriation of ₹310.00 lakh was stated to be based on actual requirement.

Savings of ₹0.07 lakh was also occurred in 2023-24.

(xiii) 70 State Share			
O	295.00		
R	(-)141.72	153.28	2.88 (-)150.40

Withdrawal of provision by reappropriation of ₹141.72 lakh was stated to be based on actual requirement.

(xiv) 91 Central Assistance			
O	310.00		
R	(-)155.00	155.00	155.00 ...

Withdrawal of provision by surrender of ₹155.00 lakh was stated to be based on actual requirement.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xv)	<b>5453 Capital</b>			
	80 General			
	796 Tribal Area Sub-Plan			
	70 State Share			
	O	144.00		
	R	(-)106.62	37.38	37.38
				...

Withdrawal of provision by reappropriation of ₹106.62 lakh was stated to be based on actual requirement.

Reasons for savings in respect of 15 cases as at Sl. No. (i) to (xv) furnished by the Department were not specific.

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

(i)	<b>4851 Capital Outlay on Village and Small Industries</b>			
	102 Small scale Industries			
	29 Industries Development			
	O	520.00		
	R	(-)520.00	...	...
				...

Withdrawal of provision by reappropriation of ₹520.00 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	29 Industries			
	O	170.00		
	R	(-)170.00	...	...
				...

Withdrawal of provision by reappropriation of ₹170.00 lakh was stated to be based on actual requirement.

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

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
			<b>(₹ in lakh)</b>	
(d)	The provision remain unutilised under:			
(i)	<b>4851 Capital Outlay on Village and Small Industries</b>			
	102 Small scale Industries			
	64 HUDCO/UIDF/SIDBI			
	S	1,691.61		
	R	1,480.39	3,172.00	... (-)3,172.00

Creation of provision by supplementary grant of ₹1,691.61 lakh was stated to be due to release of more fund under SIDBI-Loan of various projects. Further, addition to the provision by reappropriation of ₹1,480.39 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	64 HUDCO/UIDF/SIDBI			
	S	561.73		
	R	475.27	1,037.00	... (-)1,037.00

Creation of provision by supplementary grant of ₹561.73 lakh was stated to be due to release of more fund under SIDBI-Loan of various projects. Further, addition to the provision by reappropriation of ₹475.27 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-Plan			
	64 HUDCO/UIDF/SIDBI			
	S	1,060.28		
	R	830.72	1,891.00	... (-)1,891.00

Creation of provision by supplementary grant of ₹1,060.28 lakh was stated to be due to release of more fund under SIDBI-Loan of various projects. Further, addition to the provision by reappropriation of ₹830.72 lakh was stated to be based on actual requirement.

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

**Grant No. 24 - Industries & Commerce - Concl'd.**

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

**4851 Capital Outlay on Village and Small Industries**

796 Tribal Area Sub-Plan

05 Establishment

O 53.00

R 24.00 77.00 76.99 (-)0.01

Addition to the provision by reappropriation of ₹24.00 lakh was stated to be based on actual requirement.

Reasons for savings furnished by the Department was not specific.

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**No amount transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 25 - Industries & Commerce (H. H. & Sericulture)**

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

**REVENUE**

**2851 Village and Small Industries**

**Voted**

Original	29,17,00			
Supplementary	15,58	29,32,58	26,12,04	(-)3,20,54
Amount surrendered during the year (March 2025)				...

**CAPITAL**

**4059 Capital Outlay on Public Works**

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

**Voted**

Original	13,00,00	13,00,00	12,10,00	(-)90,00
Amount surrendered during the year (March 2025)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹2,612.04 lakh did not come even upto the original provision of ₹2,917.00 lakh, supplementary grant of ₹15.58 lakh obtained in March 2025 proved lack of budgetary control on the part of Controlling Officer.
- (b) No part of the available savings of ₹320.54 lakh was surrendered during the year.

Savings during the earlier years is given under:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	479.10	16.90

**Grant No. 25 - Industries & Commerce (H. H. & Sericulture) -Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
			<b>(₹ in lakh)</b>	
(c)	Savings occurred mainly under:			
(i)	<b>2851 Village and Small Industries</b>			
	103 Handloom Industries			
	29 Industries Development			
	O	768.68		
	R	0.59	769.27	691.13
				(-)78.14

Addition to the provision by reappropriation of ₹0.59 lakh was stated to be based on actual requirement.

Savings of ₹87.82 lakh and ₹74.38 lakh were also occurred in 2022-23 and 2023-24 respectively.

(ii)	104 Handicraft Industries			
	29 Industries Development			
	O	279.65		
	R	(-)1.57	278.08	225.61
				(-)52.46

Withdrawal of provision by reappropriation of ₹1.57 lakh was stated to be based on actual requirement.

Savings of ₹75.32 lakh, ₹68.34 lakh and ₹32.02 lakh were occurred in 2021-22, 2022-23 and 2023-24 respectively.

(iii)	107 Sericulture Industries			
	29 Industries Development			
	O	1,226.31		
	R	(-)44.43	1,181.88	1,063.14
				(-)118.74

Withdrawal of provision by reappropriation of ₹44.43 lakh was stated to be based on actual requirement.

Savings of ₹202.40 lakh, ₹115.96 lakh and ₹116.53 lakh were occurred in 2021-22, 2022-23 and 2023-24 respectively.

Reasons for savings in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (July 2025).

**Grant No. 25 - Industries & Commerce (H. H. & Sericulture) -Concl'd.**

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

**CAPITAL**

**Voted**

(a) No part of the available savings of ₹90.00 lakh was surrendered during the year.

(b) Savings occurred mainly under:

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

80 General

051 Construction

99 Others

O	52.00	52.00	5.20	(-)46.80
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(ii) 796 Tribal Area Sub-plan

99 Others

O	31.00	31.00	3.10	(-) 27.90
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Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

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**An amount of ₹1.99 lakh lying unspent in the DDO's SB/CD Account as on 31.03.2025**

**Grant No. 26 - Fisheries**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2405</b>	<b>Fisheries</b>			
<b>2425</b>	<b>Co-operation</b>			
<b>2552</b>	<b>North Eastern Areas</b>			
<b>Voted</b>				
	Original	92,89,00		
	Supplementary	10,15,38	1,03,04,38	88,20,61
	Amount surrendered during the year (March 2025)			(-)14,83,77
				...
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4405</b>	<b>Capital Outlay on Fisheries</b>			
<b>Voted</b>				
	Original	67,17,00		
	Supplementary	5,86,01	73,03,01	26,92,18
	Amount surrendered during the year (March 2025)			(-)46,10,83
				8,83,25

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹8,820.61 lakh did not come even upto the original provision of ₹9,289.00 lakh, supplementary grant of ₹1,015.38 lakh obtained in March 2025 proved excessive.
- (b) No part of the available savings of ₹1,483.77 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	1,329.03	26
2018-19	932.44	14
2019-20	1,069.32	17
2020-21	1,138.47	17
2021-22	1,348.69	15
2022-23	3,388.39	35
2023-24	1,790.15	19

**Grant No. 26 - Fisheries - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(c)	Savings occurred mainly under:			
(i)	<b>2405 Fisheries</b>			
	001 Direction and Administration			
	98 Administration			
	O	5,496.75		
	S	38.73		
	R	(-)3.59	5,531.89	4,912.84
				(-)619.05

Augmentation of provision by supplementary grant of ₹38.73 lakh was stated to be due to release of more fund under salaries and electricity charges. Subsequent reduction in provision by the reappropriation of ₹3.59 lakh was stated to be based on actual requirement.

Savings of ₹917.03 lakh, ₹618.33 lakh and ₹465.68 lakh were also occurred during the year 2021-22, 2022-23 and 2023-24 respectively.

(ii)	101 Inland Fisheries			
	70 State Share			
	O	311.00	311.00	177.75
				(-)133.25

Savings of ₹87.85 lakh was also occurred during the year 2023-24.

(iii)	86 C.S. Scheme-I			
	O	553.20		
	S	73.02	626.22	306.89
				(-)319.33

Augmentation of provision by supplementary grant of ₹73.02 lakh was stated to be due to release of more fund under National Scheme of Welfare of Fisherman/PM Matsya Sampada Yojana.

Savings of ₹488.19 lakh was also occurred during the year 2023-24.

**Grant No. 26 - Fisheries - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Savings (-)</b>
(iv)	789 Special Component Plan for Scheduled Castes 70 State Share				
	O	104.00	104.00	58.22	(-)45.78

Savings of ₹0.04 lakh and ₹35.43 lakh were also occurred during the year 2022-23 and 2023-24 respectively.

(v)	796 Tribal Area Sub-plan 70 State Share				
	O	188.00	188.00	105.21	(-)82.79

Savings of ₹43.15 lakh was also occurred during the year 2023-24.

(vi)	86 C.S. Scheme-I				
	O	329.00			
	S	158.07	487.07	284.50	(-)203.47

Augmentation of provision by supplementary grant of ₹158.07 lakh was stated to be due to release of more fund under National Scheme of Welfare of Fishermen/PM Matsya Sampada Yojana.

Savings of ₹291.03 lakh was also occurred during the year 2023-24.

Reasons for savings in respect of six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (July 2025).

**Grant No. 26 - Fisheries - Contd.**

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

**CAPITAL**

**Voted**

- (a) In view of the huge savings of ₹4,610.83 lakh, supplementary grant of ₹586.01 lakh obtained in March 2025 proved poor budgeting on the part of the Controlling Officer.
- (b) Out of the available savings of ₹4,610.83 lakh, only ₹883.25 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2019-20	415.32	17
2020-21	1,116.92	65
2021-22	4,066.60	82
2022-23	5,498.73	79
2023-24	2,524.51	78

- (c) Savings occurred mainly under:

- (i) **4405 Capital Outlay on Fisheries**
- 101 Inland Fisheries
- 54 National Bank for Agriculture and Rural Development  
**(NABARD)**
- |   |           |        |        |           |
|---|-----------|--------|--------|-----------|
| O | 1,230.00  |        |        |           |
| R | (-)389.67 | 840.33 | 247.26 | (-)593.07 |

Withdrawal of provision by surrender of ₹389.67 lakh was stated to be based on actual requirement.

Savings of ₹546.54 lakh and ₹595.80 lakh were also occurred during the year 2022-23 and 2023-24 respectively.

**Grant No. 26 - Fisheries - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Savings (-)</b>
(ii)	86 C.S. Scheme-I				
	O	2,212.80	2,212.80	591.55	(-)1,621.25
(iii)	789 Special Component Plan for Scheduled Castes				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	402.50	402.50	191.71	(-)210.79

Savings of ₹69.99 lakh, ₹249.95 lakh and ₹347.59 lakh were also occurred during the year 2021-22, 2022-23 and 2023-24 respectively.

(iv)	796 Tribal Area Sub-plan				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	733.50			
	R	(-)494.33	239.17	76.14	(-)163.03

Withdrawal of provision by reappropriation of ₹7.75 lakh and surrender of ₹486.58 lakh were stated to be based on actual requirement.

Savings of ₹248.97 lakh, ₹260.51 lakh and ₹68.46 lakh were also occurred during the year 2021-22, 2022-23 and 2023-24 respectively.

(v)	86 C.S. Scheme-I				
	O	1,319.60			
	S	247.61	1,567.21	466.83	(-)1,100.38

Augmentation of provision by supplementary grant of ₹247.61 lakh was stated to be due to release of more fund under National Scheme of Welfare of Fishermen/PM Matsya Sampada Yojana.

Reasons for savings in respect of five cases as at Sl. No. (i) to (v) have not been intimated by the Department (July 2025).

**Grant No. 26 - Fisheries - Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(d) Entire provision was withdrawn in the following case:

**4405 Capital Outlay on Fisheries**

001 Direction and Administration

98 Administration

O 20.00

R (-)20.00

...                      ...                      ...

Withdrawal of provision by reappropriation of ₹13.00 lakh and surrender of ₹7.00 lakh was stated to be based on actual requirement.

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**No amount was transferred to the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 27 - Agriculture and Farmers Welfare**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2401</b>	<b>Crop Husbandry</b>			
<b>2408</b>	<b>Food Storage and Warehousing</b>			
<b>2415</b>	<b>Agricultural Research and Education</b>			
<b>Voted</b>				
Original		4,45,71,01		
Supplementary		46,26,08	4,91,97,09	3,63,18,41
Amount surrendered during the year (March 2025)				(-)1,28,78,68
				17,14,81
<b>CAPITAL</b>				
<b>4401</b>	<b>Capital Outlay on Crop Husbandry</b>			
<b>4408</b>	<b>Capital Outlay on Food Storage and Warehousing</b>			
<b>4435</b>	<b>Capital Outlay on Other Agricultural Programmes</b>			
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>Voted</b>				
Original		1,11,68,19		
Supplementary		12,97,40	1,24,65,59	81,61,08
Amount surrendered during the year (March 2025)				(-)43,04,51
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the overall savings of ₹12,878.68 lakh, supplementary grant of ₹4,626.08 lakh obtained in March 2025 proved poor budgeting on the part of the Controlling Officer.
- (b) Out of the available savings of ₹12,878.68 lakh, only ₹1,714.81 lakh was surrendered during the year.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	4,236.00	17
2018-19	3,664.00	10
2019-20	15,841.65	36
2020-21	12,648.03	29
2021-22	21,552.60	40
2022-23	16,123.75	31
2023-24	17,244.99	33

(c) Savings occurred mainly under:

(i)	<b>2401 Crop Husbandry</b>				
	001 Direction and Administration				
	37 Agricultural Development				
	O	20,336.87			
	R	109.31	20,446.18	18,295.61	(-)2,150.57

Addition to the provision by reappropriation of ₹109.31 lakh was stated to be based on actual requirement.

Reason for savings was stated to be mainly due to non-fulfilment of vacant posts.

(ii)	102 Food Grain Crops				
	86 C.S. Scheme-I				
	O	250.00			
	R	26.80	276.80	84.45	(-)192.35

Addition to the provision by reappropriation of ₹26.80 lakh was stated to be based on actual requirement.

Savings of ₹91.76 lakh ,₹95.95 lakh ,₹37.80 lakh and ₹55.00 lakh were also occurred in 2020-21, 2021-22 ,2022-23 and 2023-24 respectively.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	91 Central Assistance				
	O	358.40			
	R	3.00	361.40	208.19	(-)153.21

Addition to the provision by reappropriation of ₹3.00 lakh was stated to be based on actual requirement.

Savings of ₹115.76 lakh, ₹157.90 lakh, ₹229.82 lakh and ₹181.30 lakh were also occurred in 2020-21, 2021-22, 2022-23 and 2023-24 respectively

Reasons for savings furnished by the department were not specific in respect of Sl.No. (ii) and (iii).

(iv)	103 Seeds				
	65 Suspense Account				
	O	1,500.00			
	R	(-)1,000.00	500.00	148.18	(-)351.82

Withdrawal of provision by surrender of ₹1,000.00 lakh was stated to be based on actual requirement.

Savings of ₹1,820.67 lakh, ₹973.64 lakh and ₹1,456.64 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively

Reason for savings was stated to be due to short release of fund by the Finance Department.

(v)	87 C.S. Scheme-II				
	O	150.00			
	R	(-)68.00	82.00	9.00	(-)73.00

Withdrawal of provision by reappropriation of ₹68.00 lakh was stated to be based on actual requirement.

Reason for savings furnished by the department was not specific.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(vi) 104 Agricultural Farms			
89 C.S. Scheme-IV			
S	646.65	646.65	3.00 (-)643.65

Creation of provision by supplementary grant of ₹646.65 lakh was stated to be due to release of more fund under National Mission on Natural Farming (NMNF).

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

(vii) 105 Manures and Fertilisers			
65 Suspense Account			
O	3,500.00		
R	(-)1,500.00	2,000.00	1,508.07 (-)491.93

Withdrawal of provision by reappropriation of ₹785.19 lakh surrender of ₹714.81 lakh were stated to be based on actual requirement.

Savings of ₹2,602.16 lakh, ₹1,451.36 lakh and ₹3,221.14 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively

Reason for savings was stated to be due to short release of fund by the Finance Department.

(viii) 89 C.S. Scheme-IV			
S	1,100.28	1,100.28	509.90 (-)590.38

Creation of provision by supplementary grant of ₹1,100.28 lakh was stated to be due to release of more fund under Mission Organic Value Chain Development for North East Region (MOVCDNER)

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ix)	91 Central Assistance				
	O	207.00			
	R	7.10	214.10	90.28	(-)123.82

Addition to the provision by reappropriation of ₹7.10 lakh was stated to be based on actual requirement.

Reasons for savings furnished by the department were not specific in respect of Sl.No. (viii) and (ix).

(x)	109 Extension and Farmers' Training				
	70 State Share				
	O	61.25			
	R	(-)18.45	42.80	24.14	(-)18.66

Withdrawal of provision by reappropriation of ₹18.45 lakh was stated to be based on actual requirement.

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

(xi)	86 C.S. Scheme-I				
	O	530.40			
	R	(-)176.19	354.21	217.12	(-)137.09

Withdrawal of provision by reappropriation of ₹176.19 lakh was stated to be based on actual requirement.

Reason for savings furnished by the department was not specific.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(xii)	90 State Share for Central Assistance			
	O	250.47		
	R	(-)26.41	224.06	115.94
				(-)108.12

Withdrawal of provision by reappropriation of ₹26.41 lakh was stated to be based on actual requirement.

Savings of ₹144.72 lakh was also occurred in 2023-24.

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

(xiii)	91 Central Assistance			
	O	2,156.90		
	S	49.63	2,206.53	1,043.46
				(-)1,163.07

Augmentation of provision by supplementary grant of ₹49.63 lakh was stated to be due to release of more fund under Rashtriya Krishi Vikash Yojana (RKVY).

Savings of ₹20.00 lakh and ₹1,837.00 lakh were also occurred in 2022-23 and 2023-24.

Reason for savings furnished by the department was not specific.

(xiv)	110 Crop Insurance			
	90 State Share for Central Assistance			
	O	367.00	367.00	299.70
				(-)67.30

Reason for savings was stated to be due to failure to generate challan through PMFBY Portal of Government of India.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xv)	113 Agricultural Engineering			
	70 State Share			
	O	203.36		
	R	(-)39.82	163.54	159.22
				(-)4.32

Withdrawal of provision by reappropriation of ₹39.82 lakh was stated to be based on actual requirement.

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

(xvi)	86 C.S. Scheme - I			
	O	1,759.90		
	R	25.50	1,785.40	1,432.85
				(-)352.55

Addition to the provision by reappropriation of ₹25.50 lakh was stated to be based on actual requirement.

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

(xvii)	114 Development of Oil Seeds			
	91 Central Assistance			
	O	268.00		
	S	66.96		
	R	12.79	347.75	201.29
				(-)146.46

Augmentation of provision by supplementary grant of ₹66.96 lakh was stated to be due to release of more fund of under National Oilseed and Oil Plam Mission. Further addition to the provision by the reappropriation of ₹12.79 lakh was stated to be based on actual requirement.

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

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xviii)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	99.77		
	S	3.06		
	R	(-)13.58	89.25	68.45
				(-)20.80

Augmentation of provision by supplementary grant of ₹3.06 lakh was stated to be due to release of more fund toward state share of Rainted Areas Development Programme and Agriculture Extension. Subsequent reduction in provision by reappropriation of ₹13.58 lakh was stated to be based on actual requirement.

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

(xix)	86 C.S. Scheme - I			
	O	914.60		
	R	(-)98.16	816.44	613.02
				(-)203.42

Withdrawal of provision by reappropriation of ₹98.16 lakh was stated to be based on actual requirement.

(xx)	87 C.S. Scheme-II			
	O	54.00		
	R	(-)27.00	27.00	3.00
				(-)24.00

Withdrawal of provision by reappropriation of ₹27.00 lakh was stated to be based on actual requirement.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xxi) 89 C.S. Scheme-IV			
S	499.73		
R	88.67	588.40	168.29
			(-)420.11

Creation of provision by supplementary grant of ₹499.73 lakh was stated to be due to release of more fund under Mission Organic Value Chain Development for North East Region (MOVCDNER). Further addition to the provision by the reappropriation of ₹88.67 lakh was stated to be based on actual requirement.

Reasons for savings furnished by the department were not specific in respect of Sl.No. (xix) to (xxi).

(xxii) 90 State Share for Central Assistance				
O	237.95			
S	41.47			
R	0.90	280.32	150.50	(-)129.82

Augmentation of provision by supplementary grant of ₹41.47 lakh was stated to be due to release of more fund of under National Oilseed and Oil Plam Mission mainly, and state share of Digital Agriculture. Further addition to the provision by the reappropriation of ₹0.90 lakh was stated to be based on actual requirement.

Savings of ₹66.83 lakh was also occurred in 2023-24.

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

(xxiii) 91 Central Assistance				
O	1,116.36			
R	36.49	1,152.85	589.21	(-)563.64

Addition to the provision by reappropriation of ₹36.49 lakh was stated to be based on actual requirement.

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

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xxiv)	796 Tribal Area Sub-plan				
	50 State Share of CSS				
	S	22.83	22.83	0.22	(-)22.61

Creation of provision by supplementary grant of ₹22.83 lakh was stated to be due to release of more fund towards state share of National Mission on Natural Farming (NMNF).

(xxv)	70 State Share				
	O	182.19			
	R	(-)23.42	158.77	121.74	(-)37.03

Withdrawal of provision by reappropriation of ₹23.42 lakh was stated to be based on actual requirement.

Savings of ₹0.93 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-receipt of Central Share as per Government of India allocation in respect of Sl. No. (xxiv) to (xxv).

(xxvi)	86 C.S. Scheme-I				
	O	1,626.10			
	R	(-)138.95	1,487.15	1,089.60	(-)397.55

Withdrawal of provision by reappropriation of ₹138.95 lakh was stated to be based on actual requirement.

Savings of ₹26.20 lakh and ₹8.44 lakh were also occurred in 2022-23 and 2023-24.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xxvii)	87 C.S. Scheme-II				
	O	96.00			
	R	(-)47.00	49.00	6.00	(-)43.00

Withdrawal of provision by reappropriation of ₹47.00 lakh was stated to be based on actual requirement.

(xxviii)	89 C.S. Scheme-IV				
	S	983.73			
	R	88.77	1,072.50	314.48	(-)758.02

Creation of provision by supplementary grant of ₹983.73 lakh was stated to be due to release of more fund under Mission Organic Value Chain Development for North East Region (MOVCDNER). Further addition to the provision by the reappropriation of ₹88.77 lakh was stated to be based on actual requirement.

Reasons for savings furnished by the department were not specific in respect of Sl.No. (xxvi) to (xxviii).

(xxix)	90 State Share for Central Assistance				
	O	434.42			
	S	31.19			
	R	2.25	467.86	335.10	(-)132.76

Augmentation of provision by supplementary grant of ₹31.19 lakh was stated to be due to release of more fund of under National Oilseed and Oil Plam Mission. Further addition to the provision by the reappropriation of ₹2.25 lakh was stated to be based on actual requirement.

Savings of ₹244.18 lakh was also occurred in 2023-24.

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

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xxx) 91 Central Assistance			
O	1,985.34		
R	97.18	2,082.52	1,044.52
			(-)1,038.00

Addition to the provision by reappropriation of ₹97.18 lakh was stated to be based on actual requirement.

Savings of ₹183.37 lakh and ₹1,470.47 lakh were also occurred in 2022-23 and 2023-24.

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

(d) Entire Provision remained unutilised under:

(i) <b>2401 Crop Husbandry</b>				
108 Commercial Crop				
89 C.S. Scheme-IV				
S	52.00	52.00	...	(-)52.00

Creation of provision by supplementary grant of ₹52.00 was stated to be due to release of more fund for Agro Forestry under Rashtriya Krishi Vikash Yojana (RKVY).

Reason for savings was stated to be due to non-receipt of fund from Government of India.

(e) Instances of creation of provision by reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided making a token provision in the supplementary budget.

(i) <b>2401 Crop Husbandry</b>				
103 Seeds				
98 Administration				
R	465.00	465.00	465.00	...

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 104 Agricultural Farms 50 State Share of CSS			
R	28.78	28.78	0.33 (-)28.45
(iii) 109 Extension and Farmer's Training 37 Agricultural Development			
R	81.13	81.13	64.26 (-)16.87
(f) Savings was partly offset by excess under:			
(i) <b>2401 Crop Husbandry</b>			
001 Direction and Administration			
98 Administration			
O	54.50		
R	77.97	132.47	73.03 (-)59.44

Addition to the provision by reappropriation of ₹77.97 lakh was stated to be based on actual requirement.

Savings of ₹0.8 lakh was also occurred in 2023-24.

Reason for Savings was stated to be due to non-completion of the programme.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(ii) 115 Scheme of Small/Marginal Farmers and Agricultural Labour			
91 Central Assistance			
O	125.00		
R	169.00	294.00	(-124.24)

Addition to the provision by reappropriation of ₹169.00 lakh was stated to be based on actual requirement.

Savings of ₹18.23 lakh was also occurred in 2023-24.

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

**CAPITAL**

**Voted**

- (a) In view of the huge savings of ₹ 4,304.51 lakh, supplementary grant of ₹1,297.00 lakh obtained in March 2025 proved poor budgeting on the part of the Controlling Officer.
- (b) No part of the available balance of ₹4,304.51 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	5,970.42	65
2018-19	7,294.17	65
2019-20	7,340.28	56
2020-21	5,723.06	43
2021-22	4,505.28	56
2022-23	4,301.79	45
2023-24	3,648.03	46

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

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

(c) Savings occurred mainly under:

(i)	<b>4401 Capital Outlay on Crop Husbandry</b>				
	104 Agricultural Farms				
	25 Public Works				
	O	1,370.00			
	R	(-)330.16	1,039.84	489.84	(-)550.00

Withdrawal of provision by reappropriation of ₹330.16 was stated to be based on actual requirement.

Reason for savings was stated to be due to non-completion of programme on technical reasons.

(ii)	113 Agricultural Engineering				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	904.23			
	S	508.39			
	R	175.92	1,588.54	872.98	(-)715.56

Augmentation of provision by supplementary grant of ₹508.39 lakh was stated to be due to release of more fund mainly towards major works for various projects under Rural Infrastructure Development Fund (RIDF). Further addition to the provision by the reappropriation of ₹175.92 lakh was stated to be based on actual requirement.

Savings of ₹38.11 lakh and ₹294.87 lakh was also occurred in 2022-23 and 2023-24.

Reason for savings was stated to be due to non-completion of programme within the time frame.

(iii)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	448.00			
	R	(-)107.86	340.14	160.14	(-)180.00

Withdrawal of provision by reappropriation of ₹107.86 was stated to be based on actual requirement.

Reason for savings was stated to be due to non-completion of programme on technical reasons.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)	796 Tribal Area Sub-plan			
	25 Public Works			
	O		817.00	
	R	(-)196.98	620.02	292.02
				(-)328.00

Withdrawal of provision by reappropriation of ₹196.98 was stated to be based on actual requirement.

Reason for savings was stated to be due to non-completion of programme on technical reasons.

(v)	<b>4435 Capital Outlay on other Agricultural Programmes</b>			
	01 <i>Marketing and Quality Control</i>			
	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O		841.85	
	R	(-)55.66	786.19	105.60
				(-)680.59

Withdrawal of provision by reappropriation of ₹55.66 lakh was stated to be based on actual requirement.

Savings of ₹131.29 lakh, ₹141.45 lakh, ₹29.72 lakh and 246.30 lakh, were also occurred during the year 2020-21, 2021-22, 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to non-completion of projects.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(d) Entire provision remained unutilised under:

(i)	<b>4408 Capital Outlay on Food Storage and Warehousing</b>				
	02 Storage and Warehousing				
	789 Special Component Plan for Scheduled Castes				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	35.67			
	R	33.51	69.18	...	(-)69.18

Addition to the provision by reappropriation of ₹33.51 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to non-completion of projects.

(ii)	796 Tribal Area Sub-plan				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	59.64			
	R	54.73	114.37	...	(-)114.37

Addition to the provision by reappropriation of ₹54.73 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to non-completion of projects.

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

(i)	<b>4552 Capital Outlay on North Eastern Areas</b>				
	101 Contribution to Central Resource Pool for Development (NEC)				
	91 Central Assistance				
	O	614.93			
	R	(-)614.93	...	...	...

Withdrawal of provision by reappropriation of ₹614.93 lakh was stated to be based on actual requirement.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

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

(ii)	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance			
		O	201.19		
		R	(-)201.19	...	...

Withdrawal of provision by reappropriation of ₹201.19 lakh was stated to be based on actual requirement.

(iii)	796	Tribal Area Sub-plan			
	91	Central Assistance			
		O	366.88		
		R	(-)366.88	...	...

Withdrawal of provision by reappropriation of ₹366.88 lakh was stated to be based on actual requirement.

(f) Savings was partly offset by excess under:

(i)	<b>4401</b>	<b>Capital Outlay on Crop Husbandry</b>			
	105	Manures and Fertilisers			
	89	C.S. Scheme-IV			
		S	168.79		
		R	614.93	783.72	374.85
					(-)408.87

Creation of provision by supplementary grant of ₹168.79 lakh was stated to be due to release of more fund under Mission Organic Value Chain Development for North East Region (MOVCDNER). Further addition to the provision by the reappropriation of ₹614.93 lakh was stated to be based on actual requirement.

Reason for excess furnished by the department was not specific.

**Grant No. 27 - Agriculture and Farmers Welfare - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(ii)	113 Agricultural Engineering			
	37 Agricultural Development			
	O	82.16		
	R	17.15	99.31	99.18
				(-)0.13

Addition to the provision by reappropriation of ₹17.15 lakh was stated to be based on actual requirement.

Reason for excess was not furnished by the department.

(iii)	789 Special Component Plan for Scheduled Castes			
	89 C.S. Scheme-IV			
	S	55.81		
	R	201.19	257.00	125.89
				(-)131.11

Creation of provision by supplementary grant of ₹55.81 lakh was stated to be due to release of more fund under Mission Organic Value Chain Development for North East Region (MOVCDNER). Further addition to the provision by the reappropriation of ₹201.19 lakh was stated to be based on actual requirement.

(iv)	796 Tribal Area Sub-plan			
	89 C.S. Scheme-IV			
	S	101.12		
	R	366.88	468.00	215.21
				(-)252.79

Creation of provision by supplementary grant of ₹102.12 lakh was stated to be due to release of more fund under Mission Organic Value Chain Development for North East Region (MOVCDNER). Further addition to the provision by the reappropriation of ₹366.88 lakh was stated to be based on actual requirement.

Reasons for excess furnished by the department were not specific in respect of Sl. No. (iii) and (iv)

**Grant No. 27 - Agriculture and Farmers Welfare - Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
	<b>(₹ in lakh)</b>		
(v) <b>4408 Capital Outlay on Food Storage and Warehousing</b>			
02 <i>Storage and Warehousing</i>			
101 Rural Godown Programmes			
54 National Bank for Agriculture and Rural Development <b>(NABARD)</b>			
O	99.33		
R	66.22	165.55	108.51
			(-)57.04

Addition to the provision by reappropriation of ₹66.22 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to non-completion of projects.

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**Information in respect of unspent amount laying under DDO's savings Bank Account was not furnished by the Department**

**Grant No. 28 - Horticulture & Soil Conservation**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
<b>REVENUE</b>				
<b>2401</b>	<b>Crop Husbandry</b>			
<b>2402</b>	<b>Soil and Water Conservation</b>			
<b>Voted</b>				
Original		1,61,85,00		
Supplementary		10,40,17	1,72,25,17	(-)29,10,77
Amount surrendered during the year (March 2025)				24,04
<b>CAPITAL</b>				
<b>4401</b>	<b>Capital Outlay on Crop Husbandry</b>			
<b>4402</b>	<b>Capital Outlay on Soil and Water Conservation</b>			
<b>5465</b>	<b>Investments in General Financial and Trading Institutions</b>			
<b>Voted</b>				
Original		19,70,00	19,70,00	(-)3,30,17
Amount surrendered during the year (March 2025)				3,26,26

**Notes and Comments****REVENUE****Voted**

- (a) As the expenditure of ₹14,314.40 lakh did not come even upto the original provision of ₹16,185.00 lakh, supplementary grant of ₹1,040.17 lakh obtained in March 2025 proved poor budgetary control on the part of the Controlling Officer.
- (b) Out of the available savings of ₹2,910.77 lakh, only ₹24.04 lakh was surrendered during the year.

**Grant No. 28 - Horticulture & Soil Conservation - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	3,499.48	36
2018-19	7,160.97	47
2019-20	6,366.01	42
2020-21	5,120.15	37
2021-22	6,452.81	48
2022-23	5,091.51	35
2023-24	3,409.30	26

(c) Savings occurred mainly under:

(i)	<b>2401 Crop Husbandry</b>				
	001 Direction and Administration				
	98 Administration				
	O	4,088.80			
	S	163.10			
	R	9.52	4,261.42	3,305.33	(-)956.09

Augmentation of provision by supplementary grant of ₹163.10 lakh was stated to be due to release of more fund under salaries. Further addition to the provision by the reappropriation of ₹9.52 lakh was stated to be based on actual requirement.

Savings of ₹584.99 lakh and ₹334.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to non-utilization of fund under Salary and Wages.

**Grant No. 28 - Horticulture & Soil Conservation - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	99 Others				
	O	580.00			
	R	(-)149.84	430.16	430.07	(-)0.09

Withdrawal of provision by reappropriation of ₹149.84 lakh was stated to be based on actual requirement.

Savings of ₹0.37 lakh and ₹0.68 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings furnished by the department was not specific.

(iii)	119 Horticulture and Vegetable Crops				
	90 State Share for Central Assistance				
	O	173.30			
	R	(-)28.74	144.56	136.62	(-)7.94

Withdrawal of provision by reappropriation of ₹28.74 lakh was stated to be based on actual requirement.

Savings of ₹19.81 lakh and ₹72.47 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to non-release of State Share by Finance Department.

(iv)	91 Central Assistance				
	O	1,560.00	1,560.00	1,228.74	(-)331.26

Savings of ₹178.36 lakh and ₹651.24 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to non-release of Central Share by Government of India.

**Grant No. 28 - Horticulture & Soil Conservation - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(v) 789 Special Component Plan for Scheduled Castes 91 Central Assistance			
O	510.00	510.00	415.81
			(-)94.19

Savings of ₹58.31 lakh and ₹195.36 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to non-release of Central Share by Government of India.

(vi) 796 Tribal Area Sub-plan 90 State Share for Central Assistance				
O	103.30			
R	0.04	103.34	79.91	(-)23.43

Addition to the provision by reappropriation of ₹0.04 lakh was stated to be based on actual requirement.

Savings of ₹11.82 lakh and ₹40.68 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to non-release of State Share by Finance Department.

(vii) 91 Central Assistance				
O	930.00	930.00	719.18	(-)210.82

Savings of ₹106.33 lakh and ₹365.89 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to non-release of Central Share by Government of India.

**Grant No. 28 - Horticulture & Soil Conservation - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(viii)	<b>2402 Soil and Water Conservation</b>			
	001 Direction and Administration			
	98 Administration			
	O	657.00		
	R	7.11	664.11	495.68
				(-)168.43

Addition to the provision by reappropriation of ₹7.11 lakh was stated to be based on actual requirement.

Savings of ₹126.84 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-utilization of fund under Salary and Wages.

(ix)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance			
	O	103.88		
	S	13.09		
	R	(-)12.87	104.10	87.60
				(-)16.50

Augmentation of provision by supplementary grant of ₹13.09 lakh was stated to be due to release of more fund towards state share of IWMP/PDMC/PMKSY. Subsequent reduction in the provision by the reappropriation of ₹12.87 lakh was stated to be based on actual requirement.

Savings of ₹19.12 lakh and ₹12.58 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to non-release of State Share by Finance Department.

**Grant No. 28 - Horticulture & Soil Conservation - Contd.**

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(x)	91	Central Assistance			
		O	935.34		
		S	315.22	1,250.56	789.74
					(-)460.82

Augmentation of provision by supplementary grant of ₹315.22 lakh was stated to be due to release of more fund towards state share of IWMP/PDMC/PMKSY.

Savings of ₹48.45 lakh and ₹113.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to non-release of Central Share by Government of India.

(xi)	796	Tribal Area Sub-plan			
	90	State Share for Central Assistance			
		O	189.47		
		R	(-)2.37	187.10	159.29
					(-)27.81

Withdrawal of provision by reappropriation of ₹2.37 lakh was stated to be based on actual requirement.

Savings of ₹10.50 lakh and ₹53.58 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to non-release of State Share by Finance Department.

(xii)	91	Central Assistance			
		O	1,705.62		
		R	(-)24.04	1,681.58	1,433.35
					(-)248.23

Withdrawal of provision by surrender of ₹24.04 lakh was stated to be based on actual requirement.

Savings of ₹482.00 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-release of Central Share by Government of India.

**Grant No. 28 - Horticulture & Soil Conservation - Contd.**

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

(i)	<b>2401 Crop Husbandry</b>			
	789 Special Component Plan for Scheduled Castes			
	03 Research and Training			
	O	22.50		
	R	3.00	25.50	...

Addition to the provision by reappropriation of ₹3.00 lakh was stated to be based on actual requirement.

Reason for excess was not furnished by the department.

(ii)	98 Administration			
	O	11.55		
	S	4.98		
	R	7.78	24.31	24.13 (-)0.18

Augmentation of provision by supplementary grant of ₹4.98 lakh was stated to be due to release of more fund under other expenses. Further addition to the provision by the reappropriation of ₹7.78 lakh was stated to be based on actual requirement.

Reason for final savings furnished by the department was not specific.

(iii)	<b>2402 Soil and Water Conservation</b>			
	102 Soil Conservation			
	98 Administration			
	S	5.61		
	R	149.39	155.00	155.00 ...

Creation of provision by supplementary grant of ₹5.61 lakh was stated to be due to release of more fund under supplies and materials. Further addition to the provision by the reappropriation of ₹149.39 lakh was stated to be based on actual requirement.

**Grant No. 28 - Horticulture & Soil Conservation - Contd.**

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

**CAPITAL**

**Voted**

(a) Out of the available savings of ₹330.17 lakh, only ₹326.26 lakh was surrendered during the year.

(b) Savings occurred through withdrawal as under :

(i) **4402 Capital outlay on Soil and Water Conservation**

102 Soil Conservation

25 Public Works

O 208.00

R (-)208.00

... ..

Withdrawal of provision by reappropriation of ₹38.22 lakh and surrender of ₹169.78 lakh were stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 68.00

R (-)68.00

... ..

Withdrawal of provision by reappropriation of ₹12.52 lakh and surrender of ₹55.48 lakh were stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

25 Public Works

O 124.00

R (-)124.00

... ..

Withdrawal of provision by reappropriation of ₹23.00 lakh and surrender of ₹101.00 lakh were stated to be based on actual requirement.

**Grant No. 28 - Horticulture & Soil Conservation - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(c) Savings was partly counterbalanced by excess under:

(i)	<b>4401 Capital Outlay On Crop Husbandry</b>			
	119 Horticulture and Vegetable Crops			
	98 Administration			
	O	182.00		
	R	37.85	219.85	219.44
				(-)0.41

Addition to the provision by reappropriation of ₹37.85 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to non-utilization of balance amount.

(ii)	190 Investment in Public Sector and Other Undertakings			
	23 Corporations/PSUs/ Undertakings			
	O	62.40		
	R	5.20	67.60	67.60
				...

Addition to the provision by reappropriation of ₹5.20 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes			
	98 Administration			
	O	59.50		
	R	12.38	71.88	71.87
				(-)0.01

Addition to the provision by reappropriation of ₹12.38 lakh was stated to be based on actual requirement.

**Grant No. 28 - Horticulture & Soil Conservation - Concl.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)	796 Tribal Area Sub-plan				
	98 Administration				
	O	108.50			
	R	22.77	131.27	131.07.	(-)0.20

Addition to the provision by reappropriation of ₹22.77 lakh was stated to be based on actual requirement.

Reason for final savings furnished by the department was not specific in respect of four cases as at Sl. No. (i) to (iv).

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**No amount was transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 29 - Animal Resource Development**

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

**REVENUE**

**2403      Animal Husbandry**  
**2404      Dairy Development**  
**2552      North Eastern Areas**

**Voted**

Original	1,53,71,80			
Supplementary	12,72,42	1,66,44,22	1,43,23,91	(-)23,20,31
Amount surrendered during the year (March 2025)				12,43,38

**CAPITAL**

**4403      Capital Outlay on Animal Husbandry**

**Voted**

Original	23,12,20			
Supplementary	13,36,41	36,48,61	29,75,22	(-)6,73,39
Amount surrendered during the year (March 2025)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹14,323.91 lakh did not come even upto the original provision of ₹15,371.80 lakh, supplementary grant of ₹1,272.42 lakh obtained in March 2025 proved excessive.
- (b) Out of the available savings of ₹2,320.31 lakh, only ₹1,243.38 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	769.75	8
2018-19	1,723.12	15
2019-20	1,222.30	11
2020-21	1,572.23	13
2021-22	3,277.57	21
2022-23	3,473.54	21
2023-24	2,004.98	13

**Grant No. 29 - Animal Resource Development - Contd.**

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

(i)	<b>2403 Animal Husbandry</b>				
	001 Direction and Administration				
	98 Administration				
	O	9,793.07			
	R	(-)1,232.31	8,560.76	8,265.05	(-)295.71

Withdrawal of provision by reappropriation of ₹7.96 lakh and surrender of ₹1,224.35 lakh were stated to be based on actual requirement.

Savings of ₹1,059.73 lakh and ₹1,139.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

(ii)	99 Others				
	O	1,500.00	1,500.00	1,306.38	(-)193.62

(iii)	101 Veterinary Services and Animal Health				
	87 C.S. Scheme-II				
	S	138.00	138.00	107.55	(-)30.45

Creation of Provision by supplementary grant of ₹138.00 lakh was attributed to release of fund under Natural Livestock Health and Disease Control Programme.

(iv)	109 Extension and Training				
	39 Animal Resource Development				
	O	860.03			
	R	(-)155.26	704.77	695.71	(-)9.06

Withdrawal of provision by reappropriation of ₹136.23 lakh and surrender of ₹19.03 lakh were stated to be based on actual requirement.

Savings of ₹101.51 lakh and ₹67.92 lakh were also occurred in 2022-23 and 2023-24 respectively.

**Grant No. 29 - Animal Resource Development - Contd.**

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Savings (-)
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(v)	87 C.S. Scheme-II			
	S	190.80	190.80	95.40
				(-)95.40

Creation of Provision by supplementary grant of 190.80 lakh was attributed to release of fund under Natural Livestock Health and Disease Control Programme.

(vi)	789 Special Component Plan for Scheduled Castes			
	50 State Share of CSS			
	O	30.00		
	R	(-)22.56	7.44	2.60
				(-)4.84

Withdrawal of provision by reappropriation of ₹22.56 lakh was stated to be based on actual requirement.

Savings of ₹0.01 lakh was also occurred in 2023-24.

(vii)	87 C.S. Scheme-II			
	S	96.00	96.00	45.98
				(-)50.02

Creation of Provision by supplementary grant of ₹96.00 lakh was attributed to release of fund under Natural Livestock Health and Disease Control Programme.

Savings of ₹0.24 lakh was also occurred in 2023-24.

(viii)	796 Tribal Area Sub-plan			
	50 State Share of CSS			
	O	40.00		
	S	171.17	211.17	3.38
				(-)207.79

Augmentation of provision by supplementary grant of ₹171.17 lakh was due to release of more fund under state share of ESVHDMVU (Incurring expenses for operating MVUs).

Savings of ₹0.01 lakh was also occurred in 2023-24.

**Grant No. 29 - Animal Resource Development - Contd.**

Head		Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Savings (-)
(ix)	87 C.S. Scheme-II			
	O	1.00		
	S	137.04	138.04	71.72 (-66.32)

Augmentation of provision by supplementary grant of ₹137.04 lakh was due to release of more fund under state share of ESVHDMVU (Incurring expenses for operating MVUs).

(x)	<b>2404 Dairy Development</b>			
	001 Direction and Administration			
	98 Administration			
	O	265.00	265.00	154.02 (-110.98)

Savings of ₹39.67 lakh and ₹94.57 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings in respect of 10 cases as at Sl. No. (i) to (x) have not been intimated by the Department (July 2025).

(d) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making token provision in the supplementary budget:

(i)	<b>2403 Animal Husbandry</b>			
	105 Piggery Development			
	70 State Share			
	R	8.00	8.00	8.00 ...
(ii)	109 Extension and Training			
	50 State Share of CSS			
	R	10.64	10.64	4.82 (-5.82)

**Grant No. 29 - Animal Resource Development - Contd.**

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

(i)	<b>2403 Animal Husbandry</b>				
	001 Direction and Administration				
	25 Public Works				
	O	1.00			
	R	7.96	8.96	8.96	...

Addition to the provision by the reappropriation of ₹7.96 lakh was stated to be based on actual requirement.

(ii)	102 Cattle and Buffalo Development				
	99 Others				
	O	1.00			
	R	130.00	131.00	130.95	(-)0.05

Addition to the provision by the reappropriation of ₹130.00 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes				
	39 Animal Resource Development				
	O	784.15			
	S	50.00			
	R	10.31	844.46	842.27	(-)2.19

Augmentation of provision by supplementary grant of ₹50.00 lakh was attributed to release of more fund for feeding Animals/Birds. Further addition to the provision by the reappropriation of ₹10.31 lakh was stated to be based on actual requirement.

**Grant No. 29 - Animal Resource Development - Contd.**

Head		Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Savings (-)
(iv)	99 Others			
	O	1.00		
	S	130.94		
	R	9.06	141.00	...

Augmentation of provision by supplementary grant of ₹130.94 lakh was attributed to release of more fund mainly under Training and Seminars for Livestock Mission etc. Further addition to the provision by the reappropriation of ₹9.06 lakh was stated to be based on actual requirement.

Reasons for excess/final savings in respect of above cases as at Sl. No. (i) to (iv) have not been intimated by the Department (July 2025).

**CAPITAL**

**Voted**

(a) No part of the available savings of ₹673.39 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	898.86	97
2018-19	795.22	82
2019-20	762.54	78
2020-21	678.95	93
2021-22	1,697.05	84
2022-23	3,675.69	74
2023-24	1,743.72	63

**Grant No. 29 - Animal Resource Development - Contd.**

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

(i)	<b>4403 Capital Outlay on Animal Husbandry</b>				
	101 Veterinary Services and Animal Health				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	500.00			
	S	251.01			
	R	4.00	755.01	661.64	(-)93.37

Augmentation of provision by supplementary grant of ₹251.01 lakh was attributed to release of more fund under Rural Infrastructure Development Fund for Loan to various projects. Further addition to the provision by the reappropriation of ₹4.00 lakh was stated to be based on actual requirement.

Savings of ₹4.07lakh and ₹423.79 lakh were also occurred in 2022-23 and 2023-24 respectively.

(ii)	789 Special Component Plan for Scheduled Castes				
	54 National Bank for Agriculture and Rural Development (NABARD)				
	O	600.00			
	S	83.37	683.37	491.94	(-)191.43

Augmentation of provision by supplementary grant of ₹83.37 lakh was attributed to release of more fund under Rural Infrastructure Development Fund for Loan of various projects.

Savings of ₹54.68lakh and ₹325.32 lakh were also occurred in 2022-23 and 2023-24 respectively.

**Grant No. 29 - Animal Resource Development - Concl.**

<b>Head</b>	<b>Total Grant or Appropriation (₹ in lakh)</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(iii) 796 Tribal Area Sub-plan			
54 National Bank for Agriculture and Rural Development (NABARD)			
O	900.00		
S	152.03	1,052.03	663.60 (-)388.43

Augmentation of provision by supplementary grant of ₹152.03 lakh was attributed to release of more fund under Rural Infrastructure Development Fund for Loan of various projects.

Savings of ₹526.46 lakh was also occurred in 2023-24.

Reasons for savings in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (July 2025).

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**No information in respect of unspent balance under DDO's SB/CD Account has been furnished during the year 2024-25.**

**Grant No. 30 - Forest**

<b>Major Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings(-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2049</b>	<b>Interest Payments</b>			
<b>2059</b>	<b>Public Works</b>			
<b>2402</b>	<b>Soil and Water Conservation</b>			
<b>2406</b>	<b>Forestry and Wild Life</b>			
<b>Voted</b>				
	Original	2,48,77,00		
	Supplementary	8,93,53	2,57,70,53	1,77,02,07
	Amount surrendered during the year (March 2025 )			(-)80,68,46
				36,75,77
<b>Charged</b>				
	Original	13,50,00		
	Supplementary	19,65,19	33,15,19	33,15,18
	Amount surrendered during the year (March 2025 )			(-)1 ...
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4406</b>	<b>Capital Outlay on Forestry and Wild Life</b>			
<b>Voted</b>				
	Original	4,23,39,00	4,23,39,00	1,15,47,62
	Amount surrendered during the year (March 2025)			(-)3,07,91,38
				1,62,88,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹17,702.07 lakh did not come even up to the original provision of ₹24,877.00 lakh, supplementary grant of ₹893.53 lakh obtained in March 2025 proved lack of budgetary control on the part of the Controlling Officer.

**Grant No. 30 - Forest - Contd.**

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

(b) Out of the available savings of ₹8,068.46 lakh, only ₹3,675.77 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	937.54	10
2018-19	1,231.03	12
2019-20	1,522.56	12
2020-21	4,702.61	23
2021-22	9,451.86	31
2022-23	12,642.33	46
2023-24	12,459.83	44

(c) Savings occurred mainly under:

(i) **2402 Soil and Water Conservation**

102 Soil Conservation

40 Forestry

O 205.00

R (-)61.21 143.79 117.65 (-)26.14

Withdrawal of provision by reappropriation of ₹61.21 lakh was stated to be based on actual requirement.

Savings of ₹28.27 lakh, ₹16.23 lakh, ₹9.67 lakh and ₹23.08 lakh were also occurred during the years 2020-21, 2021-22, 2022-23 and 2023-24 respectively.

Reason for savings was not furnished by the department.

**Grant No. 30 - Forest - Contd.**

Head		Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Savings(-)
(ii)	<b>2406 Forestry and Wild Life</b>			
	<i>01 Forestry</i>			
	001 Direction and Administration			
	98 Administration			
	O	11,748.58		
	S	261.47		
	R	120.00	12,130.05	10,652.04
				(-)1,478.01

Augmentation of provision of by supplementary grant of ₹261.47 lakh was stated to be due to release of more fund under Salaries and Grant-in-Aid. Further addition of the provision by reappropriation of ₹120.00 lakh was stated to be based on actual requirement.

Savings of ₹3.03 lakh, ₹1,234.82 lakh, ₹1,436.48 lakh and ₹1,056.97 lakh were also occurred during the year 2020-21, 2021-22, 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to savings in respect of 37 DDOs which turned out to be ₹22.56 lakh (₹11,487.11 lakh - ₹10,652.04 lakh ) each DDO was not tenable.

(iii)	99 Others			
	O	500.00		
	R	(-)120.00	380.00	369.73
				(-) 10.27

Withdrawal of provision by reappropriation of ₹120.00 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to short release of fund by the Finance Department.

(iv)	101 Forest conservation, Development and Regeneration			
	88 C.S. Scheme-III			
	O	70.00		
	R	(-)43.04	26.96	10.42
				(-)16.54

Withdrawal of provision by surrender of ₹43.04 lakh was stated to be based on actual requirement.

Savings of ₹16.19 lakh and ₹58.92 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was not furnished by the Department.

**Grant No. 30 - Forest - Contd.**

	<b>Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings(-)</b>
			<b>(₹ in lakh)</b>		
(v)	789 Special Component Plan for Scheduled Castes				
	88 C.S. Scheme-III				
	O	80.00			
	R	(-)66.12	13.88	1.88	(-)12.00

Withdrawal of provision by surrender of ₹66.12 lakh was stated to be based on actual requirement.

Savings of ₹10.00 lakh and ₹16.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings furnished by the Department was not specific.

(vi)	98 Administration				
	O	167.00			
	R	(-)17.05	149.95	149.56	(-)0.39

Withdrawal of provision by reappropriation of ₹17.05 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to savings in respect of 37 DDOs which turned out to be ₹0.47 lakh (₹167.00 lakh - ₹149.56 lakh ) each DDO.

(vii)	796 Tribal Area Sub-plan				
	88 C.S. Scheme-III				
	O	100.00			
	R	(-)79.61	20.39	2.39	(-)18.00

Withdrawal of provision by surrender of ₹79.61 lakh was stated to be based on actual requirement.

Savings of ₹12.00 lakh and ₹18.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

(viii)	04 <i>Afforestation and Ecology Development</i>				
	101 National Afforestation and Ecology Development programme				
	88 C.S. Scheme-III				
	O	50.00			
	R	25.48	75.48	12.21	(-)63.27

Addition to the provision by reappropriation of ₹25.48 lakh was stated to be based on actual requirement.

Savings of ₹37.11 lakh and ₹40.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings furnished by the Department was not specific in respect of SL. No. (vii) and (viii).

**Grant No. 30 - Forest - Contd.**

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Savings(-)
(ix) 103 State Compensatory Afforestation (SCA)			
69 State Compensatory Afforestation Fund- Tripura			
O	2,000.00		
S	337.00	2,337.00	1,828.87
			(-)508.13

Augmentation of provision by supplementary grant of ₹337.00 lakh was stated to be due to more fund release under Other Charges.

Savings of ₹1,764.74 lakh, ₹4,896 lakh, and ₹1,494.647 lakh were also occurred during the year 2021-22, 2022-23 and 2023-24 respectively.

(x) 789 Special Component Plan for Scheduled Castes				
69 State Compensatory Afforestation Fund- Tripura				
O	1,500.00			
R	(-)350.00	1,150.00	790.42	(-)359.58

Withdrawal of provision by reappropriation of ₹52.00 lakh and surrender of ₹298.00 lakh were stated to be based on actual requirement.

Savings of ₹923.50 lakh, ₹1,630.43 lakh and ₹445.16 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

(xi) 88 C.S. Scheme-III				
O	50.00			
R	(-)11.19	38.81	8.81	(-)30.00

Withdrawal of provision by surrender of ₹11.19 lakh was stated to be based on actual requirement.

Savings of ₹50 lakh was also occurred in 2023-24.

**Grant No. 30 - Forest - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings(-)</b>
(xii) 796 Tribal Area Sub-Plan			
69 State Compensatory Afforestation Fund- Tripura			
O	2,500.00		
S	150.00	2,650.00	1,445.84
			(-),204.16

Augmentation of provision by supplementary grant of ₹150.00 lakh was stated to be due to release of additional fund towards State Compensatory Afforestation Fund.

Savings of ₹1,664.04 lakh, ₹2,892.46 and ₹785.74 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

Reason for savings were stated to be due to short release of fund by the Finance Department in respect of Sl. No. (ix) to (xii).

(xiii) 88 C.S. Scheme-III			
O	50.00		
R	18.71	68.71	8.71
			(-),60.00

Addition to the provision by reappropriation of ₹18.71 lakh was stated to be based on actual requirement.

Savings of ₹30.00 lakh and ₹60.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings furnished by the department was not specific.

**Grant No. 30 - Forest - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings(-)</b>
	<b>(₹ in lakh)</b>		
(d) The provision remained unutilised under:			
(i) <b>2406 Forestry and Wild Life</b>			
<i>01 Forestry</i>			
101 Forest conservation, Development and Regeneration			
91 Central Assistance			
O	522.00		
R	(-)447.00	75.00	... (-)75.00

Withdrawal of provision by surrender of ₹447.00 lakh was stated to be based on actual requirement.

Savings of ₹722.00 lakh was also occurred in 2023-24.

(ii) 102 Social and Farm Forestry			
91 Central Assistance			
O	575.00		
R	(-)545.00	30.00	... (-)30.00

Withdrawal of provision by reappropriation of ₹22.53 lakh and surrender of ₹522.47 lakh were stated to be based on actual requirement.

Savings of ₹121.00 lakh and ₹514.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

(iii) 789 Special Component Plan for Scheduled Castes			
90 State Share for Central Assistance			
O	10.00		
R	20.00	30.00	... (-)30.00

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

Savings of ₹50.00 lakh and ₹12.00 were also occurred in 2022-23 and 2023-24 respectively.

**Grant No. 30 - Forest - Contd.**

Head		Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Savings(-)
(iv)	91 Central Assistance			
	O	900.00		
	R	(-)800.00	100.00	...
				(-)100.00

Withdrawal of provision by surrender of ₹800.00 lakh was stated to be based on actual requirement.

Savings of ₹700.00 lakh was also occurred in 2023-24.

(v)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance			
	O	20.00		
	S	1.55		
	R	11.45	33.00	...
				(-)33.00

Augmentation of provision by supplementary grant of ₹1.55 lakh was stated to be due to release of additional fund towards State Share for National Afforestation Programme (Green India Mission). Further addition to the provision by reappropriation of ₹11.45 lakh was stated to be based on actual requirement.

Savings of ₹50.00 lakh and ₹18.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vi)	91 Central Assistance			
	O	1,300.00		
	R	(-)1,170.00	130.00	...
				(-)130.00

Withdrawal of provision by surrender of ₹1,170.00 lakh was stated to be based on actual requirement.

Savings of ₹1,100.00 lakh was also occurred in 2023-24.

Reason for savings were not furnished by the Department in respect of Sl. No. (i) to (vi).

**Grant No. 30 - Forest - Contd.**

Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Savings(-)
	(₹ in lakh)		
(e) Entire provision withdrawn in the following cases:			
(i) <b>2406 Forestry and Wild Life</b>			
02 <i>Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
87 C.S. Scheme-II			
O	150.00		
R	(-)150.00	...	...

Withdrawal of provision by reappropriation of ₹150.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes			
87 C.S. Scheme-II			
O	150.00		
R	(-)150.00	...	...

Withdrawal of provision by reappropriation of ₹27.71 lakh and surrender of ₹122.29 lakh were stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan			
87 C.S. Scheme-II			
O	200.00		
R	(-)200.00	...	...

Withdrawal of provision by reappropriation of ₹83.95 lakh and surrender of ₹116.05 lakh were stated to be based on actual requirement.

**Grant No. 30 - Forest - Contd.**

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Savings(-)
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(f) Savings was partly counterbalanced by excess under:

(i)	<b>2059 Public Works</b>			
	80 <i>General</i>			
	789 Special Component Plan for Scheduled Castes			
	79 Other Maintenance Expenditure			
	O	20.00		
	R	17.00	37.00	37.00
				...

Addition to the provision by reappropriation of ₹17.00 lakh was stated to be based on actual requirement.

(ii)	<b>2406 Forestry and Wild Life</b>			
	01 <i>Forestry</i>			
	003 Education and Training			
	40 Forestry			
	O	50.00		
	S	14.37		
	R	19.63	84.00	83.35
				(-)0.65

Augmentation of provision by supplementary grant of ₹14.37 lakh was stated to be due to release of more fund under Professional Services toward Fees for IFS Academy for IFS/TFS/Ranger. Further addition to the provision by reappropriation of ₹19.63 lakh was stated to be based on actual requirement.

(iii)	101 Forest Conservation, Development and Regeneration			
	40 Forestry			
	O	35.00		
	R	4.00	39.00	38.58
				(-)0.02

Addition to the provision by reappropriation of ₹4.00 lakh was stated to be based on actual requirement.

**Grant No. 30 - Forest - Contd.**

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Savings(-)
(iv) 789 Special Component Plan for Scheduled Castes			
40 Forestry			
O	67.00		
R	13.35	80.35	80.33
			(-)0.02

Addition to the provision by reappropriation of ₹13.35 lakh was stated to be based on actual requirement.

(v) 02 <i>Environment Forestry and Wild Life</i>			
110 Wild Life Preservation			
90 State Share for Central Assistance			
O	5.00		
R	26.62	31.62	19.61
			(-)12.01

Addition to the provision by reappropriation of ₹26.62 lakh was stated to be based on actual requirement.

(vi) 91 Central Assistance			
O	30.00		
R	147.05	177.05	176.54
			(-)0.51

Addition to the provision by reappropriation of ₹147.05 lakh was stated to be based on actual requirement.

(vii) 112 Public Gardens			
40 Forestry			
O	140.00		
R	14.00	154.00	153.94
			(-)0.06

Addition to the provision by reappropriation of ₹14.00 lakh was stated to be based on actual requirement.

**Grant No. 30 - Forest - Contd.**

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Savings(-)
(viii) 796 Tribal Area Sub-Plan			
91 Central Assistance			
O	40.00		
R	65.24	105.24	...

Addition to the provision by reappropriation of ₹65.24 lakh was stated to be based on actual requirement.

Reasons for savings furnished by the Department were not specific in respect of Sl. No. (i) to (viii).

**CAPITAL  
Voted**

- (a) Out of the available savings of ₹30,791.38 lakh, only ₹16,288.00 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (in lakh)	Percentage of savings over total Provision
2023-24	7,601.87	43

- (b) Savings occurred mainly under:

(i)	<b>4059 Capital Outlay on Public Works</b>				
	80 General				
	051 Construction				
	25 Public Works				
	O	650.00			
	R	(-)344.36	305.64	289.64	(-)16.00

Withdrawal of provision by reappropriation of ₹344.36 lakh was stated to be based on actual requirement.

Reasons for savings furnished by the Department was not specific.

**Grant No. 30 - Forest - Contd.**

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Savings(-)
(ii) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	500.00		
R	(-)385.31	114.69	74.61
			(-)40.08

Withdrawal of provision by reappropriation of ₹10.00 lakh and surrender of ₹375.31 lakh were stated to be based on actual requirement.

(iii) 796 Tribal area Sub-Plan			
25 Public Works			
O	739.00		
R	(-)541.33	197.67	172.67
			(-)25.00

Withdrawal of provision by reappropriation of ₹13.00 lakh and surrender of ₹528.33 lakh were stated to be based on actual requirement.

(iv) <b>4406 Capital Outlay on Forestry and Wild Life</b>			
01 Forestry			
101 Forest Conservation, Development and Regeneration			
91 Central Assistance			
O	15,000.00		
R	(-)8,226.98	6,773.02	5,760.80
			(-)1,012.22

Withdrawal of provision by surrender of ₹8,226.98 lakh was stated to be based on actual requirement.

Reason for savings was not furnished by the Department in respect of Sl. No. (ii) and (iv).

(v) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance			
O	8,500.00		
R	(-)2,057.54	6,442.46	1,785.00
			(-) 4,657.46

Withdrawal of provision by surrender of ₹2,047.54 lakh and reappropriation of ₹10.00 lakh were stated to be based on actual requirement.

Savings of ₹800.00 lakh and ₹385.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

**Grant No. 30 - Forest - Contd.**

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Savings(-)
(vi) 796 Tribal Area Sub-Plan			
91 Central Assistance			
O	16,500.00		
R	(-)4,715.48	11,784.52	3,255.00
			(-) 8,529.52

Withdrawal of provision by reappropriation of ₹30.00 lakh and surrender of ₹4,685.48 lakh was stated to be based on actual requirement.

Savings of ₹1,445.00 lakh and ₹755.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings furnished by the Department were not specific in respect of Sl. No. (v) and (vi).

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

(i)	<b>4406 Capital Outlay on Forestry and Wild Life</b>			
	01 Forestry			
	105 Forest Produce			
	25 Public Works			
	O	50.00		
	R	(-)50.00	...	...

Withdrawal of provision by surrender of ₹50.00 lakh was stated to be based on actual requirement.

(ii)	02 Environment Forestry and Wild Life			
	112 Public Gardens			
	40 Forestry			
	O	25.00		
	R	(-)25.00	...	...

Reduction of provision by reappropriation of ₹25.00 lakh was stated to be based on actual requirement.

**Grant No. 30 - Forest - Concl.**

Head	Total Grant or Appropriation (₹ in lakh)	Actual Expenditure	Excess (+) Savings(-)
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(d) The provision remained unutilised as under:

(i)	<b>4406 Capital Outlay on Forestry and Wild Life</b>				
	<i>01 Forestry</i>				
	101 Forest Conservation, Development and Regeneration				
	88 C.S. Scheme-III				
	O	50.00			
	R	(-)10.00	40.00	...	(-)40.00

Reduction of provision by surrender of ₹10.00 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes				
	88 C.S. Scheme-III				
	O	50.00			
	R	10.00	60.00	...	(-)60.00

Addition of provision by reappropriation of ₹10.00 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-Plan				
	88 C.S. Scheme-III				
	O	50.00			
	R	30.00	80.00	...	(-)80.00

Addition of provision by reappropriation of ₹30.00 lakh was stated to be based on actual requirement.

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

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**Information in respect of unspent amount laying under DDO's savings Bank Account was not furnished by the Department**

**Grant No. 31 - Rural Development**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Work</b>			
<b>2215</b>	<b>Water Supply and Sanitation</b>			
<b>2216</b>	<b>Housing</b>			
<b>2501</b>	<b>Special Programmes for Rural Development</b>			
<b>2505</b>	<b>Rural Employment</b>			
<b>2515</b>	<b>Other Rural Development Programmes</b>			
<b>Voted</b>				
Original		15,38,34,22	15,38,34,22	11,96,00,37
	Amount surrendered during the year (March 2025)			(-)3,42,33,85
				2,35,37,54
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4216</b>	<b>Capital Outlay on Housing</b>			
<b>4515</b>	<b>Capital Outlay on other Rural Development Programmes</b>			
<b>Voted</b>				
Original		1,19,60,23	1,19,60,23	92,67,73
	Amount surrendered during the year (March 2025)			(-)26,92,50
				10,60,55

**Grant No. 31 - Rural Development - Contd.**

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

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹34,233.85 lakh, only ₹23,537.54 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (in lakh)	Percentage of savings over total Provision
2017-18	2,001.89	14
2018-19	12,924.22	47
2019-20	90,961.39	57
2020-21	1,00,013.14	63
2021-22	30,986.57	16
2022-23	72,521.75	23
2023-24	49,627.99	17

- (b) Savings occurred mainly under:

(i) **2215 Water Supply and Sanitation**

01 Water Supply and Sanitation

001 Direction and Administration

30 Rural Development

O	321.00	321.00	267.34	(-)53.66
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Savings of ₹48.73 lakh was also occurred in 2023-24.

(ii) 102 Rural Water Supply Programmes

25 Public Works

O	500.00
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R	(-)400.00	100.00	69.91	(-)30.09
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Withdrawal of provision by reappropriation of ₹400.00 lakh was stated to be based on actual requirement.

Savings of ₹14.79 lakh also occurred in 2023-24.

**Grant No. 31 - Rural Development - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
			<b>(₹ in lakh)</b>		
(iii)	799	Suspense			
	65	Suspense Account			
		O	500.00		
		R	(-)393.00	107.00	106.35
					(+)0.65

Withdrawal of provision by reappropriation of 393.00 lakh was stated to be based on actual requirement.

Savings of ₹4.40 lakh also occurred in 2023-24.

(iv)	<b>2216</b>	<b>Housing</b>			
	03	Rural Housing			
	105	Indira Awaas Yojana			
	91	Central Assistance			
		O	414.00		
		R	(-)23.00	391.00	289.45
					(-)101.55

Withdrawal of provision by reappropriation of ₹23.00 lakh was stated to be based on actual requirement.

(v)	789	Special Component Plan for Scheduled Castes			
	91	Central Assistance			
		O	306.00		
		R	(-)17.00	289.00	213.95
					(-)75.05

Withdrawal of provision by reappropriation of ₹17.00 lakh was stated to be based on actual requirement.

(vi)	796	Tribal Area Sub-plan			
	90	State Share for Central Assistance			
		O	120.00	120.00	83.89
					(-)36.11

**Grant No. 31 - Rural Development - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
			<b>(₹ in lakh)</b>		
(vii)	91 Central Assistance				
	O	1,080.00			
	R	(-)60.00	1,020.00	755.10	(-)264.90

Withdrawal of provision by reappropriation of ₹60.00 lakh was stated to be based on actual requirement.

Savings of ₹899.79 lakh also occurred in 2023-24.

(viii)	<b>2501 Special Programmes for Rural Development</b>				
	<i>01 Integrated Rural Development programme</i>				
	001 Direction and Administration				
	30 Rural Development				
	O	11,925.00			
	R	48.81	11,973.81	10,618.12	(-)1,355.69

Addition to provision by reappropriation of ₹48.81 lakh was stated to be based on actual requirement.

Savings of ₹1,066.04 lakh also occurred in 2023-24.

(ix)	<i>04 Integrated Rural Energy Planning Programme</i>				
	796 Tribal Area Sub-plan				
	91 Central Assistance				
	O	27,748.95			
	R	(-)11,548.95	16,200.00	17,770.38	(+1,570.38

Withdrawal of provision by reappropriation of ₹11,548.95 lakh was stated to be based on actual requirement.

**Grant No. 31 - Rural Development - Contd.**

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

(x)	06 <i>Self Employment Programmes</i>			
	102 National Rural Livelihood Mission			
	90 State Share for Central Assistance			
	O	3,841.00		
	R	(-)3791.17	49.83	15.55
				(-)34.28

Withdrawal of provision by reappropriation of ₹2,801.67 lakh and surrender of ₹989.50 lakh were stated to be based on actual requirement.

Savings of ₹74.99 lakh was also occurred in 2023-24.

(xi)	91 Central Assistance			
	O	3,470.70		
	R	(-)2913.87	556.83	155.52
				(-)401.31

Withdrawal of provision by reappropriation of ₹2,913.87 lakh was stated to be based on actual requirement.

Savings of ₹1,400.01 lakh was also occurred in 2023-24.

(xii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance			
	O	2,565.30		
	R	(-)2153.67	411.63	114.94
				(-)296.69

Withdrawal of provision by reappropriation of ₹2,153.67 lakh was stated to be based on actual requirement.

(xiii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance			
	O	99.60		
	R	30.40	130.00	40.57
				(-)89.43

Addition to provision by reappropriation of ₹30.40 lakh was stated to be based on actual requirement.

Savings of ₹0.01 lakh and ₹248.43 lakh were also occurred in 2022-23 and 2023-24 respectively.

**Grant No. 31 - Rural Development - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>		
(xiv)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	30 Rural Development			
	O	156.00		
	R	(-)21.00	135.00	114.65
				(-)20.35

Withdrawal of provision by reappropriation of ₹21.00 lakh was stated to be based on actual requirement.

(xv)	101 Panchayati Raj			
	89 C.S. Scheme-IV			
	O	1,840.92		
	R	(-)449.08	1,391.84	1,182.54
				(-)209.30

Withdrawal of provision by reappropriation of ₹0.92 lakh and surrender of ₹448.16 lakh were stated to be based on actual requirement.

Savings of ₹409.51 lakh was also occurred in 2023-24.

(xvi)	91 Central Assistance			
	O	9,928.41		
	R	(-)6,935.52	2,992.89	2,992.89
				...

Withdrawal of provision by reappropriation of ₹3,099.26 lakh and surrender of ₹3,836.26 lakh were stated to be based on actual requirement.

Savings of ₹1,243.32 lakh was also occurred in 2023-24.

(xvii)	789 Special Component Plan for Scheduled Castes			
	89 C.S. Scheme-IV			
	O	1,360.68		
	R	(-)331.92	1,028.76	886.57
				(-)142.19

Withdrawal of provision by reappropriation of ₹0.68 lakh and surrender of ₹331.24 lakh were stated to be based on actual requirement.

Savings of ₹315.03 lakh was also occurred in 2023-24.

**Grant No. 31 - Rural Development - Contd.**

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
			(₹ in lakh)		
(xviii)	90 State Share for Central Assistance				
	O	3,062.89			
	R	(-)2,325.51	737.38	737.38	...

Withdrawal of provision by reappropriation of ₹1,979.63 lakh and surrender of ₹345.88 lakh were stated to be based on actual requirement.

(xix)	91 Central Assistance				
	O	7,338.39			
	R	(-)5,126.25	2,212.14	2,212.14	...

Withdrawal of provision by reappropriation of ₹5,126.25 lakh was stated to be based on actual requirement.

Savings of ₹2,325.64 lakh and ₹919.11 lakh were also occurred in 2022-23 and 2023-24 respectively.

(xx)	796 Tribal Area Sub-plan				
	89 C.S. Scheme-IV				
	O	4,802.40			
	R	(-)1171.49	3,630.91	3,084.90	(-)546.01

Withdrawal of provision by reappropriation of ₹2.40 lakh and surrender of ₹1,169.09 lakh were stated to be based on actual requirement.

Savings of ₹1,068.01 lakh was also occurred in 2023-24.

(xxi)	90 State Share for Central Assistance				
	O	10,810.18			
	R	(-)8,207.66	2,602.52	2,602.52	...

Withdrawal of provision by reappropriation of ₹6,774.31 lakh and surrender of ₹1,433.35 lakh were stated to be based on actual requirement.

**Grant No. 31 - Rural Development - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>		
(xxii)	91 Central Assistance			
	O		25,900.20	
	R	(-)18,092.62	7,807.58	7,807.58
				(-)0.01

Withdrawal of provision by reappropriation of ₹6,307.97 lakh and surrender of ₹11,784.65 lakh were stated to be based on actual requirement.

Savings of ₹3,247.62 lakh was also occurred in 2023-24.

Reasons for savings in respect of 22 cases as at Sl. No. (i) to (xxii) have not been not intimated by the Department (July 2025).

(c) Entire provision withdrawn in the following case:

(i)	<b>2515 Other Rural Development Programmes</b>			
	102 Community Development			
	30 Rural Development			
	O		163.30	
	R	(-)163.30	...	...

Withdrawal of provision by reappropriation of ₹163.30 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	30 Rural Development			
	O		120.70	
	R	(-)120.70	...	...

Withdrawal of provision by reappropriation of ₹120.70 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	30 Rural Development			
	O		426.00	
	R	(-)426.00	...	...

Withdrawal of provision by reappropriation of ₹426.00 lakh was stated to be based on actual requirement.

**Grant No. 31 - Rural Development - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>	
	<b>(₹ in lakh)</b>			
(d)	Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token provision in the supplementary budget.			
(i)	<b>2216 Housing</b>			
	03 Rural Housing			
	105 Indira Awaas Yojana			
	50 State Share of CSS			
	R	817.80	817.80	817.79
				(-)0.01
(ii)	789 Special Component Plan for Scheduled Castes			
	50 State Share of CSS			
	R	474.32	474.32	474.32
				...
(iii)	796 Tribal Area Sub-plan			
	50 State Share of CSS			
	R	1,497.77	1,497.77	1,497.77
				...
(iv)	<b>2501 Special Programmes for Rural Development</b>			
	06 Self Employment Programmes			
	102 National Rural Livelihood Mission			
	50 State Share of CSS			
	R	104.34	104.34	20.96
				(-)83.38
(v)	789 Special Component Plan for Scheduled Castes			
	50 State Share of CSS			
	R	25.77	25.77	15.48
				(-)10.29
(vi)	796 Tribal Area Sub-plan			
	50 State Share of CSS			
	R	54.67	54.67	54.67
				...

**Grant No. 31 - Rural Development - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>		
(vii)	91 Central Assistance			
	R	1,452.60	1,452.60	405.71 (-)1046.89
(viii)	<b>2505 Rural Employment</b>			
	<i>02 Rural Employment Guarantee Schemes</i>			
	101 National Rural Employment Guarantee Scheme			
	88 C.S. Scheme-III			
	R	25.70	25.70	25.68 (-)0.02
(ix)	89 C.S. Scheme-IV			
	R	2,081.50	2,081.50	765.32 (-)1,316.18
(x)	90 State Share for Central Assistance			
	R	1,233.37	1,233.37	784.48 (-)448.89
(xi)	91 Central Assistance			
	R	2,515.27	2,515.27	2,353.46 (-)161.81
(xii)	789 Special Component Plan for Scheduled Castes			
	89 C.S. Scheme-IV			
	R	1,534.25	1,534.25	565.66 (-)968.59
(xiii)	90 State Share for Central Assistance			
	R	911.62	911.62	579.85 (-)331.77
(xiv)	91 Central Assistance			
	R	1,863.36	1,863.36	1,739.53 (-)123.83

**Grant No. 31 - Rural Development - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
	<b>(₹ in lakh)</b>		
(xv)	796 Tribal Area Sub-plan 88 C.S. Scheme-III		
	R	67.03	67.03
			67.03
			...
(xvi)	89 C.S. Scheme-IV		
	R	5,425.74	5,425.74
			1,996.49
			(-)3429.25
(xvii)	90 State Share for Central Assistance		
	R	3,217.48	3,217.48
			2,046.49
			(-)1,170.99
(xviii)	91 Central Assistance		
	R	6,565.74	6,565.74
			6,139.48
			(-)426.26
(xix)	<b>2515 Other Rural Development Programmes</b>		
	102 Community Development		
	99 Others		
	R	920.00	920.00
			872.30
			(-)47.70
(xx)	789 Special Component Plan for Scheduled Castes		
	99 Others		
	R	680.00	680.00
			677.91
			(-)2.09
(xxi)	796 Tribal Area Sub-plan		
	99 Others		
	R	2,400.00	2,400.00
			2,099.68
			(-)300.32

**Grant No. 31 - Rural Development - Contd.**

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

(e) Savings was partly counterbalance by excess under:

(i)	<b>2216 Housing</b>				
	03 Rural Housing				
	105 Indira Awaas Yojana				
	89 C.S. Scheme-IV				
	O	4,127.58			
	R	2,229.84	6,357.42	6,267.49	(-)89.93

Addition to the provision by reappropriation of ₹2,229.84 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes				
	89 C.S. Scheme-IV				
	O	3,050.82			
	R	1,284.18	4,335.00	4,268.53	(-)66.47

Addition to the provision by reappropriation of ₹1284.18 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan				
	89 C.S. Scheme-IV				
	O	10,767.60			
	R	4,039.98	14,807.58	14,572.98	(-)234.60

Addition to the provision by reappropriation of ₹4,039.98 lakh was stated to be based on actual requirement.

(iv)	<b>2501 Special Programmes for Rural Development</b>				
	04 Integrated Rural Energy Planning Programme				
	105 Project Implementation				
	90 State Share for Central Assistance				
	O	690.00	690.00	791.51	(+)101.51

**Grant No. 31 - Rural Development - Contd.**

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

(v)	91 Central Assistance				
	O	7,166.40			
	R	(-)956.40	6,210.00	7,648.74	(+1,438.74

Withdrawal of the provision by reappropriation of ₹956.40 lakh was stated to be based on actual requirement.

(vi)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance				
	O	1,800.00			
	R	(-)0.01	1,799.99	2,179.43	(+379.44

Withdrawal of the provision by reappropriation of ₹0.01 lakh was stated to be based on actual requirement.

(vii)	06 <i>Self Employment Programmes</i>				
	102 National Rural Livelihood Mission				
	89 C.S. Scheme-IV				
	O	9.20			
	R	145.36	154.56	36.80	(-)117.76

Addition to the provision by reappropriation of ₹145.36 lakh was stated to be based on actual requirement.

(viii)	789 Special Component Plan for Scheduled Castes				
	89 C.S. Scheme-IV				
	O	6.80			
	R	107.44	114.24	27.20	(-)87.04

Addition to the provision by reappropriation of ₹107.44 lakh was stated to be based on actual requirement.

**Grant No. 31 - Rural Development - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>		
(ix)	796 Tribal Area Sub-plan			
	89 C.S. Scheme-IV			
	O	24.00		
	R	379.20	403.20	96.00
				(-)307.20

Addition to the provision by reappropriation of ₹379.20 lakh was stated to be based on actual requirement.

(x)	<b>2515 Other Rural Development Programmes</b>			
	101 Panchayati Raj			
	90 State Share for Central Assistance			
	O	341.08		
	R	656.55	997.63	997.63
				...

Addition to the provision by reappropriation of ₹656.55 lakh was stated to be based on actual requirement.

Reasons for final savings in respect of 10 cases as at Sl. No. (i) to (x) have not been intimated by the Department (July 2025).

**Grant No. 31 - Rural Development - Contd.**

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

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

The details of the transactions under “Suspense” during 2024-25 together with opening and closing balances were as follows :

<b>Heads</b>	<b>Opening Balance as on 1 April 2024</b>	<b>Debit +</b>	<b>Credit -</b>	<b>Closing Balance as on 31 March 2025</b>
	<b>Debit (+) Credit (-)</b>			<b>Debit (+) Credit (-)</b>
		<b>(₹ in lakh)</b>		
<b>2215 Water Supply and Sanitation</b>				
1	Stock	(-)2,115.37	(+)106.35	(-)219.88
2	Miscellaneous Public Works Advances	...	...	...
3	Purchase	...	...	...
	<b>Total</b>	<b>(-)2,115.37</b>	<b>(+)106.35</b>	<b>(-)219.88</b>

**Grant No. 31 - Rural Development - Contd.**

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

**CAPITAL**

**Voted**

- (a) Out of the available savings of ₹2,692.50 lakh, only ₹1,060.55 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2021-22	3,000.25	60
2022-23	6,786.63	69
2023-24	5,306.13	42

- (b) Savings occurred mainly under:

(i)	<b>4059 Capital Outlay on Public Works</b>				
	60 Other Buildings				
	051 Construction				
	30 Rural Development				
	O	920.00			
	R	(-)874.00	46.00	43.91	(-)2.09

Withdrawal of provision by reappropriation of ₹603.52 lakh and surrender of ₹270.48 lakh were stated to be based on actual requirement.

Savings of ₹29.19 lakh was also occurred in 2023-24.

(ii)	789 Special Component Plan for Scheduled Castes				
	30 Rural development				
	O	680.00			
	R	(-)646.00	34.00	32.18	(-)1.82

Withdrawal of provision by reappropriation of ₹134.22 lakh and surrender of ₹511.78 lakh were stated to be based on actual requirement.

Savings of ₹47.15 lakh was also occurred in 2023-24.

**Grant No. 31 - Rural Development - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
			<b>(₹ in lakh)</b>		
(iii)	796 Tribal Area Sub-plan				
	30 Rural development				
	O	2,400.00			
	R	(-)2,280.00	120.00	118.76	(-)1.24

Withdrawal of provision by reappropriation of ₹2,031.71 lakh and surrender of ₹248.29 lakh were stated to be based on actual requirement.

(iv)	<b>4515 Capital Outlay on other Rural Development Programmes</b>				
	103 Rural Development				
	30 Rural Development				
	O	115.00			
	R	(-)83.01	31.99	25.39	(-)6.60

Withdrawal of provision by reappropriation of ₹83.01 lakh was stated to be based on actual requirement.

(v)	789 Special Component Plan for Scheduled Castes				
	30 Rural Development				
	O	102.00			
	R	(-)67.31	34.69	29.58	(-)5.11

Withdrawal of provision by reappropriation of ₹67.31 lakh was stated to be based on actual requirement.

(vi)	54 National Bank for Agriculture and Rural Development <b>( NABARD )</b>				
	O	773.84			
	R	(-)66.69	707.15	405.02	(-)302.13

Withdrawal of provision by reappropriation of ₹66.69 lakh was stated to be based on actual requirement.

Savings of ₹354.39 lakh was also occurred in 2023-24.

**Grant No. 31 - Rural Development - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
			<b>(₹ in lakh)</b>		
(vii)	796 Tribal Area Sub-plan				
	30 Rural development				
	O	360.00			
	R	(-)237.53	122.47	92.59	(-)29.88

Withdrawal of provision by reappropriation of ₹237.53 lakh was stated to be based on actual requirement.

Reasons for savings in respect of seven cases as at Sl. No. (i) to (vii) have not been intimated by the Department (July 2025).

(c) Savings was partly counterbalance by excess under:

(i)	<b>4059 Capital Outlay on Public Works</b>				
	80 <i>General</i>				
	051 Construction				
	25 Public Works				
	O	588.80			
	R	356.73	945.53	860.41	(-)85.12

Addition to the provision by reappropriation of ₹356.73 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	435.20			
	R	263.67	698.87	635.76	(-)63.11

Addition to the provision by reappropriation of ₹263.67 lakh was stated to be based on actual requirement.

**Grant No. 31 - Rural Development - Concltd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
			<b>(₹ in lakh)</b>		
(iii)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	1,536.00			
	R	930.60	2,466.60	2,236.23	(-)230.37

Addition to the provision by reappropriation of ₹930.60 lakh was stated to be based on actual requirement.

(iv)	<b>4515 Capital Outlay on other Rural Development Programmes</b>				
	796 Tribal Area Sub-plan				
	54 National Bank for Agriculture and Rural Development ( NABARD )				
	O	2,731.20			
	R	1,322.58	4,053.78	3,561.19	(-)492.59

Addition to the provision by reappropriation of ₹1,322.58 lakh was stated to be based on actual requirement.

(v)	99 Others				
	O	130.94			
	R	16.06	147.00	144.36	(-)2.64

Addition to the provision by reappropriation of ₹16.06 lakh was stated to be based on actual requirement.

Reasons for final savings in respect of five cases as at Sl. No. (i) to (v) have not been intimated by the Department (July 2025).

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**No amount was transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 32 - T.R.P. & P.T.G.**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>Voted</b>				
	Original	25,04,80		
	Supplementary	13,19	25,17,99	14,25,32
	Amount surrendered during the year (March 2025)			(-)10,92,67 8,30,00

**CAPITAL**

<b>4225</b>	<b>Capital Outlay on Welfare of scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>Voted</b>				
	Original	16,70,00		
	Supplementary	20,38,00	37,08,00	14,57,95
	Amount surrendered during the year (March 2025)			(-)22,50,05 ...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹1,425.32 lakh did not come even upto the original provision of ₹2,504.80 lakh, supplementary provision of ₹13.19 lakh obtained in March 2025 proved excessive.

**Grant No. 32 - T.R.P. & P.T.G. - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(b) Out of available savings of ₹1,092.67 lakh, ₹830.00 lakh was surrendered during the year.

Savings during the earlier year is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	1,980.64	36
2018-19	393.06	11
2019-20	1,578.70	41
2020-21	1,775.21	38
2021-22	5,074.27	78
2022-23	489.97	14
2023-24	333.91	13

(c) Savings occurred mainly under:

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

02 *Welfare of Scheduled Tribes*

796 Tribal Area

98 Administration

O 1,528.49

S 13.19 1,541.68 1,279.01 (-)262.67

Augmentation of provision by supplementary grant of ₹13.19 lakh was stated to be due to release of additional fund under Salaries and Travel expenses.

Reason for savings furnished by the Department was not specific.



**Grant No. 32 - T.R.P. & P.T.G. - Concl'd.**

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

(c) Savings occurred mainly under:

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

02 *Welfare of Scheduled Tribes*

796 Tribal Area Sub-Plan

87 C.S. Scheme-II

O	820.00			
R	(-)612.00	208.00	207.95	(-)0.05

Withdrawal of provision by reappropriation of ₹612.00 lakh was stated to be based on actual requirement.

(ii) 89 C.S. Scheme-IV

O	500.00			
S	1,888.00			
R	612.00	3,000.00	750.00	(-)2,250.00

Augmentation of provision by supplementary grant of ₹1,888.00 lakh was stated to be due to release of more fund under Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (PM- JANMAN). Further addition to the provision by the reappropriation of ₹612.00 lakh was state to be based on actual requirement.

Reason for savings in respect of two cases as at Sl. No. (i) and (ii) were stated to be due to short release of fund by the Finance department.

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**No amount was transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 33 - Science, Technology & Environment**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>3425</b>	<b>Other Scientific Research</b>			
<b>3435</b>	<b>Ecology and Environment</b>			
<b>Voted</b>				
Original		16,04,30	16,04,30	14,78,17
	Amount surrendered during the year (March 2025)			(-)1,26,13 28,54
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>5425</b>	<b>Capital Outlay on other Scientific and Environmental Research</b>			
<b>Voted</b>				
Original		2,20,00		
Supplementary		10,96,00	13,16,00	6,20,00
	Amount surrendered during the year (March 2025)			(-)6,96,00 1,00,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available savings of ₹126.13 lakh, only ₹28.54 lakh was surrendered during the year.

Savings during the earlier year is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2023-24	148.29	11

**Grant No. 33 - Science, Technology & Environment - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(b) Savings occurred mainly under:

**3425 Other Scientific Research**

*60 Others*

001 Direction and Administration

98 Administration

O	573.60		
R	4.66	578.26	482.07
			(-)96.19

Addition to the provision by reappropriation of ₹4.66 lakh was stated to be based on actual requirement.

Savings of ₹ 67.14 lakh was also occurred in 2023-24.

Reasons for savings was stated to be due to short release of fund by Finance Department.

**Grant No. 33 - Science, Technology & Environment - Contd.**

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

**CAPITAL**

**Voted**

- (a) Out of the available savings of ₹696.00 lakh only ₹100.00 lakh was surrendered during the year.

Savings during the earlier year is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2023-24	20.00	100

- (b) Savings occurred mainly under :

(i)	<b>4059 Capital Outlay on Public Works</b>				
	80 General				
	051 Construction				
	25 Public Works				
	S	558.96	558.96	260.00	(-)298.96

Creation of provision by supplementary grant of ₹558.96 lakh was stated to be due to release of more fund under 'Special Assistance for Capital Investment towards Public Works'.

(ii)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	S	186.32	186.32	85.00	(-)101.32

Creation of provision by supplementary grant of ₹186.32 lakh was stated to be due to release of more fund under 'Special Assistance for Capital Investment towards Public Works'.

**Grant No. 33 - Science, Technology & Environment - Concltd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	S	350.72	350.72	155.00
				(-)195.72

Creation of provision by supplementary grant of ₹350.72 lakh was stated to be due to release of more fund under 'Special Assistance for Capital Investment towards Public Works'.

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

(c) The entire provision withdrawn in the following cases :

(i) **5425 Capital Outlay on other Scientific and Environmental Research**

	600 Other Services				
	89 C.S. Scheme-IV				
	O	52.00			
	R	(-)52.00	...	...	...

Withdrawal of provision by surrender of ₹52.00 lakh was stated to be based on actual requirement.

(ii)	796 Tribal Area Sub-plan				
	89 C.S. Scheme-IV				
	O	31.00			
	R	(-)31.00	...	...	...

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

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**No amount was transferred to the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 34 - Planning and Co-ordination**

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

**REVENUE**

**3451 Secretariat-Economic Services**  
**3475 Other General Economic Services**

**Voted**

Original	53,98,00		
Supplementary	9,56,35	63,54,35	46,96,59
Amount surrendered during the year (March 2025)			(-)16,57,76
			...

**CAPITAL**

**4059 Capital Outlay on Public Works**

**Voted**

Original	25,00	25,00	24,77
Amount surrendered during the year (March 2025)			(-)23
			...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹4,696.59 lakh fell well short of the original provision of ₹5,398.00 lakh, supplementary grant of ₹956.35 lakh obtained in March 2025 proved lack of budgetary control on the part of the Controlling Officer.
- (b) No part of the available savings of ₹1,657.76 lakh was surrendered during the year.

Savings during the earlier year is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	13,036.16	97
2018-19	65.50	15
2019-20	24.50	6
2020-21	2,742.13	80
2021-22	1,509.09	44
2022-23	1,519.66	32
2023-24	1,469.54	31

**Grant No. 34 - Planning and Co-ordination - Contd.**

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

(i) **3451 Secretariat-Economic Services**

091 Attached Offices

05 Establishment

O 853.35

S 736.35 1,589.70 1,323.23 (-)266.47

Augmentation of provision by supplementary grant of ₹736.35 lakh was stated to be due to more fund release towards Other Administrative Expenses.

Savings of ₹87.52 lakh, ₹77.71 lakh, ₹179.78 lakh and ₹123.25 lakh were also occurred in year 2020-21, 2021-22, 2022-23 and 2023-24 respectively.

(ii) 102 District Planning Machinery

99 Others

O 2,340.00 2,340.00 1,636.67 (-)703.33

Savings of ₹1,261.10 lakh, ₹658.93 lakh, ₹756.65 and ₹698.21 lakh were also occurred during the year 2020-21, 2021-22, 2022-23 and 2023-24 respectively.

(iii) 789 Special Component Plan for Scheduled Castes

99 Others

O 765.00 765.00 508.11 (-) 256.89

Savings of ₹505.64 lakh ₹282.70 lakh, ₹260.86 lakh and ₹153.26 lakh were also occurred during the year 2020-21, 2021-22, 2022-23 and 2023-24 respectively.

(iv) 796 Tribal Sub-plan

99 Others

O 1,395.00 1,395.00 1,060.60 (-)334.40

Savings of ₹320.28 lakh and ₹414.89 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings in respect of four cases as at Sl. No. (i) to (iv) have not intimated by the Department (July 2025).

**Grant No. 34 - Planning and Co-ordination - Concl'd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(d) Entire provision remained unutilised throughout the year in following cases:

(i)	<b>3475 Other General Economic Services</b>			
	789 Special Component Plan for Scheduled Castes			
	99 Others			
	S	34.00	34.00	...
				(-)34.00

Creation of provision by supplementary grant of ₹34.00 lakh was stated to be due to more fund release toward Viksit Tripura 2047, under Other Contractual Services.

(ii)	796 Tribal Area Sub-plan			
	99 Others			
	S	62.00	62.00	...
				(-)62.00

Creation of provision by supplementary grant of ₹62.00 lakh was stated to be due to more fund release toward Viksit Tripura 2047, under Other Contractual Services.

Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) have not intimated by the Department (July 2025).

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**No amount was transferred to the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 35 - Urban Development**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
			<b>(₹ in thousand)</b>	
<b>REVENUE</b>				
<b>2217</b>	<b>Urban Development</b>			
<b>3604</b>	<b>Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
<b>Voted</b>				
Original		4,70,05,92		
Supplementary		22,97,70	4,93,03,62	3,82,73,80
Amount surrendered during the year (March 2025)				(-)1,10,29,82
				56,10,00
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4217</b>	<b>Capital Outlay on Urban Development</b>			
<b>Voted</b>				
Original		8,13,16,00		
Supplementary		2,89,19,50	11,02,35,50	8,11,09,42
Amount surrendered during the year (March 2025)				(-)2,91,26,08
				1,24,97,00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the total expenditure of ₹38,273.80 lakh did not come even upto the original provision of ₹47,005.92 lakh, supplementary grant of ₹2,297.70 lakh obtained in March 2025 proved poor budgetary control on the part of the Controlling Officer.

**Grant No. 35 - Urban Development - Contd.**

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

(b) Out of the available savings of ₹11,029.82 lakh, only ₹5,610.00 lakh was surrendered during the year.

Savings during the earlier year is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of Savings over total Provision</b>
2017-18	5,310.60	31
2018-19	1,616.89	8
2019-20	26,610.70	46
2020-21	44,151.62	39
2021-22	95,349.93	69
2022-23	63,184.62	61
2023-24	15,849.60	28

(c) Savings occurred mainly under:

(i) **2217 Urban Development**

01 State Capital Development

191 Assistance to Municipal Corporation

90 State Share for Central Assistance

O 104.00

R (-)26.00 78.00 33.67 (-)44.33

Withdrawal of provision by reappropriation of ₹26.00 lakh was stated to be based on actual requirement.

Savings of ₹18.72 lakh was also occurred in 2023-24.

(ii) 91 Central Assistance

O 936.00 936.00 303.05 (-)632.95

Savings of ₹164.90 lakh was also occurred in 2023-24.

**Grant No. 35 - Urban Development - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance			
	O	34.00		
	R	(-)8.50	25.50	10.35
				(-)15.15

Withdrawal of provision by reappropriation of ₹8.50 lakh was stated to be based on actual requirement.

(iv)	91 Central Assistance			
	O	544.00		
	R	(-)238.00	306.00	93.15
				(-)212.85

Withdrawal of provision by surrender of ₹238.00 lakh was stated to be based on actual requirement.

Savings of ₹295.80 lakh was also occurred in 2023-24.

(v)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance			
	O	62.00		
	R	(-)15.50	46.50	1.98
				(-)44.52

Withdrawal of provision by reappropriation of ₹15.50 lakh was stated to be based on actual requirement.

Savings of ₹23.05 lakh was also occurred in 2023-24.

(vi)	91 Central Assistance			
	O	992.00		
	R	(-)434.00	558.00	17.80
				(-)540.20

Withdrawal of provision by surrender of ₹434.00 lakh was stated to be based on actual requirement.

Savings of ₹639.30 lakh was also occurred in 2023-24.

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(vii)	03 <i>Integrated Development of Small and Medium Towns</i>			
	001 Direction and Administration			
	32 Urban Development			
	O	468.00		
	R	(-)312.00	156.00	156.00
				...

Withdrawal of provision by reappropriation of ₹312.00 lakh was stated to be based on actual requirement.

(viii)	051 Construction			
	90 State Share for Central Assistance			
	O	44.20		
	R	7.80	52.00	1.00
				(-)51.00

Addition to provision by reappropriation of ₹7.80 lakh was stated to be based on actual requirement.

Savings of ₹0.01 lakh and ₹4.48 lakh were also occurred in 2022-23 and 2023-24 respectively.

(ix)	91 Central Assistance			
	O	858.52		
	R	(-)817.52	41.00	12.22
				(-)28.78

Withdrawal of provision by surrender of ₹817.52 lakh was stated to be based on actual requirement.

Savings of ₹528.89 lakh and ₹309.16 lakh were also occurred in 2022-23 and 2023-24 respectively.

(x)	789 Special Component Plan for Scheduled Castes			
	32 Urban Development			
	O	1,190.00		
	R	(-)119.00	1,071.00	1,071.00
				...

Withdrawal of provision by reappropriation of ₹119.00 lakh was stated to be based on actual requirement.

Savings of ₹125.80 lakh was also occurred in 2023-24.

**Grant No. 35 - Urban Development - Contd.**

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xi)	91	Central Assistance			
		O		280.67	
		R	133.50	50.77	(-)82.73

Addition to provision by reappropriation of ₹101.83 lakh and surrender of ₹249.00 lakh was stated to be based on actual requirement.

Savings of ₹101.06 lakh was also occurred in 2023-24.

(xii)	796	Tribal Area Sub-plan			
	32	Urban Development			
		O		2,170.00	
		R	1,953.00	1,953.00	...

Withdrawal of provision by reappropriation of ₹217.00 lakh was stated to be based on actual requirement.

Savings of ₹229.40 lakh was also occurred in 2023-24.

(xiii)	90	State Share for Central Assistance			
		O		26.35	
		R	31.00	0.63	(-)30.37

Addition to provision by reappropriation of ₹4.65 lakh was stated to be based on actual requirement.

(xiv)	91	Central Assistance			
		O		511.81	
		R	241.50	92.56	(-)148.94

Addition to provision by reappropriation of ₹185.69 lakh and surrender of ₹456.00 lakh was stated to be based on actual requirement.

Savings of ₹332.10 lakh and ₹184.28 lakh were also occurred in 2022-23 and 2023-24 respectively.

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xv)	05 <i>Other Urban Development Schemes</i>			
	796 Tribal Area Sub-plan			
	32 Urban Development			
	O	31.00		
	R	1.24	32.24	0.93
				(-) <b>31.31</b>

Addition to provision by reappropriation of ₹1.24 lakh was stated to be based on actual requirement.

Savings of ₹31.00 lakh was also occurred in 2023-24.

(xvi)	80 <i>General</i>			
	001 Direction and Administration			
	90 State Share for Central Assistance			
	O	26.00		
	R	2.60	28.60	3.20
				(-) <b>25.40</b>

Addition to provision by reappropriation of ₹2.60 lakh was stated to be based on actual requirement.

Savings of ₹4.01 lakh was also occurred in 2023-24.

(xvii)	91 Central Assistance			
	O	780.00		
	R	(-)735.00	45.00	28.78
				(-) <b>16.22</b>

Withdrawal of provision by reappropriation of ₹126.00 lakh and surrender of ₹609.00 lakh were stated to be based on actual requirement.

Savings of ₹426.95 lakh was also occurred in 2023-24.

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xviii)	191 Assistance to Local Bodies, Corporations Urban Development Authorities, Town Improvement Boards, etc			
	32 Urban Development			
	O	3,400.00		
	R	206.00	3,606.00	2,756.00
				(-)850.00

Addition to the provision by reappropriation of ₹206.00 lakh was stated to be based on actual requirement.

(xix)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance			
	O	255.00		
	R	(-)227.00	28.00	9.41
				(-)18.59

Withdrawal of provision by reappropriation of ₹42.00 lakh and surrender of ₹185.00 lakh were stated to be based on actual requirement.

Savings of ₹139.56 lakh was also occurred in 2023-24.

(xx)	796 Tribal Area Sub-plan			
	91 Central Assistance			
	O	465.00		
	R	235.00	700.00	17.16
				(-)682.84

Addition to the provision by reappropriation of ₹235.00 lakh was stated to be based on actual requirement.

Savings of ₹254.50 lakh was also occurred in 2023-24.

Reasons for savings in respect of 20 cases as at Sl. No. (i) to (xx) have not been intimated by the Department (July 2025).

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Savings (-)</b>
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(d) The provision remained unutilise under:

(i)	<b>2217 Urban Development</b>				
	05 Other Urban Development Schemes				
	001 Direction and Administration				
	87 C.S. Scheme-II				
	O	1,092.00			
	R	(-)702.00	390.00	...	(-)390.00

Withdrawal of provision by surrender of ₹702.00 lakh was stated to be based on actual requirement.

Savings of ₹254.80 lakh was also occurred in 2023-24.

(ii)	051 Construction				
	91 Central Assistance				
	O	156.52			
	R	(-)120.12	36.40	...	(-)36.40

Withdrawal of provision by surrender of ₹120.12 lakh was stated to be based on actual requirement.

Savings of ₹72.28 lakh was also occurred in 2023-24.

(iii)	053 Maintenance and Repairs				
	32 Urban Development				
	O	52.00	52.00	...	(-)52.00

Savings of ₹52.00 lakh was also occurred in 2023-24.

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(iv)	191 Assistance to Local Bodies, Corporations Urban Development Authorities, Town Improvement Boards, etc			
	91 Central Assistance			
	O	104.00		
	R	(-)52.00	52.00	...
				(-)52.00

Withdrawal of provision by reappropriation of ₹52.00 lakh was stated to be based on actual requirement.

(v)	789 Special Component Plan for Scheduled Castes			
	87 C.S. Scheme-II			
	O	357.00		
	R	(-)229.50	127.50	...
				(-)127.50

Withdrawal of provision by surrender of ₹229.50 lakh was stated to be based on actual requirement.

Savings of ₹83.30 lakh was also occurred in 2023-24.

(vi)	91 Central Assistance			
	O	85.17		
	R	(-)56.27	28.90	...
				(-)28.90

Withdrawal of provision by surrender of ₹56.27 lakh was stated to be based on actual requirement.

Savings of ₹23.63 lakh was also occurred in 2023-24.

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(vii)	796 Tribal Area Sub-plan (TSP)			
	87 C.S. Scheme-II			
	O	651.00		
	R	(-)418.50	232.50	...
				(-)232.50

Withdrawal of provision by reappropriation of ₹208.39 lakh and surrender of ₹210.11 lakh were stated to be based on actual requirement.

Savings of ₹151.90 lakh was also occurred in 2023-24.

(viii)	91 Central Assistance			
	O	155.31		
	R	(-)102.61	52.70	...
				(-)52.70

Withdrawal of provision by reappropriation of ₹102.61 lakh was stated to be based on actual requirement.

Savings of ₹43.09 lakh was also occurred in 2023-24.

Reasons for savings in respect of eight cases as at Sl. No. (i) to (viii) have not been intimated by the Department (July 2025).

(e) Entire provision withdrawn in the following cases:

(i)	<b>2217 Urban Development</b>			
	01 State Capital Development			
	051 Construction			
	91 Central Assistance			
	O	728.00		
	R	(-)728.00	...	...
				...

Withdrawal of provision by reappropriation of ₹312.00 lakh and surrender of ₹416.00 lakh were stated to be based on actual requirement.

Savings of ₹728.00 lakh was also occurred in 2023-24.

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(ii)	03 <i>Integrated Development of Small and Medium Towns</i>			
	051 Construction			
	70 State Share			
	O	52.00		
	R	(-)52.00	...	...

Withdrawal of provision by reappropriation of ₹52.00 lakh was stated to be based on actual requirement.

Savings of ₹5.20 lakh was also occurred in 2023-24.

(iii)	89 C.S. Scheme-IV			
	O	611.00		
	R	(-)611.00	...	...

Withdrawal of provision by surrender of ₹611.00 lakh was stated to be based on actual requirement.

(iv)	789 Special Component Plan for Scheduled Castes			
	89 C.S. Scheme-IV			
	O	199.75		
	R	(-)199.75	...	...

Withdrawal of provision by reappropriation of ₹199.75 lakh was stated to be based on actual requirement.

(v)	796 Tribal Area Sub-plan			
	70 State Share			
	O	31.00		
	R	(-)31.00	...	...

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

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Savings (-)</b>		
(vi) 89 C.S. Scheme-IV					
O	364.25				
R	(-)364.25	...	...		
<p>Withdrawal of provision by reappropriation of ₹185.69 lakh and surrender of ₹178.56 lakh was stated to be based on actual requirement.</p>					
(f)	<p>Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by a token provision in the supplementary budget.</p>				
(i)	<p><b>2217 Urban Development</b></p> <p>    <i>03 Integrated Development of Small and Medium Towns</i></p> <p>    191 Assistance to Local Bodies, Corporations Urban Development Authorities,         Town Improvement Boards, etc</p> <p>    91 Central Assistance</p>				
	R	364.00	364.00	143.00	(-)221.00
(ii)	<p>    <i>80 General</i></p> <p>    001 Direction and Administration</p> <p>    89 C.S. Scheme-IV</p>				
	R	126.00	126.00	3.49	(-)122.51
(iii)	<p>    789 Special component Plan for Scheduled Castes</p> <p>    89 C.S. Scheme-IV</p>				
	R	42.00	42.00	1.07	(-)40.93
(iv)	<p>    796 Tribal Area Sub-plan</p> <p>    89 C.S. Scheme-IV</p>				
	R	76.00	76.00	1.94	(-)74.06

**Grant No. 35 - Urban Development - Contd.**

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

(i)	<b>2217 Urban Development</b>			
	80 General			
	001 Direction and Administration			
	05 Establishment			
	O	260.00		
	S	43.54		
	R	164.46	468.00	334.54
				(-)133.46

Augmentation of provision by supplementary grant of ₹43.54 lakh was attributed to release of fund towards Grants-in-Aid for land acquisition and Decretal Amount. Further addition to the provision by the reappropriation of ₹164.46 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	05 Establishment			
	O	85.00		
	R	68.00	153.00	96.92
				(-)56.08

Addition to the provision by reappropriation of ₹68.00 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	05 Establishment			
	O	155.00		
	R	124.00	279.00	176.72
				(-)102.28

Addition to the provision by reappropriation of ₹124.00 lakh was stated to be based on actual requirement.

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(iv) **3604 Compensation and Assignments to Local Bodies  
and Panchayati Raj Institutions**

789 Special Component Plan for Scheduled Castes

59 Devolution of Fund

O	1,170.45		
S	349.35		
R	65.11	1,584.91	1,584.91
			...

Augmentation of provision by supplementary grant of ₹349.35 lakh was attributed to release of fund under Grants-in-Aid towards 5th SFC and Assignment of Taxes. Further addition to the provision by the reappropriation of ₹65.11 lakh was stated to be based on actual requirement.

(v) 796 Tribal Area Sub-plan

59 Devolution of Fund

O	2,134.35		
S	637.05		
R	118.73	2,890.13	2,890.13
			...

Augmentation of provision by supplementary grant of ₹637.05 lakh was attributed to release of fund under Grants-in-Aid towards 5th SFC and Assignment of Taxes. Further addition to the provision by the reappropriation of ₹118.73 lakh was stated to be based on actual requirement.

Reasons for final savings/excess in respect of above cases as at Sl. No. (i) to (v) have not been intimated by the Department (July 2025).

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
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**CAPITAL**

**Voted**

(a) In view of the overall savings of ₹29,126.08 lakh, supplementary grant of ₹28,919.50 lakh obtained in March 2025 proved excessive.

(b) Out of the available savings of ₹29,126.08 lakh, only ₹12,497.00 lakh was surrendered during the year.

(c) Savings occurred mainly under:

(i)	<b>4217 Capital Outlay on Urban Development</b>				
	01 State Capital Development				
	051 Construction				
	99 Others				
	O	260.00			
	R	100.88	360.88	260.00	(-)100.88

Addition to the provision by reappropriation of ₹100.88 lakh was stated to be based on actual requirement.

Savings of ₹361.40 lakh was also occurred in 2023-24.

(ii)	<i>03 Integrated Development of Small and Medium Towns</i>				
	051 Construction				
	25 Public Works				
	O	520.00			
	R	(-)260.00	260.00	156.00	(-)104.00

Withdrawal of provision by reappropriation of ₹260.00 lakh was stated to be based on actual requirement.

(iii)	90 State Share for Central Assistance				
	O	884.00			
	R	(-)537.90	346.10	275.39	(-)70.71

Withdrawal of provision by reappropriation of ₹537.90 lakh was stated to be based on actual requirement.

Savings of ₹205.45 lakh was also occurred in 2023-24.

**Grant No. 35 - Urban Development - Contd.**

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv)	91 Central Assistance				
	O	6,604.00			
	R	(-)2,556.00	4,048.00	3,879.66	(-)168.34

Withdrawal of provision by surrender of ₹2,556.00 lakh was stated to be based on actual requirement.

Savings of ₹1,162.61 lakh was also occurred in 2023-24.

(v)	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	170.00			
	R	(-)85.00	85.00	51.00	(-)34.00

Withdrawal of provision by reappropriation of ₹85.00 lakh was stated to be based on actual requirement.

(vi)	90 State Share for Central Assistance				
	O	289.00			
	R	(-)161.30	127.70	111.75	(-)15.95

Withdrawal of provision by reappropriation of ₹161.30 lakh was stated to be based on actual requirement.

Savings of ₹27.73 lakh and ₹69.53 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vii)	91 Central Assistance				
	O	2,159.00			
	R	(-)1,125.00	1,034.00	978.36	(-)55.64

Withdrawal of provision by surrender of ₹1,125.00 lakh was stated to be based on actual requirement.

Savings of ₹401.50 lakh was also occurred in 2023-24.

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(viii)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	310.00			
	R	(-155.00)	155.00	93.00	(-62.00)

Withdrawal of provision by reappropriation of ₹155.00 lakh was stated to be based on actual requirement.

(ix)	90 State Share for Central Assistance				
	O	527.00			
	R	(-322.20)	204.80	66.15	(-138.65)

Withdrawal of provision by reappropriation of ₹322.20 lakh was stated to be based on actual requirement.

Savings of ₹173.74 lakh was also occurred in 2023-24.

(x)	91 Central Assistance				
	O	3,937.00			
	R	(-3,422.00)	515.00	70.68	(-444.32)

Withdrawal of provision by surrender of ₹3,422.00 lakh was stated to be based on actual requirement.

Savings of ₹1,154.49 lakh was also occurred in 2023-24.

(xi)	60 <i>Other Urban Development Schemes</i>				
	051 Construction				
	32 Urban Development				
	O	650.52			
	R	(-195.27)	455.25	455.25	...

Withdrawal of provision by reappropriation of ₹195.27 lakh was stated to be based on actual requirement.

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xii)	91 Central Assistance				
	O	10,478.00			
	R	(-),1,118.00	9,360.00	5,100.89	(-),4,259.11

Withdrawal of provision by reappropriation of ₹520.00 lakh and surrender of ₹598.00 lakh were stated to be based on actual requirement.

(xiii)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance				
	O	3,425.50			
	R	(-),365.50	3,060.00	1,667.65	(-),1,392.35

Withdrawal of provision by reappropriation of ₹170.00 lakh and surrender of ₹195.50 lakh were stated to be based on actual requirement.

(xiv)	796 Tribal Area Sub-plan				
	64 HUDCO (UIDF)				
	O	511.50			
	S	1,860.00			
	R	(-),465.00	1,906.50	1,703.46	(-),203.04

Augmentation of provision by supplementary grant of ₹1,860.00 lakh was stated to be due to release of more fund under UIDF for loan of various projects. Subsequent reduction in provision by the reappropriation of ₹465.00 lakh was stated to be based on actual requirement.

(xv)	91 Central Assistance				
	O	6,246.50			
	R	(-),666.50	5,580.00	3,040.99	(-),2,539.01

Withdrawal of provision by reappropriation of ₹666.50 lakh was stated to be based on actual requirement.

Savings of ₹2,542.42 lakh was also occurred in 2023-24.

Reasons for savings in respect of 15 cases as at Sl. No. (i) to (xv) have not been intimated by the Department (July 2025).

**Grant No. 35 - Urban Development - Contd.**

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

(d) The provision remained unutilised under:

(i)	<b>4217 Capital Outlay on Urban Development</b>				
	03 <i>Integrated Development of Small and Medium Towns</i>				
	051 Construction				
	89 C.S. Scheme-IV				
	O	2,600.00			
	R	(-)1,946.00	654.00	...	(-)654.00

Withdrawal of provision by surrender of ₹1,946.00 lakh was stated to be based on actual requirement.

Savings of ₹5,466.41 lakh was also occurred in 2023-24.

(ii)	789 Special Component Plan for Scheduled Castes				
	89 C.S. Scheme-IV				
	O	850.00			
	R	(-)637.00	213.00	...	(-)213.00

Withdrawal of provision by reappropriation of ₹637.00 lakh was stated to be based on actual requirement.

Savings of ₹1,787.22 lakh was also occurred in 2023-24.

(iii)	796 Tribal Area Sub-plan				
	89 C.S. Scheme-IV				
	O	1,550.00			
	R	(-)1,161.00	389.00	...	(-)389.00

Withdrawal of provision by surrender of ₹1,161.00 lakh was stated to be based on actual requirement.

Savings of ₹3,258.87 lakh was also occurred in 2023-24.

**Grant No. 35 - Urban Development - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(iv)	04 Slum Area Improvement			
	051 Construction			
	90 State Share for Central Assistance			
	O	52.00	52.00	...
				(-)52.00

Savings of ₹20.80 lakh was also occurred in 2023-24.

(v)	91 Central Assistance			
	O	364.00		
	R	(-)260.00	104.00	...
				(-)104.00

Withdrawal of provision by surrender of ₹260.00 lakh was stated to be based on actual requirement.

Savings of ₹364.00 lakh was also occurred in 2023-24.

(vi)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance			
	O	119.00		
	R	(-)85.00	34.00	...
				(-)34.00

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

Savings of ₹119.00 lakh was also occurred in 2023-24.

(vii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance			
	O	31.00	31.00	...
				(-)31.00

Savings of ₹12.40 lakh was also occurred in 2023-24.

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(viii)	91	Central Assistance			
		O		217.00	
		R	(-)155.00	62.00	...
					(-)62.00

Withdrawal of provision by surrender of ₹155.00 lakh was stated to be based on actual requirement.

Savings of ₹217.00 lakh was also occurred in 2023-24.

(ix)	60	<i>Other Urban Development Schemes</i>			
	051	Construction			
	90	State Share for Central Assistance			
		O		523.64	
		R	(-)471.64	52.00	...
					(-)52.00

Withdrawal of provision by reappropriation of ₹471.64 lakh was stated to be based on actual requirement.

(x)	789	Special Component Plan for Scheduled Castes			
	90	State Share for Central Assistance			
		O		171.19	
		R	(-)154.19	17.00	...
					(-)17.00

Withdrawal of provision by reappropriation of ₹154.19 lakh was stated to be based on actual requirement.

(xi)	796	Tribal Area Sub-plan			
	90	State Share for Central Assistance			
		O		312.17	
		R	(-)281.17	31.00	...
					(-)31.00

Withdrawal of provision by reappropriation of ₹281.17 lakh was stated to be based on actual requirement.

Reasons for savings in respect of eleven cases as at Sl. No. (i) to (xi) have not been intimated by the Department (July 2025).

**Grant No. 35 - Urban Development - Contd.**

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

(e) Entire provision withdrawn in the following cases:

(i)	<b>4217 Capital Outlay on Urban Development</b>			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	051 Construction			
	70 State Share			
	O	260.00		
	R	(-)260.00	...	...

Withdrawal of provision by reappropriation of ₹260.00 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	70 State Share			
	O	85.00		
	R	(-)85.00	...	...

Withdrawal of provision by reappropriation of ₹85.00 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	70 State Share			
	O	155.00		
	R	(-)155.00	...	...

Withdrawal of provision by reappropriation of ₹155.00 lakh was stated to be based on actual requirement.

**Grant No. 35 - Urban Development - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(f) Savings was partly offset by excess under:

(i)	<b>4217 Capital Outlay on Urban Development</b>				
	60 Other Urban Development Schemes				
	051 Construction				
	64 HUDCO (UIDF)				
	O	858.00			
	S	1,777.09			
	R	562.91	3,198.00	2,816.38	(-)381.62

Augmentation of provision by supplementary grant of ₹1,777.09 lakh was stated to be under UIDF Loan of various projects. Further addition to the provision by the reappropriation of ₹562.91 lakh was stated to be based on actual requirement.

(ii)	70 State Share				
	O	208.00			
	R	104.00	312.00	294.66	(-)17.34

Addition to provision by reappropriation of ₹104.00 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes				
	64 HUDCO (UIDF)				
	O	280.50			
	S	364.02			
	R	400.98	1,045.50	975.16	(-)70.34

Augmentation of provision by supplementary grant of ₹364.02 lakh was stated to be under UIDF Loan of various projects. Further addition to the provision by the reappropriation of ₹400.98 lakh was stated to be based on actual requirement.

**Grant No. 35 - Urban Development - Concl'd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)	70 State Share				
	O	68.00			
	R	34.00	102.00	96.35	(-)5.65

Addition to provision by reappropriation of ₹34.00 lakh was stated to be based on actual requirement.

(v)	796 Tribal Area Sub-plan				
	70 State Share				
	O	124.00			
	R	62.00	186.00	175.11	(-)10.89

Addition to provision by reappropriation of ₹62.00 lakh was stated to be based on actual requirement.

(vi)	01 State Capital Development				
	796 Tribal Area Sub-plan				
	25 Public Works				
	O	930.00			
	S	7,047.85			
	R	1,136.15	9,114.00	8,290.64	(-)823.36

Augmentation of provision by supplementary grant of ₹7,047.85 lakh was stated to be due to release of more fund under Special Assessment for Capital Investment for creation of capital assets. Further addition to the provision by the reappropriation of ₹1,136.15 lakh was stated to be based on actual requirement.

Reasons for final savings/excess in respect of above six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (July 2025).

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**No amount was transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 36 - Home (Jail)**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2056</b>	<b>Jails</b>			
<b>2059</b>	<b>Public Works</b>			
<b>Voted</b>				
	Original	49,70,25		
	Supplementary	1,28,58	50,98,83	43,21,43
	Amount surrendered during the year (March 2025)			(-)7,77,40
				63,36

**CAPITAL**

- 4055 Capital Outlay on Police**
- 4059 Capital Outlay on Public Works**

<b>Voted</b>				
	Original	10,15,00	10,15,00	5,13,16
	Amount surrendered during the year (March 2025)			(-)5,01,84
				92,77

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹4,321.43 lakh fell well short of the original provision of ₹4,970.25 lakh, supplementary grant of ₹128.58 lakh obtained in March 2025 proved lack of budgetary control on the part of Controlling Officer.
- (b) Out of the available savings of ₹777.40 lakh, only ₹63.36 lakh was surrender during the year.

Savings during the earlier year is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	476.65	15
2018-19	429.53	13
2019-20	344.56	10
2020-21	468.95	13
2021-22	773.23	19
2022-23	633.99	13
2023-24	772.68	16

**Grant No. 36 - Home (Jail) - Contd.**

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

(b) Savings occurred mainly under:

(i)	<b>2056 Jails</b>				
	101 Jails				
	33 Welfare Programme				
	O	154.00			
	S	89.00	243.00	177.80	(-)65.20

Augmentation of provision by supplementary grant of ₹89.00 lakh was stated to be due to more fund release of State share towards Contribution for Victim Compensation Fund.

Savings of ₹29.80 lakh and ₹0.20 lakh were also occurred during the year 2022-23 and 2023-24 respectively.

(ii)	98 Administration				
	O	55.00			
	R	(-)25.00	30.00	19.53	(-)10.47

Withdrawal of provision by reappropriation of ₹25.00 lakh was stated to be based on actual requirement.

(iii)	99 Others				
	O	4,273.09			
	S	10.00			
	R	90.48	4,373.57	3,841.44	(-) 532.13

Augmentation of provision by supplementary grant ₹10.00 lakh was stated to be due to more fund release under Prison Administration. Further addition to the provision by the reappropriation of ₹90.48 lakh was stated to be based on actual requirement

Savings of ₹376.90 was also occurred during the year 2023-24.

**Grant No. 36 - Home (Jail) - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)	<b>2059 Public Works</b>			
	80 General			
	053 Maintenance and Repairs			
	25 Public Works			
	O	205.40		
	R	(-) 68.64	136.76	78.38
				(-)58.38

Withdrawal of provision by reappropriation of ₹68.64 lakh was stated to be based on actual requirement

(v)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	67.15		
	R	(-) 22.44	44.71	21.19
				(-) 23.52

Withdrawal of provision by surrender of ₹22.44 lakh was stated to be based on actual requirement.

Savings of ₹39.74 lakh ,₹32.92 lakh and ₹21.50 lakh were also occurred in 2021-22 ,2022-23 and 2023-24 respectively.

(vi)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	122.45		
	R	(-) 40.92	81.53	58.19
				(-) 23.34

Withdrawal of provision by surrender of ₹40.92 lakh was stated to be based on actual requirement.

Savings of ₹39.78 lakh ,₹75.79 lakh, ₹54.79 lakh and ₹36.59 lakh were also occurred in 2020-2021, 2021-22 ,2022-23 and 2023-24 respectively.

Reasons for savings in respect of six cases as at Sl. No. (i) to (vi) have not been intimated by the Department (July 2025).

**Grant No. 36 - Home (Jail) - Contd.**

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

**Voted**

- (a) Out of the available savings of ₹501.84 lakh, only ₹92.77 lakh were surrendered during the year.

Savings during the earlier year is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	597.48	59

- (b) Savings occurred mainly under:

(i)	<b>4059 Capital Outlay on Public Works</b>				
	80 General				
	051 Construction				
	99 Others				
	O	520.00			
	R	(-)163.38	356.62	220.34	(-)136.28

Withdrawal of provision by reappropriation of ₹115.90 lakh and surrender ₹47.48 lakh was stated to be based on actual requirement.

Savings of ₹3.00 lakh and ₹53.75 lakh were also occurred in 2022-23 and 2023-24 respectively.

(ii)	789 Special Component Plan for Scheduled Castes				
	99 Others				
	O	170.00			
	R	(-)53.70	116.30	42.86	(-)73.44

Withdrawal of provision by reappropriation of ₹37.06 lakh and surrender of ₹16.64 lakh were stated to be based on actual requirement.

Savings of ₹88.61 lakh and ₹75.28 lakh were also occurred in 2022-23 and 2023-24 respectively.

**Grant No. 36 - Home (Jail) - Concl'd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	796 Tribal Area Sub-plan			
	99 Others			
	O	310.00		
	R	(-)98.65	211.35	122.20
				(-)89.15

Withdrawal of provision by reappropriation of ₹70.00 lakh and surrender of ₹28.65 lakh were stated to be based on actual requirement.

Savings of ₹226.82 lakh and ₹69.35 lakh were also occurred in 2022-23 and 2023-24.

Reason for savings in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (July 2025).

(c) Instance of incurring expenditure through reappropriation without the knowledge of the legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token provision in the supplementary budget.

(i)	<b>4059</b> Capital Outlay on Public Works			
	80 General			
	051 Construction			
	25 Public Works			
	R	115.9	115.9	113.23
				(-) 2.67

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**No amount was transferred to the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 37 - Labour**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2230</b>	<b>Labour Employment and Skill Development</b>			
<b>Voted</b>				
Original		15,81,27	15,81,27	(-)1,72,57
Amount surrendered during the year (March 2025)				44,88
<b>Capital</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
Original		2,50,00	2,50,00	(-)2,50,00
Amount surrendered during the year (March 2025)			...	50.00

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹172.57 lakh, only ₹44.88 lakh was surrendered during the year. However, the said savings did not qualify for comment in the sub-head level

Savings during the earlier year is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	282.24	22
2018-19	41.64	4
2019-20	60.34	5
2020-21	141.39	11
2021-22	197.37	13
2022-23	349.61	22
2023-24	297.49	19

**Grant No. 37 - Labour - Contd.**

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

**Capital Voted**

(a) Out of the available savings of ₹250.00 lakh , only ₹50.00 lakh was surrender during the year.

Savings during the earlier year is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	100.00	100

(b) Savings occurred mainly due to non-utilization of fund under:

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

80 General

051 Construction

25 Public Works

O	130.00			
R	(-)26.00	104.00	...	(-)104.00

Withdrawal of provision by surrender of ₹26.00 lakh was stated to be based on actual requirement.

Savings of ₹52.00 lakh was also occurred in 2023-24.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 42.50

R	(-) 8.50	34.00	...	(-) 34.00
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Withdrawal of provision by surrender of ₹8.50 lakh was stated to be based on actual requirement.

Savings of ₹17.00 lakh was also occurred in 2023-24.

**Grant No. 37 - Labour - Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Savings (-)</b>
(iii) 796 Tribal Area Sub-plan			
25 Public Works			
O		77.50	
R		(-)15.50	
	62.00	...	(-)62.00

Withdrawal of provision by surrender of ₹15.50 lakh was stated to be based on actual requirement.

Savings of ₹31.00 lakh was also occurred in 2023-24.

Reasons for savings in respect of three cases as at Sl. No. (i) to (iii) were due to accommodation of three wings of labour department in one building for all the districts except West Tripura and Dhalai District.

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**No amount was lying unspent in the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 38 - General Administration (P & S)**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
<b>(₹ in thousand)</b>				
<b>REVENUE</b>				
<b>2058</b>	<b>Stationery and Printing</b>			
<b>2059</b>	<b>Public Works</b>			
<b>Voted</b>				
	Original	15,28,00		
	Supplementary	63,42	15,91,42	12,25,20
	Amount surrendered during the year (March 2025)			(-)3,66,22
				...
<b>CAPITAL</b>				
<b>4058</b>	<b>Capital Outlay on Stationery and Printing</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
	Original	5,75,00	5,75,00	2,36,55
	Amount surrendered during the year (March 2025)			(-)3,38,45
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹1,225.20 lakh fell well short of the original provision of ₹1,528.00 lakh, supplementary grant of ₹63.42 lakh obtained in March 2025 proved lack of budgetary control on the part of the Controlling Officer.

**Grant No. 38 - General Administration (P & S) -Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(b) No part of the available savings of ₹366.22 lakh was surrendered during the year.

Savings during the earlier year is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2022-23	410.03	28
2023-24	487.63	29

(c) Savings occurred mainly under:

(i) **2058 Stationery and Printing**

001 Direction and Administration

98 Administration

O	443.00			
S	1.30	444.30	312.30	(-)132.00

Augmentation of provision by supplementary grant of ₹1.30 lakh was stated to be due to release of more fund required under Medical Reimbursement and Office Expenses.

Savings of ₹29.84 lakh ,₹48.58 lakh and ₹24.74 lakh were also occurred in 2021-22 ,2022-23 and 2023-24 respectively.

(ii) 101 Purchase and Supply of Stationery Stores

62 Printing and Stationery

O	187.00	187.00	129.39	(-)57.61
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Savings of ₹46.11 lakh and ₹23.67 lakh were also occurred during the year 2022-23 and 2023-24 respectively.

**Grant No. 38 - General Administration (P & S) -Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii) 103 Government Press			
05 Establishment			
O	794.00		
S	7.12	638.77	(-)162.35

Augmentation of provision by supplementary grant of ₹7.12 lakh was stated to be due to release of more fund for payment of salary.

Savings of ₹258.49 lakh ,₹135.05 lakh and ₹92.46 lakh were also occurred in 2021-22 ,2022-23 and 2023-24 respectively.

Reason for savings in respect of three cases as at Sl. No (i) to (iii) have not been intimated by the Department (July 2025).

**CAPITAL**

**Voted**

(a) No part of the available savings of ₹338.43 lakh was surrendered during the year.

Savings during the earlier year is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2022-23	54.38	91
2023-24	243.23	94

(b) Savings occurred under:

(i) **4058 Capital Outlay on Stationery and Printing**

103 Government Press				
62 Printing and Stationery				
O	75.00	75.00	3.57	(-)71.43

Savings of ₹52.00 lakh, ₹0.03 lakh and ₹56.00 lakh were also occurred during the year 2021-22, 2022-23 and 2023-24 respectively.

**Grant No. 38 - General Administration (P & S) -Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+) Savings (-)</b>
(ii) <b>4059 Capital Outlay on Public Works</b>			
80 <i>General</i>			
051 Construction			
25 Public Works			
O	500.00	232.98	(-)267.02

Savings of ₹56.00 lakh was also occurred in 2023-24.

Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) were not intimated by the Department (July 2025).

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**No amount transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 39 - Higher Education**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>	
<b>REVENUE</b>			
<b>2059</b>	<b>Public Works</b>		
<b>2202</b>	<b>General Education</b>		
<b>2203</b>	<b>Technical Education</b>		
<b>2204</b>	<b>Sports and Youth Services</b>		
<b>2205</b>	<b>Art and Culture</b>		
<b>2552</b>	<b>North Eastern Areas</b>		
<b>Voted</b>			
Original	2,49,21,00		
Supplementary	4,97,05	2,54,18,05	2,19,95,01
Amount surrendered during the year (March 2025)			(-)34,23,04
			40,78
<b>CAPITAL</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>		
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>		
<b>Voted</b>			
Original	71,40,68		
Supplementary	62,14,72	1,33,55,40	60,41,56
Amount surrendered during the year (March 2025)			(-)73,13,84
			7,21,68

**Notes and Comments****REVENUE****Voted**

- (a) In view of the overall savings of ₹3,423.04 lakh, supplementary grant of ₹497.05 lakh obtained in March 2025 proved injudicious.

**Grant No. 39 - Higher Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(b) Out of the available savings of ₹3,423.04 lakh, only ₹40.78 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	2,552.43	18
2018-19	2,377.76	15
2019-20	1,510.60	7
2020-21	3,110.06	16
2021-22	2,308.40	89
2022-23	4,012.70	16
2023-24	3,725.29	15

(c) Savings occurred mainly under:

(i) **2202 General Education**

03 *University and Higher Education*

001 Direction and Administration

98 Administration

O 21,805.10

S 155.75

R 47.15

22,008.00 19,207.24 (-)2,800.76

Augmentation of provision by supplementary grant of ₹155.75 lakh was stated to be due to release of more fund by the Finance Department under "Outsourcing of Services". Further addition to the provision by reappropriation of ₹47.15 lakh was stated to be based on actual requirement.

Savings of ₹1,871.90 lakh was also occurred in 2023-24.

Reason for savings furnished by the department was not specific.

**Grant No. 39 - Higher Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b> <b>(₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	103 Government Colleges and Institutes			
	91 Central Assistance			
	O	104.00	104.00	0.03
	R			(-)103.97

Savings of ₹605.63 lakh and ₹260.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to administrative reason that is technical difficulties in purchase / quotation / tender, etc.

(iii)	107 Scholarships			
	35 Scholarships and Stipend			
	O	62.40		
	R	(-)31.20	31.20	23.07
				(-)8.13

Withdrawal of provision by reappropriation of ₹31.20 lakh was stated to be based on actual requirement.

Savings of ₹24.61 lakh was also occurred in 2023-24.

(iv)	91 Central Assistance			
	O	200.00	200.00	72.56
	R			(-)127.44

Savings of ₹73.85 lakh was also occurred in 2023-24.

Reason for savings furnished by the department was not specific in respect of above two cases.

(v)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance			
	O	35.19		
	R	(-)7.94	27.25	0.05
				(-)27.20

Withdrawal of provision by reappropriation of ₹7.94 lakh was stated to be based on actual requirement.

Savings of ₹28.22 lakh was also occurred in 2023-24.

**Grant No. 39 - Higher Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(vi) 91 Central Assistance			
O	34.00	1.51	(-32.49)

Savings of ₹198.00 lakh and ₹85.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vii) 796 Tribal Area Sub-plan			
90 State Share for Central Assistance			
O	64.17		
R	(-62.48)	0.25	(-1.44)
	1.69		

Withdrawal of provision by reappropriation of ₹21.70 lakh and surrender of ₹40.78 lakh were stated to be based on actual requirement.

Savings of ₹51.46 lakh was also occurred in 2023-24.

(viii) 91 Central Assistance			
O	62.00	1.23	(-60.77)

Savings of ₹361.05 lakh and ₹155.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

(ix) <b>2205 Art and Culture</b>			
105 Public Libraries			
41 Human Development			
O	5.20		
S	26.00	5.20	(-26.00)
	31.20		

Augmentation of provision by supplementary grant of ₹26.00 lakh was stated to be due to release of more fund for Raja Ram Mohan Ray Library Foundation.

Savings of ₹0.80 lakh was also occurred in 2023-24.

Reasons for savings were stated to be due to administrative reason that is technical difficulties in purchase / quotation / tender, etc in respect of Sl. No. (v) to (ix).

**Grant No. 39 - Higher Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>	
(d) The provision remained unutilised mainly under:			
(i) <b>2202 General Education</b>			
03 <i>University and Higher Education</i>			
103 Government Colleges and Institutes			
90 State Share for Central Assistance			
O	107.64		
R	(-)24.30	83.34	... (-)83.34

Withdrawal of provision by reappropriation of ₹24.30 lakh was stated to be based on actual requirement.

Savings of ₹22.40 lakh and ₹86.32 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to administrative reason that is technical difficulties in purchase / quotation / tender, etc.

(ii) 789 Special Component Plan for Scheduled Castes			
35 Scholarship and Stipend			
O	20.40		
R	(-)10.20	10.20	... (-)10.20

Withdrawal of provision by reappropriation of ₹10.20 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan			
35 Scholarship and Stipend			
O	37.20		
R	(-)18.60	18.60	... (-)18.60

Withdrawal of provision by reappropriation of ₹18.60 lakh was stated to be based on actual requirement.

Reasons for savings furnished by the Department was not specific in respect of Sl. No. (ii) and (iii).

**Grant No. 39 - Higher Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> <b>(₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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( e ) Savings was partly offset by excess under :

(i) **2059 Public Works**

80 *General*

789 Special Component Plan for Scheduled Castes

25 Public Works

O	39.10		
R	17.00	56.10	53.91
			(-)2.19

Addition to the provision by reappropriation of ₹17.00 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

25 Public Works

O	71.30		
R	31.00	102.30	97.65
			(-)4.65

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

Reasons for savings were stated to be due to administrative reason that is technical difficulties in purchase / quotation / tender, etc in respect of Sl. No. (i) and (ii)

**Grant No. 39 - Higher Education - Contd.**

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

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹6,041.56 lakh fell well short of original provision of ₹7,140.68 lakh, supplementary grant of ₹6,214.72 lakh obtained in March 2025 proved excessive.
- (b) Out of the available savings of ₹7,313.84 lakh, only ₹721.68 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	2,827.48	45
2018-19	3,763.36	81
2019-20	2,732.07	61
2020-21	323.73	17
2021-22	2,308.40	89
2022-23	7,276.35	94
2023-24	3,622.17	81

- (c) Savings occurred mainly under:

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

80 General

789 Special Component Plan for Scheduled Castes

99 Others

O 120.00

R (-)60.00 60.00 60.00 ...

Withdrawal of provision by reappropriation of ₹60.00 lakh was stated to be based on actual requirement.

Savings of ₹80.00 lakh was also occurred in 2023-24.

Reasons for savings furnished by the Department was not specific.

**Grant No. 39 - Higher Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	796 Tribal Area Sub-plan			
	99 Others			
	O	150.00		
	R	(-)75.00	75.00	...

Withdrawal of provision by reappropriation of ₹75.00 lakh was stated to be based on actual requirement.

Savings of ₹100.00 lakh was also occurred in 2023-24.

Reason for savings was not furnished by the Department.

(iii)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 <i>General Education</i>			
	203 University and Higher Education			
	25 Public Works			
	O	1,430.00		
	S	1,744.60	3,174.60	(-)1,822.65

Augmentation of provision by supplementary grant of ₹1,744.60 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment towards major works.

Savings of ₹5.82 lakh and ₹193.22 lakh were also occurred in 2022-23 and 2023-24 respectively.

(iv)	99 Others			
	O	208.00		
	S	36.09		
	R	(-)36.09	208.00	155.88 (-)52.12

Augmentation of provision by supplementary grant of ₹36.09 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment for procurement of Capital Assets. Subsequent reduction in provision by reappropriation of ₹36.09 lakh was stated to be based on actual requirement.

Savings of ₹52.00 lakh and ₹22.80 lakh were also occurred in 2022-23 and 2023-24 respectively.

**Grant No. 39 - Higher Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> <b>(₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(v) 789 Special Component Plan for Scheduled Castes			
25 Public Works			
O	1,240.00		
S	1,481.70		
R	31.10	2,752.80	752.72
			(-),2,000.08

Augmentation of provision by supplementary grant of ₹1,481.70 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment mainly for creation of capital assets. Further addition to the provision by the reappropriation of ₹31.10 lakh was stated to be based on actual requirement.

Savings of ₹64.09 lakh was also occurred in 2023-24.

(vi) 99 Others			
O	68.00	68.00	42.45
			(-),25.55

Savings of ₹17.00 lakh and ₹20.09 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vii) 796 Tribal Area Sub-plan			
25 Public Works			
O	2,330.00		
S	2,820.30		
R	22.30	5,172.60	2,644.36
			(-),2,528.24

Augmentation of provision by supplementary grant of ₹2,820.30 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment mainly for creation of capital assets. Further addition to the provision by the reappropriation of ₹22.30 lakh was stated to be based on actual requirement.

Savings of ₹116.87 lakh was also occurred in 2023-24.

(viii) 99 Others			
O	124.00	124.00	93.06
			(-),30.94

Savings of ₹40.07 lakh was also occurred in 2023-24.

**Grant No. 39 - Higher Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> <b>(₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(ix)	<i>04 Art and Culture</i>			
	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance			
	S	62.48	62.48	14.49
				(-)47.99

Creation of provision by supplementary grant of ₹62.48 lakh was stated to be due to release of more fund under State Share of Central Pool of Resources for North East & Sikkim (NLCPR) towards major works.

Reasons for savings were stated to be due to administrative reason that is technical difficulties in purchase / quotation / tender, etc in respect of Sl. No. (iii) to (ix)

(d) Savings was partly offset by excess under :

(i) **4202 Capital Outlay on Education, Sports, Art and Culture**

	<i>01 General Education</i>			
	203 University and Higher Education			
	41 Human Development			
	O	146.12		
	S	37.31		
	R	51.09	234.52	251.54
				(-)18.98

Augmentation of provision by supplementary grant of ₹37.31 lakh was stated to be due to release of more fund towards major work. Further addition to the provision by the reappropriation of ₹51.09 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to administrative reason that is technical difficulties in purchase / quotation / tender, etc.

(ii)	789 Special Component Plan for Scheduled Castes			
	41 Human Development			
	O	47.77		
	R	28.90	76.67	70.34
				(-)6.33

Addition to the provision by reappropriation of ₹28.90 lakh was stated to be based on actual requirement.

**Grant No. 39 - Higher Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b> <b>(₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii) 796 Tribal Area Sub-plan			
41 Human Development			
O	87.11		
R	52.70	139.81	127.18
			(-)12.63

Addition to the provision by reappropriation of ₹52.70 lakh was stated to be based on actual requirement.

Reason for savings was stated to be mainly due to administrative reason that is technical difficulties in purchase / quotation / tender, etc in respect of Sl. No. (ii) and (iii).

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

(i)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
	02 <i>Technical Education</i>				
	104 Polytechnics				
	91 Central Assistance				
	O	375.79			
	R	(-)375.27	0.52	...	(-)0.52

Withdrawal of provision by surrender of ₹375.27 lakh was stated to be based on actual requirement.

Savings of ₹375.79 lakh was also occurred in 2023-24.

(ii)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance				
	O	122.86			
	R	(-)122.69	0.17	...	(-)0.17

Withdrawal of provision by surrender of ₹122.69 lakh was stated to be based on actual requirement.

Savings of ₹122.86 lakh was also occurred in 2023-24.

**Grant No. 39 - Higher Education - Concl.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b> <b>(₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	796 Tribal Area Sub-plan			
	91 Central Assistance			
	O	224.03		
	R	(-)223.72	0.31	...
				(-)0.31

Withdrawal of provision by surrender of ₹223.72 lakh was stated to be based on actual requirement.

Savings of ₹224.03 lakh was also occurred in 2023-24.

Reasons for savings furnished by the Department were not specific in respect of Sl. No. (i) to (iii).

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**No amount was transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 40 - Secondary Education**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>	
<b>REVENUE</b>					
<b>2059</b>	<b>Public Works</b>				
<b>2202</b>	<b>General Education</b>				
<b>Voted</b>					
Original		18,09,59,85			
Supplementary		2,42,20,79	20,51,80,64	18,54,75,13	(-)1,97,05,51
Amount surrendered during the year (March 2025)				2,38,46	
<b>CAPITAL</b>					
<b>4059</b>	<b>Capital Outlay on Public Works</b>				
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>				
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>				
<b>Voted</b>					
Original		5,00,89,15			
Supplementary		96,87,51	5,97,76,66	3,03,40,82	(-)2,94,35,84
Amount surrendered during the year (March 2025)				56,60,21	

**Grant No. 40 - Secondary Education - Contd.**

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

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹19,705.51 lakh, only ₹238.46 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2019-20	16,644.46	10
2020-21	26,674.65	15
2021-22	5,710.29	3
2022-23	60,400.29	30
2023-24	49,213.65	26

- (b) Savings occurred mainly under:

(i) **2059 Public Works**

*80 General*

053 Maintenance and Repairs

25 Public Works

O	90.00			
R	(-)39.75	50.25	44.11	(-)6.14

Withdrawal of provision by reappropriation of ₹39.75 lakh was stated to be based on actual requirement.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O		40.00	
	R		(-)17.60	
		22.40	15.13	(-)7.27

Withdrawal of provision by reappropriation of ₹17.60 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O		70.00	
	R		(-)29.65	
		40.35	35.68	(-)4.67

Withdrawal of provision by reappropriation of ₹29.65 lakh was stated to be based on actual requirement.

Reason for savings were stated to be due to non-utilization of fund by some DDOs in respect of three cases as at Sl. No. (i) to (iii).

(iv)	<b>2202 General Education</b>			
	01 Elementary Education			
	101 Government Primary Schools			
	89 C.S. Scheme-IV			
	O		175.36	
	S		617.64	
		793.00	633.93	(-)159.07

Augmentation of provision by supplementary grant of ₹617.64 lakh was stated to be due to release of more fund for PMSHRI (PM Scheme for Rising India).

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(v)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance			
	O	1,035.34		
	R	(-)483.69	551.65	456.55
				(-)95.10

Withdrawal of provision by reappropriation of ₹483.69 lakh was stated to be based on actual requirement.

Savings of ₹1,260.89 lakh was also occurred in 2023-24.

(vi)	91 Central Assistance			
	O	7,426.24		
	R	(-)250.34	7,175.90	4,108.89
				(-)3,067.01

Withdrawal of provision by reappropriation of ₹250.34 lakh was stated to be based on actual requirement.

Reasons for savings furnished by the Department were not specific in respect of three cases as at Sl. No. (iv) to (vi).

(vii)	02 Secondary Education			
	104 Teachers and Other Services			
	41 Human Development			
	O	1,25,198.45		
	S	1,409.86		
	R	150.34	1,26,758.65	1,08,231.08
				(-)18,527.57

Augmentation of provision by supplementary grant of ₹1,409.86 lakh was stated to be due to release of more fund mainly for state contribution for salary of SSA staff. Further addition to the provision by the reappropriation of ₹150.34 lakh was stated to be based on actual requirement.

Savings of ₹10,715.42 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-filling of vacant posts.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(viii)	107 Scholarships				
	35 Scholarships and Stipend				
	O	105.30			
	R	0.36	105.66	38.35	(-)67.31

Addition to the provision by reappropriation of ₹0.36 lakh was stated to be based on actual requirement.

Savings of ₹10.08 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-submission of claims for stipend by some students.

(ix)	41 Human Development				
	O	224.00	224.00	124.41	(-)99.59

Savings of ₹51.33 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-receipt of applications for free text books in portal.

(x)	109 Government Secondary Schools				
	99 Others				
	S	450.00	450.00	336.54	(-)113.46

Creation of provision by supplementary grant of ₹450.00 lakh was stated to be due to release of more fund towards Minor Works.

Reason for savings was stated to be due to non-incurring expenditure by some DDOs for shortage of time.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xi)	789 Special Component Plan for Scheduled Castes			
	98 Administration			
	O	85.00		
	R	1.00	86.00	29.67
				(-)56.33

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

Savings of ₹50.60 lakh was also occurred in 2023-24.

Reason for savings was stated to be mainly due to short requirement of fund and non-payment of bills by the vendors in time.

(xii)	99 Others			
	S	200.00	200.00	56.33
				(-)143.67

Creation of provision by supplementary grant of ₹200.00 lakh was stated to be due to release of more fund towards Minor Works.

Reason for savings was stated to be due to non-incurring expenditure by some DDOs.

(xiii)	796 Tribal Area Sub-plan			
	35 Scholarships and Stipend			
	O	81.90		
	R	0.24	82.14	51.18
				(-)30.96

Addition to the provision by reappropriation of ₹0.24 lakh was stated to be based on actual requirement.

Savings of ₹11.89 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-receipt of application for stipend from students.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xiv)	90 State Share for Central Assistance				
	O	510.37			
	R	(-)234.49	275.88	217.74	(-)58.14

Withdrawal of provision by reappropriation of ₹234.49 lakh was stated to be based on actual requirement.

Savings of ₹625.20 lakh was also occurred in 2023-24.

(xv)	91 Central Assistance				
	O	3,277.66			
	S	647.75			
	R	(-)3.49	3,921.92	1,958.37	(-)1,963.55

Augmentation of provision by supplementary grant of ₹647.75 lakh was stated to be due to release of more fund towards Samagra Siksha. Subsequent reduction in provision by reappropriation of ₹3.49 lakh was stated to be based on actual requirement.

Savings of ₹2207.83 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-release of fund by Government of India in respect of above two cases.

(xvi)	98 Administration				
	O	148.75			
	R	1.25	150.00	51.94	(-)98.06

Addition to the provision by reappropriation of ₹1.25 lakh was stated to be based on actual requirement.

Savings of ₹113.85 lakh was also occurred in 2023-24.

Reasons for savings furnished by the Department was not specific.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xvii)	99 Others			
	S	350.00	255.32	(-)94.68

Creation of provision by supplementary grant of ₹350.00 lakh was stated to be due to release of more fund towards Minor Works.

Reason for savings was stated to be due to non-incurring expenditure by some DDOs.

( c ) The provision remained unutilised under:

(i)	<b>2202 General Education</b>			
	02 Secondary Education			
	052 Equipments			
	98 Administration			
	O	90.00	90.00	(-)90.00

Savings of ₹70.00 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-receipt of requisition from schools.

(ii)	107 Scholarships			
	98 Administration			
	O	27.90		
	R	8.10	36.00	(-)36.00

Addition to the provision by reappropriation of ₹8.10 lakh was stated to be based on actual requirement.

Savings of ₹18.55 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-payment of bills to vendors for late receipt of the bill.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(d) Entire provision was withdrawn in the following cases:

(i) **2202 General Education**

02 Secondary Education

113 Samagra Shiksha

89 C.S. Scheme-IV

O	300.00			
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R	(-)300.00	...	...	...
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Withdrawal of provision by reappropriation of ₹300.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

89 C.S. Scheme-IV

O	120.00			
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R	(-)120.00	...	...	...
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Withdrawal of provision by surrender of ₹120.00 lakh was stated to be based on actual requirement.

(iii) 796 Tribal Area Sub-plan

89 C.S. Scheme-IV

O	200.00			
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R	(-)200.00	...	...	...
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Withdrawal of provision by reappropriation of ₹200.00 lakh was stated to be based on actual requirement.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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( e ) Savings was partly offset by excess under :

(i)	<b>2202 General Education</b>				
	<i>01 Elementary Education</i>				
	101 Government Primary Schools				
	50 State Share of CSS				
	O	19.49			
	S	39.87	59.36	69.39	(+) <b>10.03</b>

Augmentation of provision by supplementary grant of ₹39.87 lakh was stated to be due to release of more fund under State Share as grant-in-aid.

(ii)	113 Samagra Shiksha				
	90 State Share for Central Assistance				
	O	1,302.57			
	S	1,551.91			
	R	6.59	2,861.07	2,861.07	...

Augmentation of provision by supplementary grant of ₹1,551.91 lakh was stated to be due to release of more fund State share for Central Assistance towards state share of Samagra Shiksha. Further addition to the provision by the reappropriation of ₹6.59 lakh was stated to be based on actual requirement.

(iii)	91 Central Assistance				
	O	9,548.00			
	S	16,190.06			
	R	11.70	25,749.76	25,749.76	...

Augmentation of provision by supplementary grant of ₹16,190.06 lakh was stated to be due to release of more fund Samagra Shiksha. Further addition to the provision by the reappropriation of ₹11.70 lakh was stated to be based on actual requirement.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)	789 Special Component Plan for Scheduled Castes			
	50 State Share of CSS			
	O	8.66		
	R	16.42	25.08	29.30
				(+4.22)

Addition to the provision by reappropriation of ₹16.42 lakh was stated to be based on actual requirement.

Savings of ₹7.43 lakh was also occurred in 2023-24.

(v)	89 C.S. Scheme-IV			
	O	77.94		
	R	274.56	352.50	267.77
				(-)84.73

Addition to the provision by reappropriation of ₹274.56 lakh was stated to be based on actual requirement.

(vi)	90 State Share for Central Assistance			
	O	584.48		
	R	(-)293.61	290.87	808.27
				(+517.40)

Withdrawal of provision by reappropriation of ₹293.61 lakh was stated to be based on actual requirement.

(vii)	91 Central Assistance			
	O	4,243.56		
	R	(-)35.68	4,207.88	7,274.36
				(+3,066.48)

Withdrawal of provision by surrender of ₹35.68 lakh was stated to be based on actual requirement.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(viii)	796 Tribal Area Sub-plan 50 State Share of CSS			
	O	15.16		
	R	33.35	48.51	56.53
				(+)8.02

Addition to the provision by reappropriation of ₹33.35 lakh was stated to be based on actual requirement.

(ix)	89 C.S. Scheme-IV			
	O	136.40		
	R	480.40	616.80	518.08
				(-)98.72

Addition to the provision by reappropriation of ₹480.40 lakh was stated to be based on actual requirement.

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

(x)	<i>02 Secondary Education</i>			
	109 Government Secondary Schools			
	05 Establishment			
	O	135.00		
	R	11.25	146.25	144.61
				(-)1.64

Addition to the provision by reappropriation of ₹11.25 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to non-incurring fund by some DDOs.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xi)	113 Samagra Shiksha			
	91 Central Assistance			
	O	4,214.13		
	S	2,217.22		
	R	264.12	6,695.47	6,695.47
				...

Augmentation of provision by supplementary grant of ₹2,217.22 lakh was stated to be due to release of more fund under Samagra Shiksha. Further addition to the provision by the reappropriation of ₹264.12 lakh was stated to be based on actual requirement.

(xii)	199 Other Non-Government Institution			
	41 Human Development			
	O	765.75		
	R	54.76	820.51	819.30
				(-)1.21

Addition to the provision by reappropriation of ₹54.76 lakh was stated to be based on actual requirement.

Reasons for savings furnished by the Department were not specific in respect of above two cases.

(xiii)	789 Special Component Plan for Scheduled Castes			
	41 Human Development			
	O	1,542.00		
	S	13.27		
	R	462.13	2,017.40	2,017.39
				(-)0.01

Augmentation of provision by supplementary grant of ₹13.27 lakh was stated to be due to release of more fund towards State Contribution for Salary SSA Staff. Further addition to the provision by the reappropriation of ₹462.13 lakh was stated to be based on actual requirement.

Reason for excess / final savings was not furnished by the Department.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xiv)	90 State Share for Central Assistance				
	O	298.79			
	R	(-)173.39	125.40	386.66	(+261.26

Withdrawal of provision by reappropriation of ₹173.39 lakh was stated to be based on actual requirement.

(xv)	91 Central Assistance				
	O	1,872.93			
	R	(-)356.73	1,516.20	3,479.22	(+1,963.02

Withdrawal of provision by reappropriation of ₹273.95 lakh and surrender of ₹82.78 lakh were stated to be based on actual requirement.

Reason for excess furnished by the department were not specific in respect of above two cases.

(xvi)	796 Tribal Area Sub-plan				
	05 Establishment				
	O	105.00			
	R	8.75	113.75	111.10	(-)2.65

Addition to the provision by reappropriation of ₹8.75 lakh was stated to be based on actual requirement.

Reason for final savings was stated to be due to non-incurring fund by some DDOs.

(xvii)	41 Human Development				
	O	2,698.50			
	S	124.76			
	R	707.19	3,530.45	3,530.45	...

Augmentation of provision by supplementary grant of ₹124.76 lakh was stated to be due to release of more fund towards Samagra Shiksha. Further addition to the provision by the reappropriation of ₹707.19 lakh was stated to be based on actual requirement.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xviii)	<i>04 Adult Education</i>			
	200 Other Adult Education Programmes			
	90 State Share for Central Assistance			
	O	5.40		
	R	2.69	8.09	8.09 ...

Addition to the provision by reappropriation of ₹2.69 lakh was stated to be based on actual requirement.

(xix)	91 Central Assistance			
	O	48.60		
	R	24.18	72.78	72.78 ...

Addition to the provision by reappropriation of ₹24.18 lakh was stated to be based on actual requirement.

(xx)	796 Tribal Area Sub-plan			
	91 Central Assistance			
	O	37.80		
	R	(-)26.57	11.23	11.23 ...

Withdrawal of provision by reappropriation of ₹26.57 lakh was stated to be based on actual requirement.

Reason for excess were not furnished by the Department in respect of Sl. No. (xvii) to (xx).

**CAPITAL**

**Voted**

(a) As the expenditure of ₹30,340.82 lakh fell well short of the original provision of ₹50,089.15 lakh, supplementary grant of ₹9,687.51 lakh obtained in March 2025 proved lack of budgetary control on the part of the Controlling Officer.

(b) Out of the available savings of ₹29,435.84 lakh, only ₹5,660.21 lakh was surrendered during the year.

**Grant No. 40 - Secondary Education - Contd.**

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

Savings during the earlier years is given below:

Year	Savings (₹in lakh)	Percentage of savings over total Provision
2017-18	1,445.09	27
2018-19	2,570.54	89
2019-20	390.57	70
2020-21	456.03	67
2021-22	5,710.29	56
2022-23	24,149.01	77
2023-24	25,727.89	55

( c ) Savings occurred mainly under:

(i) **4202 Capital Outlay on Education, Sports, Art and Culture**

01 General Education

201 Elementary Education

50 State Share of CSS

O 110.42

R (-)74.49 35.93 35.93 ...

Withdrawal of provision by reappropriation of ₹74.49 lakh was stated to be based on actual requirement.

(ii) 202 Secondary Education

52 Housing

O 4,500.00

R (-)2,496.15 2,003.85 1,962.63 (-)41.22

Withdrawal of provision by reappropriation of ₹2,496.15 lakh was stated to be based on actual requirement.

Savings of ₹1,050.00 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-submission of bills for payment by some agencies in respect of above two cases.

**Grant No. 40 - Secondary Education - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii)	54 National Bank for Agriculture and Rural Development			
	O	850.00		
	R	657.38	1,507.38	342.41 (-),164.97

Addition to the provision by reappropriation of ₹657.38 lakh was stated to be based on actual requirement.

Savings of ₹3,851.85 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-incurring fund by some DDOs.

(iv)	789 Special Component Plan for Scheduled Castes			
	50 State Share of CSS			
	O	49.07		
	R	(-)33.89	15.18	15.17 (-)0.01

Withdrawal of provision by reappropriation of ₹33.89 lakh was stated to be based on actual requirement.

Reason for savings was not furnished by the Department.

(v)	52 Housing			
	O	2,000.00		
	R	(-),109.40	890.60	590.60 (-)300.00

Withdrawal of provision by reappropriation of ₹1,109.40 lakh was stated to be based on actual requirement.

Savings of ₹600.00 lakh was also occurred in 2023-24.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(vi)	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	2,600.00		
	S	2,010.12		
	R	0.69	4,610.81	1,829.09
				(-)2,781.72

Augmentation of provision by supplementary grant of ₹2,010.12 lakh was stated to be due to release of more fund under RIDF for loan of various projects towards major works. Further addition to the provision by the reappropriation of ₹0.69 lakh was stated to be based on actual requirement.

Savings of ₹1,870.72 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to tendering process was not completed in short time in respect of two cases as at Sl. No. (v) and (vi).

(vii)	796 Tribal Area Sub-plan			
	52 Housing			
	O	3,500.00		
	R	(-)1,941.45	1,558.55	1,494.03
				(-)64.52

Withdrawal of provision by reappropriation of ₹1,941.45 lakh was stated to be based on actual requirement.

Savings of ₹1,366.5 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-incurring fund by some DDOs.

(viii)	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	9,550.00		
	S	6,969.57		
	R	416.28	16,935.85	2,953.06
				(-)13,982.79

Augmentation of provision by supplementary grant of ₹6,969.57 lakh was stated to be due to release of more fund under RIDF for loan of various projects towards major works. Further addition to the provision by the reappropriation of ₹416.28 lakh was stated to be based on actual requirement.

Savings of ₹3,765.19 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to tendering process was not completed in short time.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ix)	90 State Share for Central Assistance			
	O		479.50	
	R	207.74	98.56	(-)109.18

Withdrawal of provision by reappropriation of ₹271.76 lakh was stated to be based on actual requirement.

Savings of ₹152.59 lakh was also occurred in 2023-24.

Reasons for savings furnished by the Department was not specific.

(x)	91 Central Assistance			
	O		3,818.39	
	R	2,329.55	887.04	(-)1,442.51

Withdrawal of provision by reappropriation of ₹1,488.84 lakh was stated to be based on actual requirement.

Savings of ₹1400.00 lakh was also occurred in 2023-24.

Reasons for savings furnished by the Department was not specific.

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

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	91 Central Assistance			
	O		3,555.90	
	R	...	...	...

Withdrawal of provision by reappropriation of ₹1,360.46 lakh and surrender of ₹2,195.49 lakh were stated to be based on actual requirement.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	99 Others			
	O	378.45		
	R	(-)378.45	...	...

Withdrawal of provision by reappropriation of ₹378.45 lakh was stated to be based on actual requirement.

(iii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance			
	O	1,580.40		
	R	(-)1,580.40	...	...

Withdrawal of provision by reappropriation of ₹1,103.67 lakh and surrender of ₹476.73 lakh were stated to be based on actual requirement.

(iv)	99 Others			
	O	168.20		
	R	(-)168.20	...	...

Withdrawal of provision by reappropriation of ₹168.20 lakh was stated to be based on actual requirement.

(v)	796 Tribal Area Sub-plan			
	91 Central Assistance			
	O	2,765.70		
	R	(-)2,765.70	...	...

Withdrawal of provision by reappropriation of ₹1,044.51 lakh and surrender of ₹1,721.19 lakh were stated to be based on actual requirement.

(vi)	99 Others			
	O	294.35		
	R	(-)294.35	...	...

Withdrawal of provision by reappropriation of ₹294.35 lakh was stated to be based on actual requirement.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(vii)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	<i>01 General Education</i>			
	202 Secondary Education			
	89 C.S. Scheme-IV			
	O	150.00		
	R	(-)150.00	...	...
			...	...
	Withdrawal of provision by surrender of ₹150.00 lakh was stated to be based on actual requirement.			
(e)	Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token provision in the supplementary budget.			
(i)	<b>4059 Capital Outlay on Public Works</b>			
	<i>60 Other Building</i>			
	051 Construction			
	25 Public Works			
	R	208.04	208.04	124.71
				(-)83.33
(ii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	R	94.57	94.57	74.04
				(-)20.53
(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	R	158.06	158.06	124.08
				(-)33.98
(iv)	<b>4202 Capital Outlay on North Eastern Areas</b>			
	<i>01 General Education</i>			
	202 Secondary Education			
	99 Others			
	R	90.00	90.00	89.44
				(-)0.56

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(v)	789 Special Component Plan for Scheduled Castes			
	99 Others			
	R	40.00	39.90	(-)0.01
(vi)	796 Tribal Area Sub-plan			
	99 Others			
	R	70.00	68.93	(-)1.07
(f)	Savings was partly offset by excess under :			
(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	25 Public Works			
	O	1,402.65		
	S	707.82		
	R	2,131.45	4,241.92	2,469.67
				(-)1,772.25
	Augmentation of provision by supplementary grant of ₹707.82 lakh was due to release of more fund under Special Assistance for Capital Investment. Further, addition to the provision by the reappropriation of ₹2,131.45 lakh was stated to be based on actual requirement.			
(ii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	623.40		
	R	1,083.01	1,706.41	1,251.81
				(-)454.60

Addition to the provision by reappropriation of ₹1,083.01 lakh was stated to be based on actual requirement.

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	1,090.95		
	R	1,889.79	2,980.74	2,043.47
				(-)937.27

Addition to the provision by reappropriation of ₹1,889.79 lakh was stated to be based on actual requirement.

Reason for final savings were stated to be due to non-incurring fund by some DDOs in respect of three cases as at Sl. No. (i) to (iii).

(iv)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	<i>01 General Education</i>			
	201 Elementary Education			
	89 C.S. Scheme-IV			
	O	993.74		
	R	538.36	1,532.10	1,113.10
				(-)419.00

Addition to the provision by reappropriation of ₹538.36 lakh was stated to be based on actual requirement.

(v)	90 State Share for Central Assistance			
	O	315.00		
	R	(-)117.23	197.77	354.71
				(+156.94

Withdrawal of the provision by reappropriation of ₹117.23 lakh was stated to be based on actual requirement.

**Grant No. 40 - Secondary Education - Contd.**

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(vi)	91 Central Assistance				
	O	2,505.85			
	R	(-)208.05	2,297.80	3,192.37	(+ )894.57

Addition to the provision by reappropriation of ₹202.80 lakh and subsequent withdrawal of provision by surrender of ₹410.85 lakh were stated to be based on actual requirement.

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

(vii)	202 Secondary Education				
	41 Human Development				
	O	55.45			
	R	31.22	86.67	83.43	(-)3.24

Addition to the provision by reappropriation of ₹31.22 lakh was stated to be based on actual requirement.

Reason for final savings was stated to be due to non-completion of tendering process in time.

(viii)	90 Central Assistance				
	O	301.50			
	R	(-)51.32	250.18	330.86	(+ )80.68

Withdrawal of the provision by reappropriation of ₹51.32 lakh was stated to be based on actual requirement.

(ix)	91 Central Assistance				
	O	2,404.75			
	R	(-)86.25	2,318.50	2,977.72	(+ )659.22

Addition to the provision by reappropriation of ₹619.75 lakh and subsequent withdrawal of provision by surrender of ₹706.00 lakh were stated to be based on actual requirement.

Reasons for excess furnished by the Department were not specific in respect of two cases as at Sl. No. (viii) to (ix).

**Grant No. 40 - Secondary Education - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(x)	789	Special Component Plan for Scheduled Castes			
	41	Human Development			
		O		20.20	
		R	13.87	34.07	31.70
					(-)2.37

Addition to the provision by reappropriation of ₹13.87 lakh was stated to be based on actual requirement.

Reason for final savings was stated to be due to non-incurring fund by some DDOs.

(xi)	90	State Share for Central Assistance			
		O		274.00	
		R	79.55	353.55	347.55
					(-)6.00

Addition to the provision by reappropriation of ₹79.55 lakh was stated to be based on actual requirement.

Reasons for final savings furnished by the Department was not specific.

(xii)	91	Central Assistance			
		O		2,183.49	
		R	944.53	3,128.02	3,128.02
					...

Addition to the provision by reappropriation of ₹944.53 lakh was stated to be based on actual requirement.

(xiii)	796	Tribal Area Sub-plan			
	41	Human Development			
		O		35.35	
		R	24.28	59.63	56.98
					(-)2.65

Addition to the provision by reappropriation of ₹24.28 lakh was stated to be based on actual requirement.

Reason for final savings / excess were stated to be due to non-incurring fund by some DDOs in respect of above two cases.

**Grant No. 40 - Secondary Education - Concl'd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xiv)	50 State Share of CSS				
	O	85.88			
	R	(-50.50)	35.38	91.88	(+)56.50

Withdrawal of the provision by reappropriation of ₹50.50 lakh was stated to be based on actual requirement.

(xv)	89 C.S. Scheme-IV				
	O	922.90			
	R	2,533.70	3,456.60	1,663.28	(-)1,793.32

Addition to the provision by reappropriation of ₹2,533.70 lakh was stated to be based on actual requirement.

Reasons for final savings / excess furnished by the Department were not specific in respect of above two cases.

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**During the year 2024-25, an amount of ₹88.72 lakh was leaving as unspent to the DDO's Bank Account.**

**Grant No. 41 - Social Welfare & Social Education**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>2236</b>	<b>Nutrition</b>			
<b>Voted</b>				
	Original	15,53,98,86		
	Supplementary	1,52,68,62	17,06,67,48	13,11,66,79
	Amount surrendered during the year (March 2025)			(-)3,95,00,69
				32,49,99
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
<b>Voted</b>				
	Original	50,93,01		
	Supplementary	79,95,16	1,30,88,17	1,08,64,82
	Amount surrendered during the year (March 2025)			(-)22,23,35
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹1,31,166.79 lakh did not come even upto the original provision of ₹1,55,398.86 lakh, supplementary grant of ₹15,268.62 lakh obtained in March 2025 proved lack of budgetary control on the part of the Controlling Officer.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

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

(b) Out of the available savings of ₹39,500.69 lakh, only ₹3,249.99 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹in lakh)</b>	<b>Percentage of savings over total Provision</b>
2019-20	14,176.65	15
2020-21	22,984.40	22
2021-22	21,024.06	21
2022-23	13,302.21	9
2023-24	28,423.68	18

(c) Savings occurred mainly under:

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

*02 Social Welfare*

001 Direction and Administration

33 Welfare Programme

O 16,539.00

R (-)406.54      16,132.46      13,635.44      (-)2,497.02

Withdrawal of provision by reappropriation of ₹406.54 lakh was stated to be based on actual requirement.

Savings of ₹2,764.89 lakh, ₹524.06 lakh and ₹1,008.90 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(ii)	001 Direction and Administration			
	99 Others			
	O	2,200.00		
	R	(-350.00)	1,850.00	1,842.90
				(-7.10)

Withdrawal of provision by reappropriation of ₹350.00 lakh was stated to be based on actual requirement.

(iii)	102 Child Welfare			
	33 Welfare Programme			
	O	101.60		
	R	(-85.30)	16.30	14.63
				(-1.67)

Withdrawal of provision by reappropriation of ₹85.30 lakh was stated to be based on actual requirement.

(iv)	89 C.S. Scheme-IV			
	O	1,079.71		
	S	601.38		
	R	64.52	1,745.61	805.88
				(-939.73)

Augmentation of provision by supplementary grant of ₹601.38 lakh was stated to be due to release of more fund under Non Institutional Care- Sponsorship/ Foster care/ After care. Further addition to the provision by the reappropriation of ₹64.52 lakh was state to be based on actual requirement.

Savings of ₹126.39 lakh was also occurred in 2023-24.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(v)	91 Central Assistance				
	O	18,827.59			
	S	3,600.06			
	R	(-)148.49	22,279.16	13,332.89	(-)8,946.27

Augmentation of provision by supplementary grant of ₹3,600.06 lakh was stated to be due to release of more fund under Anganwadi Service General-ICDS. Subsequent reduction in provision by reappropriation of ₹148.49 lakh was stated to be based on actual requirement.

Savings of ₹5,354.56 lakh was also occurred in 2023-24.

(vi)	103 Women's Welfare				
	33 Welfare Programme				
	O	337.20	337.20	171.87	(-)165.33
(vii)	88 C.S. Scheme-III				
	O	431.08			
	S	140.92	572.00	434.56	(-)137.44

Augmentation of provision by supplementary grant of ₹140.92 lakh was stated to be due to release of more fund under Pradhan Mantri Matri Vandana Yojana under Maternity Benefit Scheme (Earlier-IGMSY).

Savings of ₹34.81 lakh was also occurred in 2023-24.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(viii)	89 C.S. Scheme-IV				
	O	66.65			
	S	155.39	222.04	9.03	(-213.01)

Augmentation of provision by supplementary grant of ₹155.39 lakh was stated to be due to release of more fund under Swadhar Greh for Protection and Empowerment of Women.

Savings of ₹24.37 lakh was also occurred in 2023-24.

(ix)	91 Central Assistance				
	O	455.38			
	R	(-55.53)	399.85	104.00	(-295.85)

Withdrawal of provision by reappropriation of ₹55.53 lakh was stated to be based on actual requirement.

Savings of ₹6.76 lakh was also occurred in 2023-24.

(x)	104 Welfare of Aged, Infirm and Destitute				
	86 C.S. Scheme-I				
	O	26.00			
	R	(-4.93)	21.07	4.92	(-16.15)

Withdrawal of provision by reappropriation of ₹4.93 lakh was stated to be based on actual requirement.

(xi)	200 Other Programmes				
	86 C.S. Scheme-I				
	O	93.60			
	R	73.32	166.92	59.54	(-107.38)

Addition to the provision by reappropriation of ₹73.32 lakh was stated to be based on actual requirement.

Savings of ₹4.83 lakh was also occurred in 2023-24.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(xii)	789 Special Component Plan for Scheduled Castes				
	33 Welfare Programme				
	O	210.00			
	R	1.00	211.00	184.16	(-)26.84

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

(xiii)	86 C.S. Scheme-I				
	O	39.10			
	S	23.97			
	R	(-)1.61	61.46	21.09	(-)40.37

Augmentation of provision by supplementary grant of ₹23.97 lakh was stated to be due to release of more fund under National Action Plan for Drug Remand Reduction (NAPDDR). Subsequent reduction in provision by reappropriation of ₹1.61 lakh was stated to be based on actual requirement.

Savings of ₹ 1.57 lakh was also occurred in 2023-24.

(xiv)	88 C.S. Scheme-III				
	O	140.93			
	S	46.07	187.00	139.39	(-)47.64

Augmentation of provision by supplementary grant of ₹46.07 lakh was stated to be due to release of more fund under Pradhan Mantri Matri Vandana Yojana under Maternity Benefit Scheme (Earlier-IGMSY).

Savings of ₹92.95 lakh was also occurred in 2023-24.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(xv)	89 C.S. Scheme-IV				
	O	374.77			
	S	196.60			
	R	76.90	648.27	399.44	(-)248.83

Augmentation of provision by supplementary grant of ₹196.60 lakh was stated to be due to release of more fund under Non Institutional Care- Sponsorship/ Foster Care/ After Care. Further addition to the provision by the reappropriation of ₹76.90 lakh was state to be based on actual requirement.

Savings of ₹49.29 lakh was also occurred in 2023-24.

(xvi)	90 State Share for Central Assistance				
	O	480.63			
	S	459.32			
	R	10.34	950.29	730.01	(-)220.28

Augmentation of provision by supplementary grant of ₹459.32 lakh was stated to be due to release of more fund under State Share of Anganwadi Service General-ICDS . Further addition to the provision by the reappropriation of ₹10.34 lakh was state to be based on actual requirement.

Savings of ₹301.12 lakh, ₹0.09 lakh and ₹101.94 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xvii)	91 Central Assistance				
	O	6,304.04			
	S	2,942.32			
	R	(-)69.28	9,177.08	6,926.38	(-)2,250.70

Augmentation of provision by supplementary grant of ₹2,942.32 lakh was stated to be due to release of more fund under Anganwadi Service General- ICDS .Subsequent reduction in provision by reappropriation of ₹69.28 lakh was stated to be based on actual requirement.

Savings of ₹1,115.94 lakh, ₹1,917.39 lakh and ₹1,133.82 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

(xviii)	796 Tribal Area Sub-plan				
	33 Welfare Programme				
	O	349.00			
	S	2.00			
	R	2.00	353.00	303.49	(-)49.51

Augmentation of provision by supplementary grant of ₹2.00 lakh was stated to be due to release of more fund under Pension/ One time Financial Benefit to the Anganwadi Workers and Anganwadi Helpers. Further addition to the provision by the reappropriation of ₹2.00 lakh was state to be based on actual requirement.

(xix)	86 C.S. Scheme-I				
	O	71.30			
	S	43.71			
	R	(-)2.94	112.07	38.44	(-)73.63

Augmentation of provision by supplementary grant of ₹43.71 lakh was stated to be due to release of more fund under National Action Plan for Drug Remand Reduction (NAPDDR). Subsequent reduction in provision by reappropriation of ₹2.94 lakh was stated to be based on actual requirement.

Savings of ₹2.85 lakh was also occurred in 2023-24.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(xx)	88 C.S. Scheme-III				
	O	256.99			
	S	84.01	341.00	250.83	(-)90.17

Augmentation of provision by supplementary grant of ₹84.01 lakh was stated to be due to release of more fund under Pradhan Mantri Matri Vandana Yojana under Maternity Benefit Scheme (Earlier-IGMSY).

Savings of ₹55.93 lakh was also occurred in 2023-24.

(xxi)	89 C.S. Scheme-IV				
	O	683.40			
	S	489.96			
	R	8.90	1,182.26	565.63	(-)616.63

Augmentation of provision by supplementary grant of ₹489.96 lakh was stated to be due to release of more fund under Non Institutional Care- Sponsorship/ Foster Care/ After Care .Further addition to the provision by the reappropriation of ₹8.90 lakh was state to be based on actual requirement.

Savings of ₹3.01 lakh, ₹34.33 lakh and ₹89.88 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

(xxii)	90 State Share for Central Assistance				
	O	876.46			
	S	744.36			
	R	(-)0.90	1,619.92	982.81	(-)637.11

Augmentation of provision by supplementary grant of ₹744.36 lakh was stated to be due to release of more fund mainly under State Share of Anganwadi Service General (ICDS). Subsequent reduction in provision by reappropriation of ₹0.90 lakh was stated to be based on actual requirement.

Savings of ₹0.26 lakh and ₹116.41 lakh were also occurred in 2022-23 and 2023-24 respectively.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xxiii)	91 Central Assistance			
	O	11,495.62		
	S	2,535.89		
	R	(-)121.98	13,909.53	9,130.34
				(-)4,779.19

Augmentation of provision by supplementary grant of ₹2,535.89 lakh was stated to be due to release of more fund under Anganwadi Service General-ICDS. Subsequent reduction in provision by reappropriation of ₹121.98 lakh was stated to be based on actual requirement.

Savings of ₹2,581.13 lakh and ₹2,898.80 lakh were also occurred in 2022-23 and 2023-24 respectively.

(xxiv)	03 <i>National Social Assistance Programme</i>			
	101 National Old Age Pension Scheme			
	90 State Share for Central Assistance			
	O	14,940.00		
	R	(-)1,584.00	13,356.00	10,791.05
				(-)2,564.95

Withdrawal of provision by reappropriation of ₹26.00 lakh and surrender of ₹1,558.00 lakh were stated to be based on actual requirement.

(xxv)	91 Central Assistance			
	O	2,784.33		
	S	1,744.67		
	R	24.60	4,553.60	2,990.71
				(-)1,562.89

Augmentation of provision by supplementary grant of ₹1,744.67 lakh was stated to be due to release of more fund under National Social Assistance Programme (NSAP). Further addition to the provision by the reappropriation of ₹24.60 lakh was stated to be based on actual requirement.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xxvi)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance			
	O	910.26		
	S	564.80		
	R	(-)25.00	1,450.06	467.52 (-982.54)

Augmentation of provision by supplementary grant of ₹564.80 lakh was stated to be due to release of more fund under National Social Assistance Programme (NSAP). Subsequent reduction in provision by reappropriation of ₹25.00 lakh was stated to be based on actual requirement.

Savings of ₹744.76 lakh and ₹188.62 lakh were also occurred in 2022-23 and 2023-24 respectively.

(xxvii)	796 Tribal Area Sub-plan			
	91 Central Assistance			
	O	1,659.89		
	S	768.29		
	R	68.16	2,496.34	1,246.40 (-1,249.94)

Augmentation of provision by supplementary grant of ₹768.29 lakh was stated to be due to release of more fund under National Social Assistance Programme (NSAP). Further addition to provision by reappropriation of ₹68.16 lakh was stated to be based on actual requirement.

Savings of ₹70.76 lakh was also occurred in 2023-24.

(xxviii)	60 <i>Other Social Security and Welfare Programmes</i>			
	102 Child Welfare			
	33 Welfare Programme			
	O	21,283.00		
	R	(-)1,884.67	19,398.33	18,044.22 (-1,354.11)

Withdrawal of provision by reappropriation of ₹192.68 lakh and surrender of ₹1,691.99 lakh were stated to be based on actual requirement.

Savings of ₹1,879.05 lakh was also occurred in 2023-24.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xxix) 200 Other Programmes			
33 Welfare Programme			
O	48.00		
R	(-)19.00	29.00	13.38
			(-)15.62

Withdrawal of provision by reappropriation of ₹19.00 lakh was stated to be based on actual requirement.

Savings of ₹0.26 lakh was also occurred in 2023-24.

(xxx) 91 Central Assistance			
O	141.44		
R	16.64	158.08	71.19
			(-)86.89

Addition to the provision by reappropriation of ₹16.64 lakh was stated to be based on actual requirement.

Savings of ₹12.19 lakh was also occurred in 2023-24.

(xxxi) 789 Special Component Plan for Scheduled Castes			
91 Central Assistance			
O	46.24		
R	5.44	51.68	23.25
			(-)28.43

Addition to the provision by reappropriation of ₹5.44 lakh was stated to be based on actual requirement.

Savings of ₹3.98 lakh was also occurred in 2023-24.

(xxxii) 796 Tribal Area Sub-plan			
33 Welfare Programme			
O	12,587.00	12,587.00	9,212.36
			(-)3,374.64

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(xxxiii)	91 Central Assistance				
	O	84.32			
	R	9.92	94.24	42.39	(-)51.85

Addition to the provision by reappropriation of ₹9.92 lakh was stated to be based on actual requirement.

Savings of ₹7.26 lakh was also occurred in 2023-24.

(xxxiv)	<b>2236 Nutrition</b>				
	02 <i>Distribution of Nutritious Food and Beverages</i>				
	101 Special Nutrition programmes				
	91 Central Assistance				
	O	1,040.00	1,040.00	717.64	(-)322.36

Savings of ₹881.37 lakh was also occurred in 2023-24.

(xxxv)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance				
	O	340.00	340.00	234.62	(-)105.38

Savings of ₹290.88 lakh was also occurred in 2023-24.

(xxxvi)	796 Tribal Area Sub-plan				
	91 Central Assistance				
	O	620.00	620.00	427.84	(-)192.16

Savings of ₹530.43 lakh was also occurred in 2023-24.

Reasons for savings in respect of 36 cases as at Sl. No (i) to (xxxvi) have not been intimated by the Department (July 2025).

**Grant No. 41 - Social Welfare & Social Education - Contd.**

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

(d) The provision remained unutilised mainly under:

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

02 *Social Welfare*

102 Child Welfare

87 C.S. Scheme-II

O 114.40

R 13.31 127.71 ... (-)127.71

Addition to the provision by reappropriation of ₹13.31 lakh was stated to be based on actual requirement.

Savings of ₹35.46 lakh was also occurred in 2023-24.

(ii) 789 Special Component Plan for Scheduled Castes

87 C.S. Scheme-II

O 37.40

R 4.35 41.75 ... (-)41.75

Addition to the provision by reappropriation of ₹4.35 lakh was stated to be based on actual requirement.

Savings of ₹11.59 lakh was also occurred in 2023-24.

(iii) 796 Tribal Area Sub-plan

87 C.S. Scheme-II

O 68.20

R 7.94 76.14 ... (-)76.14

Addition to the provision by reappropriation of ₹7.94 lakh was stated to be based on actual requirement.

Savings of ₹21.15 lakh was also occurred in 2023-24.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)	03 <i>National Social Assistance Programme</i>			
	102 Child Welfare			
	87 C.S. Scheme-II			
	O	119.35		
	R	0.52	119.87	...
				(-)119.87

Addition to the provision by reappropriation of ₹0.52 lakh was stated to be based on actual requirement.

Savings of ₹35.36 lakh was also occurred in 2023-24.

(v)	789 Special Component Plan for Scheduled Castes			
	87 C.S. Scheme-II			
	O	39.02		
	R	0.17	39.19	...
				(-)39.19

Addition to the provision by reappropriation of ₹0.17 lakh was stated to be based on actual requirement.

Savings of ₹39.19 lakh was also occurred in 2023-24.

(vi)	796 Tribal Area Sub-plan			
	87 C.S. Scheme-II			
	O	71.15		
	R	0.31	71.46	...
				(-)71.46

Addition to the provision by reappropriation of ₹0.31 lakh was stated to be based on actual requirement.

Savings of ₹54.62 lakh was also occurred in 2023-24.

Reasons for savings in respect of six cases as at Sl. No (i) to (vi) have not been intimated by the Department (July 2025).

**Grant No. 41 - Social Welfare & Social Education - Contd.**

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

(e) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token provision in the supplementary budget.

(i)	<b>2235 Social Security and Welfare</b>			
	60 Other Social Security and welfare Programmes			
	200 Other Programmes			
	70 State Share			
	R	5.54	5.54	5.53
				(-)0.01
(ii)	796 Tribal Area Sub-plan			
	89 C.S. Scheme-IV			
	R	29.69	29.69	28.68
				(-)1.01

( f ) Savings was partly offset by excess under :

(i)	<b>2235 Social Security and Welfare</b>			
	02 Social Welfare			
	102 Child Welfare			
	70 State Share			
	O	17.36		
	R	20.96	38.32	32.78
				(-)5.54

Addition to the provision by reappropriation of ₹20.96 lakh was stated to be based on actual requirement.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii)	90	State Share for Central Assistance			
	O	1,470.19			
	R	1,205.10	2,675.29	1,475.60	(-)1,199.69

Addition to the provision by reappropriation of ₹1,205.10 lakh was stated to be based on actual requirement.

(iii)	103	Women's Welfare			
	70	State Share			
	O	42.97			
	R	20.67	63.64	49.29	(-)14.35

Addition to the provision by reappropriation of ₹20.67 lakh was stated to be based on actual requirement.

(iv)	789	Special Component Plan for Scheduled Castes			
	50	State Share of CSS			
	O	13.88			
	S	9.13			
	R	5.24	28.25	27.74	(-)0.51

Augmentation of provision by supplementary grant of ₹9.13 lakh was stated to be due to release of more fund by Department under State Share as a Grant-in-Aid . Further addition to the provision by the reappropriation of ₹5.24 lakh was state to be based on actual requirement.

(v)	70	State Share			
	O	19.76			
	R	13.58	33.34	26.53	(-)6.81

Addition to the provision by reappropriation of ₹13.58 lakh was stated to be based on actual requirement.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>		
(vi)	60 <i>Other Social Security and Welfare Programmes</i>			
	789 Special Component Plan for Scheduled Castes			
	89 C.S. Scheme-IV			
	S	7.25		
	R	9.03	16.28	16.28
				...

Creation of provision by supplementary grant of ₹7.25 lakh was stated to be due to release of more fund under National Career Scheme(NCS) Plan. Further addition to the provision by the reappropriation of ₹9.03 lakh was stated to be based on actual requirement.

(vii)	<b>2236 Nutrition</b>			
	02 <i>Distribution of Nutritious Food and Beverages</i>			
	101 Special Nutrition Programmes			
	90 State Share for Central Assistance			
	O	41.60		
	R	38.40	80.00	79.74
				(-)0.26

Addition to the provision by reappropriation of ₹38.40 lakh was stated to be based on actual requirement.

(viii)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance			
	O	13.60		
	R	13.40	27.00	26.07
				(-)0.93

Addition to the provision by reappropriation of ₹13.40 lakh was stated to be based on actual requirement.

Reasons for excess/final savings in respect of eight cases as at Sl. No (i) to (viii) have not been intimated by the Department (July 2025).

**Grant No. 41 - Social Welfare & Social Education - Contd.**

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

**Voted**

(a) No part of the available savings of ₹2,223.35 lakh was surrendered during the year.

Savings during the earlier years is given under:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	5,586.09	89

(b) Savings occurred mainly under:

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

60 Other Buildings

051 Construction

91 Central Assistance

	1,300.00	1,300.00	785.53	(-)514.47
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Savings of ₹977.76 lakh was also occurred in 2023-24.

(ii) 789 Special Component Plan for Scheduled Castes

91 Central Assistance

	425.00	425.00	256.82	(-)168.18
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Savings of ₹305.94 lakh was also occurred in 2023-24.

(iii) 796 Tribal Area Sub-plan

91 Central Assistance

	775.00	775.00	468.36	(-)306.69
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Savings of ₹596.70 lakh was also occurred in 2023-24.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv)	80 <i>General</i>			
	051 Construction			
	98 Administration			
	O	130.00	130.00	105.75
				(-)24.25

Savings of ₹62.36 lakh was also occurred in 2023-24.

(v)	789 Special Component Plan for Scheduled Castes			
	98 Administration			
	O	110.00		
	R	(-)40.50	69.50	27.96
				(-)41.54

Withdrawal of provision by reappropriation of ₹40.50 lakh was stated to be based on actual requirement.

Savings of ₹100.00 lakh was also occurred in 2023-24.

(vi)	796 Tribal Area Sub-plan			
	98 Administration			
	O	110.00		
	R	(-)9.50	100.50	83.15
				(-)17.35

Withdrawal of provision by reappropriation of ₹9.50 lakh was stated to be based on actual requirement.

Savings of ₹100.00 lakh was also occurred in 2023-24.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>		
(vii)	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	102 Child Welfare			
	90 State Share for Central Assistance			
	O	46.80		
	R	(-)42.80	4.00	3.51
				(-)0.49

Withdrawal of provision by reappropriation of ₹42.80 lakh was stated to be based on actual requirement.

Savings of ₹0.01 lakh was also occurred in 2023-24.

(viii)	91 Central Assistance			
	O	511.98		
	R	(-)178.33	333.65	31.58
				(-)302.07

Withdrawal of provision by reappropriation of ₹178.33 lakh was stated to be based on actual requirement.

Savings of ₹258.19 lakh was also occurred in 2023-24.

(ix)	789 Special Component Plan for Scheduled Castes			
	33 Welfare Programme			
	O	55.00		
	R	(-)50.25	4.75	4.74
				(-)0.01

Withdrawal of provision by reappropriation of ₹50.25 lakh was stated to be based on actual requirement.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(x)	89 C.S. Scheme-IV				
	O	17.00			
	S	193.14			
	R	77.50	287.64	179.52	(-)108.12

Augmentation of provision by supplementary grant of ₹193.14 lakh was stated to be due to release of more fund under Centrally Sponsored Scheme - PM JANMAN. Further addition to the provision by the reappropriation of ₹77.50 lakh was stated to be based on actual requirement.

(xi)	91 Central Assistance				
	O	214.35			
	R	(-)77.50	136.85	10.32	(-)126.53

Withdrawal of provision by reappropriation of ₹77.50 lakh was stated to be based on actual requirement.

Savings of ₹122.14 lakh was also occurred in 2023-24.

(xii)	796 Tribal Area Sub-plan				
	33 Welfare Programme				
	O	74.00			
	R	(-)70.00	4.00	3.99	(-)0.01

Withdrawal of provision by reappropriation of ₹70.00 lakh was stated to be based on actual requirement.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(xiii)	89 C.S. Scheme-IV				
	O	31.00			
	S	353.45			
	R	140.07	524.52	327.36	(-)197.16

Augmentation of provision by supplementary grant of ₹353.45 lakh was stated to be due to release of more fund under Centrally Sponsored Scheme - PM JANMAN. Further addition to the provision by the reappropriation of ₹140.07 lakh was stated to be based on actual requirement.

Savings of ₹31.00 lakh was also occurred in 2023-24.

(xiv)	90 State Share for Central Assistance				
	O	27.90			
	R	(-)25.81	2.09	2.09	...

Withdrawal of provision by reappropriation of ₹25.81 lakh was stated to be based on actual requirement.

(xv)	91 Central Assistance				
	O	389.62			
	R	(-)140.07	249.55	18.82	(-)230.73

Withdrawal of provision by reappropriation of ₹140.07 lakh was stated to be based on actual requirement.

Savings of ₹222.73 lakh was also occurred in 2023-24.

Reasons for savings in respect of 15 cases as at Sl. No (i) to (xv) have not been intimated by the Department (July 2025).

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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( c ) The provision remained unutilised mainly under:

**4235 Capital Outlay on Social Security and Welfare**

02 *Social Welfare*

103 Women's Welfare

91 Central Assistance

O 141.06

R (-)56.10 84.96 ... (-)84.96

Withdrawal of provision by reappropriation of ₹56.10 lakh was stated to be based on actual requirement.

Savings of ₹115.44 lakh was also occurred in 2023-24.

Reason for savings has not been intimated by the Department (July 2025).

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

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

80 *General*

051 Construction

25 Public Works

O 250.00

R (-)250.00 ... ..

Withdrawal of provision by reappropriation of ₹250.00 lakh was stated to be based on actual requirement.

(ii) 789 Special Component Plan for Scheduled Castes

25 Public Works

O 100.00

R (-)100.00 ... ..

Withdrawal of provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	150.00		
	R	(-)150.00	...	...

Withdrawal of provision by reappropriation of ₹150.00 lakh was stated to be based on actual requirement.

(iv)	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	02 Social Welfare			
	101 Welfare of Handicapped			
	33 Welfare Programme			
	O	80.00		
	R	(-)80.00	...	...

Withdrawal of provision by reappropriation of ₹80.00 lakh was stated to be based on actual requirement.

( e ) Savings was partly offset by excess under :

(i)	<b>4059 Capital Outlay on Public Works</b>			
	60 Other Buildings			
	051 Construction			
	90 State Share for Central Assistance			
	O	41.60		
	R	93.68	135.28	87.27
				(-)48.01

Addition to the provision by reappropriation of ₹93.68 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance			
	O	13.60		
	R	18.84	32.44	28.54
				(-)3.90

Addition to the provision by reappropriation of ₹18.84 lakh was stated to be based on actual requirement.

**Grant No. 41 - Social Welfare & Social Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance			
	O	24.80		
	R	55.55	80.35	52.04
				(-)28.31

Addition to the provision by reappropriation of ₹55.55 lakh was stated to be based on actual requirement.

(iv)	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	102 Child Welfare			
	89 C.S. Scheme-IV			
	O	52.00		
	S	593.41		
	R	234.43	879.84	861.12
				(-)18.72

Augmentation of provision by supplementary grant of ₹593.41 lakh was stated to be due to release of more fund under Centrally Sponsored Scheme - PM JANMAN. Further addition to the provision by the reappropriation of ₹234.43 lakh was stated to be based on actual requirement.

(v)	103 Women's Welfare			
	25 Public Works			
	S	3,628.61		
	R	283.87	3,912.48	3,912.48
				...

Creation of provision by supplementary grant of ₹3,628.61 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment. Further addition to the provision by the reappropriation of ₹283.87 lakh was stated to be based on actual requirement.

**Grant No. 41 - Social Welfare & Social Education - Concl'd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(vi)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	S	1,093.87		
	R	185.21	1,279.08	1,279.08 ...

Creation of provision by supplementary grant of ₹1,093.87 lakh was stated to be due to release of more fund under Centrally Sponsored Scheme - PM JANMAN. Further addition to the provision by the reappropriation of ₹185.21 lakh was stated to be based on actual requirement.

(vii)	796 Tribal Area Sub-plan			
	25 Public Works			
	S	2,132.68		
	R	199.76	2,332.44	2,332.44 ...

Creation of provision by supplementary grant of ₹2,132.68 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment. Further addition to the provision by the reappropriation of ₹199.76 lakh was stated to be based on actual requirement.

Reasons for final savings / excess in respect of seven cases as at Sl. No (i) to (vii) have not been intimated by the Department (July 2025).

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**An amount of ₹465.72 lakh was unspent in the DDO's SB/CD Account as on 31.03.2025**

**Grant No. 42 - Youth Affairs & Sports**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2204</b>	<b>Sports and Youth Services</b>			
<b>Voted</b>				
	Original	91,00,00		
	Supplementary	18,03	91,18,03	79,49,06
	Amount surrendered during the year (March 2025)			(-)11,68,97
				41,21
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4202</b>	<b>Capital Outlay on Education Sports, Art and Culture</b>			
<b>4552</b>	<b>Capital Outlay on North Eastern Areas</b>			
<b>Voted</b>				
	Original	83,34,00	83,34,00	34,78,12
	Amount surrendered during the year (March 2025)			(-)48,55,88
				35,49,34

**Grant No. 42 - Youth Affairs & Sports - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the available savings of ₹1,168.97 lakh, supplementary provision of ₹18.03 lakh obtain in March 2025 proved excessive.
- (b) Out of the available savings of ₹1,168.97 lakh, only ₹41.21 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2020-21	658.18	8.84
2021-22	1,243.55	15
2022-23	1,622.69	18
2023-24	2,015.70	21

- (c) Savings occurred mainly under:

(i) **2204 Sports and Youth Services**

101 Physical Education

41 Human Development

O 7,754.10

S 18.03

R 7.00 7,779.13 6,666.40 (-)1,112.73

Augmentation of provision by supplementary grant of ₹18.03 lakh was stated to be due to more fund release under the item Salaries. Further addition to the provision by reappropriation of ₹7.00 lakh was stated to be based on actual requirement.

Savings of ₹948.60 lakh and ₹647.24 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to short release of fund by the Finance Department as well as non-filling up of promotional post and vacant post, etc.

**Grant No. 42 - Youth Affairs & Sports - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	789 Special Component Plan for Scheduled Castes			
	33 Welfare Programme			
	O		31.00	
	R		(-)22.00	
		9.00	9.00	...

Withdrawal of provision by reappropriation of ₹17.64 lakh and surrender of ₹4.36 lakh were stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	33 Welfare Programme			
	O		53.00	
	R		(-)36.00	
		17.00	17.00	...

Withdrawal of provision by surrender of ₹36 lakh was stated to be based on actual requirement.

Savings of ₹4.27 lakh was also occurred in 2023-24.

Reason for savings was not furnished by the Department in respect of Sl. No. (ii) and (iii).

(d) Savings was partly offset by excess under:

(i)	<b>2204 Sports and Youth Services</b>			
	789 Special Component Plan for Scheduled Castes			
	41 Human Development			
	O		218.80	
	R		13.04	
		231.84	229.54	(-)2.30

Addition to the provision by reappropriation of ₹13.04 lakh was stated to be based on actual requirement.

Reason for savings was stated to be mainly due to short release of fund by the Finance Department.

**Grant No. 42 - Youth Affairs & Sports - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 98 Administration			
O	31.10		
R	4.60	35.70	35.50
			(-)0.20

Addition to the provision by reappropriation of ₹4.60 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to non-utilization of fund for late receipt of bills in time after observing codal provision.

**CAPITAL**

**Voted**

(a) Out of the available savings of ₹4,855.88 lakh, only ₹3,549.34 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	689.37	27

(b) Savings occurred mainly under:

(i)	<b>4059 Capital Outlay on Public Works</b>				
	80 General				
	051 Construction				
	25 Public Works				
	O	2,500.00			
	R	(-)1,096.00	1,404.00	936.00	(-)468.00

Withdrawal of provision by surrender of ₹1,096.00 lakh was stated to be based on actual requirement.

Savings of ₹36.13 lakh was also occurred in 2023-24.

**Grant No. 42 - Youth Affairs & Sports - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	789	Special Component Plan for Scheduled Castes			
	25	Public Works			
		O		900.00	
		R	(-)266.00	634.00	306.00
					(-)328.00

Withdrawal of provision by surrender of ₹266.00 lakh was stated to be based on actual requirement.

Savings of ₹0.51 lakh was also occurred in 2023-24.

(iii)	796	Tribal Area Sub-plan			
	25	Public Works			
		O		1,600.00	
		R	(-)538.00	1,062.00	558.00
					(-)504.00

Withdrawal of provision by surrender of ₹538.00 lakh was stated to be based on actual requirement.

Savings of ₹0.95 lakh was also occurred in 2023-24.

Reason for savings was stated to be mainly due to short release of fund by the Finance Department in respect of Sl. No. (i) to (iii).

(iv)	<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
	03	<i>Sports and Youth Services</i>			
	101	Youth Hostels			
	99	Others			
		O		1,100.00	
		R	(-)788.00	312.00	312.00
					...

Withdrawal of provision by reappropriation of ₹32.34 and surrender of ₹755.66 lakh were stated to be based on actual requirement.

(v)	789	Special Component Plan for Scheduled Castes			
	99	Others			
		O		400.00	
		R	(-)298.00	102.00	102.00
					...

Withdrawal of provision by reappropriation of ₹11.63 lakh and surrender of ₹286.37 lakh were stated to be based on actual requirement.

**Grant No. 42 - Youth Affairs & Sports - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(vi)	796 Tribal Area Sub-plan				
	99 Others				
	O	800.00			
	R	(-)614.00	186.00	186.00	...

Withdrawal of provision by reappropriation of ₹8.69 lakh and surrender of ₹605.31 lakh were stated to be based on actual requirement.

Reasons for savings was not furnished by the department in respect of Sl. No. (iv) to (vi).

(c) Savings was partly offset by excess under:

(i)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
	03 Sports and Youth Services				
	102 Sports Stadia				
	33 Welfare Programme				
	O	260.00			
	R	36.00	296.00	296.00	...

Addition to the provision by reappropriation of ₹36.00 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes				
	33 Welfare Programme				
	O	154.00			
	R	20.00	174.00	174.00	...

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

**Grant No. 42 - Youth Affairs & Sports- Concl.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	796 Tribal Area Sub-plan			
	33 Welfare Programme			
	O	247.00		
	R	9.00	256.00	...

Addition to the provision by reappropriation of ₹9.00 lakh was stated to be based on actual requirement.

Reasons for excess were not furnished by the department in respect of Sl. No. (i) to (iii).

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**No amount was transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 43 - Finance**

<b>Major Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2013</b>	<b>Council of Ministers</b>			
<b>2048</b>	<b>Appropriation for reduction or avoidance of Debt</b>			
<b>2049</b>	<b>Interest Payments</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2071</b>	<b>Pensions and other Retirement Benefits</b>			
<b>2075</b>	<b>Miscellaneous General Services</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>3475</b>	<b>Other General Economic Services</b>			
<b>Voted</b>				
	Original	33,40,81,32		
	Supplementary	2,29,42,23	35,70,23,55	33,10,31,82
	Amount surrendered during the year (March 2025)			(-)2,59,91,73
				...
<b>Charged</b>				
	Original	15,71,43,00	15,71,43,00	14,38,17,15
	Amount surrendered during the year (March 2025)			(-)1,33,25,85
				98,60,00
<b>CAPITAL</b>				
<b>6003</b>	<b>Internal Debt of the State Government</b>			
<b>6004</b>	<b>Loans and Advances from the Central Government</b>			
<b>7610</b>	<b>Loans to Government Servants etc.</b>			
<b>Voted</b>				
	Original	2,00,00		
	Supplementary	1,75,00	3,75,00	3,25,00
	Amount surrendered during the year (March 2025)			(-)50,00
				...
<b>Charged</b>				
	Original	5,59,43,88	5,59,43,88	5,21,67,87
	Amount surrendered during the year (March 2025)			(-)37,76,01
				21,09,00

**Grant No. 43 - Finance - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

- (a) As the expenditure of ₹3,31,031.82 lakh fell well short of the original provision of ₹3,34,081.32 lakh, supplementary grant of ₹2,29,42.23 lakh obtained in March 2025 proved excessive.
- (b) There is an reappropriation of ₹50.00 lakh from Major Head 2052-00-090-90 for incurring expenditure of ₹38.16 lakh to Major Head 2049-01-200-58. No provision was made under this head of account either in original budget or supplementary budget. This is irregular as per the Tripura Budget Manual, 1998, Chapter-V, Para - 19, Finance Department , Government of Tripura.
- (c) No part of the available savings of ₹25,991.72 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2023-24	33,666.45	10

- (d) Savings occurred mainly under:

(i)	<b>2052 Secretariat-General Services</b>				
	090 Secretariat				
	05 Establishment				
	O	2,791.50			
	R	157.05	2,948.55	2,481.22	(-)467.33

Addition to the provision by reappropriation of ₹157.05 lakh was stated to be based on actual requirement.

Savings of ₹528.85 lakh and ₹415.48 lakh were also occurred in 2022-23 and 2023-24.

Reasons for savings furnished by the Department was not specific.

**Grant No. 43 - Finance - Contd.**

<b>Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	<b>2071 Pensions and other Retirement Benefits</b>			
	01 Civil			
	102 Commuted Value of Pension			
	02 Pension			
	O	42,000.00		
	R	(-)1,000.00	41,000.00	36,351.16
				(-)4,648.84

Withdrawal of provision by reappropriation of ₹1,000.00 lakh was stated to be based on actual requirement.

Savings of ₹7,145.07 lakh and ₹5,776.24 lakh were also occurred in 2022-23 and 2023-24.

(iii)	104 Gratuities			
	02 Pension			
	O	37,500.00		
	R	(-)7,500.00	30,000.00	29,760.11
				(-)239.89

Withdrawal of provision by reappropriation of ₹7,500.00 lakh was stated to be based on actual requirement.

Savings of ₹1,523.82 lakh and ₹3,975.45 lakh were also occurred in 2022-23 and 2023-24.

(iv)	<b>2235 Social Security and Welfare</b>			
	60 Other Social Security and Welfare Programmes			
	104 Gratuities			
	63 Insurance			
	O	50.00	50.00	28.13
				(-)21.87

Reasons for savings furnished by the Department were not specific in respect of above three cases.

**Grant No. 43 - Finance - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(e) The provision remained unutilised mainly under:

(i) **2013 Council of Ministers**

105 Discretionary grant by Ministers

05 Establishment

O 3,000.00

R (-)2,000.00 1,000.00 ... (-)1,000.00

Withdrawal of provision by reappropriation of ₹2,000.00 lakh was stated to be based on actual requirement.

Savings of ₹859.00 lakh and ₹988.00 lakh were also occurred in 2022-23 and 2023-24.

Reason for savings was stated to be due to non-requirement of funds under CMs Discretionary Grant.

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

090 Secretariat

98 Administration

O 100.00

R (-)50.00 50.00 ... (-)50.00

Withdrawal of provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.

Savings of ₹75.00 lakh was also occurred in 2023-24.

Reasons for savings furnished by the Department was not specific.

**Grant No. 43 - Finance - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(f) Entire provision was withdrawn in the following cases:

**2052 Secretariat-General Services**

091 Attached Offices			
99 Others			
O	6,709.82		
R	(-)6,709.82	...	...

Withdrawal of provision by reappropriation of ₹6,709.82 lakh was stated to be based on actual requirement.

(g) Instance of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token of provision in the supplementary budget.

**2049 Interest Payments**

01 <i>Interest on Internal Debt</i>			
200 Interest on Other Internal Debts			
58 Urban Infrastructure Development Fund (UIDF)			
R	50.00	50.00	38.16
			(-)11.84

The expenditure of ₹38.16 lakh incurred from Revenue Voted.

(h) Savings was partly offset by excess under :

(i) **2071 Pensions and other Retirement Benefits**

01 <i>Civil</i>			
105 Family Pensions			
02 Pension			
O	67,500.00		
R	11,500.00	79,000.00	72,492.27
			(-)6,507.73

Addition to the provision by reappropriation of ₹11,500.00 lakh was stated to be based on actual requirement.

**Grant No. 43 - Finance - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii) 117 Government Contribution for Defined Contribution in Pension Scheme			
02 Pension			
O	4,000.00		
R	2,000.00	6,000.00	5,913.48
			(-)86.52

Addition to the provision by reappropriation of ₹2,000.00 lakh was stated to be based on actual requirement.

Reasons for final savings furnished by the Department were not specific in respect of Sl. No. (i) and (ii).

**REVENUE**

**Charged**

- (a) Out of the available savings of ₹13,325.85lakh, only ₹9,860.00lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2023-24	15,602.46	10

- (b) Savings occurred mainly under:

(i) <b>2049 Interest Payments</b>					
01 Interest on Internal Debt					
101 Interest on Market Loans					
58 Debt Services					
O	85,000.00				
R	(-)10,000.00	75,000.00	70,928.43		(-)4,071.57

Withdrawal of provision by reappropriation of ₹140.00 lakh and surrender of ₹9,860.00 lakh were stated to be based on actual requirement.

Savings of ₹2,785.22 lakh was also occurred in 2023-24.

**Grant No. 43 - Finance - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii) 123 Interest on Special Securities issued to National Small savings Fund of the Central Government by State Government			
58 Debt Services			
<i>O</i>	9,000.00		
<i>R</i>	(-)1,500.00	7,500.00	5,720.36
			(-)1,779.64

Withdrawal of provision by reappropriation of ₹1,500.00 lakh was stated to be based on actual requirement.

Savings of ₹976.40 lakh and ₹628.02 lakh were also occurred in 2022-23 and 2023-24.

(iii) 305 Management of Debt				
58 Debt Services				
<i>O</i>	270.00			
<i>R</i>	(-)10.00	260.00	225.12	(-)34.88

Withdrawal of provision by reappropriation of ₹10.00 lakh was stated to be based on actual requirement.

(iv) 04 Interest on Loans and Advances from Central Government.				
101 Interest on Loan for State/Union Territory Plan Scheme				
58 Debt Services				
<i>O</i>	650.00			
<i>R</i>	(-)230.00	420.00	507.58	(+ )87.58

Withdrawal of the provision by reappropriation of ₹230.00 lakh was stated to be based on actual requirement.

Savings of ₹2.58 lakh was also occurred in 2023-24.

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

**Grant No. 43 - Finance - Contd.**

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

(i)	<b>2048 Appropriation for reduction or avoidance of Debt</b>				
	101 Sinking Funds				
	99 Others				
	<i>O</i>	10,000.00	10,000.00	10,171.45	(+)171.45

Reasons for excess was stated to be due to more contribution than budgeted provision in Consolidated Sinking Fund as mandated by the guidelines of Government of India.

(ii)	<b>2049 Interest Payments</b>				
	01 <i>Interest on Internal Debt</i>				
	200 Interest on Other Internal Debts				
	58 Debt Services				
	<i>O</i>	6,000.00			
	<i>R</i>	1,091.00	7,091.00	6,316.97	(-)774.03

Addition to the provision by reappropriation of ₹1,091.00 lakh was stated to be based on actual requirement.

(iii)	03 <i>Interest on Small Savings, Provident Funds etc.</i>				
	108 Interest on Insurance and Pension Fund				
	58 Debt Services				
	<i>O</i>	1,150.00			
	<i>R</i>	50.00	1,200.00	1,243.86	(+)43.86

Addition to the provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.

(iv)	04 Interest on Loans and Advances from Central Government				
	103 Interest on Loans for Centrally Sponsored Plan Schemes				
	58 Debt Services				
	<i>O</i>	110.00			
	<i>R</i>	290.00	400.00	399.33	(-)0.67

Addition to the provision by reappropriation of ₹290.00 lakh was stated to be based on actual requirement.

**Grant No. 43 - Finance - Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>	
(v) 112 Interest on other Loans for State/Union Territory (with Legislature) Schemes			
58 Debt Services			
<i>O</i>	140.00		
<i>R</i>	450.00	590.00	585.96
			(-)4.04

Addition to the provision by reappropriation of ₹450.00 lakh was stated to be based on actual requirement.

Reasons for final savings furnished by the department were not specific in respect of four cases as at Sl. No. (ii) to (v).

(vi) 60 <i>Interest on Other Obligations</i>				
701 Miscellaneous				
58 Debt Services				
	...	...	575.74	(+)575.74

Excess expenditure occurred due to incurring expenditure without any budget provision.

Reasons for excess was not furnished by the department.

(vii) <b>2071 Pensions and other Retirement Benefits</b>				
01 <i>Civil</i>				
106 Pensionary Charges in respect of High Court Judges				
02 Pension				
<i>O</i>	40.00			
<i>R</i>	20.00	60.00	44.18	(-)15.82

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

Reasons for final savings furnished by the department was not specific.

**Grant No. 43 - Finance - Contd.**

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

**Voted**

(a) No part of the available savings of ₹50.00 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	275.00	92

(b) Savings occurred mainly under:

**7610 Loans to Government Servants etc.**

201 House Building Advances

99 Others

O 200.00

S 175.00

375.00      325.00      (-)50.00

Augmentation of provision by supplementary grant of ₹175.00 lakh was stated to be due to release of more fund under Loans and Advances.

Savings of ₹86.25 lakh and ₹175.00 lakh were also occurred in 2022-23 and 2023-24.

Reason for savings was stated to be due to non-receipt of application for House Building advance from Ministers and MLAs.

**CAPITAL**

**Charged**

(a) Out of the available savings of ₹3,776.01lakh, only ₹2,109.00lakh was surrendered during the year.

**Grant No. 43 - Finance - Concl'd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(b) Savings occurred mainly under :

**6003 Internal Debt of the State Government**

105	Loan from the National Bank for Agriculture and Rural Development			
58	Debt Services			
	<i>O</i>	27,000.00	27,000.00	23,438.03
	<i>R</i>			(-)3,561.97

Reasons for savings furnished by the Department was not specific.

(c) Savings was partly offset by excess under :

(i) **6004 Loans and Advances from the Central Government**

	<i>09 Other Loans for State/Union Territory with Legislature Schemes</i>			
101	Block Loans			
58	Debt Services			
	<i>O</i>	90.00		
	<i>R</i>	48.00	138.00	137.25
				(-)0.75

Addition to the provision by reappropriation of ₹48.00 lakh was stated to be based on actual requirement.

(ii)	800	Other Loans			
	58	Debt Services			
		<i>O</i>	32.00		
		<i>R</i>	43.00	75.00	74.32
					(-)0.68

Addition to the provision by reappropriation of ₹43.00 lakh was stated to be based on actual requirement.

Reasons for savings furnished by the Department were not specific in respect of Sl. No. (i) and (ii).

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**No amount was transferred to the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 44 - Small Savings, GI & IF**

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

**REVENUE**

- 2047 Other Fiscal Services**
- 2075 Miscellaneous General Services**

**Voted**

Original	5,74,00	5,74,00	4,14,82	(-)1,59,18
Amount surrendered during the year (March 2025)				18,96

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹ 159.18 lakh, only ₹ 18.96 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2023-24	166.09	30

**Grant No. 44 - Small Savings, GI & IF - Concl'd.**

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

(b) Savings occurred mainly under:

**2047 Other Fiscal Services**

103 Promotion of Small Savings

05 Establishment

O 572.80

R (-)18.96

553.84

413.80

(-)140.04

Withdrawal of provision by surrender of ₹18.96 lakh was stated to be based on actual requirement.

Savings of ₹115.45 lakh , ₹76.08 lakh and ₹86.26 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

Reason for savings has not been intimated by the Department (July 2025).

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**No amount lying unspent in the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 45 - Taxes and Excise**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2020</b>	<b>Collection of Taxes on Income and Expenditure</b>			
<b>2039</b>	<b>State Excise</b>			
<b>2040</b>	<b>Taxes on Sales Trade etc.</b>			
<b>Voted</b>				
Original		37,80,17		
Supplementary		12,98,04	50,78,21	45,25,79
Amount surrendered during the year (March 2025)				(-)5,52,42
				...
<b>Capital</b>				
<b>Voted</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>Voted</b>				
Original		7,50,80	7,50,80	48,99
Amount surrendered during the year (March 2025)				(-)7,01,81
				7,00,00

**Grant No. 45 - Taxes and Excise - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available savings of ₹552.42 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2018-19	1,012.77	28
2019-20	599.79	18
2020-21	821.03	24
2021-22	574.99	17
2022-23	1,121.94	33
2023-24	585.89	15

(b) Savings occurred mainly under:

**2039 State Excise**

104 Purchase of Liquor and Spirits

05 Establishment

O	350.00	350.00	202.49	(-)147.51
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Savings of ₹62.74 lakh and ₹5.47 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings has not been intimated by the Department (July 2025).

**Grant No. 45 - Taxes and Excise - Contd.**

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

**Voted**

(a) Out of the available savings of ₹701.81 lakh, only ₹700.00 lakh was surrendered during the year.

(b) Savings occurred due to withdrawal of fund under:

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

01 Office Building

051 Construction

98 Administration

O 200.00

R (-)200.00 ... ..

Withdrawal of provision by surrender of ₹200.00 lakh was stated to be based on actual requirement.

(ii) 80 General

051 Construction

25 Public Works

O 500.00

R (-)500.00 ... ..

Withdrawal of provision by surrender of ₹500.00 lakh was stated to be based on actual requirement.

(iii) 201 Acquisition of Land

05 Establishment

O 40.00

R (-)40.00 ... ..

Withdrawal of provision by reappropriation of ₹40.00 lakh was stated to be based on actual requirement.

**Grant No. 45 - Taxes and Excise - Concl'd.**

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

(c) Savings was partly offset by excess under :

**4059 Capital Outlay on Public Works**

*80 General*

052 Machinery and Equipment

98 Administration

O	10.80			
R	40.00	50.80	48.99	(-)1.81

Addition to the provision by reappropriation of ₹40.00 lakh was stated to be based on actual requirement.

Reason for final savings has not been intimated by the Department (July 2025).

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**An amount of ₹65.01 lakh was unspent in the DDO's SB/CD Account as on 31.03.2025**

**Grant No. 46 - Treasuries**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+) Savings (-)</b>
<b>REVENUE</b>				
<b>2030</b>	<b>Stamps and Registration</b>			
<b>2054</b>	<b>Treasury and Accounts Administration</b>			
<b>Voted</b>				
Original		10,16,00	10,16,00	8,60,47
Amount surrendered during the year (March 2025)				(-)1,55,53 12,19
<b>CAPITAL</b>				
<b>5475</b>	<b>Capital outlay on other General Economic Services</b>			
<b>Voted</b>				
Original		50,00	50,00	33,89
Amount surrendered during the year (March 2025)				(-)16,11 ...

**Grant No. 46 - Treasuries-Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹155.53 lakh, only ₹12.19 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	344.77	31

- (b) Savings occurred mainly under:

**2054 Treasury and Accounts Administration**

095 Directorate of Accounts and Treasuries

05 Establishment

O 966.00

R (-)42.19 923.81 784.81 (-)139.00

Withdrawal of provision by reappropriation of ₹30.00 lakh and surrender of ₹12.19 lakh were stated to be based on actual requirement.

Savings of ₹278.66 lakh, ₹215.23 lakh and ₹154.05 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

Reasons for savings was due to non-filling up of vacant posts as well as observing economy in expenditure.

**Grant No. 46 - Treasuries - Concl.**

<b>Head</b>	<b>Total</b>	<b>Actual</b>	<b>Excess (+)</b>
	<b>Grant</b>	<b>Expenditure</b>	<b>Savings (-)</b>

(₹ in lakh)

- (c) Instance of incurring expenditure through reappropriation without the knowledge of the legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token provision in the supplementary budget.

**2030 Stamps and Registration**

01 Stamps - Judicial

101 Cost of Stamps

06 District Treasuries

R	20.8	20.8	20.8	...
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**CAPITAL**

**Voted**

- (a) No part of the available savings of ₹16.11 lakh was surrendered during the year. However the said savings did not qualify for comment in the sub head level.

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**No amount was transferred to the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 47 - College of Agriculture**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2401</b>	<b>Crop Husbandry</b>			
<b>2415</b>	<b>Agricultural Research and Education</b>			
<b>Voted</b>				
Original		10,14,45		
Supplementary		26	10,14,71	7,93,31
Amount surrendered during the year (March 2025)				(-)2,19,40
				14,43

**CAPITAL**

**Major Head**

**4415 Capital outlay on Agricultural Research and Education**

**Voted**

Original		29,52		
Supplementary		1,03	30,55	25,49
Amount surrendered during the year (March 2025)				(-)5,06
				3,55

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available savings of ₹219.40 lakh, only ₹14.43 lakh was surrendered during the year.

Savings during the earlier year is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2022-23	230.38	26
2023-24	171.66	19

**Grant No. 47 - College of Agriculture-Concl.**

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

(b) Savings occurred mainly under:

**2415 Agricultural Research and Education**

01 Crop Husbandry

277 Education

37 Agricultural Development

O 890.40

R (-)10.90 879.50 702.96 (-)176.54

Addition to the provision by reappropriation of ₹1.50 lakh and subsequent reduction in provision by surrender of ₹12.40 lakh were stated to be based on actual requirement.

Savings of ₹98.06 lakh and ₹132.77 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings has not been intimated by the Department (July 2025).

**CAPITAL**

**Voted**

(a) Out of the available savings of ₹5.06 lakh, only ₹3.55 lakh was surrendered during the year. However, the said savings did not qualify for comment under sub head level.

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**An amount of ₹71.24 lakh lying unspent in the DDO's SB/CD Account as on 31.03.2025**

**Grant No. 48 - High Court**

<b>Major Head</b>		<b>Total Grant or</b>	<b>Actual</b>	<b>Excess (+)</b>
		<b>Appropriation</b>	<b>Expenditure</b>	<b>Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2014</b>	<b>Administration of Justice</b>			
<b>Voted</b>				
Original		8,96,20		
Supplementary		65,03	9,61,23	5,67,09
Amount surrendered during the year (March 2025)				(-)3,94,14
				...
<b>Charged</b>				
Original		33,36,80		
Supplementary		2,91,64	36,28,44	36,00,13
Amount surrendered during the year (March 2025)				(-)28,31
				...
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>5475</b>	<b>Capital Outlay on Other General Economic Services</b>			
<b>7610</b>	<b>Loans to Government Servants etc.</b>			
<b>Voted</b>				
Original		1,41,00		
Supplementary		3,10,16	4,51,16	2,67,39
Amount surrendered during the year (March 2025)				(-)1,83,77
				...

**Grant No. 48 - High Court- Contd.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

(a) As the expenditure of ₹ 567.09 lakh did not come even up to the original provision of ₹896.20 lakh, supplementary grant of ₹ 65.03 lakh obtained in March 2025 proved excessive.

(b) No part of the available savings of ₹394.14 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2023-24	179.48	28

(c) Savings occurred mainly under:

(i) **2014 Administration of Justice**

102 High Courts

05 Establishment

O	224.20			
R	3.28	227.48	157.55	(-)69.93

Addition to the provision by reappropriation of ₹3.28 lakh was stated to be based on actual requirement.

Savings of ₹98.59 lakh was also occurred 2023-24.

(ii) 22 Judicial

O	417.00			
S	21.28			
R	(-) 21.28	417.00	190.43	(-)226.57

Augmentation of provision by supplementary grant of ₹21.28 lakh was due to release of more fund mainly under "Other Administrative Expenses". Subsequent reduction in provision by reappropriation of ₹21.28 was stated to be based on actual requirement.

**Grant No. 48 - High Court- Contd.**

<b>Head</b>		<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	98 Administration			
	O	220.00		
	R	18.00	238.00	140.69
				(-)97.31

Addition to the provision by reappropriation of ₹18.00 lakh was stated to be based on actual requirement.

Savings of ₹56.13 lakh and ₹75.95 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (July 2025).

**CAPITAL**

**Voted**

(a) No part of the available savings of ₹183.77 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2023-24	169.40	35

(b) Savings occurred mainly under:

(i)	<b>5475 Capital Outlay on other General Economic Services</b>				
	115 Financial Support for Infrastructure Development				
	98 Administration				
	O	90.00			
	S	211.00	301.00	210.68	(-) 90.32

Addition of provision by supplementary grant of ₹211.00 lakh was attributed to release of more fund under "Procurement of Capital Assets".

**Grant No. 48 - High Court- Concl.**

<b>Head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii) <b>7610 Loans to Government Servants etc.</b>			
201 House Building Advances			
22 Judicial			
S	99.16		
R	0.84	100.00	(-) 75.00

Creation of provision by Supplementary grant of ₹99.16 lakh was attributed to release of more fund to meet the requirement for payment of House Building Advances. Further addition to the provision by reappropriation of ₹0.84 lakh was stated to be based on actual requirement.

Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by department (July, 2025)

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**No amount was transferred to the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 49 - Fire and Emergency Services**

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

**REVENUE**

2059 Public Works  
2070 Other Administrative Services

**Voted**

Original	1,26,26,00			
Supplementary	65,34	1,26,91,34	1,12,11,64	(-)14,79,70
Amount surrendered during the year (March 2025)				...

**CAPITAL**

4055 Capital Outlay on Police  
4059 Capital Outlay on Public Works

**Voted**

Original	18,00,00			
Supplement	26,62,00	44,62,00	44,31,19	(-) 30.81
Amount surrendered during the year (March 2025)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) As the expenditure of ₹11,211.64 lakh fell well short of the original provision of ₹12,626.00 lakh, supplementary grant of ₹65.34 lakh obtained in March 2025 proved excessive.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	3,207.14	23

**Grant No. 49 - Fire and Emergency Services-Concltd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹in lakh)</b>	<b>Excess (+) Savings (-)</b>
(b)	No part of the available savings of ₹1,479.70 lakh was surrendered during the year.			
(c)	Savings occurred mainly under:			
(i)	<b>2059 Public Works</b>			
	80 General			
	053 Maintenance and Repair			
	79 Other Maintenance Expenditure			
	O	206.00		
	S	44.00	250.00	213.35
				(-)36.65

Augmentation of provision by supplementary grant of ₹44.00 lakh was stated to be due to release of more fund to meet the requirement of additional expense towards Minor Works.

(ii)	<b>2070 Other Administrative Services</b>			
	108 Fire Protection and Control			
	05 Establishment			
	O	12,190.00		
	S	21.34		
	R	11.00	12,222.34	10,779.55
				(-)1,442.79

Augmentation of provision by supplementary grant of ₹21.34 lakh was stated to be due to release of more fund under Other Administrative Expenses. Further addition to the provision by the reappropriation of ₹11.00 lakh was stated to be based on actual requirement.

Savings of ₹1,592.63 lakh and ₹798.65 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

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**An amount of ₹3,352.60 lakh was unspent in the DDO's SB/CD Account as on 31.03.2025**

**Grant No. 50 - Civil Defence**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
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**REVENUE****2070 Other Administrative Services****Voted**

Original	1,49,00	1,49,00	60,50	(-) 88,50
Amount surrendered during the year (March 2025)				60,61

**Notes and Comments****REVENUE****Voted**

(a) Out of the available savings of ₹88.50 lakh, only ₹60.61 only was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2023-24	123.08	65

**Grant No. 50 - Civil Defence-Concl.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(b)	Savings occurred under:			
	<b>2070 Other Administrative Services</b>			
	106 Services and Supplies			
	05 Establishment			
	O		149.00	
	R	(-)60.16	88.84	60.50
				(-)28.34

Withdrawal of provision by surrender of ₹60.16 lakh was stated to be based on actual requirement.

Savings of ₹641.54 lakh and ₹121.08 lakh were also occurred during in 2022-23 and 2023-24 respectively.

Reason for savings has not been intimated by Department (July 2025)

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**No amount was transferred to the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 51 - Public Works (DWS)**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
<b>REVENUE</b>				
<b>2215</b>	<b>Water Supply and Sanitation</b>			
<b>Voted</b>				
Original	3,30,31,00			
Supplementary	2,04,59	3,32,35,59	3,06,31,95	(-)26,03,64
Amount surrendered during the year (March 2025)				...
<b>CAPITAL</b>				
<b>4215</b>	<b>Capital Outlay on Water Supply and Sanitation</b>			
<b>Voted</b>				
Original	1,87,79,00			
Supplementary	66,86,04	2,54,65,04	1,47,12,14	(-)1,07,52,90
Amount surrendered during the year (March 2025)				68,00,12

**Notes and Comments****REVENUE****Voted**

- (a) As the expenditure of ₹30,631.95 lakh did not come even upto the original provision of ₹33,031.00 lakh, supplementary grant of ₹204.59 lakh obtained in March 2025 proved excessive.

**Grant No. 51 - Public Works (DWS)- Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(b) No part of the available savings of ₹2,603.64 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	4,017.39	21
2018-19	2,476.09	11
2019-20	3,411.23	14
2020-21	3,564.93	14
2021-22	6,904.92	24
2022-23	5,310.46	20
2023-24	1,997.78	7

(c) Savings occurred mainly under:

(i) **2215 Water Supply and Sanitation**

01 *Water Supply*

001 Direction and Administration

28 Public Health

O 17,606.00

R 110.74 17,716.74 15,478.51 (-)2,238.23

Addition to the provision by reappropriation of ₹110.74 lakh was stated to be based on actual requirement.

Savings of ₹2,242.19 lakh, ₹1,615.99 lakh and ₹1,263.78 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

**Grant No. 51 - Public Works (DWS)- Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(ii) 799 Suspense			
65 Suspense Account			
O	500.00		
R	(-476.15)	23.85	1.07
			(-)22.78

Withdrawal of provision by reappropriation of ₹476.15 lakh was stated to be based on actual requirement.

Savings of ₹3,542.16 lakh, ₹735.30 lakh and ₹428.44 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

(c) Savings was partly offset by excess under:

**2215 Water Supply and Sanitation**

*01 Water Supply*

800 Other expenditure

25 Public Works

    O 1.00

    R 49.00

50.00 34.17 (-)15.83

Addition to the provision by reappropriation of ₹49.00 lakh was stated to be based on actual requirement.

Reason for final savings has not been intimated by the Department (July 2025).

**Grant No. 51 - Public Works (DWS)- Contd.**

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

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

The details of the transactions under “Suspense” during 2024-25 together with opening and closing balances were as follows :

<b>Heads</b>	<b>Opening Balance as on 1 April 2024</b>	<b>Debit +</b>	<b>Credit -</b>	<b>Closing Balance as on 31 March 2025</b>
	<b>Debit(+) Credit(-)</b>			<b>Debit(+) Credit(-)</b>
			<b>(₹ in lakh)</b>	
<b>2215 Water Supply and Sanitation</b>				
1 Stock	(+4,479.65	(+1.07	...	(+4,480.72
2 Miscellaneous Public Works Advances	(-)860.23	...	...	(-)860.23
3 Purchase	(+508.12	...	...	(+508.12
<b>Total</b>	<b>(+4,127.54</b>	<b>(+1.07</b>	...	<b>(+4,128.61</b>

**Grant No. 51 - Public Works (DWS)- Contd.**

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

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹14,712.14 lakh did not come up even upto the original provision of ₹18,779.00 lakh, supplementary grant of ₹6,686.04 lakh obtained in March 2025 proved to be poor budgeting on the part of the Controlling Officer.
- (b) Out of available savings of ₹10,752.90 lakh, only ₹6,800.12 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	6,637.96	48
2018-19	6,542.14	21
2019-20	15,527.13	49
2020-21	6,726.42	19
2021-22	21,618.09	47
2022-23	7,558.85	37
2023-24	13,254.46	47

- (c) Savings occurred mainly under:

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 Water Supply

101 Urban Water Supply

25 Public Works

O 1.04

S 254.18

R (-)0.52 254.70 82.64 (-)172.06

Augmentation of provision by supplementary grant of ₹254.18 lakh was stated to be due to release of more fund for Purchase/Acquisition of land for construction of DWS store yard at Agartala. Subsequent reduction in the provision by the reappropriation of ₹0.52 lakh was stated to be based on actual requirement.

**Grant No. 51 - Public Works (DWS)- Contd.**

	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	28 Public Health				
	O	312.00			
	S	747.74			
	R	0.52	1,060.26	946.05	(-114.21)

Augmentation of provision by supplementary grant of ₹747.74 lakh was stated to be due to release of more fund for post flood maintenance and restoration work of damages in pump house, pipe line, motor set etc. Further addition to the provision by the reappropriation of ₹0.52 lakh was stated to be based on actual requirement.

Savings of ₹31.05 lakh was also occurred in 2023-24.

(iii)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	5,170.62			
	R	(-3,116.87)	2,053.75	1,950.43	(-103.32)

Addition to the provision by reappropriation of ₹151.28 lakh and subsequent reduction in provision by surrender of ₹3,268.15 lakh were stated to be based on actual requirement.

Savings of ₹0.32 lakh was also occurred in 2023-24.

(iv)	02 Sewerage and Sanitation				
	102 Rural Sanitation Services				
	90 State Share for Central Assistance				
	S	217.30	217.30	122.37	(-94.93)

Creation of provision by supplementary grant of ₹217.30 lakh was stated to be due to release of proportionate state share under Swachh Bharat Mission (SBM) for creation of capital assets.

Savings of ₹961.49 lakh ,₹36.64 lakh and ₹22.02lakh were also occurred in 2021-22 ,2022-23 and 2023-24 respectively.

**Grant No. 51 - Public Works (DWS) - Contd.**

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
(v) 91 Central Assistance			
S	1,453.73		
R	52.00	1,505.73	1,071.59 (-)434.14

Creation of provision by supplementary grant of ₹1,453.73 lakh was stated to be due to release of fund under Swach Bharat Mission (SBM) and Nirmal Bharat Abhiyan (NBA) for creation of capital assets. Further addition to the provision by the reappropriation of ₹52.0 lakh was stated to be based on actual requirement.

Savings of ₹48.24 lakh and ₹218.93 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vi) 789 Special Component Plan for Scheduled Castes					
91 Central Assistance					
S	755.99				
R	17.00	772.99	395.43		(-377.56)

Creation of provision by supplementary grant of ₹755.99 lakh was stated to be due to release of fund under Swach Bharat Mission (SBM) and Nirmal Bharat Abhiyan (NBA) for creation of capital assets. Further addition to the provision by the reappropriation of ₹17.00 lakh was stated to be based on actual requirement.

Savings of ₹0.07 lakh and ₹71.56 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vii) 796 Tribal Area Sub-plan					
91 Central Assistance					
S	1,451.28				
R	31.00	1,482.28	705.38		(-776.90)

Creation of provision by supplementary grant of ₹1,451.28 lakh was stated to be due to release of fund under Swach Bharat Mission (SBM) and Nirmal Bharat Abhiyan (NBA) for creation of capital assets. Further addition to the provision by the reappropriation of ₹31.00 lakh was stated to be based on actual requirement.

Savings of ₹130.51 lakh was also occurred in 2023-24 respectively.

Reasons for savings in respect of seven cases as at Sl. No. (i) to (vii) have not been intimated by the Department (July 2025).

**Grant No. 51 - Public Works (DWS) - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(d) The provision remained unutilised under:

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 Water Supply

102 Rural Water Supply

90 State Share for Central Assistance

O 3,441.80

R (-)2,933.70 508.10 ... (-)508.10

Withdrawal of provision by reappropriation of ₹2,933.70 lakh was stated to be based on actual requirement.

Savings of ₹3,814.12 lakh was also occurred in 2023-24.

(ii) 789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance

O 1,779.05

R (-)1,612.99 166.06 ... (-)166.06

Withdrawal of provision by reappropriation of ₹1,612.99 lakh was stated to be based on actual requirement.

Savings of ₹1,246.91 lakh was also occurred in 2023-24.

(iii) 796 Tribal Area Sub-plan

90 State Share for Central Assistance

O 5,244.15

R (-)4,941.25 302.90 ... (-)302.90

Withdrawal of provision by reappropriation of ₹4,941.25 lakh was stated to be based on actual requirement.

Savings of ₹2,273.80 lakh was also occurred in 2023-24.

Reasons for savings in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (July 2025).

**Grant No. 51 - Public Works (DWS) - Contd.**

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

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 *Water Supply*

102 Rural Water Supply

89 C.S. Scheme-IV

O 52.00

R (-)52.00 ... ..

Withdrawal of provision by reappropriation of ₹52.00 lakh was stated to be based on actual requirement.

(ii) 796 Tribal Area Sub-plan

89 C.S. Scheme-IV

O 31.00

R (-)31.00 ... ..

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

(f) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token provision in the supplementary budget.

(i) **4215 Capital Outlay on Water Supply and Sanitation**

02 *Sewerage and Sanitation*

789 Special Component Plan for Scheduled Castes

90 State Share for Central Assistance

R 71.10 71.10 42.99 (-)28.11

(ii) 796 Tribal Area Sub-plan

90 State Share for Central Assistance

R 129.54 129.54 76.01 (-)53.53

**Grant No. 51 - Public Works (DWS) - Contd.**

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

(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 Water Supply

102 Rural Water Supply

25 Public Works

O	640.00			
S	1,805.82			
R	732.54	3,178.36	3,178.36	...

Augmentation of provision by supplementary grant of ₹1,805.82 lakh was stated to be due to release of more fund under Special Assistance for Capital Investment for creation of capital assets. Further addition to the provision by the reappropriation of ₹732.54 lakh was stated to be based on actual requirement.

(ii) 28 Public Health

O	312.52			
R	1,702.48	2,015.00	1,889.71	(-)125.29

Addition to the provision by reappropriation of ₹1,702.48 lakh was stated to be based on actual requirement.

(iii) 54 National Bank For Agriculture and Rural Development (NABARD)

O	0.52			
R	503.88	504.40	355.41	(-)148.99

Addition to the provision by reappropriation of ₹503.88 lakh was stated to be based on actual requirement.

(iv) 789 Special Component Plan for Scheduled Castes

28 Public Health

O	204.17			
R	801.21	1,005.38	894.47	(-)110.91

Addition to the provision by reappropriation of ₹801.21 lakh was stated to be based on actual requirement.

**Grant No. 51 - Public Works (DWS) - Concl.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(v)	54 National Bank For Agriculture and Rural Development (NABARD)			
	O	0.17		
	R	164.73	164.90	(-) 78.93

Addition to the provision by reappropriation of ₹164.73 lakh was stated to be based on actual requirement.

(vi)	796 Tribal Area Sub-plan			
	28 Public Health			
	O	372.31		
	R	1,461.02	1,833.33	(-) 185.05

Addition to the provision by reappropriation of ₹1,461.02 lakh was stated to be based on actual requirement.

(vii)	54 National Bank For Agriculture and Rural Development (NABARD)			
	O	0.31		
	R	300.39	300.70	(-) 115.67

Addition to the provision by reappropriation of ₹300.39 lakh was stated to be based on actual requirement.

Reasons for excess/final savings in respect of seven cases as at Sl. No. (i) to (vii) have not been intimated by the Department (July 2025).

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**No amount was transferred to the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 52 - Family Welfare & Preventive Medicine**

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

**REVENUE**

**2210 Medical and Public Health**

**2211 Family Welfare**

**Voted**

Original	7,88,78,56			
Supplementary	2,05,90,00	9,94,68,56	7,74,25,99	(-)2,20,42,57
Amount surrendered during the year (March 2025)				24,94,17

**CAPITAL**

**4059 Capital Outlay on Public Works**

**4210 Capital Outlay on Medical and Public Health**

**4211 Capital Outlay on Family Welfare**

**Voted**

Original	41,13,00			
Supplementary	32,76,93	73,89,93	47,34,04	(-)26,55,89
Amount surrendered during the year (March 2025)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the overall savings of ₹22,042.57 lakh, supplementary grant of ₹20,590.00 lakh obtained in March 2025 proved injudicious.
- (b) Out of the available savings of ₹22,042.57 lakh, only ₹2,494.17 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	30,917.65	33

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(c) Savings occurred mainly under:

(i)	<b>2210 Medical and Public Health</b>			
	03 Rural Health Services-Allopathy			
	104 Community Health Centres			
	16 Hospital			
	O	140.00		
	R	(-)10.00	130.00	85.19
				(-)44.81

Withdrawal of provision by reappropriation of ₹10.00 lakh was stated to be based on actual requirement.

Savings of ₹24.40 lakh was also occurred in 2023-24.

(ii)	06 Public Health			
	001 Direction and Administration			
	98 Administration			
	O	25,730.77		
	R	175.26	25,906.03	21,567.02
				(-)4,339.01

Addition to the provision by reappropriation of ₹175.26 was stated to be based on actual requirement.

Savings of ₹1,782.23 lakh was also occurred in 2023-24.

(iii)	200 Other Systems			
	43 Finance Commission			
	O	4,374.00		
	R	(-)2,841.00	1,533.00	1,510.97
				(-)22.03

Withdrawal of provision by reappropriation of ₹346.83 lakh and surrender of ₹2,494.17 lakh were stated to be based on actual requirement.

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iv)	789 Special Component Plan for Scheduled Castes			
	43 Finance Commission			
	O	1,741.00		
	R	(-678.60)	1,062.40	927.26
				(-135.14)

Withdrawal of provision by reappropriation of ₹678.60 lakh was stated to be based on actual requirement.

Savings of ₹3,953.28 lakh was also occurred in 2023-24.

(v)	<b>2211 Family Welfare</b>			
	001 Direction and Administration			
	90 State Share for Central Assistance			
	O	1,000.00	1,000.00	814.64
				(-185.36)

Savings of ₹0.01 lakh was also occurred in 2023-24.

(vi)	91 Central Assistance			
	O	5,000.00		
	S	11,076.00		
	R	26.00	16,102.00	5,138.46
				(-10,963.54)

Augmentation of provision by supplementary grant of ₹11,076.00 lakh was attributed to release of fund towards National Health Mission on receipt of fund from Government of India. Further addition to the provision by the reappropriation of ₹26.00 lakh was stated to be based on actual requirement.

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(vii)	200 Other Systems				
	91 Central Assistance				
	O	75.00			
	R	(-)26.00	49.00	21.46	(-)27.54

Withdrawal of provision by reappropriation of ₹26.00 lakh was stated to be based on actual requirement.

(viii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance				
	O	1,200.00			
	R	300.00	1,500.00	231.33	(-)1,268.67

Addition to the provision by reappropriation of ₹300.00 was stated to be based on actual requirement.

(ix)	789 Special Component Plan for Scheduled Castes				
	91 Central Assistance				
	O	7,000.00			
	S	1,000.00	8,000.00	6,312.25	(-)1,687.75

Augmentation of provision by supplementary grant of ₹1,000.00 lakh was attributed to release of fund towards National Health Mission (NHM).

Savings of ₹10.63 lakh was also occurred in 2023-24.

Reasons for savings in respect of nine cases as at Sl. No (i) to (ix) have not been intimated by the Department (July 2025).

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(e) Savings was partly offset by excess under :

(i)	<b>2210 Medical and Public Health</b>				
	03 Rural Health Services-Allopathy				
	789 Special Component Plan for Scheduled Castes				
	16 Hospital				
	O	1,057.00			
	R	171.00	1,228.00	1,165.49	(-)62.51

Addition to the provision by reappropriation of ₹171.00 was stated to be based on actual requirement.

(ii)	796 Tribal Area Sub-plan				
	16 Hospital				
	O	2,500.00			
	R	200.00	2,700.00	2,553.73	(-)146.27

Addition to the provision by reappropriation of ₹200.00 was stated to be based on actual requirement.

(iii)	<b>2211 Family Welfare</b>				
	200 Other Systems				
	15 Health Services				
	O	3,687.00			
	R	113.00	3,800.00	3,722.51	(-)77.49

Addition to the provision by reappropriation of ₹113.00 was stated to be based on actual requirement.

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv)	789 Special Component Plan for Scheduled Castes			
	15 Health Services			
	O	2,250.00		
	S	1,988.40		
	R	207.60	4,446.00	...

Augmentation of provision by supplementary grant of ₹1,988.40 lakh was stated to be due to release of more fund under Chief Minister Jan Arogya Yojana (CM-JAY). Further addition to the provision by the reappropriation of ₹207.60 lakh was state to be based on actual requirement.

Reasons for final savings/excess in respect of four cases as at Sl. No (i) to (iv) have not been intimated by the Department (July 2025).

**CAPITAL**

**Voted**

(a) No part of the available savings of ₹2,655.89 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	6,665.51	64
2018-19	12,604.54	82
2019-20	817.79	68
2020-21	1,091.39	91
2021-22	3,290.43	60
2022-23	6,977.70	82
2023-24	2,529.13	41

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(b) Savings occurred mainly under:

(i)	<b>4059 Capital Outlay on Public Works</b>			
	80 <i>General</i>			
	796 Tribal Area Sub-plan			
	25 Public Works			
	S	100.00	100.00	25.39
				(-)74.61

Creation of provision by supplementary grant of ₹100.00 was stated to be due to release of more fund under Special Assistance for Capital Investment towards Major Works.

Savings of ₹0.02 lakh was also occurred in 2023-24.

(ii)	<b>4210 Capital Outlay on Medical and Public Health</b>			
	02 <i>Rural Health Services</i>			
	103 Primary Health Centres			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	O	1.00		
	S	130.56	131.56	5.32
				(-)126.24

Augmentation of provision by supplementary grant of ₹130.56 lakh was stated to be due to release of fund under Rural Infrastructure Development Fund (RIDF) towards Major Works.

Savings of ₹311.68 lakh was also occurred in 2023-24.

(iii)	789 Special Component Plan for Scheduled Castes			
	16 Hospital			
	O	250.00		
	R	(-)100.00	150.00	149.00
				(-)1.00

Withdrawal of provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(iv)	789 Special Component Plan for Scheduled Castes			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	S	138.09		
	R	100.00	238.09	9.71
				(-)228.38

Creation of provision by supplementary grant of ₹138.09 was stated to be due to release of more fund under Rural Infrastructure Development Fund (RIDF) towards Major Works. Further addition to the provision by the reappropriation of ₹100.00 lakh was state to be based on actual requirement.

Savings of ₹21.34 lakh and ₹150.13 lakh were also occurred in 2022-23 and 2023-24 respectively.

(v)	796 Tribal Area Sub-plan			
	16 Hospital			
	O	600.00		
	R	(-)90.00	510.00	503.99
				(-)6.01

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

Savings of ₹81.59 lakh and ₹18.75 lakh were also occurred in 2022-23 and 2023-24 respectively.

(vi)	796 Tribal Area Sub-plan			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	S	309.35		
	R	90.00	399.35	226.16
				(-)173.19

Creation of provision by supplementary grant of ₹309.35 was stated to be due to release of more fund under Rural Infrastructure Development Fund (RIDF) towards Major Works. Further addition to the provision by the reappropriation of ₹90.00 lakh was state to be based on actual requirement.

Savings of ₹307.16 lakh was also occurred in 2023-24.

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(vii)	<b>4211 Capital Outlay on Family Welfare</b>			
	101 Rural Family Welfare Service			
	25 Public Works			
	O	1,000.00		
	R	(-)100.00	900.00	89.30
				(-)810.70

Withdrawal of provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.

Savings of ₹90.36 lakh was also occurred in 2023-24.

(viii)	789 Special Component Plan for Scheduled Castes			
	25 Public Works			
	O	500.00	500.00	171.25
				(-)328.75

Savings of ₹481.36 lakh was also occurred in 2023-24.

(ix)	90 State Share for Central Assistance			
	O	1.00		
	S	89.00	90.00	22.61
				(-)67.39

Augmentation of provision by supplementary grant of ₹89.00 lakh was stated to be due to release of fund towards State Share of National Health Scheme (NHM).

Savings of ₹0.01 lakh was also occurred in 2023-24.

(x)	91 Central Assistance			
	O	150.17		
	S	292.33	442.50	322.50
				(-)120.00

Augmentation of provision by supplementary grant of ₹292.33 lakh was stated to be due to release under National Health Scheme (NHM).

Savings of ₹232.90 lakh was also occurred in 2023-24.

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xi)	796 Tribal Area Sub-plan				
	25 Public Works				
	O	1,081.00			
	R	(-)79.00	1,002.00	580.90	(-)421.10

Withdrawal of provision by reappropriation of ₹79.00 lakh was stated to be based on actual requirement.

Savings of ₹341.80 lakh was also occurred in 2023-24.

(xii)	89 C.S. Scheme-IV				
	O	31.00			
	S	120.69			
	R	0.31	152.00	121.00	(-)31.00

Augmentation of provision by supplementary grant of ₹120.69 lakh was stated to be due to proportionate release of fund towards Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (PM-JANMAN) from Government of India. Further addition to the provision by reappropriation of ₹0.31 lakh was stated to be based on actual requirement.

(xiii)	91 Central Assistance				
	O	300.31			
	S	826.00			
	R	(-)0.31	1,126.00	979.60	(-)146.40

Augmentation of provision by supplementary grant of ₹826.00 lakh was stated to be due to release of fund towards State Share of National Health Scheme (NHM). Subsequent withdrawal of provision by reappropriation of ₹0.31 lakh was stated to be based on actual requirement.

Savings of ₹351.11 lakh was also occurred in 2023-24.

Reasons for savings in respect of 13 cases as at Sl. No (i) to (xiii) have not been intimated by the Department (July 2025).

**Grant No. 52 - Family Welfare & Preventive Medicine - Contd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(c) The provision remained unutilised mainly under:

(i)	<b>4211 Capital Outlay on Family Welfare</b>				
	101 Rural Family Welfare Service				
	89 C.S. Scheme-IV				
	O	52.00	52.00	...	(-)52.00
(ii)	106 Services and supplies				
	91 Central Assistance				
	O	75.52			
	R	(-)74.52	1.00	...	(-)1.00

Withdrawal of provision by reappropriation of ₹74.52 lakh was stated to be based on actual requirement.

Savings of ₹10.00 lakh was also occurred in 2023-24.

Reasons for savings in respect of two cases as at Sl. No (i) and (ii) have not been intimated by the Department (July 2025).

(d) Savings was partly offset by excess under :

(i)	<b>4211 Capital Outlay on Family Welfare</b>				
	101 Rural Family Welfare Service				
	90 State Share for Central Assistance				
	O	1.00			
	R	92.00	93.00	92.83	(-)0.17

Addition to the provision by reappropriation of ₹92.00 lakh was stated to be based on actual requirement.

(ii)	91 Central Assistance				
	S	1,024.98			
	R	74.52	1,099.50	1,099.50	...

Creation of provision by supplementary grant of ₹1,024.98 was stated to be due to release of more fund under National Health Scheme (NHM). Further addition to the provision by the reappropriation of ₹74.52 lakh was state to be based on actual requirement.

**Grant No. 52 - Family Welfare & Preventive Medicine - Concl'd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	108 Selected Area Programmes				
	99 Others				
	O	0.52			
	R	4.24	4.76	4.75	(-)0.01

Addition to the provision by reappropriation of ₹4.24 lakh was stated to be based on actual requirement.

(iv)	796 Tribal Area Sub-plan				
	90 State Share for Central Assistance				
	O	1.00			
	S	64.96			
	R	66.04	132.00	131.03	(-)0.97

Augmentation of provision by supplementary grant of ₹64.96 lakh was stated to be due to release of fund towards State Share of National Health Scheme (NHM). Further addition to the provision by the reappropriation of ₹66.04 lakh was state to be based on actual requirement.

(v)	99 Others				
	O	0.31			
	R	12.96	13.27	13.26	(-)0.01

Addition to the provision by reappropriation of ₹12.96 lakh was stated to be based on actual requirement.

Reasons for final savings/excess in respect of five cases as at Sl. No (i) to (v) have not been intimated by the Department (July 2025).

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**No amount transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 53 - Tribal Research and Cultural Institute**

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

**REVENUE**

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

**Voted**

Original	20,76,80		
Supplementary	52,06	21,28,86	7,39,30
Amount surrendered during the year (March 2025)			(-)13,89,56 13,23,83

**CAPITAL**

**4059 Capital Outlay on Public Works**

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

**Voted**

Original	10,52,00		
Supplementary	1,00	10,53,00	6,52,93
Amount surrendered during the year (March 2025)			(-)4,00,07 4,00,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) As the total expenditure of ₹739.30 lakh fell well short of the original provision of ₹2,076.80 lakh, supplementary grant of ₹52.06 lakh obtained in March 2025 proved poor budgetary control on the part of the Controlling Officer.

(b) Out of the available savings of ₹1,389.56 lakh, only ₹1,323.83 lakh was surrendered during the year . Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	519.24	60

**Grant No. 53 - Tribal Research and Cultural Institute-Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(c) Savings occurred mainly under:

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

*02 Welfare of Scheduled Tribes*

796 Tribal Area Sub-Plan

88 C.S. Scheme - III

O	1,667.50			
R	(-)1,313.00	354.50	300.00	(-)54.50

Withdrawal of provision by surrender of ₹1,313.00 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to non-release of fund by Ministry of Tribal Affairs, Government of India during the year 2024-25.

(d) Savings was partly offset by excess under:

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

*02 Welfare of Scheduled Tribes*

796 Tribal Area Sub-Plan

41 Human Development

O	2.80			
R	1.20	4.00	4.00	...

Addition to the provision by reappropriation of ₹1.20 lakh was stated to be based on actual requirement.

Reason for excess was not furnished by the Department.

**Grant No. 53 - Tribal Research and Cultural Institute-Concl.**

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

**CAPITAL**

**Voted**

- (a) Out of the available savings of ₹400.07 lakh, only ₹400.00 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2023-24	900.00	82

- (b) Savings occurred due to withdrawal of fund mainly under:

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

*02 Welfare of Scheduled Tribes*

796 Tribal Area Sub-Plan

88 C.S. Scheme - III

O	400.00			
R	(-)400.00	...	...	...

Withdrawal of provision by surrender of ₹400.00 lakh was stated to be based on actual requirement.

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**An amount of ₹116.90 lakh was unspent in the DDO's SB/CD Account as on 31.03.2025**

**Grant No. 54 - Factories & Boilers Organisation**

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

**REVENUE****2230 Labour Employment and Skill Development****Voted**

Original	3,59,25			
Supplementary	1,18	3,60,43	3,24,68	(-)35,75
Amount surrendered during the year (March 2025)				...

**Notes and Comments****REVENUE****Voted**

- (a) No part of the available savings of ₹35.75 lakh was surrendered during the year. However the said savings did not qualify for comment under sub-head level.

Savings of ₹133.80 lakh was also occurred in 2023-24.

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No amount was transferred to the DDO's SB/CD Account during the year 2024-25.

**Grant No. 55 - Employment Services & Manpower Planning**

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

**REVENUE**

**2230 Labour Employment and Skill Development**

**Voted**

Original	8,83,00	8,83,00	7,52,40	(-)1,30,60
Amount surrendered during the year (March 2025)				52,25

**CAPITAL**

**5475 Capital Outlay on other General Economic Services**

**Voted**

Supplementary	4,00	4,00	...	(-)4,00
Amount surrendered during the year (March 2025)				...

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available savings of ₹130.60 lakh, only ₹52.25 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	113.11	17
2018-19	162.84	22
2019-20	91.46	13
2020-21	88.33	12
2021-22	216.97	27
2022-23	185.54	21
2023-24	185.68	20

**Grant No. 55 - Employment Services & Manpower Planning - Concl'd.**

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

(b) Savings occurred mainly under:

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

02 *Employment Service*

001 Direction and Administration

98 Administration

O 298.04

R 29.78 327.82 272.47 (-)55.35

Addition of provision by reappropriation of ₹29.78 lakh was stated to be based on actual requirement.

Savings of ₹46.15 lakh and ₹33.87 lakh were also occurred in 2022-23 and 2023-24 respectively.

(ii) 101 Employment Services

41 Human Development

O 69.20

R (-)33.28 35.92 35.32 (-)0.60

Withdrawal of the provision by reappropriation of ₹21.39 lakh and further reduction in provision by surrender of ₹11.89 lakh were stated to be based on actual requirement.

(iii) 99 Others

O 495.56

R (-)41.39 454.17 432.60 (-)21.57

Withdrawal of the provision by reappropriation of ₹8.39 lakh and further reduction in provision by surrender of ₹33.00 lakh were stated to be based on actual requirement.

Savings of ₹60.62 lakh was also occurred in 2023-24.

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

**CAPITAL**

**Voted**

(a) No part of the available savings of ₹4.00 lakh was surrendered during the year. However the said savings did not qualify for comment under sub-head level.

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**No amount was transferred to the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 56 - Information Technology**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2070</b>	<b>Other Administrative Services</b>			
<b>2220</b>	<b>Information and Publicity</b>			
<b>2852</b>	<b>Industries</b>			
<b>3475</b>	<b>Other General Economic Services</b>			
<b>Voted</b>				
Original		39,29,00	39,29,00	28,71,66
Amount surrendered during the year (March 2025)				(-)10,57,34 8,03,97
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4859</b>	<b>Capital Outlay on Telecommunication and Electronic Industries</b>			
<b>4875</b>	<b>Capital Outlay on Other Industries</b>			
<b>Voted</b>				
Original		32,90,00		
Supplementary		38,22,00	71,12,00	68,91,22
Amount surrendered during the year (March 2025)				(-)2,20,78 ...

**Grant No. 56 - Information Technology - Contd.**

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

**Notes and Comments**

**REVENUE**

**Voted**

- (a) Out of the available savings of ₹1,057.34 lakh, only ₹803.97 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	114.72	12
2018-19	1,185.85	86
2019-20	786.74	54
2020-21	869.21	39
2021-22	762.44	27
2022-23	1,435.95	27
2023-24	973.92	26

- (b) Savings occurred mainly under:

(i)	<b>2070 Other Administrative Services</b>				
	003 Training				
	29 Industries Development				
	O	1,169.00			
	R	(-)305.60	863.40	800.64	(-)62.76

Withdrawal of provision by surrender of ₹305.60 lakh was stated to be based on actual requirement.

Savings of ₹133.38 lakh was also occurred in 2023-24.

**Grant No. 56 - Information Technology - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	789 Special Component Plan for Scheduled Castes			
	29 Industries Development			
	O		327.25	
	R	174.12	156.90	(-)17.22

Withdrawal of provision by reappropriation of ₹15.30 lakh and surrender of ₹137.83 lakh were stated to be based on actual requirement.

Savings of ₹67.03 lakh was also occurred in 2023-24.

(iii)	796 Tribal Area Sub-plan			
	29 Industries Development			
	O		596.75	
	R	317.51	294.03	(-)23.48

Withdrawal of provision by reappropriation of ₹27.90 lakh and surrender of ₹251.34 lakh were stated to be based on actual requirement.

Savings of ₹72.96 lakh was also occurred in 2023-24.

Reason for savings was stated to be due to non-utilization of fund for non-submission of bills from contractor for payment in respect of Sl. No. (i) to (iii).

(iv)	<b>2852 Industries</b>			
	07 <i>Telecommunication and Electronic Industries</i>			
	102 Digital India Programme			
	29 Industries Development			
	O		444.20	
	R	283.00	269.05	(-)13.95

Withdrawal of provision by reappropriation of ₹161.20 lakh was stated to be based on actual requirement.

Savings of ₹69.09 lakh was also occurred in 2023-24.

**Grant No. 56 - Information Technology - Contd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(v)	202 Electronics				
	29 Industries Development				
	O	408.20			
	R	13.52	421.72	366.51	(-)55.21

Addition to the provision by reappropriation of ₹13.52 lakh was stated to be based on actual requirement.

Savings of ₹25.71 lakh was also occurred in 2023-24.

(vi)	789 Special Component Plan for Scheduled Castes				
	29 Industries Development				
	O	232.90			
	R	(-)48.28	184.62	173.88	(-)10.74

Withdrawal of provision by reappropriation of ₹48.28 lakh was stated to be based on actual requirement.

Savings of ₹28.40 lakh was also occurred in 2023-24.

(vii)	796 Tribal Area Sub-plan				
	29 Industries Development				
	O	424.70			
	R	(-)88.04	336.66	299.07	(-)37.59

Withdrawal of provision by reappropriation of ₹88.04 lakh was stated to be based on actual requirement.

Savings of ₹53.97 lakh was also occurred in 2023-24.

Reasons for savings in respect of seven cases as at Sl. No. (i) to (vii) have not been intimated by the Department (July 2025).

Reason for savings was stated to be due to non-utilization of fund for non-submission of bills from vendor for payment in time in respect of Sl. No. (iv) to (vii).

**Grant No. 56 - Information Technology - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(c) Entire provision was withdrawn in the following cases:

(i)	<b>2070 Other Administrative Services</b>			
	800 Other expenditure			
	29 Industries Development			
	O	156.00		
	R	(-)156.00	...	...

Withdrawal of provision by reappropriation of ₹46.80 lakh and surrender of ₹109.20 lakh were stated to be based on actual requirement.

(d) Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token provision in the supplementary budget.

(i)	<b>3475 Other General Economic Services</b>			
	115 Financial Support for Infrastructure Development			
	29 Industries Development			
	R	171.60	171.60	171.59
				(-)0.01
(ii)	789 Special Component Plan for Scheduled Castes			
	29 Industries Development			
	R	56.10	56.10	56.02
				(-)0.08
(ii)	796 Tribal Area Sub-plan			
	29 Industries Development			
	R	102.30	102.30	95.67
				(-)6.63

**Grant No. 56 - Information Technology - Contd.**

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

( e ) Savings was partly offset by excess under :

(i)	<b>2852 Industries</b>				
	07 <i>Telecommunication and Electronic Industries</i>				
	102 Digital India Programme				
	98 Administration				
	O	10.40			
	R	22.88	33.28	33.28	...

Addition to the provision by reappropriation of ₹22.88 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes				
	98 Administration				
	O	3.40			
	R	7.48	10.88	10.75	(-)0.13

Addition to the provision by reappropriation of ₹7.48 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan				
	98 Administration				
	O	6.20			
	R	13.64	19.84	19.84	...

Addition to the provision by reappropriation of ₹13.64 lakh was stated to be based on actual requirement.

Reason for excess/final savings were not furnished by the department in respect of three cases as at Sl. No (i) to (iii).

**Grant No. 56 - Information Technology - Contd.**

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

**CAPITAL**

**Voted**

(a) No part of the available savings of ₹220.78 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	179.00	55
2018-19	550.00	100
2019-20	200.00	100
2020-21	843.13	78
2021-22	2,378.30	82
2022-23	260.38	3
2023-24	515.15	33

(b) Savings occurred mainly under:

(i)	<b>4875 Capital Outlay on Other Industries</b>				
	60 Other Industries				
	004 Research and Development				
	29 Industries Development				
	O	93.60			
	R	(-72.80)	20.80	15.60	(-)5.20

Withdrawal of provision by reappropriation of ₹72.80 lakh was stated to be based on actual requirement.

**Grant No. 56 - Information Technology - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>	
(ii)	789 Special Component Plan for Scheduled Castes				
	29 Industries Development				
	O		30.60		
	R	(-23.80	6.80	3.74	(-3.06

Withdrawal of provision by reappropriation of ₹23.80 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan				
	29 Industries Development				
	O		55.80		
	R	(-43.40	12.40	9.30	(-3.10

Withdrawal of provision by reappropriation of ₹43.40 lakh was stated to be based on actual requirement.

Reasons for savings were stated to be due to non-release of fund by the Finance Department in respect of Sl. No. (i) to (iii).

**Grant No. 56 - Information Technology - Concl'd.**

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

( c ) Savings was partly offset by excess under :

**4059 Capital Outlay on Public Works**

80 *General*

051 Construction

25 Public Works

O 1,092.00

S 1,987.44

R 78.00

3,157.44 3,034.42 (-)123.02

Augmentation of provision by supplementary grant of ₹1,987.44 lakh was stated to be due to release of more fund under Special Assistance to Capital Investment for creation of Capital Assets. Further addition to the provision by the reappropriation of ₹78.00 lakh was stated to be based on actual requirement.

Reason for final savings was stated to be due to short-release of fund by the Finance Department.

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**No amount was transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 57 - Minorities Welfare**

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

**REVENUE**

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

**2235 Social Security and Welfare**

**Voted**

Original	15,59,35	15,59,35	12,24,00	(-)3,35,35
Amount surrendered during the year (March 2025)				3,00,87

**CAPITAL**

**4059 Capital Outlay on Public Works**

**4215 Capital Outlay on Water Supply and Sanitation**

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

**Voted**

Original	38,01,00			
Supplementary	4,27,00	42,28,00	20,71,68	(-)21,56,32
Amount surrendered during the year (March 2025)				15,00,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of available savings of ₹335.35 lakh, only ₹300.87 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	605.51	19
2018-19	721.91	27
2019-20	936.51	45
2020-21	603.00	43
2021-22	627.01	39
2022-23	531.19	32
2023-24	646.64	36

**Grant No. 57 - Minorities Welfare - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(b) Savings occurred mainly due to withdrawal of fund under :

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

04 Welfare of Minorities

277 Education

90 State Share for Central Assistance

O	65.00			
R	(-)65.00	...	...	...

Withdrawal of provision by reappropriation of ₹14.13 lakh and surrender of ₹50.87 lakh were stated to be based on actual requirement.

Savings of ₹62.50 lakh and ₹65.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

(ii) 91 Central Assistance

O	150.00			
R	(-)150.00	...	...	...

Withdrawal of provision by surrender of ₹150.00 lakh was stated to be based on actual requirement.

(iii) 283 Housing

91 Central Assistance

O	100.00			
R	(-)100.00	...	...	...

Withdrawal of provision by surrender of ₹100.00 lakh was stated to be based on actual requirement.

Savings of ₹100.00 lakh and ₹75.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

**Grant No. 57 - Minorities Welfare - Contd.**

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

( c ) Savings was partly offset by excess under :

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

*04 Welfare of Minorities*

001 Direction and Administration

33 Welfare Programme

O	168.14			
R	22.13	190.27	176.42	(-)13.85

Addition to the provision by reappropriation of ₹22.13 lakh was stated to be based on actual requirement.

Reason for final savings was stated to be due to non submission of bill in time by admissible applicant.

**CAPITAL**

**Voted**

(a) As the expenditure of ₹2,071.68 lakh did not come even upto the original provision of ₹3,801.00 lakh, supplementary provision of ₹427.00 lakh obtained in March 2025 proved lack of budgetary control on the part of the Controlling Officer.

(b) Out of the available savings of ₹2,156.32 lakh, only ₹1,500.00 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	4,369.43	60
2018-19	3,807.53	69
2019-20	4,907.17	86
2020-21	36.36	83
2021-22	3,902.93	72
2022-23	4,941.13	77
2023-24	6,615.77	96

**Grant No. 57 - Minorities Welfare - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(c) Savings occurred mainly under:

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

*04 Welfare of Minorities*

277 Education

91 Central Assistance

O	2,500.00			
R	(-)750.00	1,750.00	1,750.00	...

Withdrawal of provision by reappropriation of ₹750.00 lakh was stated to be based on actual requirement.

Savings of ₹3,331.44 lakh and ₹2,250.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was not furnished by the Department.

(d) Entire provision remained unutilised under:

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

*80 General*

051 Construction

25 Public Works

O	1.00			
S	427.00			
R	223.00	651.00	...	(-)651.00

Augmentation of provision by supplementary grant of ₹427.00 lakh was stated to be due to release of more fund under Special Assistance to Capital Investment towards major works. Further addition to the provision by the reappropriation of ₹223.00 lakh was stated to be based on actual requirement.

Savings of ₹353.00 lakh was also occurred in 2023-24.

Reasons for savings was not furnished by the Department.

**Grant No. 57 - Minorities Welfare - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	<b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
	04 <i>Welfare of Minorities</i>			
	277 Education			
	90 State Share for Central Assistance			
	O	328.00		
	R	(-)327.68	0.32	...
				(-)0.32

Withdrawal of provision by reappropriation of ₹327.68 lakh was stated to be based on actual requirement.

Savings of ₹258.46 lakh and ₹228.00 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings was stated to be due to non-receipt of requisition of fund in time.

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

(i)	<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
	01 <i>Water Supply</i>			
	102 Rural Water Supply			
	90 State Share for Central Assistance			
	O	100.00		
	R	(-)100.00	...	...
				...

Withdrawal of provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.

**Grant No. 57 - Minorities Welfare - Concl'd.**

<b>Head</b>			<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	91 Central Assistance				
	O	250.00			
	R	(-)250.00	...	...	...

Withdrawal of provision by surrender of ₹250.00 lakh was stated to be based on actual requirement.

(iii)	<b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>				
	<i>04 Welfare of Minorities</i>				
	282 Health				
	90 State Share for Central Assistance				
	O	100.00			
	R	(-)100.00	...	...	...

Withdrawal of provision by reappropriation of ₹100.00 lakh was stated to be based on actual requirement.

(iv)	91 Central Assistance				
	O	500.00			
	R	(-)500.00	...	...	...

Withdrawal of provision by surrender of ₹500.00 lakh was stated to be based on actual requirement.

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**No amount lying unspent in the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 58 - Home (FSL, PAC, Prosecution & Co-ordination Cell)**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings(-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2053</b>	<b>District Administration</b>			
<b>2055</b>	<b>Police</b>			
<b>2235</b>	<b>Social security and welfare</b>			
<b>Voted</b>				
	Original	9,32,05		
	Supplementary	3,78,34	13,10,39	11,07,13
	Amount surrendered during the year (March 2025)			(-)2,03,26
				...

**CAPITAL**

<b>4055</b>	<b>Capital Outlay on Police</b>
<b>5475</b>	<b>Capital Outlay on Other General Economic Services</b>

<b>Voted</b>				
	Original	34,50		
	Supplementary	50	35,00	34,71
	Amount surrendered during the year (March 2025)			(-)29
				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) No part of the available savings of ₹203.26 lakh was surrendered during the year.

**Grant No. 58 - Home (FSL, PAC, Prosecution & Co-ordination Cell) -Contd.**

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

(b) Savings occurred mainly under:

**2055 Police**

001 Direction and Administration

05 Establishment

O	271.35			
R	(-94.82)	176.53	70.76	(-105.77)

Withdrawal of provision by reappropriation of ₹94.82 lakh was stated to be based on actual requirement.

Savings of ₹22.79 lakh, ₹39.98 lakh, and ₹61.89 lakh were also occurred in 2021-22, 2022-23 and 2023-24 respectively.

Reason for savings has not been intimated by the Department (July 2025).

(c) Savings was partly offset by excess under :

(i) **2055 Police**

116 Forensic Science

08 Police

O	440.60			
S	3.89			
R	95.21	539.70	465.01	(-74.69)

Augmentation of provision by supplementary grant of ₹3.89 lakh was stated to be due to release of more fund under Forensic Science Laboratory for cost of fuel, etc. And maintenance of vehicles. Further addition to the provision by the reappropriation of ₹95.21 lakh was stated to be based on actual requirement.

**Grant No. 58 - Home (FSL, PAC, Prosecution & Co-ordination Cell) - Concl'd.**

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

(ii)

**2235 Social Security and Welfare**

*60 Other Social Security and Welfare Programmes*

200 Other Programmes

87 C.S. Scheme - II

O	5.00		
S	211.45		
R	15.55	232.00	229.75
			(-)2.25

Augmentation of provision by supplementary grant of ₹211.45 lakh was stated to be due to release of more fund towards Assistance to Civilian Victims/Family of Victims of Terrorists, etc. Further addition to the provision by the reappropriation of ₹15.55 lakh was stated to be based on actual requirement.

Reasons for final savings in respect of two cases as at Sl. No (i) and (ii) have not been intimated by the Department (July 2025).

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**No amount was transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 59 - Tourism**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings(-)</b>
		<b>(₹ in thousand)</b>		
 <b>REVENUE</b>				
<b>3452</b>	<b>Tourism</b>			
 <b>Voted</b>				
	Original	10,98,00		
	Supplementary	2,09,67	13,07,67	12,42,59
	Amount surrendered during the year (March 2025)			(-)65,08
				...
 <b>CAPITAL</b>				
<b>4552</b>	<b>Capital Outlay North Eastern Areas</b>			
<b>5452</b>	<b>Capital Outlay on Tourism</b>			
<b>5465</b>	<b>Investments in General Financial and Trading Institutions</b>			
 <b>Voted</b>				
	Original	1,48,73,00		
	Supplementary	35,57,37	1,84,30,37	1,08,94,08
	Amount surrendered during the year (March 2025)			(-)75,36,29
				71,27,37

**Grant No. 59 - Tourism - Contd.**

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

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available savings of ₹65.08 lakh was surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2016-17	47.78	17
2017-18	66.60	20
2018-19	15.13	47
2019-20	23.31	6
2020-21	102.08	20
2021-22	363.66	48
2022-23	565.85	39
2023-24	54.65	4

(b) Savings occurred due to un-utilization of fund mainly under:

**3452 Tourism**

01 Tourist Infrastructure

102 Tourist Accommodation

21 Tourism and Publicity

O	25.00	25.00	...	(-)25.00
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Reason for savings has not been intimated by the Department (July 2025).

**Grant No. 59 - Tourism - Contd.**

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

**CAPITAL**

**Voted**

(a) In view of the overall savings of ₹7,536.29 lakh, supplementary grant of ₹3,557.37 lakh obtained in March 2025 proved excessive.

(b) Out of the available savings of ₹7,136.29 lakh, only ₹7,127.37 lakh was surrendered during the year.

(c) Savings occurred mainly under:

(i)	<b>5452 Capital Outlay on Tourism</b>				
	01 <i>Tourist Infrastructure</i>				
	789 Special Component Plan for Scheduled Castes				
	25 Public Works				
	O	2,000.17			
	R	(-)501.77	1,498.40	1,441.44	(-)56.96

Withdrawal of provision by surrender of ₹501.77 lakh was stated to be based on actual requirement.

Savings of ₹104.17 lakh was also occurred in 2023-24.

(ii)	91 Central Assistance				
	O	3,000.00			
	R	(-)2,205.00	795.00	532.23	(-)262.77

Withdrawal of provision by surrender of ₹2,205.00 lakh was stated to be based on actual requirement.

Savings of ₹23.80 lakh was also occurred in 2023-24.

**Grant No. 59 - Tourism - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(iii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	3,000.31		
	R	(-)630.60	2,369.71	2,336.98
				(-)32.73

Withdrawal of provision by surrender of ₹630.60 lakh was stated to be based on actual requirement.

Savings of ₹112.31 lakh was also occurred in 2023-24.

(iv)	796 Tribal Area Sub-plan			
	91 Central Assistance			
	O	4,000.00		
	R	(-)2,990.00	1,010.00	998.47
				(-)11.53

Withdrawal of provision by surrender of ₹2,990.00 lakh was stated to be based on actual requirement.

Savings of ₹128.00 lakh and ₹43.40 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reasons for savings in respect of four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (July 2025).

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

(i)	<b>5452 Capital Outlay on Tourism</b>			
	01 Tourist Infrastructure			
	101 Tourist Centre			
	99 Others			
	O	200.00		
	R	(-)200.00	...	...
			...	...

Withdrawal of provision by reappropriation of ₹200.00 lakh was stated to be based on actual requirement.

**Grant No. 59 - Tourism - Concl'd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	789 Special Component Plan for Scheduled Castes			
	99 Others			
	O	300.00		
	R	(-)300.00	...	...

Withdrawal of provision by surrender of ₹300.00 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	99 Others			
	O	500.00		
	R	(-)500.00	...	...

Withdrawal of provision by surrender of ₹500.00 lakh was stated to be based on actual requirement.

(e) Savings was partly offset by excess under :

**5452 Capital Outlay on Tourism**

*01 Tourist Infrastructure*

101 Tourist Centre

25 Public Works

O	500.52			
S	3,132.37			
R	200.00	3,832.89	3,832.37	(-)0.52

Augmentation of provision by supplementary grant of ₹3,132.37 lakh was stated to be due to release of more fund under Special Assistance to Capital Investment towards creation of Capital Assets. Further addition to the provision by the reappropriation of ₹200.00 lakh was stated to be based on actual requirement.

Reason for final savings has not been intimated by the Department (July 2025)

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**No amount was transferred to the DDO's SB/CD Bank Account during the year 2024-25.**

**Grant No. 60 - Kokborok and Other Minority Languages**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
 <b>REVENUE</b>				
<b>2202</b>	<b>General Education</b>			
 <b>Voted</b>				
	Original	2,20,35		
	Supplementary	32,98	2,53,33	2,49,75
	Amount surrendered during the year (March 2025)			(-)3,58
				...
 <b>CAPITAL</b>				
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
 <b>Voted</b>				
	Original	1,80,00	1,80,00	65,72
	Amount surrendered during the year (March 2025)			(-)1,14,28
				1,13,50

**Grant No. 60 - Kokborok and Other Minority Languages - Concl.**

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

**Notes and Comments**

**CAPITAL**

**Voted**

(a) Out of the available savings of ₹114.28 lakh, only ₹113.50 lakh was surrendered during the year.

(b) Savings occurred mainly under:

**4202 Capital Outlay on Education, Sports, Art and Culture**

*01 General Education*

205 Languages Development

34 Tribal Sub-Plan

O	180.00			
R	(-)135.00	45.00	44.23	(-)0.77

Withdrawal of provision by reappropriation of ₹21.50 lakh and surrender of ₹113.50 lakh were stated to be based on actual requirement.

Reason for savings was stated to be due to release of 1/4th of the total provision to run two Kokborok Learning Courses (offline/online) out of 90 Nos. of Kokborok Learning Courses.

(c) Instance of incurring expenditure through reappropriation without the knowledge of the Legislature have noticed in the following cases. This is irregular which could have been avoided by making a token provision in the supplementary budget.

**4202 Capital Outlay on Education, Sports, Art and Culture**

*01 General Education*

205 Languages Development

41 Human Development

R	21.5	21.5	21.49	(-) 0.01
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**An amount of ₹2.68 lakh was unspent in the DDO's SB/CD Account as on 31.03.2025**

**Grant No. 61 - Welfare of OBCs**

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

**REVENUE**

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

**Voted**

Original	57,32,30	57,32,30	51,94,11	(-)5,38,19
Amount surrendered during the year (March 2025)				9,21

**CAPITAL**

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

**Voted**

Original	21,01,00	21,01,00	1,57,50	(-)19,43,50
Amount surrendered during the year (March 2025)				19,42,50

**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available savings of ₹538.19 lakh, only ₹9.21 lakh was surrendered during the year.

Savings during the earlier years is given below:

Year	Savings (₹ in lakh)	Percentage of savings over total Provision
2017-18	2,268.58	63
2018-19	1,786.27	35
2019-20	2,258.49	55
2020-21	162.70	4
2021-22	162.22	4
2022-23	2,173.15	40
2023-24	2,481.69	32

**Grant No. 61 - Welfare of OBCs - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(b) Savings occurred mainly under:

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

*03 Welfare of Backward Classes*

001 Direction and Administration

33 Welfare Programme

O	242.30			
R	9.39	251.69	209.82	(-)41.87

Addition to the provision by reappropriation of ₹9.39 lakh was stated to be based on actual requirement.

Savings of ₹34.53 lakh and ₹ 40.27 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be mainly due to non-recruitment of staffs during the year 2024-25.

(ii) 102 Economic Development

33 Welfare Programme

O	100.00			
R	1.40	101.40	0.34	(-)101.06

Addition to the provision by reappropriation of ₹1.40 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to non release of fund by the Finance Department.

(iii) 277 Education

35 Scholarship and stipend

O	330.00	330.00	207.96	(-)122.04
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Savings of ₹175.87 lakh and ₹107.88 lakh were also occurred in 2022-23 and 2023-24 respectively.

Reason for savings was stated to be due to failure to complete Registration process in time in the National Scholarship Portal (NSP).

**Grant No. 61 - Welfare of OBCs - Contd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(iv)	70 State Share			
	O	300.00		
	R	(-) 50.00	250.00	163.00
				(-) 87.00

Withdrawal of provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to non release of fund by the Finance Department.

(c) The provision remained unutilise under:

**2225 Welfare of Scheduled Castes, Scheduled Tribes,  
other Backward Classes**

*03 Welfare of Backward Classes*

102 Economic Development

72 Public Distribution System

O	30.00			
R	(-)20.00	10.00	...	(-)10.00

Withdrawal of provision by reappropriation of ₹10.79 lakh and surrender of ₹9.21 lakh were stated to be based on actual requirement.

Reason for savings was stated to be due to non release of fund by the Finance Department.

(d) Savings was partly offset by excess under:

**2225 Welfare of Scheduled Castes, Scheduled Tribes,  
other Backward Classes**

*03 Welfare of Backward Classes*

102 Economic Development

50 State Share of CSS

O	400.00			
R	50.00	450.00	450.00	...

Addition to the provision by reappropriation of ₹50.00 lakh was stated to be based on actual requirement.

Reason for savings was not furnished by the Department.

**Grant No. 61 - Welfare of OBCs - Concl'd.**

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

**Voted**

(a) Out of the available savings of ₹1,943.50 lakh, only ₹1,942.50 lakh was surrendered during the year.

(b) Savings occurred mainly under:

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

03 *Welfare of Backward Classes*

102 Economic Development

91 Central Assistance

O	2,100.00			
R	(-) 1,942.50	157.50	157.50	...

Withdrawal of provision by surrender of ₹1,942.50 lakh was stated to be based on actual requirement.

Reason for savings was stated to be due to non release of fund by the Finance Department.

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**No amount was transferred to the DDO's SB/CD Account during the year 2024-25.**

**Grant No. 62 - Elementary Education**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2202</b>	<b>General Education</b>			
<b>2236</b>	<b>Nutrition</b>			
<b>Voted</b>				
Original		10,91,93,05		
Supplementary		23,90,85	11,15,83,90	(-)2,03,95,11
Amount surrendered during the year (March 2025)				19,06,78
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
<b>Voted</b>				
Original		2,33,40		
Supplementary		2,92,12	5,25,52	(-)3,23,50
Amount surrendered during the year (March 2025)				91,00

**Grant No. 62 - Elementary Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the overall savings of ₹20,395.11 lakh, supplementary provision of ₹2,390.85 lakh obtained in March 2025 proved excessive.
- (b) Out of the available savings of ₹20,395.11 lakh, only ₹1,906.78 lakh was anticipated and surrendered during the year.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	12,944.45	12
2018-19	12,970.46	13
2019-20	7,189.40	8
2020-21	17,140.64	18
2021-22	27,584.25	27
2022-23	39,167.03	33
2023-24	16,011.32	15

- (c) Savings occurred mainly under:

(i)	<b>2202 General Education</b>				
	01 Elementary Education				
	001 Direction and Administration				
	98 Administration				
	O	85,244.10			
	S	551.97			
	R	945.66	86,741.73	69,939.64	(-)16,802.09

Augmentation of provision by supplementary grant of ₹551.97 lakh was stated to be due to release of more fund for payment of salaries. Further addition to the provision by the reappropriation of ₹945.66 lakh was stated to be based on actual requirement.

Savings of ₹3,905.67 lakh was also occurred in 2023-24.

**Grant No. 62 - Elementary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	106 Teachers and Other Services			
	41 Human Development			
	O	9,100.00		
	R	(-)1,084.00	8,016.00	6,698.23
				(-)1,317.77

Withdrawal of provision by reappropriation of ₹1,084.00 lakh was stated to be based on actual requirement.

Savings of ₹3,187.59 lakh was also occurred in 2023-24.

(iii)	42 Government Primary Schools			
	O	81.20	81.20	52.23
				(-)28.97

Savings of ₹27.20 lakh was also occurred in 2023-24.

(iv)	796 Tribal Area Sub-plan			
	42 Government Primary Schools			
	O	185.00	185.00	160.00
				(-)25.00

Savings of ₹68.75 lakh was also occurred in 2023-24.

(v)	05 <i>Language Development</i>			
	200 Other Languages Education			
	41 Human Development			
	O	1,870.00		
	R	5.00	1,875.00	1,543.81
				(-)331.19

Addition to the provision by reappropriation of ₹5.00 lakh was stated to be based on actual requirement.

Savings of ₹2,503.23 lakh was also occurred in 2023-24.

**Grant No. 62 - Elementary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(vi)	<b>2236 Nutrition</b>			
	<i>02 Distribution of nutritious food and beverages</i>			
	102 Mid-day Meals			
	70 State share			
	O	455.00		
	R	(-)54.74	400.26	400.26
				...

Withdrawal of provision by reappropriation of ₹54.74 lakh was stated to be based on actual requirement.

(vii)	789 Special Component Plan for Scheduled Castes			
	87 C.S. Scheme - II			
	O	367.67		
	R	(-)184.82	182.85	173.73
				(-)9.12

Withdrawal of provision by surrender of ₹184.82 lakh was stated to be based on actual requirement.

Savings of ₹328.98 lakh was also occurred in 2023-24.

(viii)	90 State Share for Central Assistance			
	O	130.00		
	S	107.60	237.60	175.82
				(-)61.78

Augmentation of provision by supplementary grant of ₹107.60 lakh was stated to be due to release of more fund under state share of PM POSHAN (Mid Day Meal) scheme.

Savings of ₹0.01 lakh was also occurred in 2023-24.

**Grant No. 62 - Elementary Education - Contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in lakh)</b>		
(ix)	796 Tribal Area Sub-plan			
	87 C.S. Scheme - II			
	O	1,704.51		
	S	124.22		
	R	492.86	2,321.59	473.92
				(-)1,847.67

Augmentation of provision by supplementary grant of ₹124.22 lakh was stated to be due to release of more fund for transportation of Food Grain under PM POSHAN (Mid Day Meal) scheme. Further addition to the provision by the reappropriation of ₹492.86 lakh was stated to be based on actual requirement.

Savings of ₹1,766.95 lakh was also occurred in 2023-24.

(x)	90 State Share for Central Assistance			
	O	227.50		
	S	487.57	715.07	478.22
				(-)236.85

Augmentation of provision by supplementary grant of ₹487.57 lakh was stated to be due to release of more fund mainly under PM POSHAN (Mid Day Meal) scheme.

Savings of ₹0.79 lakh was also occurred in 2023-24.

Reasons for savings in respect of 10 cases as at Sl. No. (i) to (x) have not been intimated by the Department (July 2025).

**Grant No. 62 - Elementary Education - Contd.**

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

(d) Savings was partly offset by excess under :

**2202 General Education**

80 General

001 Direction and Administration

98 Administration

O	285.50			
R	251.50	537.00	513.06	(-)23.94

Addition to the provision by reappropriation of ₹251.50 lakh was stated to be based on actual requirement.

Reason for final savings has not been intimated by the Department (July 2025).

**CAPITAL**

**Voted**

(a) As the expenditure of ₹202.02 lakh did not come even up to the original provision of ₹233.40 lakh, supplementary grant of ₹292.12 lakh obtained in March 2025 proved excessive.

Savings during the earlier years is given below:

<b>Year</b>	<b>Savings (₹ in lakh)</b>	<b>Percentage of savings over total Provision</b>
2017-18	410.34	19
2018-19	13.58	25
2019-20	20.00	100
2020-21	3.00	100
2021-22	50.00	100
2022-23	150.00	98
2023-24	230.47	96

(b) Out of the available savings of ₹323.50 lakh, only ₹91.00 lakh was surrendered during the year.

**Grant No. 62 - Elementary Education - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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(c) Savings occurred mainly under:

(i)	<b>4059 Capital Outlay on Public Works</b>			
	<i>80 General</i>			
	796 Tribal Area Sub-plan			
	79 Other Maintenance Expenditure			
	O	40.00	40.00	19.08
				(-)20.92
(ii)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	<i>01 General Education</i>			
	796 Tribal Area Sub-plan			
	91 Central Assistance			
	S	187.00	187.00	62.08
				(-)124.92

Creation of provision by supplementary grant of ₹187.00 lakh was stated to be due to release of more fund under PM POSHAN (Mid Day Meal) scheme.

Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

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

(i)	<b>4059 Capital Outlay on Public Works</b>			
	<i>80 General</i>			
	051 Construction			
	99 Others			
	O	45.00		
	R	(-)45.00	...	...
				...

Withdrawal of provision by reappropriation of ₹3.42 lakh and surrender of ₹41.58 lakh were stated to be based on actual requirement.

**Grant No. 62 - Elementary Education - Concl'd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii)	789 Special Component Plan for Scheduled Castes			
	99 Others			
	O	20.00		
	R	(-)20.00	...	...
	Withdrawal of provision by reappropriation of ₹1.85 lakh and surrender of ₹18.15 lakh were stated to be based on actual requirement.			
(iii)	796 Tribal Area Sub-plan			
	99 Others			
	O	35.00		
	R	(-)35.00	...	...
	Withdrawal of provision by reappropriation of ₹3.73 lakh and surrender of ₹31.27 lakh were stated to be based on actual requirement.			
(e)	Instances of incurring expenditure through reappropriation without the knowledge of the Legislature have been noticed in the following cases. This is irregular which could have been avoided by making a token provision in the supplementary budget.			
(i)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 General Education			
	201 Elementary Education			
	90 State Share for Central Assistance			
	R	4.67	4.67	5.65 0.98
(ii)	789 Special Component Plan for Scheduled Castes			
	90 State Share for Central Assistance			
	R	2.40	2.40	3.02 0.62
(iii)	796 Tribal Area Sub-plan			
	90 State Share for Central Assistance			
	R	4.93	4.93	6.73 1.80

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**Information in respect of unspent amount was not furnished by the Department.**

**Grant No. 63 - Industries & Commerce (Skill Development)**

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

**REVENUE**

**2230 Labour Employment and Skill Development**

**2851 Village and Small Industries**

**Voted**

Original	7,07,60			
Supplementary	2,56,23	9,63,83	9,54,07	(-)9,76
Amount surrendered during the year (March 2025)				...

**Notes and Comments**

**REVENUE**

**Voted**

- (a) No part of available savings of ₹9.76 lakh was surrendered during the year. However, the said savings is not qualify for comment under sub-head level.

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No amount was transferred to in the DDO's SB/CD account during the year 2024-25.

**Grant No. 64 - Health (AGMC & GBP)**

<b>Major Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
	<b>(₹ in thousand)</b>		
<b>REVENUE</b>			
<b>2059 Public Works</b>			
<b>2210 Medical and Public Health</b>			
<b>Voted</b>			
Original	2,01,31,67		
Supplementary	17,11,02	2,18,42,69	2,03,35,50
Amount surrendered during the year (March 2025)			(-)15,07,19
			...
<b>CAPITAL</b>			
<b>4059 Capital Outlay on Public Works</b>			
<b>4210 Capital Outlay on Medical and Public Health</b>			
<b>Voted</b>			
Original	15,00,00		
Supplementary	1,30,00	16,30,00	12,83,19
Amount surrendered during the year (March 2025)			(-)3,46,81
			1,94,00

**Notes and Comments**

**REVENUE**

**Voted**

(a) No part of the available savings of ₹1,507.19 lakh was surrender during the year 2024-25.

Savings of ₹1,333.45 lakh was also occurred in 2023-24.

**Grant No. 64 - Health (AGMC & GBP)- Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(b) Savings occurred mainly under:			
(i) <b>2059 Public Works</b>			
80 <i>General</i>			
053 Maintenance and Repairs			
79 Other Maintenance Expenditure			
O	100.00		
S	50.00	125.16	(-)24.84

Augmentation of provision by supplementary grant of ₹50.00 lakh was stated to be due to release of more fund towards Major Works.

(ii) <b>2210 Medical and Public Health</b>			
05 <i>Medical Education, Training and Research</i>			
105 Allopathy			
15 Health Services			
O	36.00		
S	9.90	22.65	(-)23.25

Augmentation of the provision by supplementary grant of ₹9.90 lakh was stated to be due to release of more fund for Nurses Training Institutes.

Reasons for savings in respect of two cases as at Sl. No. (i) and (ii) have not been intimated by the Department (July 2025).

**Grant No. 64 - Health (AGMC & GBP)- Contd.**

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

**CAPITAL**

**Voted**

(a) As the expenditure of ₹1,283.19 lakh was fell well short of the original provision of ₹1,500.00 lakh, supplementary grant of ₹130.00 lakh obtained in March 2025 proved excessive.

(b) Out of the available savings of ₹346.81 lakh, only ₹194.00 lakh was surrender during the year .

Savings of ₹3,578.61 lakh was also occurred in the year 2023-24.

(c) Savings occurred mainly under:

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

80 *General*

051 Construction

25 Public Works

O 1,000.00

R (-) 1,000.00 ... ..

Withdrawal of provision by reappropriation of ₹806.00 lakh and surrender of ₹194.00 lakh were stated to be based on actual requirement.

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

03 *Medical Education Training and Research*

789 Special Component Plan for Scheduled Castes

91 Central Assistance

S 40.00 40.00 ... (-)40.00

Creation of provision by supplementary grant of ₹40.00 lakh was stated to be due to release of more fund under Tertiary Care Programme.

**Grant No. 64 - Health (AGMC & GBP)- Concl.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
(iii) 796 Tribal Area Sub-plan			
91 Central Assistance			
S	80.00	80.00	...
			(-)80.00

Creation of provision by supplementary grant of ₹80.00 lakh was stated to be due to release of more fund under Tertiary Care Programme.

Reasons for savings in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (July 2025).

(d) Savings was partly offset by excess under:

**4210 Capital Outlay on Medical and Public Health**

*01 Urban Health Services*

110 Hospital and Dispensaries

16 Hospital

O 500.00

R 806.00 1,306.00 1,283.19 (-) 22.81

Addition to the provision by reappropriation of ₹806.00 lakh was stated to be based on actual requirement.

Reason for final savings has not been intimated by the Department (July 2025).

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**During the year 2024-25, an amount of ₹42.97 lakh was remain unspent to the DDO's Bank Account.**

**Grant No. 65 - General Administration (Good Governance)**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
<b>REVENUE</b>				
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>Voted</b>				
Original		6,90,00	28,40	(-)6,61,60
Amount surrendered during the year (March 2025)				3,89,80
<b>CAPITAL</b>				
<b>4059</b>	<b>Capital Outlay On Public Works</b>			
<b>Voted</b>				
Original		5,80,00	5,00,00	(-)80,00
Amount surrendered during the year (March 2025)				45,00

**Grant No. 65 - General Administration (Good Governance) - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available savings of ₹661.60 lakh, only ₹389.80 lakh was surrendered during the year.

(b) Savings occurred mainly under:

**2052 Secretariat - General Services**

092 Other Offices

05 Establishment

O	490.00			
R	(-)189.80	300.20	28.40	(-)271.80

Withdrawal of provision by surrender of ₹189.80 lakh was stated to be based on actual requirement.

Reasons for savings furnished by the Department was not specific.

(c) Entire provision withdrawal under :

**2052 Secretariat - General Services**

092 Other Offices

89 C.S. Scheme-IV

O	200.00			
R	(-)200.00	...	...	...

Withdrawal of provision by surrender of ₹200.00 lakh was stated to be based on actual requirement.

Reasons for savings furnished by the Department was not specific.

**Grant No. 65 - General Administration (Good Governance) - Concltd.**

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

**CAPITAL**

**Voted**

- (a) Out of the available savings of ₹80.00 lakh, only ₹45.00 lakh was surrendered during the year.
- (b) Savings occurred due to unutilization of fund under:

**4059 Capital Outlay on Public Works**

**80 General**

001 Direction and Administration

05 Establishment

O	80.00			
R	(-)45.00	35.00	...	(-)35.00

Withdrawal of provision by surrender of ₹45.00 lakh was stated to be based on actual requirement.

Reasons for savings furnished by the Department was not specific.

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**Information in respect of unspent amount was not furnished by the Department.**

**Grant No. 66 - Health (Dental College & IGM Hospital)**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure</b>	<b>Excess (+) Savings (-)</b>
		<b>(₹ in thousand)</b>		
<b>REVENUE</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2210</b>	<b>Medical and Public Health</b>			
<b>Voted</b>				
	Original	14,04,31		
	Supplementary	64,71	14,69,02	10,98,95
	Amount surrendered during the year (March 2025)			(-)3,70,06
				2,09,39

**CAPITAL**

**4210 Capital Outlay on Medical and Public Health**

<b>Voted</b>				
	Original	2,75,00		
	Supplementary	24,24	2,99,24	2,36,71
	Amount surrendered during the year (March 2025)			(-)62,53
				49,84

**Notes and Comments**

**REVENUE**

**Voted**

- (a) In view of the overall savings of ₹370.07 lakh, supplementary grant of ₹64.71 lakh obtained in March 2025 proved injudicious.
- (b) Out of the available savings of ₹370.07 lakh, only ₹209.39 lakh was surrendered during the year.

**Grant No. 66 - Health (Dental College & IGM Hospital)-contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
( c )	Savings occurred mainly under:			
(i)	<b>2059 Public Works</b>			
	80 General			
	789 Special Component Plan for Scheduled Castes			
	79 Other Maintenance Expenditure			
	O	40.00		
	R	(-)22.00	18.00	18.00
				...

Withdrawal of provision by surrender of ₹22.00 lakh was stated to be based on actual requirement.

(ii)	796 Tribal Area Sub-plan			
	25 Public Works			
	O	50.00		
	R	(-)23.50	26.50	26.50
				...

Withdrawal of provision by surrender of ₹23.50 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-plan			
	79 Other Maintenance Expenditure			
	O	50.00		
	R	(-)27.50	22.50	22.50
				...

Withdrawal of provision by surrender of ₹27.50 lakh was stated to be based on actual requirement.

(iv)	2210 Medical and Public Health			
	05 Medical Education, Training and Research			
	789 Special Component Plan for Scheduled Castes			
	15 Health Services			
	O	152.70		
	R	(-)60.46	92.24	61.60
				(-)30.64

Withdrawal of provision by surrender of ₹60.46 lakh was stated to be based on actual requirement.

**Grant No. 66 - Health (Dental College & IGM Hospital)-contd.**

<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(v)	796 Tribal Area Sub-plan			
	15 Health Services			
	O	317.20		
	R	(-)60.04	257.16	148.66
				(-)108.50

Withdrawal of provision by surrender of ₹60.04 lakh was stated to be based on actual requirement.

Reasons for savings in respect of five cases as at Sl. No. (i) to (v) furnished by the department were not specific.

(d) Savings was partly offset by excess under :

	2210 Medical and Public Health			
	05 Medical Education, Training and Research			
	200 Other Systems			
	15 Health Services			
	O	734.41		
	S	64.71		
	R	5.11	804.23	783.30
				(-)20.93

Augmentation of provision by supplementary grant of ₹64.71 lakh was stated to be due to release of more fund under Supplies and Materials. Further addition to the provision by the reappropriation of ₹5.11 lakh was stated to be based on actual requirement.

Reason for final savings was stated to be due to non receipt of claim mainly under Medical Reimbursement.

**Grant No. 66 - Health (Dental College & IGM Hospital)-concl.**

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

**CAPITAL**

**Voted**

- (a) As the expenditure of ₹236.71 lakh did not come even upto the original provision of ₹275.00 lakh, supplementary grant of ₹24.24 lakh obtained in March 2025 proved excessive.
- (b) Out of the available savings of ₹62.53 lakh, only ₹49.84 lakh was surrendered during the year.
- (c) Savings occurred mainly under :

**4210 Capital Outlay on Medical and Public Health**

*03 Medical Education Training and Research*

789 Special Component Plan for Scheduled Castes

15 Health Services

O	89.00			
R	(-)32.50	56.50	55.71	(-)0.79

Reduction in provision by surrender of ₹32.50 lakh was stated to be based on actual requirement.

Reasons for savings was stated to be due to bills were not received by end of the Financial Year.

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**Information in respect of unspent amount was not furnished by the Department.**

**Grant No. 67 - Public Works (Rural Sanitation)**

<b>Major Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+) Savings (-)</b>
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**REVENUE****2215 Water Supply and Sanitation****Voted**

Original	3,31,00	3,31,00	1,55,23	1,75,77
Amount surrendered during the year (March 2025)				15,50

**CAPITAL****4215 Capital Outlay on Water Supply and Sanitation****Voted**

Original	1,36,65,00	1,36,65,00	...	1,36,65,00
Amount surrendered during the year (March 2025)				1,32,47,00

**Grant No. 67 - Public Works (Rural Sanitation) - Contd.**

<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
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**Notes and Comments**

**REVENUE**

**Voted**

(a) Out of the available savings of ₹175.77 lakh, only ₹15.50 lakh was surrendered during the year.

(b) Savings occurred mainly under:

(i) **2215 Water Supply and Sanitation**

02 Sewerage and Sanitation

001 Direction and Administration

28 Public Health

O	156.00	156.00	84.60	(-) 71.40
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(ii) 30 Rural Development

O	31
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R	(-) 15.50	15.5	0.29	(-) 15.21
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Withdrawal of provision by surrender of ₹15.50 lakh was stated to be based on actual requirement.

(iii) 789 Special Component Plan for Scheduled Castes

28 Public Health

O	51.00	51.00	23.99	(-)27.01
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(vi) 796 Tribal Area Sub-Plan

28 Public Health

O	93.00	93.00	46.35	(-) 46.65
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Reasons for savings in respect of four cases as at Sl. No. (i) to (iv) have not been intimated by the Department (July 2025).

**Grant No. 67 - Public Works (Rural Sanitation) - Contd.**

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

**Voted**

(a) The whole amount of provision of ₹13,665.00 lakh turned out to be savings due to non utilization of fund.

(b) Out of the available savings of ₹13,665.00 lakh, only ₹1,324.70 lakh was surrendered during the year.

(c) Savings occurred mainly under:

(i)	<b>4215 Capital Outlay on Water Supply and Sanitation</b>				
	02 Sewerage and Sanitation				
	102 Rural Sanitation Services				
	90 State Share for Central Assistance				
	O	676.00			
	R	(-) 458.64	217.36	...	(-) 217.36

Withdrawal of provision by surrender of ₹458.64 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes				
	90 State Share for Central Assistance				
	O	221.00			
	R	(-) 149.94	71.06	...	(-)71.06

Withdrawal of provision by surrender of ₹149.94 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-Plan				
	90 State Share for Central Assistance				
	O	403.00			
	R	(-) 273.42	129.58	...	(-)129.58

Withdrawal of provision by surrender of ₹273.42 lakh was stated to be based on actual requirement.

Reasons for savings in respect of three cases as at Sl. No. (i) to (iii) have not been intimated by the Department (July 2025).

**Grant No. 67 - Public Works (Rural Sanitation) - Concl'd.**

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(d)	Entire provision was withdrawn in the following case:			
(i)	<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
	02 Sewerage and Sanitation			
	102 Rural Sanitation Services			
	91 Central Assistance			
	O		6,429.80	
	R		(-) 6,429.80	...

Withdrawal of provision by surrender of ₹6,429.80 lakh was stated to be based on actual requirement.

(ii)	789 Special Component Plan for Scheduled Castes			
	91 Central Assistance			
	O		2,102.05	
	R		(-) 2,102.05	...

Withdrawal of provision by surrender of ₹2,102.05 lakh was stated to be based on actual requirement.

(iii)	796 Tribal Area Sub-Plan			
	91 Central Assistance			
	O		3,833.15	
	R		(-) 3,833.15	...

Withdrawal of provision by surrender of ₹3,833.15 lakh was stated to be based on actual requirement.

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**No information in respect of unspent balance under DDO's SB/CD Bank Account has been furnished by the Department.**

**APPENDIX-I**

(Reference-Summary of Appropriation Accounts at page - xviii)

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure

No. and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates	
			More (+)	Less (-)
(₹ in thousand)				
1	Parliamentary Affairs			
	Revenue			
	Voted	...	3,54	+3,54
3	General Administration (S.A.)			
	Revenue			
	Voted	...	4,34	+4,34
4	Election			
	Revenue			
	Voted	...	25,95,73	+25,95,73
5	Law			
	Revenue			
	Voted	...	2,20,20	+2,20,20
6	Revenue			
	Revenue			
	Voted	...	3,14	+3,14
7	General Administration (A.R.)			
	Revenue			
	Voted	...	30	+30
9	Economics and Statistics			
	Revenue			
	Voted	...	81,95	+81,95
10	Home (Police)			
	Revenue			
	Voted	...	1,37,62	+1,37,62
11	Transport			
	Revenue			
	Voted	...	37	+37

**APPENDIX-I - Contd.**

12	Co-operation	Revenue			
		Voted	...	7	+7
13	Public Works (R&B)	Revenue			
		Voted	10,00,00	2,57,72	-7,42,28
		Capital			
		Voted	...	12,39,23	+12,39,23
14	Power	Capital			
		Voted	...	4,70	+4,70
15	Public Works (WR)	Revenue			
		Voted	2,00,00	16,49	-1,83,51
16	Health Services	Revenue			
		Voted	...	13,72	+13,72
		Capital			
		Voted	...	4,08,37	+4,08,37
17	Information and Cultural Affairs	Revenue			
		Voted	...	1,41	+1,41
18	General Administration (Political)	Revenue			
		Voted	...	9,15	+9,15
19	Tribal Welfare	Revenue			
		Voted	...	29	+29
20	Welfare of SC	Revenue			
		Voted	...	2,46	+2,46
23	Panchayats	Revenue			
		Voted	...	3,32	+3,32
24	Industries & Commerce	Revenue			
		Voted	...	58	+58

**APPENDIX-I - Contd.**

25	Industries & Commerce (H. H. & Sericulture)				
		Revenue			
		Voted	...	52	+52
26	Fisheries				
		Revenue			
		Voted	...	1,06	+1,06
27	Agriculture and Farmers Welfare				
		Revenue			
		Voted	50,00,00	16,96,29	-33,03,71
		Capital			
		Voted	...	19,62	+19,62
28	Horticulture & Soil Conservation				
		Revenue			
		Voted	...	49	+49
29	Animal Resource Development				
		Revenue			
		Voted	...	36	+36
		Capital	...	7,03	+7,03
		Voted			
30	Forest				
		Revenue			
		Voted	...	41,18,54	+41,18,54
31	Rural Development				
		Revenue			
		Voted	5,00,00	2,20,82	-2,79,18
33	Science, Technology & Environment				
		Revenue			
		Voted	...	3	+3
35	Urban Development				
		Revenue			
		Voted	...	4	+4

**APPENDIX-I - Contd.**

36	Home (Jail)	Revenue			
		Voted	...	2,64	+2,64
37	Labour	Revenue			
		Voted	...	93	+93
39	Higher Education	Revenue			
		Voted	...	19,61	+19,61
40	Secondary Education	Revenue			
		Voted	...	34,40	+34,40
41	Social Welfare & Social Education	Revenue			
		Voted	...	85,32,26	+85,32,26
42	Youth Affairs & Sports	Revenue			
		Voted	...	49,33	+49,33
43	Finance	Revenue			
		Voted	...	1,62,22	+1,62,22
45	Taxes and Excise	Revenue			
		Voted	...	2,00	+2,00
49	Fire and Emergency Services	Revenue			
		Voted	...	91	+91
51	Public Works (DWS)	Revenue			
		Voted	5,00,00	97	-4,99,03
52	Family Welfare & Preventive Medicine	Revenue			
		Voted	...	21,84	+21,84

**APPENDIX-I - Concl.**

60	Kokborok & Other Minority Languages	Revenue			
		Voted	...	90	+90
62	Elementary Education	Revenue			
		Voted	...	5,02,92	+5,02,92
64	Health (AGMC & GBP)	Revenue			
		Voted	...	70	+70
<hr/>					
	Total				
	Revenue				
		Voted	72,00,00	1,87,22,18	+1,15,22,18
	Capital				
		Voted	...	16,78,95	+16,78,95
<hr/>					
	<b>Grand Total</b>		72,00,00	2,04,01,13	+1,32,01,13
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**APPENDIX-I**

(Reference-Summary of Appropriation Accounts at page - xviii)

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure

No. and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates	
			More (+)	Less (-)
<b>(₹ in thousand)</b>				
1	Parliamentary Affairs			
	Revenue			
	Voted	...	3,54	+3,54
3	General Administration (S.A.)			
	Revenue			
	Voted	...	4,34	+4,34
4	Election			
	Revenue			
	Voted	...	25,95,73	+25,95,73
5	Law			
	Revenue			
	Voted	...	2,20,20	+2,20,20
6	Revenue			
	Revenue			
	Voted	...	3,14	+3,14
7	General Administration (A.R.)			
	Revenue			
	Voted	...	30	+30
9	Economics and Statistics			
	Revenue			
	Voted	...	81,95	+81,95
10	Home (Police)			
	Revenue			
	Voted	...	1,37,62	+1,37,62
11	Transport			
	Revenue			
	Voted	...	37	+37

**APPENDIX-I - Contd.**

12	Co-operation	Revenue			
		Voted	...	7	+7
13	Public Works (R&B)	Revenue			
		Voted	10,00,00	2,57,72	-7,42,28
		Capital			
		Voted	...	12,39,23	+12,39,23
14	Power	Capital			
		Voted	...	4,70	+4,70
15	Public Works (WR)	Revenue			
		Voted	2,00,00	16,49	-1,83,51
16	Health Services	Revenue			
		Voted	...	13,72	+13,72
		Capital			
		Voted	...	4,08,37	+4,08,37
17	Information and Cultural Affairs	Revenue			
		Voted	...	1,41	+1,41
18	General Administration (Political)	Revenue			
		Voted	...	9,15	+9,15
19	Tribal Welfare	Revenue			
		Voted	...	29	+29
20	Welfare of SC	Revenue			
		Voted	...	2,46	+2,46
23	Panchayats	Revenue			
		Voted	...	3,32	+3,32
24	Industries & Commerce	Revenue			
		Voted	...	58	+58

**APPENDIX-I - Contd.**

25	Industries & Commerce (H. H. & Sericulture)				
		Revenue			
		Voted	...	52	+52
26	Fisheries				
		Revenue			
		Voted	...	1,06	+1,06
27	Agriculture and Farmers Welfare				
		Revenue			
		Voted	50,00,00	16,96,29	-33,03,71
		Capital			
		Voted	...	19,62	+19,62
28	Horticulture & Soil Conservation				
		Revenue			
		Voted	...	49	+49
29	Animal Resource Development				
		Revenue			
		Voted	...	36	+36
		Capital	...	7,03	+7,03
		Voted			
30	Forest				
		Revenue			
		Voted	...	41,18,54	+41,18,54
31	Rural Development				
		Revenue			
		Voted	5,00,00	2,20,82	-2,79,18
33	Science, Technology & Environment				
		Revenue			
		Voted	...	3	+3
35	Urban Development				
		Revenue			
		Voted	...	4	+4

**APPENDIX-I - Contd.**

36	Home (Jail)	Revenue			
		Voted	...	2,64	+2,64
37	Labour	Revenue			
		Voted	...	93	+93
39	Higher Education	Revenue			
		Voted	...	19,61	+19,61
40	Secondary Education	Revenue			
		Voted	...	34,40	+34,40
41	Social Welfare & Social Education	Revenue			
		Voted	...	85,32,26	+85,32,26
42	Youth Affairs & Sports	Revenue			
		Voted	...	49,33	+49,33
43	Finance	Revenue			
		Voted	...	1,62,22	+1,62,22
45	Taxes and Excise	Revenue			
		Voted	...	2,00	+2,00
49	Fire and Emergency Services	Revenue			
		Voted	...	91	+91
51	Public Works (DWS)	Revenue			
		Voted	5,00,00	97	-4,99,03
52	Family Welfare & Preventive Medicine	Revenue			
		Voted	...	21,84	+21,84

**APPENDIX-I - Concl.**

60	Kokborok & Other Minority Languages	Revenue			
		Voted	...	90	+90
62	Elementary Education	Revenue			
		Voted	...	5,02,92	+5,02,92
64	Health (AGMC & GBP)	Revenue			
		Voted	...	70	+70
<hr/>					
	Total				
	Revenue				
		Voted	72,00,00	1,87,22,18	+1,15,22,18
	Capital				
		Voted	...	16,78,95	+16,78,95
<hr/>					
	<b>Grand Total</b>		72,00,00	2,04,01,13	+1,32,01,13
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