



सत्यमेव जयते

APPROPRIATION ACCOUNTS 2004-2005

अनुदान-विवरण-सूची, २००४-०५

GOVERNMENT OF TRIPURA

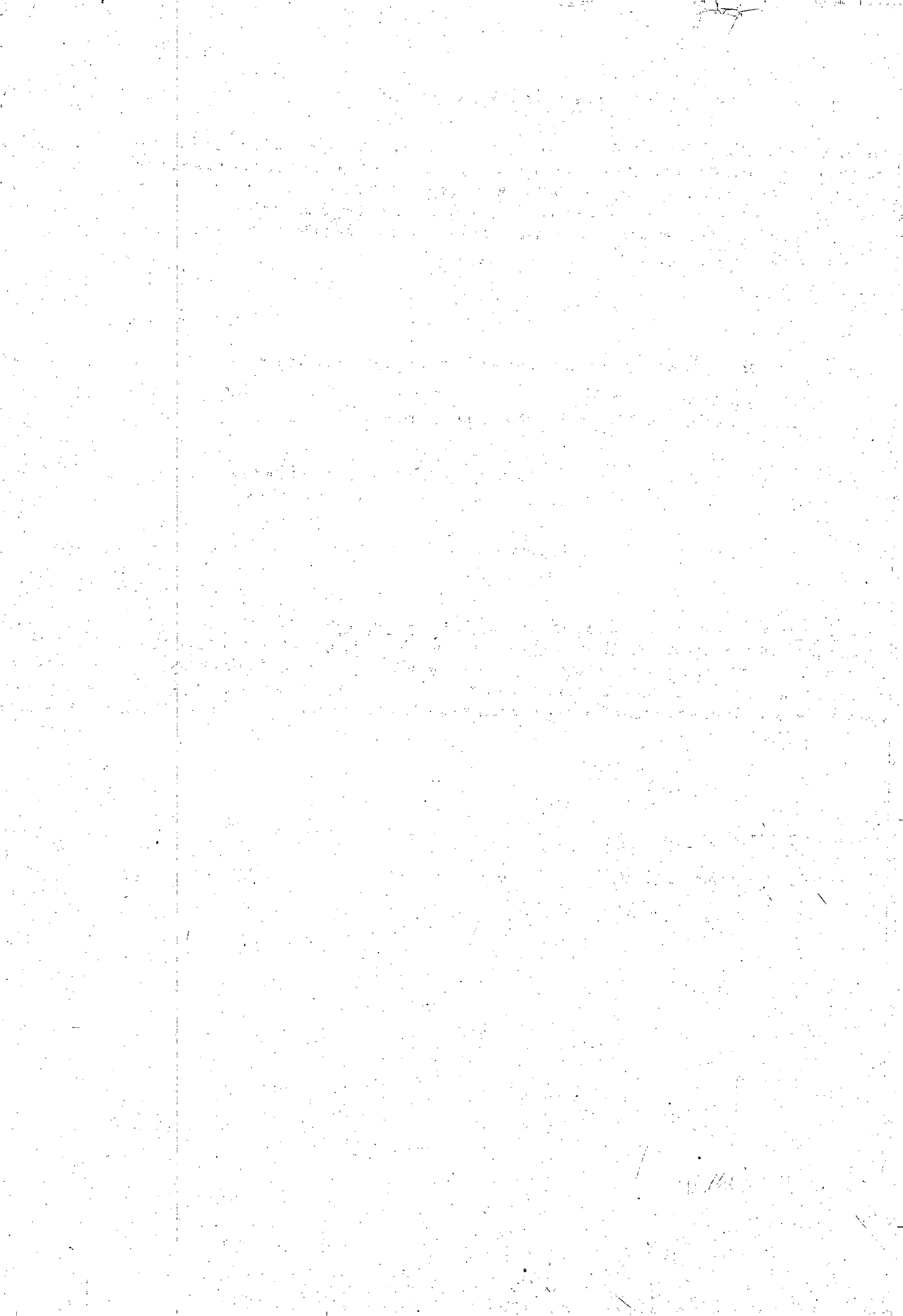


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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tripura for the year 2004-2005 presents the accounts of sums expended in the year ended 31st March 2005 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 Re-appropriation, Withdrawal or Surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *italics*.

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

SAVING

- i) No notes and comments on saving are necessary under individual sub-head if a grant/appropriation has an overall saving of less than 2% of the total provision or amount of overall saving in absolute term is small.
- ii) Comments are to be made in individual sub-head for overall saving in excess of limit at (i) above.
- iii) Comments are to be made in individual sub-head where the saving has the variation of more than 10% of the provision or Rs. 4 lakh whichever is higher.

EXCESS

- i) The comments on individual sub-heads are limited to excess over Rs. 1 lakh or 10% of provision whichever is less.

Original provision and Supplementary Grant are only taken for comments.

Summary of Appropriation Accounts

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Expenditure compared with grant or appropriation Saving (4) Excess (5) Rs. Rs.	
1. Department of Parliamentary Affairs				
Revenue-				
Voted	4,96,56,000	4,86,69,645	9,86,355	...
Charged	6,38,000	8,57,172	...	2,19,172
2. Governor's Secretariat				
Revenue-				
Charged	1,27,83,000	1,18,38,486	9,44,514	...
3. General Administration (Secretariat Administration)				
Department				
Revenue-				
Voted	17,32,63,000	15,42,98,671	1,89,64,329	...
Capital				
Voted	2,73,000	1,88,000	85,000	...
4. Election Department				
Revenue-				
Voted	6,50,85,000	5,13,38,379	1,37,46,621	...
Capital-				
Voted	...	...	...	...
5. Law Department				
Revenue-				
Voted	13,39,97,000	10,20,90,346	3,19,06,654	...
Capital-				
Voted	1,73,00,000	72,00,380	1,00,99,620	...
6. Revenue Department				
Revenue-				
Voted	43,98,48,000	47,26,33,080	....	3,27,85,080
Capital-				
Voted	42,30,01,000	7,53,23,672	34,76,77,328	...
7. Administrative Reforms Department				
Revenue-				
Voted	79,12,000	72,88,069	6,23,931	...
8. Appointment and Services Department.				
Revenue-				
Voted	17,80,000	12,83,000	4,97,000	...
Charged	1,20,51,000	1,11,87,774	8,63,226	...

Summary of Appropriation Accounts - Contd .

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Expenditure compared with grant or appropriation Saving Excess (4) (5) Rs. Rs.	
9. Statistical Department				
Revenue-				
Voted	2,50,41,000	2,05,41,047	44,99,953	...
Capital-				
Voted	10,00,000	...	10,00,000	...
10. Home (Police) Department				
Revenue-				
Voted	2,48,22,95,000	2,42,18,78,732	6,04,16,268	...
Capital-				
Voted	22,33,35,000	19,33,04,230	3,00,30,770	...
11. Transport Department				
Revenue-				
Voted	88,32,000	86,60,000	1,72,000	...
Capital-				
Voted	12,55,49,000	11,51,89,000	1,03,60,000	...
12. Co-operation Department				
Revenue-				
Voted	6,21,20,000	6,00,57,555	20,62,445	...
Charged	20,00,000	17,55,863	2,44,137	...
Capital-				
Voted	61,51,000	60,76,000	75,000	...
Charged	35,85,000	35,80,580	4,420	...
13. Public Works (Roads and Bridges) Department				
Revenue-				
Voted	1,12,36,06,000	67,42,17,757	44,93,88,243	...
Charged	40,05,00,000	35,53,95,959	4,51,04,041	...
Capital-				
Voted	1,44,92,67,000	1,37,09,85,683	7,82,81,317	...
Charged	20,00,00,000	19,70,43,600	29,56,400	...
14. Power Department				
Revenue-				
Voted	1,15,33,34,000	1,63,39,86,075	...	48,06,52,075
Charged	8,50,00,000	4,03,39,022	4,46,60,978	...
Capital-				
Voted	1,68,04,07,000	1,18,18,39,624	49,85,67,376	...
Charged	7,00,00,000	5,82,35,195	1,17,64,805	...

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Expenditure compared with grant or appropriation	
			Saving (4) Rs.	Excess (5) Rs.
15. Public Works (Water Resource) Department				
Revenue-				
Voted	48,61,38,000	35,86,88,448	12,74,49,552	...
Charged	53,00,000	48,93,691	4,06,309	...
Capital-	22,60,95,000	11,15,85,642	11,45,09,358	...
Voted				
16. Health Department				
Revenue-				
Voted	37,23,01,000	36,82,14,591	40,86,409	...
Capital-				
Voted	22,03,29,000	6,57,67,850	15,45,61,150	...
17. Information, Cultural Affairs and Tourism Department				
Revenue-				
Voted	10,09,18,000	9,81,90,630	27,27,370	...
Capital-				
Voted	1,09,01,000	33,38,000	75,63,000	...
18. General Administration (Political) Department				
Revenue-				
Voted	61,65,000	67,29,215	...	5,64,215
Capital				
Voted	56,00,000	...	56,00,000	...
19. Tribal Welfare Department				
Revenue-				
Voted	1,37,05,81,000	1,27,37,86,897	9,67,94,103	...
Capital				
Voted	1,17,72,51,000	55,03,18,958	62,69,32,042	...
20. Welfare of S.C. Department				
Revenue-				
Voted	50,11,56,000	43,85,19,880	6,26,36,120	...
Capital-				
Voted	39,23,98,000	15,47,86,997	23,76,11,003	...
21. Food and Civil Supplies Department				
Revenue-				
Voted	8,79,65,000	7,96,38,721	83,26,279	...
Capital-				
Voted	54,62,69,000	12,26,43,035	42,36,25,965	...

Summary of Appropriation Accounts-contd.

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Expenditure compared with grant or appropriation	
			Saving (4) Rs.	Excess (5) Rs.
22. Relief and Rehabilitation Department				
Revenue- Voted	11,18,77,000	11,19,85,456	...	1,08,456
23. Panchayati Raj Department				
Revenue- Voted	57,05,86,000	56,66,79,316	39,06,684	...
Capital- Voted	3,52,94,000	24,76,63,532	...	21,23,69,532
24. Industries and Commerce Department				
Revenue- Voted	14,18,97,000	11,62,28,991	2,56,68,009	...
Capital- Voted	19,35,64,000	19,72,94,278	...	37,30,278
25. Industries (Handloom, Handicrafts and Sericulture) Department				
Revenue- Voted	9,53,47,000	6,62,82,590	2,90,64,410	...
Capital- Voted	3,51,50,000	2,03,41,000	1,48,09,000	...
26. Fisheries Department				
Revenue- Voted	11,20,04,000	11,07,65,085	12,38,915	...
Charged	3,20,000	1,44,593	1,75,407	...
Capital- Voted	1,12,39,000	5,13,019	1,07,25,981	...
Charged	2,52,000	2,26,800	25,200	...
27. Agriculture Department				
Revenue- Voted	43,65,94,000	39,85,22,197	3,80,71,803	...
Charged	80,60,000	80,52,633	7,367	...
Capital- Voted	20,18,46,000	8,37,34,516	11,81,11,484	...
Charged	84,52,000	84,52,000	...	...
28. Horticulture Department				
Revenue- Voted	11,19,57,000	10,21,99,953	97,57,047	...
Charged	14,08,000	12,55,747	1,52,253	...
Capital- Voted	7,33,06,000	4,91,43,700	2,41,62,300	...

Summary of Appropriation Accounts-contd.

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Expenditure compared with grant or appropriation Saving (4) Excess (5) Rs. Rs.	
29. Animal Resource Development Department				
Revenue-				
Voted	22,57,05,000	21,44,77,661	1,12,27,339	...
Capital-				
Voted	9,05,21,000	5,27,68,205	3,77,52,795	...
30. Forest Department				
Revenue-				
Voted	28,17,23,000	23,28,33,291	4,88,89,709	...
Capital-				
Voted	7,75,17,000	3,10,28,859	4,64,88,141	...
31. Rural Development Department				
Revenue				
Voted	85,60,51,000	69,31,55,364	16,28,95,636	...
Charged	2,00,000	1,22,250	77,750	...
Capital-				
Voted	9,64,31,000	3,16,51,100	6,47,79,900	...
Charged	5,00,000	5,92,000	...	92,000
32. Tribal Rehabilitation in Plantation and Primitive Group Programme Department				
Revenue-				
Voted	4,98,42,000	4,55,45,727	42,96,273	...
33. Science, Technology and Environment				
Revenue-				
Voted	1,20,37,000	1,25,43,312	...	5,06,312
Capital-				
Voted	74,08,000	30,10,35,200	...	29,36,27,200
34. Planning and Co-ordination Department				
Revenue-				
Voted	1,28,65,000	1,23,54,628	5,10,372	...
Capital-				
Voted	43,95,00,000	12,20,00,000	31,75,00,000	...
35. Urban Development Department				
Revenue-				
Voted	31,91,08,000	23,41,20,243	8,49,87,757	...
Capital-				
Voted	...	...	...	...

Summary of Appropriation Accounts-contd.

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Expenditure compared with grant or appropriation Saving (4) Excess (5) Rs. Rs.	
36. Jail Department				
Revenue-				
Voted	6,61,73,000	6,66,22,131	...	4,49,131
Capital-				
Voted	7,86,04,000	4,02,99,425	3,83,04,575	...
37. Labour Organisation				
Revenue-				
Voted	2,39,56,000	2,25,20,477	14,35,523	...
38. General Administration(Printing and Stationery) Department				
Revenue-				
Voted	5,24,57,000	4,44,50,953	80,06,047	...
39. Education (Higher) Department				
Revenue-				
Voted	34,27,20,000	32,13,94,636	2,13,25,364	...
Capital-				
Voted	17,58,34,000	11,19,26,235	6,39,07,765	...
40. Education (School) Department				
Revenue-				
Voted	4,16,17,07,000	4,06,77,95,370	9,39,11,630	...
Capital-				
Voted	28,38,08,000	78,94,57,778	...	50,56,49,778
41. Education (Social) Department				
Revenue-				
Voted	67,66,13,000	56,86,24,645	10,79,88,355	...
Capital-				
Voted	8,61,00,000	2,04,70,338	6,56,29,662	...
42. Education (Sports and Youth Programme) Department				
Revenue-				
Voted	17,13,36,000	12,16,64,212	4,96,71,788	...
Capital-				
Voted	17,79,39,000	4,51,000	17,74,88,000	...

Summary of Appropriation Accounts-contd.

Number and name of grant or appropriation (1)	Total grant or appropriation (2) Rs.	Expenditure (3) Rs.	Expenditure compared with grant or appropriation Saving (4) Rs.	Excess (5) Rs.
43. Finance Department				
Revenue-				
Voted	2,90,81,41,000	2,22,22,48,529	68,58,92,471	...
Charged	3,03,60,07,000	3,14,82,23,658	...	11,22,16,658
Capital-				
Voted	2,60,72,03,000	1,92,82,555	2,58,79,20,445	...
Charged	61,65,62,000	2,18,97,45,857	...	1,57,31,83,857
44. Institutional Finance				
Revenue				
Voted	90,11,000	79,48,849	10,62,151	...
45. Taxes and Excise				
Revenue-				
Voted	3,30,50,000	2,87,74,857	42,75,143	...
Capital-				
Voted	38,58,000	...	38,58,000	...
46. Treasuries				
Revenue-				
Voted	3,16,31,000	2,31,65,085	84,65,915	...
47. Chief Minister's Secretariat				
Revenue-				
Voted	44,33,000	39,45,013	4,87,987	...
48. High Court				
Revenue-				
Charged	2,45,35,000	2,39,39,160	5,95,840	...
49. Fire Service Organisation				
Revenue-				
Voted	10,91,99,000	10,48,71,612	43,27,388	...
Charged	1,58,000	1,57,600	400	...
Capital-				
Voted	39,94,000	17,74,655	22,19,345	...
Charged	7,34,000	7,33,333	667	...
50. Civil Defence				
Revenue-				
Voted	39,62,000	29,78,245	9,83,755	...

Summary of Appropriation Accounts-contd.

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
(1)	(2)	(3)	(4) Saving	(5) Excess
	Rs.	Rs.	Rs.	Rs.
51. Public Works (Public Health Engineering)				
Department				
Revenue-				
Voted	21,04,38,000	7,68,80,844	13,35,57,156	...
Capital-				
Voted	49,67,32,000	40,46,14,118	9,21,17,882	...
52. Family Welfare and Preventive Medicine				
Revenue-				
Voted	51,43,40,000	42,74,07,735	8,69,32,265	...
Capital-				
Voted	10,21,17,000	4,89,37,934	5,31,79,066	...
53. Tribal Welfare (Research)				
Revenue-				
Voted	51,79,000	46,95,798	4,83,202	...
Capital-				
Voted	5,00,000	...	5,00,000	...
54. Factories and Boilers				
Revenue-				
Voted	51,96,000	54,84,337	...	2,88,337
55. Employment				
Revenue-				
Voted	1,66,93,000	1,69,80,599	...	2,87,599
Capital-				
Voted	25,000	...	25,000	...
56. Information Technology Department				
Revenue-				
Voted	26,06,000	22,76,905	3,29,095	...
Capital-				
Voted	2,50,00,000	...	2,50,00,000	...
Total				
Revenue-				
Voted	2133,84,27,000	1933,91,35,384	251,49,32,821	51,56,41,205
Charged	358,89,60,000	360,81,63,608	9,32,32,222	11,24,35,830
Capital-				
Voted	11,80,86,16,000	653,29,34,518	629,10,58,270	101,53,76,788
Charged	90,00,85,000	245,86,09,365	147,51,492	157,32,75,857
Grand Total	3763,60,88,000	3193,88,42,875	891,39,74,805	321,67,29,680

Summary of Appropriation Accounts-Contd.

Excess over the following Grants requires regularisation.

Revenue-Voted

- (i) 6 Revenue Department.
- (ii) 14 Power Department.
- (iii) 18 General Administration (Political Department.
- (iv) 22 Relief and Rehabilitation Department.
- (v) 33 Science, Technology and Environment Department.
- (vi) 36 Jail Department.
- (vii) 54 Factories and Boilers.
- (viii) 55 Employment.

Capital-Voted

- (i) 23 Panchayati Raj Department.
- (ii) 24 Industries and Commerce Department.
- (iii) 33 Science, Technology and Environment.
- (iv) 40 Education (Social) Department.

Capital-Charged

- (i) 31 Rural Development Department
- (ii) 43 Finance Department

Revenue-Charged

- (i) 1 Department of Parliamentary Affairs.
- (ii) 43 Finance Department

Summary of Appropriation Accounts- Concl'd.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. The reconciliation between the total expenditure according to the Appropriation Accounts for 2004-2005 and that shown in the Finance Accounts for that year is indicated below :

	Voted Rs.	Charged Rs.
Total expenditure according to Appropriation Accounts	2587,20,69,902	606,67,72,973
Deduct-Recoveries shown in Appendix	126,83,80,301	....
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	2460,36,89,601	606,67,72,973

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

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report(s) on the Accounts of the Government of Tripura being presented separately for the year ended 31st March 2005.



(**Vijayendra N. Kaul**)

Comptroller and Auditor General of India

New Delhi,

The **03 NOV 2005**

Grant No. 1 – Department of Parliamentary Affairs

Major Head(s)	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2011 Parliament/ State/ Union Territory Legislatures			
Voted			
Original	4,67,51,000		
Supplementary	29,05,000		
Amount surrendered during the year			NIL
Charged			
Original	5,62,000		
Supplementary	76,000		
Amount surrendered during the year(March 2005)			NIL

Notes and Comments :

REVENUE

Charged

- (a) In view of the overall excess of Rs. 2.19 lakh, supplementary provision of Rs. 0.76 lakh obtained in March, 2005 was inadequate.
- (b) Excess requires regularization.
- (c) Excess occurred under the head :

Head(s)	Total Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2011 Parliament/State/Union Territory Legislatures			
02 State / Union Territory Legislatures			
101 Legislative Assembly			
01 Emoluments and Allowances			
05 Speaker and Deputy Speaker (Charged) (Non-Plan)			
O.	5.62		
S.	0.76		
	6.38	8.57	+2.19

Augmentation of provision by supplementary appropriation towards travel expenses was stated to be based on actual requirement.

Excess was stated to be due to the adjustment of the expenditure of Rs.2.21 lakh incurred in connection with the study tour of Hon'ble Speaker in the year 2003-04.

Appropriation No. 2 – Governor’s Secretariat

Major Head(s)	Total Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2012 President, Vice President/Governor/ Administrator of Union Territories			
<i>Charged</i>			
Original	1,16,61,000		
Supplementary	11,22,000	1,18,38,486	-9,44,514
Amount surrendered during the year			NIL

Notes and Comments :

REVENUE

Charged

- (a) In view of the overall saving of Rs.9.45 lakh, supplementary appropriation of Rs.11.22 lakh obtained in March 2005 proved excessive.
- (b) No part of the available saving of Rs.9.45 lakh was surrendered.
- (c) Apart from saving of Rs.2.92 lakh under 2012 President, Vice President/Governor/Administrator of Union Territories 03 Governor/Administrator of Union Territories 090 Secretariat 05 Establishment 25 Governor’s House and Rs.0.97 lakh under 107 Expenditure from Contract Allowance 05 Establishment 25 Governor’s House, significant saving occurred under :

Head(s)	Total Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2012 President, Vice President/Governor/ Administrator of Union Territories			
03 Governor/Administrator of Union Territories			
103 Household Establishment			
05 Establishment			
25 Governor’s House (Non-Plan)			
O.	39.79		
S.	5.57	45.63	-5.05
R.	0.27		

Augmentation of provision by supplementary appropriations and re-appropriation was stated to be based on actual requirement.

Saving was stated to be due to (i) less-release of fund by the Finance Department and (ii) retirement of 1 (one) Class- IV staff and deputation of 1 (one) Class- III staff outside Tripura.

**Grant No. 3 – General Administration (Secretariat Administration)
Department**

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2013 Council of Ministers			
2052 Secretariat-General Services			
2070 Other Administrative Services			
3451 Secretariat-Economic Services			
Voted			
Original	16,40,32,000		
Supplementary	92,31,000		
Amount surrendered during the year			NIL
CAPITAL			
4070 Capital Outlay on other Administrative Services			
Voted			
Original	2,73,000	2,73,000	1,88,000
Amount surrendered during the year (March 2005)			36,000

Note and Comments:

REVENUE

Voted

- (a) As the expenditure fell short of (approximately 5.93%) the original provision, supplementary provision of Rs.92.31 lakh obtained in March 2005 proved totally unnecessary.
- (b) No part of the available saving of Rs. 1,89.64 lakh was anticipated and surrendered during the year.
- (c) Apart from saving of Rs.0.44 lakh under 2013 Council of Ministers 108 Tour Expenses 01 Emoluments and Allowances 04 Ministers (Non-Plan) and Rs. 1.40 lakh under 2070 Other Administrative Services 115 Guest Houses, Government Hostels etc. 05 Establishment 48 Tripura Bhavan, Guwahati (Non-Plan) and Rs.2.27 lakh under 2052 Secretariat-General Services 090 Secretariat 05 Establishment 63 Passport and Emigration (Non-Plan) and Rs.3.34 lakh under 2070 Other Administrative Services 115 Guest Houses, Government Hostels etc. 05 Establishment 49 Tripura Bhavan, New Delhi (Non-Plan), saving occurred under:-

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2013 Council of Ministers			
101 Salary of Ministers and Deputy Ministers			
01 Emoluments and Allowances			
04 Ministers (Non-Plan)			
O	17.36		
R	-1.64	15.72	11.99
			-3.73

Reduction in provision towards salaries through re-appropriation was stated to be based on actual requirement.

**Grant No. 3 – General Administration (Secretariat Administration)
Department – Contd.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 102 Sumptuary and other Allowances			
01 Emoluments and Allowances			
04 Ministers (Non-Plan)			
O.	5.91		
R.	-5.91		
Withdrawal of entire provision through re-appropriation was stated to be based on actual requirement.			
Saving of Rs.4.41 lakh and Rs.6.36 lakh occurred under this head in 2002-03 and 2003-04 against the provision made through original and supplementary.			
(iii) 2052 Secretariat- General Services			
090 Secretariat			
01 Emoluments and Allowances			
04 Ministers (Non-Plan)			
O.	1,52.24		
S.	28.97	1,75.90	1,45.69
R.	-5.31		-30.21

Augmentation of provision by supplementary grant mainly towards office expenses (Rs.10.51 lakh), cost of fuel etc. and maintenance cost of vehicles (Rs.9.16 lakh) and electricity charges (Rs.8.00 lakh) was stated to be based on actual requirement.

Reduction in provision towards wages and salaries through re-appropriation was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.22.69 lakh compared with original provision occurred under this head in 2003-04 also.

(iv) 05 Establishment			
08 Civil Secretariat (Non-Plan)			
O.	12,31.62		
S.	45.98	12,88.83	11,43.06
R.	11.23		-1,45.77

Augmentation of provision by supplementary grant towards office expenses, travel expenses and electricity charges was stated to be based on actual requirement.

Anticipated excess of Rs.50.42 lakh towards cost of fuel etc. and maintenance cost of vehicles and hiring charges of private vehicles was partly offset by anticipated saving of Rs.39.19 lakh mainly towards salaries (Rs.38.43 lakh), stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.79.18 lakh against original and supplementary provision occurred under this head in 2003-04 also.

**Grant No. 3 – General Administration (Secretariat Administration)
Department - Concl'd.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(v) 3451 Secretariat-Economic Services			
101 Planning Commission-Planning Board			
05 Establishment			
59 Planning Board (Non-Plan)			
O.	8.35		
	5.41	3.80	-1.61
R.	-2.94		

Anticipated saving of Rs.3.64 lakh mainly towards salaries (Rs.1.72 lakh) and cost of fuel etc. and maintenance cost of vehicles was partly offset by anticipated excess of Rs.0.70 lakh towards travel expenses, stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.3.33 lakh and Rs.8.52 lakh compared with original provision occurred under this head in 2002-03 and 2003-04 also.

(d) Apart from excess of Rs.0.78 lakh under 2070 Other Administrative Services 115 Guest Houses, Government Hostels etc. 05 Establishment 50 Tripura Bhavan, Kolkata (Non-Plan), saving was partly counterbalanced by excess under:-

(i) 2052 Secretariat- General Services			
800 Other Expenditure			
99 Others			
55 Welfare Activities (Non-Plan)			
O.	1.86		
	3.86	4.79	+0.93
R.	2.00		

Addition to the provision towards grants-in-aid through re-appropriation was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

CAPITAL

Voted

- (a) Against the available saving of Rs.0.85 lakh, Rs.0.36 lakh was anticipated and surrendered during the year.
- (b) Saving of Rs.0.85 lakh occurred under 4070 Capital Outlay on Other Administrative Services 800 Other Expenditure 05 Establishment 08 Civil Secretariat (Non-Plan).

Grant No. 4 – Election Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2015 Elections			
Voted			
Original	5,74,17,000		
Supplementary	76,68,000	5,13,38,379	-1,37,46,621
Amount surrendered during the year			NIL

Notes and Comments:

REVENUE

Voted

- (a) As the expenditure did not even come up to the original provision, supplementary grant of Rs.76.68 lakh obtained in March 2005 was totally unnecessary.
- (b) No part of the huge available saving of Rs.1,37.47 lakh was surrendered during the year.
- (c) Saving occurred under:-

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2015 Elections			
103 Preparation and Printing of Electoral rolls			
99 Others			
63 Revision of Electoral rolls (Non-Plan)			
O.	15.00		
S.	76.68	1,00.00	24.98
R.	8.32		-75.02

Augmentation of provision made through supplementary grant was stated to be due to requirement of additional fund for revision of electoral rolls.

Augmentation of provision by re-appropriation was stated to be based on actual requirement.

Eventual saving of Rs.75.02 lakh resulting from augmentation of provision to the tune of Rs.85.00 lakh (by supplementary and re-appropriation) brings out lack of foresight in financial management.

Huge saving was stated to be due to non-release of fund by the Finance Department.

Saving of Rs.25.93 lakh occurred under this head in 2003-04 also.

(ii) 2015 Elections			
105 Charges for conduct of elections to Parliament			
99 Others			
13 Election (Central Share) (Non-Plan)			
O.	4,00.00	4,00.00	3,53.33
			-46.67

Saving was stated to be due to (i) non-release of fund by the Finance Department Rs.26.00 lakh and

(ii) non-refund of fund by different D.D.Os.

Saving of Rs.46.00 lakh occurred under this head in 2002-03 also.

Grant No. 4 – Election Department Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 2015 Elections			
106 Charges for conduct of elections to State/Union Territory Legislature			
99 Others			
13 Election (Non-Plan)			
O.	10.00		
		1.00	
R.	-9.00		-1.00
Reduction in provision through re-appropriation was stated to be based on actual requirement.			
Saving was stated to be due to keeping the amount as token provision.			
Saving of Rs.13.82 lakh occurred under this head in 2002-03 also.			
(iv) 2015 Elections			
800 Other Expenditure			
99 Others			
57 Photo Identity Card (Central Share) (Non-Plan)			
O.	12.50		
		13.34	
R.	0.84		-8.36
(v) (State Share) (Non-Plan)			
O.	12.50		
		6.66	
R.	-5.84		-1.68

Addition to the provision under sl. no. (iv) above through re-appropriation was stated to be based on actual requirement, while expenditure being far short of original provision brings out lack of financial management.

Withdrawal of provision under sl. no. (v) above was stated to be based on actual requirement.

Saving under sl. no. (iv) and (v) was stated to be due to non-receipt of bills.

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

(i) 2015 Elections			
102 Electoral Officers			
99 Others			
13 Election (Non-Plan)			
O.	1,24.17		
		1,29.85	
R.	5.68		-4.74

Addition to the provision through re-appropriation was stated to be based on actual requirement.

Ultimate saving was stated to be due to (i) non-release of fund (Rs.4.03 lakh), (ii) non-receipt of demand for fund from D.D.Os and (iii) non-receipt of bills within March, 2005.

Actual excess of Rs.11.99 lakh occurred under this head in 2003-04 also.

Grant No. 5 – Law Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2014 Administration of Justice			
2070 Other Administrative Services			
Voted			
Original	12,84,86,000		
Supplementary	55,11,000		
	13,39,97,000	10,20,90,346	-3,19,06,654
Amount surrendered during the year (March 2005)			-2,14,02,000
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
Voted			
Original	42,00,000		
Supplementary	1,31,00,000		
	1,73,00,000	72,00,380	-1,00,99,620
Amount surrendered during the year			NIL

Notes and Comments :

REVENUE

Voted

- (a) In view of overall saving of Rs.3,19.07 lakh in the grant, supplementary provision of Rs.55.11 lakh obtained in March 2005, proved totally unnecessary and lack of prudence in budgeting.
- (b) Against the huge available saving of Rs.3,19.07 lakh, Rs.2,14.02 lakh only was anticipated and surrendered in March 2005.
- (c) Apart from saving of Rs.3.45 lakh spread over 3 (three) individual heads which do not fulfill the monetary criteria prescribed by the PAC, saving occurred under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2014 Administration of Justice			
105 Civil and Session Courts			
22 Judicial			
05 Judicial Administration (Non-Plan)			
O.	5,07.59		
	4,81.85	4,36.20	-45.65
R.	-25.74		

Anticipated saving of Rs.42.76 lakh (re-appropriation of Rs.26.42 lakh and surrender of Rs.16.34 lakh) mainly in respect of salaries was stated to be based on actual requirement. This was offset by anticipated excess of Rs.17.02 lakh mainly towards travel expenses, professional services and office expenses.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.7.67 lakh occurred during the year 2003-04 also.

Grant No. 5 – Law Department- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 106 Small Causes Courts			
22 Judicial			
05 Judicial Administration (Non-Plan)			
O.	1,60.75		
		1,35.63	1,32.84
R.	-25.12		-2.79

Anticipated saving of Rs.25.67 lakh (surrender) mainly in respect of salaries was offset by anticipated excess of Rs.0.55 lakh towards travel expenses and office expenses and both of which were attributed to actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.5.94 lakh occurred under this head during the year 2003-04 also.

(iii) 108 Criminal Courts			
22 Judicial			
05 Judicial Administration (Non-Plan)			
O.	4,42.03		
		3,03.02	3,06.45
R.	-1,39.01		+3.43

Anticipated saving of Rs.1,42.06 lakh (surrender) mainly in respect of salaries was offset by anticipated excess of Rs.3.05 lakh mainly towards office expenses and electricity charges and both of which were attributed to actual requirement.

Reasons for ultimate excess have not been intimated (September 2005).

Saving of Rs.82.04 lakh and Rs.47.73 lakh (actual) occurred under this head in 2002-03 and 2003-04 also.

(iv) 114 Legal Advisers and Counsels			
22 Judicial			
03 Legal Remembrancer (Non-Plan)			
O.	1,46.23		
		1,22.08	1,17.70
R.	-24.15		-4.38

Anticipated saving of Rs.29.95 lakh (surrender) mainly in respect of salaries, wages and office expenses was offset by anticipated excess of Rs.5.80 lakh mainly towards grants-in-aid and cost of fuel and maintenance cost of vehicle and both of which were attributed to actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.45.25 lakh occurred under this head during the year 2003-04 also.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(v) 114 Legal Advisers and Counsels			
43 Finance Commission			
15 Judicial Administration (Plan)			
O.	7.48		
		57.27	-57.27
S.	49.79		

Augmentation of provision by supplementary grant was stated to be based on actual requirement and finally proved totally unjustified.

Reasons for non-utilisation of the entire provision have not been intimated (September 2005).

Entire provision of Rs.7.48 lakh remained unutilized in 2003-04 also.

(d) Saving was partly counterbalanced by excess under

(i) 2014 Administration of Justice			
114 Legal Advisers and Counsels			
22 Judicial			
03 Legal Remembrancer (Plan)			
O	18.88	18.88	23.95
			+5.07

Reasons for excess have not been intimated (September 2005).

CAPITAL

Voted

(a) In view of the overall saving of Rs:1,00.01 lakh, supplementary provision of Rs.1,31.00 lakh obtained in March 2005 proved excessive.

(b) No part of huge available saving of Rs:1,00.01 lakh was anticipated and surrendered during the year.

(c) Saving occurred under:

(i) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
22 Judicial			
01 Construction of Court (C.S.S.)			
O.	21.00		
		1,52.00	68.49
S.	1,31.00		-83.51

Augmentation of provision by supplementary grant towards major works was stated to be due to release of fund by the Government of India.

Reasons for huge saving have not been intimated (September 2005).

(ii) 70 State Share			
05 Law (Plan)			
O	21.00	21.00	3.51
			-17.49

Reasons for saving have not been intimated (September 2005).

Entire provision remained unutilized in 2003-04.

Grant No. 6 – Revenue Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving- Rs.
REVENUE			
2029 Land Revenue			
2030 Stamps and Registration			
2052 Secretariat- General Services			
2053 District Administration			
2235 Social Security and Welfare			
2245 Relief on account of Natural Calamities			
2250 Other Social Services			
2506 Land Reforms			
3475 Other General Economic Services			
Voted			
Original	36,42,46,000		
Supplementary	7,56,02,000		
		43,98,48,000	47,26,33,080
Amount surrendered during the year			+3,27,85,080

CAPITAL

4070 Capital Outlay on Other Administrative Services			
4250 Capital Outlay on other Social Services			
Voted			
Original	7,44,35,000		
Supplementary	34,85,66,000		
		42,30,01,000	7,53,23,672
Amount surrendered during the year			-34,76,77,328
			NIL

Note and Comments:

REVENUE

Voted

- (a) Expenditure exceeded the grant by Rs.3,27.85 lakh (actual Rs.3,27,85,080); excess requires regularisation.
- (b) In view of the excess expenditure of Rs.3,27.85 lakh, supplementary grant of Rs.7,56.02 lakh obtained in March 2005, proved insufficient. Similarly, supplementary grant of Rs.4.56 lakh obtained in March 2003 was abnormally less against the excess expenditure of Rs.4,30.51 lakh in 2002-03 also and this fact brings out lack of foresight in financial management.
- (c) Excess occurred under :

Grant No. 6 – Revenue Department- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2029 Land Revenue			
101 Collection Charges			
05 Establishment			
16 District Establishment (Plan)			
O.	...	2.22	+2.22

Reasons for incurring expenditure without any budget provision have not been intimated (September 2005).

(ii) 2053 District Administration			
093 District Establishments			
05 Establishment			
16 District Establishment (Non-Plan)			
O.	3,82.42		
		3,99.20	4,28.56
S.	16.78		+29.36

Augmentation of provision by supplementary grant mainly towards salaries (Rs.11.84 lakh), office expenses (Rs.1.83 lakh) and cost of fuel etc. and maintenance cost of vehicles (Rs.1.51 lakh), was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

(iii) 2235 Social Security and Welfare			
02 Social Welfare			
200 Other programmes			
99 Others			
16 Exgratia to public members effected by extremist violence (Non-Plan)			
O.	1,60.00	1,60.00	2,46.23
			+86.23

Reasons for excess have not been intimated (September 2005).

(iv) 60 Other Social Security and Welfare programmes			
800 Other Expenditure			
33 Welfare Programme			
47 Gratuitous Relief (Non-Plan)			
O.	19.50	19.50	36.75
			+17.25

Reasons for excess have not been intimated (September 2005).

(v) 2245 Relief on account of Natural Calamities			
05 Calamity Relief Fund			
101 Transfer to Reserve Funds and Deposit Accounts- Calamity Relief Fund			
99 Others			
30 Natural Calamities (Non-Plan)			
O.	1,32.00		
S.	6,91.12	8,37.00	13,78.69
R.	13.88		+5,41.69

Augmentation of provision by supplementary grant towards supplies and materials was stated to be due to receipt of Calamity Relief Fund from Government of India.

Anticipated excess towards supplies and materials through re-appropriation was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

Grant No. 6 – Revenue Department- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vi) 2250 Other Social Services			
103 Upkeep of Shrines, Temples etc.			
99 Others			
09 Contributions towards upkeep public place of worship (Non-Plan)			
O.	36.00		
		32.56	37.60
R.	-3.44		+5.04

Anticipated saving towards grants-in-aid through re-appropriation was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

Excess of Rs.12.69 lakh compared with original provision occurred under this head in 2002-03 also.

(vii) 2506 Land Reforms			
001 Direction and Administration			
05 Establishment			
39 Revenue Commissioner's Cell (Non-Plan)			
O.	22.19		
		22.81	26.07
R.	0.62		+3.26

Anticipated excess through re-appropriation, mainly towards office expenses (Rs.0.30 lakh) and wages (Rs.0.21 lakh) was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

(d) Apart from saving Rs.50.21 lakh under 2029 Land Revenue 101 Collection Charges 05 Establishment 16 District Establishment (Non-Plan), Rs.0.82 lakh under 800 Other Expenditure 99 Others 01 Agricultural Census (C.S.S.), Rs.0.89 lakh under 2053 District Administration 093 District Establishments 05 Establishment 07 Circuit House (Non-Plan), Rs.64.52 lakh under 2506 Land Reforms 001 Direction and Administration 05 Establishment 98 Administration 06 Revenue (Non-Plan) and Rs.2.66 lakh under (Plan), Rs.2.59 lakh under 3475 Other General Economic Services 106 Regulation of Weights and Measures 05 Establishment 61 Weight and Measure (Plan), excess was partly counterbalanced by saving under :

(i) 2029 Land Revenue			
102 Survey and Settlement Operations			
05 Establishment			
16 District Establishment (Non-Plan)			
O.	30.62		
		32.46	23.96
R.	1.84		-8.50

Addition in provision through re-appropriation mainly towards salaries (Rs.1.28 lakh) and office expenses (Rs.0.43 lakh) was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.9.76 lakh compared with original provision occurred under this head in 2003-04 also.

Grant No. 6 – Revenue Department- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 103 Land Records			
05 Establishment			
60 Survey and Settlement (Non-Plan)			
O.	2,19.01		
		2,18.54	1,54.60
R.	-0.47		-63.94

Anticipated excess of Rs.0.74 lakh mainly towards office expenses (Rs.0.49 lakh) was offset by anticipated saving of Rs.1.21 lakh mainly towards salaries (Rs.1.09 lakh), stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.37.68 lakh compared with original provision occurred under this head in 2003-04 also.

(iii) 2030 Stamps and Registration			
03 Registration			
001 Direction and Administration			
98 Administration			
06 Revenue (Non-Plan)			
O.	1,07.70		
		1,05.91	89.04
R.	-1.79		-16.87

Anticipated excess of Rs.0.44 lakh mainly towards office expenses (Rs.0.34 lakh) was partly offset by anticipated saving of Rs.2.23 lakh towards salaries (Rs.2.22 lakh), stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.9.81 lakh and Rs.13.12 lakh compared with original provision occurred under this head in 2002-03 and 2003-04 also.

(iv) 2052 Secretariat-General Services			
090 Secretariat			
05 Establishment			
63 Passport and Emigration (Non-Plan)			
O.	34.07		
		25.02	...
R.	-9.05		-25.02

Reduction in provision through re-appropriation towards salaries was stated to be based on actual requirement.

Reasons for non-utilisation of entire balance amount have not been intimated (September 2005).

(v) 2053 District Administration			
093 District Establishments			
05 Establishment			
07 Circuit House (Plan)			
S.	14.00	14.00	...
			-14.00

Creation of provision by supplementary grant was stated to be based on actual requirement towards minor works.

Reasons for non-utilisation of entire provision have not been intimated (September 2005).

Grant No. 6 – Revenue Department- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vi) 094 Other Establishments			
05 Establishment			
45 Sub-Divisional Establishment (Non-Plan)			
O. 6,12.26	6,24.08	5,45.53	-78.55
S. 11.82			

Addition to the provision by supplementary grant mainly towards salaries (Rs.3.79 lakh) was stated to be based on actual requirement and purchase of vehicles (Rs.2.84 lakh), cost of fuel etc. and maintenance cost of vehicles (Rs.1.92 lakh) and office expenses (Rs.1.18 lakh) reasons for which have not been intimated.

Reasons for saving have not been intimated (September 2005).

(vii) 2235 Social Security and Welfare			
01 Rehabilitation			
202 Other Rehabilitation Schemes			
33 Welfare Programme			
41 Restoration Assistance (Plan)			
O. 2.38	5.64		-5.64
S. 3.26			

Addition to the provision towards office expenses by supplementary grant was stated to be based on actual requirement.

Reasons for non-utilisation of entire provision have not been intimated (September 2005).

(viii) 02 Social Welfare			
800 Other Expenditure			
99 Others			
20 Grant to Wakf Board (Non-Plan)			
O. 27.00	25.20	22.20	-3.00
R. -1.80			

Reduction in provision towards grants-in-aid through re-appropriation was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.6.02 lakh compared with original provision occurred under this head in 2003-04 also.

(ix) 3475 Other General Economic Services			
106 Regulation of Weights and Measures			
05 Establishment			
61 Weight and Measure (Non Plan)			
O. 1,16.82	1,16.22	96.91	-19.31
R. -0.60			

Anticipated saving of Rs.1.65 lakh mainly towards salaries (Rs.1.50 lakh) was offset by anticipated excess of Rs.1.05 lakh mainly towards wages (Rs.0.37 lakh) and office expenses (Rs.0.20 lakh), stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.12.11 lakh compared with original provision occurred under this head in 2003-04 also.

Grant No. 6 – Revenue Department- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
CAPITAL			
Voted			
(a)	In view of overall saving of Rs.34,76.77 lakh in the grant, supplementary provision of Rs.34,85.66 lakh obtained in March 2005 proved abnormally excessive and brings out lack of foresight in financial management.		
(b)	No part of available saving of Rs.34,76.77 lakh was anticipated and surrendered during the year.		
(c)	Apart from saving of Rs.1.52 lakh under 4250 Capital Outlay on other Social Services 800 Other Expenditure 48 Border Area Development Programme 01 Border Area Development Programme (Plan), saving occurred under :		
(i)	4070 Capital Outlay on Other Administrative Services		
	800 Other Expenditure		
	43 Finance Commission		
	01 Augmentation of traditional water sources (Plan)		
	O.	3,01.65	
	S.	50.00	64.00
	R.	-2,87.65	-64.00

Augmentation of provision towards minor works by supplementary grant was stated to be due to awarded by the Eleventh Finance Commission.

Reduction in provision towards major works through re-appropriation was stated to be based on actual requirement.

Reasons for non-utilisation of remaining provision have not been intimated (September 2005).

Saving of Rs.3,15.65 lakh compared with original provision occurred under this head in 2003-04 also.

(ii)	03 District Administration (Plan)		
	S.	7,04.50	7,04.50
			-7,04.50

Creation of provision towards major works by supplementary grant was stated to be due to awarded by the Eleventh Finance Commission.

Reasons for non-utilisation of entire huge provision have not been intimated (September 2005).

Saving of Rs.15.55 lakh (against provision made by supplementary grant) occurred under this head in 2003-04 also.

(iii)	44 Additional Central Assistance		
	01 Additional Central Assistance (Plan)		
	S.	15,31.00	15,31.00
			-15,31.00

Provision made by supplementary grant towards major works was stated to be due to sanction of the scheme under State Plan (ACA) by the Government of India.

Reasons for non-utilisation of entire huge provision have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iv) 70 State Share			
06 Revenue (Plan)			
O.	1,00.00		
	11,00.00	38.32	-10,61.68
S.	10,00.00		
Reasons for augmentation of provision towards major works by supplementary grant as stated by State Government is not tenable.			
Reasons for huge saving have not been intimated (September 2005).			
Saving of Rs.49.85 lakh compared with original provision occurred under this head in 2003-04 also.			
(v) 99 Others			
44 Strengthening of Revenue Administration and Updating of Land Records (C.S.S.)			
O.	2,47.20	2,47.20	68.25
			-1,78.95
Reasons for saving have not been intimated (September 2005).			
(d) Saving was partly offset by excess under :-			
(i) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	90.50		
S.	2,00.16	5,83.31	6,22.90
R.	2,92.65		+39.59

Augmentation of provision towards major works by supplementary grant was stated to be due to sanction of scheme under State Plan (Border Area Development Programme) by the Government of India.

Addition to the provision towards major works through re-appropriation was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

(ii) 99 Others			
07 Computerisation of Land Records (C.S.S.)			
O.	...	...	20.29
			+20.29

Reasons for incurring expenditure without any budget provision have not been intimated (September 2005).

Excess of Rs.11.26 lakh occurred without any budget provision under this head in 2003-04 also.

Grant No. 7 – Administrative Reforms Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2070 Other Administrative Services			
Voted			
Original	76,34,000		
Supplementary	2,78,000		
	79,12,000	72,88,069	-6,23,931
Amount surrendered during the year			NIL

Notes and Comments :

REVENUE
Voted

- (a) In view of the actual expenditure being less than the original provision, supplementary grant of Rs. 2.78 lakh obtained in March 2005 proved totally unnecessary.
- (b) No part of the overall saving was surrendered during the year.
- (c) Savings occurred mainly under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2070 Other Administrative Services			
104 Vigilance			
05 Establishment			
55 Commissioner of Departmental Inquiries (Non-Plan)			
O.	29.96		
R.	-1.69		
	28.27	23.81	-4.46

Reduction in provision by re-appropriation was stated to be based on actual requirement.

Saving was stated to be due to non-posting of Additional Commissioner of Departmental Inquiries.

Grant No. 8 – Appointment and Services Department

Major Head(s)	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2051 Public Service Commission			
2070 Other Administrative Services			
Voted			
Original	17,80,000	17,80,000	-4,97,000
Amount surrendered during the year (March 2005)			5,39,000
Charged			
Original	1,15,51,000		
Supplementary	5,00,000	1,20,51,000	-8,63,226
Amount surrendered during the year			NIL

Notes and Comments :

REVENUE

Voted

- (a) In view of the overall saving of Rs.4.97 lakh, surrender of Rs.5.39 lakh in March 2005 was unrealistic.
- (b) Saving of Rs.6.27 lakh spread over 2 (two) individual heads amounting to Rs.2.88 lakh under 2070 Other Administrative Services 003 Training 05 Establishment 56 State Institute of Public Administration and Rural Development (Non-Plan) and Rs.3.39 lakh under 2070 Other Administrative Services 003 Training 48 Border Area Development Programme 01 Border Area Development Programme (Plan) (each less than 4-lakh) was partly offset by excess under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2070 Other Administrative Services			
003 Training			
05 Establishment			
56 State Institute of Public Administration and Rural Development (Plan)			
O.	2.80	2.80	+1.30

Reasons for excess have not been intimated (September 2005).

Grant No. 8 - Appointment and Services Department - Concl'd.

Major Head(s)	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE <i>Charged</i>			
(a) In view of the expenditure being less than the original provision, supplementary provision of Rs.5.00 lakh obtained in March 2005 proved totally unnecessary.			
(b) No part of the saving of Rs.8.63 lakh was surrendered during the year.			
(c) Saving of Rs.8.63 lakh (less than 10% of the provision) occurred under 2051 Public Service Commission 102 State Public Service Commission 05 Establishment 51 Tripura Public Service Commission (Non-Plan).			

Grant No. 9 – Statistical Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
3454 Census, Surveys and Statistics			
Voted			
Original	2,32,00,000		
Supplementary	18,41,000	2,05,41,047	-44,99,953
Amount surrendered during the year (March 2005)			21,46,000

CAPITAL

4070 Capital Outlay on other Administrative Services

Voted

Original	10,00,000	10,00,000	-10,00,000
Amount surrendered during the year (March 2005)			10,00,000

Notes and Comments :

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary provision of Rs.18.41 lakh obtained in March 2005 was totally unnecessary.
- (b) Out of the available saving of Rs.45.00 lakh, Rs.21.46 lakh only was surrendered in March 2005.
- (c) Saving occurred mainly under:

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 3454 Census, Surveys and Statistics			
01 Census			
800 Other Expenditure			
05 Establishment			
17 Economic Census (Plan) (C.S.S.)			
O.	0.10		
S.	14.15	1.94	-12.31
	14.25		

Augmentation of provision towards salaries and office expenses by supplementary grant was stated to be due to release of fund by the Government of India.

Reasons for saving have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 02 Surveys and Statistics			
201 National Sample Survey Organisation			
99 Others			
56 National Sample Survey (Non-Plan)			
O. 73.08			
	73.77	60.96	-12.81
R. 0.69			

Anticipated excess was stated to be based on actual requirement towards travel expenses.

Reasons for saving have not been intimated (September 2005).

Actual saving of Rs.21.82 lakh and Rs.5.84 lakh occurred under this head in 2002-03 and 2003-04 respectively.

(d) A case of imprudent budget revision has been noticed under:

(i) 3454 Census, Surveys and Statistics			
02 Surveys and Statistics			
201 National Sample Survey Organisation			
99 Others			
56 National Sample Survey (Plan)			
O. 2.00			
	...	1.95	+1.95
R. -2.00			

Withdrawal of entire provision by re-appropriation from travel expenses was stated to be based on actual requirement.

Reasons for final excess have not been intimated (September 2005).

Actual excess of Rs.0.95 lakh occurred under this head in 2003-04.

**CAPITAL
Voted**

(a) Entire provision of Rs.10.00 lakh remained unutilized during the year.

(c) Entire provision was surrendered in March 2005.

(d) Saving occurred under :

(i) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
70 State Share			
09 Statistics (Plan)			
O. 10.00			
R. -10.00			

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

Grant No. 10 – Home (Police) Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2052 Secretariat-General Services			
2053 District Administration			
2055 Police			
2070 Other Administrative Services			
3275 Other Communication Services			
Voted			
Original	2,40,60,58,000		
		2,48,22,95,000	2,42,18,78,732
Supplementary	7,62,37,000		-6,04,16,268
Amount surrendered during the year			NIL
CAPITAL			
4055 Capital Outlay on Police			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on other Administrative Services			
5275 Capital Outlay on Other Communication Services			
Voted			
Original	19,22,88,000		
		22,33,35,000	19,33,04,230
Supplementary	3,10,47,000		-3,00,30,770
Amount surrendered during the year			NIL

Notes and Comments:

REVENUE

Voted

- (a) In view of the overall saving of Rs.6,04.16 lakh, supplementary grant of Rs.7,62.37 lakh obtained in March 2005 proved excessive.
- (b) No part of the available saving of Rs.6,04.16 lakh was surrender during the year.
- (c) Apart from saving (less than 10%) of Rs.25.61 lakh under 2055 Police (All Non-Plan) 001 Direction and Administration 08 Police 12 Police Head Quarter, Rs.8.04 lakh under 108 State Headquarters Police 11 Tripura State Rifles Battalion 01 Battalion No. I, Rs.34.14 lakh under 02 Battalion No. II, Rs.26.63 lakh under 03 Battalion No. III, Rs.20.21 lakh under 04 Battalion No. IV, Rs.26.02 lakh under 05 Battalion No. VII, Rs. 58.81 lakh under 12 Indian Reserve Battalion, (Non Security Related Expenditure), 01 Battalion No. I (T.S.R. Battalion No. V) Rs.24.14 lakh under 02 Battalion No. II (T.S.R. Battalion No. VI), Rs.42.53 lakh under 109 District Police 08 Police 04 District Armed Reserve, Rs.11.25 lakh under 09 Mobile Task Force and Rs.18.43 lakh under 2070 Other Administrative Services 10 Home Guards 04 Home Guard Organisation, saving occurred mainly under :

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2052 Secretariat- General Services			
090 Secretariat			
05 Establishment			
63 Passport and Emigration (Non-Plan)			
O.	41.84		
		12.00	13.25
R.	-29.84		+1.25

Reduction in provision by re-appropriation from salaries was stated to be based on actual requirement.

Reasons for final excess have not been intimated (September 2005).

(ii) 2053 District Administration			
800 Other Expenditure			
08 Police			
15 Secret Service (Non-Plan)			
O.	10.00		
		5.00	2.00
R.	-5.00		-3.00

Reduction in provision by re-appropriation from secret service expenditure was stated to be based on actual requirement.

Reasons for final saving have not been intimated (September 2005).

(iii) 2055 Police			
003 Education and Training			
08 Police			
14 Police Training College (Non-Plan)			
O.	5,96.76		
		3,25.72	3,27.90
R.	-2,71.04		+2.18

Reduction in provision (Net) by re-appropriation mainly from salaries was stated to be based on actual requirement.

Reasons for final excess have not been intimated (September 2005).

Saving of Rs.3,18.37 lakh compared with original provision occurred under this head in 2003-04 also.

(iv) 108 State Headquarters Police			
09 Security Related Expenditure			
06 Tripura State Rifles Battalion No. XI (12- Indian Reserve Battalion No. VI (06 Bn. No. VI) (Non-Plan)			
S.	95.09		
		1,02.00	
R.	6.91		-1,02.00

Provision made towards clothing and tentage through supplementary grant and addition to the provision by re-appropriation were stated to be based on actual requirement for security purposes.

Reasons for non-utilisation of entire provision have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(v) 109 District Police			
09 Security Related Expenditure			
03 District Administration (Non-Plan)			
O.	8,62.50		
		15,29.78	
S.	6,67.28	9,03.49	-6,26.29

Augmentation of provision by supplementary grant mainly towards hiring charges of private vehicles (Rs.2,83.00 lakh), P.O.L. (Rs.2,11.50 lakh) and minor works (Rs.1,57.78 lakh) was stated to be due to requirement of additional fund for security purposes.

Reasons for huge saving have not been intimated (September 2005).

(vi) 113 Welfare of Police Personnel			
08 Police			
20 Police Personnel (Non-Plan)			
O.	55.00		
		49.38	
R.	-5.62	48.56	-0.82

Reduction in provision (Net) by re-appropriation was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005):

Saving of Rs.9.76 lakh compared with original provision, occurred under this head in 2003-04 also.

(vii) 800 Other Expenditure			
09 Security Related Expenditure			
02 Amenities for Police/Tripura State Rifle Personnel (Non-Plan)			
O.	37.50		
		50.00	
R.	12.50	28.00	-22.00

Augmentation of provision by re-appropriation was stated to be due to requirement of more fund towards grants-in-aid for security measures.

Reasons for saving have not been intimated (September 2005).

(d) Saving was offset by excess under :

(i) 2055 Police			
001 Direction and Administration			
08 Police			
15 Secret Service (Non-Plan)			
O.	10.00		
		16.00	
R.	6.00	12.00	-4.00

Anticipated excess towards secret service expenditure was stated to be based on actual requirement.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 101 Criminal Investigation and Vigilance 08 Police 03 Criminal Investigation Branch (Non-Plan)			
O.	11,76.90		
		11,76.93	
R.	0.03		
			12,11.59
			+34.66

Anticipated excess of Rs.9.42 lakh, mainly towards other contractual services and office expenses, was offset by anticipated saving of Rs.9.39 lakh, mainly from salaries and travel expenses, stated to be based on actual requirement.

(iii) 108 State Headquarters Police 12 Indian Reserve Battalion (Non- Security Related Expenditure) 03 Battalion No. III (Tripura State Rifle Battalion No. VIII) (Non-Plan)			
O.	8,05.12		
		7,96.49	
R.	-8.63		
			8,10.25
			+13.76

Anticipated saving of Rs.19.82 lakh, mainly from travel expenses, was partly offset by anticipated excess of Rs.11.19 lakh, mainly towards salaries, stated to be based on actual requirement.

Excess of Rs.48.04 lakh compared with original provision, occurred under this head in 2003-04 also.

(iv) 04 Battalion No. IV (Tripura State Rifle Battalion No. IX) (Non-Plan)			
O.	7,13.57		
		7,48.82	
R.	35.25		
			7,46.22
			-2.60

Anticipated excess of Rs.52.73 lakh, mainly towards salaries, was partly offset by anticipated saving of Rs.17.48 lakh, mainly from travel expenses, stated to be based on actual requirement.

(v) 05 Battalion No. V (Tripura State Rifle Battalion No. X) (Non-Plan)			
O.	6,67.65		
		7,29.67	
R.	62.02		
			7,35.28
			+5.61

Anticipated excess of Rs.76.02 lakh, mainly towards salaries, was partly offset by anticipated saving of Rs.14.00 lakh, mainly from travel expenses, stated to be based on actual requirement.

(vi) 109 District Police 08 Police 05 District Civil Police (Non-Plan)			
O.	51,57.07		
		53,81.11	
R.	2,24.04		
			54,62.72
			+81.61

Anticipated excess of Rs.2,32.12 lakh, mainly towards salaries, office expenses and P. O. L., was partly offset by anticipated saving of Rs.8.08 lakh, mainly from hiring charges of private vehicles, stated to be based on actual requirement.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vii) 800 Other Expenditure			
08 Police			
02 Central M. T. Pool (Non-Plan)			
O. 5,26.94	5,57.44	5,71.79	+14.35
R. 30.50			
Anticipated excess of Rs.73.65 lakh, mainly towards P. O. L., was partly offset by anticipated saving of Rs.43.15 lakh, mainly from hiring charges of private vehicles, stated to be based on actual requirement.			
(viii) 08 Miscellaneous Provisioning Services (Non-Plan)			
O. 5,80.17	6,68.32	6,55.57	-12.75
R. 88.15			
Anticipated excess of Rs.88.70 lakh, mainly towards clothing and tentage, supplies and materials, other contractual services, was partly offset by anticipated saving of Rs.0.55 lakh, mainly from reward, stated to be based on actual requirement.			
Excess of Rs.53.38 lakh compared with original provision occurred under this head in 2003-04 also.			
(ix) 09 Security Related Expenditure			
01 Amenities for C.P.M.F. (Non-Plan)			
O. 67.50	1,80.00	1,81.42	+1.42
R. 1,12.50			
Anticipated excess of Rs.1,12.50 lakh, mainly towards electricity charges and grants-in-aid was stated to be based on actual requirement.			
(x) 2070 Other Administrative Services			
003 Training			
10 Home Guards			
01 Central Training Institute (Non-Plan)			
O. 45.96	58.61	57.55	-1.06
R. 12.65			
Anticipated excess of Rs.14.51 lakh, mainly towards salaries, was partly offset by anticipated saving of Rs.1.86 lakh, mainly from electricity charges and supplies and materials, stated to be based on actual requirement.			
(xi) 107 Home Guards			
10 Home Guards			
03 Home Guards Border Wing Battalion (Non-Plan)			
O. 68.58	99.78	88.19	-11.59
R. 31.20			
Anticipated excess of Rs.32.79 lakh, mainly towards salaries, was partly offset by anticipated saving of Rs.1.59 lakh, mainly from electricity charges and supplies and materials, stated to be based on actual requirement.			

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xii) 3275 Other Communication Services			
101 Wireless Planning and Coordination			
08 Police			
10 Police Communication (Non-Plan)			
O.	7,54.39		
		7,73.51	
R.	19.12		
		7,77.60	+4.09

Anticipated excess of Rs.21.22 lakh, mainly towards salaries and supplies and materials, was offset by anticipated saving of Rs.2.10 lakh, mainly from minor works and cost of fuel etc., stated to be based on actual requirement.

Reasons for excess/final saving in the above 12 (twelve) sl. no. (i) to (xii) cases have not been intimated (September 2005).

CAPITAL

Voted

(a) In view of the overall saving of Rs.3,00.31 lakh, supplementary provision of Rs.3,10.47 lakh obtained in March 2005 proved excessive.

(b) No part of the available saving of Rs.3,00.31 lakh was surrendered during the year.

(c) Apart from saving of Rs.3.74 lakh under 4059 Capital Outlay on Public Works 01 Office Buildings 051 Construction 48 Border Area Development Programme and Rs.0.77 lakh under 5275 Capital Outlay on other Communication Services 101 Other Communication Facilities 08 Police 10 Police Communication (Plan) saving occurred under :

(i) 4055 Capital Outlay on Police			
207 State Police			
11 Tripura State Rifle Battalion			
05 Tripura State Rifle Battalion No. VII (Non-Plan)			
O.	26.33		
		1.15	
R.	-25.18		
		1.15	

Reduction in provision from major works by re-appropriation was stated to be based on actual requirement.

(ii) 211 Police Housing			
43 Finance Commission			
17 Police Station Building (Plan)			
O.	19.99		
		6.53	
R.	-13.46		
			-6.53

Reduction in provision from major works by re-appropriation was stated to be due to non-release of fund by the Government of India against Eleventh Finance Commission.

Reasons for non-utilisation of entire remaining provision have not been intimated (September 2005).

Saving of Rs.19.99 lakh (entire original provision) occurred under this head in 2003-2004 also.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 800 Other Expenditure			
08 Police			
11 Police Force Modernisation (State Share) (Non Plan)			
O.	1,00.00		
		70.00	-70.00
R.	-30.00		
Reduction in provision towards major works through re- appropriation was stated to be based on actual requirement.			
Reasons for non-utilisation of entire provision have not been intimated (September 2005).			
(iv) 09 Security Related Expenditure			
01 Amenities for C.P.M.F. (Non-Plan)			
O.	1,57.50		
		1,19.00	1,05.86
			-13.14
R.	-38.50		
Reduction in provision towards major works through re- appropriation was stated to be due to non-release of fund by the Government of India.			
Reasons for saving have not been intimated (September 2005).			
(v) 03 District Administration (Non-Plan)			
O.	3,75.00		
R.	-3,75.00		
Withdrawal of entire provision through re- appropriation was stated to be due to non-release of fund by the Government of India.			
(vi) 4070 Capital Outlay on Other Administrative Services			
003 Training			
43 Finance Commission			
03 District Administration (Plan)			
O.	1,77.98		
		1,09.54	90.68
			-18.86
R.	-68.44		
Anticipated saving of Rs.82.41 lakh towards machinery and equipment was partly offset by anticipated excess of Rs.13.97 lakh towards arms and ammunition. Saving was stated to be due to non-release of fund by the Government of India against Eleventh Finance Commission and excess was stated to be due to release of fund by the Government of India.			
Saving of Rs.55.45 lakh occurred under this head in 2003-04 also.			

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vii) 800 Other Expenditure			
09 Security Related Expenditure			
03 District Administration (Non-Plan)			
O. 2,00.00			
	1,30.00	43.56	-86.44
R. -70.00			

Anticipated saving from major works was due to non-release of fund by the Government of India.

Reasons for final saving in the above 2 (two) cases sl. no. (vi) and (vii) have not been intimated

(September 2005).

(d) Saving was partly offset by excess under :

(i) 4055 Capital Outlay on Police			
207 State Police			
08 Police			
19 Traffic Police (Plan)			
S. 18.15			
	1,00.00	99.64	-0.36
R. 81.85			

Augmentation of provision by supplementary grant and re-appropriation was stated to be based on actual requirement for major works.

(ii) 800 Other Expenditure			
08 Police			
11 Police Force Modernisation (Reimbursable/Sharing Scheme) (Central Share) (Non-Plan)			
O. 8,50.00			
S. 2,92.32			
	16,81.00	15,80.59	-1,00.41
R. 5,38.68			

Augmentation of provision towards kinds by supplementary grant was stated to be due to sanction of fund by the Government of India for modernisation of Police Force.

Anticipated excess of Rs. 5,80.28 lakh towards arms and ammunition, machinery and equipment and kinds was stated to be due to release of fund by the Government of India for modernization of Police Force. This was partly offset by anticipated saving of Rs. 41.60 lakh, mainly from major works, stated to be due to non-release of fund by the Government of India.

Reasons for final saving in the above 2 (two) cases sl. no. (i) and (ii) have not been intimated

(September 2005).

Grant No. 11 – Transport Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2041 Taxes on Vehicles			
3055 Road Transport			
3075 Other Transport Services			
Voted			
Original	75,31,000		
Supplementary	13,01,000	86,60,000	-1,72,000
Amount surrendered during the year			NIL

CAPITAL

4552 Capital Outlay on North Eastern Areas			
5055 Capital Outlay on Road Transport			
Voted			
Original	9,39,15,000		
Supplementary	3,16,34,000	11,51,89,000	-1,03,60,000
Amount surrendered during the year			NIL

Notes and Comments :

CAPITAL

Voted

- (a) In view of the huge overall saving of Rs.1,03.60 lakh, supplementary provision of Rs.3,16.34 lakh obtained in March 2005 proved excessive. Excessive provision of funds by supplementary grant in March each year contributed to large saving of Rs.83.40 lakh and Rs.2,65.00 lakh in 2002-03 and 2003-04 respectively.
- (b) No part of the available saving of Rs.1,03.60 lakh was surrendered during the year.
- (c) Apart from saving of Rs.3.60 lakh under 5055 Capital Outlay on Road Transport 050 Lands and Buildings 13 Transportation 02 Maintenance and Repair to L.W.B. (Plan) (Voted), entire provision remained unutilized under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 5055 Capital Outlay on Road Transport			
800 Other Expenditure			
44 Additional Central Assistance (ACA)			
01 Additional Central Assistance (Plan)			
S.	1,00.00	1,00.00	-1,00,000

Provision made by supplementary grant in March 2005 was stated to be due to approval of the scheme by the Government of India.

Saving was stated to be due to non-release of fund by the Finance Department during the year.

Grant No. 12 - Co-operation Department

Major Head(s)	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2049 Interest Payments			
2425 Co-operation			
Voted			
Original	6,21,20,000	6,21,20,000	-20,62,445
Amount surrendered during the year (March, 2005)			17,15,000
Charged			
Original	20,00,000	20,00,000	-2,44,137
Amount surrendered during the year (March 2005)			2,40,000
CAPITAL			
4059 Capital Outlay on Public Works			
4425 Capital Outlay on Co-operation			
6003 Internal Debt of the State Government			
6425 Loans for Co-operation			
Voted			
Original	49,40,000	61,51,000	-75,000
Supplementary	12,11,000		
Amount surrendered during the year			NIL
Charged			
Original	35,00,000	35,85,000	-4,420
Supplementary	85,000		
Amount surrendered during the year			NIL

Notes and Comments :

REVENUE

Voted

(a) Out of saving of Rs.20.62 lakh, an amount of Rs.17.15 lakh only was anticipated and surrendered in March, 2005.

(b) Saving occurred under :

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

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2425 Co-operation			
001 Direction and Administration			
98 Administration			
12 Co-operation (Non-Plan)			
O.	5,84.85		
		5,68.20	-2.85
R.	-16.65		

Withdrawal of provision of Rs.16.65 lakh from salaries through surrender was stated to be based on actual requirement.

Saving was stated to be due to retirement of staffs.

(ii) 108 Assistance to other Co-operatives			
14 Co-operation			
09 Warehousing, Marketing and Processing (Plan)			
O.	2.00		
R.	-2.00		

Withdrawal of entire provision from grants-in-aid by re-appropriation (Rs.1.50 lakh) and Rs.0.50 lakh by surrender was stated to be based on actual requirement.

(c) Saving was partly offset by excess of Rs.0.88 lakh (less than 10% of the provision or Rs.1 lakh) under 2425 Co-operation 001 Direction and Administration 98 Administration 12 Co-operation (Plan).

REVENUE

Charged

(a) Out of saving of Rs.2.44 lakhs, an amount of Rs.2.40 lakh was anticipated and surrendered in March, 2005.				
(b) Saving occurred under:-				
(i) 2049 Interest Payments				
01 Interest on Internal Debt				
200 Interest on Other Internal Debts				
58 Debt Services				
13 Non-Plan Scheme (Non-Plan)				
O.	20.00			
		17.60	17.56	-0.04
R.	-2.40			

Withdrawal of fund from interest on Non Plan Scheme through surrender was stated to be based on actual requirement.

Saving was stated to be due to incurring of expenditure as per actual requirement.

Saving of Rs.3.97 lakh occurred under this head in 2003-04 also compared with the original provision.

Grant No.13 Public Works (Roads and Bridges) Department

Major Head(s)	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2045 Other Taxes and Duties on Commodities and Services			
2049 Interest Payments			
2059 Public Works			
2216 Housing			
3054 Roads and Bridges			
Voted			
Original	1,12,17,71,000		
		1,12,36,06,000	-44,93,88,243
Supplementary	18,35,000		
Amount surrendered during the year (March 2005)			3,36,39,000
Charged			
Original	40,05,00,000	40,05,00,000	-4,51,04,041
Amount surrendered during the year			NIL
CAPITAL			
4059 Capital Outlay on Public Works			
4216 Capital Outlay on Housing			
4552 Capital Outlay on North Eastern Areas			
5054 Capital Outlay on Roads and Bridges			
6003 Internal Debt of the State Government			
Voted			
Original	1,33,41,82,000		
		1,44,92,67,000	-7,82,81,317
Supplementary	11,50,85,000		
Amount surrendered during the year (March 2005)			35,57,52,000
Charged			
Original	20,00,00,000	20,00,00,000	-29,56,400
Amount surrendered during the year			NIL

Notes and Comments :

REVENUE

Voted

- (a) As only 60.10 % of the original provision was utilized in the grant, supplementary grant of Rs.18.35 lakh obtained in March 2005 proved totally unnecessary.
- (b) Surrender of Rs.3,36.39 lakh in March 2005 was substantially smaller than the amount of overall saving of Rs.44,93.88 lakh available for surrender.
- (c) Saving occurred under :

Grant No.13 Public Works (Roads and Bridges) Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2045 Other Taxes and Duties on Commodities and Services			
103 Collection Charges- Electricity Duty			
25 Public Works			
02 Directions (Non-Plan)			
O.	38.33		
		38.06	15.83
R.	-0.27		-22.23

Anticipated saving of Rs.0.27 lakh from salaries by surrender was stated to be based on actual requirement.

Saving of Rs.5.60 lakh, compared with original provision occurred under this head in 2003-2004 also.

(ii) 2059 Public Works			
80 General			
001 Direction and Administration			
25 Public Works			
02 Directions (Non-Plan)			
O.	11,83.61		
		10,92.64	5,75.09
R.	-90.97		-5,17.55

Anticipated saving of Rs.90.97 lakh, mainly from salaries (Rs.90.00 lakh) by surrender was stated to be based on actual requirement, saving of Rs.3,11.64 lakh, compared with original provision, occurred under this head in 2003-04 also.

(iii) 03 Execution (Plan)			
O.	47.65		
		66.00	27.03
S.	18.35		-38.97

Addition to the provision of Rs.18.35 lakh towards salaries by supplementary grant was stated to be based on actual requirement which ultimately proved totally unnecessary.

(iv) 03 Execution (Non-Plan)			
O.	37,32.11		
		34,86.96	25,34.54
R.	-2,45.15		-9,52.42

Anticipated saving of Rs.2,45.15 lakh, mainly from salaries (Rs.2,41.21 lakh), by surrender was stated to be based on actual requirement.

Anticipated saving by surrender at sl. nos. (i), (ii) and (iv) above was inadequate in view of the large saving remaining unsurrendered.

Saving of Rs.86.96 lakh, compared with original provision, occurred under this head in 2003-04 also.

Grant No.13 Public Works (Roads and Bridges) Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(v) 003 Training			
03 Research and Training			
14 Training of Workers (Non-Plan)			
O.	13.50	7.32	-6.18
(vi) 799 Suspense			
65 Suspense Account			
01 Public Works (Non-Plan)			
O.	50,00.00	15,19.43	-34,80.57
Huge saving could have been surrendered under this head with proper assessment of requirement.			
Huge saving of Rs.29,21.04 lakh, compared with original provision, occurred under this head in			
2003-04 also.			
(vii) 3054 Roads and Bridges			
80 General			
052 Machinery and Equipment			
25 Public Works			
03 Execution (Non-Plan)			
O.	1.80	...	-1.80
Reasons for non-utilisation of the entire provision have not been intimated (September 2005).			
Reasons for saving/further saving in the above 7 (seven) heads mentioned at sl. no. (i) to (vii) have			
not been intimated (September 2005).			
(d) The foregoing savings were partly offset by excess under :			
(i) 2059 Public Works			
80 General			
053 Maintenance and Repairs			
25 Public Works			
01 Administrative Building (Non-Plan)			
O.	1,30.50	1,74.50	+44.00
(ii) 2216 Housing			
01 Government Residential Buildings			
106 General Pool Accommodation			
25 Public Works			
03 Execution (Non-Plan)			
O.	1,35.00	1,73.56	+38.56
Huge excess of Rs.1,93.99 lakh, compared with original provision, occurred under this head in 2003-			
04 also.			

Grant No.13 Public Works (Roads and Bridges) Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 3054 Roads and Bridges			
04 District and Other Roads			
800 Other Expenditure			
25 Public Works			
03 Execution (Non-Plan)			
O.	9,35.21	9,35.21	17,14.89
			+7,79.68

Excess/large excess left uncovered under the heads mentioned at sl. no. (i) to (iii) above proves defective control over expenditure.

Reasons for excess/large excess in the above 3 (three) heads have not been intimated (September 2005).

Huge excess of Rs.15,82.15 lakh, compared with original provision, occurred under this head in 2003-04 also.

(e) **Suspense transaction :** The expenditure out of the provision under sub-grant Public Works, include Rs.21,85.01 lakh 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 work, 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 others, 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 or adjusted.

From the year 1984-85, this sub-head is not to be operated and the transactions are to be accounted for under the head "8658-Suspense Accounts-Materials Purchase Settlement Suspense Account". The Public Works Department, however, adopted the revised accounting procedure only from 1990-91.

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

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

The expenditure under this grant included Rs.15,19.43 lakh booked under "Suspense" during 2004-2005 together with the opening and closing balance is given below :

Grant No.13 Public Works (Roads and Bridges) Department – Contd.

Head	Opening balance as on the 1st April 2004 Debit(+)Credit(-)	Debit(+)	Credit(-)	Closing balance as on the 31st March 2005 Debit(+)Credit(-)
(In lakh of rupees)				
2059-Public Works				
1. Stock	-8,60.41	15,19.43	23,27.72	-16,68.70
2. Purchase	+3,69.88	...	...	+3,69.88
3. Miscellaneous Public Works Advances	+7,84.20	...	...	+7,84.20
4. Workshop Suspense	+63.35	...	...	+63.35
Total	+3,57.02	15,19.43	23,27.72	-4,51.27

Head(s)	Total Appropriation (in lakh of rupees)	Actual Expenditure (in lakh of rupees)	Excess + Saving - (in lakh of rupees)
REVENUE Charged			
(a)	No part of the huge overall saving of Rs.4,51.04 lakh was anticipated and surrendered in the appropriation during the year. Overall saving of Rs.2,78.13 lakh and Rs.4,26.75 lakh had occurred under the appropriation in 2002-03 and 2003-04 respectively.		
(b)	Saving occurred under :		
(i)	2049 Interest payments		
	01 Interest on Internal Debt		
	200 Interest on Other Internal Debts		
	58 Debt Services		
	08 L. I. C. Loans (Non-Plan)		
	<i>O.</i>	31,50.00	28,83.66
		31,50.00	-2,66.34
(ii)	11 NABARD (Non-Plan)		
	<i>O.</i>	7,00.00	4,96.30
		7,00.00	-2,03.70

Reasons for huge saving in the above 2 (two) heads have not been intimated (September 2005).

Entire supplementary provision of Rs.5,00.00 lakh remained unutilized under this head in 2003-04

also.

Grant No.13 Public Works (Roads and Bridges) Department – Contd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(c) The foregoing savings were partly offset by excess under :			
(i) 2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on other Internal Debts			
58 Debt Services			
07 HUDCO (Non-Plan)			
O.	1,50.00	1,50.00	1,65.62
			+15.62
(ii) 2059 Public Works			
80 General			
053 Maintenance and Repairs			
05 Establishment			
25 Governor's House (Non-Plan)			
O.	5.00	5.00	8.37
			+3.37

Excess of Rs.82.85 lakh and Rs.10.11 lakh also occurred under this head in 2002-03 and 2003-04 respectively.

Reasons for excess in the above 2 (two) heads have not been intimated (September 2005).

CAPITAL VOTED

(a) In view of the overall saving being Rs.7,82.81 lakh, supplementary grant of Rs.11,50.85 lakh obtained in March 2005 proved excessive. Overall saving of Rs.46,98.14 lakh (original : Rs.1,55,98.00 lakh, supplementary : Rs.43.00 lakh) and Rs.15,11.87 lakh (original : Rs.1,29,62.86 lakh, supplementary : Rs.17,57.15 lakh) had occurred in 2002-03 and 2003-04 respectively also.

(b) Surrender of Rs.35,57.52 lakh in March 2005 was considerably in excess of the overall saving of Rs.7,82.81 lakh available for surrender.

(c) Saving occurred under :

(i) 4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction			
25 Public Works			
07 General Administration (Plan)			
O.	90.00		
		1,70.00	1,22.22
S.	80.00		-47.78
(ii) 10 State Legislature (Plan)			
O.	34.28		
		50.00	1.32
S.	15.72		-48.68

Addition to the provision towards major works at sl. no. (i) and (ii) above by supplementary grant was stated to be based on actual requirement which ultimately proved excessive under sl. no. (i) and totally unnecessary under sl. no. (ii). above savings remained unsurrendered in the heads mentioned above.

Saving of Rs.38.83 lakh occurred under this head in 2003-04 also.

Grant No.13 Public Works (Roads and Bridges) Department.- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 43 Finance Commission 14 High Court Building (Plan)			
O.	2,41.32	2,41.32	60.80
(iv) 25 Capital Complex (Plan)			
O.	3,61.98	3,97.22	2,08.99
S.	35.24		-1,88.23

Addition to the provision towards major works by supplementary grant was stated to be due to implementation of the 11th Finance Commission Award which ultimately proved totally unnecessary in view of the expenditure falling far short of even the original provision. The huge available saving remained unsundered in this head.

Reasons for saving/huge saving in the above 4 (four) heads at sl. no. (i) to (iv) have not been intimated (September 2005).

Saving of Rs.3,56.47 lakh occurred under this head in 2003-04 also.

(v) 56 Non-Lapsable 03 Capital Complex (C.S.S.)			
O.	25,00.00	4,22.36	4,22.36
R.	-20,77.64		

Withdrawal of bulk of the provision from major works by surrender was stated to be based on actual requirement.

Saving of Rs.4,22.37 lakh, compared with original and supplementary provision, occurred under this head in 2003-04 also.

(vi) 4216 Capital Outlay on Housing 01 Government Residential Buildings 106 General Pool Accommodation 52 Housing 03 General Administration (Plan)			
O.	5,00.00	5,00.00	2,27.19
			-2,72.81

Huge saving of Rs.58,48.28 lakh and Rs.7,63.27 lakh compared with original provision occurred under this head in 2002-03 and 2003-04 also.

(vii) 06 State Legislature (Plan)			
O.	20.00	20.00	0.83
			-19.17

Saving of almost entire provision (original Rs.1,50.00 lakh, expenditure Rs.0.56 lakh) remained unutilized under this head in 2003-04 also.

(viii) 08 Fire Protection (Plan)			
O.	10.00	10.00	4.97
			-5.03

Saving of Rs.80.57 lakh, compared with original provision occurred under this head in 2003-04 also.

Grant No.13 Public Works (Roads and Bridges) Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ix) 4552 Capital Outlay on North Eastern Areas			
04 Diesel/Gas Power Generation			
800 Other Expenditure			
57 North Eastern Area Development			
09 Road of Fatikroy- Kailashahar and Pecharthal- Chebri (N.E.C. Scheme) (Plan)			
O.	20,00.00	20,00.00	13,03.62
			-6,96.38

Excessive provision at budget stage and the huge available saving remaining unsundered in the above 3 (three) heads at sl. no. (iii), (vi) and (ix) proves defective budgeting and lack of foresight.

Saving of Rs.6,01.86 lakh, compared with original and supplementary provision, occurred under this head in 2003-04 also.

(x) 5054 Capital Outlay on Roads and Bridges			
02 Strategic and Border Roads			
337 Road Works			
13 Transportation			
04 Roads of Inter.State and Economic Importance (C.S.S.)			
O.	1,50.00		
		1,63.12	92.72
R.	13.12		-70.40

Anticipated excess towards major works was stated to be based on actual requirement.

Saving of Rs.1,17.96 lakh occurred under this head in 2003-04 also.

(xi) 04 District and Other Roads			
800 Other Expenditure			
51 Externally Aided Project			
02 Roads (Plan)			
O.	2,00.00		
		1,17.33	+1,17.33
R.	-2,00.00		

Withdrawal of entire provision by re-appropriation from major works was stated to be based on actual requirement. Subsequent incurring of huge expenditure gives clear impression of lack of foresight and inaccurate assessment of requirement.

Reasons for huge final excess have not been intimated (September 2005).

Saving of Rs.1,27.26 lakh and Rs.3,78.11 lakh compared with original provision, occurred under this head in 2002-03 and 2003-04 also.

Grant No.13 Public Works (Roads and Bridges) Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xii) 54 NABARD 01 RIDF-V- Construction of ongoing Rural Bridges Project (Plan)			
O.	22,00.00		
S.	5,91.18	30,74.87	10,64.80
R.	2,83.69		-20,10.07

Addition to the provision of Rs.5,91.18 lakh by supplementary grant and Rs.2,83.69 lakh by re-appropriation towards major works was stated to be due to receipt of fund from NABARD and reassessment of requirement on the basis of actuals. Addition (in March 2005) proved totally unnecessary in view of the expenditure falling far short of the original provision and the available saving remained unsurrendered during the year.

Saving of Rs.4,29.81 lakh, compared with original provision, occurred under this head in 2003-04 also.

(xiii) 68 Roads and Bridges 01 Roads and Bridges (Plan)			
O.	1,84.00		
R.	-10.00	1,74.00	0.50
			-1,73.50

Anticipated saving from major works by re-appropriation was stated to be based on actual requirement.

Reasons for huge saving in the above 2 (two) heads at sl. no. (xii) and (xiii) have not been intimated (September 2005).

(d) Entire provision was withdrawn/remained unutilised under :

- (i) 5054 Capital Outlay on Roads and Bridges
 - 02 Strategic and Border Roads
 - 337 Road Works
 - 13 Transportation
 - 01 Central Road Fund (C.S.S.)

O.	1,93.00
R.	-1,93.00

Withdrawal of entire provision by re-appropriation (Rs.13.12 lakh) and surrender (Rs.1,79.88 lakh) was stated to be based on actual requirement.

Saving of Rs.51.67 lakh, compared with original and supplementary provision, occurred under this head in 2002-03 also.

Grant No.13 Public Works (Roads and Bridges) Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 04 District and Other Roads			
800 Other Expenditure			
44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
O.	8,34.00	8,34.00	-8,34.00
Reasons for the scheme remaining unexecuted despite availability of substantial budget provision have not been intimated (September 2005).			
The available saving of entire provision remained unsurrendered during the year.			
(e) Saving was partly offset by excess under :			
(i) 4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction			
25 Public Works			
06 Civil Works (Plan)			
O.	47.14	80.00	+1,31.83
S.	32.86		
Addition to the provision of major works by supplementary grant was stated to be based on actual requirement.			
Huge excess of Rs.2,01.17 lakh occurred under this head in 2003-04 also.			
(ii) 4216 Capital Outlay on Housing			
01 Government Residential Buildings			
106 General Pool Accommodation			
52 Housing			
02 Civil Works (Plan)			
O.	8,00.00	8,00.00	+1,17.84
(iii) 04 Police (Plan)			
O.	75.00	75.00	+7,78.28
Huge excess of Rs:5,68.57 lakh, compared with original provision, occurred under this head in 2003-04 also.			
(iv) 05 Jail (Plan)			
O.	35.00	35.00	+14.53
(v) 11 Medical (Plan)			
O.	20.00	20.00	+1,14.25
(vi) 13 School Education (Plan)			
O.	25.00	25.00	+2,95.33
(vii) 14 Higher Education (Plan)			
O.	15.00	15.00	+1,73.86

Grant No.13 Public Works (Roads and Bridges) Department - Concl.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(viii) 5054 Capital Outlay on Roads and Bridges			
02 Strategic and Border Roads			
337 Roads Works			
56 Non-Lapsable			
04 Conversion of Timber Bridges (C.S.S.)			
O.	13,00.00	50,47.34	+50,47.34
R.	-13,00.00		

Withdrawal of entire provision by surrender was stated to be based on actual requirement. Subsequent incurring of such huge expenditure reflects lack of prudence in financial management as well as defective control over expenditure.

Huge excess of Rs.4,88.29 lakh, compared with original and supplementary provision, occurred under this head in 2003-04 also.

(ix) 04 District and Other Roads			
800 Other Expenditure			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	4,53.95	4,53.95	4,56.89
			+2.94

Huge expenditure of Rs.8,44.03 lakh was incurred against irregular provision created by re-appropriation in 2002-03.

(x) 64 HUDCO			
01 Improvement of Roads (Plan)			
O.	5,00.00	5,00.00	5,91.33
			+91.33

Huge expenditure of Rs.1,12.18 lakh was incurred against irregular provision created by re-appropriation in 2002-03 and huge excess of Rs.2,43.91 lakh, compared with original and supplementary provision, occurred under this head in 2003-04 also.

(xi) 99 Others			
60 Other than Minimum Needs Programme (M.N.P.) (Plan)			
O.	5,52.15	9,48.00	13,10.77
S.	3,95.85		+3,62.77

Addition to the provision of major works by supplementary grant was stated to be based on actual requirement but ultimately proved inadequate.

Reasons for excess/huge excess in the above 11 (eleven) heads at sl. no. (i) to (xi) have not been intimated (September 2005).

Huge excess of Rs.17,97.75 lakh, compared with original provision, occurred under this head in 2002-03 also.

Grant No. 14 – Power Department

Major Head(s)	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2049 Interest Payments			
2801 Power			
Voted			
Original	1,15,33,34,000	1,15,33,34,000	1,63,39,86,075
Amount surrendered during the year (March 2005)			+48,06,52,075
			24,70,87,000
Charged			
Original	8,50,00,000	8,50,00,000	4,03,39,022
Amount surrendered during the year (March 2005)			-4,46,60,978
			2,53,00,000
CAPITAL			
4552 Capital Outlay on North Eastern Areas			
4801 Capital Outlay on Power Projects			
6003 Internal Debt of the State Government			
Voted			
Original	1,40,62,41,000	1,68,04,07,000	1,18,18,39,624
Supplementary	27,41,66,000		-49,85,67,376
Amount surrendered during the year (March 2005)			57,01,48,000
Charged			
Original	7,00,00,000	7,00,00,000	5,82,35,195
Amount surrendered during the year (March 2005)			-1,17,64,805
			3,19,00,000

Notes and Comments :

REVENUE

Voted

- (a) Expenditure exceeded the grant by Rs.48,06.52 lakh (Actual excess is Rs.48,06,52,075); excess requires regularisation.
- (b) In view of the overall excess of Rs.48,06.52 lakh, surrender of Rs.24,70.87 lakh was totally injudicious.
- (c) Excess occurred under :-

Grant No. 14 – Power Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2801 Power			
04 Diesel/ Gas Power Generation			
800 Other Expenditure Each Diesel/ Gas Power Scheme			
26 Power			
03 Gas Power (Non Plan)			
O.	41,00.00		
		38,42.31	+64,19.60
R.	-2,57.69		

Reduction in provision towards supplies and materials by surrender was stated to be based on actual requirement.

Reasons for huge excess have not been intimated (September 2005).

(ii) 05 Transmission and Distribution			
800 Other Expenditure			
26 Power			
08 Power Supply (Non Plan)			
O.	11,50.00		
		15,44.57	+7,93.20
R.	3,94.57		

Anticipated excess towards supplies and materials was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

(d) Excess was partly counterbalanced by saving under :

(i) 2801 Power			
01 Hydel Generation			
001 Direction and Administration			
98 Administration			
14 Power (Non Plan)			
O.	2,21.40		
		1,91.87	-20.50
R.	-29.53		

Anticipated saving of Rs.29.53 lakh mainly towards salaries (Rs. 23.59 lakh), hiring charges of private vehicles (Rs.2.15 lakh) and wages (Rs.1.69 lakh) by surrender was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

(ii) 800 Other Expenditure			
26 Power			
05 Hydro Electric Project (Non Plan)			
O.	40.50		
		6.03	+1.41
R.	-34.47		

Anticipated saving towards minor works by surrender was stated to be based on actual requirement.

Reasons for ultimate excess have not been intimated (September 2005).

Saving of Rs.19.80 lakh compared with original provision occurred under this head in 2003-2004

also.

Grant No. 14 – Power Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 04 Diesel/Gas Power Generation			
-001 Direction and Administration			
98 Administration			
14 Power (Non-Plan)			
O.	2,46.04		
		1,78.34	1,58.13
R.	-67.70		-20.21

Anticipated saving of Rs.67.70 lakh by surrender mainly towards salaries (Rs.53.92 lakh), electricity charges (Rs.3.70 lakh), wages (Rs.2.95 lakh) and office expenses (Rs.2.24 lakh) was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005)

(iv) 800 Other Expenditure			
26 Power			
01 Diesel Power (Non-Plan)			
O.	10.80		
		2.40	6.40
R.	-8.40		+4.00

Reduction in provision from supplies and materials by surrender was stated to be based on actual requirement.

Reasons for ultimate excess have not been intimated (September 2005).

(v) 04 Gas Thermal Project (Non Plan)			
O.	27.00		
		5.87	22.42
R.	-21.13		+16.55

Reduction in provision towards minor works by surrender was stated to be based on actual requirement.

Reasons for ultimate excess have not been intimated (September 2005)

(vi) 05 Transmission and Distribution			
001 Direction and Administration			
98 Administration			
14 Power (Non-Plan)			
O.	34,67.46		
		25,94.26	26,16.65
R.	-8,73.20		+22.39

Reduction in provision of Rs.8,73.20 lakh by surrender mainly towards salaries (Rs.8,05.00 lakh), wages (Rs.32.58 lakh), electricity charges (Rs.12.32 lakh) and office expenses (Rs.11.50 lakh) was stated to be based on actual requirement.

Reasons for ultimate excess have not been intimated (September 2005).

Grant No. 14 – Power Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vii) 799 Suspense 65 Suspense Account 02 Power (Non-Plan) O.	20,00.00		
R.	-14,33.31	5,66.69	6,07.53
			+40.84

Anticipated saving of Rs.14,33.31 lakh towards suspense, Rs.10,35.74 lakh by surrender and Rs.3,97.57 lakh through re-appropriation was stated to be based on actual requirement.

Reasons for ultimate excess have not been intimated (September 2005).

(viii) 800 Other Expenditure 26 Power 04 Gas Thermal Project (Non-Plan) O.	2,70.14		
R.	-1,43.01	1,27.13	1,50.25
			+23.12

Reduction in provision by surrender was attributed to actual requirement towards minor works.

Reasons for ultimate excess have not been intimated (September 2005).

Saving of Rs. 1,06.20 lakh compared with original provision occurred under this head in 2003-2004

also.

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

The accounts on the transactions "suspense" are given below :

Heads	Opening Balance as on 1 st April 2004 Debit(+)/Credit(-)	Debit(+)	Credit(-)	Closing Balance as on 31 st March 2005 Debit(+)/Credit(-)
2801 Power				
				(In lakh of Rupees)
1. Stock	-2,97.53	6,07.53	7,58.22	-4,48.22
2. Miscellaneous Public Works Advances	+3,19.22			+3,19.22
3. Purchase	+18.01			+18.01
Total	+39.70	6,07.53	7,58.22	-110.99

Grant No. 14 – Power Department- Contd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
REVENUE			
Charged			
(a)	In view of the overall saving of Rs.4,46.61 lakh, surrender of Rs.2,53.00 lakh was considerably smaller than the amount of saving available for surrender in the appropriation.		
(b)	Saving occurred under:		
(i)	2049 Interest Payments		
	01 Interest on Internal Debt		
	200 Interest on Other Internal Debts		
	58 Debt Services		
	16 Rural Electrification Corporation (Non-Plan)		
	O.	8,50.00	
		5,97.00	4,03.39
	R.	-2,53.00	-1,93.61

Anticipated saving by surrender was attributed to actual requirement towards interest.

Reasons saving have not been intimated (September 2005).

Saving of Rs.1,15.28 lakh and Rs.1,32.03 lakh compared with original provision occurred under this head in 2002-2003 and 2003-2004 also.

CAPITAL Voted

(a) As the expenditure fell far short of the original provision, supplementary provision of Rs.27,41.66 lakh obtained in March 2005 was totally unnecessary. Similarly, supplementary provision of Rs.20,44.00 lakh and Rs.30,13.97 lakh were obtained in 2002-2003 and 2003-2004 even though expenditure had fallen short by 43.38% and 35.07% respectively of the original provision in those years.

(b) Saving occurred under:

(i)	4552 Capital Outlay on North Eastern Areas		
	04 Diesel / Gas Power Generation		
	001 Direction and Administration		
	98 Administration		
	14 Power (N.E.C. Scheme) (Plan)		
	O.	13.00	
	R.	-13.00	

Withdrawn of entire provision by surrender, mainly towards hiring charges of private vehicles (Rs.4.00 lakh) was stated to be based on actual requirement.

Saving of Rs.31.89 lakh (compared with original) and Rs.17.00 lakh (compared with original and supplementary provision) occurred under this head in 2002-2003 and 2003-2004 also.

Grant No. 14 – Power Department- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 800 Other Expenditure			
26 Power			
04 Gas Thermal Project (Baramura) (N.E.C. Scheme) (Plan)			
O.	19,87.00		
		5,87.00	4,83.06
R.	-14,00.00		-1,03.94

Anticipated saving towards major works by surrender was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Huge saving of Rs.31,59.42 lakh and Rs.11,77.10 lakh occurred under this head in 2002-2003 and 2003-2004 also.

(iii) 4801 Capital Outlay on Power Projects			
01 Hydel Generation			
001 Direction and Administration			
98 Administration			
14 Power (Plan)			
O.	58.74		
		40.66	36.19
R.	-18.08		-4.47

Reduction in provision towards salaries (Rs.15.98 lakh) and wages (Rs.2.10 lakh) by surrender was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.11.54 lakh and Rs.15.44 lakh compared with original provision occurred under this head in 2002-2003 and 2003-2004 also.

(iv) 04 Diesel/Gas Power Generation			
001 Direction and Administration			
56 Non-Lapsable			
05 Gas - 1x21 MW Gas Thermal Project at Rokhia-Phase -II (C.S.S)			
O.	60,00.00		
		37,72.52	+37,72.52
R.	-60,00.00		

Withdrawal of entire provision, by surrender (Rs.30,56.08 lakh) and through re-appropriation (Rs.29,43.92 lakh) was stated to be based on actual requirement.

Reasons for huge excess after withdrawal of entire provision have not been intimated (September 2005).

(v) 98 Administration			
14 Power (Plan)			
O.	2,57.29		
		2,20.23	2,12.40
R.	-37.06		-7.83

Anticipated saving of Rs.37.06 lakh by surrender, mainly towards salaries (Rs.33.12 lakh) was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.92.91 lakh compared with original and supplementary provision occurred under this head in 2003-2004 also.

Grant No. 14 – Power Department- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vi) 052 Machinery and Equipment			
44 Additional Central Assistance			
01 Additional Central Assistance			
Renovation and modernisation of G. T. Units –III at Rokhia (Plan)			
O.	6,00.00		
		1,31.52	1,33.78
R.	-4,68.48		+2.26

Anticipated saving by surrender towards major works was stated to be based on actual requirement.

Reasons for ultimate excess have not been intimated (September 2005).

Saving of Rs. 2,50.00 lakh (against the provision made by supplementary) occurred under this head in 2003-2004 also.

(vii) 05 Transmission and Distribution			
001 Direction and Administration			
56 Non - Lapsable			
10 Transmission Schemes (12 nos.) (C.S.S.)			
O.	10,00.00		
R.	-10,00.00		

Withdrawal of entire provision through re-appropriation mainly towards major works (Rs.9,75.00 lakh) was stated to be based on actual requirement.

(viii) 800 Other Expenditure			
26 Power			
02 Distribution (Plan)			
O.	64.17		
		24.20	35.24
R.	-39.97		+11.04

Anticipated saving towards minor works through re-appropriation (Rs.22.80 lakh) and by surrender (Rs.17.17 lakh) was stated to be based on actual requirement.

Reasons for final excess have not been intimated (September 2005).

Saving of Rs.1,18.17 lakh compared with original provision occurred under this head in 2002-2003 also.

(ix) 56 Non - Lapsable			
09 Sub -Transmission and Distribution (C.S.S.)			
O.	10,00.00		
		24,11.04	5,45.56
R.	14,11.04		-18,65.48

Addition to the provision through re-appropriation towards major works was stated to be based on actual requirement.

Reasons for huge saving have not been intimated (September 2005).

Saving of Rs.19,75.00 lakh (compared with original provision) occurred under this head in 2003-2004 also.

Grant No. 14 – Power Department- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(x) 06 Rural Electrification			
800 Other Expenditure			
48 Border Area Development Programme			
01 border Area Development Programme (Plan)			
O.	50.00		
		1.70	
			1.79
			+0.09
R.	-48.30		

Anticipated saving by surrender towards major works was stated to be based on actual requirement.

Reasons for ultimate excess have not been intimated (September 2005).

Saving of Rs.16.09 lakh (against provision made by supplementary grant) occurred under this head in 2003-2004 also.

(xi) 60 A.P.D.R.P.			
01 Metering (Plan)			
O.	18,00.00		
		3,65.02	
			3,62.73
			-2.29
R.	-14,34.98		

Anticipated saving towards major works through re-appropriation (Rs.13,13.99 lakh) and by surrender (Rs.1,20.99 lakh) was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Huge saving of Rs.18,08.33 lakh against original and supplementary provision occurred under this head in 2003-2004 also.

(xii) 80 General			
101 Investments in State Electricity Boards			
26 Power			
10 Equity Contribution (Non-Plan)			
S.	14.00	14.00	
			...
			-14.00

Provision made through supplementary grant towards investments was stated to be due to requirement of fund for equity share of the Electricity Board

Reasons for non-utilisation of entire provision have not been intimated (September 2005).

(xiii) 800 Other Expenditure			
26 Power			
99 Others (Plan)			
O.	18.39		
			5.28
			+5.28
R.	-18.39		

Withdrawal of entire provision from minor works by surrender was stated to be based on actual requirement.

Reasons for excess after withdrawal of entire provision have not been intimated (September 2005).

Saving of Rs.40.25 lakh compared with original provision occurred under this head in 2003-2004 also.

Grant No. 14 – Power Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving (In lakh of rupees)
(xiv) (Non Plan)			
S.	9.12	9.12	-9.12
Creation of provision through supplementary grant towards major works was stated to be due to requirement of fund for payment of decretal amount.			
Reasons for non-utilisation of entire provision have not been intimated (September 2005).			
(c)	Apart from excess of Rs. 0.47 lakh under 4801 Capital outlay on power projects 06 Rural Electrification 001 Direction and Administration 98 Administration 14 Power (Plan) and Rs. 0.27 lakh under 800 Other Expenditure 47 P.M.G.Y 05 Power (Plan), saving was partly counterbalanced by excess under:		
(i)	4801 Capital Outlay on Power Projects		
	05 Transmission and Distribution		
	001 Direction and Administration		
	98 Administration		
	14 Power (Plan)		
O.	7,70.82		
		6,19.12	7,71.84
R.	-1,51.70		+1,52.72

Anticipated saving by surrender mainly towards salaries (Rs. 1,36.72 lakh) and wages (Rs. 10.38 lakh) was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

Excess of Rs.91.05 lakh compared with original provision occurred under this head in 2003-2004 also.

(ii)	800 Other Expenditure		
	26 Power		
	07 Transmission (Plan)		
O.	83.00		
		1,05.80	1,06.07
R.	22.80		+0.27

Anticipated excess towards major works through re-appropriation grant was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

(iii)	80 General		
	190 Investment in Public Sector and Other Undertakings		
	26 Power		
	11 Corporation (Non Plan)		
S.	27,18.54	27,18.54	31,46.42
			+4,27.88

Provision made by supplementary grant towards investment was stated to be due to requirement of fund for investment to Tripura State Electricity Corporation Limited.

Reasons for huge excess have not been intimated (September 2005).

Grant No. 14 - Power Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<p>(d) Instances of creation of provision by re-appropriation without the knowledge of the Legislature have been noticed in the following cases. A token provision could have been made at budget stage or in supplementary estimate under these heads.</p>			
(i) 4801 Capital Outlay on Power Projects			
06 Rural Electrification			
800 Other Expenditure			
26 Power			
06 Kutir Jyoti (C.S.S)			
R.	57.14	57.14	57.12
			-0.02
<p>Creation of provision through re-appropriation was stated to be based on actual requirement. Reasons for final saving have not been intimated (September 2005).</p>			
(ii) 80 General			
190 Investment in Public Sector and Other Undertakings			
26 Power			
06 Kutir Jyoti (C.S.S)			
R.	8.86	8.86	8.86
<p>Provision made through re-appropriation was stated to be based on actual requirement towards investment.</p>			
(iii) 11 Corporation (Plan)			
R.	2,84.00	2,84.00	4,03.77
			+1,19.77
<p>Provision made through re-appropriation towards investment was stated to be based on actual requirement. Reasons for excess have not been intimated (September 2005).</p>			
(iv) 47 P.M.G.Y			
05 Power (Plan)			
R.	5,02.23	5,02.23	4,05.71
			-96.52
<p>Creation of provision through re-appropriation towards investment was stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (September 2005).</p>			
(v) 48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
R.	14.30	14.30	14.30
<p>Provision made by through re-appropriation towards investment was stated to be based on actual requirement.</p>			

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

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vi) 56 Non -Lapsable 09 Sub Transmission and Distribution (C.S.S.)			
R.	24,66.88	24,66.88	5,59.88 -19,07.00

Provision made through re-appropriation towards investment was stated to be based on actual requirement.

Reasons for ultimate huge saving have not been intimated (September 2005).

(vii) 60 A.P.D.R.P 01 Metering (Plan)			
R.	3,94.98	3,94.98	3,95.14 +0.16

Provision made through re-appropriation towards investment was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

CAPITAL

Charged

(a) In view of the overall saving of Rs. 1,17.65 lakh in the Appropriation, surrender of Rs. 3,19.00 lakh was considerably in excess of the amount of available saving and was injudicious.

(b) Saving occurred under :

(i) 6003 Internal Debt of the State Government			
109 Loans from Other Institutions			
58 Debt Services			
16 Rural Electrification Corporation (Non-Plan)			
O.	7,00.00		
R.	-3,19.00	3,81.00	5,82.35 +2,01.35

Anticipated saving by surrender was stated to be based on actual requirement towards re- payment of borrowings.

Reasons for final excess have not been intimated (September 2005).

Saving of Rs.9.90 lakh (against original and supplementary provision) occurred under this head in 2003-2004 also.

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

Major Head(s)	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2049 Interest Payments			
2702 Minor Irrigation			
2711 Flood Control and Drainage			
Voted			
Original	48,61,38,000	48,61,38,000	35,86,88,448
			-12,74,49,552
Amount surrendered during the year (March 2005)			4,15,38,000
Charged			
Original	38,00,000		
		53,00,000	48,93,691
Supplementary	15,00,000		-4,06,309
Amount surrendered during the year (March 2005)			NIL
CAPITAL			
4701 Capital Outlay on Major and Medium Irrigation			
4702 Capital Outlay on Minor Irrigation			
4711 Capital Outlay on Flood Control Projects			
Voted			
Original	22,58,62,000		
		22,60,95,000	11,15,85,642
Supplementary	2,33,000		-11,45,09,358
Amount surrendered during the year (March 2005)			9,37,22,000

Note: The revised classifications of "Major Head 2701 Major and Medium Irrigation into 2700 Major Irrigation and 2701 Medium Irrigation and 4701 Capital Outlay on Major and Medium Irrigation into 4700 Capital Outlay on Major Irrigation and 4701 Capital Outlay on Medium Irrigation" have been effected from 01.04.2004 vide Correction Slip Nos. 508, 509, 510, 511, 512 to the List of Major and Minor Heads of Account dated 13.05.2004 issued under No. T-14018/25/99-Codes/227 dated 28-05-2004 of the Government of India, have not been incorporated by the Government of Tripura in the Budget Documents for the year 2004-05. The matter has been taken up with the Government of Tripura.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
Notes and Comments :			
REVENUE			
Voted			
(a) Against the available saving of Rs.12,74.50 lakh in the grant, Rs. 4,15.38 lakh only was anticipated and surrendered in March 2005.			
(b) Apart from saving of Rs.19.99 lakh under 2702 Minor Irrigation 01 Surface Water 102 Lift Irrigation Schemes 27 Water Resource 07 Lift Irrigation (Non Plan), Rs.1,11.45 lakh under 80 General 001 Direction and Administration 27 Water Resource 14 Execution (Non Plan) and Rs.44.13 lakh under 2711 Flood Control and Drainage 01 Flood Control 001 Direction and Administration 27 Water Resource 05 Flood Control and Drainage (Non Plan), saving occurred under:			
(i)	2702 Minor Irrigation		
	80 General		
	001 Direction and Administration		
	27 Water Resource		
	13 Direction (Plan)		
	O.	15.24	
	R.	-8.09	
		7.15	4.55
			-2.60
Reduction in provision of Rs.8.09 lakh mainly from salaries (Rs.4.42 lakh) and cost of fuel etc. and maintenance cost of vehicles (Rs. 1.32 lakh) by surrender was stated to be based on actual requirement.			
Saving of Rs.4.59 lakh compared with original provision occurred under this head in 2003-2004 also.			
(ii)	27 Water Resource		
	14 Execution (Plan)		
	O.	29.72	
	R.	-2.42	
		27.30	24.78
			-2.52
Reduction in provision of Rs.2.42 lakh from salaries by surrender was stated to be based on actual requirement.			
Saving of Rs.10.23 lakh compared with original provision occurred under this head in 2003-2004.			
(iii)	799 Suspense		
	65 Suspense Account		
	03 Water Resource (Non-Plan)		
	O.	25,00.00	
	R.	-4,00.00	
		21,00.00	14,26.23
			-6,73.77
Withdrawal of provision of Rs. 4,00.00 lakh from suspense by surrender was stated to be based on actual requirement.			
Saving of Rs.1,91.19 lakh occurred under this head in 2003-2004 also.			

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iv) 2711 Flood Control and Drainage			
01 Flood Control			
800 Other Expenditure			
27 Water Resource			
05 Flood Control and Drainages (Non-Plan)			
O	67.50		
		66.08	8.11
R	-1.42		
		57.97	

Reduction in provision of Rs. 1.42 lakh from minor works by surrender was stated to be based on actual requirement.

Saving of Rs.1,09.48 lakh compared with original provision occurred under this head in 2003-2004 also.

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

The account of the transactions of "suspense" are given below :

Head	Opening balance as on the 1st April 2004 Debit(+)/Credit(-)	Debit(+)	Credit(-)	Closing balance as on the 31st March 2005 Debit(+)/Credit(-)
		(In lakh of rupees)		
2702 Minor Irrigation				
1. Stock	-11,53.68	14,26.23	24,71.43	-21,98.88
2. Purchase (a)	-13,12.30	---	---	-13,12.30
3. Miscellaneous Public Work Advances	+1,77.18	---	---	+1,77.18
Total	-22,88.80	14,26.23	24,71.43	-33,34.00
2711 Flood Control and Drainage				
1. Stock	-3.53	---	---	-3.53
2. Miscellaneous Public Work Advances	-0.17	---	---	-0.17
Total	-3.70	---	---	-3.70

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

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
REVENUE			
Charged			
(a)	No part of the saving of Rs. 4.06 lakh was anticipated and surrendered during the year.		
(b)	Saving occurred under :		
(i)	2049 Interest Payments		
	01 Interest on Internal Debt		
	200 Interest on Other Internal Debts		
	54 NABARD		
	03 R.I.D.F. - VI Construction of Cold storage and market Yards (Non-Plan)		
	O.	38.00	
		53.00	48.94
	S.	15.00	-4.06

Augmentation of provision towards interest by supplementary appropriation was stated to be due to payment of interest.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.8.95 lakh occurred under this head in 2003-2004 also.

CAPITAL

Voted

(a) As the expenditure fell far short of (50.60%) the original provision, supplementary provision of Rs.9,49.30 lakh obtained in March 2005 proved totally unnecessary. Likewise, additional funds of Rs. 0.97 lakh and Rs.7,65.13 lakh were provided through supplementary grant at the fag end of the year despite expenditure had fallen short of (15.66%) and (8.20%) of the original provision in 2002-2003 and 2003-2004 respectively.

(b) Out of the overall saving of Rs.11,45.09 lakh, Rs.9,37.22 lakh only was anticipated and surrendered in March 2005.

(c) Apart from saving of Rs. 1.71 lakh under 4701 Capital Outlay on Major and Medium Irrigation 80 General 800 Other Expenditure 45 Accelerated Irrigation Benefit Project 02 Khowai Irrigation Projects (Plan), saving occurred under:-

(i)	4701 Capital Outlay on Major and Medium Irrigation		
	04 Medium Irrigation- Non-Commercial		
	001 Direction and Administration		
	27 Water Resource		
	13 Direction (Plan)		
	O.	13.97	
		9.35	8.55
	R.	-4.62	-0.80

Reduction in provision of Rs.4.62 lakh, mainly from salaries (Rs. 2.39 lakh), office expenses (Rs.0.87 lakh) and electricity charges (Rs.0.80 lakh) through re-appropriation was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.3.37 lakh compared with original provision occurred under this head in 2003-2004 also.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 80 General			
800 Other Expenditure			
45 Accelerated Irrigation Benefit Project			
01 Gumati Irrigation Projects(Plan)			
O.	82.00		
		80.00	65.96
R.	-2.00		-14.04

Reduction in provision from major works through re-appropriation was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

(iii) 03 Manu Irrigation Projects (Plan)			
O.	1,62.00		
		1,19,00	75.82
R.	-43.00		-43.18

Reduction in provision from major works through re-appropriation was stated to be based an actual requirement.

Reasons for saving have not been intimated (September 2005).

(iv) 70 State Share			
15 Water Resource (Plan)			
O.	2,63.15		
		---	---
R.	-2,63.15		---

Withdrawal of provision of Rs.2,63.15 lakh from major works, Rs.1,66.56 lakh by surrender and Rs.96.59 lakh through re-appropriation was stated to be based on actual requirement.

(v) 4702 Capital Outlay on Minor Irrigation			
101 Surface Water			
45 Accelerated Irrigation Benefit Project			
04 Other Irrigation Projects (Plan)			
O.	7,70.00		
		4,42.95	3,22.90
R.	-3,27.05		-1,20.05

Reduction in provision of major works of Rs.1,89.03 lakh through re-appropriation and Rs.1,38.02 lakh by surrender was stated to be based in actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.5,40.26 lakh compared with original provision occurred under this head in 2003-2004

also.

(vi) 54 NABARD			
03 RIDF-VI- Construction of cold storage and market Yards (Plan)			
O.	3,00.00		
		---	---
R.	-3,00.00		---

Withdrawal provision from major works by surrender was stated to be based on actual requirement.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vii) 4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
001 Direction and Administration			
27 Water Resource			
13 Direction (Plan)			
O.	11.86		
		6.10	5.18
R.	-5.76		-0.92

Anticipated saving of Rs.5.76 lakh mainly towards salaries (Rs.3.82 lakh) by surrender was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.1.54 lakh compared with original provision of occurred under this head in 2003-2004.

(viii) 14 Execution (Plan)			
O.	29.24		
		25.00	23.95
R.	-4.24		-1.05

Anticipated saving towards salaries by surrender was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.16.50 lakh compared with original provision occurred under this head in 2003-2004

also.

(ix) 800 Other Expenditure			
27 Water Resource			
08 Protective Works (Plan)			
O.	1,13.06		
		75.00	64.39
R.	-38.06		-10.61

Anticipated saving towards major works by surrender was stated to based on actual requirement.

Reasons for saving have not been intimated (September 2005).

(x) 44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
O.	2,12.00		
R.	-2,12.00		

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

(xi) 48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	1,15.40		
		43.05	43.81
R.	-72.35		+0.76

Reduction in provision from major works by surrender was stated to be based on actual requirement.

Reasons for ultimate excess have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(d) Saving was partly offset by excess under:-			
(i) 4701 Capital Outlay on Major and Medium Irrigation			
04 Medium Irrigation- Non-Commercial			
001 Direction and Administration			
27 Water Resource			
14 Execution (Plan)			
O.	35.54		
		37.75	
			39.18
			+1.43
R.	2.21		

Anticipated excess of Rs.9.80 lakh towards electricity charges was offset by anticipated saving of Rs.7.59 lakh mainly towards salaries, stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

(ii) 4702 Capital Outlay on Minor Irrigation			
800 Other Expenditure			
27 Water Resource			
09 Rationalisation of Minor Irrigation Statistics (C.S.S.)			
O.	8.79		
		11.12	
			15.07
			+3.95
S.	2.33		

Augmentation of provision towards salaries by supplementary grant was stated to be due to approval of fund under Centrally Sponsored Scheme for Rationalisation of Minor Irrigation Statistics including Minor Irrigation census by the Government of India.

Reasons for excess have not been intimated (September 2005).

(iii) 4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
800 Other Expenditure			
27 Water Resource			
04 Embankment Works (Plan)			
O.	60.23		
		60.00	
			75.36
			+15.36
R.	-0.23		

Reduction in provision towards major works by surrender was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<p>(e) Instances of creation of provision by re-appropriation without knowledge of the Legislature have been noticed in the following cases. A token provision could have been made at budget stage or in the supplementary estimate under these heads to avoid such irregular expenditure.</p>			
(i) 4701 Capital Outlay on Major and Medium Irrigation			
80 General			
800 Other Expenditure			
46 State Share of Accelerated Irrigation Benefit Project			
01 Gumati Irrigation Projects (Plan)			
R.	26.00	26.00	20.09
			-5.91

Provision made by re-appropriation in March 2005 towards major works was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

(ii) 02 Khowai Irrigation Projects (Plan)			
R.	40.00	40.00	48.36
			+8.36

Provision made by re-appropriation towards major works was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

(iii) 03 Manu Irrigation Projects (Plan)			
R.	40.00	40.00	51.65
			+11.65

Provision made through re-appropriation towards major works was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

(iv) 4702 Capital Outlay on Minor Irrigation			
101 Surface Water			
46 State Share of Accelerated Irrigation Benefit Project			
04 Other Irrigation Projects (Plan)			
R.	1,50.00	1,50.00	1,76.29
			+26.29

Provision made through re-appropriation towards major works was stated to be based in actual requirement.

Reasons for excess have not been intimated (September 2005).

Grant No. 16 – Health Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2210 Medical and Public Health			
2552 North Eastern Areas			
Voted			
Original	35,88,61,000		
Supplementary	1,34,40,000		
Amount surrendered during the year			NIL
CAPITAL			
4210 Capital Outlay on Medical and Public Health			
4552 Capital Outlay on North Eastern Areas			
Voted			
Original	12,53,99,000		
Supplementary	9,49,30,000		
Amount surrendered during the year (March 2005)	22,03,29,000	6,57,67,850	-15,45,61,150
			18,84,000

Notes and Comments

CAPITAL

Voted

- (a) As the expenditure fell far short of (47.55%) the original provision, supplementary provision of Rs. 9,49.30 lakh obtained in March, 2005 proved wholly unnecessary. Likewise, additional funds of Rs.7,03.00 lakh were provided through supplementary grant at the fag end of the year despite expenditure had fallen abnormally short of (77.03%) the original provision in 2003-04.
- (b) Surrender of Rs. 18.84 lakh in March, 2005 was considerably smaller than the amount available for surrender.
- (c) Apart from saving (less than 4.00 lakh) of Rs. 2.32 lakh under 4210 Capital Outlay on Medical and Public Health 01 Urban Health Services 110 Hospital and Dispensaries 16 Hospital 01 Cancer Hospital (Non-Plan), Rs. 3.31 lakh under 04 District Hospital (Non-Plan) and (less than 10%) Rs.2.65 lakh under 02 Rural Health Services 800 Other Expenditure 47 P.M.G.Y 06 Primary Health, saving occurred, mainly under :

Grant No. 16 – Health Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 4210 Capital Outlay on Medical and Public Health			
01 Urban Health Services			
110 Hospital and Dispensaries			
16 Hospital			
04 District Hospital (Plan)			
O.	31.91		
		34.15	15.05
R.	2.24		-19.10
Augmentation of provision towards major works through re-appropriation was stated to be based on actual requirement.			
Saving was stated to be due to non-execution of construction work in time by the Public Works Department			
(ii) 07 Govinda Bhallav Pant Hospital (Non-Plan)			
O.	18.00		
		6.00	2.00
R.	-12.00		-4.00
Withdrawal of provision from machinery and equipment through surrender was stated to be based on actual requirement.			
Saving was stated to be due to non-receipt of bills in time.			
(iii) 43 Finance Commission			
10 Health Services (Plan)			
O.	3,01.79		
		4,69.18	1,55.72
R.	1,67.39		-3,13.46
Augmentation of provision of Rs.1,89.18 lakh towards major works by re-appropriation was stated to be due to release of fund by the Finance Commission. This was partly offset by reduction in provision of Rs.21.79 lakh from machinery and equipment by re-appropriation stated to be due to non-release of fund by the Finance Commission. In view of the actual expenditure, augmentation of provision proved injudicious.			
Huge saving was stated to be due to release of Rs. 1,55.73 lakh only by the Finance Department.			
Saving of Rs. 2,61.30 lakh occurred under this head in 2003-04 also.			
(iv) 44 Additional Central Assistance (ACA)			
01 Additional Central Assistance (Plan)			
O.	6,19.44		
		2,49.25	1,00.00
R.	-3,70.19		-1,49.25

Reduction in provision of Rs.4,70.19 lakh from machinery and equipment (Rs.54.33 lakh) and major works (Rs.4,15.86 lakh) by re-appropriation was stated to be due to non-release of fund by the Government of India. This was partly offset by augmentation of provision of Rs.1,00.00 lakh towards grants-in-aid by re-appropriation attributed to release of fund by the Government of India.

Large saving remained unsundered under the head.

Huge saving was stated to be due to release of fund by the Finance Department to the extent of expenditure incurred.

Entire supplementary provision of Rs. 6,19.44 lakh remained unutilized in 2003-04.

Grant No. 16 – Health Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(v) 56 Non Lapsable			
08 Strengthening of Super Speciality Block at Govinda Ballav Pant Hospital, Agartala (C.S.S.)			
O.	88.00		
		1,75.00	
S.	87.00	8.52	-1,66.48

Augmentation of provision towards major works by supplementary grant was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

Saving was stated to be due to release of Rs.8.52 lakh only by the Finance Department.

Saving of Rs.93.21 lakh and Rs.4,46.51 lakh, compared with supplementary and original provision, also occurred under this head in 2002-03 and 2003-04 respectively.

(vi) 03 Medical Education, Training and Research			
105 Allopathy			
71 Medical College			
01 Establishment (Plan)			
S.	6,34.52		
		8,00.00	
R.	1,65.48	1,15.00	-6,85.00

Provision created by supplementary grant towards major works and augmentation of provision towards grants -in- aid and major works by re-appropriation was stated to be based on actual requirement.

Creation of excessive provision of funds by supplementary grant and re-appropriation on 31-03-2005 was done without proper assessment of the requirement.

The Department while furnishing replies for huge saving, stated that out of the total provision of Rs,8,00.00 lakh, Finance Department released Rs.7.90 lakh. Out of this 7.90 lakh, (i) Rs. 2.75 lakh was surrendered by the Department, (ii) Rs. 4.00 lakh was placed with the Public Works Department but remained unspent.

But the amount of Rs.2,75.00 lakh, stated to have been surrendered by the Department is untenable as the amount has not been reflected in the surrender statement.

(vii) 04 Public Health			
107 Public Health Laboratories			
18 Drugs Control			
01 Drugs Testing Laboratory (C.S.S.)			
O.	30.00		
		90.00	
S.	60.00	21.37	-68.63

Augmentation of provision towards machinery and equipment and major works by supplementary grant was stated to be due to approval fund under Centrally Sponsored Scheme by the Government of India.

Large saving remained unsundered under the head.

Huge saving was stated to be due to non-supply of machinery and equipment and non-commencement of construction work by the Tripura Housing Board in time.

Grant No. 16 – Health Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(viii) 4552 Capital Outlay on North Eastern Areas			
05 Medical Education, Training and Research			
200 Other Systems			
57 North Eastern Area Development			
30 Regional Institute of Pharmaceutical Science and Technology (N.E.C. Scheme) (Plan)			
S.	1,34.78	1,34.78	59.50
			-75.28

Provision created by supplementary grant towards machinery and equipment and major works was stated to be due to sanction of fund by the North Eastern Council.

Reasons for huge saving have not been intimated (September 2005).

Saving of Rs. 76.76 lakh and Rs. 1,34.48 lakh compared with original provision occurred under this head in 2002-2003 and 2003-2004 respectively.

Huge saving was stated to be due to non-commencement of construction work by the P.W. Department.

(d) Entire provision remained unutilized under:

(i) 4210 Capital Outlay on Medical and Public Health			
01 Urban Health Services			
110 Hospital and Dispensaries			
16 Hospital			
04 District Hospital (C.S.S)			
S.	20.00	20.00	-20.00

Creation of provision by supplementary grant towards major works was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

Reasons for non-utilisation of entire provision was stated to be due to non-release of fund by the Finance Department.

(ii) 05 Dr. Bhim Rao Ambedkar Memorial Hospital(Plan)			
O.	3.90		
		2.29	-2.29
R.	-1.61		

Withdrawal of provision from machinery and equipment by re-appropriation was stated to be based on actual requirement.

Non-utilisation of the entire remaining provision was stated to be due to non finalization of tender rate of machinery and equipment in time.

Saving of Rs. 11.86 lakh compared with original provision occurred under this head in 2003-2004 also.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) (Non-Plan)			
O.	5.30		
R.	-3.30	2.00	-2.00

Withdrawal of provision from machinery and equipment by re-appropriation (Rs.0.30-lakh) and surrender (Rs.3.00-Lakh) was stated to be based on actual requirement.

Non-utilization of the remaining provision was stated to be due to non-receipt of bills in respect of machinery and equipment in time.

Saving of Rs.4.75 lakh occurred under this head in 2003-04 also.

(iv) 08 Indira Gandhi Memorial Hospital (Non-Plan)			
O.	5.70		
R.	0.30	6.00	-6.00

Augmentation of provision towards machinery and equipment by re-appropriation was stated to be based on actual requirement.

Reasons for non-utilization of entire enhanced provision was stated to be due to non-supply of machinery and equipment in time.

Actual total saving of Rs. 34.90 lakh remained unsurrendered in the above 4(four) heads.

(e) Saving was partly offset by excess under :-

(i) 4210 Capital Outlay on Medical and Public Health			
01 Urban Health Services			
110 Hospital and Dispensaries			
16 Hospital			
07 Govind Ballav Pant Hospital, Agartala (Plan)			
O.	7.71		
R.	1.29	9.00	+21.84

Augmentation of provision towards machinery and equipment by re-appropriation was stated to be based on actual requirement.

Excess was stated to be due to procurement of emergent machinery and equipment and short release of fund by the Finance Department.

(ii) 08 Indira Gandhi Memorial Hospital (Plan)			
O.	7.28		
R.	-0.03	7.25	+3.51

Reasons for reduction in provision from machinery and equipment by re-appropriation have not been intimated (September 2005).

Excess was stated to be due to procurement of emergent machinery and equipment for Indira Gandhi Memorial Hospital.

Actual total excess for Rs. 26.61 lakh have been left uncovered in the above 2 (two) cases.

Grant No. 17 – Information, Cultural Affairs and Tourism Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2205 Art and Culture			
2220 Information and Publicity			
3452 Tourism			
Voted			
Original	10,09,18,000	10,09,18,000	9,81,90,630
			-27,27,370
Amount surrendered during the year (March 2005)			16,96,000
Capital			
4070 Capital Outlay on Other Administrative Services			
5452 Capital Outlay on Tourism			
Voted			
Original	80,10,000		
Supplementary	28,91,000	1,09,01,000	33,38,000
			-75,63,000
Amount surrendered during the year			NIL

Notes and Comments :

REVENUE

Voted

- (a) An amount of Rs.16.96 lakh surrendered in March 2005 in the grant was considerably smaller than the overall saving of Rs.27.27 lakh available for surrender.
- (b) Apart from saving of Rs.4.06 lakh under 2220 Information and Publicity 60 Others 001 Direction and Administration 98 Administration 17 Information, Cultural Affairs and Tourism (Non-Plan), Rs.4.57 lakh under 101 Advertising and Visual Publicity 21 Tourism and Publicity 04 Visual Publicity (Non-Plan), Rs.2.10 lakh under 102 Information Centres 21 Tourism and Publicity 06 Information (Non-Plan), Rs.2.22 lakh under 103 Press Information Services 21 Tourism and Publicity 07 Press Information (Plan), Rs.1.09 lakh under 110 Publications 21 Tourism and Publicity 09 Publication (Plan), Rs.1.50 lakh under (Non-Plan), Rs.2.44 lakh under 3452 Tourism 01 Tourist Infrastructure 101 Tourist Centre 98 Administration 17 Information, Cultural Affairs and Tourism (Plan), Rs.3.83 lakh under 80 General 800 Other Expenditure 21 Tourism and Publicity 01 Tourist Information and Publicity (Plan) and Rs.1.09 lakh under 02 Tourist Transport Service (Non-Plan), saving occurred under :

**Grant No. 17 – Information, Cultural Affairs and Tourism Department –
Contd.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2220 Information and Publicity			
60 Others			
101 Advertising and Visual Publicity			
21 Tourism and Publicity			
04 Visual Publicity (Plan)			
O. 65.32			
	39.88	39.88	
R. -25.44			
Anticipated saving by re-appropriation in respect of advertising, sales and publicity expenses was stated to be based on actual requirement.			
(ii) 103 Press Information Services			
21 Tourism and Publicity			
07 Press Information (Non-Plan)			
O. 37.71			
	33.98	31.64	-2.34
R. -3.73			
Withdrawal of provision of Rs.3.93 lakh, mainly from salaries by surrender was partly offset by anticipated excess of Rs.0.20 lakh towards supplies and materials.			
Both anticipated saving and excess were stated to have been based on actual requirement.			
(iii) 106 Field Publicity			
21 Tourism and Publicity			
05 Field Publicity (Non-Plan)			
O. 1,71.47			
	1,66.63	1,61.05	-5.58
R. -4.84			
Withdrawal of provision of Rs.7.33 lakh, mainly from salaries by surrender was stated to be based on actual requirement.			
This was partly offset by anticipated excess of Rs.2.49 lakh stated to be based on actual requirement mainly towards wages.			
(iv) 111 Community Radio and Television			
21 Tourism and Publicity			
10 Multi Communication (Non-Plan)			
O. 21.36			
	16.57	16.22	-0.35
R. -4.79			

Withdrawal of provision of Rs.7.33 lakh, mainly from salaries by surrender was stated to be based on actual requirement.

This was partly offset by anticipated excess of Rs.2.49 lakh stated to be based on actual requirement mainly towards wages.

(iv) 111 Community Radio and Television			
21 Tourism and Publicity			
10 Multi Communication (Non-Plan)			
O. 21.36			
	16.57	16.22	-0.35
R. -4.79			

Reduction in provision by re-appropriation was stated to be based on actual requirement mainly in respect of salaries (Rs.4.61 lakh).

Reasons for further saving in the above 3 (three) cases at sl. no. (ii) to (iv) have not been intimated (September 2005).

**Grant No. 17 – Information, Cultural Affairs and Tourism Department –
Contd.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(c) The foregoing savings were offset by excess mainly under :			
(i) 2205 Art and Culture			
102 Promotion of Arts and Culture			
21 Tourism and Publicity			
03 Book Fair (Plan)			
O.	6.45		
		11.40	11.40
R.	4.95		
Anticipated excess towards minor works was stated to be based on actual requirement.			
(ii) 2220 Information and Publicity			
60 Others			
001 Direction and Administration			
98 Administration			
17 Information, Cultural Affairs and Tourism (Plan)			
O.	2,62.43		
		2,67.91	2,78.15
R.	5.48		+10.24
Augmentation of provision of Rs.6.52 lakh mainly towards salaries and wages was partly offset by reduction in provision of Rs.1.04 lakh, mainly from minor works by re-appropriation on the basis of actual requirement.			
Reasons for excess have not been intimated (September 2005).			
(iii) 3452 Tourism			
01 Tourist Infrastructure			
102 Tourist Accommodation			
21 Tourism and Publicity			
11 Infrastructural Facilities (Plan)			
O.	4.52		
		7.16	7.03
R.	2.64		-0.13
Anticipated excess of Rs.2.78 lakh was stated to be based on actual requirement towards minor works. This was partly offset by anticipated saving of Rs.0.14 lakh stated to be based on actual requirement in respect of supplies and materials.			
(iv) 80 General			
001 Direction and Administration			
98 Administration			
17 Information, Cultural Affairs and Tourism(Plan)			
O.	60.40		
		66.05	63.75
R.	5.65		-2.30
Anticipated excess of Rs.7.01 lakh was stated to be based on actual requirement towards wages, electricity charges and office expenses. This was partly offset by anticipated saving of Rs.1.36 lakh stated to be based on actual requirement in respect of salaries.			

Grant No. 17 – Information, Cultural Affairs and Tourism Department –
Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(v) (Non-Plan)			
O.	6.56	9.57	-0.40
R.	3.01		

Anticipated excess was stated to be based on actual requirement towards salaries (Rs.1.01 lakh) and electricity charges (Rs.2.00 lakh)

Reasons for final saving in the above 3 (three) cases at sl. nos. (ii) to (iv) have not been intimated (September 2005).

(d) An instance of creation of provision by re-appropriation without knowledge of the Legislature has been noticed in the following head. A token provision could have been made at budget stage or in supplementary estimate.

(i) 2205 Art and Culture			
102 Promotion of Arts and Culture			
43 Finance Commission			
11 Heritage Protection (I.C.A.T) (Plan)			
R.	14.84	14.84	-0.37

Provision made by re-appropriation in March 2005 towards minor works was stated to be based on actual requirement.

Reasons for final saving have not been intimated (September-2005).

CAPITAL
Voted

(a) As the expenditure fell considerably short of the original provision, supplementary provision of Rs.28.91 lakh obtained in March 2005 proved wholly unjustified.

(b) No part of the available saving of Rs.75.63 lakh was surrendered during the year.

(c) Saving occurred under :

(i) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
70 State Share			
17 Information, Cultural Affairs and Tourism (Plan)			
O.	50.00	10.00	-1.04
R.	-40.00		

Reduction in provision by re-appropriation was stated to be based on actual requirement in respect of major works.

Reasons for further saving have not been intimated (September 2005).

**Grant No. 17 – Information, Cultural Affairs and Tourism Department –
Concl.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
102 Tourist Accommodation			
21 Tourism and Publicity			
12 Accommodation (Plan)			
O.	30.10		
		24.47	
R.	-5.63		
		24.42	-0.05

Withdrawal of provision from major works by re-appropriation was stated to be based on actual requirement.

Reasons for further saving have not been intimated (September 2005).

(d) Unnecessary provision of funds was made without proper assessment under :

(i) 4220 Capital Outlay on Information and Publicity			
60 Others			
101 Buildings			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
R.	17.54	17.54	-17.54

Provision made by re-appropriation in March 2005 towards major works was stated to be based on actual requirement. In this case provision was made without knowledge of the Legislature. A token provision could have been made at budget stage or in supplementary estimate.

(ii) 5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
101 Tourist Centre			
44 Additional Central Assistance (ACA)			
01 Additional Central Assistance (Plan)			
S.	28.91		
		57.00	
R.	28.09		
			-57.00

Provision made by supplementary grant in March 2005 towards major works was stated to be due to sanction of the scheme given by the Government of India under State Plan.

Augmentation of provision by re-appropriation in March 2005 towards major works was stated to be based on actual requirement.

Entire provisions remained unutilized and the schemes mentioned at sl. no. (i) and sl. no. (ii) above remained unexecuted although substantial provision was made and the scheme at sl. no. (ii) got sanctioned.

Reasons for non-utilisation of the entire provision in the above 2 (two) cases have not been intimated (September 2005).

Grant No. 18 – General Administration (Political) Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2070 Other Administrative Services			
2235 Social Security and Welfare			
2250 Other Social Services			
Voted			
Original	57,24,000		
Supplementary	4,41,000		
Amount surrendered during the year			NIL
CAPITAL			
4235 Capital Outlay on Social Security and Welfare			

Voted			
Supplementary	56,00,000	56,00,000	-56,00,000
Amount surrendered during the year			NIL

Notes and Comments:

REVENUE

Voted

- (a) The expenditure exceeded the grant by Rs.5.64 lakh which requires regularization.
- (b) In view of the overall excess of Rs.5.64 lakh, supplementary grant of Rs.4.41 lakh obtained in March 2005 proved inadequate.
- (c) Excess occurred under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
02 Pension			
04 Pension to Freedom Fighters (Non-plan)			
O.	14.19	14.19	22.47
(ii) 2250 Other Social Services			
800 Other Expenditure			
99 Others			
05 Celebration of Republic Day (Non-Plan)			
O.	7.95		
S.	1.00	8.95	9.85
			+0.90

Augmentation of provision by supplementary grant was stated to be based on actual requirement towards other administrative expenses.

Reasons for excess in the above.2 (two) cases have not been intimated (September 2005).

Grant No. 18 – General Administration (Political) Department – Concl'd

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(d) Excess was partly counterbalanced by saving of Rs.0.03 lakh under 2070 Other Administrative Services 800 Other Expenditure 99 Others 06 Common Facilities and Raw Material Depot (Non-Plan), Rs.0.20 lakh under 2235 Social Security and Welfare 02 Social Welfare 800 Other Expenditure 05 Establishment 54 Haj Committee (Non-Plan), Rs.0.01 lakh under 60 Other Social Security and Welfare Programmes 102 Pensions under Social Security Schemes 02 Pension-02 Pension to Dependent of Martyrs (Non-Plan), Rs.1.18 lakh under 03 Pension to Participants of the Reang Movement (Non-Plan), Rs.0.14 lakh under 05 Assistance to the Dependents of Freedom Fighters towards funeral expenses (Non-Plan), Rs.0.67 lakh under 200 Other Programmes 05 Establishment 35 Rajya Sainik Board (Reimbursable/Sharing Scheme) (Central Share) (Non-Plan), Rs.0.40 lakh under 2250 Other Social Services 800 Other Expenditure 99 Others 04 Celebration of Independence Day (Non-Plan) and Rs.0.91 lakh under 36 Protocol Affairs (Non-Plan) aggregating Rs.3.54 lakh.			

**CAPITAL
Voted**

(a) Entire provision of Rs.56.00 lakh made by supplementary grant in March 2005 without proper assessment of requirement remained unutilized and unsurrendered during the year. This proves lack of prudence in financial management.

(b) Entire provision remained unutilized under :

- (i) 4235 Capital Outlay on Social Security and Welfare
02 Social Welfare
800 Other Expenditure
70 State Share
18 Political (C.S.S.)

S.	28.00	28.00	...	-28.00
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(ii) Plan

S.	28.00	28.00	...	-28.00
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No reason for supplementary grant towards major works under sl. nos. (i) and (ii) above was given.

Reasons for non-utilisation of the entire provision in the above 2 (two) cases have not been intimated

(September 2005).

Grant No. 19 - Tribal Welfare Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2029 Land Revenue			
2070 Other Administrative Services			
2202 General Education			
2204 Sports and Youth Services			
2205 Art and Culture			
2210 Medical and Public Health			
2211 Family Welfare			
2220 Information and Publicity			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
2230 Labour and Employment			
2235 Social Security and Welfare			
2236 Nutrition			
2401 Crop Husbandry			
2402 Soil and Water Conservation			
2403 Animal Husbandry			
2404 Dairy Development			
2405 Fisheries			
2406 Forestry and Wild Life			
2407 Plantations			
2425 Co-operation			
2501 Special Programmes for Rural Development			
2515 Other Rural Development Programmes			
2552 North Eastern Areas			
2702 Minor Irrigation			
2851 Village and Small Industries			
3425 Other Scientific Research			
3452 Tourism			
3456 Civil Supplies			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	1,12,91,53,000		
Supplementary	24,14,28,000	1,37,05,81,000	1,27,37,86,897
			-9,67,94,103
Amount surrendered during the year (March 2005)			76,24,000

Grant No.19 – Tribal Welfare Department – Contd.

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
4202 Capital Outlay on Education, Sports, Art and Culture			
4210 Capital Outlay on Medical and Public Health			
4211 Capital Outlay on Family Welfare			
4215 Capital Outlay on Water Supply and Sanitation			
4216 Capital Outlay on Housing			
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
4401 Capital Outlay on Crop Husbandry			
4403 Capital Outlay on Animal Husbandry			
4405 Capital Outlay on Fisheries			
4406 Capital Outlay on Forestry and Wild Life			
4408 Capital Outlay on Food Storage and Warehousing			
4425 Capital Outlay on Co-operation			
4435 Capital Outlay on Other Agricultural Programmes			
4515 Capital Outlay on Other Rural Development Programmes			
4701 Capital Outlay on Major and Medium Irrigation			
4702 Capital Outlay on Minor Irrigation			
4711 Capital Outlay on Flood Control Projects			
4801 Capital Outlay on Power Projects			
4810 Capital Outlay on Non-Conventional Sources of Energy			
4860 Capital Outlay on Consumer Industries			
5054 Capital Outlay on Roads and Bridges			
5425 Capital Outlay on other Scientific and Environmental Research			
5452 Capital Outlay on Tourism			
5465 Investments in General Financial and Trading Institutions			
6425 Loans for Co-operation			
Voted			
Original	68,94,94,000		
Supplementary	48,77,57,000	1,17,72,51,000	55,03,18,958
Amount surrendered during the year (March 2005)			2,46,17,000

Grant No. 19 – Tribal Welfare Department - Contd.

Notes and Comments :

REVENUE

Voted

(a) In view of the overall saving of Rs.9,67.94 lakh in the grant, supplementary grant of Rs.24,14.28 lakh obtained in March 2005 proved excessive.

(b) Surrender of Rs.76.24 lakh in March 2005 was abnormally shorter (92.12%) than the amount available for surrender.

(c) Apart from saving of (above 10% of the provision) Rs. 1.88 lakh under 2702 Minor Irrigation 80 General 001 Direction and Administration 27 Water Resource 13 Direction (Plan), Rs.3.63 lakh under 14 Execution (Plan),Rs.2.49 lakh under 2210 Medical and Public Health-01 Urban Health Services –Allopathy 110 Hospital and Dispensaries 16 Hospital 04 District Hospital (Plan), Rs.1.67 lakh under 08 Indira Gandhi Memorial Hospital (Plan), Rs.1.68 lakh under 12 Sub-Divisional Hospital (Plan), Rs.0.54 lakh under 05 Medical Education, Training and Research 105 Allopathy 15 Health Services 04 Education (Plan); Rs.1.13 lakh under 2220 Information and Publicity 60 Others 110 Publications 21 Tourism and Publicity 09 Publications (Plan), Rs.2.30 lakh under 2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 02 Welfare of Scheduled Tribes 277 Education 34 Tribal Sub-Plan 03 Book Bank for Students (C.S.S), Rs.2.60 lakh under 17 Upgradation of Merit of Scheduled Tribe Student (C.S.S), Rs.0.70 lakh under 2851 Village and Small Industries 102 Small Scale Industries 29 Industries Development 16 Small Industries(Plan), Rs.2.67 lakh under 2405 Fisheries 001 Direction and Administration 98 Administration 26 Fisheries (Plan), Rs.2.00 lakh under 2401 Crop Husbandry 105 Manure and Fertilizer 38 Macro Management 01 Balanced and Integrated use of Fertilizer (C.S.S), Rs.0.68 lakh under 107 Plant Protection 37 Agricultural Development 35 Project for Plant Protection Services (Plan), Rs.3.04 lakh under 108 Commercial Crops 24 Seeds Development 06 Oil Seeds Production Programme (Plan), Rs.1.64 lakh under 38 Macro Management 09 Special Jute Development Programme (C.S.S), Rs.3.00 lakh under 109 Extension and Farmers Training 37 Agricultural Development 01 Accelerated Maize Development Programme (C.S.S), Rs.1.96 lakh under (Plan), Rs.0.37 lakh under 111 Agriculture, Economics and Statistics 37 Agricultural Development 02 Agricultural Economics and Statistics (Plan), Rs.1.81 lakh under 112 Development of Pulses 37 Agricultural Development 27 National Pulses Development Programme (Plan), Rs. 0.40 lakh under 2401 Crop Husbandry 119 Horticulture and Vegetable Crops 37 Agricultural Development 17 Expansion of Mushroom Cultivation, processing and preservation (Plan), Rs.0.83 lakh under 2402 Soil and Water Conservation 001 Direction and Administration 37 Agricultural Development 52 Soil and Water Management (Plan), Rs.0.43 lakh under 2403 Animal Husbandry 101 Veterinary Services and Animal Health 39 Animal Resource Development 36 Veterinary Hospitals and Dispensaries (Plan), Rs. 1.00 lakh under 103 Poultry Development 39 Animal Resource Development 05 Breeding Operation (Plan), Rs. 1.14 lakh under 2406 Forestry and Wild Life 01 Forestry 102 Social and Farm Forestry 40 Forestry 25 Scheduled Tribes and Rural Poor in Regeneration of Degraded Forests (C.S.S), Rs.2.00 lakh under 02 Environmental Forestry and Wild Life 110 Wild Life Preservation 40 Forestry 08 Control of Poaching and Illegal Trading of Wild Life (Plan), Rs.3.07 lakh under 2501 Special Programmes for Rural Development 04 Integrated Rural

Grant No. 19 - Tribal Welfare Department - Contd.

Energy Planning Programme 109 Monitoring 31 Science and Technology 09 Energy (Plan), Rs.1.35 lakh under 2202 General Education 01 Elementary Education 104 Inspection 41 Human Development 27 Inspectorate (Plan), Rs.3.41 lakh under 106 Teachers and Other Services 42 Government Primary Schools 02 Primary Education (From Class I to V) (Plan), Rs.0.40 lakh under 2235 Social Security and Welfare 02 Social Welfare 102 Child Welfare 33 Welfare Programme 06 Children's Home for Boys and Girls (Plan), Rs. 2.81 lakh under 2204 Sports and Youth Services 800 Other Expenditure 41 Human Development 49 Government Degree College (Plan) Rs.2.50 lakh under 2210 Medical and Public Health 01 Urban Health Services- Allopathy 200 other Health Scheme 15 Health Services 01 Anti-T.B.Clinic (CSS),Rs.0.46 lakh under 06 Public Health 101 Prevention on Control of Diseases-15 Health Services 02 Anti-Mosquitoes Scheme (C.S.S), Rs.0.62 Lakh under 09 National Iodine disorder Control Programme (C.S.S), Rs. 1.60 lakh under 10 National Leprosy Eradication Programme (C.S.S), Rs 2.44 lakh under 2211 Family Welfare 003 Training 03 Research and Training 12 Training and Employment of Multipurpose Workers (C.S.S), Rs. 0.84 lakh under 102 Urban Family Welfare Services 19 Family Welfare 10 Urban Family Welfare (C.S.S), Rs.0.90 lakh under 103 Maternity and Child Health 15 Health Services 13 Oral Rehydration Therapy (C.S.S) and (less than 10% of the provision) Rs.0.60 lakh under 2210 Medical and Public Health 01 Urban Health Services-Allopathy 001 Direction and Administration 98 Administration 16 Health (Plan), Rs.1.33 lakh under 48 Border Area Development Programme 01 Border Area Development Programme (Plan), Rs.0.81 lakh under 2851 Village and Small Industries 103 Handloom Industries 29 Industries Development 02 Handloom Industries (Plan), Rs. 8.17 lakh under 2401 Crop Husbandry 001 Direction and Administration 98 Administration 27 Agriculture (Plan), Rs.1.33 lakh under 109 Extension and Farmers' Training 48 Border Area Development Programme 01 Border Area Development Programme (Plan), Rs. 0.52 lakh under 2406 Forestry and Wild Life 01 Forestry 001 Direction and Administration 98 Administration 30 Forest (Plan), Rs.1.17 lakh under 101 Forest Conservation, Development and Regeneration 40 Forestry 13 Forest Conservation, Development and Regeneration (Plan), saving occurred under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
Revenue			
(i) 2029 Land Revenue			
101 Collection Charges			
05 Establishment			
16 District Establishment (Plan)			
O.	14.94	14.94	3.16
			-11.78

Reasons for saving have not been intimated (September 2005).

Saving of entire provision of Rs.13.81 lakh against original and supplementary grant occurred under this head in 2003-2004 also.

Grant No. 19 - Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
Health Services			
(ii) 2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
110 Hospital and Dispensaries			
16 Hospital			
07 Govind Ballav Pant Hospital (Plan)			
O. 9.00			
	5.50	4.96	-0.54
R. -3.50			
Anticipated saving through re-appropriation mainly towards cost of ration, Medicine, bedding and clothing (Rs.2.80 lakh) was stated to be based on actual requirement.			
(iii) 03 Rural Health Services-Allopathy			
800 Other Expenditure			
47 Prime Minister's Gramodaya Yojana			
06 Primary Health (Plan)			
O. 28.90			
S. 21.91	51.71	40.48	-11.23
R. 0.90			

Addition to provision by supplementary grant towards cost of ration, medicine, bedding and clothing was stated to be due to approval of fund under State Plan (Prime Minister's Gramodaya Yojana) by the Government of India. Further Addition to provision through re-appropriation was stated to be based on actual requirement towards supplies and materials.

Reasons for saving at sl. no. (ii) and (iii) above have not been intimated (September 2005).

Tribal Welfare

(iv) 2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
001 Direction and Administration			
33 Welfare Programme			
09 General (Plan)			
O. 1,03.81			
	90.92	90.92	---
R. -12.89			
Anticipated saving of Rs.14.89 lakh, mainly towards electricity charges (Rs.14.09 lakh) was partly offset by anticipated excess Rs.2.00 lakh towards travel expenses, stated to be based on actual requirement.			
(v) (Non Plan)			
O. 6,51.86			
	6,22.46	4,67.30	-1,55.16
R. -29.40			

Anticipated saving of Rs.32.48 lakh mainly towards salaries (Rs.29.40 lakh) was partly offset by anticipated excess of Rs.3.08 lakh, mainly towards office expenses, stated to be based on actual requirement.

Reasons for huge saving have not been intimated (September 2005).

Saving of Rs.19.64 lakh compared with original provision occurred under this head in 2003-2004 also.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Panchayati Raj</u>			
(vi) 2515 Other Rural Development Programmes			
101 Panchayati Raj			
99 Others			
54 Panchayat Development Fund (Plan)			
O.	10,68.70	10,68.70	9,00.84
R.			-1,67.86

Reasons for huge saving have not been intimated (September 2005).

Agriculture

(vii) 2401 Crop Husbandry			
102 Food grain Crops			
38 Macro Management			
04 Integrated Cereal Development Programme (C.S.S)			
O.	55.41		
R.	-23.04	32.37	23.07
			-9.30

Anticipated saving towards grants-in-aid through re-appropriation (Rs.19.00 lakh) and by surrender (Rs.4.04 lakh) was stated to be based on actual requirement.

Saving of Rs.43.88 lakh compared with original provision occurred under this head in 2003-2004

also.

(viii) 112 Development of Pulses			
37 Agricultural Development			
27 National Pulses Development Programme (C.S.S)			
O.	12.54		
R.	4.61	17.15	8.41
			-8.74

Addition to provision through re-appropriation was stated to be based on actual requirement towards grants-in-aid.

Reasons for saving at sl no. (vii) and (viii) above have not been intimated (September 2005).

Saving of Rs.5.25 lakh compared with original provision occurred under this head in 2002-2003 also.

Horticulture

(ix) 2401 Crop Husbandry			
001 Direction and Administration			
98 Administration			
28 Horticulture (Plan)			
O.	22.95		
R.	-3.01	19.94	15.85
			-4.09

Anticipated saving of Rs.3.11 lakh, mainly towards minor works (Rs.2.31 lakh) was partly offset by anticipated excess of Rs.1.85 lakh mainly towards salaries (Rs.1.03 lakh), stated to be based on actual requirement. Reasons for anticipated saving of Rs.1.75 lakh by surrender mainly towards supplies and materials have not been intimated.

Reasons for saving have not been intimated (September 2005).

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
Animal Resource Development			
(x) 2403 Animal Husbandry			
001 Direction and Administration			
98 Administration			
29 Animal Resource (Plan)			
O. 32.61	18.73	15.35	-3.38
R. -13.88			

Reduction in provision of Rs.13.88 lakh, was the net effect of decrease of Rs.5.78 lakh through re-appropriation mainly towards office expenses (Rs.2.18 lakh) and Rs.12.08 lakh by surrender towards wages and increase of Rs.3.98 lakh through re-appropriation mainly towards salaries (Rs.1.63 lakh) and electricity charges (Rs.1.55 lakh). Both decrease and increase was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Forest

(xi) 2402 Soil and Water Conservation			
102 Soil Conservation			
38 Macro Management			
02 Catchment of Gumati River Valley Project (C.S.S.)			
O. 31.00	87.03	28.74	-58.29
S. 56.03			

Addition to provision by supplementary grant towards supplies and materials was stated to be due to sanction of fund under Centrally Sponsored Scheme by the Government of India.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.6.80 lakh and Rs.13.13 lakh compared with original and original as well as supplementary grant respectively occurred under this head in 2002-2003 and 2003-2004 also.

(xii) 2406 Forestry and Wild Life			
01 Forestry			
070 Communications and Buildings			
40 Forestry			
32 Communications (Plan)			
O. 50.12	11.30	11.50	+0.20
R. -38.82			

While reduction in provision of Rs.29.97 lakh towards minor works by re-appropriation was stated to be based on actual requirement; that from the same by surrender (Rs.8.85 lakh) have not been intimated.

Reasons for ultimate excess have not been intimated (September 2005).

Saving of Rs.6.69 lakh and Rs.14.74 lakh compared with original provision occurred under this head in 2002-2003 and 2003-2004 respectively also.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xiii) 2552 North Eastern Areas			
01 Forestry			
105 Forest Produce			
57 North Eastern Area Development			
02 Community Bio-diversity Conservation Project (North Eastern Council Scheme) (Plan)			
S.	22.60	22.60	14.60
			-8.00

Creation of provision by supplementary grant towards minor works was stated to be due to approval by the North Eastern Council.

(xiv) 42 Socio-Economic (North Eastern Council Scheme) (Plan)			
S.	66.31	66.31	49.54
			-16.77

Creation of provision by supplementary grant towards minor works (Rs.60.46 lakh) and supplies and materials (Rs.5.85 lakh) was stated to be due to approval by the North Eastern Council

Reasons for saving at sl. no. (xiii) and (xiv) above have not been intimated (September 2005).

Education (School)

(xv) 2202 General Education			
01 Elementary Education			
106 Teachers and Other Services			
42 Government Primary Schools			
01 Middle Stage Education (From class VI to VIII) (Plan)			
O.	4,54.52	3,38.00	3,50.00
			+12.00
R.	-1,16.52		

Anticipated saving of Rs.1,18.52 lakh, mainly towards salaries (Rs.1,15.44 lakh), was partly offset by anticipated excess of Rs.2.00 lakh towards scholarship and stipend and both were stated to be based on actual requirement.

Reasons for ultimate excess have not been intimated (September 2005).

Saving of Rs.1,61.20 lakh compared with original provision occurred under this head in 2003-04

also.

(xvi) 02 Secondary Education			
107 Scholarships			
35 Scholarship and Stipend			
12 Other Stipend (Plan)			
O.	10.00	6.00	4.53
			-1.47
R.	-4.00		

Reduction in provision through re-appropriation towards scholarship and stipend was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xvii) 2236 Nutrition			
02 Distribution of nutritious food and beverages			
102 Mid-Day Meals			
41 Human Development			
56 Mid-Day Meals (Plan)			
O.	24.24		
S.	2,52.56	2,44.48	-8.08
R.	-24.24		

Addition to provision by supplementary grant towards Supplies and materials was stated to be based on actual requirements.

Reduction in provision through re-appropriation towards grants-in-aid (ADC) was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Education (Social)

(xviii) 2235 Social Security and Welfare			
02 Social Welfare			
107 Assistance to Voluntary Organisations			
33 Welfare Programme			
06 Children's Home for Boys and Girls (Plan)			
O.	11.50		
S.	0.10	11.60	1.20
			-10.40

Addition to provision by supplementary grant towards supplies and materials was stated to be based on actual requirements.

Saving of Rs.17.47 lakh compared with original provision occurred under this head in 2003-04 also.

(xix) 03 National Social Assistance Programme			
101 National Old Age Pension Scheme			
33 Welfare Programme			
25 National Old Age Pension Scheme (Plan)			
O.	90.00		
S.	15.40	1,05.40	76.63
			-28.77

Addition to provision by supplementary grant towards social pension was stated to be based on actual requirement.

(xx) 67 National Social Assistance Programme			
01 National Old Age Pension (Plan)			
S.	2,96.72	2,96.72	1,19.14
			-1,77.58

Creation of provision by supplementary grant towards social pension was stated to be based on actual requirement.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xxi) 102 National Family Benefit Scheme			
33 Welfare Programme			
23 National Family Benefit Scheme (Plan)			
S.	30.00	30.00	24.28
			-5.72

Creation of provision by supplementary grant towards grants-in-aid was stated to be based on actual requirement.

Reasons for saving at sl. no. (xviii) to (xxi) have not been intimated (September 2005).

(xxii) 2236 Nutrition			
02 Distribution of Nutritious food and Beverages			
101 Special Nutrition Programme			
47 Prime Minister's Gramodaya Yojana			
04 Nutrition (Plan)			
O.	2,79.96		
		2,79.00	1,89.35
R.	-0.96		-89.65

Anticipated saving of Rs.4.85 lakh towards supplies and materials was partly offset by anticipated excess of Rs.3.89 lakh towards cost of ration, medicine, bedding and clothing and both were stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.1,11.47 lakh against provision made by supplementary grant occurred under this head in 2003-04 also.

Family Welfare and Preventive Medicine

(xxiii) 2210 Medical and Public Health			
01 Urban Health Services- Allopathy			
200 Other Health Schemes			
15 Health Services			
11 National Programme for Control of Blindness (C.S.S.)			
S.	43.05	43.05	2.94
			-40.11

Creation of provision by supplementary grant mainly towards machinery and equipment was stated to be due to sanction of fund (Centrally Sponsored Scheme) by the Government of India.

(xxiv) 03 Rural Health Services- Allopathy			
103 Primary Health Centres			
16 Hospitals			
10 Primary Health Centres (Plan)			
O.	4,33.18		
		3,75.11	3,67.27
R.	-58.07		-7.84

Anticipated saving of Rs.58.07 lakh was the net effect decrease of Rs.29.59 lakh and increase of Rs.4.25 lakh through re-appropriation and decrease of Rs.2.73 lakh by surrender. Both decrease and increase were stated to be based on actual requirement.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xxv) 47 Prime Minister's Gramodaya Yojana 06 Primary Health (Plan)			
O.	33.00		
		57.10	
R.	24.10		-32.14

Addition to provision through re-appropriation mainly towards cost of ration, medicine, bedding and clothing (Rs.12.00 lakh) and supplies and materials was stated to be based on actual requirement.

(xxvi) 104 Community Health Centres 47 Prime Minister's Gramodaya Yojana 06 Primary Health (Plan)			
O.	22.20		
		20.10	
R.	-2.10		-20.10

Anticipated saving of Rs.2.20 lakh towards supplies and materials was partly offset by anticipated excess of Rs.0.10 lakh towards cost of ration, medicine, bedding and clothing, stated to be based on actual requirement.

Reasons for non-utilisation of entire remaining provision have not been intimated (September, 2005).

(xxvii) 06 Public Health 101 Prevention and Control of diseases 15 Health Services 07 National Anti-Malaria Programme (CSS)			
S.	47.22	47.22	39.26
			-7.96

Creation of provision by supplementary grant mainly towards wages (Rs.36.42 lakh) was stated to be due to approval of fund (under Centrally Sponsored Scheme) by the Government of India.

Reasons for saving at sl. no. (xxiii), (xxiv), (xxv) and (xxvii) above have not been intimated (September, 2005).

(xxviii) 2211 Family Welfare 003 Training 03 Research and Training 13 Training of Auxiliary Nurse-cum-Midwives, Dhais and Local Health Visitors (C.S.S.)			
S.	2,17.67	2,17.67	1,86.43
			-31.24

Creation of provision by supplementary grant mainly towards salaries (Rs.2,13.17 lakh) was stated to be due to approval of fund (under Centrally Sponsored Scheme) by the Government of India.

Reasons for saving have not been intimated (September, 2005).

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(d) Entire provisions were withdrawn in the following cases ;			
<u>Agriculture</u>			
(i) 2401 Crop Husbandry			
108 Commercial Crops			
24 Seeds Development			
06 Oil Seeds Production Programme (CSS)			
O.	21.00		
R.	-21.00		

Withdrawal of entire provision from grants-in-aid through re-appropriation was stated to be based on actual requirement.

Saving of Rs.5.49 lakh compared with original provision occurred under this head in 2003-04 also.

<u>Animal Resource Development</u>			
(ii) 2403 Animal Husbandry			
105 Piggery Development			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	13.58		
R.	-13.58		

Withdrawal of entire provision from grants-in-aid by surrender (Rs.8.37 lakh) and through re-appropriation (Rs.5.21 lakh) was stated to be based on actual requirement.

<u>Forest</u>			
(iii) 2406 Forestry and Wild Life			
01 Forestry			
101 Forest Conservation, Development and Regeneration			
40 Forestry			
10 Development of Infrastructure for Protection of Forests from Biotic Interference (Plan)			
O.	16.62		
R.	-16.62		

Withdrawal of entire provision from minor works through re-appropriation was stated to be based on actual requirement.

Saving of Rs.4.96 lakh compared with original provision occurred under this head in 2003-04 also.

<u>Education (School)</u>			
(iv) 2236 Nutrition			
02 Distribution of Nutritious food and Beverages			
102 Mid-Day Meals			
47 Prime Minister's Gramodaya Yojana			
01 Elementary Education (Plan)			
O.	1,71.36		
R.	-1,71.36		

Withdrawal of entire provision from supplies and materials through re-appropriation was stated to be based on actual requirement.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(e) Entire provision/enhanced provision remained unutilized in the following cases :			
Tribal Welfare			
(i) 2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
277 Education			
34 Tribal- Sub-Plan			
05 Exchange of Visits by Tribals (C.S.S.)			
O.	8.05	8.05	...
			-8.05
Saving of entire original provision of Rs.7.00 lakh occurred under this head in 2003-04 also.			
(ii) 08 Minor Forest Produce Operation (C.S.S.)			
O.	1,20.00	1,20.00	...
			-1,20.00
Saving of entire original provision of Rs.2,00.00 lakh occurred under this head in 2003-04 also.			
(iii) 18 Vocational Training (C.S.S.)			
O.	62.00	62.00	...
			-62.00
(iv) 35 Scholarship/Stipend			
05 Post-Matric Scholarship to Scheduled Tribe Students (C.S.S.)			
O.	1,60.00		
S.	35.10	2,00.00	...
R.	4.90		-2,00.00

Addition to provision by supplementary grant towards scholarship/stipend and further addition thereto through re-appropriation was stated to be due to sanction of fund under Centrally Sponsored Scheme by the Government of India and based on actual requirement.

Reasons for non-utilisation of entire provision at sl. no. (i) to (iii) above have not been intimated (September 2005).

Saving of Rs.19.60 lakh compared with original provision occurred under this head (sl. no. iv above) in 2003-04 also.

Industries and Commerce

(v) 2851 Village and Small Industries			
800 Other Expenditure			
29 Industries Development			
12 Setting up of District Industries Centre (Plan)			
S.	4.22	4.22	...
			-4.22

Creation of provision by supplementary grant mainly towards salaries (Rs.3.80 lakh) was stated to be based on actual requirement.

Reasons for non-utilisation of entire provision have not been intimated (September 2005).

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Education (Social)</u>			
(vi) 2236 Nutrition			
02 Distribution of Nutritious food and Beverages			
101 Special Nutrition Programme			
69 National Programme for Adolescent Girls			
01 National Programme for Adolescent Girls (Plan)			
O.	64.79		
S.	48.25	1,14.00	-1,14.00
R.	0.96		

Addition to provision by supplementary grant towards cost of ration, medicine, bedding and clothing was stated to be due to approval of fund under State Plan (N.P.A.G.) by the Government of India.

Further addition of provision through re-appropriation was stated to be based on actual requirement towards cost of ration, medicine, bedding and clothing.

Reasons for non-utilisation of entire provision have not been intimated (September 2005).

Saving of entire provision of supplementary grant of Rs.64.79 lakh occurred under this head in 2003-04 also.

Family Welfare and Preventive Medicine

(vii) 2211 Family Welfare			
101 Rural Family Welfare Services			
19 Family Welfare			
06 Rural Family Welfare (C.S.S.)			
S.	10.80	10.80	-10.80

Creation of provision by supplementary grant mainly towards supplies and materials (Rs.4.00 lakh) and office expenses (Rs.2.00 lakh) was stated to be due to sanction of fund under Centrally Sponsored Scheme by the Government of India.

(viii) 103 Maternity and Child Health			
19 Family Welfare			
01 Child Survival and Safe Motherhood (C.S.S.)			
S.	6.00	6.00	-6.00

Provision made by supplementary grant towards other administrative expenses was stated to be due to sanction of fund under Centrally Sponsored Scheme by the Government of India.

(ix) 09 Universal Immunisation Programme			
S.	6.00	6.00	-6.00

Creation of provision by supplementary grant mainly towards cost of fuel etc. and maintenance cost of vehicles was stated to be due to sanction of fund under Centrally Sponsored Scheme by the Government of India.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(x) 104 Transport 19 Family Welfare 08 Transport (C.S.S.)			
S.	5.00	5.00	-5.00

Provision made by supplementary grant towards other administrative expenses was stated to be due to sanction of fund under Centrally Sponsored Scheme by the Government of India.

(xi) 105 Compensation 19 Family Welfare 02 Compensation (C.S.S.)			
S.	8.10	8.10	-8.10

Creation of provision by supplementary grant mainly towards grants-in-aid was stated to be due to sanction of fund under Centrally Sponsored Scheme by the Government of India.

Reasons for non-utilisation of entire provision at sl. no. (vii) to (xi) have not been intimated (September 2005).

(f) Apart from excess of Rs.0.78 lakh under 3452 Tourism 01 Tourist Infrastructure 101 Tourist Centre 21 Tourism and Publicity 11 Infrastructural Facilities (Plan), Rs.0.76 lakh under 2851 Village and Small Industries 001 Direction and Administration 98 Administration 25 Handloom (Plan) and Rs.0.96 lakh under 2403 Animal Husbandry 113 Administrative Investigation and Statistics 70 State Share 29 Animal Resource, saving was partly counterbalanced by excess under

Information, Cultural Affairs and Tourism

(i) 3452 Tourism 01 Tourist Infrastructure 102 Tourist Accommodation 21 Tourism and Publicity 12 Accommodation (Plan)				
O.	9.03	9.03	12.50	+3.47

Reasons for excess have not been intimated (September 2005).

Tribal Welfare

(ii) 2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 02 Welfare of Scheduled Tribes 277 Education 33 Welfare Programme 42 Coaching and Allied Scheme (Plan)				
O.	69.58	1,10.44	1,14.34	+3.90
S.	40.86			

Addition to provision by supplementary grant towards grants-in-aid was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

Excess of Rs.4.10 lakh compared with original provision occurred under this head in 2003-04 also.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 35 Scholarship and Stipend			
01 Post-Matric Scholarship to General Students (C.S.S.)			
O.	55.00		
S.	27.44		
	82.44	2,90.77	+2,08.33
Addition to provision by supplementary grant towards scholarship/stipend was stated to be due to sanction of fund under Centrally Sponsored Scheme by the Government of India.			
Reasons for huge excess have not been intimated (September 2005).			
(iv) (Plan)			
O.	3,69.21		
S.	17.90		
R.	12.89		
	4,00.00	4,00.00	
Addition to provision by supplementary grant towards scholarship/stipend was stated to be based on actual requirement.			
Further addition to provision through re-appropriation was stated to be based on actual requirement towards scholarship/stipend.			
(v) 794 Special Central Assistance for Tribal sub-Plan areas			
34 Tribal Sub-Plan			
15 Special Central Assistance (Plan)			
O.	3,36.00		
	3,36.00	7,22.83	+3,86.83
Reasons for huge excess have not been intimated (September 2005).			
Excess of Rs.35.48 lakh against original and supplementary provision occurred under this head in 2003-04 also.			
(vi) 800 Other Expenditure			
34 Tribal Sub-Plan			
19 A.D.C.Election (Non Plan)			
S.	1,20.60		
	1,50.00	1,31.63	-18.37
R.	29.40		
Creation of provision towards other administrative expenses by supplementary grant and addition thereto through re-appropriation was stated to be based on actual requirement.			
Reasons for ultimate saving have not been intimated (September 2005).			
(vii) 3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
101 Land Revenue			
34 Tribal Sub-Plan			
14 Sixth Schedule (Plan)			
O.	54.88		
	60.98	60.98	
R.	6.10		
Addition to provision through re-appropriation was stated to be based on actual requirement towards land revenue.			

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(viii) 108 Taxes on Professions, Trade, Callings and Employment			
34 Tribal Sub-Plan			
14 Sixth Schedule (Plan)			
O.	3,87.43		
		4,30.48	
R.	43.05		
Addition to provision through re-appropriation was stated to be based on actual requirement towards other taxes on income and expenditure.			
(ix) 200 Other Miscellaneous Compensations and Assignments			
34 Tribal Sub-Plan			
14 Sixth Schedule (Plan)			
O.	3,75.36		
S.	99.85	4,26.06	+54.00
R.	-49.15		

Addition to provision by towards agricultural income tax was stated to be based on actual requirement.

Reduction in provision of Rs.49.15 lakh was the net effect of anticipated saving of Rs.3,48.40 lakh towards forest revenue and anticipated excess of Rs.2,99.25 lakh towards agricultural income tax. Both saving and excess were stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

Industries and Commerce

(x) 2230 Labour and Employment			
03 Training			
003 Training of Craftsmen and Supervisors			
05 Establishment			
29 Industrial Training Institute (Plan)			
S.	7.10	7.10	10.33
			+3.23

Creation of provision by supplementary grant mainly towards salaries (Rs.4.80 lakh) was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

Fisheries

(xi) 2405 Fisheries			
101 Inland Fisheries			
36 Fishery Development			
02 Development of Inland Fisheries (Plan)			
O.	24.02		
S.	4.28	20.25	46.29
R.	-8.05		+26.04

Addition to provision by supplementary grant was stated to be based on actual requirement towards supplies and materials.

Reduction in provision of Rs.8.05 lakh was the net effect of decrease of Rs.8.95 lakh mainly towards minor works (Rs.8.29 lakh) and increase of Rs.0.90 lakh mainly towards supplies and materials (Rs.0.70 lakh). Both decrease and increase were stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xii) 48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
S.	2.60		
		13.50	
R.	10.90		

Creation of provision by supplementary grant towards supplies and materials was stated to be due to sanction of fund under State Plan (B.A.D.P.) by Government of India.

Further Addition to provision through re-appropriation towards minor works was stated to be based on actual requirement.

Agriculture

(xiii) 2401 Crop Husbandry			
105 Manures and Fertilisers			
37 Agricultural Development			
30 Popularisation of Manure and Fertiliser (plan)			
O.	6.92		
		9.80	
R.	2.88		
		11.05	+1.25

Augmentation of provision through re-appropriation towards subsidies was stated to be based on actual requirement.

(xiv) 109 Extension and Farmers' Training			
37 Agricultural Development			
24 Intensive Cotton Development Project (C.S.S.)			
O.	9.00		
		6.00	
R.	-3.00		
		25.38	+19.38

Reduction in provision through re-appropriation towards grants-in-aid was stated to be based on actual requirement.

(xv) 38 Macro Management			
10 Sustainable Development of Sugarcane based Cropping System Areas (C.S.S.)			
O.	2.04		
		2.75	
R.	0.71		
		4.56	+1.81

Anticipated excess of Rs.1.74 lakh towards grants-in-aid was partly offset by anticipated saving of Rs.1.03 lakh towards other administrative expenses and supplies and materials, stated to be based on actual requirement.

Reasons for excess at sl. no. (xiii) to (xv) above have not been intimated (September 2005).

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Horticulture</u>			
(xvi) 2401 Crop Husbandry			
119 Horticulture and Vegetable Crops			
37 Agricultural Development			
33 Production of Planting materials and Development of Progeny Orchard (Plan)			
O.	2.94		
		4.61	
R.	1.67	4.76	+0.15
Anticipated excess of Rs. 2.00 lakh mainly towards supplies and materials (Rs. 1.87 lakh) was partly offset by anticipated saving of Rs.0.33 lakh, stated to be based on actual requirement			
(xvii) 2402 Soil and Water Conservation			
001 Direction and Administration			
98 Administration			
28 Horticulture (Plan)			
O.	9.50	9.50	
		12.94	+3.44
Reasons for excess at sl. no. (xvi) and (xvii) above have not been intimated (September 2005).			
<u>Animal Resource Development</u>			
(xviii) 2403 Animal Husbandry			
101 Veterinary Services and Animal Health			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	10.00		
		13.27	
R.	3.27	11.50	-1.77
Addition to provision through re-appropriation towards minor works was stated to be based actual requirement.			
Reasons for ultimate saving have not been intimated (September, 2005).			
(xix) 105 Piggery Development			
39 Animal Resource Development			
05 Breeding Operation (Plan)			
O.	1.70		
		4.00	
R.	2.30	4.00	
Addition to provision through re-appropriation towards supplies and materials was stated to be based on actual requirement.			
<u>Forest</u>			
(xx) 2402 Soil and Water Conservation			
102 Soil Conservation			
40 Forestry			
01 Afforestation in Catchment Areas (Plan)			
O.	0.45		
		3.00	
R.	2.55	3.00	
Anticipated excess of Rs.3.00 lakh towards minor works was partly offset by anticipated saving of Rs. 0.45 lakh towards wages. Both excess and saving were stated to be based on actual requirement.			

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xxi) 2406 Forestry and Wild Life			
01 Forestry			
102 Social and Farm Forestry			
40 Forestry			
09 Decentralised Peepul Nursery (Plan)			
O.	0.20		
		3.50	3.48
R.	3.30		-0.02

Anticipated excess of Rs. 3.50 lakh, mainly towards supplies and materials (Rs. 3.10 lakh) was partly offset by anticipated saving of Rs. 0.20 lakh towards wages, stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (September 2005).

(xxii) 12 Farm Forestry (Plan)			
O.	2.93		
		26.05	25.10
R.	23.12		-0.95

Anticipated excess of Rs.25.11 lakh mainly towards supplies and materials (Rs. 23.31 lakh) was partly offset by anticipated saving of Rs.1.99 lakh towards wages, stated to be based in actual requirement.

Reasons for ultimate saving have not been intimated (September 2005).

Excess of Rs.2.63 lakh compared with original Provision occurred under this Head in 2003-2004 also.

(xxiii) 21 Plantation for Industrial and Commercial Uses (Plan)			
O.	3.07		
		7.75	7.88
R.	4.68		+0.13

Anticipated excess of Rs.7.35 lakh towards minor works was partly offset by anticipated saving of Rs.2.67 lakh mainly towards wages (Rs.2.02 lakh), stated to be based in actual requirement.

Reasons for excess have not been intimated (September 2005).

Excess of Rs. 7.45 lakh, compared with original provision occurred under this head in 2002-2003 also.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xxiv) 27 Treatment of Waste Land and Degraded Forests (Plan)			
O.	0.05		
	4.80	4.05	-0.75
R.	4.75		

Anticipated excess of Rs.4.80 lakh towards minor works was partly offset by anticipated savings of Rs.0.05 lakh towards wages, stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (September 2005).

Education (School)

(xxv) 2236 Nutrition			
02 Distribution of Nutritious food and Beverages			
102 Mid-Day-Meals			
47 Prime Minister's Gramodaya Yojana			
07 Mid-Day-Meals (Plan)			
S.	81.34		
	3,48.00	2,80.75	-67.25
R.	2,66.66		

Creation of provision by supplementary grant towards supplies and materials was stated to be due to approval of fund under State Plan (Prime Minister's Gramodaya Yojana) by the Government of India. Further Addition to provision through re-appropriation towards supplies and materials was stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (September 2005).

Education (Social)

(xxvi) 2235 Social Security and Welfare			
02 Social Welfare			
001 Direction and Administration			
33 Welfare Programme			
09 General (Plan)			
O.	1,54.25		
	155.00	1,61.09	+6.09
S.	0.75		

Addition to provision by supplementary grant towards salaries was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

Education (Sports and Youth Programme)

(xxvii) 2204 Sports and Youth Services			
101 Physical Education			
41 Human Development			
10 Development of Infrastructure Games and Sports (Plan)			
O.	7.18		
S.	0.64	9.57	9.57
R.	1.75		

Addition to provision towards cost of ration, medicine, bedding and clothing by supplementary grant and through re-appropriation was stated to be based on actual requirement.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xxviii) 102 Youth Welfare Programmes for Students			
33 Welfare Programme			
35 Youth Welfare Programme			
O.	2.05		
		3.11	
R.	1.06		
		3.11	...

Addition to provision through re-appropriation towards other contractual services was stated to be based on actual requirement.

Family Welfare and Preventive Medicine

(xxix) 2210 Medical and Public Health			
03 Rural Health Services - Allopathy			
101 Health Sub-Centres			
47 Prime Minister's Gramodaya Yojana			
06 Primary Health (Plan)			
O.	5.00		
		7.00	
R.	2.00		
		7.56	+0.56

Addition to provision through re-appropriation towards cost of ration, medicine, bedding and clothing was stated to be based on actual requirement.

(xxx) 104 Community Health Centres			
16 Hospital			
02 Community Health Centre (Plan)			
O.	14.06		
		15.40	
R.	1.34		
		17.90	+2.50

Anticipated excess of Rs.2.75 lakh mainly towards electricity charges (Rs. 1.00 lakh) and cost of fuel etc. and maintenance cost of vehicles (Rs. 1.00 lakh) was partly offset by anticipated saving of Rs. 1.41 lakh towards salaries, stated to be based on actual requirement.

Reasons for excess at sl. no. (xxix) and (xxx) above have not been intimated (September 2005).

(xxxi) 2211 Family Welfare			
001 Direction and Administration			
19 Family Welfare			
03 District Family Welfare Bureau (C.S.S.)			
S.	75.45	75.45	90.83
			+15.38

Creation of provision by supplementary grant mainly towards salaries (Rs. 62.10 lakh) was stated to be due to sanction of fund (under Centrally Sponsored Scheme) by the Government of India.

(xxxii) 07 State Family Welfare Bureau (C.S.S.)			
S.	19.27	19.27	21.11
			+1.84

Creation of provision by supplementary grant mainly towards salaries (Rs. 11.42 lakh) was stated to be due to sanction of fund (under Centrally Sponsored Scheme) by the Government of India.

Reasons for excess at sl. no. (xxxii) and (xxxiii) above have not been intimated (September 2005).

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<p>(g) Instances of creation of provision by re-appropriation without the knowledge of the Legislature have been noticed in the following cases. Token provision could have been made at budget stage or in the supplementary estimate to avoid such irregular expenditure :</p>			
<u>Agriculture</u>			
(i) 2401 Crop Husbandry			
107 Plant Protection			
38 Macro Management			
15 Popularisation of Integrated Pest Management (C.S.S.)			
R.	1.80	1.80	4.53
			+2.73
Reasons for excess have not been intimated (September 2005).			
(ii) 16 Rodent Pest Management (C.S.S.)			
R.	2.50	2.50	1.79
			-0.71
(iii) 108 Commercial Crops			
38 Macro Management			
06 Oil Seeds Production Programme (C.S.S.)			
R.	31.75	31.75	11.25
			-20.50

Provision made at sl. no. (i) to (iii) above through re-appropriation towards grants-in-aid was stated to be based on actual requirement.

Reasons for ultimate saving at sl. no. (ii) and (iii) above have not been intimated (September 2005).

Animal Resource Development

(iv) 2403 Animal Husbandry			
001 Direction and Administration			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
R.	2.24	2.24	2.24

Provision made through re-appropriation towards minor works was stated to be based on actual requirement.

Education (School)

(v) 2202 General Education			
01 Elementary Education			
106 Teachers and other Services			
70 State Share			
40 School Education (Plan)			
R.	37.00	37.00	37.00

Provision made through re-appropriation towards grants-in-aid was stated to be based on actual requirement.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (in lakh of rupees)	Excess + Saving - (In lakh of rupees)
CAPITAL			
Voted			
(a)	In view of the overall saving of Rs.62,69.32 lakh (53.25 percent of the total provision) in the grant, supplementary provision of Rs.48,77.57 lakh obtained in March 2005 was totally unnecessary. Overall saving of Rs.27,10.62 lakh and Rs.22,16.83 lakh (constituting 31.26% and 32.11% of the total provision respectively) had occurred under this grant in 2002-2003 and 2003-2004 respectively.		
(b)	Surrender of Rs.2,46.17 lakh in March 2005 was substantially smaller than the overall saving of Rs.62,69.32 lakh available for surrender.		
(c)	Apart from saving (below 10% of the provision) of Rs.13.30 lakh under 4702 Capital Outlay on Minor Irrigation 101 Surface Water 46 State Share of Accelerated Irrigation Benefit Projects 04 Other Irrigation Projects (Plan), Rs.5.03 lakh under 4210 Capital Outlay on Medical and Public Health 02 Rural Health Services 800 Other Expenditure 47 Prime Minister Gramodaya Yojana 06 Primary Health (Plan), Rs.29.77 lakh 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 02 Welfare of Scheduled Tribes 102 Economic Development 55 Block Grant 01 Under Article 275 (1) (Plan), Rs.5.03 lakh under 4215 Capital Outlay on Water Supply and Sanitation 01 Water Supply 102 Rural Water Supply 47 Prime Minister Gramodaya Yojana 02 Drinking Water (Plan) and (above 10% of the provision) Rs. 3.10 lakh under 4408 Capital Outlay on Food, Storage and Warehousing 01 Food 800 Other Expenditure 48 Border Area Development Programme 01 Border Area Development Programme (Plan), saving occurred mainly under :		

Public Works (Roads & Bridges) Department

(i)	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	99 Others			
	60 Other than Minimum Need Programme (Plan)			
	O.	3,22.95		
			5,65.00	3,81.92
	S.	2,42.05		-1,83.08

Augmentation of provision by supplementary grant towards major works was stated to be based on actual requirement which ultimately proved excessive.

Saving of Rs.2.68 lakh, compared with original provision occurred under this head in 2003-2004 also.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
Public Works (Water Resource) Department			
(ii) 4701 Capital Outlay on Major and Medium Irrigation			
80 General			
800 Other Expenditure			
45 Accelerated Irrigation Benefit Projects			
02 Khowai Irrigation Projects (Plan)			
O.	35.00		
		70.00	33.60
R.	35.00		-36.40

Augmentation of provision by re-appropriation towards major works (Central Share) was stated to be based on actual requirement which ultimately proved totally unnecessary.

(iii) 4702 Capital Outlay on Minor Irrigation			
101 Surface Water			
45 Accelerated Irrigation Benefit Projects			
04 Other Irrigation Projects (Plan)			
O.	7,00.00		
		7,94.00	1,76.06
S.	94.00		-6,17.94

Augmentation of provision by supplementary grant towards major work (Central Share) was stated to be due to approval of fund by the Government of India which ultimately proved totally unnecessary.

(iv) 54 NABARD			
03 Rural Infrastructure Development Fund- Construction of Cold Storage and Market Yards (Plan)			
S.	8,00.00	8,00.00	2,65.37
			-5,34.63

Creation of provision by supplementary grant towards major work was stated to be based on actual requirement.

Health Services

(v) 4210 Capital Outlay on Medical and Public Health			
01 Urban Health Services			
110 Hospital and Dispensaries			
16 Hospital			
07 Govind Ballav Pant Hospital (Plan)			
O.	0.95		
S.	5.34	6.69	0.98
R.	0.40		-5.71

Augmentation of provision by supplementary grant and re-appropriation towards machinery and equipment was stated to be based on actual requirement.

(vi) 12 Sub Divisional Hospital (Plan)			
O.	18.30		
		19.61	10.88
R.	1.31		-8.73

Anticipated excess towards major works was stated to be based on actual requirement.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Information, Cultural Affaris and Tourism</u>			
(vii) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
70 State Share			
17 Information, Cultural Affairs and Tourism (Plan)			
S.	40.00	40.00	35.30
			-4.70

Creation of provision by supplementary grant towards major works was stated to be based on actual requirement.

(viii) 5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
102 Tourist Accommodation			
21 Tourism and Publicity			
12 Accommodation (Plan)			
O.	19.36		
		22.36	16.40
S.	3.00		-5.96

Augmentation of provision by supplementary grant towards minor works was stated to be based on actual requirement.

Tribal Welfare

(ix) 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
800 Other Expenditure			
70 State Share			
19 Tribal Welfare (Plan)			
O.	1,45.00		
		20.00	10.26
R.	-1,25.00		-9.74

Anticipated saving by re-appropriation towards major works was stated to be based on actual requirement which ultimately proved inadequate.

Panchayati Raj

(x) 4515 Capital Outlay on Other Rural Development Programmes			
101 Panchayati Raj			
43 Finance Commission			
18 Panchayati Raj Institution (Excluded Areas) (Plan)			
O.	2,16.25		
		96.16	96.16
R.	-1,20.09		

Withdrawal of provision by surrender from grants-in-aid was stated to be based on actual requirement.

Grant No. 19 – Tribal Welfare Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
Horticulture			
(xi) 4401 Capital Outlay on Crop Husbandry			
119 Horticulture and Vegetable Crops			
50 Shifting Cultivation			
01 Water Shed Development Project (Plan)			
O. 3,00.00	2,25.00	2,26.13	+1.13
R. -75.00			

Anticipated saving by re-appropriation from minor works was stated to be based on actual requirement which proved excessive.

Saving of entire provision of Rs.2,00.00 lakh and Rs. 3,00.00 lakh occurred under this head in 2002-2003 and 2003-2004 respectively.

Forest

(xii) 4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
101 Forest Conservation, Development and Regeneration			
40 Forestry			
04 Assistance to State for Development of National Parks and Sanctuary (C.S.S.)			
S. 2,04.75	2,11.78	16.00	-1,95.78
R. 7.03			

Creation of provision by supplementary grant towards supplies and materials, minor works and major works was stated to be due to sanction of the fund by the Government of India.

Anticipated excess, mainly towards purchase of new vehicles and grants-in-aid, was stated to be based on actual requirement.

(xiii) 102 Social and Farm Forestry			
44 Additional Central Assistance			
01 Additional Central Assistance (Development of Bamboo Resources) (Plan)			
O. 48.05	12.70	11.99	-0.71
R. -35.35			

Anticipated saving by re-appropriation and surrender, mainly from supplies and materials, wages and minor works was stated to be based on actual requirement.

Saving of entire supplementary provision of Rs.43.03 lakh occurred under this head in 2003-2004 also.

(xiv) 800 Other Expenditure			
56 Non-Lapsable			
15 Forest Fire Control and Management (C.S.S)			
O. 49.27	39.18	30.62	-8.56
R. -10.09			

Anticipated saving of Rs.26.42 lakh by re-appropriation from supplies and materials and wages was partly offset by anticipated excess of Rs.16.33 lakh towards minor works and Scholarship/stipend, stated to be based on actual requirement.

Saving of supplementary provision of Rs.64.45 lakh occurred under this head in 2003-2004 also.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xv) 16 Strengthening of Infrastructure for Forest Protection (C.S.S)			
O.	1,26.65		
S.	36.02	44.37	-86.27
R.	-32.03		
	1,30.64		

Augmentation of provision by supplementary grant towards major works was stated to be due to sanction of the fund by the Government of India, which ultimately proved totally unnecessary.

Anticipated saving of Rs.65.10 lakh by re-appropriation mainly from minor works was partly offset by anticipated excess of Rs.33.07 lakh, towards major works stated to be based on actual requirement which proved smaller than ultimate saving.

Saving of entire supplementary provision of Rs.1,60.12 lakh occurred under this head in 2003-2004 also.

Education (Sochool)

(xvi) 4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
201 Elementary Education			
41 Human Development			
01 Elementary Education (Plan)			
O.	2,44.00		
		1,41.34	-47.12
R.	-55.54		
	1,88.46		

Anticipated saving of Rs.64.37 lakh by re-appropriation from major works was partly offset by anticipated excess of Rs.19.71 lakh towards supplies and materials, stated to be based on actual requirement.

Further anticipated saving of Rs.10.88 lakh by surrender from major works was also stated to be based on actual requirement but the anticipated saving were smaller than the ultimate saving.

Public Works (PHE)

(xvii) 4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
28 Public Health			
03 Rajib Gandhi National Drinking Water Mission (C.S.S)			
O.	9,95.00		
		6,98.54	-6,71.46
S.	3,75.00		
	13,70.00		

Augmentation of provision by supplementary grant towards major works was stated to be due to sanction of the fund by the Government of India.

(xviii) 04 Rural Water Supply Programme (Plan)			
S.	7.00		
		1.76	-16.24
R.	11.00		
	18.00		

Creation of provision by supplementary grant and augmentation thereof by Rs.11.00 lakh by re-appropriation towards major works were stated to be based on actual requirement While the former proved excessive, the later totally unnecessary.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
Family Welfare and Preventive Medicine			
(xix) 4210 Capital Outlay on Medical and Public Health			
02 Rural Health Services			
103 Primary Health Centres			
47 Prime Minister's Gramodaya Yojana			
06 Primary Health (Plan)			
O.	20.00		
		16.34	0.90
R.	-3.66		-15.44

Anticipated saving by surrender from major works was stated to be based on actual requirement and was proved smaller than ultimate saving.

Saving of supplementary provision of Rs.6.18 lakh occurred under this head in 2003-2004 also.

Reasons for huge saving/saving at sl. nos (i) to (viii),(xii),(xvii) and (xviii), further saving at sl. nos. (ix),(xiii) to (xvi) and (xix) and final excess at sl. nos.(xi) above have not been intimated (September 2005).

(d) Entire provision remained unutilised under :

Power

(i) 4801 Capital Outlay on Power Projects			
06 Rural Electrification			
800 Other Expenditure			
47 Prime Minister's Gramodaya Yojana			
05 Power (Plan)			
O.	2,25.00	2,25.00	-2,25.00

Entire supplementary provision of Rs.1,25.00 lakh remained unutilized under this head in 2003-2004 also.

Public Works (Water Resource)

(ii) 4701 Capital Outlay on Major and Medium Irrigation			
80 General			
800 Other Expenditure			
70 State Share			
15 Water Resource (Plan)			
O.	2,20.17		
R.	-2,20.17		

Anticipated saving of the entire provision by re-appropriation was stated to be based on actual requirement.

(iii) 4702 Capital Outlay on Minor Irrigation			
101 Surface Water			
27 Water Resource			
07 Lift Irrigation (Plan)			
S.	56.00	56.00	-56.00

Creation of provision by supplementary grant towards major works was stated to be based on actual requirement.

Entire original provision of Rs.7.00 lakh remained unutilized under this head in 2002-2003 also.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iv) 800 Other Expenditure			
44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
S.	95.62		
		2,02.00	-2,02.00
R.	1,06.38		

Creation of provision by supplementary grant towards major works was stated to be due to approval of fund by the Government of India and augmentation thereof towards major works by re-appropriation was stated to be based on actual requirement.

(v) 4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
800 Other Expenditure			
44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
O.	1,24.00		
R.	-1,24.00		

Anticipated saving of entire provision by re-appropriation was stated to be based on actual requirement.

Tribal Welfare

(vi) 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
277 Education			
34 Tribal Sub-Plan			
15 Special Central Assistance (Plan)			
O.	6,00.00		
		6,65.62	-6,65.62
R.	65.62		

Anticipated excess was stated to be based on actual requirement.

Entire original provision of Rs.8,40.11 lakh and Rs.1,05.00 lakh was withdrawn and remained unutilized under this head in 2002-2003 and 2003-2004 respectively.

(vii) 800 Other Expenditure			
44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
S.	2,00.00	2,00.00	-2,00.00

Creation of provision by supplementary grant towards major works was stated to be due to approval of fund by the Government of India.

(viii) 48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	7.50		
R.	-7.50		

Anticipated saving of entire provision by re-appropriation was stated to be based on actual requirement.

Grant No. 19 – Tribal Welfare Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
Food and Civil Supplies			
(ix) 4408 Capital Outlay on Food, Storage and Warehousing			
01 Food			
800 Other Expenditure			
01 Additional Central Assistance (Plan)			
S.	89.68		-89.68

Creation of provision by supplementary grant towards minor works was stated to be due to sanction of fund by the Government of India.

Handloom, Handicrafts and Sericulture

(x) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
70 State Share			
24 Industries (Plan)			
S.	19.84	19.84	-19.84

Creation of provision by supplementary grant towards major works was stated to be based on actual requirement.

Fisheries

(xi) 4405 Capital Outlay on Fisheries			
101 Inland Fisheries			
36 Fishery Development			
01 Development of Fisheries (Plan)			
S.	22.24		
R.	6.08	28.32	-28.32

Creation of provision by supplementary grant and augmentation thereof by re-appropriation towards major works were stated to be based on actual requirement.

(xii) 48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	6.08		
R.	-6.08		

Withdrawal of entire provision by re-appropriation was stated to be based on actual requirement.

Horticulture

(xiii) 4401 Capital Outlay on Crop Husbandry			
119 Horticulture and Vegetable Crops			
50 Shifting Cultivation			
01 Water Shed Development Project (C.S.S.)			
O.	3,00.00		
R.	-73.26	2,26.74	-2,26.74

Anticipated excess of Rs.87.53 lakh towards grants-in-aid and office expenses by re-appropriation was offset by anticipated saving of the same amount from minor works also by re-appropriation and both were stated to be based on actual requirement. Further anticipated saving of Rs.73.26 lakh from minor works by surrender was also stated to be based on actual requirement.

Entire original provision and supplementary provision of Rs.3,00.00 lakh remained unutilised under this head in 2003-2004 also.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Forest</u>			
(xiv) 4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
102 Social and Farm Forestry			
40 Forestry			
20 Integrated Waste Land Development Project (C.S.S.)			
O.	3.43		
		4.95	
R.	1.52		-4.95
Anticipated excess of Rs.4.95 lakh towards minor works by re-appropriation was partly offset by anticipated saving of Rs.3.43 lakh from wages and supplies and materials also by re-appropriation, stated to be based on actual requirement.			
Entire original provision of Rs.12.40 lakh remained unutilised under this head in 2003-2004 also.			
(xv) 70 State Share			
30 Forest (Plan)			
O.	7.75		
		4.05	
R.	-3.70		-4.05
Anticipated saving of Rs.7.75 lakh from major works by re-appropriation was partly offset by anticipated excess of Rs. 4.05 lakh towards minor works also by re-appropriation, stated to be based on actual requirement			
(xvi) 800 Other Expenditure			
56 Non-Lapsable			
21 Infrastructure for Wild Life (C.S.S)			
O.	56.10		
		60.27	
R.	4.17		-60.27
Anticipated excess of Rs.36.47 lakh towards major works by re-appropriation was partly offset by anticipated saving of Rs. 32.30 lakh, mainly from machinery and equipment and supplies and materials also by re-appropriation, stated to be based on actual requirement.			
Entire supplementary provision of Rs.86.18 lakh remained unutilised under this head in 2003-04 also.			
<u>Rural Development</u>			
(xvii) 4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
54 NABARD			
07 Rural Infrastructure Development Fund- VII (Plan)			
O.	70.00		
R.	-70.00		
Anticipated saving of entire provision by re-appropriation was stated to be based on actual requirement.			
Entire original provision of Rs. 70.00 lakh remained unutilized under this head in 2003-2004 also.			

Grant No. 19 – Tribal Welfare Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Science, Technology and Environment</u>			
(xviii) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
O.	20.00	20.00	-20.00
(xix) 4810 Capital Outlay on Non-Conventional Sources of Energy			
102 Solar			
70 State Share			
33 Science, Technology and Environment (Plan)			
S.	91.89	94.05	-94.05
R.	2.16		

Creation of provision by supplementary grant and augmentation thereof by re-appropriation towards grants-in-aid were stated to be based on actual requirement.

Planning and Co-ordination

(xx) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
66 Rastria Sama Vikas Yojana			
01 Rastria Sama Vikas Yojana (Plan)			
S.	12,37.50	12,37.50	-12,37.50

Creation of provision by supplementary grant towards grants-in-aid was stated to be based on actual requirement.

(xxi) 99 Others			
27 M.L.A Local Area Development Programme (Plan)			
S.	1,50.00	1,50.00	-1,50.00

Creation of provision by supplementary grant towards major works was stated to be based on actual requirement.

Public Works (Public Health Engineering)

(xxii) 4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
70 State Share			
51 Public Health Engineering (Plan)			
O.	16.00		
R.	-16.00		

Reduction in provision through re-appropriation towards major works was stated to be based on actual requirement.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Family Welfare and Preventive Medicine</u>			
(xxiii) 4210 Capital Outlay on Medical and Public Health			
01 Urban Health Services			
200 Other Health Schemes			
15 Health Services			
11 National Programme for Control of Blindness (C.S.S)			
S.	16.35	16.35	-16.35
Creation of provision by supplementary grant towards major works was stated to be due to sanction of fund by the Government of India which ultimately proved totally unnecessary in view of the non-utilisation of entire provision.			
(xxiv) 02 Rural Health Services			
104 Community Health Centres			
47 Prime Minister's Gramodaya Yojana			
06 Primary Health (Plan)			
O.	15.60	10-00	-10.00
R.	-5.60		
Reduction in provision by surrender towards major works was stated to be based on actual requirement.			
Entire supplementary provision of Rs.15.60 lakh remained unutilised under this head in 2003-2004 also.			
(xxv) 03 Medical Education, Training and Research			
101 Ayurveda			
17 Dispensary			
01 Ayurvedic Dispensary			
S.	32.00	32.00	-32.00
Creation of provision by supplementary grant towards machinery and equipment and major works was stated to be due to sanction of fund by the Government of India.			
(xxvi) 102 Homeopathy			
17 Dispensary			
03 Homeopathic Dispensary (C.S.S.)			
S.	4.70	4.70	-4.70
Creation of provision by supplementary grant towards machinery and equipment was stated to be due to sanction of fund by the Government of India.			
(xxvii) 04 Public Health			
101 Prevention and Control of Diseases			
15 Health Services			
07 National Anti- Malaria Programme (C.S.S.)			
S.	1,98.00	1,98.00	-1,98.00
Creation of provision by supplementary grant towards kinds was stated to be due to sanction of fund by the Government of India.			

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xxviii) 4211 Capital Outlay on Family Welfare			
103 Maternity and Child Health			
19 Family Welfare			
01 Child Survival and Safe Motherhood (C.S.S)			
S.	64.00	64.00	-64.00

Creation of provision by supplementary grant towards kinds was stated to be due to sanction of fund by the Government of India.

Reasons for saving/ huge saving at sl. nos. (i), (iii), (iv), (vi), (vii), (ix) to (xi), (xiii) to (xvi), (xviii) to (xxi), and (xxiii) to (xxviii) above have not been intimated. (September 2005).

(e) Saving mentioned at note (c) and (d) was partly offset by excess mainly under:

(i) 4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
001 Direction and Administration			
27 Water Resource			
13 Direction (Plan)			
O.	4.86	8.71	-1.68
R.	3.85	7.03	

Anticipated excess of Rs.4.48 lakh mainly towards salaries, by re-appropriation was partly offset by anticipated saving of Rs.0.63 lakh, mainly from wages and cost of fuel etc. and maintenance cost of vehicles, also by re-appropriation, stated to be based on actual requirement.

(ii) 14 Execution (Plan)			
O.	14.05	17.85	+0.30
R.	3.80	18.15	

Anticipated excess of Rs.4.01 lakh, mainly towards salaries, was partly offset by anticipated saving of Rs.0.21 lakh, mainly from cost of fuel etc. and maintenance of cost of vehicles; stated to be based on actual requirement.

(iii) 800 Other Expenditure			
27 Water Resource			
08 Protective Works (Plan)			
O.	16.36	43.00	-6.24
R.	26.64	36.76	

Anticipated excess towards major works by re-appropriation was stated to be based on actual requirement.

Tribal Welfare

(iv) 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
227 Education			
33 Welfare Programme			
09 General (Plan)			
O.	1,10.00	1,10.00	+2.28

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(v) 34 Tribal Sub-Plan 15 Special Central Assistance (C.S.S)	79.22	1,00.00	+20.78
O.	79.22	1,00.00	+20.78
<u>Agriculture</u>			
(vi) 4401 Capital Outlay on Crop Husbandry 113 Agricultural Engineering 37 Agricultural Development 34 Project for Farm Mechanisation and Agricultural Engineering (Plan)	1.34	4.71	+1.71
O.	1.34	4.71	+1.71
R.	1.66	3.00	+1.71
Anticipated excess towards machinery and equipment by re-appropriation was stated to be based on actual requirement.			
Expenditure of Rs.3.09 lakh was incurred against re-appropriation under this head in 2003-2004.			
(vii) 4435 Capital Outlay on Other Agricultural Programmes 01 Marketing and Quality Control 101 Marketing Facilities 04 Marketing 02 Development of Market and Marketing Facilities (Plan)	5.37	7.07	+1.70
O.	5.37	7.07	+1.70
<u>Forest</u>			
(viii) 4406 Capital Outlay on Forestry and Wild Life 01 Forestry 102 Social and Farm Forestry 40 Forestry 16 Fuel Wood and Fodder Project (C.S.S.)	3.35	8.37	+2.47
O.	3.35	8.37	+2.47
R.	2.55	5.90	+2.47
Anticipated excess of Rs.5.90 lakh towards minor works by re-appropriation was partly offset by anticipated saving of Rs.3.35 lakh from wages also by re-appropriation, stated to be based on actual requirement.			
<u>Rural Development</u>			
(ix) 4215 Capital Outlay on Water Supply and Sanitation 01 Water Supply 102 Rural Water Supply 47 Prime Minister's Gramodaya Yojana 02 Drinking Water (Plan)	3,00.00	4,34.00	+80.00
O.	3,00.00	4,34.00	+80.00
R.	54.00	3,54.00	+80.00

Anticipated excess towards major works by re-appropriation was stated to be based on actual requirement.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(x) 4216 Capital Outlay on Housing			
03 Rural Housing			
800 Other Expenditure			
30 Rural Development			
10 Rural Housing Scheme (Plan)			
O.	7.03	7.03	37.60
			+30.57
(xi) 47 Prime Minister's Gramodaya Yojana			
03 Housing (Plan)			
O.	5,21.18		
S.	31.17	5,74.00	7,38.68
R.	21.65		+1,64.68

Augmentation of provision by supplementary grant and re-appropriation towards other capital expenditure was stated to be due to approval of fund by the Government of India and reassessment of requirement on the basis of actual respectively.

Education (Sochool)

(xii) 4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
202 Secondary Education			
41 Human Development			
18 Government Secondary Schools (Plan)			
O.	0.10	5.40	5.40
R.	5.30		

Anticipated excess towards supplies and materials and machinery and equipment was stated to be based on actual requirement.

Excess of Rs.38.00 lakh, compared with supplementary provision occurred under this head in 2002-2003 also.

Reasons for excess/huge excess at sl. nos. (ii),(iv) to (xi) and final saving at sl. nos (i)and (ii) above have not been intimated (September 2005).

(f) Instances of incurring expenditure against re-appropriation without knowledge of the Legislature have been noticed under :

Public Works (Water Resource)

(i) 4701 Capital Outlay on Major and Medium Irrigation			
80 General			
001 Direction and Administration			
27 Water Resources			
13 Direction (Plan)			
R.	8.85	8.85	8.57
			-0.28

Creation of provision mainly towards salaries by re-appropriation was stated to be based on actual requirement.

Grant No. 19 – Tribal Welfare Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 14 Execution (Plan)			
R.	16.65	16.65	-1.96

Creation of provision, mainly towards salaries and electricity charges, by re-appropriation was stated to be based on actual requirement.

(iii) 800 Other Expenditure			
46 State Share of AIBP			
01 Gumati Irrigation Project (Plan)			
R.	16.00	16.00	+5.41

Creation of provision towards major works (Central Share) by re-appropriation was stated to be based on actual requirement.

(iv) 02 Khowai Irrigation Project (Plan)			
R.	23.00	23.00	+71.50

Creation of provision towards major works (State Share) by re-appropriation was stated to be based on actual requirement.

Animal Resource Development

(v) 4403 Capital Outlay on Animal Husbandry			
101 Veterinary Services and Animal Health			
70 State Share			
29 Animal Resource (Plan)			
R.	0.50	0.50	-0.08

Creation of provision towards supplies and materials by re-appropriation was stated to be based on actual requirement.

Forest

(vi) 4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
102 Social and Farm Forestry			
40 Forestry			
35 Development of Tree borne oilseed (C.S.S.)			
R.	1.00	1.00	+0.41

Creation of provision towards minor works by re-appropriation was stated to be based on actual requirement.

(vii) 800 Other Expenditure			
70 State Share			
30 Forest (Plan)			
R.	7.74	7.74	-4.34

Creation of provision of Rs.7.74 lakh mainly towards purchase of vehicle supplies and materials and minor works was stated to be based on actual requirement.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
Education (Sochool)			
(viii) 4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
201 Elementary Education			
70 State Share			
40 School Education (Plan)			
R.	15.16	15.16	12.40
			-2.76
Creation of provision towards grants-in-aid by re-appropriation was stated to be based on actual requirement.			
(ix) 202 Secondary Education			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
R.	24.50	24.50	9.90
			-14.60

Creation of provision towards major works by re-appropriation was stated to be based on actual requirement.

Reasons for final saving at sl. no.(i),(ii),(v),(vii) to (ix) and excess at sl no. (iii),(iv) and (vi) above have not been intimated (September 2005).

Grant No.20 - Welfare of Scheduled Castes Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2202	General Education		
2204	Sports and Youth Services		
2205	Art and Culture		
2210	Medical and Public Health		
2211	Family Welfare		
2220	Information and Publicity		
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
2230	Labour and Employment		
2235	Social Security and Welfare		
2236	Nutrition		
2401	Crop Husbandry		
2402	Soil and Water Conservation		
2403	Animal Husbandry		
2404	Dairy Development		
2405	Fisheries		
2406	Forestry and Wild Life		
2407	Plantations		
2425	Co-operation		
2501	Special Programmes for Rural Development		
2515	Other Rural Development Programmes		
2552	North Eastern Areas		
2702	Minor Irrigation		
2810	Non-Conventional Sources of Energy		
2851	Village and Small Industries		
3425	Other Scientific Research		
3452	Tourism		
3456	Civil Supplies		
Voted			
Original	42,18,59,000		
Supplementary	7,92,97,000	50,11,56,000	43,85,19,880
			-6,26,36,120
Amount surrendered during the year (March 2005)			2,02,46,000

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

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
4202 Capital Outlay on Education, Sports, Art and Culture			
4210 Capital Outlay on Medical and Public Health			
4211 Capital Outlay on Family Welfare			
4215 Capital Outlay on Water Supply and Sanitation			
4216 Capital Outlay on Housing			
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
4401 Capital Outlay on Crop Husbandry			
4403 Capital Outlay on Animal Husbandry			
4405 Capital Outlay on Fisheries			
4406 Capital Outlay on Forestry and Wild Life			
4408 Capital Outlay on Food Storage and Warehousing			
4425 Capital Outlay on Co-operation			
4435 Capital Outlay on Other Agricultural Programmes			
4515 Capital Outlay on Other Rural Development Programmes			
4701 Capital Outlay on Major and Medium Irrigation			
4702 Capital Outlay on Minor Irrigation			
4711 Capital Outlay on Flood Control Projects			
4801 Capital Outlay on Power Projects			
4810 Capital Outlay on Non-Conventional Sources of Energy			
4860 Capital Outlay on Consumer Industries			
5054 Capital Outlay on Roads and Bridges			
5425 Capital Outlay on other Scientific and Environmental Research			
5452 Capital Outlay on Tourism			
5465 Investments in General Financial and Trading Institutions			
6425 Loans for Co-operation			
Voted			
Original	26,22,59,000		
Supplementary	13,01,39,000	39,23,98,000	15,47,86,997
Amount surrendered during the year (March 2005)			-23,76,11,003
			4,32,02,000

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

Notes and Comments:

REVENUE

Voted

(a) Against the available saving of Rs.6,26.36 lakh in the grant, Rs.2,02.46 lakh only was anticipated and surrendered in March 2005.

(b) Apart from saving (above 10% of the provision) of Rs.2.00 lakh under 2425 Co-operative 107 Assistance to Credit Co-operatives 38 Macro Management 08 Special Assistance to ST/SC Members (C.S.S.), Rs.2.15 lakh under 2702 Minor Irrigation 80 General 001 Direction and Administration 27 Water Resource 13 Direction (Plan), Rs.3.11 lakh under 14 Execution (Plan), Rs.1.56 lakh under 2210 Medical and Public Health 01 Urban Health Services- Allopathy 110 Hospital and Dispensaries 16 Hospital 07 Govind Ballabh Pant Hospital (Plan), Rs.0.78 lakh under 08 I. G. M. Hospital (Plan), Rs.1.77 lakh under 3452 Tourism 01 Tourist Infrastructure 101 Tourist Centre 21 Tourism and Publicity 11 Infrastructural Facilities (Plan), Rs.1.94 lakh under 102 Tourist Accommodation 21 Tourism and Publicity 12 Accommodation (Plan), Rs.0.82 lakh under 2225 Welfare of Scheduled Castes and Scheduled Tribes and Other Backward Classes 01 Welfare of Scheduled Castes 102 Economic Development 33 Welfare Programme 29 Scheduled Castes Welfare (Plan), Rs.1.50 lakh under 277 Education 33 Welfare Programme 03 Book Bank for Scheduled Caste Students (C.S.S.), Rs.1.52 lakh under 35 Scholarship and Stipend 11 Pre-Matric Scholarship to the Children of those engaged in unclean occupations (C.S.S.), Rs.1.74 lakh under 2405 Fisheries 120 Fisheries Co-operatives 36 Fishery Development 12 Co-operatives (Plan), Rs.1.00 lakh under 2401 Crop Husbandry 105 Manures and Fertilisers 38 Macro Management 01 Balanced and Integrated use of Fertiliser (C.S.S.), Rs.3.38 lakh under 108 Commercial Crops 24 Seeds Development 06 Oil Seeds Production Programme (C.S.S.), Rs.1.30 lakh under (Plan), Rs.2.30 lakh under 112 Development of Pulses 37 Agricultural Development 28 National Pulses Development Project (C.S.S.), Rs.0.89 lakh under (Plan), Rs.2.03 lakh under 113 Agricultural Engineering 37 Agricultural Development 34 Project for Farm Mechanisation and Agricultural Engineering (Plan), Rs.2.18 lakh under 2401 Crop Husbandry.001 Direction and Administration 98 Administration 28 Horticulture (Plan), Rs.1.04 lakh under 119 Horticulture and Vegetable Crops 37 Agricultural Development 33 Production of Planting Materials and Development of Progeny Orchard (Plan), Rs.0.92 lakh under 2403 Animal Husbandry 103 Poultry Development 39 Animal Resource Development 05 Breeding Operation (Plan), Rs.1.00 lakh under 105 Piggery Development 39 Animal Resource Development 05 Breeding Operation (Plan), Rs.2.14 lakh under 48 Border Area Development Programme 01 Border Area Development Programme (Plan), Rs.1.10 lakh under 2406 Forestry and Wild Life 02 Environmental Forestry and Wild Life 110 Wild Life Preservation 40 Forestry 08 Control of Poaching and Illegal Trading of Wild Life (Plan), Rs.0.82 lakh under 28 Wild Life Conservation and Education (Plan), Rs.2.58 lakh under 48 Border Area Development Programme 01 Border Area Development Programme (Plan), Rs.1.37 lakh under 3425 Other Scientific Research 60 Others 800 Other Expenditure 31 Science and Technology 05 Science Popularisation (Plan), Rs.1.37 lakh under 06 Science Promotion (Plan), Rs.3.20 lakh under 2235 Social Security and Welfare 02 Social Welfare 107 Assistance to Voluntary Organisation 33 Welfare Programme 06 Children's Home for Boys and Girls (Plan), Rs.1.11 lakh under 2204 Sports and Youth Services 800 Other Expenditure 41 Human Development 49 Government Degree College (Plan), Rs.1.50 lakh under 2210 Medical and Public Health 01 Urban Health Services- Allopathy 200 Other Health Schemes

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

15 Health Services 01 Anti- T. B. Clinic (C.S.S.), Rs.1.77 lakh under 03 Rural Health Services- Allopathy 101 Health Sub-Centres 47 Prime Minister's Gramodaya Yojana 06 Primary Health (Plan), Rs.1.11 lakh under 104 Community Health Centres 16 Hospital 02 Community Health Centre (Plan), Rs.0.88 lakh under 06 Public Health 101 Prevention and Control of Diseases 15 Health Services 02 Anti- Mosquitoes Scheme (C.S.S.), Rs.0.89 lakh under 10 National Leprosy Eradication Programme (C.S.S.), Rs.1.94 lakh under 2211 Family Welfare 003 Training 03 Research and Training 12 Training and Employment of Multipurpose Workers (C.S.S.), Rs.0.54 lakh under 102 Urban Family Welfare Services 19 Family Welfare.10 Urban Family Welfare (C.S.S.), Rs.0.60 lakh under 103 Maternity and Child Health 15 Health Services 13 Oral Dehydration Therapy (C.S.S.), Rs.3.20 lakh under 104 Transport 19 Family Welfare 08 Transport (C.S.S.), (less than 10% of the provision) Rs.4.26 lakh under 2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01 Welfare of Scheduled Castes 277 Education 33 Welfare Programme 29 Scheduled Castes Welfare (Plan), Rs.29.83 lakh under 2202 General Education 01 Elementary Education 106 Teachers and Other Services 42 Government Primary Schools 02 Primary Education (From Class I to V) (Plan), Rs.1.19 lakh under 02 Secondary Education 104 Teachers and Other Services 41 Human Development 18 Government Secondary Schools (Plan) and Rs.21.55 lakh under 2210 Medical and Public Health 03 Rural Health Services-Allopathy 103 Primary Health Centres 16 Hospital 10 Primary Health Centres (Plan), saving occurred under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Health Services</u>			
(i) 2210 Medical and Public Health			
03 Rural Health Services- Allopathy			
800 Other Expenditure			
47 Prime Minister's Gramodaya Yojana			
06 Primary Health (Plan)			
O.	14.90		
		26.69	
S.	11.79		
		18.11	-8.58

Augmentation of provision by supplementary grant mainly towards cost of ration, diet, medicine, bedding and clothing (Rs.11.29 lakh) was stated to be due to approval of the scheme under State Plan (Prime Minister's Gramodaya Yojana) by the Government of India.

Reasons for saving have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Welfare of Scheduled Castes and Other Backward Classes</u>			
(ii) 2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
01	Welfare of Scheduled Castes		
001	Direction and Administration		
33	Welfare Programme		
29	Scheduled Caste Welfare (Plan)		
	O.	17.05	
	S.	13.95	
		31.00	15.00
			-16.00

Addition to the provision by supplementary grant mainly towards office expenses (Rs.4.67 lakh) and cost of fuel etc. and maintenance cost of vehicles (Rs.4.16 lakh) was stated to be based on actual requirement.

As the expenditure did not come even up to the level of original provision, supplementary grant obtained in March 2005 proved injudicious.

Reasons for saving have not been intimated (September 2005).

(iii)	(Non-Plan)			
	O.	2,60.81		
	S.	12.45		
		2,73.26	1,78.74	-94.52

Addition to the provision by supplementary grant was stated to be based on actual requirement towards salaries, which ultimately proved totally unnecessary as the expenditure was far short of original provision.

Reasons for saving have not been intimated (September 2005).

(iv)	800 Other Expenditure			
	33 Welfare Programme			
	26 Nucleus Budget (Plan)			
	O.	6.72		
	S.	53.03		
	R.	0.25		
		60.00	29.11	-30.89

Addition to the provision by supplementary grant was stated to be based on actual requirement towards grants-in-aid. Further addition in provision through re-appropriation was stated to be based on actual requirement for grants-in-aid.

Reasons for saving have not been intimated (September 2005).

(v)	03 Welfare of Backward Classes			
	277 Education			
	33 Welfare Programme			
	27 Other Backward Classes Welfare (Plan)			
	O.	12.53		
	R.	-2.53		
		10.00	8.18	-1.82

Anticipated saving of Rs.2.53 lakh by re-appropriation was the net effect of decrease of Rs.10.84 lakh mainly towards scholarship/stipend and increase of Rs.8.31 lakh towards grants-in-aid. Both decrease and increase was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vi) 35 Scholarship and Stipend			
02 Post- Matric Scholarship to Other Backward Classes Students (C.S.S.)			
O.	2,50.00		
		94.51	
R.	-1,55.49		-94.51

Reduction in provision towards scholarship/stipend by surrender of Rs.1,35.49 lakh and through re-appropriation of Rs.20.00 lakh was stated to be due to non-receipt of fund from the Government of India and based on actual requirement respectively.

Reasons for non-utilisation entire remaining provision have not been intimated (September 2005).

Saving of entire provision of supplementary grant of Rs.85.06 lakh occurred under this head in 2003-04 also.

(vii) 07 Pre-Matric Scholarship to Other Backward Classes Students (Plan)			
O.	1,75.00		
		1,20.68	
R.	-54.32		1,20.68

Reduction in provision through re-appropriation was stated to be based on actual requirement towards scholarship/stipend.

Saving of entire provision of supplementary grant of Rs.3,00.00 lakh occurred under this head in 2002-03 also.

Agriculture

(viii) 2401 Crop Husbandry			
001 Direction and Administration			
98 Administration			
27 Agriculture (Plan)			
O.	73.76		
		65.52	
R.	-8.24		61.32
			-4.20

Reduction in provision of Rs.3.12 lakh by surrender towards salaries and wages was stated to be based on actual requirement. Anticipated saving of Rs.6.37 lakh, mainly towards wages (Rs.5.88 lakh) was partly offset by anticipated excess of Rs.1.25 lakh towards office expenses and cost of fuel etc. and maintenance cost of vehicles, stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.22.10 lakh compared with original provision occurred under this head in 2003-04 also.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ix) 102 Food grain Crops			
38 Macro Management			
04 Integrated Cereal Development Programme(C.S.S.)			
O.	27.78		
	16.04	8.97	-7.07
R.	-11.74		

Reduction in provision of Rs.11.74 lakh towards grants-in-aid- Rs.9.40 lakh through re-appropriation and Rs.2.34 lakh by surrender- was stated to be based on actual requirement and due to non-receipt of fund from the Government of India.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.8.00 lakh and Rs.22.59 lakh compared with original provision occurred under this head in 2002-03 and 2003-04 respectively.

Animal Resource Development

(x) 2403 Animal Husbandry			
001 Direction and Administration			
98 Administration			
29 Animal Resource (Plan)			
O.	16.81		
	11.64	8.56	-3.08
R.	-5.17		

Anticipated saving of Rs.5.17 lakh was the net effect of decrease of Rs.14.20 lakh, mainly towards wages (Rs.12.74 lakh) and increase of Rs.9.03 lakh mainly towards salaries (Rs.7.34 lakh). Both decrease and increase was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

(xi) 101 Veterinary Services and Animal Health			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	10.00		
	5.53		-5.53
R.	-4.47		

Reduction in provision by surrender was stated to be based on actual requirement towards minor works.

Reasons for non-utilisation of remaining provision have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xii) 2406 Forestry and Wild Life			
01 Forestry			
070 Communications and Buildings			
40 Forestry			
32 Communication (Plan)			
O.	32.07		
		1.25	
R.	-30.82		
		1.12	-0.13

Reduction in provision from minor works- Rs.16.70 lakh through re-appropriation and Rs.14.12 lakh by surrender- was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.10.93 lakh and Rs.14.31 lakh compared with original provision occurred under this in 2002-03 and 2003-04 also.

Education (School)

(xiii) 2202 General Education			
01 Elementary Education			
106 Teachers and Other Services			
42 Government Primary Schools			
01 Middle Stage Education (From Class VI to VIII) (Plan)			
O.	2,66.40		
		1,87.00	
R.	-79.40		
		1,93.65	+6.65

Anticipated saving of Rs.79.40 lakh was the net effect of decrease of Rs.85.40 lakh, mainly towards salaries (Rs.83.30 lakh) and increase of Rs.6.00 lakh towards scholarship/stipend. Both decrease and increase was stated to be based on actual requirement.

Reasons for ultimate excess have not been intimated (September 2005).

(xiv) 02 Secondary Education			
107 Scholarships			
35 Scholarship and Stipend			
12 Other Stipend (Plan)			
O.	10.00		
		10.00	
R.			
		5.89	-4.11

Reasons for saving have not been intimated (September 2005).

Education (Social)

(xv) 2235 Social Security and Welfare			
03 National Social Assistance Programme			
101 National Old Age Pension Scheme			
33 Welfare Programme			
25 National Old Age Pension Scheme (Plan)			
O.	49.59		
		54.40	
S.	4.81		
		40.65	-13.75

Addition to the provision by supplementary grant was stated to be based on actual requirement towards social pension.

Reasons for saving have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xvi) 67 National Social Assistance Programme 01 National Old Age Pension (Plan)			
S.	1,62.27	1,62.27	-72.30

Provision made by supplementary grant towards social pension was stated to be due to approval of scheme under State Plan (National Social Assistance Programme) by the Government of India.

Reasons for saving have not been intimated (September 2005).

(xvii) 2236 Nutrition 02 Distribution of Nutritious Food and Beverages 101 Special Nutrition Programmes 47 Prime Minister's Gramodaya Yojana 04 Nutrition (Plan)			
O.	1,52.87		
S.	19.13	1,72.00	-60.64

Addition to provision by supplementary grant towards cost of ration, diet, medicine, bedding and clothing was stated to be due to approval of scheme under State Plan (Prime Minister's Gramodaya Yojana) by the Government of India which ultimately proved totally unnecessary as the expenditure did not even come up to the original provision.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.91.57 lakh against the provision made by supplementary grant occurred under this head in 2003-04 also.

Family Welfare and Preventive Medicine

(xviii) 2210 Medical and Public Health 01 Urban Health Services- Allopathy 200 Other Health Schemes 15 Health Services 11 National Programme for Control of Blindness (C.S.S.)			
S.	23.85	23.85	-22.38

Creation of provision by supplementary grant mainly towards machinery and equipment (Rs.15.00 lakh) was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

Reasons for saving have not been intimated (September 2005).

(xix) 06 Public Health 101 Prevention and Control of Diseases 15 Health Services 07 National Anti-Malaria Programme (C.S.S.)			
S.	29.53	29.53	-7.62

Creation of provision by supplementary grant mainly towards wages (Rs.18.70 lakh) and supplies and materials (Rs.10.11 lakh) was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

Reasons for saving have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xx) 2211 Family Welfare			
003 Training			
03 Research and Training			
13 Training of Auxiliary Nurse-Cum-Midwives, Dhais and Local Health Visitors (C.S.S.)			
S.	1,09.79	1,09.79	93.22
			-16.57

Provision made by supplementary grant mainly towards salaries (Rs.1,06.59 lakh) was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

Reasons for saving have not been intimated (September 2005).

(c) Entire provision were withdrawn under the following cases :

Forest

(i) 2402 Soil and Water Conservation			
102 Soil Conservation			
38 Macro management			
02 Catchment of Gumati River Valley Project (C.S.S.)			
O.	16.00		
R.	-16.00		

Withdrawal of entire provision from wages by surrender was stated to be due to non-receipt of fund from the Government of India.

(ii) 2406 Forestry and Wild Life			
01 Forestry			
101 Forest Conservation, Development and Regeneration			
40 Forestry			
10 Development of Infrastructure for Protection of Forests from Biotic Interference (Plan)			
O.	6.99		
R.	-6.99		

Withdrawal of entire provision from minor works through re-appropriation was stated to be based on actual requirement.

Education (School)

(iii) 2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
102 Mid-day-Meals			
47 Prime Minister's Gramodaya Yojana			
01 Elementary Education (Plan)			
O.	1,21.65		
R.	-1,21.65		

Withdrawal of entire provision from supplies and materials through re-appropriation was stated to be based on actual requirement.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(d) Entire provision/enhanced provisions remained unutilized in the following cases :			
<u>Education (Social)</u>			
(i) 2235 Social Security and Welfare			
03 National Social Assistance Programme			
102 National Family Benefit Scheme			
33 Welfare Programme			
23 National Family Benefit Scheme (Plan)			
S.	18.20	18.20	-18.20
Creation of provision towards grants-in-aid by supplementary grant was stated to be due to approval of scheme under State Plan by the Government of India.			
(ii) 2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
101 Special Nutrition Programmes			
69 National Programme for Adolescent Girls			
01 National Programme for Adolescent Girls (Plan)			
O.	35.53	58.00	-58.00
S.	22.47		
Addition to provision by supplementary grant towards cost of ration, diet, medicine, bedding and clothing was stated to be due to approval of scheme under State Plan (National Programme for Adolescent Girls) by the Government of India.			
Saving of entire provision of Rs.35.53 lakh made by supplementary grant occurred under this head in 2003-04 also.			
<u>Family Welfare and Preventive Medicine</u>			
(iii) 2210 Medical and Public Health			
03 Rural Health Services- Allopathy			
104 Community Health Centres			
47 Prime Minister's Gramodaya Yojana			
06 Primary Health (Plan)			
O.	8.00	12.71	-12.71
R.	4.71		
Addition to provision through re-appropriation mainly towards supplies and materiels (Rs.4.20 lakh) was stated to be based on actual requirement.			
Saving of Rs.23.32 lakh compared with original provision occurred under this head in 2003-04 also.			
(iv) 2211 Family Welfare			
101 Rural Family Welfare Services			
19 Family Welfare			
06 Rural Family Welfare (C.S.S.)			
S.	6.70	6.70	-6.70
Provision made by supplementary grant was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India, which ultimately proved unnecessary as the entire provision remained unutilized and reasons for which have not been intimated (September 2005).			

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(v) 103 Maternity and Child Health 19 Family Welfare 01 Child Survival and Safe Motherhood (C.S.S.) S.	4.00	4.00	-4.00
Provision made by supplementary grant towards other administrative expenses was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.			
(vi) 09 Universal Immunisation Programme (C.S.S.) S.	9.00	9.00	-9.00
Provision made by supplementary grant mainly towards other administrative expenses was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.			
(vii) 105 Compensation 19 Family Welfare 02 Compensation (C.S.S.) S.	4.40	4.40	-4.40

Provision made by supplementary grant towards grants-in-aid was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

Reasons for non-utilisation of entire provision at sl. no. (xxvii), (xxviii), (xix) and (xxx) above have not been intimated (September 2005).

(e) Apart from excess of Rs.0.83 lakh under 2401 Crop Husbandry 119 Horticulture and Vegetable Crops 24 Seeds Development 08 Production of Seed-Potato including True-Potato Seeds (Plan), saving mentioned in (b) above were partly counterbalanced by excess under :

Health Services

(i) 2210 Medical and Public Health 01 Urban Health Services- Allopathy 110 Hospital and Dispensaries 16 Hospital 12 Sub-Divisional Hospital (Plan) O.	1.01	4.63	7.26	+2.63
S.	3.62			

Addition to provision by supplementary grant was stated to be based on actual requirement towards electricity charges.

Reasons for excess have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Welfare of Scheduled Castes and Other Backward Classes</u>			
(ii)	2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
	01 Welfare of Scheduled Castes		
	277 Education		
	35 Scholarship and Stipend		
	04 Post-Matric Scholarship to Scheduled Castes Students (C.S.S.)		
	O.	1,20.00	
		1,97.34	2,63.95
	R.	77.34	+66.61
<p>Addition to provision through re-appropriation towards scholarship/stipend was stated to be due to release of fund by the Government of India.</p> <p>Reasons for excess have not been intimated (September 2005).</p>			
(iii)	03 Welfare of Backward Classes		
	001 Direction and Administration		
	33 Welfare Programme		
	21 Minorities Welfare (Plan)		
	O.	4.42	
		9.09	8.09
	R.	4.67	-1.00
<p>Addition to provision through re-appropriation mainly towards hiring charges of private vehicles (Rs.1.66 lakh), salaries (Rs.1.47 lakh) and office expenses (Rs.1.21 lakh) was stated to be based on actual requirement.</p>			
(iv)	27 Other Backward Classes Welfare (Plan)		
	O.	3.94	
		10.36	8.48
	R.	6.42	-1.88
<p>Anticipated excess of Rs.6.52 lakh mainly towards office expenses (Rs.3.42 lakh) was partly offset by anticipated saving of Rs.0.10 lakh towards salaries and wages through re-appropriation, stated to be based on actual requirement.</p>			
(v)	102 Economic Development		
	33 Welfare Programme		
	21 Minorities Welfare (Plan)		
	O.	0.86	
		5.00	3.60
	R.	4.14	-1.40
<p>Addition to provision through re-appropriation was stated to be based on actual requirement towards grants-in-aid.</p>			

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vi) 26 Nucleus Budget (Plan)			
O.	5.04		
		29.51	
R.	24.47		
		25.00	-4.51

Augmentation of provision through re-appropriation was stated to be based on actual requirement towards grants-in-aid.

Reasons for ultimate saving at sl. no. (iii), (iv), (v) and (vi) above have not been intimated (September 2005).

(vii) 277 Education			
35 Scholarship and Stipend			
07 Pre-Matric Scholarship to Other Backward Classes Students (C.S.S.)			
O.	1,75.00		
		1,20.68	
R.	-54.32		
		2,72.90	+1,52.22

Anticipated saving by re-appropriation was stated to be based on actual requirement towards scholarship/stipend.

Reasons for huge excess have not been intimated (September 2005).

(viii) 800 Other Expenditure			
33 Welfare Programme			
26 Nucleus Budget (Plan)			
O.	2.69		
S.	2.92	16.00	
R.	10.39		
		12.00	-4.00

Addition to provision towards grants-in-aid by supplementary grant and re-appropriation was stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (September 2005).

Fisheries

(ix) 2405 Fisheries			
101 Inland Fisheries			
36 Fishery Development			
02 Development of Inland Fisheries Statistics (Plan)			
O.	11.08		
		10.87	
R.	-0.21		
		22.78	+11.91

Reduction in provision of Rs.0.08 lakh by surrender was stated to be based on actual requirement towards grants-in-aid. Anticipated saving of Rs.3.91 lakh towards grants-in-aid was partly offset by anticipated excess of Rs.3.78 lakh towards office expenses, stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(x) 48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	3.14		
		2.04	
R.	-1.10		
		5.89	+3.85

Anticipated saving by surrender was stated to be based on actual requirement towards minor works.

Reasons for excess have not been intimated (September 2005).

Excess of Rs.1.38 lakh compared with original provision occurred under this in 2003-04 also.

Forest

(xi) 2406 Forestry and Wild Life			
01 Forestry			
001 Direction and Administration			
98 Administration			
30 Forest (Plan)			
O.	5.29		
		7.62	
R.	2.33		
		6.83	-0.79

Anticipated excess of Rs.2.96 lakh mainly towards minor works (Rs.1.45 lakh) and cost of fuel etc. and maintenance cost of vehicles (Rs.1.00 lakh) was partly offset by anticipated saving of Rs.0.63 lakh towards wages, travel expenses and office expenses, stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (September 2005).

(xii) 101 Forest Conservation, Development and Regeneration			
40 Forestry			
13 Forest Conservation, Development and Regeneration (Plan)			
O.	5.26		
		6.43	
R.	1.17		
		6.42	-0.01

Anticipated excess of Rs.1.98 lakh towards minor works was partly offset by anticipated saving of Rs.0.81 lakh mainly towards supplies and materials (Rs.0.33 lakh) and travel expenses (Rs.0.33 lakh). Both excess and saving was stated to be based on actual requirement.

(xiii) 102 Social and Farm Forestry			
40 Forestry			
12 Farm Forestry (Plan)			
O.	3.12		
		14.60	
R.	11.48		
		13.90	-0.70

Anticipated excess of Rs.14.60 lakh towards minor works was partly offset by anticipated saving of Rs.3.12 lakh towards supplies and materials and wages. Both excess and saving was stated to be based on actual requirement.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xiv) 21 Plantation for Industrial and Commercial Uses (Plan)			
O.	2.32		
	9.90	8.39	-1.51
R.	7.58		

Anticipated excess of Rs.9.90 lakh towards minor works was partly offset by anticipated saving of Rs.2.32 lakh towards supplies and materials and wages. Both excess and saving was stated to be based on actual requirement.

Education (School)

(xv) 2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
102 Mid-day Meals			
41 Human Development			
56 Mid-day Meals (Plan)			
O.	7.00		
S.	43.70	1,11.46	88.00
R.	60.76		-23.46

Addition to provision by supplementary grant towards supplies and materials was stated to be due to approval of scheme under State Plan by the Government of India. Further addition in provision through re-appropriation was stated to be based on actual requirement towards supplies and materials.

Education (Social)

(xvi) 2235 Social Security and Welfare			
02 Social Welfare			
001 Direction and Administration			
33 Welfare Programme			
09 General (Plan)			
O.	84.60		
S.	0.40	84.00	93.54
R.	-1.00		+9.54

Addition to provision by supplementary grant towards salaries was stated to be based on actual requirement.

Reduction in provision of Rs.1.00 lakh towards salaries- Rs.0.60 lakh through re-appropriation and Rs.0.40 lakh by surrender- was stated to be based on actual requirement.

Family Welfare and Preventive Medicine

(xvii) 2210 Medical and Public Health			
03 Rural Health Services- Allopathy			
103 Primary Health Centres			
47 Prime Minister's Gramodaya Yojana			
06 Primary Health (Plan)			
O.	17.34		
	24.35	32.39	+8.04
R.	7.01		

Anticipated excess of Rs.8.11 lakh towards cost of ration, diet, medicine, bedding and clothing (Rs.7.00 lakh) and machinery and equipment (Rs.1.11 lakh) was partly offset by anticipate saving of Rs.1.10 lakh towards supplies and materials. Both excess and saving was stated to be based on actual requirement.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xviii) 2211 Family Welfare			
001 Direction and Administration			
19 Family Welfare			
03 District Family Welfare Bureau (C.S.S.)			
S.	38.15	38.15	42.86

Creation of provision by supplementary grant mainly towards salaries (Rs.32.00 lakh) was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

(xix) 07 State Family Welfare Bureau (C.S.S.)			
S.	10.12	10.12	14.53

Creation of provision by supplementary grant mainly towards salaries (Rs.5.72 lakh) was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

Reasons for excess at sl. no. (xvi), (xvii), (xviii) and (xix) above have not been intimated (September 2005).

(d) Instances of creation of provision by re-appropriation without the knowledge of the Legislature have been noticed in following cases. Token provision could have been made at budget stage or in the supplementary estimate to avoid incurring such irregular expenditure :

Agriculture

(i) 2401 Crop Husbandry			
105 Manures and Fertilisers			
37 Agricultural Development			
30 Popularisation of Manure and Fertiliser (Plan)			
R.	3.80	3.80	7.79

Provision made by re-appropriation was stated to be based on actual requirement towards subsidies.

(ii) 107 Plant Protection			
38 Macro Management			
15 Popularisation of Integrated Pest Management (C.S.S.)			
R.	0.60	0.60	1.42

Provision made by re-appropriation towards grants-in-aid was stated to be due to release of fund by the Government of India.

Animal Resource

(iii) 2403 Animal Husbandry			
001 Direction and Administration			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
R.	7.76	7.76	7.76

Provision made by re-appropriation towards minor works was stated to be based on actual requirement.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Education (School)</u>			
(iv) 2202 General Education			
01 Elementary Education			
106 Teachers and Other Services			
70 State Share			
40 School Education (Plan)			
R.	20.00	20.00	20.00
Provision made through re-appropriation towards grants-in-aid was stated to be based on actual requirement.			
(v) 2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
102 Mid-day Meals			
47 Prime Minister's Gramodaya Yojana			
07 Mid-day Meals (Plan)			
R.	1,36.00	1,36.00	1,34.43
Provision made by re-appropriation towards supplies and materials was stated to be based on actual requirement.			

Reasons for ultimate saving have not been intimated (September 2005).

CAPITAL

Voted

(a) As the expenditure fell far short of (approx. 40.98%) the original provision, supplementary grant of Rs.13,01.39 lakh obtained in March 2005, proved totally unnecessary. Likewise, additional funds of Rs.4,26.22 lakh and Rs.12,77.60 lakh were provided through supplementary grant at the fag end of the year despite expenditure had fallen abnormally short of 47.93% and 8.45% of the original provision in 2002-03 and 2003-04 respectively. This fact brings out lack of prudence in financial management.

(b) Surrender of Rs.4,32.02 lakh in March 2005 was abnormally less than (approx. 81.82%) the amount of Rs.23,76.11 lakh available for surrender.

(c) Apart from saving of Rs.1.31 lakh under 4070 Capital Outlay on other Administrative Services 800 Other Expenditure 43 Finance Commission 03 District Administration (Plan), Rs.1.71 lakh under 4711 Capital Outlay on Flood Control Projects 01 Flood Control 001 Direction and Administration 27 Water Resource 13 Direction (Plan), Rs.3.49 lakh under 4210 Capital Outlay on Medical and Public Health 01 Urban Health Services 110 Hospital and Dispensaries 16 Hospital 04 District Hospital (Plan), Rs.0.95 lakh under 05 Dr. B. R. A. M. Hospital (Plan), Rs.2.15 lakh under 08 I. G. M. Hospital (Plan), Rs.1.05 lakh under 5452 Capital Outlay on Tourism 01 Tourist Infrastructure 102 Tourist Accommodation 21 Tourism and Publicity 12 Accommodation (Plan), Rs.1.60 lakh under 4408 Capital Outlay on Food Storage and Warehousing 01 Food 800 Other Expenditure 48 Border Area Development Programme 01 Border Area Development Programme (Plan), Rs.0.64 lakh under 99 Others 43 Strengthening of Public Distribution System (Plan), Rs.1.77 lakh under

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

4406 Capital Outlay on Forestry and Wild Life 01 Forestry 102 Social and Farm Forestry 40 Forestry 33 Implementation of National Afforestation Programme (C.S.S.), Rs.3.00 lakh under 4215 Capital Outlay on Water Supply and Sanitation 01 Water Supply 102 Rural Water Supply 30 Rural Development 02 Domestic Filter (Plan), Rs.0.64 lakh under 02 Sewerage and Sanitation 102 Rural Sanitation Services 30 Rural Development 13 Sanitation Campaign (Plan), Rs.2.99 lakh under 4515 Capital Outlay on Other Rural Development Programmes 103 Rural Development 30 Rural Development 01 Construction of Block Building (Plan), Rs.0.80 lakh under 4202 Capital Outlay on Education, Sports, Art and Culture 01 General Education 201 Elementary Education 42 Government Primary Schools 01 Middle Stage Education (From Class VI to VII) (Plan), Rs.1.00 lakh under 02 Primary Education (From Class I to V), Rs.0.94 lakh under 4215 Capital Outlay on Water Supply and Sanitation 01 Water Supply 102 Rural Water Supply 28 Public Health 04 Rural Water Supply Programme (Plan) and Rs.2.91 lakh under 4210 Capital Outlay on Medical and Public Health 03 Medical Education, Training and Research 102 Homeopathy 47 Prime Minister's Gramodaya Yojana 06 Primary Health (Plan), saving occurred under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Public Works (Roads and Bridges)</u>			
(i) 5054 Capital Outlay on Roads and Bridges			
04 District and Other Roads			
800 Other Expenditure			
99 Others			
60 Other than Minimum Need Programme (Plan)			
O.	1,66.68		
		3,00.20	1,80.63
S.	1,33.52		-1,19.57
Augmentation of provision by supplementary grant was stated to be based on actual requirement towards major works.			
Reasons for huge saving have not been intimated (September 2005).			
Saving of Rs.22.69 lakh compared with original provision occurred under this head in 2003-04 also.			
<u>Public Works (Water Resources)</u>			
(ii) 4701 Capital Outlay on Major and Medium Irrigation			
80 General			
800 Other Expenditure			
45 Accelerated Irrigation Benefit Project			
01 Gumati Irrigation Projects (Plan)			
O.	14.00		
		24.00	
R.	10.00		-24.00

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 02 Khowai Irrigation Projects (Plan)			
O. 23.00			
	36.00	...	-36.00
R. 13.00			

Addition to provision through re-appropriation in respect of sl. no. (ii) and (iii) above was stated to be based on actual requirement towards major works.

Reasons for non-utilisation of entire provision in respect of sl. no. (ii) and (iii) above have not been intimated (September 2005).

(iv) 03 Manu Irrigation Projects (Plan)			
O. 18.00			
	36.00	3.95	-32.05
R. 18.00			

Addition in provision through re-appropriation was stated to be based on actual requirement towards major works.

Reasons for saving have not been intimated (September 2005).

(v) 4702 Capital Outlay on Minor Irrigation			
101 Surface Water			
45 Accelerated Irrigation Benefit Project			
04 Other Irrigation Projects (Plan)			
O. 2,80.00			
	2,35.00	60.95	-1,74.05
R. -45.00			

Reduction in provision through re-appropriation was stated to be based on actual requirement towards major works.

Reasons for huge saving have not been intimated (September 2005).

Saving of Rs.1,73.07 lakh compared with original provision occurred under this in 2003-04 also.

(vi) 4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
001 Direction and Administration			
27 Water Resource			
14 Execution (Plan)			
O. 8.73			
	6.43	4.60	-1.83
R. -2.30			

Reduction in provision through re-appropriation mainly towards salaries (Rs.0.67 lakh), cost of fuel etc. and maintenance cost of vehicles (Rs.0.57 lakh) was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Welfare of Scheduled Castes and Other Backward Classes</u>			
(vii) 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
102 Economic Development			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	1,00.00		
		32.19	32.19
R.	-67.81		
Reduction in provision from major works through re-appropriation (Rs.40.73 lakh) and by surrender (Rs.27.08 lakh) was stated to be based on actual requirement.			
(viii) 800 Other Expenditure			
33 Welfare Programme			
31 Special Central Assistance			
O.	2,00.00	2,00.00	22.60
			-1,77.40
Reasons for huge saving have not been intimated (September 2005). Huge saving of Rs.3,22.00 lakh compared with original provision occurred under this in 2003-04 also.			
<u>Agriculture</u>			
(ix) 4401 Capital Outlay on Crop Husbandry			
104 Agricultural Farms			
38 Macro Management			
07 Production of Foundation of Certified Seeds (C.S.S.)			
O.	4.00		
		8.30	2.92
S.	4.30		-5.38
Addition to provision by supplementary grant towards machinery and equipment (Rs.2.50 lakh) and major works (Rs.1.80 lakh) was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India. Reasons for saving have not been intimated (September 2005).			
<u>Forest</u>			
(x) 4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
101 Forest Conservation, Development and Regeneration			
40 Forestry			
04 Assistance to State for Development of National Parks and Sanctuary (C.S.S.)			
S.	1,25.67	1,25.67	17.68
			-1,07.99
Creation of provision towards minor works by supplementary grant was stated to be due to approval of fund by the Government of India. Reasons for huge saving have not been intimated (September 2005).			

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xi) 102 Social and Farm Forestry			
70 State Share			
30 Forestry (Plan)			
O.	4.00		
		1.50	-1.50
R.	-2.50		
Reduction in provision from major works through re-appropriation was stated to be based on actual requirement.			
Reasons for non-utilisation of remaining provision have not been intimated (September 2005).			
(xii) 800 Other Expenditure			
56 Non Lapsable			
15 Forest Fire Control and Management (C.S.S.)			
O.	16.00		
S.	2.54	25.39	3.40
R.	6.85		-21.99

Addition to provision by supplementary grant towards minor works was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

Anticipated excess of Rs.16.85 lakh mainly towards supplies and materials was partly offset by anticipated saving of Rs.10.00 lakh towards wages. Excess was stated to be due to release of fund by the Government of India and saving was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

(xiii) 16 Strengthening of Infrastructure for Forest Protection (C.S.S.)			
O.	70.35		
S.	18.30	74.65	
R.	-14.00		-74.65

Addition to provision by supplementary grant towards minor works was to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

Anticipated saving through re-appropriation was stated to be based on actual requirement towards supplies and materials as well as purchase of vehicle.

(xiv) 21 Infrastructure for Wild Life (C.S.S.)			
O.	34.90		
		40.72	
R.	5.82		-40.72

Anticipated excess of Rs.6.05 lakh towards machinery and equipments (Rs.3.25 lakh) and minor works (Rs.2.80 lakh) was partly offset by anticipated saving of Rs.0.23 lakh towards minor works. Excess was stated to be due release of fund by the Government of India and saving was stated to be based on actual requirement.

Reasons for non-utilisation of entire provision at sl. no. (xiii) and (xiv) above have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Science, Technology and Environment</u>			
(xv) 4810	Capital Outlay on Non-Conventional Sources of Energy		
102	Solar		
48	Border Area Development Programme		
01	Border Area Development Programme (Plan)		
	O.	9.30	
		4.65	4.89
	R.	-4.65	+0.24
Anticipated saving through re-appropriation was stated to be based on actual requirement towards grants-in-aid.			
Reasons for ultimate excess have not been intimated (September 2005).			
(xvi) 70	State Share		
33	Science, Technology and Environment (Plan)		
	S.	43.48	
		48.45	-48.45
	R.	4.97	
Creation of provision by supplementary grant and addition thereof through re-appropriation was stated to be based on actual requirement towards grants-in-aid.			
Reasons for non-utilisation of entire provision have not been intimated (September 2005).			
<u>Education (School)</u>			
(xvii) 4202	Capital Outlay on Education, Sports, Art and Culture		
01	General Education		
201	Elementary Education		
47	Prime Minister's Gramodaya Yojana		
01	Elementary Education (Plan)		
	O.	88.00	
		69.80	52.35
	R.	-18.20	-17.45
Reduction in provision through re-appropriation was stated to be based on actual requirement towards major works.			
Reasons for saving have not been intimated (September 2005).			
(xviii) 48	Border Area Development Programme		
01	Border Area Development Programme (Plan)		
	O.	46.00	
		16.20	16.20
	R.	-29.80	
Reduction in provision of Rs.18.26 lakh by surrender from major works and Rs.11.54 lakh through re-appropriation, mainly from major works, was stated to be based on actual requirement.			

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Public Works (P.H.E.)</u>			
(xix) 4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
28 Public Health			
03 Rajib Gandhi National Drinking Water Mission (C.S.S.)			
O.	3,18.00		
		4,87.00	1,57.45
S.	1,69.00		-3,29.55

Addition to provision by supplementary grant towards major works was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

In view of the expenditure falling far short of (approx. 50.49%) of the original provision, supplementary grant obtained in March 2005 proved totally unnecessary and the fact brings out lack of prudence in financial management.

Reasons for huge saving have not been intimated (September 2005).

Family Welfare and Preventive Medicine

(xx) 4210 Capital Outlay on Medical and Public Health			
02 Rural Health Services			
104 Community Health Centres			
47 Prime Minister's Gramodaya Yojana			
06 Primary Health (Plan)			
O.	10.00		
		3.17	0.67
R.	-6.83		-2.50

Anticipated saving towards major works of Rs.4.74 lakh by surrender and Rs.2.09 lakh through re-appropriation was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

(d) Entire provisions were withdrawn under the following cases :

Public Works (Water Resource)

(i) 4701 Capital Outlay on Major and Medium Irrigation			
80 General			
800 Other Expenditure			
70 State Share			
15 Water Resource (Plan)			
O.	1,16.68		
R.	-1,16.68		

Withdrawal of entire provision from major works of Rs.73.75 lakh through re-appropriation and Rs.42.93 lakh by surrender was stated to be based on actual requirement.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
800 Other Expenditure			
44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
O.	64.00		
R.	-64.00		

Withdrawal of entire provision from major works through re-appropriation was stated to be based on actual requirement.

Welfare of Scheduled Castes and Other Backward Classes

(iii) 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
800 Other Expenditure			
70 State Share			
20 Scheduled Castes, Other Backward Classes and Minorities Welfare (Plan)			
O.	1,77.00		
R.	-1,77.00		

Withdrawal of entire provision from major works through surrender was stated to be based on actual requirement.

Forest

(iv) 4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
102 Social and Farm Forestry			
44 Additional Central Assistance			
01 Additional Central Assistance - Development of Bamboo Reservoir (Plan)			
O.	24.80		
R.	-24.80		

Withdrawal of entire provision- Rs.23.31 lakh by surrender from minor works (Rs.10.00 lakh), supplies and materials (Rs.10.00 lakh) and wages (Rs.3.31 lakh) and Rs.1.49 lakh through re-appropriation from wages- was stated to be based on actual requirement.

Rural Development

(v) 4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
54 N.A.B.A.R.D.			
06 Rural Infrastructure Development Fund VII (Plan)			
O.	40.00		
R.	-40.00		

Withdrawal of entire provision from major works by surrender was stated to be based on actual requirement.

Saving of entire original provisions of Rs.40.00 lakh occurred under this head in 2002-03 also.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
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Public Works (P.H.E.)

(vi)	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	800 Other Expenditure			
	70 State Share			
	51 P. H. E. (Plan)			
	O.	9.00	...	...
	R.	-9.00	...	...

Withdrawal of entire provision from major works through re-appropriation was stated to be based on actual requirement.

Family Welfare and Preventive Medicine

(vii)	4210 Capital Outlay on Medical and Public Health			
	03 Medical Education, Training and Research			
	101 Ayurveda			
	17 Dispensary			
	06 Primary Health (Plan)			
	O.	5.00	...	...
	R.	-5.00	...	...

Withdrawal of entire provision from major works through re-appropriation was stated to be based on actual requirement.

Withdrawal of entire provision of Rs.6.50 lakh occurred under this head in 2002-03 also.

(e) Entire provision/enhanced provision remained unutilized under the following cases :

Power

(i)	4801 Capital Outlay on Power Projects			
	06 Rural Electrification			
	800 Other Expenditure			
	47 Prime Minister's Gramodaya Yojana			
	05 Power (Plan)			
	O.	1,15.00	1,15.00	...
	R.			-1,15.00

Food and Civil Supplies

(ii)	4408 Capital Outlay on Food Storage and Warehousing			
	01 Food			
	800 Other Expenditure			
	44 Additional Central Assistance			
	01 Additional Central Assistance (Plan)			
	S.	46.29	46.29	...
	R.			-46.29

Creation of provision by supplementary grant towards minor works was stated to be due to approval of scheme under State Plan (Additional Central Assistance) by the Government of India.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<u>Handloom, Handicraft and Sericulture</u>			
(iii) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
70 State Share			
25 Handloom (Plan)			
S.	10.24	10.24	-10.24
Creation of provision by supplementary grant towards major works was stated to be based on actual requirement.			
<u>Fisheries</u>			
(iv) 4405 Capital Outlay on Fisheries			
101 Inland Fisheries			
44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
S.	14.64	14.64	-14.64
Provision made by supplementary grant towards minor works was stated to be due to approval of scheme under State Plan (Additional Central Assistance) by the Government of India.			
<u>Forest</u>			
(v) 4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
800 Other Expenditure			
56 Non Lapsable			
17 Preparation of Working Plan, Survey and Demarcation (C.S.S.)			
S.	17.76	17.76	-17.76
Creation of provision by supplementary grant towards minor works (Rs.10.00 lakh) and supplies and materials (Rs.7.76 lakh) was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.			
<u>Science, Technology and Environment</u>			
(vi) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
O.	8.00	8.00	-8.00
<u>Planning and Co-ordination</u>			
(vii) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
66 Rastrio Sama Vikas Yojana			
01 Rastrio Sama Vikas Yojana (Plan)			
S.	4,05.00	4,05.00	-4,05.00
Creation of provision by supplementary grant towards grants-in-aid was stated to be due to approval of scheme under State Plan (Rastrio Sama Vikas Yojana) by the Government of India.			

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(viii) 99 Others			
27 M. L. A. Local Area Development Programme (Plan)			
S.	52.50	52.50	-52.50

Creation of provision by supplementary grant towards major works was stated to be due to decision of the State Government to increase the provision of M. L. A. Development Programme.

Family Welfare and Preventive Medicine

(ix) 4210 Capital Outlay on Medical and Public Health			
01 Urban Health Services			
200 Other Health Schemes			
15 Health Services			
11 National Programme for Control of Blindness (C.S.S.)			
S.	9.65	9.65	-9.65

Provision made by supplementary grant towards major works was stated to be due to approval of scheme under Centrally Sponsored Scheme by the Government of India.

(x) 03 Medical Education, Training and Research			
101 Ayurveda			
17 Dispensary			
01 Ayurvedic Dispensary (C.S.S.)			
S.	18.00	18.00	-18.00

Creation of provision by supplementary grant towards machinery and equipment (Rs.11.70 lakh) and major works (Rs.6.30 lakh) was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

(xi) 04 Public Health			
101 Prevention and Control of Diseases			
15 Health Services			
07 National Anti-Malaria Programme (C.S.S.)			
S.	1,02.00	1,02.00	-1,02.00

(xii) 4211 Capital Outlay on Family Welfare			
103 Maternity and Child Health			
19 Family Welfare			
01 Child Survival and Safe Motherhood (C.S.S.)			
S.	36.00	36.00	-36.00

Creation of provision by supplementary grant towards kinds at sl. no. (xi) and (xii) above was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

Reasons for non-utilisation of entire provision at sl. no. (ii) to (vi), (viii) to (x) and (xii) and huge entire provision at sl. no. (i), (vii) and (xi) above have not been intimated (September 2005).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(f) Apart from excess of Rs.0.49 lakh under 4401 Capital Outlay on Crop Husbandry 113 Agricultural Engineering 37 Agricultural Development 34 Project Farm Mechanisation and Agri- Engineering (Plan), Rs.0.30 lakh under 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01 Welfare of Scheduled Castes 800 Other Expenditure 33 Welfare Programme 29 Scheduled Castes Welfare (Plan), Rs.0.38 lakh under 4406 Capital Outlay on Forestry and Wild Life 01 Forestry 800 Other Expenditure 70 State Share 30 Forest (Plan) and Rs.0.14 lakh under 4210 Capital Outlay on Medical and Public Health 02 Rural Health Services 103 Primary Health Centres 47 Prime Minister's Gramodaya Yojana 06 Primary Health (Plan), saving was partly counterbalanced by excess under :			

Public Works (Water Resource)

(i)	4711 Capital Outlay on Flood Control Projects			
	01 Flood Control			
	800 Other Expenditure			
	27 Water Resource			
	08 Protective Works (Plan)			
	O.	6.23		
			22.00	
	R.	15.77		-1.99

Addition to provision towards major works through re-appropriation was stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (September 2005).

Welfare of Scheduled Castes and Other Backward Classes

(ii)	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	03 Welfare of Backward Classes			
	277 Education			
	33 Welfare Programme			
	07 Construction of Boys and Girls Hostels for Other Backward Classes Students (Plan)			
	O.	4.54		
			27.00	
	R.	22.46		-0.14

Reasons for ultimate saving have not been intimated (September 2005).

(iii)	21 Minorities Welfare (Plan)			
	O.	3.36		
			20.00	
	R.	16.64		20.00

Addition to provision towards minor works at sl. no. (ii) and (iii) above through re-appropriation was stated to be based on actual requirement.

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
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Rural Development

(v)	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply			
	47 Prime Minister's Gramodaya Yojana			
	02 Drinking Water (Plan)			
	O.	1,37.60		
			1,17.50	
	R.	-20.10		+50.02

Reduction in provision by surrender towards major works was stated to be based on actual requirement.

(vi)	4216 Capital Outlay on Housing			
	03 Rural Housing			
	800 Other Expenditure			
	47 Prime Minister's Gramodaya Yojana			
	03 Housing (Plan)			
	O.	2,54.76		
			2,00.00	
	R.	-54.76		+1,05.48

Reduction in provision by surrender towards major works was stated to be based on actual requirement.

Reasons for excess at sl. no. (v) and (vi) above have not been intimated (September 2005).

Public Works (P.H.E.)

(vii)	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply			
	47 Prime Minister's Gramodaya Yojana			
	02 Drinking Water (Plan)			
	O.	56.00		
			72.00	
	S.	16.00		+66.36

Addition to provision by supplementary grant towards major works was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.

Reasons for excess have not been intimated (September 2005).

(g) Instances of creation of provision by re-appropriation without the knowledge of the Legislature have been noticed in the following cases. Token provision could have been made at budget stage or in the supplementary estimate to avoid incurring such irregular expenditure :

Public Works (Water Resource)

(i)	4701 Capital Outlay on Major and Medium Irrigation			
	80 General			
	800 Other Expenditure			
	46 State Share of Accelerated Irrigation Benefit Project			
	02 Khowai Irrigation Project (Plan)			
	R.	12.00	12.00	
				1.32
				-10.68

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 03 Manu Irrigation Project (Plan)			
R.	12.00	12.00	4.00

Provision made through re-appropriation towards major works at sl. no. (i) and (ii) above was stated to be based on actual requirement.

(iii) 4702 Capital Outlay on Minor Irrigation			
101 Surface Water			
46 State Share of Accelerated Irrigation Benefit Project			
04 Other Irrigation Projects (Plan)			
R.	80.00	80.00	55.06

Provision made through re-appropriation was stated to be based on actual requirement towards major works.

Welfare of Scheduled Castes and Other Backward Classes

(iv) 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
277 Education			
33 Welfare Programme			
05 Hostels for Scheduled Caste Girls (Plan)			
R.	2.00	2.00	1.44

Creation of provision through re-appropriation towards minor works was stated to be based on actual requirement.

Rs.4.35 lakh was incurred without any budget provision in 2003-04 also.

Education (School)

(v) 4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
201 Elementary Education			
70 State Share			
40 School Education (Plan)			
R.	6.24	6.24	5.49

Provision made through re-appropriation was stated to be based on actual requirement towards grants-in-aid.

(vi) 202 Secondary Education			
41 Human Development			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
R.	5.00	5.00	1.35

Creation of provision through re-appropriation was stated to be based on actual requirement towards major works.

Reasons for ultimate saving at sl. no. (i) to (vi) above have not been intimated (September 2005).

Grant No. 21 – Food and Civil Supplies Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2408 Food, Storage and Warehousing			
3456 Civil Supplies			
Voted			
Original	8,79,65,000	8,79,65,000	7,96,38,721
			-83,26,279
Amount surrendered during the year (March 2005)			80,61,000
CAPITAL			
4408 Capital Outlay on Food, Storage and Warehousing			
Voted			
Original	53,30,00,000	54,62,69,000	12,26,43,035
			-42,36,25,965
Supplementary	1,32,69,000		
Amount surrendered during the year (March 2005)			40,75,29,000

Notes and Comments:

REVENUE

Voted

(a) Out of the overall saving of Rs. 83.26 lakh, only Rs.80.61 lakh were surrendered during the year.

(b) Apart from saving of Rs.36.50 lakh (less than 10% of the provision) under 2408 Food, Storage and Warehousing 01 Food 001. Direction and Administration 98 Administration 21 Food (Non Plan), saving occurred under:

(i)	3456 Civil Supplies				
	001 Direction and Administration				
	67 National Social Assistance Programme				
	02 Annapurna Scheme (Plan)				
	O.	1,04.50	79.92	79.50	-0.42
	R.	-24.58			

Anticipated saving of Rs.23.42 lakh (surrender) was stated to be due to non-receipt of fund from the Government of India in respect of grants-in-aid. Reasons for further anticipated saving of Rs.1.16 lakh by re-appropriation in respect of grants-in-aid have not been intimated.

Saving was stated to be due to non-receipt of fund from the Finance Department.

Grant No. 21 – Food and Civil Supplies Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 98 Administration			
21 Food (Non Plan)			
O.	1,40.77		
R.	-21.72		
	1,19.05	1,17.96	-1.09
Surrender of provision of Rs.21.72 lakh from salaries was stated to be based on actual requirement.			
Saving was stated to be due to non-receipt of fund from the Finance Department.			
(c) Saving was partly offset by excess under:			
(i) 3456 Civil Supplies			
001 Direction and Administration			
98 Administration			
21 Food (Plan)			
O.	9.96		
R.	1.16		
	11.12	11.01	-0.11

Augmentation of provision of Rs.3.06 lakh, mainly towards electricity charges and office expenses, was partly offset by reduction in provision of Rs.1.90 lakh mainly from salaries, by re-appropriation, stated to be based on actual requirement.

Saving was stated to be due to non-receipt of fund from the Finance Department.

CAPITAL Voted

(a) In view of the actual expenditure being less than the original grant (77%), the augmentation of provision of Rs. 1,32.69 lakh through supplementary provision proved totally unnecessary. Similarly, supplementary provision of Rs.58.95 lakh and Rs.22.39 lakh were obtained, despite expenditure could reach only 64.78% and 43.52% of the original provision in 2002-2003 and 2003-2004 respectively.

(b) Out of the overall savings of Rs.42,36.26 lakh, only Rs.40,75.29 lakh were surrendered.

(c) Saving occurred under:

(i) 4408 Capital Outlay on Food, Storage and Warehousing			
01 Food			
800 Other Expenditure			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	33.59		
R.	-11.97		
	21.62	16.32	-5.30

Reasons for withdrawal of provision from minor works through re-appropriation have not been intimated.

Saving was stated to be due to non-receipt of fund from the Finance Department.

Grant No. 21 – Food and Civil Supplies Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 65 Suspense Account			
04 Civil Supplies (Non Plan)			
O.	47,00.00		
R.	-35,00.00		
	12,00.00	11,99.79	-0.21

Withdrawal of provision of Rs.40,00.00 lakh from supplies and materials through surrender was stated to be based on actual requirement. This was partly offset by augmentation in provision of Rs. 5,00.00 lakh towards investments in respect of revolving fund for sugar through re-appropriation without assigning any reason.

Saving was stated to be due to non-receipt of transport bills from the Transport Contractor.

(iii) 99 Others			
43 Strengthening of Public Distribution System (Plan)			
O.	21.12		
R.	-8.67		
	12.45	10.32	-2.13

The reasons for reduction in provision through re-appropriation have not been intimated (September 2005).

Saving was stated to be due to non-receipt of fund from the Finance Department.

(d) Entire provisions were either withdrawn or remained unutilized under :

(i) 4408 Capital Outlay on Food, Storage and Warehousing			
01 Food			
101 Procurement and Supply			
99 Others			
38 Purchase of Food Grains from Central Pool (Non Plan)			
O.	5,00.00		
R.	-5,00.00		

The reasons for withdrawal of the entire provision through re-appropriation have not been intimated (September 2005).

(ii) 103 Food Processing			
29 Industries Development			
08 Food Processing Sector (Non Plan)			
O.	1.00		
R.	-1.00		

The reasons for withdrawal of the entire provision through surrender have not been intimated (September 2005).

Grant No. 21 – Food and Civil Supplies Department – Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 800 Other Expenditure			
44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
S.	1,32.69		
		1,53.33	-1,53.33
R.	20.64		

Provision made through supplementary grant towards major works was stated to be based on release of funds by Government of India.

The augmentation of fund by Rs.20.64 lakh towards major works through re-appropriation without assigning any reason proved injudicious as the entire provision made through supplementary Grant remained unutilized. This fact calls for prudence in financial management.

Saving was stated to be due to non-receipt of fund from the Finance Department.

(iv) 99 Others			
43 Strengthening of Public Distribution System (C.S.S.)			
O.	74.29		
R.	-74.29		

The withdrawal of the entire provision through surrender was stated to be due to non-receipt of fund from Government of India.

Grant No. 22 – Relief and Rehabilitation Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2235 Social Security and Welfare			
Voted			
Original	10,29,83,000		
Supplementary	88,94,000		
	11,18,77,000	11,19,85,456	+1,08,456
Amount surrendered during the year			NIL

Notes and Comments:

REVENUE

Voted

- (a) The expenditure exceeded the grant by Rs.1.08 lakh, the excess requires regularization.
- (b) In view of the excess of Rs.1.08 lakh, supplementary grant of Rs.88.94 lakh obtained in March 2005 proved inadequate.
- (c) Excess occurred under:

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2235 Social Security and Welfare			
01 Rehabilitation			
800 Other Expenditure			
05 Establishment			
36 Reang Refugees (Reimbursable/Sharing Scheme) (Central Share) (Non-Plan)			
O.	10,00.00		
S.	88.94	11,00.00	-1.00
R.	11.06		

Augmentation of provision by supplementary grant towards supplies and materials was stated to due to release of fund for the scheme by the Government of India.

Further augmentation of provision of Rs.45.65 lakh by re-appropriation mainly towards minor works, supplies and materials and other charges was offset by reduction in provision by re-appropriation, mainly from hiring charges of private vehicles, stated to be based on actual requirement.

Reasons for final saving have not been intimated (September 2005).

Grant No. 22 – Relief and Rehabilitation Department- Concl'd.

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
(d) Excess was partly offset by saving under :			
(i) 2235 Social Security and Welfare			
01 Rehabilitation			
001 Direction and Administration			
98 Administration			
22 Relief (Non-Plan)			
O.	29.83		
		18.77	
			+2.08
R.	-11.06		

Reduction in provision by re-appropriation, mainly from salaries, was offset by augmentation of provision by re-appropriation towards rents, rates and taxes and cost of fuel etc. and maintenance cost of vehicles, stated to be based on actual requirement.

Reasons for final excess have not been intimated (September 2005).

Compared with original provision, saving of Rs.5.53 lakh and Rs.8.54 lakh occurred under this head in 2002-03 and 2003-04 respectively.

Grant No. 23 – Panchayati Raj Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2515 Other Rural Development Programmes			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	56,90,78,000		
Supplementary	15,08,000		
Amount surrendered during the year	57,05,86,000	56,66,79,316	-39,06,684
			NIL
CAPITAL			
4515 Capital Outlay on Other Rural Development Programmes			
Voted			
Original	3,52,94,000	3,52,94,000	24,76,63,532
Amount surrendered during the year (March 2005)			+21,23,69,532
			49,44,000

Notes and Comments :

CAPITAL

Voted

- (a) Expenditure exceeded the grant by Rs.21,23.70 lakh (actual Rs.21,23,69,532); the excess requires regularisation.
- (b) In view of the excess of Rs.21,23.70 lakh, surrender of Rs.49.44 lakh in March 2005 was injudicious.
- (c) Excess occurred under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 4515 Capital Outlay on other Rural Development Programmes			
101 Panchayati Raj			
43 Finance Commission			
19 Panchayat Raj Institutions (Plan)			
O.	3,52.94		
	2,85.00	24,58.14	+21,73.14
R.	-67.94		

Reduction in provision of Rs.18.50 lakh from grants-in-aid through re-appropriation and Rs.49.44 lakh by surrender was stated to be due to non-release of fund by the Government of India.

(ii) 4515 Capital Outlay on Other Rural Development Programmes			
101 Panchayati Raj			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
R.	18.50	18.50	18.50

Creation of provision by re-appropriation towards grants-in-aid was stated to be due to release of fund by the Government of India.

A token provision could have been made at budget stage or in supplementary estimate to avoid incurring of the expenditure irregularly by re-appropriation without the knowledge of the Legislature.

Grant No. 24 – Industries and Commerce Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2230 Labour and Employment			
2407 Plantations			
2851 Village and Small Industries			
2875 Other Industries			
Voted			
Original	13,08,36,000.		
		14,18,97,000	-2,56,68,009
Supplementary	1,10,61,000		
Amount surrendered during the year (March 2005)			1,61,45,000
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
4860 Capital Outlay on Consumer Industries			
4875 Capital Outlay on Other Industries			
4885 Other Capital Outlay on Industries and Minerals			
5465 Investments in General Financial and Trading Institutions			
Voted			
Original	15,93,00,000		
		19,35,64,000	+37,30,278
Supplementary	3,42,64,000		
Amount surrendered during the year (March 2005)			70,50,000

Notes and Comments:

REVENUE

Voted

(a) As the expenditure fell short of the original provision, supplementary provision of Rs.1,10.61 lakh obtained in March 2005 was totally unnecessary.

(b) Out of overall saving of Rs.2,56.68 lakh, only Rs.1.61.45 lakh were anticipated and surrendered in March 2005.

(c) Apart from saving (non-utilisation of entire provision) of Rs.3.38 lakh under 2851 Village and Small Industries 101 Industrial Estates 05 Establishment 15 Dharmanagar Industrial Estate (Non-Plan), Rs.3.33 lakh under 58 Udaipur Industrial Estate (Non-Plan) and Rs.2.00 lakh under 2875 Other Industries 60 Other Industries 800 Other Expenditure 29 Industrial Development 99 Others (C.S.S.), saving occurred under :

(i)	2230 Labour and Employment			
	03 Training			
	003 Training of Craftsmen and Supervisors			
	05 Establishment			
	29 Industrial Training Institute (Non Plan)			
	O.	1,11.95		
			1,05.59	86.58
	R.	-6.36		-19.01

Withdrawal of provision of Rs.6.36 lakh, through re-appropriation of Rs.5.20 lakh mainly from salaries and by surrender of Rs.1.16 lakh from salaries, was stated to be based on actual requirement.

Saving of Rs.17.87 lakh and Rs.4.20 lakh occurred under this head in 2002-2003 and 2003-2004 compared with original and supplementary provision and original provision respectively.

Grant No. 24 – Industries and Commerce Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 2851 Village and Small Industries			
001 Direction and Administration			
98 Administration			
24 Industries and Commerce (Non-Plan)			
O.	2,68.59		
		2,58.40	2,41.62
R.	-10.19		-16.78

Withdrawal of provision attributed to surrender of Rs.10.19 lakh from salaries, stated to be based on actual requirement.

Saving at sl. no. (c) (i) and (ii) was stated to be due to non-recruitment of staff as per target and superannuation of employees.

(iii) 101 Industrial Estates			
05 Establishment			
31 Kumarghat Industrial Estate (Non-Plan)			
O.	8.87		
		19.35	-19.35
R.	10.48		

Augmentation of provision of Rs.10.48 lakh towards salaries through re-appropriation was stated to be based on actual requirement.

In view of the non-utilisation of even of the original provision, addition in provision through re-appropriation proved totally unnecessary.

Reasons for saving stated by the Department are neither specific nor tenable. The Department, at one place (sl. no. 3 of their replies), stated that excess expenditure of Rs.16.65 lakh (against final provision of Rs.8.07 lakh) under Arundhutinagar Industrial Estate was "due to payment of arrear to the employees as per verdict of the Court" and again stated (sl. no. 4) that the expenditure of 3 Other Industrial Estates, namely, Dharmanagar, Kumarghat and Udaipur were clubbed with Arundhutinagar Industrial Estate. In that case, total final provision of all four Industrial Estates arrives at Rs.31.23 lakh which leaves a saving of Rs.6.51 lakh (Rs.31.23 minus Rs.24.72).

(iv) 102 Small Scale Industries			
29 Industries Development			
14 Operation and Maintenance (Plan)			
O.	1,52.08		
S.	13.31	1,70.37	1,01.87
R.	4.98		-68.50

In view of non-utilisation of even the original provision, augmentation of provision by obtaining supplementary grant and through re-appropriation, proved injudicious and lack of control over the budgetary system.

Reasons for saving have not been intimated (September 2005).

Grant No. 24 – Industries and Commerce Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(v) (Non-Plan)			
O.	2,39.39		
R.	-1,08.57	1,30.82	1,86.60
			+55.78
Withdrawal of provision from salaries by surrender was stated to be based on actual requirement.			
Reasons for final excess have not been intimated (September 2005).			
(vi) 44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
O.	1,00.00		
R.	-29.27	70.73	70.73
Reasons for reduction in provision of Rs.29.27 lakh towards grant-in-aid have not been intimated.			
(vii) 200 Other Village Industries			
29 Industries Development			
05 Arts, Craft and Village Industries in Rural Areas (Non-Plan)			
O.	8.49		
R.	-3.61	4.88	0.38
			-4.50
Reduction in provision from salaries through re-appropriation was stated to be based on actual requirement.			
(viii) 29 Industries Development			
06 Arts, Craft and Village Industries in Urban Areas (Non-Plan)			
O.	11.96		
R.	6.22	18.18	0.32
			-17.86
Augmentation of provision by re-appropriation towards salaries proved injudicious and lack of control over the budgetary system as the expenditure is only 2.68% of the original provision.			
(ix) 800 Other Expenditure			
29 Industries Development			
12 District Industries Centre (Non- Plan)			
O.	1,50.76		
R.	-20.93	1,29.83	1,02.93
			-26.90
Reduction in provision from salaries by surrender was stated to be based on actual requirement.			
Saving under note (c) (vii) to (ix) was stated to be due to non-recruitment of staff as per target and superannuation of employees.			

Grant No. 24 – Industries and Commerce Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(x) 2875 Other Industries			
60 Other Industries			
800 Other Expenditure			
29 Industries Development			
99 Others (Non- Plan)			
O.	26.21	26.21	14.50
			-11.71

The Department termed the saving as "over expenditure" and as such the replies are not tenable.

(d) Saving was partly offset by excess under :

(i) 2230 Labour and Employment				
03 Training				
003 Training of Craftsmen and Supervisors				
05 Establishment				
29 Industrial Training Institute (Plan)				
O.	25.50			
		42.08	33.55	-8.53
R.	16.58			

Augmentation of provision of Rs. 16.58 lakh through re-appropriation was the net effect of increase by Rs.20.72 lakh mainly towards minor works and decrease by Rs.4.14 lakh mainly towards salaries, stated to be based on actual requirement.

Final saving was stated to be due to non-recruitment of staff as per target and superannuation of employees.

(ii) 2851 Village and Small Industries				
101 Industrial Estates				
05 Establishment				
02 Arundhutinagar Industrial Estate (Non- Plan)				
O	13.06			
		8.07	24.72	+16.65
R.	-4.99			

Reduction in provision of Rs.4.99 lakh from salaries through re-appropriation was stated to be based on actual requirement.

Reasons for saving stated by the Department are neither specific nor tenable. The Department, at one place (sl. no. 3 of their replies), stated that excess expenditure of Rs.16.65 lakh (against final provision of Rs.8.07 lakh) under Arundhutinagar Industrial Estate was due to payment of arrear to the employees as per verdict of the Court and again stated (sl. no. 4) that the expenditure of 3 Other Industrial Estates, namely, Dharmanagar, Kumarghat and Udaipur were clubbed with Arundhutinagar Industrial Estate. In that case, total final provision of all four Industrial Estates arrives at Rs.31.23 lakh which leaves a saving of Rs.6.51 lakh (Rs.31.23 minus Rs.24.72).

Grant No. 24 – Industries and Commerce Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 102 Small Scale Industries			
29 Industries Development			
09 Prime Minister Rojgar Yojana(C.S.S)			
O.	25.00		
		6.40	43.05
R.	-18.60		+36.65

Withdrawal of provision of Rs.18.60 lakh from grant-in-aid by surrender was stated to be based on actual requirement.

The Department termed the excess as "under expenditure" as such the replies are not tenable.

(iv) 800 Other Expenditure			
29 Industries Development			
12 District Industries Centre (Plan)			
O.	34.38		
		34.85	35.52
R.	0.47		+0.67

Anticipated excess of Rs.6.89 lakh, mainly towards cost of fuel etc. and maintenance cost of vehicles, was partly offset by anticipated saving of Rs.6.42 lakh, mainly towards salaries, stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

CAPITAL

Voted

- (a) The expenditure exceeded the grant by Rs.37.30 lakh; the excess requires regularisation.
- (b) In view of the excess expenditure of Rs.37.30 lakh in the grant, supplementary grant obtained in March 2005 proved inadequate and surrender of Rs.70.50 lakh in March 2005 also proved injudicious.
- (c) Excess occurred under :
- | | | | |
|--|-------|-------|----------|
| (i) 4070 Capital Outlay on Other Administrative Services | | | |
| 800 Other Expenditure | | | |
| 70 State Share | | | |
| 24 Industries (Plan) | | | |
| O. | 33.00 | | |
| | | 25.00 | 1,32.80 |
| R. | -8.00 | | +1,07.80 |

Reduction in provision of Rs.8.00 lakh from major works by surrender was stated to be based on actual requirement

Reasons for excess have not been intimated (September 2005).

Grant No. 24 – Industries and Commerce Department - Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 4860 Capital Outlay on Consumer Industries			
60 Others			
600 Others			
23 Corporations/Public Sector Undertakings			
07 Tripura Tea Development Corporation (Plan)			
O.	1,51.00		
		1,31.00	
R.	-20.00		

Reduction in provision of Rs.20.00 lakh from investments by surrender was stated to be based on actual requirement.

(d) Apart from saving of Rs.12.50 lakh (below 10% of provision) under 5465 Investments in General Financial and Trading Institutions 02 Investment in Trading Institutions 190 Investments in Public Sector and Other Undertakings 23 Corporations/ Public Sector Undertakings 06 Tripura Small Industries Corporation (Plan), excess was partly offset by saving under :

(i) 4860 Capital Outlay on Consumer Industries			
60 Others			
217 Jute			
23 Corporations/ Public Sector Undertakings			
04 Tripura Jute Mills Ltd. (Plan)			
O.	6,40.00		
		6,10.00	
R.	-30.00		

Withdrawal of provision of Rs.30.00 lakh towards investments by surrender was stated to be based on actual requirement.

Saving of Rs.40.00 lakh occurred under this head in 2003-2004 also compared with the original provision.

**Grant No. 25 – Industries (Handloom, Handicrafts and Sericulture)
Department**

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2851 Village and Small Industries			
Voted			
Original	9,53,09,000		
Supplementary	38,000	9,53,47,000	6,62,82,590
Amount surrendered during the year (March 2005)			-2,90,64,410
			1,52,19,000
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
4425 Capital Outlay on Co-operation			
5465 Investments in General Financial and Trading Institutions			
Voted			
Original	3,51,50,000	3,51,50,000	2,03,41,000
Amount surrendered during the year (March 2005)			-1,48,09,000
			1,59,17,000

Notes and Comments :

REVENUE

Voted

- (a) As the expenditure fell substantially short of the original provision, supplementary provision of Rs.0.38 lakh obtained in March 2005, was totally unnecessary. Likewise, additional funds to the tune of Rs.1,90.77 lakh and Rs.60.57 lakh were provided through supplementary grant at the fag end of the year despite expenditure had fallen short of the original provision in 2002-03 and 2003-04.
- (b) Out of the available saving of Rs.2,90.64 lakh, Rs.1,52.19 lakh only were anticipated and surrendered in March, 2005.
- (b) Apart from saving of Rs.2.05 lakh (less than Rs.4 lakh) under 2851 Village and Small Industries 107 Sericulture Industries 29 Industries Development 03 Sericulture Project (Plan) and Rs.2.57 lakh (Non-Plan), saving occurred mainly under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2851 Village and Small Industries			
001 Direction and Administration			
98 Administration			
25 Handloom (Non-Plan)			
O.	3,03.02		
S.	0.38	3,03.44	2,76.47
R.	0.04		-26.97

Augmentation of provision towards salaries by supplementary grant was stated to be based on actual requirement.

Augmentation of provision of Rs.1.80 lakh, mainly towards salaries and electricity charges, was partly offset by reduction in provision of Rs.1.76 lakh, mainly from wages and office expenses by re-appropriation stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

**Grant No. 25 – Industries (Handloom, Handicrafts and Sericulture)
Department – Contd.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 103 Handloom Industries 29 Industries Development 02 Handloom Industries (C.S.S.)			
O.	70.00	70.00	41.03
			-28.97
Reasons for saving have not been intimated (September 2005).			
Saving of Rs.63.42 lakh and Rs.36.71 lakh occurred under this head in 2002-03 and 2003-04 also.			
This fact calls for foresight in the estimation of budget so that substantial amounts do not remain unutilized year after year.			
(iii) 44 Additional Central Assistance 01 Additional Central Assistance (Plan)			
O.	1,50.00	...	...
R.	-1,50.00	...	...
Withdrawal of entire provision from grants-in-aid by surrender was stated to be based on actual requirement.			
Saving of Rs.7.87 lakh compared with supplementary provision occurred under this head in 2003-04 also.			
(iv) 104 Handicraft Industries 29 Industries Development 01 New Emporia (C.S.S.)			
O.	40.00	40.00	...
			-40.00
Reasons for saving of entire provision have not been intimated (September 2005).			
(v) 107 Sericulture Industries 29 Industries Development 03 Sericulture Project (C.S.S.)			
O.	68.00	68.00	28.01
			-39.99
Reasons for saving have not been intimated (September 2005).			
Saving of Rs.44.00 lakh and Rs.38.64 lakh occurred under this head in 2002-03 and 2003-04 also.			

**Grant No. 25 – Industries (Handloom, Handicrafts and Sericulture)
Department – Concl'd.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
CAPITAL			
Voted			
(a)	Total amount of Rs.1,59.17 lakh anticipated and surrendered in March 2005 was considerably in excess of the amounts available for surrender.		
(b)	Saving occurred under:-		
(i)	4070 Capital Outlay on other Administrative Services		
	800 Other Expenditure		
	70 State Share		
	25 Industries (Handloom and Handicrafts Department)(Plan)		
	O.	51.50	
		33.92	45.00
	R.	-17.58	+11.08
	Withdrawal of provision from major works by surrender was stated to be based on actual requirement.		
	Reasons for final excess have not been intimated (September 2005).		
(ii)	4425 Capital Outlay on Co-operation		
	108 Investments in other Co-operatives		
	23 Corporations/Public Sector Undertakings		
	10 Apex Weavers Co-operative Society Ltd.(Plan)		
	O.	95.46	
		50.59	50.59
	R.	-44.87	...
	Withdrawal of provision from investments by surrender was stated to be based on actual requirement.		
	Saving of Rs.15.75 lakh occurred under this head in 2003-04 also compared with original provision.		
(iii)	5465 Investments in General Financial and Trading Institutions		
	02 Investment in Trading Institutions		
	190 Investments in Public Sector and Other Undertakings		
	23 Corporations/Public Sector Undertakings		
	02 Tripura Handloom and Handicrafts Development Corporation (Plan)		
	O.	2,04.54	
		1,07.82	1,07.82
	R.	-96.72	...
	Withdrawal of provision from investments by surrender was stated to be based on actual requirement.		

Grant No. 26 – Fisheries Department

Major Head(s)	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2049 Interest Payments			
2070 Other Administrative Services			
2405 Fisheries			
2552 North Eastern Areas			
Voted			
Original	10,30,03,000		
		11,20,04,000	-12,38,915
Supplementary	90,01,000		
Amount surrendered during the year (March 2005)			46,02,000
Charged			
Original	3,20,000	3,20,000	-1,75,407
Amount surrendered during the year (March 2005)			1,75,000
CAPITAL			
4405 Capital Outlay on Fisheries			
4552 Capital Outlay on North Eastern Areas			
6003 Internal Debt of the State Government			
Voted			
Original	75,00,000		
		1,12,39,000	-1,07,25,981
Supplementary	37,39,000		
Amount surrendered during the year			NIL
Charged			
Original	2,52,000	2,52,000	-25,200
Amount surrendered during the year (March 2005)			25,000

Notes and Comments :

REVENUE

Charged

- (a) Available overall saving of Rs. 1.75 lakh was duly anticipated and surrendered during the year.
- (b) Saving of Rs. 1.75 lakh occurred under 2049 Interest Payments 01 Interest on Internal Debt 200 Interest on Other Internal Debts 58 Debt Services: 11 NABARD (Non-Plan) (Original Rs. 3.20 lakh, Surrender : Rs. 1.75 lakh, Expenditure : Rs. 1.45 lakh).

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

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving (In lakh of rupees)																								
CAPITAL																											
Voted.																											
(a)	In view of the overall saving of Rs.1,07.26 lakh (95.44% of the total provision), supplementary grant of Rs.37.39 lakh obtained in March 2005 proved totally unnecessary. Similarly, overall saving of Rs.3,64.82 lakh (99.94%) and Rs.41.18 lakh (54.95%) of the total provision had occurred in 2002-2003 and 2003-2004 respectively. These unfruitful provision, year after year, call for prudence in financial management.																										
(b)	No part of the huge available saving of Rs.1,07.26 lakh was anticipated for surrender during the year.																										
(c)	Saving occurred under:-																										
(i)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">4405 Capital Outlay on Fisheries</td> <td></td> <td></td> <td></td> </tr> <tr> <td>101 Inland Fisheries</td> <td></td> <td></td> <td></td> </tr> <tr> <td>36 Fishery Development</td> <td></td> <td></td> <td></td> </tr> <tr> <td>11 Wet Land Development Project at Rudrasagar (C.S.S.)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>O.</td> <td style="text-align: right;">41.00</td> <td style="text-align: right;">55.35</td> <td style="text-align: right;">5.13</td> </tr> <tr> <td>S.</td> <td style="text-align: right;">14.35</td> <td></td> <td style="text-align: right;">-50.22</td> </tr> </table>			4405 Capital Outlay on Fisheries				101 Inland Fisheries				36 Fishery Development				11 Wet Land Development Project at Rudrasagar (C.S.S.)				O.	41.00	55.35	5.13	S.	14.35		-50.22
4405 Capital Outlay on Fisheries																											
101 Inland Fisheries																											
36 Fishery Development																											
11 Wet Land Development Project at Rudrasagar (C.S.S.)																											
O.	41.00	55.35	5.13																								
S.	14.35		-50.22																								
	No specific reason was given for addition to provision by supplementary grant (obtained in March 2005) towards minor works, which ultimately proved totally unnecessary.																										
	Huge saving was stated to be mainly due to short (Rs. 41.00 lakh) release of fund by the Government of India and delay in selection of beneficiaries.																										
	Saving of huge entire provision of Rs.1,00.00 lakh and as well as saving of Rs.14.35 lakh compared with original provision occurred under this head in 2002-2003 and 2003-2004.																										
(ii)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">44 Additional Central Assistance</td> <td></td> <td></td> <td></td> </tr> <tr> <td>01 Additional Central Assistance (Plan)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>S.</td> <td style="text-align: right;">23.04</td> <td style="text-align: right;">57.04</td> <td style="text-align: right;">...</td> </tr> <tr> <td>R.</td> <td style="text-align: right;">34.00</td> <td></td> <td style="text-align: right;">-57.04</td> </tr> </table>			44 Additional Central Assistance				01 Additional Central Assistance (Plan)				S.	23.04	57.04	...	R.	34.00		-57.04								
44 Additional Central Assistance																											
01 Additional Central Assistance (Plan)																											
S.	23.04	57.04	...																								
R.	34.00		-57.04																								
	Creation of provision towards minor works by supplementary grant and addition thereto by re-appropriation (both obtained in March 2005) towards minor works (Rs.26.07 lakh) and supplies and materials (Rs.7.93 lakh) was done without assigning any reason. Funds were provided injudiciously without proper assessment of the requirement.																										
	Reasons for non-utilisation of the entire provision was stated to be due to misplacement of provision of Revised Estimates of Rs. 57.04 lakh under Capital Section instead of under Revenue Section where it actually relates																										
(iii)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">800 Other Expenditure</td> <td></td> <td></td> <td></td> </tr> <tr> <td>70 State Share</td> <td></td> <td></td> <td></td> </tr> <tr> <td>26 Fishery Development (Plan)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>O.</td> <td style="text-align: right;">34.00</td> <td></td> <td></td> </tr> <tr> <td>R.</td> <td style="text-align: right;">-34.00</td> <td></td> <td></td> </tr> </table>			800 Other Expenditure				70 State Share				26 Fishery Development (Plan)				O.	34.00			R.	-34.00						
800 Other Expenditure																											
70 State Share																											
26 Fishery Development (Plan)																											
O.	34.00																										
R.	-34.00																										
	Entire provision towards major works was withdrawn by re-appropriation without assigning any reason.																										

Grant No. 27 – Agriculture Department

Major Head(s)			Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE					
2049	Interest Payments				
2401	Crop Husbandry				
2408	Food Storage and Warehousing				
2415	Agricultural Research and Education				
2435	Other Agricultural Programmes				
2552	North Eastern Areas				
Voted					
	Original	43,12,30,000			
	Supplementary	53,64,000	43,65,94,000	39,85,22,197	-3,80,71,803
	Amount surrendered during the year (March 2005)				2,45,60,000
Charged					
	Original	63,31,000			
	Supplementary	17,29,000	80,60,000	80,52,633	-7,367
	Amount surrender during the year				NIL
CAPITAL					
4401	Capital Outlay on Crop Husbandry				
4408	Capital Outlay on Food Storage and Warehousing				
4435	Capital Outlay on other Agricultural Programmes				
6003	Internal Debt of the State Government				
Voted					
	Original	19,85,38,000			
	Supplementary	33,08,000	20,18,46,000	8,37,34,516	-11,81,11,484
	Amount surrendered during the year (March 2005)				1,92,05,000
Charged					
	Original	84,52,000	84,52,000	84,52,000	...
	Amount surrendered during the year				NIL

Grant No. 27 – Agriculture Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
Notes and Comments :			
REVENUE			
Voted			
(a) As the expenditure fell short of the original provision by Rs.3,27.08 lakh, supplementary provision of Rs.53.64 lakh obtained in March 2005 proved totally unnecessary and only made the overall saving reach the level of Rs.3,80.72 lakh. Similarly supplementary provisions of Rs.32.04 lakh and Rs.49.41 lakh were obtained in March each year against overall saving of Rs.2,79.18 lakh and Rs.2,26.23 lakh in 2002-03 and 2003-04 respectively. Such huge provisions through supplementary grant are being obtained, year after year, without foresight and proper assessment of requirement.			
(b) Surrender of Rs.2,45.60 lakh in March 2005 was considerably smaller than the amount of Rs.3,80.72 lakh available for surrender.			
(c) Apart from saving of Rs.16.49 lakh under 2401 Crop Husbandry 001 Direction and Administration 37 Agricultural Development 50 Project for Development of infrastructure facilities (Plan) and Rs.1,99.93 lakh under (Non-Plan), Rs.2.15 lakh under 105 Manures and Fertilizers 38 Macro Management 01 Balanced and Integrated use of Fertilizer (C.S.S.), Rs.1.06 lakh under 107 Plant Protection 38 Macro Management 15 Popularisation of Integrated Pest Management (C.S.S.), Rs.2.50 lakh under 108 Commercial Crops 38 Macro Management 06 Oil Seeds Production Programme (C.S.S.), Rs.3.00 lakh under 109 Extension and Farmers' Training 03 Research and Training 19 Training of Women in Agriculture (C.S.S.), Rs.3.55 lakh under 112 Development of Pulses 37 Agricultural Development 27 National Pulses Development Project(C.S.S.), saving occurred under :			
(i)	2401 Crop Husbandry		
	102 Food grain crops		
	38 Macro Management		
	04 Integrated Cereal Development Programme (C.S.S.)		
	O.	55.41	
		33.53	17.45
	R.	-21.88	-16.08

Reduction in provision from grants-in-aid by re-appropriation was stated to be based on actual requirement.

Reasons for further saving have not been intimated (September 2005).

Grant No. 27 – Agriculture Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(d) Cases of entire provision remaining unutilized have been noticed under :			
(i) 2401 Crop Husbandry			
108 Commercial Crops			
24 Seeds Development			
06 Oil Seeds Production Programme (C.S.S.)			
O.	18.00	18.00	-18.00
Saving of Rs.24.00 lakh and Rs.11.49 lakh, compared with original provision, occurred under this head in 2002-03 and 2003-04 respectively.			
(ii) (State Plan)			
O.	2.60	...	...
R.	-2.60	...	...
Withdrawal of entire provision by re-appropriation was stated to be based on actual requirement.			
Saving of Rs.7.45 lakh and Rs.4.81 lakh, compared with original provision, occurred under this head in 2002-03 and 2003-04 respectively.			
(iii) 110 Crop Insurance			
37 Agricultural Development			
38 Rastriya Krishi Bima Yojana (C.S.S.)			
O.	1.28	1.28	-1.28
Entire original provision of Rs.1.50 lakh remained unutilized under this head in 2003-04 also.			
(iv) 111 Agricultural Economics and Statistics			
37 Agricultural Development			
16 Establishment of an Agency for Reporting Agricultural Statistics (C.S.S.)			
O.	4.00	3.00	-3.00
R.	-1.00	...	...
(v) 112 Development of Pulses			
37 Agricultural Development			
27 National Pulses Development Programme (Plan)			
O.	1.64	...	...
R.	-1.64	...	...

Reduction in provision from grants-in-aid by re-appropriation at sl. no. (iv) and (v) above was stated to be based on actual requirement.

Saving of Rs.2.57 lakh, compared with original provision, occurred under this head in 2003-04 also.

Grant No. 27 – Agriculture Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vi) 2552 North Eastern Areas			
800 Other Expenditure			
57 North Eastern Area Development			
11 Fellowship and Academic Programme (N. E. C. Scheme) (Plan)			
O.	2.10	2.10	-2.10
(vii) 26 Integrated Agriculture Development in North Eastern Region, Strengthening of Seed Production/ Quality Control in North Eastern Region (NEC Scheme) (Plan)			
O.	39.00	39.00	-39.00
(viii) 27 Establishment of Cold Storage Unit in North Eastern Region (NEC Scheme) (Plan)			
O.	52.00	52.00	-52.00

Reasons for non-utilisation of entire provision mentioned at sl. nos. (i), (iii) and (vi) to (viii) and that of remaining provision mentioned at sl. no. (iv) above have not been intimated (September 2005).

Entire identical provisions remained unutilized under the heads mentioned at sl. no. (vii) and (viii) in 2003-04 also.

(e) The foregoing savings were partly offset by excess under :

(i) 2401 Crop Husbandry				
105 Manures and Fertilisers				
37 Agricultural Development				
30 Popularisation of manure and fertiliser (Plan)				
O.	3.98			
		16.87	5.49	-11.38
R.	12.89			

Addition to the provision of subsidy by re-appropriation was stated to be based on actual requirement which ultimately proved excessive.

Reasons for final saving have not been intimated (September 2005).

Excess of Rs. 7.17 lakh, compared with original provision, occurred under this head in 2003-04 also.

(f) Cases of incurring expenditure against re-appropriation without authorisation by the Legislature have come to notice under :

(i) 2401 Crop Husbandry				
105 Manures and Fertilisers				
38 Macro Management				
14 Bio-Fertiliser Popularisation (C.S.S.)				
R.	5.27	5.27	5.27	

Creation of provision towards grants-in-aid by re-appropriation was stated to be based on actual requirement.

Grant No. 27 – Agriculture Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 2408 Food, Storage and Warehousing			
02 Storage and Warehousing			
101 Rural Godowns Programme			
37 Agricultural Development			
04 Cold Storage (Plan)			
R.	3.00	2.99	-0.01

Creation of provision towards cost of fuel etc. and maintenance cost of vehicles by re-appropriation was stated to be based on actual requirement.

CAPITAL

Voted

(a) As the expenditure fell short of the original provision by a margin of Rs.11,48.03 lakh (57.82%), supplementary provision of Rs.33.08 lakh obtained in March 2005 proved totally unnecessary and this made the overall saving reach the level of Rs.11,81.11 lakh. Similarly, supplementary provisions of Rs.7.50 lakh and Rs.4,55.04 lakh were obtained in March each year against overall saving of Rs.7,96.58 lakh and Rs.13,16.03 lakh in 2002-03 and 2003-04 respectively. This has become a regular feature to obtain supplementary provision without assessing the requirement on a realistic basis.

(b) Anticipation and surrender of Rs.1,92.05 lakh was substantially smaller than the amount of Rs.11,81.11 lakh available for surrender.

(c) Saving occurred under:-

(i) 4401 Capital Outlay on Crop Husbandry			
104 Agricultural Farms			
38 Macro Management			
07 Production of Foundation and Certified Seeds (C.S.S.)			
O.	10.00	24.02	-13.98
S.	28.00		

Addition to the provision towards machinery and equipment (Rs.4.00 lakh) and major works (Rs.24.00 lakh) by supplementary grant was stated to be due to receipt of funds from the Government of India which ultimately proved excessive.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.5.00 lakh, compared with original provision and that of entire provision of Rs.5.00 lakh occurred under this head in 2002-03 and 2003-04 respectively.

(ii) 105 Manures and Fertilizers			
65 Suspense Account			
05 Agriculture (Non-Plan)			
O.	12,90.00	4,19.86	-8,70.14

Reasons for enormous saving have not been intimated (September 2005).

Huge saving of Rs.6,53.70 lakh occurred under this head in 2003-04 also.

Grant No. 27 – Agriculture Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 107 Plant Protection 65 Suspense Account 05 Agriculture (Non-Plan)			
O.	1,00.00	1,00.00	14.59
			-85.41
Reasons for huge saving have not been intimated (September 2005).			
Huge saving of Rs.94.28 lakh occurred under this head in 2003-04 also.			
(iv) 113 Agricultural Engineering 37 Agricultural Development 34 Project for Farm Mechanisation and Agricultural Engineering (Plan)			
O.	9.44		
		4.00	4.68
R.	-5.44		+0.68
Reduction in provision, mainly from major works, by re-appropriation was stated to be based on actual requirement which ultimately proved in excess of anticipation.			
Reasons for final excess have not been intimated (September 2005).			
Saving of Rs.7.74 lakh, compared with original provision, occurred under this head in 2003-04 also.			
(v) 800 Other Expenditure 03 Research and Training 70 State Share 27 Agriculture (Plan)			
O.	61.00		
		50.00	43.36
R.	-11.00		-6.64
Reduction in provision from major works by re-appropriation, was stated to be based on actual requirement.			
Reasons for further saving have not been intimated (September 2005).			
(d) Entire provision remained unutilized under :			
(i) 4401 Capital Outlay on Crop Husbandry 105 Manures and Fertilizers 44 Additional Central Assistance 01 Additional Central Assistance Establishment of Bio-Fertilizer Quality Control Laboratory (Plan)			
O.	75.00		
		1,00.00	
R.	25.00		-1,00.00

Addition to the provision towards major works by re-appropriation was stated to be based on actual requirement which ultimately proved totally unnecessary and done without any assessment of requirement at the fag end of the year.

Grant No. 27 – Agriculture Department – Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 4435 Capital Outlay on Other Agricultural Programmes			
01 Marketing and Quality Control			
101 Marketing facilities			
58 Debt Services			
11 NABARD (Plan)			
O.	3,00.00		
		1,00.00	-1,00.00
R.	-2,00.00		

Withdrawal of provision of Rs.7.95 lakh by re-appropriation and Rs.1,92.05 lakh by surrender from major works was stated to be based on actual requirement.

Entire saving under note (d) remained unsurrendered even when these could have been anticipated at an earlier stage.

Huge saving of Rs.2,85.18 lakh, compared with original provision and that of entire provision of Rs.3,00.00 lakh occurred under this head in 2002-03 and 2003-04 respectively.

(e) The foregoing saving were partly offset by excess under :

(i) 4401 Capital Outlay on Crop Husbandry				
103 Seeds				
65 Suspense Account				
05 Agriculture (Non-Plan)				
O.	1,10.00	1,10.00	2,95.83	+1,85.83

Huge excess left uncovered although additional provisions could have been made anticipating the excess expenditure.

Excess of Rs.4.08 lakh occurred under this head in 2003-04 also.

Grant No. 28 – Horticulture Department

Major Head(s)	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2401 Crop Husbandry			
2402 Soil and Water Conservation			
Voted			
Original	11,19,57,000	11,19,57,000	10,21,99,953
Amount surrendered during the year (March 2005)			-97,57,047
Charged			
Original	13,98,000		
Supplementary	10,000	14,08,000	12,55,747
Amount surrendered during the year			-1,52,253
CAPITAL			
4401 Capital Outlay on Crop Husbandry			
4402 Capital Outlay on Soil and Water Conservation			
4552 Capital Outlay on North Eastern Areas			
Voted			
Original	6,76,05,000		
Supplementary	57,01,000	7,33,06,000	4,91,43,700
Amount surrendered during the year (March 2005)			-2,41,62,300
			22,61,000

Notes and Comments :

REVENUE

Voted

- (a) Against the available saving of Rs.97.57 lakh, a sum of Rs.65.46 lakh only was anticipated and surrendered during the year.
- (b) Apart from saving of Rs.38.54 lakh under 2401 Crop Husbandry 001 Direction and Administration 98 Administration 28 Horticulture (Non-Plan), Rs.1.58 lakh under 119 Horticulture and Vegetable Crops 03 Research and Training 17 Horticulture Research and Training (Plan), Rs.1.58 lakh under 24 Seeds Development 08 Production of Seeds Potato including True Potato Seeds (Plan), Rs.0.58 lakh under 37 Agricultural Development 17 Expansion of Mushroom Cultivation, processing and preservation (Plan), Rs.0.60 lakh under 18 Floriculture and Ornamental Gardening (Plan), Rs.3.62 lakh under 19 Fruits Plantation crops and Red oil Palm (Plan), Rs.0.90 lakh under 31 Processing of Fruits and Vegetable (Plan), Rs.0.99 lakh under 33 Production of Planting materials and development of Progeny Orchard (Plan), Rs.0.57 lakh under 2402 Soil and Water Conservation 001 Direction and Administration 37 Agricultural Development 52 Soil and water management (Plan), Rs.0.82 lakh under 98 Administration 28 Horticulture (Plan) and Rs.45.09 lakh under (Non-Plan), saving occurred under:

Grant No. 28 - Horticulture Department - Contd.

Head(s)	Total Grant or Appropriation (in lakh of rupees)	Actual Expenditure (in lakh of rupees)	Excess + Saving - (in lakh of rupees)
(i) 2402 Soil and Water Conservation			
001 Direction and Administration			
37 Agricultural Development			
44 Strengthening of State Land Use Board (C.S.S.)			
O.	12.00		
		7.66	7.16
			-0.50
R.	-4.34		

Withdrawal of provision of Rs.4.34 lakh, mainly from salaries (Rs.1.75 lakh), advertising and publicity (Rs.1.00 lakh), office expenses (Rs.0.55 lakh) by surrender was stated to be based on actual requirement.

Saving was stated to be due to non-payment of salaries and wages payable to staff who were transferred from the unit (SLUB).

Saving of Rs.2.50 lakh occurred under this head in 2003-04 also.

(c) Saving was partly offset by excess under :

(i) 2401 Crop Husbandry			
001 Direction and Administration			
98 Administration			
28 Horticulture (Plan)			
O.	36.49		
		38.26	38.82
			+0.56
R.	1.77		

Anticipated excess of Rs.3.10 lakh mainly towards electricity charges (Rs.1.51 lakh) was offset by anticipated saving of Rs.0.33 lakh mainly towards minor works (re-appropriation) and anticipated saving of Rs.1.00 lakh (surrender), stated to be based on actual requirement.

Excess was stated to be, mainly, due to increase of pay and wages as well as the price of P.O.L.

Excess of Rs.3.19 lakh compared with original provision occurred under this head in 2003-04 also.

REVENUE

Charged

(a) As the expenditure fell short of the original provision, supplementary provision of Rs.0.10 lakh obtained in March 2005 proved totally unnecessary.

(b) No part of the available saving of Rs.1.52 lakh was surrendered during the year.

(c) Saving occurred under:-

(i) 2401 Crop Husbandry			
800 Other Expenditure			
37 Agricultural Development			
25 Maintenance of garden of Raj Bhavan (Non-Plan)			
O.	13.98		
		14.08	12.56
			-1.52
S.	0.10		

Augmentation provision of Rs.0.10 lakh towards supplies and materials by supplementary appropriation was stated to be based on actual requirement.

Saving was stated to be, mainly, due to non-payment of salaries and wages payable to staffs who were transferred from the garden of Rajbhavan.

Grant No. 28 – Horticulture Department – Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
CAPITAL			
Voted			
(a) In view of the actual expenditure being less than the original provision, supplementary grant of Rs.57.01 lakh obtained in March 2005 proved excessive.			
(b) Against the available saving of Rs. 2,41.62 lakh, a sum of Rs. 22.61 lakh only was anticipated and surrendered during the year.			
(c) Apart from saving of Rs.1.78 lakh under 4401 Capital Outlay on Crop Husbandry 800 Other Expenditure 48 Border Area Development Programme 01 Border Area Development Programme (Plan), Rs.2.00 lakh under 70 State Share 28 Horticulture (Plan) and Rs.1.62 lakh under 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure- 57 North Eastern Area Development 33 Turmeric Cultivation (N.E.C. Scheme) (Plan), saving occurred under:-			
(i)	4401 Capital Outlay on Crop Husbandry		
	119 Horticulture and Vegetable Crops		
	44 Additional Central Assistance		
	01 Additional Central Assistance- Horticulture-Research-Complex at Nagichera (Plan)		
	O.	1,11.56	
		69.58	28.66
	R.	-41.98	-40.92
Anticipated saving towards minor works Rs.22.61 lakh by surrender was stated to be based on actual requirement and reasons for anticipated saving of Rs.19.37 lakh by re-appropriation have not been intimated (September 2005).			
Saving was stated to be due to non-finalisation of tender for construction works and non-purchase of Generator.			
Saving of Rs.69.58 lakh occurred under this head in 2003-04 also.			
(ii)	4402 Capital Outlay on Soil and Water Conservation		
	800 Other Expenditure		
	38 Macro Management		
	06 National Watershed Development Project for Rain-fed area (C.S.S.)		
	O.	4,82.39	4,82.39
			3,36.44
			-1,45.95
Saving was stated to be due to non-fulfilment of the programme and non-receipt of bills by the Treasury after 26-03-05 as per orders of the Finance Department.			
(iii)	4552 Capital Outlay on North Eastern Areas		
	800 Other Expenditure		
	57 North Eastern Area Development		
	32 Development of Mushroom (N.E.C. Scheme) (Plan)		
	O.	19.50	
		30.00	22.64
	S.	10.50	-7.36
Augmentation of provision of Rs.10.50 lakh towards supplies and materials (Rs.9.45 lakh) and other administrative expenses (Rs.1.05 lakh) was stated to be due to release of more fund by the North Eastern Council.			
Saving was stated to be due to non-receipt of authority to draw amounts through A. C. Bill from the Finance Department.			

Grant No. 29 – Animal Resource Development Department

Major Head(s)	Total Grant		Actual Expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
REVENUE				
2403	Animal Husbandry			
2404	Dairy Development			
2552	North Eastern Areas			
Voted				
	Original	22,34,23,000		
		22,57,05,000	21,44,77,661	-1,12,27,339
	Supplementary	22,82,000		
	Amount surrendered during the year (March 2005)			57,89,000
CAPITAL				
4403	Capital Outlay on Animal Husbandry			
4404	Capital Outlay on Dairy Development			
4552	Capital Outlay on North Eastern Areas			
Voted				
	Original	9,05,21,000	9,05,21,000	5,27,68,205
	Amount surrendered during the year (March 2005)			2,18,48,000

Note and Comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision by Rs.89.45 lakh, supplementary grant of Rs.22.82 lakh obtained in March 2005 proved totally unnecessary. Similarly, supplementary provision of Rs.31.45 lakh was obtained, even if expenditure had fallen short of the original provision by Rs.4.49 lakh in 2002-03.
- (b) Surrender of Rs.57.89 lakh only during the year was considerably lesser than the amount available for surrender.
- (c) Apart from saving (less than 10% of the provision) of Rs.14.05 lakh under 2403 Animal Husbandry 101 Veterinary Services and Animal Health 39 Animal Resource Development 36 Veterinary Hospitals and Dispensaries (Non-Plan), Rs.19.08 lakh under 102 Cattle and Buffalo Development 39 Animal Resource Development 05 Breeding Operation (Non-Plan), Rs.8.18 lakh under 103 Poultry Development 39 Animal Resource Development 05 Breeding Operation (Non-Plan), significant saving occurred mainly under

Grant No. 29 – Animal Resource Development Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2403 Animal Husbandry			
001 Direction and Administration			
98 Administration			
29 Animal Resource (Plan)			
O.	81.70		
		46.53	
			41.02
R.	-35.17		-5.51

Anticipated saving of Rs.18.86 lakh by surrender and that of Rs.28.87 lakh by re-appropriation towards wages were partly offset by anticipated excess of Rs.12.56 lakh, mainly towards rents, rates and taxes and other contractual services.

Reasons for all anticipated saving/excess were stated to be based on actual requirement.

(ii) 102 Cattle and Buffalo Development			
39 Animal Resource Development			
05 Breeding Operation (Plan)			
O.	6.97		
		2.56	
			2.51
R.	-4.41		-0.05

Anticipated saving by re-appropriation was stated to be based on actual requirement, mainly towards supplies and materials.

Saving of Rs.3.55 lakh occurred under this head in 2003-04 also.

(iii) 105 Piggery Development			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	4.28		
R.	-4.28		

Withdrawal of entire provision from major works by re-appropriation was stated to be based on actual requirement.

Saving of Rs.11.18 lakh and entire original provision of Rs.4.07 lakh occurred under this head in 2002-03 and 2003-04 also.

(iv) 107 Fodder and Feed Development			
39 Animal Resource Development			
04 Assistance to State for implementation of Fodder Development Programme (C.S.S.)			
O.	50.00		
		21.00	
			20.16
R.	-29.00		-0.84

Anticipated saving by surrender, mainly towards supplies and materials, cost of fuel etc. and maintenance cost of vehicles and other contractual services, was stated to be due to non-receipt of fund from the Government of India.

Saving of Rs.7.55 lakh, compared with original and supplementary provisions, occurred under this head in 2003-04 also.

Grant No. 29 – Animal Resource Development Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(v) 109 Extension and Training			
39 Animal Resource Development			
24 Professional Efficiency Development Programme (C.S.S.)			
O.	23.60	5.50	5.50
R.	-18.10		

Anticipated saving of Rs.10.03 lakh by surrender and Rs.8.07 lakh towards grants-in-aid by re-appropriation was stated to be due to non-receipt of fund from the Government of India and based on actual requirement.

Entire provision of Rs.3.00 lakh was withdrawn under this head in 2002-03.

(vi) 2404 Dairy Development			
001 Direction and Administration			
98 Administration			
29 Animal Resource (Non-Plan)			
O.	45.76	49.55	44.23
S.	3.79		-5.32

Augmentation of provision towards wages by supplementary grant was stated to be based on actual requirement which ultimately proved unjustified.

Reasons for further saving mentioned above at sl. no. (i), (ii) and (iv) and saving at sl. no. (vi) have not been intimated (September 2005).

(d) Apart from excess of Rs.10.08 lakh (less than 10% of the provision) under 2403 Animal Husbandry 001 Direction and Administration 98 Administration 29 Animal Resource (Non-Plan), saving was partly offset by excess under :

(i) 2403 Animal Husbandry			
101 Veterinary Services and Animal Health			
39 Animal Resource Development			
36 Veterinary Hospitals and Dispensaries (Plan)			
O.	1.46	1.07	3.07
R.	-0.39		+2.00

Anticipated saving by re-appropriation was stated to be based on actual requirement, mainly towards minor works, which ultimately proved unjudicious.

Reasons for excess have not been intimated (September 2005).

(ii) 48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	10.00	27.31	20.61
R.	17.31		-6.70

Anticipated excess was stated to be based on actual requirement towards minor works, which ultimately proved excessive.

Grant No. 29 – Animal Resource Development Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 105 Piggery Development			
39 Animal Resource Development			
05 Breeding Operation (Plan)			
O. 3.26	4.49	4.49	
R. 1.23			
Anticipated excess was stated to be based on actual requirement towards supplies and materials.			
(iv) 109 Extension and Training			
39 Animal Resource Development			
24 Professional Efficiency Development Programme (Non-Plan)			
O. 10.49	14.60	14.04	-0.56
R. 4.11			
Anticipated excess of Rs.4.73 lakh towards salaries was partly offset by anticipated saving towards wages by re-appropriation. Anticipated saving/excess was stated to be based on actual requirement.			
(v) 113 Administrative Investigation and Statistics			
39 Animal Resource Development			
15 Integrated Sample Survey for Estimation of Production of Major Live Stock Products (C.S.S.)			
O. 2.05	5.12	3.10	-2.02
R. 3.07			
Anticipated excess of Rs.3.42 lakh, mainly towards cost of fuel etc. and maintenance cost of vehicles and machinery and equipment was partly offset by anticipated saving of Rs.0.35 lakh towards travel expenses by re-appropriation. Anticipated excess was stated to be due to release of fund by the Government of India while anticipated saving was stated to be based on actual requirement.			
(vi) 17 17th Quinquennial Live Stock Census (C.S.S.)			
O. 11.00	16.00	14.86	-1.14
R. 5.00			
Anticipated excess, mainly towards rewards, was stated to be due to release of fund by the Government of India.			
Excess of Rs.0.96 lakh, compared with original provision, occurred under this head in 2003-04 also.			
Reasons for final saving mentioned above at sl. no. (ii) and (iv) to (vi) have not been intimated (September 2005).			

Grant No. 29 – Animal Resource Development Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(e) Instances of incurring expenditure against provision created by re-appropriation without authorization by the Legislature :			
(i) 2403 Animal Husbandry			
001 Direction and Administration			
48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
R.	3.98	3.98	3.98
Creation of provision by re-appropriation towards minor works was stated to be based on actual requirement.			
(ii) 113 Administrative Investigation and Statistics			
39 Animal Resource Development			
70 State Share			
29 Animal Resource (Plan)			
R.	1.22	1.22	1.05
Creation of provision by re-appropriation towards office expenses was stated to be based on actual requirement.			

Reasons for final saving have not been intimated (September 2005).

**CAPITAL
Voted**

(a) Surrender of Rs.2,18.48 lakh in March 2005 was considerably smaller than the amount of overall saving of Rs.3,77.53 lakh available for surrender.			
(b) Significant saving occurred mainly under :			
(i) 4403 Capital Outlay on Animal Husbandry			
101 Veterinary Services and Animal Health			
39 Animal Resource Development			
26 National Project on Rinderpest Eradication Scheme (N.P.R.E.) (C.S.S.)			
O.	25.43	23.17	19.14
R.	-2.26		-4.03

Anticipated saving of Rs.9.00 lakh by re-appropriation towards travel expenses was stated to be based on actual requirement. This was partly offset by anticipated excess of Rs.6.74 lakh, stated to be due to release of fund by the Government of India, mainly towards P.O.L. and other administrative expenses.

Entire provision of Rs.33.00 lakh was withdrawn under this head in 2002-03 also.

Grant No. 29 – Animal Resource Development Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 102 Cattle and Buffalo Development			
39 Animal Resource Development			
44 National Project on Cattle and Buffalo Breeding (N.P.C.B.B) (C.S.S.)			
O.	1,29.00		
		95.00	49.22
R.	-34.00		-45.78
<p>While anticipated saving of Rs.10.00 lakh by re-appropriation stated to be based on actual requirement towards other administrative expenses, that of Rs.34.00 lakh by surrender was stated to be due to non-receipt of fund from the Government of India towards minor works and machinery and equipment. These were partly offset by anticipated excess of Rs.10.00 lakh by re-appropriation towards supplies and materials and other contractual services due to release of fund by the Government of India.</p>			
(iii) 103 Poultry Development			
39 Animal Resource Development			
32 Strengthening of State Poultry Farm, Panisagar (C.S.S.)			
O.	85.00	85.00	55.55
			-29.45
<p>Entire provision of Rs.45.00 lakh was withdrawn and saving of almost entire provision of Rs.84.95 lakh (expenditure: Rs.0.05 lakh) under this head in 2002-03 and 2003-04 respectively.</p>			
(iv) 41 Quail Breeding Farm, Gandhigram (C.S.S.)			
O.	80.00		
		38.00	35.96
R.	-42.00		-2.04
<p>Withdrawal of Rs.42.00 lakh by surrender was stated to be due to non-release of fund by the Government of India, mainly towards supplies and materials, machinery and equipment and other administrative expenses.</p>			
(v) 42 Broiler Duck Breeding Farm, Debipur (C.S.S.)			
O.	85.00		
		42.50	41.94
R.	-42.50		-0.56
<p>Withdrawal of Rs.42.50 lakh by surrender was stated to be due to non-release of fund by the Government of India, mainly towards supplies and materials, machinery and equipment and minor works.</p> <p>Non-utilisation of entire supply provision of Rs.12.50 lakh occurred under this head in 2003-04.</p>			
(vi) 65 Suspense Account			
08 Duck Breeding Farm, R. K. Nagar (C.S.S.)			
O.	24.00		
		15.00	6.84
R.	-9.00		-8.16
<p>While withdrawal of Rs.4.05 lakh by re-appropriation was stated to be based on actual requirement towards hiring charges of private vehicles and supplies and materials, that of Rs.5.95 lakh by surrender was stated to be due to non-receipt of fund from the Government of India towards supplies and materials. These were partly offset by anticipated excess of Rs.1.00 lakh towards P.O.L. due to release of fund by the Government of India</p>			

Grant No. 29 – Animal Resource Development Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vii) 09 State Poultry Farm, Gandhigram (C.S.S.)			
O.	15.00	15.00	10.43
			-4.57
(viii) 104 Sheep and Wool Development			
39 Animal Resource Development			
40 Conservation of Threatened Breeds of Sheep, Goat, Pig, Equines, Yak and Camels at Composite Live Stock Farm, Debipur, West Tripura (C.S.S.)			
O.	61.50	51.92	28.48
			-23.44
R.	-9.58		

Anticipated saving of Rs.19.28 lakh was stated to be based on actual requirement, mainly towards supplies and materials, other contractual services and wages. This was partly offset by anticipated excess of Rs.9.70 lakh, mainly towards minor works due to release of fund by the Government of India.

Saving of Rs.51.92 lakh occurred under this head in 2003-04 also.

(ix) 105 Piggery Development			
39 Animal Resource Development			
38 Conservation of Threatened Breeds of Sheep, Goat, Pig, Equines, Yak at District Composite Livestock Farm, Nalicherra, Dhalai District (C.S.S.)			
O.	49.50	53.50	29.99
			-23.51
R.	4.00		

Anticipated excess of Rs.11.00 lakh, mainly towards other contractual services, minor works, other administrative expenses and supplies and materials, was stated to be due to release of fund by the Government of India. This was partly offset by anticipated saving, mainly towards machinery and equipment and advertising and publicity, stated to be based on actual requirement.

Non-Utilisation of entire provision of Rs,53.50 lakh occurred under this head in 2003-04.

(x) 39 Conservation of Threatened Breeds of Sheep, Goat, Pig, Equines, Yak, Camels at Pig Breeding Farm, Kanchanpur, North District (C.S.S.)			
O.	49.50	40.33	29.53
			-10.80
R.	-9.17		

Anticipated saving of Rs.10.40 lakh, mainly towards machinery and equipment, wages and advertising and publicity, was stated to be based on actual requirement. This was partly offset by anticipated excess of Rs.1.23 lakh, mainly towards cost of fuel etc. and maintenance cost of vehicles and professional services, stated to be due to release of fund by the Government of India.

Saving of Rs.40.33 lakh occurred under this head in 2003-04 also.

Reasons for saving in the above 10 (ten) cases mentioned at sl. no. (i) to sl. no. (x) have not been intimated (September 2005).

Grant No. 29 – Animal Resource Development Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xi) 800 Other Expenditure			
70 State Share			
29 Animal Resource (Plan)			
O.	16.50		
R.	-16.50		
Anticipated saving of Rs.11.73 lakh by re-appropriation and that of Rs.4.77 lakh by surrender was stated to be based on actual requirement towards major works.			
(xii) 4552 Capital Outlay on North Eastern Areas			
106 Other Live Stock Development			
57 North Eastern Area Development			
38 Establishment of Broiler Duck Breeding Farm at R. K. Nagar (N. E. C. Scheme) (Plan)			
O.	1,28.71	35.10	35.10
R.	-93.61		
Anticipated saving of Rs.39.45 lakh by re-appropriation, mainly towards supplies and materials, machinery and equipment, minor works and wages, was stated to be based on actual requirement. This was partly offset by anticipated excess of Rs.35.10 lakh, stated to be based on actual requirement towards major works. Further, anticipated saving of Rs.89.26 lakh by surrender was stated to be based on actual requirement towards minor works.			
Non-utilisation of entire supplementary provision of Rs.24.10 lakh occurred under this head in 2003-04.			
(c) Saving was partly offset by excess under :			
(i) 4403 Capital Outlay on Animal Husbandry			
101 Veterinary Services and Animal Health			
39 Animal Resource Development			
43 Assistance of States for Control of Animal Diseases (ASCAD) (C.S.S.)			
O.	1,50.00	1,68.50	1,66.40
R.	18.50		-2.10

Anticipated excess of Rs.36.33 lakh, mainly towards supplies and materials, was stated to be due to release of fund by the Government of India. This was partly offset by anticipated saving of Rs.17.83 lakh by re-appropriation, stated to be based on actual requirement, mainly towards machinery and equipment.

Grant No. 29 – Animal Resource Development Department - Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 105 Piggery Development			
39 Animal Resource Development			
05 Breeding Operation (Plan)			
O.	3.47		
		5.39	
R.	1.92		
		5.38	-0.01
Anticipated excess was stated to be based on actual requirement towards supplies and materials.			
Reasons for final saving in the above 2 (two) cases mentioned at sl. no. (i) and (ii) have not been intimated (September 2005).			
(d) Instances of incurring expenditure without any authorised budget provisions have been noticed under :			
(i) 4403 Capital Outlay on Animal Husbandry			
101 Veterinary Services and Animal Health			
39 Animal Resource Development			
02 Animal Disease Surveillance (ADS) (C.S.S.)			
R.	0.42	0.42	0.41
			-0.01
Excess of Rs.6.00 lakh, compared with original provision, occurred under this head in 2002-03 also.			
(ii) 12 Foot and Mouth Disease Control Programme (FMD) (C.S.S.)			
R.	0.86	0.86	0.86
Excess of Rs.15.00 lakh, compared with original provision, occurred under this head in 2002-03 also.			
(iii) 33 Systematic Control of Live Stock Disease (SCLD) (C.S.S.)			
R.	0.28	0.28	0.27
			-0.01
Excess of Rs.8.00 lakh, compared with original provision, occurred under this head in 2002-03 also.			
(iv) 70 State Share			
29 Animal Resource (Plan)			
R.	10.41	10.41	10.20
			-0.21

Creation of provision by re-appropriation mentioned at sl. no. (i) to sl. no. (iii) towards materials and supplies was stated to be due to release of fund by the Government of India and that mentioned at sl. no. (iv) towards cost of fuel etc. and maintenance cost of vehicles was stated to be based on actual requirement.

Grant No. 30 – Forest Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2402 Soil and Water Conservation			
2406 Forestry and Wild Life			
2552 North Eastern Areas			
Voted			
Original	27,37,48,000		
Supplementary	79,75,000		
Amount surrendered during the year (March 2005)			4,18,02,000
CAPITAL			
4406 Capital Outlay on Forestry and Wild Life			
5465 Investments in General Financial and Trading Institutions			
Voted			
Original	6,56,41,000		
Supplementary	1,18,76,000		
Amount surrendered during the year (March 2005)			8,27,000

Notes and Comments:

REVENUE

Voted

- (a) In view of the actual expenditure being less than the original provision, the supplementary provision of Rs.79.75 lakh obtained in March 2005, proved unnecessary. Likewise, additional fund of Rs.2,48.64 lakh was provided through supplementary grant at the fag end of the year despite expenditure had fallen short of (approx. 13.82%) the original provision in 2003-2004 also.
- (b) Out of the saving of Rs.4,88.90 lakh, only Rs.4,18.02 lakh was surrendered during the year.
- (c) Apart from saving of Rs.1.98 lakh under 2406 Forestry and Wild Life 01 Forestry 001 Direction and Administration 98 Administration 30 Forest (Plan), saving occurred under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2402 Soil and Water Conservation			
102 Soil Conservation			
38 Macro management			
02 Catchment of Gumati River Valley Project (C.S.S.)			
O.	53.00		
R.	-49.25		
	3.75	1.14	-2.61

Reduction in provision by surrender towards wages was stated to be due to non-receipt of fund from the Government of India.

Saving of Rs.31.67 lakh against original and supplementary provision occurred under this head in 2003-2004 also.

Grant No. 30 – Forest Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 40 Forestry			
01 Afforestation in Catchment Areas (Non-Plan)			
O.	1,68.52		
		1,50.00	
R.	-18.52		-30.13

Anticipated saving by surrender was stated to be based on less requirement towards salaries.

Saving of Rs.22.02 lakh and Rs.29.89 lakh compared with original provision occurred under this head in 2002-2003 and 2003-2004 also.

(iii) 2406 Forestry and Wild Life			
01 Forestry			
001 Direction and Administration			
98 Administration			
30 Forest (Non-Plan)			
O.	22,36.75		
		18,86.50	
R.	-3,50.25		-14.08

Anticipated saving by surrender was stated to be based on less requirement mainly towards salaries,

(Rs.3,47.01 lakh).

Saving of Rs.15.87 lakh compared with original provision occurred under this head in 2003-2004 also.

(iv) 070 Communications and Buildings			
40 Forestry			
32 Communication (Plan)			
O.	96.43		
		50.41	
R.	-46.02		-2.17

Anticipated saving (net) through re-appropriation was stated to be based on less requirement of fund mainly for minor works.

(v) 101 Forest Conservation, Development and Regeneration			
40 Forestry			
10 Development of Infrastructure for protection of Forests from Biotic Interference (Plan)			
O.	26.05		
R.	-26.05		

Withdrawal of entire provision by re-appropriation was stated to be based on actual requirement.

Saving of Rs.6.00 lakh compared with original provision occurred under this head in 2003-2004 also.

Grant No. 30 – Forest Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vi) 2552 North Eastern Areas			
01 Forestry			
105 Forest Produce			
57 North Eastern Area Development			
11 Fellowship and Academic Programme (N.E.C Scheme) (Plan)			
O.	25.00		
		19.02	-7.88
R.	-5.98		

Anticipated saving of Rs.11.02 lakh through re-appropriation was stated to be based on less requirement towards travel expenses, supplies and materials as well as scholarship and stipend. This was partly offset by anticipated excess of Rs.5.04 lakh towards minor works, stated to be based on actual requirement.

Reasons for saving at sl.no. (i) to (iv) and (vi) above have not been intimated (September 2005).

(d) Saving was offset by excess under:

(i) 2406 Forestry and Wild Life			
01 Forestry			
005 Survey and Utilization of Forest Resources			
40 Forestry			
26 Survey and Utilization of Forest Resources (Plan)			
O.	0.62		
S.	0.53	6.15	+0.26
R.	5.00		

Augmentation of provision by supplementary grant towards minor works was stated to be based on actual requirement.

Anticipated excess of Rs.5.13 lakh towards minor works (Rs.4.32 lakh) and supplies and materials (Rs.0.81 lakh) was partly offset by anticipated saving of Rs.0.13 lakh towards wages stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

(ii) 101 Forest Conservation, Development and Regeneration			
40 Forestry			
13 Forest Conservation, Development and Re-generation (Plan)			
O.	10.80		
		18.92	+0.22
R.	8.12		

Anticipated excess of Rs.9.87 lakh mainly towards minor works (Rs.4.25 lakh) and cost of fuel etc. and maintenance cost of vehicle (Rs.4.06 lakh) was partly offset by anticipated saving of Rs.1.75 lakh towards wages and supplies and materials, stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

Excess of Rs.11.81 lakh compared with original provision occurred under this head in 2003-2004 also.

Grant No. 30 – Forest Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 102 Social and Farm Forestry			
40 Forestry			
09 Decentralised Peepul Nursery (Plan)			
O.	0.09		
R.	3.86	3.94	-0.01
	3.95		
Anticipated excess of Rs.3.95 lakh mainly towards minor works (Rs.3.70 lakh) was partly offset by anticipated saving of Rs.0.09 lakh towards wages, stated to be based on actual requirement.			
Reasons for ultimate saving have not been intimated (September 2005).			
(iv) 12 Farm Forestry (Plan)			
O.	2.85		
R.	24.78	26.83	-0.80
	27.63		
Anticipated excess of Rs.27.63 lakh mainly towards minor works (Rs.27.13 lakh) was partly offset by anticipated saving of Rs.2.85 lakh towards wages. Both excess and saving was stated to be based on actual requirement.			
Reasons for ultimate saving have not been intimated (September 2005).			
(v) 21 Plantation for Industrial and Commercial Uses (Plan)			
O.	1.06		
R.	9.99	12.22	+1.17
	11.05		
Anticipated excess of Rs.11.05 lakh towards minor works was partly offset by anticipated saving of Rs.1.06 lakh towards wages, Both excess and saving was stated to be based on actual requirement.			
Reasons for excess have not been intimated (September 2005).			
Excess of Rs.3.99 lakh compared with original provision occurred under this head in 2003-2004 also.			
(vi) 27 Treatment of Waste Land and Degraded Forests (Plan)			
O.	0.04		
R.	9.01	7.21	-1.84
	9.05		
Anticipated excess of Rs.9.05 lakh towards minor works was partly offset by anticipated saving of Rs.0.04 lakh towards wages, stated to be based on actual requirement.			
Reasons for ultimate saving have not been intimated (September 2005).			
(vii) 105 Forest Produce			
40 Forestry			
15 Forest Produce (Plan)			
O.	0.40		
R.	1.40	1.44	-0.36
	1.80		
Anticipated excess of Rs.1.55 lakh towards minor works was partly offset by anticipated saving of Rs.0.15 lakh towards wages and supplies and materials, stated to be based on actual requirement.			
Reasons for ultimate saving have not been intimated (September 2005).			

Grant No. 30 – Forest Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(e) Instances of creation of provision through re-appropriation without the knowledge of the Legislature have been noticed in the following cases. Token provision could have been made at budget stage or in the supplementary estimate to avoid such irregular expenditure :			
(i) 2406 Forestry and Wild Life			
01 Forestry			
800 Other Expenditure			
40 Forestry			
34 Plantation by local tribal population (Plan)			
R.	2.25	2.25	2.20
			-0.05

Provision made through re-appropriation was stated to be based on actual requirement towards minor works.

Reasons for ultimate saving have not been intimated (September 2005).

(ii) 02 Environmental Forestry and Wild Life			
110 Wild Life Preservation			
48 Border Area Development Programme			
01 Border Area Development Programme ((Plan)			
R.	8.23	8.23	4.05
			-4.18

Provision made through re-appropriation was stated to be based on actual requirement towards minor works.

Reasons for ultimate saving have not been intimated (September 2005).

CAPITAL Voted

(a) As the expenditure fell far short (approx. 52.73%) of the original provision, supplementary grant of Rs.1,18.76 lakh obtained in March 2005 proved totally unnecessary. Likewise, additional funds of Rs.4,63.67 lakh and Rs.3,82.17 lakh were provided through supplementary grant at the fag end of the year despite expenditure had fallen short of (approx. 19.46% and 72.85%) the original provision in 2002-2003 and 2003-2004 respectively.

(b) Surrender of Rs.8.27 lakh in March 2005 was abnormally less than the amount available for surrender.

(c) Apart from saving of Rs.2.46 lakh under 4406 Capital Outlay on Forestry and Wild Life 01 Forestry 102 Social and Farm Forestry 40 Forestry 33 Implementation of National Afforestation Programme (CSS), saving occurred under :

Grant No. 30 – Forest Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 4406 Capital Outlay on Forestry and Wild Life			
01 Forest Conservation, Development and Regeneration			
40 Forest			
11 Assistance to States for Eco Development in and around Sanctuary and National Parks (C.S.S.)			
O.	64.65	...	...
R.	-64.65	...	...

Withdrawal of entire provision through re-appropriation was stated to be based on actual requirement mainly towards supplies and materials (Rs.30.15 lakh) and minor works (Rs.25.75 lakh).

Saving of entire original provision of Rs.63.28 lakh and Rs.64.65 lakh occurred under this head in 2002-2003 and 2003-2004 also.

(ii) 102 Social and Farm Forestry			
40 Forestry			
36 Compensatory Afforestation (Non Plan)			
S.	32.50	15.21	-17.29

Augmentation of provision towards major works by supplementary grant was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

(iii) 44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
O.	62.15	50.41	-11.65
R.	-11.74	...	...

Anticipated excess of Rs.23.26 lakh towards minor works was partly offset by anticipated saving of Rs.35.00 lakh towards wages and supplies and materials, stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of entire supplementary provision of Rs.44.37 lakh occurred under this head in 2003-2004 also.

(iv) 70 State Share			
30 Forest (Plan)			
O.	13.25	3.45	-3.45
R.	-9.80	...	...

Reduction in provision of Rs.8.27 lakh by surrender was stated to be based on actual requirement towards major works. Anticipated excess of Rs.3.45 lakh towards minor works was partly offset by anticipated saving of Rs.4.98 lakh towards major works, stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Grant No. 30 – Forest Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(v) 800 Other Expenditure			
56 Non-Lapsable			
15 Forest Fire Control and Management (C.S.S.)			
O.	58.69		
		47.39	15.41
R.	-11.30		-31.98

Anticipated excess of Rs.27.39 lakh towards minor works was partly offset by anticipated saving of Rs.38.69 lakh towards supplies and materials and wages. Both excess and saving was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.21.18 lakh compared with original provision occurred under this head in 2003-2004 also.

(vi) 16 Strengthening of Infrastructure for Forest Protection (C.S.S.)			
O.	2,16.56		
		1,67.98	8.75
R.	-48.58		-1,59.23

Anticipated saving of Rs.48.58 lakh was the net effect of decrease of Rs.1,26.28 lakh mainly towards minor works (Rs.1,16.28 lakh) and increase of Rs.77.70 lakh mainly towards supplies and materials (Rs.52.50 lakh). Both decrease and increase was stated to be based on actual requirement.

Reasons for huge saving have not been intimated (August 2005).

Saving of Rs.3,63.85 lakh compared with original provision occurred under this head in 2003-2004 also.

(vii) 17 Preparation of Working Plan/Survey and Demarcation (C.S.S.)			
O.	80.97		
		30.23	4.19
R.	-50.74		-26.04

Anticipated saving of Rs.50.74 lakh through re-appropriation was the net of decrease of Rs.53.30 lakh mainly towards minor works (Rs.32.76 lakh) and increase of Rs.2.56 lakh towards machinery and equipment. Both decrease and increase was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.35.80 lakh compared with original provision occurred under this head in 2003-2004 also.

Grant No. 30 – Forest Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(viii) 21 Infrastructure for Wild Life (C.S.S.)			
O. 95.95			
	61.91		-61.91
R. -34.04			

Anticipated saving of Rs.34.04 lakh was the net effect of decrease of Rs.39.04 lakh mainly towards minor works (Rs.29.80 lakh) and increase of Rs.5.00 lakh towards supplies and materials. Both decrease and increase was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.93.81 lakh compared with provision made by Supplementary occurred under this head in 2003-2004 also.

(d) Saving was partly counterbalanced by excess under				
(i) 4406 Capital Outlay on Forestry and Wild Life				
01 Forestry				
101 Forest Conservation, Development and Regeneration				
40 Forestry				
04 Assistance to States for Development of National Parks and Sanctuary (C.SS)				
O. 53.65				
S. 86.26	3,07.90	2,05.00	-1,02.90	
R. 1,67.99				

Addition in provision by supplementary grant towards minor works was stated to be due to release of fund by the Government of India.

Anticipated excess of Rs.1,88.64 lakh towards minor works (Rs.1,04.39 lakh) and major works (Rs. 84.25 lakh) was partly offset by anticipated saving of Rs.20.65 lakh mainly towards supplies and materials (Rs.15.00 lakh), stated to be based on actual requirement.

Reasons for ultimate huge saving have not been intimated (September 2005).

(e) Instances of creation of provision by re-appropriation without the knowledge of the Legislature have been noticed in the following cases. Token provision could have been made at budget stage or in the supplementary estimate to avoid such irregular expenditure

(i) 4406 Capital Outlay on Forestry and Wild Life				
01 Forestry				
102 Social and Farm Forestry				
40 Forestry				
35 Development of Tree borne Oilseed (CSS)				
R. 5.36	5.36	4.59	-0.77	

Provision made through re-appropriation towards minor works was stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (September 2005).

Grant No. 30 – Forest Department – Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 800 Other Expenditure			
70 State Share			
30 Forest (Plan)			
R.	13.27	13.27	1.71
			-11.56

Provision made through re-appropriation mainly towards minor works was stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (September 2005).

(iii) 02 Environmental Forestry and Wildlife			
110 Wild life			
40 Forestry			
03 Assistance to Sepahijala Zoo (C.S.S.)			
R.	33.40	33.40	9.25
			-24.15

Provision made through re-appropriation towards minor works, was stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (September 2005).

Grant No. 31 – Rural Development Department

Major Head(s)	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2049 Interest Payments			
2070 Other Administrative Services			
2215 Water Supply and Sanitation			
2501 Special Programmes for Rural Development			
2505 Rural Employment			
2515 Other Rural Development Programmes			
Voted			
Original	65,97,09,000		
		85,60,51,000	-16,28,95,636
Supplementary	19,63,42,000		
Amount surrendered during the year (March 2005)			66,69,000
Charged			
Original	2,00,000	2,00,000	-77,750
Amount surrendered during the year			NIL
CAPITAL			
4215 Capital Outlay on Water Supply and Sanitation			
4216 Capital Outlay on Housing			
4515 Capital Outlay on Other Rural Development Programmes			
6003 Internal Debt of the State Government			
Voted			
Original	8,28,83,000		
		9,64,31,000	-6,47,79,900
Supplementary	1,35,48,000		
Amount surrendered during the year (March 2005)			4,61,14,000
Charged			
Original	5,00,000	5,00,000	+92,000
Amount surrendered during the year			NIL

Notes and Comments:-

REVENUE

Voted

(a) In view of the overall saving of Rs.16,28.96 lakh, supplementary provision of Rs.19,63.42 lakh obtained in March 2005, proved excessive. Supplementary provisions of Rs.5,01.60 lakh and Rs.5.08 lakh were unnecessarily obtained despite expenditure had fallen short of original provisions (by 7.65%) and (by 4.74%) in 2002-03 and 2003-04 respectively.

(b) Surrender of Rs.66.69 lakh in March 2005 was substantially smaller than the amount of overall saving of Rs.16,28.96 lakh available for surrender.

Grant No. 31 – Rural Development Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<p>(c) Apart from saving (below 10% of the provision) of Rs.2.66 lakh under 2215 Water Supply and Sanitation 01 Water Supply 001 Direction and Administration 30 Rural Development 20 South Tripura District (Non-Plan); Rs.4.68 lakh under 21 North Tripura District (Plan), Rs.2.21 lakh under 22 Dhalai District (Non-Plan), Rs.5.87 lakh under 2501 Special Programmes for Rural Development 01 Integrated Rural Development Programme 001 Direction and Administration 30 Rural Development 19 West Tripura District (Non-Plan), Rs.5.16 lakh under 22 Dhalai District (Non-Plan) and Rs.9.80 lakh under 2515 Other Rural Development Programmes 001 Direction and Administration 30 Rural Development 03 Expenditure on Community Development (Plan), saving occurred mainly under :</p>			
(i)	2070 Other Administrative Services		
	003 Training		
	03 Research and Training		
	18 Rural Development Training and Extension (Plan)		
	O.	5.61	
		0.61	0.62
	R.	-5.00	+0.01

Withdrawal of provision from office expenses by surrender was stated to be based on actual requirement.

Reasons for final excess have not been intimated (September 2005).

(ii)	2215 Water Supply and Sanitation		
	01 Water Supply		
	001 Direction and Administration		
	30 Rural Development		
	19 West Tripura District (Plan)		
	O.	1,03.12	
		93.57	89.81
	R.	-9.55	-3.76

Withdrawal of provision, mainly from salaries, by surrender was stated to be based on actual requirement.

Saving of Rs.3.66 lakh occurred under this head in 2003-04 also.

(iii)	(Non Plan)		
	O.	75.55	
		42.06	39.96
	R.	-33.49	-2.10

Anticipated saving of Rs.34.83 lakh from salaries was partly offset by anticipated excess of Rs.1.34 lakh, mainly towards electricity charges and wages, by re-appropriation and both were stated to be based on actual requirement.

Saving of Rs.15.73 lakh occurred under this head in 2003-04 also.

Grant No. 31 – Rural Development Department – Contd.

Head(s)		Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iv)	20 South Tripura District (Plan)			
	O.	1,00.63		
	R.	-7.37	93.26	89.81
				-3.45

Anticipated saving of Rs.1.79 lakh from salaries was partly offset by anticipated excess of Rs.1.63 lakh, towards electricity charges and wages by re-appropriation. Reasons for both were stated to be based on actual requirement. Further anticipated saving of Rs.7.21 lakh from salaries by surrender was also stated to be based on actual requirement.

(v)	799 Suspense			
	65 Suspense Account			
	06 Rural Development (Non-Plan)			
	O.	50,00.00		
	S.	19,60.69	70,00.00	51,79.39
	R.	39.31		-18,20.61

Augmentation of provision of Rs.19,60.69 lakh by supplementary grant and Rs.39.31 lakh by re-appropriation towards suspense was stated to be based on actual requirement.

Reasons for saving under sl. no. (ii) to (iv) and huge saving under sl. no. (v) above have not been intimated (September 2005).

Huge saving of Rs.9,42.03 lakh and Rs.2,18.07 lakh occurred under this head in 2002-03 and 2003-04 respectively.

(vi)	2505 Rural Employment			
	60 Other Programmes			
	800 Other Expenditure			
	30 Rural Development			
	14 Sampurna Gramin Rozgar Yojana (T.C./D.C) (Plan)			
	O.	1,64.66		
	R.	-36.21	1,28.45	1,35.97
				+7.52

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

Reasons for final excess have not been intimated (September 2005).

Saving of Rs.29.52 lakh against supplementary provision and huge saving of Rs.2,23.26 lakh against original provision occurred under this head in 2002-03 and 2003-04 respectively.

Grant No. 31 – Rural Development Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(d) Saving was counterbalanced by excess under:-			
(i) 2215 Water Supply and Sanitation			
01 Water Supply			
001 Direction and Administration			
30 Rural Development			
12 S.E., Rural Development Division, Agartala (Plan)			
O.	59.63		
		65.49	
			61.54
			-3.95
R.	5.86		
<p>Anticipated excess of Rs.8.26 lakh, mainly towards salaries, wages and cost of fuel etc. and maintenance cost of vehicle was partly offset by anticipated saving of Rs.2.40 lakh from rents, rates and taxes and hiring charges of private vehicles. Reasons for both were stated to be based on actual requirement.</p> <p>Reasons for final saving have not been intimated (September 2005).</p> <p>Excess of Rs.44.90 lakh occurred under this head in 2003-04 also.</p>			
(ii) (Non Plan)			
O.	29.45		
		29.47	
			33.42
			+3.95
R.	0.02		
<p>Anticipated excess of Rs.0.78 lakh, mainly towards wages, was partly offset by anticipated saving of Rs.0.6 lakh, mainly from salaries by re-appropriation. Reasons for both were stated to be based on actual requirement.</p>			
(iii) 23 Rural Development Division, Kumarghat (Plan)			
O.	22.76		
		23.91	
			24.63
			+0.72
R.	1.15		
<p>Anticipated excess of Rs.1.20 lakh, mainly towards salaries, was partly offset by anticipated saving of Rs.0.05 lakh from electricity charges by re-appropriation. Reasons for both were stated to be based on actual requirement.</p> <p>Excess of Rs.3.12 lakh occurred under this head in 2003-04 also.</p>			
(iv) 26 Human Resource Development Cell (C.S.S.)			
S.	2.73	2.73	2,73.00
			+2,70.27
<p>Creation of provision by supplementary grant towards office expenses was stated to be due to release of fund by the Government of India.</p> <p>Reasons for further excess under sl. no. (ii) and (iii) and huge excess under sl. no. (iv) above have not been intimated (September 2005).</p>			

Grant No. 31 – Rural Development Department – Contd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
REVENUE			
Charged			
(a)	No part of the available saving of Rs.0.78 lakh was surrendered during the year.		
(b)	Saving of Rs.0.78 lakh occurred under 2049 Interest Payments 01 Interest on Internal Debt 200 Interest on Other Internal Debts 58 Debt Services 07 HUDCO (Non-Plan).		
CAPITAL			
Voted			
(a)	In view of the huge overall saving of Rs.6,47.80 lakh, supplementary grant of Rs.1,35.48 lakh obtained in March 2005 proved totally unnecessary. Huge saving of Rs.22,18.28 lakh (original : Rs.33,80.54 lakh, Expenditure : Rs.11,62.26 lakh) and Rs.60,97.82 lakh (Original : Rs.1,62.69 lakh, Supplementary : Rs.70,82.26 lakh and Expenditure : Rs.11,47.13 lakh) had occurred under this grant in 2002-03 and 2003-04 also. The above facts necessitate foresight and more realistic assessment of requirements while making budget estimates.		
(b)	Surrender of Rs.4,61.14 lakh in March 2005 was considerably smaller than the amount of Rs.6,47.80 lakh available for surrender.		
(c)	Saving occurred under :		
(i)	4215 Capital Outlay on Water Supply and Sanitation		
	01 Water Supply		
	102 Rural Water Supply		
	47 Prime Minister's Gramodaya Yojana		
	02 Drinking Water (Plan)		
	O.	2,50.40	
		1,18.00	
	R.	-1,32.40	-0.66
	Withdrawal of provision from major works by surrender was stated to be based on actual requirement.		
	Huge saving of Rs.92.03 lakh (entire original provision of Rs.3,72.35 lakh was withdrawn initially) compared with original provision Rs.52,31.72 lakh against supplementary provision occurred under this head in 2002-03 and 2003-04 respectively.		
(d)	Instances of entire amount remaining unutilized have occurred under :		
(i)	4215 Capital Outlay on Water Supply and Sanitation		
	01 Water Supply		
	102 Rural Water Supply		
	30 Rural Development		
	02 Domestic Filter (Plan)		
	O.	3.50	
		2.00	
	R.	-1.50	-2.00
	Withdrawal of provision from supplies and materials by surrender was stated to be based on actual requirement.		

Grant No. 31 – Rural Development Department – Concl'd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 800 Other Expenditure			
54 National Bank for Agricultural and Rural Development			
04 Rural Infrastructure Development Fund VII (Plan)			
O.	90.00		
R.	-90.00		

Withdrawal of entire provision from major works by surrender was stated to be based on actual requirement.

Entire original provision of Rs.90.00 lakh each remained unutilized in 2002-03 and 2003-04.

(iii) 4216 Capital Outlay on Housing			
03 Rural Housing			
800 Other Expenditure			
47 Prime Minister's Gramodaya Yojana			
03 Housing (Plan)			
O.	4,32.06		
R.	-2,48.06	1,84.00	-1,84.00

Withdrawal of Rs.10.82 lakh and Rs.2,37.24 lakh from major works by re-appropriation and surrender respectively was stated to be based on actual requirement.

(e) Saving was partly offset by excess under :

(i) 4515 Capital Outlay on Other Rural Development Programmes			
103 Rural Development			
30 Rural Development			
01 Construction of Block Building (Plan)			
O.	36.38	47.20	47.20
R.	10.82		

Anticipated excess of Rs.11.91 lakh towards major works was partly offset by anticipated saving of Rs.1.09 lakh from motor vehicles by re-appropriation and reasons for both were stated to be based on actual requirement.

CAPITAL Charged

(a) The expenditure exceeded the appropriation by Rs.0.92 lakh; the excess requires regularisation.

(b) Excess occurred under :

(i) 6003 Internal Debt of the State Government			
109 Loans from other Institutions			
58 Debt Services			
07 Housing and Urban Development Corporation (HUDCO)(Non-Plan)			
O.	5.00	5.00	5.92
			+0.92

Reasons for excess have not been intimated (September 2005).

Grant No. 32 – Tribal Rehabilitation in Plantation and Primitive Group Programme Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
2406 Forestry and Wild Life			
Voted			
Original	4,77,31,000		
Supplementary	21,11,000	4,98,42,000	4,55,45,727
			-42,96,273
Amount surrendered during the year (March 2005)			28,28,000

Notes and Comments :

REVENUE

Voted

- (a) As the expenditure did not even come up to the original provision, the supplementary grant of Rs.21.11 lakh obtained in March 2005 proved totally unnecessary.
- (b) Against the available saving of Rs.42.96 lakh, the department surrender only Rs.28.28 lakh during the year.
- (c) Saving occurred mainly under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
102 Economic Development			
33 Welfare Programme			
49 Intensive Rehabilitation of Primitive Group Tribes (C.S.S.)			
O.	1,00.00		
	1,21.11	1,03.44	-17.67
S.	21.11		

Augmentation of provision towards minor works through supplementary grant was stated to be due to release of fund by the Government of India.

Saving was stated to be due to release of fund by the Government of India to the extent of expenditure incurred during the year.

Huge saving of Rs.1,33.30 lakh occurred under this head in comparison with the original provision in 2003-04 also.

**Grant No. 32 – Tribal Rehabilitation in Plantation and Primitive Group
Programme Department – Concl'd.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O. 14.96	4.81	4.81	
R. -10.15			
Reduction in provision for minor works by re-appropriation was stated to be based on actual requirement.			
(iii) 2406 Forestry and Wild Life			
01 Forestry			
001 Direction and Administration			
98 Administration			
32 Tribal Rehabilitation in Plantation and Primitive Group Programme (Non-Plan)			
O. 2,36.53	2,18.10	2,21.25	+3.15
R. -18.43			

Withdrawal of provision from salaries by surrender was stated to be based on actual requirement.

Final excess was stated to be due to payment of arrear salaries to one staff for 5 years after withdrawal of suspension order.

Saving of Rs.5.04 lakh occurred under this head in comparison with the original provision in 2003-04 also.

(d) Saving was partly offset by excess as under :

(i) 2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.			
02 Welfare of Scheduled Tribes			
001 Direction and Administration			
98 Administration			
32 Tribal Rehabilitation in Plantation and Primitive Group Programme (Plan)			
O. 13.51	15.14	15.01	-0.13
R. 1.63			

Anticipated excess mainly towards office expenses, rent, rates and taxes and wages was partly offset by anticipated saving mainly in respect of minor works and both excess and saving was stated to be based on actual requirement.

Final saving was stated to be due to non-regularisation of un-authorized absence of staff and the resultant non-payment of salaries.

Grant No. 33 – Science, Technology and Environment

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2501 Special Programmes for Rural Development			
2810 Non-Conventional Sources of Energy			
3425 Other Scientific Research			
3435 Ecology and Environment			
Voted			
Original	1,07,87,000		
Supplementary	12,50,000	1,25,43,312	+5,06,312
Amount surrendered during the year (March 2005)			18,04,000

CAPITAL			
4070 Capital Outlay on Other Administrative Services			
4552 Capital Outlay on North Eastern Areas			
4810 Capital Outlay on Non-Conventional Sources of Energy			
5425 Capital Outlay on Other Scientific and Environmental Research			
Voted			
Original	27,60,000		
Supplementary	46,48,000	30,10,35,200	+29,36,27,200
Amount surrendered during the year			NIL

Notes and Comments :

REVENUE

Voted

- (a) The expenditure exceeded the grant by Rs.5.06 lakh (Actually Rs.5,06,312); the excess requires regularization.
- (b) In view of the final excess of Rs.5.06 lakh, supplementary grant of Rs.12.50 lakh obtained in March 2005 proved inadequate and surrender of Rs.18.04 lakh was totally injudicious.
- (c) Excess occurred mainly under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 3435 Ecology and Environment			
04 Prevention and Control of Pollution			
800 Other Expenditure			
31 Science and Technology			
10 Pollution Board (Plan)			
O.	10.00		
R.	-5.80	4.20	25.58
			+21.38

Reduction in provision of Rs.5.80 lakh towards grants-in-aid through surrender was stated to be based on actual requirement and finally proved unjustified.

Reasons for excess have not been intimated (September 2005).

Grant No. 33 – Science, Technology and Environment- Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(d) Excess was partly counterbalanced by saving of Rs.1.80 lakh under 2810 Non-Conventional Sources of Energy 01 Bio-energy 001 Direction and Administration 98 Administration 33 Science and Technology (Plan), Rs.3.10 lakh under (Non-Plan), Rs.1.82 lakh under 3425 Other Scientific Research 60 Others 001 Direction and Administration 98 Administration 33 Science and Technology (Plan), Rs.0.04 lakh under (Non-Plan) and Rs.3.76 lakh under 004 Research and Development 31 Science and Technology 08 Bio-Technology (Plan).			
CAPITAL			
Voted			
(a) The expenditure exceeded the grant by Rs.29,36.27 lakh (Actually Rs.29,36,27,200); the excess requires regularization.			
(b) In view of the final excess of Rs.29,36.27 lakh (approximately 39.63 times of total provision), supplementary grant of Rs.46.48 lakh obtained in March 2005 was inadequate to cover the abnormal growth of expenditure. This brings out lack of foresight in estimation of budget as well as defective control over expenditure.			
(c) Excess occurred under :			
(i) 4810 Capital Outlay on Non-Conventional Sources of Energy			
102 Solar			
31 Science and Technology			
04 P. V. Programme (Plan)			
.....		30,00.24	+30,00.24

The vast expenditure (40.50 times of total provision in the whole capital grant) was incurred without provision either in the budget or in the supplementary estimates. Failure to observe the prescribed procedure resulted in incurring of expenditure without any authority of the Legislature. The Department stated that there was no excess as total amount of Rs.30,00.00 lakh was released in 3 (three) batches (Rs. 10,00.00 lakh in each batch) under Memo No. F.6(7)-FIN(B)/2004/5601 dated 10-11-2004, F.6(7) -Fin(B)/2004 dated 28-12-2004 and even No. dated 24-02-2005. The Department further stated that Rs. 30,00.00 lakh was not reflected in the Revised Budget.

The facts as stated by the department reveals gross irregularities financial management.

A token provision could have been made at budget stage to facilitate later augmentation of provision to cover the excess.

(d) Apart from saving of Rs.0.08 lakh under 4810 Capital Outlay on Non-Conventional Sources of Energy 102 Solar 31 Science and Technology 07 Solar Thermal Programme (Plan), excess was partly offset by saving under :			
(i) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
44 Additional Central Assistance (ACA)- Solar P. V. Programme			
01 Additional Central Assistance (Plan)			
O.	17.17		
S.	46.48	69.66	-69.66
R.	6.01		

Augmentation of provision of Rs.46.48 lakh towards grants-in-aid by supplementary grant was stated to be due to approval of fund under State Plan (ACA) by Government of India.

In view of the non-utilisation of entire provision, augmentations by supplementary and re-appropriation were unjustified.

Further addition to the provision towards grants-in-aid through re-appropriation was stated to be based on actual requirement.

Reasons for non-utilisation of entire enhanced provision was stated to be due to non-release of fund by the Finance Department during the year.

Grant No. 34 - Planning and Co-ordination Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2401 Crop Husbandry			
3451 Secretariat - Economic Services			
Voted			
Original	1,23,71,000		
Supplementary	4,94,000		
	1,28,65,000	1,23,54,628	-5,10,372
Amount surrendered during the year			NIL
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
5054 Capital Outlay on Roads and Bridges			
Voted			
Original	18,95,00,000		
Supplementary	25,00,00,000		
	43,95,00,000	12,20,00,000	-31,75,00,000
Amount surrendered during the year (March 2005)			10,20,00,000

Notes and Comments :

REVENUE:

Voted:

- (a) In view of the saving of Rs.5.10 lakh, supplementary provision of Rs.4.94 lakh obtained in March 2005 proved totally unnecessary
- (b) No part of the available saving of Rs.5.10 lakh was surrendered during the year.
- (c) Total saving of Rs.5.53 lakh (Actually Rs.5,52,507) under 3 (three) cases, each below Rs.4 lakh, was offset by total excess of Rs.0.42 lakh (Actually Rs.42,135) under 2 (two) cases in the grant.

CAPITAL

Voted:

- (a) As the expenditure did not come even up to the original provision, augmentation of provision of Rs.25,00.00 lakh by supplementary grant obtained in March 2005 proved wholly unnecessary.
- (b) Against the huge available saving of Rs.31,75.00 lakh, a sum of Rs.10,20.00 lakh only was anticipated for surrender in March 2005 which proved lack of foresight in financial management.
- (c) Non-utilisation of major portion of original provision and subsequent unnecessary supplementary provision under the sub-heads render it necessary to make budget provisions with more realistic pattern.
- (d) Saving occurred under:-

Grant No. 34 – Planning and Co-ordination Department – Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
O. 95.00	20.00	20.00	
R. -75.00			
(ii) 66 Rastrio Sama Vikas Yojana			
01 Rastrio Sama Vikas Yojana (Plan)			
O. 15,00.00	6,07.50	7,50.00	+1,42.50
R. -8,92.50			

Withdrawal of provision by surrender in the above 2 (two) cases sl. nos. (i) and (ii) was stated to be based on actual requirement in respect of major work and grant-in-aid respectively.

Reasons for final excess in respect of sl. no. (ii) have not been intimated (September 2005).

Saving of entire amount of Rs.31,00.00 lakh compared with original provision occurred in respect of sl. no. (i) above in 2003-04 also.

(iii) 5054 Capital Outlay on Roads and Bridges			
02 Strategic and Border Roads			
337 Road Works			
56 Non- Lapsable			
06 Halahali – Belonia Road (C.S.S.)			
S. 25,00.00	25,00.00		-25,00.00

Provision created by supplementary grant towards grants-in-aid was stated to be due to release of Non-Lapsable fund by the Government of India.

Reasons for non-utilisation of entire provision during this year have not been intimated (September 2005).

(e) Saving was partly offset by excess under:-

(i) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
99 Others			
27 M. L. A. Local Area Development Programme (Plan)			
O. 3,00.00	2,47.50	4,50.00	+2,02.50
R. -52.50			

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

Reasons for excess have not been intimated (September 2005).

Grant No. 35 –Urban Development Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2070 Other Administrative Services			
2217 Urban Development			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	17,13,17,000		
Supplementary	14,77,91,000	23,41,20,243	-8,49,87,757
Amount surrendered during the year			NIL

Notes and Comments:

REVENUE

Voted

- (a) In view of the overall saving of Rs.8,49.88 lakh in the grant, supplementary provision of Rs.14,77.91 lakh obtained in March 2005 proved excessive. Overall saving of Rs.3,95.31 lakh (30.82% of the total provision) and Rs.3,25.51 lakh (19.80% of the total Provision) had occurred in 2002-2003 and 2003-2004 respectively.
- (b) No part of the available saving of Rs.8,49.88 lakh was anticipated for surrender during the year.
- (c) Apart from saving of Rs.2.47 lakh under 2070 Other Administrative Services 003 Training 32 Urban Development 11 HUDCO Chair (Plan) and Rs.5.62 lakh under 2217 Urban Development 01 State Capital Development 191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc. 32 Urban Development 01 Assistance to Local Bodies, Corporations etc., saving occurred mainly under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2217 Urban Development			
01 State Capital Development			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.			
44 Additional Central Assistance			
24 Urban Local Bodies (Normal Areas) (Agartala Municipal Council) (Plan)			
O.	12.83		
S.	4,67.95	4,80.78	78.10
			-4,02.68

Augmentation of provision towards grants-in-aid by supplementary grant was stated to be based on actual requirement and ultimately proved excessive.

Reasons for huge saving have not been intimated (September 2005).

Grant No. 35 –Urban Development Department- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 48 Border Area Development Programme			
01 Border Area Development Programme (Agartala Municipal Council) (Plan)			
O. 39.50	33.71	26.71	-7.00
R. -5.79			

Reduction in provision towards grants-in-aid by re-appropriation was stated to be based on actual requirement.

Reasons for further saving have not been intimated (September 2005).

Saving of Rs.12.71 lakh compared with provision created by supplementary grant occurred under this head in 2003-2004 also.

(iii) 49 Slum Development			
01 National Slum Development Programme (Plan)			
O. 1,04.00	1,16.00	1,01.36	-14.64
S. 12.00			

No specific reason was assigned for augmentation of provision towards grants-in-aid by supplementary grant which ultimately proved totally unnecessary.

Saving of Rs. 30.00 lakh compared with provision created by supplementary grant occurred under this head in 2003-2004 also.

(iv) 80 General			
001 Direction and Administration			
98 Administration			
35 Urban (Plan)			
O. 25.87	6.60	1.74	-4.86
R. -19.27			

Reduction in provision, mainly towards hiring charges of private vehicle, office expenses, royalty and cost of fuel etc. and maintenance cost of vehicle, was stated to be based on actual requirement.

Reasons for further saving have not been intimate (September 2005).

Entire original provision of Rs.22.57 lakh was withdrawn under this head in 2003-2004.

(v) 35 Urban (Non Plan)			
O. 14.93	22.51	14.97	-7.54
S. 7.28			
R. 0.30			

Augmentation of provision mainly towards salaries and office expenses, by supplementary grant was stated to be based on actual requirement. Further augmentation of Rs.0.30 lakh (Net) by re-appropriation was the result of increase of Rs.0.95 lakh, mainly towards hiring charges of private vehicle and decrease of Rs.0.65 lakh, mainly towards royalty and cost of fuel etc. and maintenance cost of vehicle. Both increase and decrease of provision were stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.3.98 lakh compared with original provision occurred under this head 2003-2004 also.

Grant No. 35 - Urban Development Department- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vi) 35 Urban Town and Country Planning Organisation (Non Plan)			
O.	28.19		
		27.89	
R.	-0.30		-3.85

Reduction in provision by re-appropriation towards cost of fuel etc. and maintenance cost of vehicle and electricity charges was stated to be based on actual requirement.

Reasons for further saving have not been intimated (September 2005).

Saving of Rs.5.65 lakh compared with original provision occurred under this head in 2003-2004 also.

(vii) 3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
800 Other Expenditure			
32 Urban Development			
14 Devolution			
Urban Local Bodies (Agartala Municipal Council) (Plan)			
O.	9,25.00		
S.	1,97.01	12,32.72	10,03.57
R.	1,10.71		-2,29.15

Augmentation of provision towards grants-in-aid by supplementary grant and re-appropriation was stated to be due to sanction of more fund for Urban Development and reassessment of requirement on the basis of actuals respectively

Augmentation of provision by supplementary grant proved excessive while that by re-appropriation proved totally unnecessary at sl. no. (v) and (vii) above.

Reasons for huge saving in the above case have not been intimated (September 2005).

Huge saving of Rs.1,39.10 lakh compared with original provision occurred under this head in 2003-2004 also.

(d) Entire provision remained unutilised under :

(i) 2070 Other Administrative Services			
003 Training			
32 Urban Development			
11 State Share for HUDCO chair at State Institute of Public Administration and Rural Development (SIPARD) (CSS)			
O.	3.52		
		3.24	
R.	-0.28		-3.24

Anticipated saving of Rs.0.14 lakh each towards office expenses and professional services by re-appropriation was stated to be based on actual requirement.

Saving of entire original provision of Rs.7.50 lakh occurred under this head in 2003-2004 also.

Grant No. 35 –Urban Development Department- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 2217 Urban Development			
01 State Capital Development			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.			
32 Urban Development			
02 Central Urban Infrastructure Support Scheme (Agartala Municipal Council) (Plan)			
O.	95.00	95.00	-95.00
(iii) 04 Integrated Development of Small and Medium Towns (Agartala Municipal Council) (C.S.S.)			
O.	32.00		
S.	1,50.12	1,82.12	-1,82.12
(iv) 08 Swarna Jayanti Sahari Rozgar Yojana (Agartala Municipal Council) (C.S.S.)			
O.	1,04.26		
S.	5,48.70	6,53.24	-6,53.24
R.	0.28		

Augmentation of provision towards grants-in-aid by supplementary grant was stated to be due to sanction of the scheme by the Government of India.

Entire original provision of Rs.31.76 lakh remained unutilised under this head in 2003-2004 also.

Augmentation of provision towards grants-in-aid by supplementary grant and re-appropriation was stated to be due to sanction of the scheme by the Government of India and reassessment of requirement based on actuals respectively.

Saving of Rs.30.11 lakh compared with original provision occurred under this head in 2002-2003 also.

(v) 43 Finance Commission			
24 Urban Local Bodies (Normal Areas) (Agartala Municipal Council) (Plan)			
O.	1,61.30		
R.	-81.64	79.66	-79.66

Anticipated saving towards grants-in-aid by re-appropriation was stated to be based on actual requirement.

Entire supplementary provision of Rs.1,61.30 lakh remained unutilised under this head in 2003-2004 also.

Reasons for non-utilisation of entire provision in the above 5 (five) cases mentioned at sl. no.(i) to (v) have not been intimated (September 2005).

Grant No. 35 –Urban Development Department- Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(e) Saving was partly offset by excess under :			
(i) 2217 Urban Development			
01 State Capital Development			
191 Assistance to Local Bodies, Corporations Urban Development Authorities, Town Improvement Boards, etc.			
32 Urban Development			
04 Integrated Development of Small and Medium Towns (Agartala Municipal Council) (Plan)			
O.	35.25		
		57.00	
			2,39.12
S.	21.75		
			+1,82.12
Expenditure of Rs.23.00 lakh was incurred against provision created by re-appropriation in 2003-2004.			
(ii) 08 Swarna Jayanti Sahari Rozgar Yojana (Agartala Municipal Council) (Plan)			
O.	45.00		
		1,16.65	
			7,69.89
S.	71.65		
			+6,53.24
While no specific reason was assigned for augmentation of provision towards grants-in-aid by supplementary grant at sl. no. (i), reason for that at sl. no. (ii), was stated to be based on actual requirement. Supplementary provision in both the cases ultimately proved inadequate.			
Excess of Rs.18.10 lakh compared with original provision occurred under this head in 2003-2004 also.			
(iii) 80 General			
001 Direction and Administration			
98 Administration			
35 Urban Town and Country Planning Organisation (Plan)			
S.	1.45		
		1.45	
			3.28
			+1.83

Provision created by supplementary grant towards salaries and rent, rates and taxes was stated to be based on actual requirement and ultimately proved inadequate.

Grant No. 36 – Jail Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2056 Jails			
Voted			
Original	6,26,92,000		
Supplementary	34,81,000	6,66,22,131	+4,49,131
Amount surrendered during the year			NIL
CAPITAL			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on Other Administrative Services			
Voted			
Original	5,91,36,000		
Supplementary	1,94,68,000	7,86,04,000	-3,83,04,575
Amount surrendered during the year (March 2005)			1,40,00,000

Notes and Comments :

REVENUE

Voted

- (a) The expenditure exceeded the grant by Rs. 4.49 lakh. The excess requires regularization.
 (b) In view of the excess expenditure of Rs. 4.49 lakh in the grant, supplementary provision of Rs.34.81 lakh obtained in March 2005 proved inadequate.

- (c) The excess occurred under:

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2056 Jails			
101 Jails			
99 Others			
62 Prison Administration (Non-Plan)			
O.	6,26.92		
		6,61.73	+4.49
S.	34.81		

Augmentation of provision by supplementary grant, mainly towards diet and electricity charges, was stated to be based on actual requirement.

Explanations of variation furnished by the Department is not tenable as the Department termed the "excess" as "saving" as well as mistake in calculations of enhanced total provision of Rs. 6,71.05 lakh (Actually comes to Rs.6,97.73 lakh but not reflected in the Revised Estimate).

Actual excess of Rs.27.47 lakh and Rs.6.61 lakh occurred under this head in 2002-03 and 2003-04 respectively.

CAPITAL

Voted

- (a) As the expenditure fell short of the original provision, the supplementary provision of Rs.1,94.68 lakh obtained in March 2005 proved totally unnecessary.
 (b) Out of the total saving of Rs. 3,83.05 lakh, Rs.1.40.00 lakh only was surrendered in March 2005.
 (c) Saving occurred under :

Grant No. 36 – Jail Department – Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
99 Others			
28 Modernisation of Prison Administration (Plan)			
O.	6.20	6.20	2.23
			-3.97

Reasons for saving furnished by the Department is not tenable as neither head-wise break-up fund released (Rs. 11.76 lakh) by the Finance Department nor head wise reasons for saving was given.

(ii) 99 Others			
28 Modernisation of Prison Administration (Non-Plan)			
O.	5,60.00	4,20.00	4,00.76
R.	-1,40.00		-19.24

Withdrawal of provision of Rs.1,40.00 lakh from major work by surrender was stated to be based on actual requirement.

Saving was stated to be due to non-utilisation of entire fund by the Public Works Department who were entrusted with the construction, repair and renovation works.

Saving of Rs.5,60.00 lakh (entire supplementary provision) and Rs.5,01.64 lakh occurred under this head in 2002-03 and 2003-04 respectively.

(d) Imprudence in estimation of budget has been noticed under :

(i) 4059 Capital Outlay on Public Works			
60 Other Buildings			
800 Other Expenditure			
43 Finance Commission			
20 Prisons Administration (Plan)			
O.	15.16	69.84	-69.84
S.	54.68		

Augmentation of provision towards minor works by supplementary grant was stated to be based on the Eleventh Finance Commission award.

(ii) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
70 State Share			
36 Jail (Plan)			
O.	10.00	1,50.00	-1,50.00
S.	1,40.00		

Augmentation of provision towards major works by supplementary grant was stated to be due to construction and repair of building.

Reasons for saving furnished by the Department is not tenable as neither head-wise break-up fund released (Rs. 11.76 lakh) by the Finance Department nor head wise reasons for saving was given.

Saving of entire provision of Rs.15.16 lakh occurred under sl. no. (i) above in 2003-04 also.

Grant No. 37 – Labour Organisation

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2230 Labour and Employment			
Voted			
Original	2,07,68,000		
Supplementary	31,88,000	2,25,20,477	-14,35,523
Amount surrendered during the year			NIL

Notes and Comments :

REVENUE

Voted

- (a) In view of the overall savings of Rs.14.36 lakh in the grant, supplementary provision of Rs.31.88 lakh obtained in March 2005 proved excessive.
- (b) No part of the saving of Rs. 14.36 lakh was surrendered during the year.
- (c) Apart from saving of Rs.7.76 lakh under 2230 Labour and Employment 01 Labour 001 Direction and Administration 98 Administration 37 Labour (Non-Plan), significant saving occurred under:

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2230 Labour and Employment			
01 Labour			
111 Social Security for Labour			
70 State Share			
37 Labour (Plan)			
S.	29.63		
		30.00	
R.	0.37		-30.00

Provision made by supplementary grant was stated to be due to excess requirement for implementing Asangathita Shramik Sahayika Prakalpa (ASSP).

Reasons for augmentation of provision by re-appropriation was stated to be based on actual requirement.

Non-utilisation of entire provision under 111 Social Security for Labour (ASSP) has become a regular feature as evident from the cases in preceding two years (Rs.30.00 lakh in 2002-03 and Rs.75.00 lakh in 2003-04) even after making provision by supplementary grant and augmenting it by re-appropriation (2002-03) at the fag end of the year.

Reasons for non-utilisation of the entire provision have not been intimated (September 2005).

Grant No. 37 – Labour Organisation – Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(d) Saving was partly offset by excess under :			
(i) 2230 Labour and Employment			
01 Labour			
001 Direction and Administration			
98 Administration			
37 Labour (Plan)			
O.	13.54		
		15.29	
S.	1.75		
		39.59	+24.30

Augmentation of provision by supplementary grant mainly towards rents, rates and taxes and salaries was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

Grant No. 38 – General Administration (Printing and Stationery)

Major Head(s)	Department Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2058 Stationery and Printing			
Voted			
Original	4,46,63,000		
Supplementary	77,94,000		
	5,24,57,000	4,44,50,953	-80,06,047
			15,98,000

Amount surrendered during the year (March 2005).

Notes and Comments :

REVENUE

Voted

- (a) The expenditure did not come even up to the level of original provision. In view of the overall saving of Rs.80.06 lakh, supplementary provision of Rs.77.94 lakh obtained in March 2005 proved wholly unnecessary. Supplementary provision of Rs.2.74 lakh similarly proved unnecessary in 2002-03 also without any surrender. The Department stated that an additional amount of Rs.20.00 lakh was allocated in the Plan section of this grant by the Finance Department against which expenditure of Rs.19.98 lakh was incurred. But neither the additional amount of Rs.20.00 lakh was reflected in the Revised Estimate nor was the expenditure of Rs.19.98 lakh shown in the reconciliation statement of the Department.
- (b) Out of the available saving of Rs.80.06 lakh, Rs.15.98 lakh only was anticipated and surrendered on 31-03-2005.
- (c) Apart from saving (less than 10% of the provision) of Rs.4.38 lakh (actual) under 2058 Stationery and Printing 001 Direction and Administration 98 Administration 38 Printing (Non-Plan) and Rs.13.43 lakh under 103 Government Press 05 Establishment 57 Government Press, saving of entire provision occurred under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2058 Stationery and Printing			
001 Direction and Administration			
98 Administration			
38 Printing (Plan)			
O.	2.00		
		3.60	
S.	1.60		-3.60

Augmentation of provision towards office expenses by supplementary grant was stated to be based on actual requirement.

Saving of Rs.4.11 lakh and Rs.8.95 lakh occurred under this head in comparison with the original provision in 2002-03 and 2003-04 also.

(ii) 101 Purchase and Supply of Stationery Stores			
62 Printing and Stationery			
01 Procurement (Plan)			
O.	4.40		
		8.60	
S.	4.20		-8.60

Augmentation of provision towards supplies and materials by supplementary grant was stated to be based on actual requirement.

Saving of Rs.2.00 lakh occurred under this head in comparison with the original provision in 2003-04 also.

**Grant No. 38 – General Administration (Printing and Stationery)
Department – Contd.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 103 Government Presses			
05 Establishment			
57 Government Press (Plan)			
O.	2.10		
		6.40	
S.	4.30		-6.40

Augmentation of provision towards office expenses and supplies and materials was stated to be based on actual requirement.

While original provision remained unutilized in the foregoing 3 (three) cases till March 2005, additional funds were provided through supplementary grant at the fag end (March 2005) of the year without proper assessment of the requirements.

(iv) 44 Additional Central Assistance (ACA)			
01 Additional Central Assistance (Plan)			
S.	66.44	66.44	-66.44

Provision made by supplementary grant towards supplies and materials was stated to be based on actual requirement.

No proper assessment was made for provision through supplementary grant in this case also.

(v) 800 Other Expenditure			
62 Printing and Stationery			
02 Distribution (Plan)			
S.	1.40	1.40	-1.40

Augmentation of provision towards office expenses by supplementary grant was stated to be based on actual requirement.

Reasons for non-utilisation of the entire provision in none of the above cases have been intimated (September 2005).

(d) Re-appropriation subsequently proved injudicious under :

(i) 2058 Stationery and Printing			
800 Other Expenditure			
62 Printing and Stationery			
02 Distribution (Non-Plan)			
O.	0.40		
		0.37	
R.	-0.40		+0.37

Withdrawal of entire provision from office expenses by re-appropriation made on 31-03-2005 was stated to be based on actual requirement. Subsequent expenditure and final excess left uncovered by such withdrawal.

Reasons for final excess have not been intimated (September 2005). The facts as revealed from the cases at sl. nos. (i) to (iv) under note (c) and sl. no. (i) under note (d) call for prudence in financial management.

**Grant No. 38 – General Administration (Printing and Stationery)
Department – Concl'd.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(e) Saving was partly offset by excess under :			
(i) 2058 Stationery and Printing			
101 Purchase and Supply of Stationery Stores			
62 Printing and Stationery			
01 Procurement (Non-Plan)			
O.	33.34		
		35.59	58.28
R.	2.25		+22.69

Anticipated excess towards office expenses and supplies and materials stated to be based on actual requirement was partly offset by withdrawal from salaries by re-appropriation on the same ground.

Reasons for excess have not been intimated (September 2005).

Excess of Rs.5.04 lakh occurred under this head in comparison with the original and supplementary provision in 2002-03 also.

Grant No.39 –Education(Higher)Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2202 General Education			
2203 Technical Education			
2204 Sports and Youth Services			
2205 Art and Culture			
Voted			
Original	34,08,55,000		
		34,27,20,000	
Supplementary	18,65,000		
		32,13,94,636	
Amount surrendered during the year (March 2005)			-2,13,25,364
			1,92,93,000
CAPITAL			
4202 Capital Outlay on Education, Sports, Art and Culture			
Voted			
Original	11,91,98,000		
		17,58,34,000	
Supplementary	5,66,36,000		
		11,19,26,235	
Amount surrendered during the year (March 2005)			-6,39,07,765
			6,73,60,000

Notes and Comments:

REVENUE

Voted

- (a) In view of the final saving of Rs.2,13.25 lakh, the supplementary provision of Rs.18.65 lakh obtained in March 2005 proved wholly unnecessary. The expenditure did not come even up to the level of original provision. Similar things occurred in the year 2002-2003 and 2003-2004 where expenditure had fallen short by Rs.42.60 lakh (1.47%) and Rs.20.55 lakh (0.66%) respectively against original provisions. This unnecessary enhancement of provision, year after year, proves lack of prudence in financial management.
- (b) Out of overall saving of Rs.2,13.25 lakh, a sum of Rs.1,92.93 lakh was anticipated and surrendered in March 2005.
- (c) Apart from total saving of Rs.16.81 lakh under three major heads, mainly, 2202 General Education 03 University and Higher Education 001 Direction and Administration 98 Administration 39 Higher Education (Plan), 103 Government College and Institutes 41 Human Development 49 Government Degree College (Plan), 2203 Technical Education 105 Polytechnics 50 Polytechnic Institute (Non Plan) 800 Other Expenditure 41 Human Development 05 College of Arts and Craft (Plan), 2205 Art and Culture 105 Public Libraries 41 Human Development 54 Libraries (Non Plan), 107 Museums 41 Human Development 19 Government Museums (Non Plan) and 800 Other Expenditure 41 Human Development 01 Antiquities and Art Treasury (Non Plan), saving occurred as under :

Grant No.39 –Education(Higher)Department –Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2202 General Education			
02 Secondary Education			
105 Teachers Training			
41 Human Development			
06 Institute of Advance Studies in Education (Non Plan)			
O.	69.60	57.55	57.55
R.	-12.05		

Withdrawal of provision from salaries through surrender was stated to be due to non-filling up of vacant posts.

(ii) 03 University and Higher Education			
001 Direction and Administration			
98 Administration			
39 Higher Education (Non Plan)			
O.	1,33.88	1,16.66	1,16.66
R.	-17.22		

Withdrawal of provision of Rs.18.14 lakh mainly from salaries, through re-appropriation was stated to be due to non-filling up of vacant posts. This was partly offset by anticipated excess of Rs.0.92 lakh, mainly towards cost of fuel etc. and maintenance cost of vehicles and professional services, stated to be based on actual requirement.

Saving of Rs.31.55 lakh compared with original provision occurred under this head in 2002-2003 also:

(iii) 103 Government Colleges and Institutes			
41 Human Development			
49 Government Degree College(Non Plan)			
O.	17,14.44	15,24.86	15,24.86
R.	-1,89.58		

Anticipated saving of Rs.1,29.17 lakh by re-appropriation mainly towards salaries and that of Rs.66.65 lakh by surrender was partly offset by anticipated excess of Rs.6.24 lakh by re-appropriation mainly towards office expenses and electricity charges. While anticipated saving was due to non-filling up of vacant posts, anticipated excess was stated to be based on actual requirement.

Grant No.39 – Education(Higher)Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iv) 2203 Technical Education			
112 Engineering /Technical Colleges and Institutes			
41 Human Development			
51 Engineering College (Non Plan)			
O.	2,64.63		
		2,10.53	
R.	-54.10	2,10.52	-0.01
<p>Withdrawal of provision of Rs.2.50 lakh by re-appropriation was stated to be based on less requirement, mainly towards professional services and cost of fuel etc. and maintenance cost of vehicles. This was partly offset by anticipated excess of Rs.1.08 lakh, mainly towards office expenses and wages, stated to be based on actual requirement.</p> <p>Withdrawal of Rs.52.68 lakh by surrender was stated to be, mainly, due to non filling up of vacant posts.</p> <p>Saving of Rs.37.61 lakh compared with original provision occurred under this head in 2002-2003 also.</p>			
(v) 2204 Sports and Youth Services			
102 Youth Welfare Programmes for Students			
41 Human Development			
32 National Cadet Corps (Non Plan)			
O.	60.28		
		42.70	
R.	-17.58	42.70	
<p>Reduction in provision through surrender was stated to be mainly (i) due to non-filling up of vacant posts and (ii) based on less requirement towards other administrative expenses.</p>			
(vi) 34 National Services Scheme (C.S.S)			
O.	59.93	59.93	39.60
			-20.33
<p>Saving was stated to be due to release of fund by the Government of India to the extent of expenditure incurred under the Centrally Sponsored Scheme.</p>			
(vii) 34 National Services Scheme (Plan)			
O.	13.24		
		3.56	
R.	-9.68	3.56	
<p>Reduction in provision of Rs.11.36 lakh through re-appropriation was stated to be based on less requirement towards grants-in-aid. This was partly offset by anticipated excess of Rs.1.68 lakh towards salaries and office expenses, stated to be based on actual requirement.</p>			
(viii) 2205 Art and Culture			
101 Fine Arts Education			
41 Human Development			
20 Government Music College (Non Plan)			
O.	77.47		
		51.15	
R.	-26.32	51.15	
<p>Withdrawal of provision of through surrender was stated to be due to non-filling up of vacant posts.</p>			

Grant No.39 – Education(Higher)Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ix) 103 Archaeology			
41 Human Development			
15 Archaeology (Non Plan)			
O.	6.37		
		1.30	1.30
R.	-5.07		

Reduction in provision by surrender was stated to be based on less requirement towards salaries.

(d) Apart from excess for Rs.0.87 lakh under 2205 Art and Culture 105 Public Libraries 41 Human Development 54 Libraries (Plan), saving was counter balanced by excess as under :

(i) 2202 General Education			
03 University and Higher Education			
102 Assistance to Universities			
41 Human Development			
21 Grant to Tripura University (Plan)			
O.	6.68		
		8.35	8.35
R.	1.67		

Reasons for addition to the provision towards grants-in-aid through re-appropriation have not been intimated.

(ii) 21 Grant to Tripura University (Non Plan)			
O.	5,27.13		
		6,57.13	6,57.13
R.	1,30.00		

Addition to the provision through re-appropriation was stated to be based on actual requirement towards grants-in-aid.

(iii) 104 Assistance to Non- Government Colleges and Institutes			
41 Human Development			
25 Grant to other Institutions/ Organisations (Non Plan)			
R.	10.00	10.00	10.00

Creation of provision by re-appropriation was stated to be due to sanction of grants-in-aid to Bharatiya Vidya Bhavan. Provision made through re-appropriation without original budget proved injudicious budgeting and requires prudence of the same.

Grant No.39 – Education(Higher)Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iv) 2203 Technical Education			
800 Other Expenditure			
41 Human Development			
05 College of Arts and Crafts (Non Plan)			
O.	15.86		
		17.28	
R.	1.42		
		17.27	-0.01

Addition to the provision of Rs.1.59 lakh by re-appropriation was stated to be based on actual requirement, mainly, towards salaries. This was partly offset by reduction in provision of Rs.0.17 lakh, mainly from publication, stated to be based on actual requirement.

(v) 2204 Sports and Youth Services			
102 Youth Welfare Programmes for Students			
70 State Share			
39 Higher Education (Plan)			
S.	5.94		
		19.00	
R.	13.06		
		19.01	+0.01

Provision made by supplementary grant was stated to be for camping National Services Schemes and augmentation of provision through re-appropriation was stated to be based on actual requirement towards other administrative expenses.

Excess of RS. 2.52 lakh compared with original provision occurred under this head in 2002-2003 also.

(vi) 2205 Art and Culture			
101 Fine Arts Education			
41 Human Development			
36 Non- Government Fine Arts Music Institute (including State Kala Academy) (Plan)			
O.	1.40		
		2.80	
R.	1.40		
		2.80	

Addition to the provision through re-appropriation was stated to be based on actual requirement towards grant-in-aid.

CAPITAL

Voted

(a) As the expenditure did not come even up to the original provision, augmentation of provision through supplementary grant of Rs.5,66.36 lakh obtained in March 2005 proved injudicious. Similarly, supplementary provisions of Rs.3,18.70 lakh and Rs.40.10 lakh were made even though expenditure had fallen short by Rs.2,25.36 lakh (15.41%) and Rs.8,21.94 lakh (70.28%) against original provisions in 2002-2003 and 2003-2004 respectively. Lack of proper assessment and foresight is clearly evident by this trend of unnecessary enhancement of provision.

Grant No.39 – Education(Higher)Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
<p>(b) Surrender of Rs.6,73.60 lakh in March, 2005 was considerably in excess of the amount available for surrender.</p>			
<p>(c) Apart from saving of Rs.2.95 lakh under 4202 Capital outlay on Education, Sports Art and Culture 01 General Education 203 University and Higher Education 41-Human Development 49 Government Degree College, saving occurred under :</p>			
(i)	4202 Capital Outlay on Education, Sports, Art and Culture		
	01 General Education		
	203 University and Higher Education		
	44 Additional Central Assistance		
	01 Additional Central Assistance (Plan)		
	S. 2,00.25	2,00.25	-2,00.25
<p>Provision made by supplementary grant towards major works was stated to be due to sanction of the scheme by the Government of India.</p> <p>Non-utilisation of the entire provision was stated to be due to non-release of fund by the Government of India.</p>			
(ii)	800 Other Expenditure		
	70 State Share		
	39 Education (Higher) (Plan)		
	O. 19.00		
	R. -19.00		
<p>Reasons for withdrawal of entire provision from major works through re-appropriation have not been intimated.</p>			
(iii)	02 Technical Education		
	104 Polytechnics		
	51 Externally Aided Project		
	04 Third Technician Education Project (Plan)		
	O. 3,70.00		
	S. 2,00.00	5,70.00	-2,30.00

Augmentation of provision through supplementary grant was stated to be due to sanction of the scheme by the Government of India which subsequently proved totally injudicious.

Saving was stated to be due to release of fund by the Government of India to the extent of expenditure incurred under the head.

Saving of Rs. 1,70.00 lakh occurred under this head in 2003-2004 also.

Grant No.39 – Education(Higher)Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iv) 02 Technical Education			
105 Engineering Technical Colleges and Institutes			
44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
S.	1,66.11		
		1,97.00	-1,97.00
R.	30.89		

Creation of provision through supplementary grant towards major works was stated to be due to sanction of the scheme by the Government of India.

Reasons for anticipated excess towards major works have not been intimated. Subsequent non-utilisation of the entire provision proved creation and augmentation thereof totally injudicious and ineffectual.

Non-utilisation of the entire provision was stated to be due to non-release of fund by the Government.

(v) 04 Art and Culture			
105 Public Libraries			
41 Human Development			
54 Libraries (Plan)			
O.	10.05		
		5.25	5.25
R.	-4.80		

Withdrawal of provision of Rs.5.05 lakh from major works and addition to the provision of Rs.0.25 lakh towards minor works through re-appropriation was stated to be based on actual requirement.

(vi) 48 Border Area Development Programme			
01 Border Area Development Programme (Plan)			
O.	55.45		
		32.21	21.96
R.	-23.24		-10.25

Withdrawal of provision from major works through re-appropriation was stated to be due to non-receipt of fund from the Government of India.

Further saving stated by the Department as "Because of some practical difficulties the fund of Rs.10.25 lakh could not be utilized" is not tenable for want of specific reasons.

Saving of Rs.2.49 lakh compared with original provision occurred under this head in 2003-2004 also.

Grant No.39 – Education(Higher)Department – Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(d) Saving was counter balanced by excess under :			
(i) 4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
203 University and Higher Education			
41 Human Development			
50 Polytechnic Institute (Plan)			
O.	52.93		
		64.43	
R.	11.50		+0.02

While anticipated excess of Rs.1.64 lakh (out of total addition of Rs.21.79 lakh) towards minor works was stated to be based on actual requirement, reasons for that of Rs.13.20 lakh towards supplies and materials and Rs.6.95 lakh towards machinery and equipment have not been intimated.

An amount of Rs. 10.29 lakh was withdrawn from major works by re-appropriation without assigning any reason, to partly offset the addition.

Excess was stated to be due to actual requirement.

(ii) 02 Technical Education			
105 Engineering/ Technical Colleges and Institutes			
41 Human Development			
51 Engineering College (Plan)			
O.	4.01		
		9.50	
R.	5.49		

While addition to the provision of Rs.0.49 lakh towards machinery and equipment through re-appropriation was stated to be based on actual requirement, reasons for that of Rs.5.00 lakh towards major works have not been intimated.

(e) An instance of injudicious withdrawal of entire provision by surrender has been noticed under:

(i) 4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
203 University and Higher Education			
56 Non –Lapsable			
12 Tripura University (C.S.S)			
O.	-6,72.00		
		6,72.00	+6,72.00
R.	-6,72.00		

Withdrawal of entire provision of grants-in-aid by surrender in March 2005 proved injudicious in view of the subsequent incurring of expenditure to the extent withdrawn and gives impression of lack of foresight in financial management.

The Department stated that the fund was actually available and expenditure incurred accordingly. This version of the Department is not tenable as the total original provision of Rs.6,72.00 lakh was surrendered in March 2005. The Department did not mention the source of fund from which such huge expenditure was subsequently incurred after surrendering the entire fund.

Grant No. 40 – Education (School) Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2202 General Education			
2236 Nutrition			
Voted			
Original	4,16,17,07,000	4,16,17,07,000	-9,39,11,630
Amount surrendered during the year (March 2005)			6,82,70,000
CAPITAL			
4202 Capital Outlay on Education, Sports, Art and Culture			
Voted			
Original	18,20,52,000	28,38,08,000	78,94,57,778
Supplementary	10,17,56,000		+50,56,49,778
Amount surrendered during the year (March 2005)			13,86,71,000

Notes and Comments:

REVENUE

Voted

(a) Out of the overall saving of Rs.9,39.12 lakh, Rs.6,82.70 lakh only was anticipated and surrendered during the year.

(b) Apart from saving of Rs.1,77.05 lakh (less than 10% of the provision) under 2202 General Education spread over eight number of detailed heads and under 2236 Nutrition (one detailed head) and Rs.14.36 lakh (above 10% of the provision or Rs.4.00 lakh) under 2202 General Education spread over fifteen number of detailed heads, saving occurred under :

(i)	2202 General Education				
	01 Elementary Education				
	106 Teachers and other Services				
	42 Government Primary Schools				
	01 Middle Stage Education (From Class VI to VIII) (Plan)				
	O.	6,26.45	5,26.50	5,35.18	+8.68
	R.	-99.95			

Anticipated saving of Rs.91.05 lakh (by surrender) towards salaries and anticipated saving of Rs.22.90 lakh mainly towards grants-in-aid (Rs.12.00 lakh) and salaries (Rs.10.45 lakh) was partly offset by anticipated excess of Rs.14.00 lakh towards scholarship/stipend, stated to be based on actual requirement.

Reasons for final excess have not been intimated (September 2005).

Saving of Rs.1,35.99 lakh compared with original provision occurred under this head in 2003-04 also.

Grant No. 40 – Education (School) Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 02 Primary Education (From Class I to V) (Plan)			
O. 18,34.43	14,63.50	14,59.52	-3.98
R. -3,70.93			
Anticipated saving of Rs.3,84.43 lakh mainly towards salaries (Rs.3,64.28 lakh) and grants-in-aid (Rs.20.00 lakh) by surrender was partly offset by anticipated excess of Rs.13.50 lakh towards scholarship/stipend through re-appropriation, stated to be based on actual requirement.			
Reasons for saving have not been intimated (September 2005).			
(iii) 70 State Share			
40 School Education (Plan)			
O. 7,50.00	3,63.00	3,63.00	
R. -3,87.00			
Reduction in provision through re-appropriation towards grants-in-aid was stated to be based on actual requirement.			
(iv) 107 Teachers Training			
03 Research and Training			
04 District Institute of Educational Training (D.I.E.T.) (Basic Training Institute) (C.S.S.)			
O. 1,14.50	23.65	16.19	-7.46
R. -90.85			
Reduction in provision towards major works by surrender was stated to be due to non-release of fund by the Government of India.			
Reasons for saving have not been intimated (September 2005).			
Saving of Rs.80.74 lakh compared with original provision occurred under this head in 2003-04 also.			
(v) 800 Other Expenditure			
41 Human Development			
45 Transportation of foodgrain under Mid-Day Meal (Plan)			
O. 30.00	30.00	...	-30.00
Reasons for non-utilisation of entire provision have not been intimated (September 2005).			
Saving of Rs.30.00 lakh (entire provision) occurred under this head in 2003-04 also.			
(vi) 02 Secondary Education			
104 Teachers and Other Services			
41 Human Development			
07 Computer Literacy Studies in Class Project (C.S.S.)			
O. 20.00			
R. -20.00			
Withdrawal of provision towards supplies and materials, Rs.19.78 lakh by surrender and Rs.0.22 lakh through re-appropriation was stated to be due to non-receipt of fund from the Government of India.			
Saving of Rs.20.00 lakh compared with original provision occurred under this head in 2003-04 also.			

Grant No. 40 – Education (School) Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vii) 05 Language Development			
102 Promotion of Modern Indian Languages and Literature			
41 Human Development			
30 Muktab Madrassa (C.S.S.)			
O.	25.00	25.00	-25.00

Reasons for non-utilisation of entire provision have not been intimated (September 2005).

(viii) 2236 Nutrition			
02 Distribution of nutritious food and beverages			
102 Mid-day Meals			
47 Prime Minister's Gramodaya Yojana			
01 Elementary Education (Plan)			
O.	3,72.99	...	...
R.	-3,72.99	...	...

Withdrawal of entire provision through re-appropriation was stated to be due to non-release of fund by the Government of India.

Saving of Rs.1,77.07 lakh compared with original provision occurred under this head in 2003-04 also.

(c) Saving was partly counterbalanced by excess under :

(i) 2202 General Education			
01 Elementary Education			
104 Inspection			
41 Human Development			
27 Inspectorate (Non-Plan)			
O.	21,15.97	21,41.98	21,38.94
R.	26.01		-3.04

Anticipated excess of Rs.1,89.81 lakh mainly towards salaries (Rs.1,87.20 lakh) was partly offset by anticipated saving of Rs.1,63.80 lakh mainly towards grants-in-aid (Rs.1,57.20 lakh) through re-appropriation, stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (September 2005).

Excess of Rs.7.80 lakh compared with original provision occurred under this head in 2003-04 also.

(ii) 106 Teachers and Other Services			
42 Government Primary Schools			
02 Primary Education (From Class I to V) (Non-Plan)			
O.	1,26,99.98	1,27,26.08	1,27,19.05
R.	26.10		-7.03

Anticipated excess of Rs.3,33.96 lakh mainly towards salaries (Rs.3,32.46 lakh) was partly offset by anticipated saving of Rs.3,07.86 lakh mainly towards grants-in-aid (Rs.3,02.46 lakh) through re-appropriation, stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (September 2005).

Grant No. 40 – Education (School) Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 02 Secondary Education			
004 Research and Training			
03 Research and Training			
11 State Council of Educational Research and Training (S.C.E.R.T.) (State Institute of Education) (Plan)			
O.	0.60		
		1.98	
R.	1.38		

Anticipated excess of Rs.1.78 lakh was partly offset by anticipated saving of Rs.0.40 lakh through re-appropriation, stated to be based on actual requirement.

(iv) 104 Teachers and Other Services			
41 Human Development			
18 Government Secondary Schools (Plan)			
O.	54.22		
		1,35.64	
R.	81.42		
			-4.50

Anticipated excess of Rs.82.07 lakh mainly towards grants-in-aid (Rs.41.66 lakh) and salaries (Rs.22.18 lakh) was partly offset by anticipated saving of Rs.0.65 lakh towards other administrative expenses and machinery and equipment, stated to be based on actual requirement.

Reasons for ultimated saving have not been intimated (September 2005).

(v) 107 Scholarships			
35 Scholarship and Stipend			
12 Other Stipend (Plan)			
O.	39.86		
		39.00	
R.	-0.86		
			+15.33

Reduction in provision towards scholarship/stipend through re-appropriation was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

(vi) 05 Language Development			
103 Sanskrit Education			
41 Human Development			
03 Assistance to Eminent Sanskrit Pandits in Indigent Circumstances (C.S.S.)			
O.	4.00		
		7.68	
R.	3.68		
			7.68

Addition in provision towards scholarship/stipend through re-appropriation was stated to be due to receipt of fund from Government of India.

Grant No. 40 – Education (School) Department- Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vii) 2236 Nutrition			
02 Distribution of nutritious food and beverages			
102 Mid-Day Meals			
41 Human Development			
56 Mid-day Meals (Plan)			
O.	34.43		
		3,37.64	2,46.02
R.	3,03.21		-91.62

Addition to the provision towards supplies and materials through re-appropriation was stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (September 2005).

(viii) 47 P.M.G.Y.			
07 Mid-day-Meals (Plan)			
R.	3,78.83	3,78.83	3,02.33
			-76.50

Creation of provision towards supplies and materials through re-appropriation was stated to be due to release of additional fund by the Government of India.

A token provision could have been at budget stage or in the supplementary estimate to avoid such type of expenditure without knowledge of the Legislature.

Reasons for ultimate saving have not been intimated (September 2005).

CAPITAL
Voted

- Expenditure exceeded the grant by Rs.50,56.50 lakh (actual Rs.50,56,49,778); the excess requires regularisation.
- In view of the expenditure exceeded the total provision of the grant (approximate 3.336 times of original provision of Rs.18,20.52 lakh), supplementary grant of Rs.10,17.56 lakh obtained in March 2005 was abnormally less to cover the excess and surrender of Rs.13,86.71 lakh in March 2005 proved totally injudicious. This fact brings out lack of prudence in financial management.
- Excess occurred under:-

Grant No. 40 – Education (School) Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
201 Elementary Education			
70 State Share			
40 School Education (Plan)			
S.	10,06.67		
		11,75.60	14,05.69
R.	1,68.93		+2,30.09

Provision made by supplementary grant towards grants-in-aid was stated to be based on actual requirement.

Addition in provision towards grants-in-aid through re-appropriation was stated to be based on actual requirement.

Reasons for huge excess have not been intimated (September 2005).

(ii) 202 Secondary Education			
41 Human Development			
18 Government Secondary Schools (Plan)			
O.	0.10		
		14.29	14.29
R.	14.19		

Addition in provision mainly towards supplies and materials (Rs.9.50 lakh) was stated to be based on actual requirement.

(iii) 800 Other Expenditure			
41 Human Development			
99 Others (C.S.S.)			
O.		62,71.80	+62,71.80

Reasons for incurring huge expenditure (approximately 2.20 times of total provision in capital grant) have not been intimated (September 2005).

(d) Instances of creation of provision by re-appropriation without the knowledge of the Legislature have been noticed in the following cases. A token provision could have been made at budget stage or in the supplementary estimate under this head to avoid such irregular expenditure:-

(i) 4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
201 Elementary Education			
03 Research and Training			
04 District Institute of Educational Training (D.I.E.T.) (Basic Training Institute) (C.S.S.)			
R.	97.50	97.50	66.50
			-31.00

Provision made towards major works through re-appropriation was stated to be due to receipt of fund from Government of India.

Reasons for ultimate saving have not been intimated (September 2005).

Grant No. 40 – Education (School) Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 48 Border Area Development Programme 01 Border Area Development Programme (Plan)			
R.	30.25	30.25	25.25
			-5.00

Provision made towards major works through re-appropriation was stated to be due to release of additional fund by the Government of India.

Reasons for ultimate saving have not been intimated (September 2005).

- (e) Apart from saving (above 10% of the provision) of Rs.0.30 lakh under 4202 Capital Outlay on Education, Sports, Art and Culture 01 General Education 201 Elementary Education 41 Human Development 27 Inspectorate (Plan), Rs.0.20 lakh under 42 Government Primary Schools 01 Middle Stage Education (From Class VI to VIII) (Plan), Rs.0.20 lakh under 02 Primary Education (From Class I to V), Rs.2.00 lakh under 202 Secondary Education 41 Human Development 23 Implementation of New Educational Technology (C.S.S.), Rs.3.00 lakh under 24 Improvement of Science Education in Schools (C.S.S.), Rs.2.00 lakh under 44 Strengthening of S.C.E.R.T. (C.S.S.) and Rs.0.30 lakh under 600 General 41 Human Development 99 Others (Plan), excess was partly offset by saving under :

(i) 4202 Capital Outlay on Education, Sports, Art and Culture				
01 General Education				
201 Elementary Education				
47 P. M. G. Y.				
01 Elementary Education (Plan)				
O.	2,68.00			
S.	9.49	97.74	75.06	-22.68
R.	-1,79.75			

Addition in provision towards supplies and materials by supplementary grant was stated to be due to approval of scheme under State Plan (P.M.G.Y.) by the Government of India.

Reduction in provision towards major works through re-appropriation was stated to be due to non-release of fund by the Government of India.

Reasons for ultimate saving have not been intimated (September 2005).

(ii) 48 Border Area Development Programme				
01 Border Area Development Programme (Plan)				
O.	49.00			
S.	0.50	22.10	22.10	
R.	-27.40			

Addition to the provision towards supplies and materials by supplementary grant was stated to be due to approval of scheme under State Plan (B.A.D.P.) by the Government of India.

Reduction in provision towards major works through re-appropriation was stated to be due to non-release of fund by the Government of India.

Saving of Rs.20.60 lakh against the provision made by supplementary occurred under this head in 2003-04 also.

Grant No. 40 – Education (School) Department - Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 56 Non-Lapsable			
13 Upgradation of Primary Schools (C.S.S.)			
O.	14,43.00		
		12.69	
R.	-14,30.31		

Reduction in provision by surrender of Rs.13,86.71 lakh from major works (Rs.11,97.31 lakh) and supplies and materials (Rs.1,89.40 lakh) and through re-appropriation towards supplies and materials (Rs.43.60 lakh) was stated to be due to non-receipt of fund from Government of India.

Saving of Rs.17,40.94 lakh compared with original provision occurred under this head in 2003-04 also.

(iv) 14 Upgradation of Upper Primary Schools (C.S.S.)			
O.	46.90		
R.	-46.90		

Withdrawal of provision from major works (Rs.46.50 lakh) and supplies and materials (Rs.0.40 lakh) through re-appropriation was stated to be due to non-receipt of fund from the Government of India.

Saving of Rs.4,05.00 lakh compared with original provision occurred under this head in 2003-04 also.

(v) 202 Secondary Education			
43 Finance Commission			
13 Heritage Protection (U. K. Academy) (Plan)			
O.	5.22		
R.	-5.22		

Withdrawal of provision from minor works through re-appropriation was stated to be based on actual requirement.

Grant No.41 –Education (Social) Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2202 General Education			
2235 Social Security and Welfare			
2236 Nutrition			
Voted			
Original	66,52,79,000		
Supplementary	1,13,34,000	67,66,13,000	56,86,24,645
Amount surrendered during the year (March 2005)			-10,79,88,355
			2,62,46,000
CAPITAL			
4235 Capital Outlay on Social Security and Welfare			
Voted			
Original	8,00,00,000		
Supplementary	61,00,000	8,61,00,000	2,04,70,338
Amount surrendered during the year			-6,56,29,662
			NIL

Notes and Comments :

REVENUE

Voted

- (a) As the expenditure fell far short of (14.53%) the original provision, supplementary provision of Rs.1,13.34 lakh obtained in March 2005, proved totally unnecessary and lack of prudence in budgeting.
- (b) Surrender of Rs.2,62.46 lakh in March 2005 was also abnormally less than the amount of Rs.10,79,88 lakh available for surrender.
- (c) Apart from saving of Rs.17.22 lakh under 2202 General Education 01 Elementary Education 106 Teachers and other Services 33 Welfare Programme 09 General (Non Plan), Rs.4.69 lakh under 2235 Social Security and Welfare 02 Social Welfare 001 Direction and Administration 33 Welfare Programme 09 General (Plan), Rs.2.15 lakh under 101 Welfare of handicapped 33 Welfare Programme 13 Institute for the Blind (Plan), Rs.1.23 lakh under (Non-Plan), Rs. 3.19 lakh under 14 Institute for the deaf and hard of hearing (Non Plan), Rs.3.40 lakh under 102 Child Welfare 33 Welfare Programme 06 Children's Home for Boys and Girls (Plan), Rs.1.42 lakh under (Non-Plan), Rs.1.73 lakh under 103 Women's Welfare 33 Welfare Programme 20 Mahila Ashram (Non Plan), Rs.12.08 lakh under 03 National Social Assistance Programme 101 National Old Age Pension Scheme 33 Welfare Programme 25 National Old Age Pension Scheme (Plan), Rs. 3.02 lakh under 102 National Family Benefit Scheme 33 Welfare Programmes 23 National Family Benefit Scheme (Plan), Rs.3.87 lakh under 60 Other Social Security and Welfare Programmes 102 Pensions under Social Security Schemes 33 Welfare Programme 32 Subsistence Allowance to Physically Handicapped (Non Plan) and Rs.4.03 lakh under 2236 Nutrition 02 Distribution of nutritious food and beverages 101 Special Nutrition programmes 47 P.M.G.Y. 04 Nutrition (Non Plan), significant saving occurred under :

Grant No.41 – Education (Social) Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2202 General Education			
04 Adult Education			
200 Other Adult Education Programmes			
33 Welfare Programme			
09 General (Non-Plan)			
O.	23,88.18		
		21,89.28	20,97.01
R.	-1,98.90		-92.27

Anticipated saving of Rs.1,81.28 lakh (surrender) towards salaries and anticipated saving of Rs.18.91 lakh (re-appropriation) in respect of salaries and travel expenses were offset by anticipated excess of Rs.1.29 lakh mainly towards wages, attributed to actual requirement.

Saving of Rs.1,90.00 lakh, compared with original and supplementary provision occurred under this head in 2003-2004 also.

(ii) 80 General			
001 Direction and Administration			
33 Welfare Programme			
09 General (Non Plan)			
O.	41.85		
		42.14	36.31
R.	0.29		-5.83

Anticipated excess of Rs.1.17 lakh in respect of salaries and wages was offset by anticipated saving of Rs.0.88 lakh mainly towards travel expenses and office expenses, stated to be based on actual requirement.

Saving of Rs.7.30 lakh occurred under this head in 2003-2004 also.

(iii) 2235 Social Security and Welfare			
02 Social Welfare			
001 Direction and Administration			
33 Welfare Programme			
09 General (Non-Plan)			
O.	55.37		
		52.47	45.92
R.	-2.90		-6.55

Anticipated saving of Rs.3.38 lakh towards salaries and travel expenses was offset by anticipated excess of Rs.0.48 lakh mainly towards wages, stated to be based on actual requirement.

Saving at sl no.(i) to (iii) was stated to be due to incurring of expenditure towards staff salary on the basis of actual requirement.

Grant No.41 - Education (Social) Department - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iv) 101 Welfare of handicapped 33 Welfare Programme 16 Integrated Education for Disabled Children (C.S.S)			
O.	23.83	23.83	---
			-23.83

Reasons for non-utilisation of entire provision was stated to be due to non-release of fund by the Government of India.

(v) 102 Child Welfare 33 Welfare Programme 15 Integrated Child Development Scheme (C.S.S.)				
O.	15,26.82	14,38.18	12,63.85	-1,74.33
R.	-88.64			

Anticipated saving of Rs.52.77 lakh (surrender) in respect of cost of ration, medicine, bedding and clothing and anticipated saving of Rs.41.87 lakh mainly towards cost of ration, medicine, bedding and clothing, hiring charges of private vehicle, advertising and publicity and supplies and materials was offset by anticipated excess of Rs.6.00 lakh in respect of wages, stated to be based on actual requirement.

Saving was stated to be due to (i) non-receipt of fund from the Government of India in time (ii) non-filling-up of vacant posts (iii) non-requirement of fund for Wages/fuel (iv) non-submission of printing bills and (v) non-supply of materials.

Saving of Rs.83.80 lakh and Rs.2,80.77 lakh also occurred under this head in 2002-2003 and 2003-2004 respectively.

(vi) 03 National Social Assistance Programme 101 National Old Age Pension Scheme 67 National Social Assistance Programme 01 National Old Age Pension (Plan)				
O.	5,43.70	5,43.70	3,88.70	-1,55.00

Saving was stated to be due to non-filling up of quota under NOAP.

(vii) 2236 Nutrition 02 Distribution of nutritious food and beverages 101 Special Nutrition programmes 47 P.M.G.Y. 04 Nutrition (Plan)				
O.	4,67.17	4,49.00	2,39.79	-2,09.21
R.	-18.17			

Reduction in provision from cost of ration, diet etc. (Rs.12.73 lakh) and supplies and materials (Rs.5.44 lakh) through re-appropriation was stated to be based on actual requirement.

Saving was stated to be due to non-allocation of fund by the State Finance Department under PMGY for Special Nutrition Programmes and Balahar.

Grant No.41 –Education (Social) Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(viii) 69 National Programme for Adolescent Girls			
01 National Programme for Adolescent Girls (Plan)			
O.	1,08.68		
S.	59.39		
R.	21.93	1,90.00	72.71
			-1,17.29

Augmentation of provision of Rs.59.39 lakh towards cost of ration, diet, medicine, bedding and clothing by supplementary grant was stated to be due to additional amount required for old age pension and welfare of handicapped. Further addition in provision by re-appropriation of Rs.21.93 lakh in respect of cost of ration, diet, medicine, bedding and clothing was stated to be based on actual requirement.

Augmentation of provision by supplementary grant and re-appropriation was totally unnecessary in view of the expenditure falling far short of the original provision.

In the original Detailed Appropriation account sent to the Department, entire provision of Rs. 1,90.00 lakh was shown as unutilized. But on being pointed out by the Department that an amount of Rs.72.71 lakh was incurred, the discrepancy was reconciled. In view of the above, the contention on non-release of fund by the Government of India is untenable.

Saving of Rs.1,08.68 lakh occurred under this head in 2003-2004 also.

(d) Saving was partly offset by excess under :				
(i) 2235 Social Security and Welfare				
02 Social Welfare				
102 Child Welfare				
33 Welfare Programme				
02 Balika Samridhhi Yozana (C.S.S)				
O.	25.00			
		60.00	58.76	-1.24
R.	35.00			

Addition to the provision of Rs.35.00 lakh towards grant-in aid through re-appropriation was stated to be based on actual requirement.

Ultimate saving was stated to be due to non-distribution of stipend to girls.

(ii) 104 Welfare of aged, infirm and destitute				
33 Welfare Programme				
12 Infirmary (Non Plan)				
O.	16.68			
		19.29	19.08	-0.21
R.	2.61			

Anticipated excess of Rs.2.83 lakh mainly towards cost of ration, medicine, bedding and clothing and wages was offset by anticipated saving of Rs.0.22 lakh towards salaries, stated to be based on actual requirement.

Final saving was stated to be due to incurring of expenditure on the basis of actual requirement.

Grant No.41 –Education (Social) Department – Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 107 Assistance to Voluntary Organisations			
33 Welfare Programme			
.06 Children's Home for Boys and Girls (Plan)			
O.	18.50		
		20.00	
S.	1.50	31.66	+11.66

Augmentation of provision by supplementary grant towards grant-in-aid was stated to be due to additional amount required for special welfare scheme.

Excess was stated to be inevitable on the basis of actual requirement and due to meeting committed liabilities.

(iv) (Non Plan)				
O.	12.73			
		16.00		
R.	3.27	15.76	-0.24	

Addition in provision towards grant-in-aid through re-appropriation was stated to be based on actual requirement.

Final saving was stated to be due to non-utilisation of grants-in-aid by TSCCW (N.G.O.) in time.

CAPITAL

Voted

- (a) As the expenditure fell far short of (74.41%) the original provision, supplementary provision of Rs.61.00 lakh obtained in March 2005 proved wholly unnecessary.
- (b) No part of the available saving of Rs.6,56.30 lakh was anticipated and surrendered during the year.
- (c) Saving occurred under:

(i) 4235 Capital Outlay on Social Security and Welfare				
02 Social Welfare				
101 Welfare of handicapped				
44 Additional Central Assistance				
01 Additional Central Assistance (Plan)				
S.	61.00	61.00	---	-61.00

Creation of provision by supplementary grant towards major works was stated to be due to additional amount required for old age pension and welfare of handicapped.

(ii) 102 Child Welfare				
33 Welfare Programme				
15 Integrated Child Development Scheme (C.S.S.)				
O.	8,00.00	8,00.00	2,04.70	-5,95.30

Reasons for entire saving in respect of sl. no. (i) and huge saving in respect of sl. no. (ii) above have not been intimated (September 2005).

Grant No. 42 – Education (Sports and Youth Programme) Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2204 Sports and Youth Services			
2552 North Eastern Areas			
Voted			
Original	13,61,94,000		
Supplementary	3,51,42,000		
Amount surrendered during the year (March 2005)			1,05,57,000
CAPITAL			
4202 Capital Outlay on Education, Sports, Art and Culture			
Voted			
Original	1,14,00,000		
Supplementary	16,65,39,000		
Amount surrendered during the year			NIL

Notes and Comments:

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs.3,51.42 lakh obtained in March 2005 proved wholly unnecessary.
- (b) An amount of Rs.1,05.57 lakh surrendered in March 2005 was considerably smaller than the amount of overall saving available for surrender.
- (c) Apart from saving of Rs.3.30 lakh under 2204 Sports and Youth Services 800 Other Expenditure 41 Human Development 49 Government Degree College (Plan), saving occurred mainly under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2204 Sports and Youth Services			
101 Physical Education			
41 Human Development			
10 Development of Infrastructure Games and Sports (Non-Plan)			
O.	12,58.04		
R.	-1,05.57		
	11,52.47	11,55.97	+3.50

Withdrawal of provision from salaries by surrender was stated to be based on actual requirement.

Injudicious excess withdrawal resulted in final excess under this head.

Reasons for final excess have not been intimated (September 2005).

Saving of Rs.27.60 lakh occurred under this head in 2003-2004 also.

**Grant No. 42 – Education (Sports and Youth Programme) Department -
Contd.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(e) Saving was partly offset by excess under:			
(i) 2204 Sports and Youth Services			
101 Physical Education			
41 Human Development			
10 Development of Infrastructure Games and Sports (Plan)			
O.	8.15		
S	9.94	20.39	20.39
R.	2.30		

Augmentation of provision towards travel expenses by supplementary grant was stated to be based on actual requirement.

Further augmentation of provision was the net effect of increase of Rs.2.52 lakh towards mainly travel expenses and decrease of Rs.0.22 lakh towards rewards by re-appropriation, stated to be based on actual requirement.

Excess of Rs.6.74 lakh compared with original provision occurred under this head in 2003-2004 also.

(ii) 102 Youth Welfare Programmes for Students			
33 Welfare Programme			
35 Youth Welfare Programme (Plan)			
O.	1.30		
R.	1.84	3.14	3.14

Augmentation of provision by re-appropriation was stated to be based on actual requirement towards travel expenses.

Excess of Rs.0.70 lakh compared with original provision occurred under this head in 2003-2004 also.

**CAPITAL
Voted**

- (a) As the expenditure of only Rs. 4.51 lakh (3.96%) against the original provision of Rs. 1,14.00 lakh, huge supplementary provision of Rs.16,65.39 lakh obtained on 31-03-2005 was totally unnecessary. Similar lack of foresight was evident in 2002-2003 (original: Rs. 23,33.53 lakh, supplementary : Rs.1,71.35 lakh, expenditure: Rs.1,89.35 lakh) and 2003-04 (original: Rs.1,52.29 lakh, supplementary : Rs.14.00 lakh, expenditure: Rs.9.49 lakh) also. This trend of unnecessary huge budget provision and subsequent augmentation thereof calls for prudence in financial management.
- (b) No part of the huge overall saving of Rs.17,74.88 lakh was anticipated and surrendered during the year.
- (c) Saving occurred under :

**Grant No. 42 – Education (Sports and Youth Programme) Department -
Concl'd.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 4202 Capital Outlay on Education, Sports, Art and Culture			
03 Sports and Youth Services			
800 Other Expenditure			
48 Border Area Development Programme (BADP)			
01 Border Area Development Programme (Plan)			
O.	14.00		
		8.61	
R.	-5.39		
		4.51	-4.10

Withdrawal of provision from major works by re-appropriation was stated to be based on actual requirement.

Reasons for further saving have not been intimated (September 2005).

Saving of Rs.4.51 lakh occurred under this head in 2003-2004 also.

(d) Entire provision remained unutilised under :-

(i) 4202 Capital Outlay on Education, Sports, Art and Culture			
03 Sports and Youth Services			
800 Other Expenditure			
44 Additional Central Assistance (ACA)			
01 Additional Central Assistance (Plan)			
S.	1,19.61		
		1,25.00	
R.	5.39		
		---	-1,25.00

Creation of provision by supplementary grant and subsequent augmentation thereof by re-appropriation towards major works was stated to be (1) approval of fund under State Plan (Additional Central Assistance) by the Government of India and (2) based on actual requirement respectively.

(ii) 48 Border Area Development Programme			
01 Border Area Development Programme (C.S.S.)			
O.	1,00.00		
		16,45.78	
S	15,45.78		
		---	-16,45.78

Augmentation of provision towards major works by supplementary grant was stated to be due to fund placed under Centrally Sponsored Scheme by the Government of India.

Reasons for non-utilisation of entire huge provision in the above 2 (two) cases have not been intimated (September 2005).

Saving of huge entire provision of Rs.23,15.53 lakh and Rs.1,52.29 lakh also occurred in 2002-2003 and 2003-2004 respectively.

Grant No. 43 – Finance Department

Major Head(s)	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2049 Interest Payments			
2052 Secretariat-General Services			
2071 Pensions and Other Retirement Benefits			
2075 Miscellaneous General Services			
2235 Social Security and Welfare			
2245 Relief on Account of Natural Calamities			
Voted			
Original	2,90,81,41,000	2,90,81,41,000	2,22,22,48,529
			-68,58,92,471
Amount surrendered during the year (March 2005)			53,43,55,000
Charged			
Original	2,85,91,19,000		
		3,03,60,07,000	3,14,82,23,658
Supplementary	17,68,88,000		+11,22,16,658
Amount surrendered during the year			NIL
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
4552 Capital Outlay on North Eastern Areas			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
7610 Loans to Government Servants etc.			
Voted			
Original	2,60,72,03,000	2,60,72,03,000	1,92,82,555
			-2,58,79,20,445
Amount surrendered during the year (March 2005)			2,57,76,93,000
Charged			
Original	61,65,62,000	61,65,62,000	2,18,97,45,857
			+1,57,31,83,857
Amount surrendered during the year (March 2005)			9,34,64,000

Notes and Comments:

REVENUE

Voted

(a) Against the available saving of Rs.68,58.92 lakh in the grant, Rs.53,43.55 lakh only was anticipated and surrendered in March 2005.

(b) Saving occurred under :

Grant No. 43 – Finance Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2052 Secretariat-General Services			
090 Secretariat			
05 Establishment			
20 Finance Commission Cell (Non Plan)			
O.	53.80		
	41.05	29.25	-11.80
R.	-12.75		
<p>Anticipated saving of Rs.13.70 lakh by re-appropriation from professional service was partly offset by anticipated excess of Rs.0.95 lakh towards salaries and wages and both of which were stated to be based on actual requirement. Anticipated saving proved smaller than the actual saving.</p>			
(ii) 2071 Pensions and Other Retirement Benefits			
01 Civil			
102 Commuted Value of Pensions			
02 Pension			
01 General Pension (Non-Plan)			
O.	34,74.32		
	3,05.04	3,05.05	+0.01
R.	-31,69.28		
<p>Anticipated saving through re-appropriation towards pensionary charges was stated to be based on actual requirement.</p> <p>Reasons for ultimate excess have not been intimated (September 2005).</p> <p>Huge saving of Rs.22,14.10 lakh and Rs.27,91.49 lakh , compared with original provision occurred under this head in 2002-03 and 2003-04 respectively.</p>			
(iii) 104 Gratuities			
02 Pension			
01 General Pension (Non-Plan)			
O.	52,00.00		
	21,67.33	21,67.34	+0.01
R.	-30,32.67		
<p>Anticipated saving by re-appropriation towards pensionary charges was stated to be based on actual requirement but ultimately proved excessive due to improper assessment of requirement.</p> <p>Saving of Rs.27,97.69 lakh and Rs.28,51.28 lakh, compared with original and supplementary (2002-03) provision, occurred under this head in 2002-03 and 2003-04 respectively.</p>			
(iv) 105 Family Pensions			
02 Pension			
01 General Pension (Non-Plan)			
O.	77,02.15		
	6,35.90	6,35.90	
R.	-70,66.25		
<p>Anticipated saving of Rs.17,22.70 lakh by re-appropriation and Rs.53,43.55 lakh by surrender from pensionary charges was stated to be based on actual requirement.</p> <p>Saving of Rs.7,43.53 lakh and Rs.61,98.90 lakh, compared with original and supplementary provision, occurred under this head in 2002-03 and 2003-04 respectively.</p>			

Grant No. 43 – Finance Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(v) 111 Pensions to Legislators			
02 Pension			
08 Pensions to Ex-M.L.As (Non-Plan)			
O.	23.53		
		2.95	
R.	-20.58		
		2.96	+0.01

Anticipated saving through re-appropriation towards pensionary charges was stated to be based on actual requirement

Reasons for ultimate excess have not been intimated (September 2005).

Saving of Rs.14.60 lakh and Rs.17.50 lakh, compared with original provision, occurred under this head in 2002-03 and 2003-04 respectively.

(vi) 2075 Miscellaneous General Services			
800 Other Expenditure			
58 Debt Services			
09 Management of Debt (Non-Plan)			
O.	12.75		
		12.75	
		0.02	-12.73

Reasons for saving have not been intimated (September 2005).

Saving of Rs.13.86 lakh, compared with original provision, occurred under this head in 2003-04 also.

(c) Savings mentioned at (b) above were partly counterbalanced by excess under:

(i) 2052 Secretariat-General Services			
090 Secretariat			
05 Establishment			
04 Audit Organisation (Non-Plan)			
O.	14.86		
		26.06	
R.	11.20		
		24.00	-2.06

Anticipated excess of Rs.11.95 lakh mainly towards salaries and office expenses, was partly offset by anticipated saving of Rs.0.75 lakh by re-appropriation towards supplies and materials and both of which were stated to be based on actual requirement.

(ii) 2071 Pensions and Other Retirement Benefits			
01 Civil			
101 Superannuation and Retirement Allowances			
02 Pension			
01 General Pension (Non-Plan)			
O.	1,26,00.00		
		2,05,16.78	
R.	79,16.78		
		1,89,92.51	-15,24.27

Anticipated excess towards pensionary charges, obtained in March 2005, was stated to be based on actual requirement and ultimately proved excessive.

Reasons for final saving at sl. nos. (i) and (ii) above have not been intimated (September 2005).

Excess of Rs.39,08.11 lakh and Rs.59,47.97 lakh, compared with original and supplementary (2002-03) provision, occurred under this head in 2002-03 and 2003-04 respectively.

Grant No. 43 – Finance Department – Contd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
104 Deposit Linked Insurance Scheme Government Provident Fund			
63 Insurance			
01 General Provident Fund Linked Insurance (Non-Plan)			
...	...	35.46	+35.46

Token provision could have been made at an earlier stage instead of incurring expenditure without any budget provision.

Reasons for incurring such expenditure have not been intimated (September 2005).

(iv) 2245 Relief on Account of Natural Calamities			
80 General			
102 Management of Natural Disasters, Contingency Plans in disaster prone areas			
99 Others			
30 Natural Calamities (Non-Plan)			
R.	30.00	30.00	30.00

Expenditure was incurred against provision created by re-appropriation without knowledge of the Legislature.

Token provision could have been made at earlier stage under this head.

REVENUE

Charged

(a) The expenditure exceeded the appropriation by *Rs. 11,22.17 lakh* (actual *Rs. 11,22,16,658*); the excess requires regularisation.

(b) In view of the huge excess of *Rs. 11,22.17 lakh* (approx. 3.70% of the total provision), supplementary appropriation of *Rs. 17,68.88 lakh* obtained in March 2005 proved inadequate.

(c) Apart from excess of *Rs. 0.09 lakh* under 2049 Interest Payments 04 Interest on Loans and Advances from Central Government 102 Interest on Loans for Central Plan Schemes 58 Debt Services 03 Central Plan Scheme (Non-Plan), excess occurred under:

Grant No. 43 – Finance Department – Contd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans			
58 Debt Services			
10 Market Loan (Non-Plan)			
O.	58,53.00		
		74,02.25	81,49.71
S.	15,49.25		+7,47.46

Augmentation of provision by supplementary appropriation and re-appropriation towards interest was stated to be based on actual requirement.

Excess was stated to be mainly due to :

(i) Payment of interest of Rs. 3.17 crores being the floatation of Market Loan of Rs. 41.60 crores @ 5.60 % in April 2004 and Rs. 39.85 crores @ 7.30 % in November 2004 could not be estimated at the time of preparation of Budget 2004-05 in November/December 2004 for delayed closing of accounts.

(ii) Payment of interest to the tune of Rs. 4.20 crores on Tripura State Development Loans routed through Treasury accounts mainly in the fag end of the year could not be accommodated in Budget estimate for 2004-05 and hence excess payment of interest over Budget estimate.

(ii) 122 Interest on Investment in Special Central Government Securities issued against net collections of Small Savings from 1-4-99			
58 Debt Services			
17 Small Savings Collection (Non-Plan)			
O.	39,51.85		
S.	2,19.63	55,05.40	63,02.14
R.	13,33.92		+7,96.74

Augmentation of provision by supplementary appropriation and re-appropriation towards interest was stated to be based on actual requirement.

Reasons for excess was stated to be as under :

(i) Budget estimate have been prepared generally on the basis of six months actual of current year (i.e. 2004-05) and six months (11/03 to 03/04) actual of previous years (i.e. 04-05) since the actual interest of current year (i.e. 03-04) was more than (Rs. 5.12 crores) the previous year's actual and hence the payment of interest have been more than the Budget 2004-05.

(ii) Details of recovery of Past Loans (conversion of high rate interest Loan to lower rate of interest) of 03-04 could not be collected in 03-04 and the same have been collected in 2004-05 from Department of Expenditure, Ministry of Finance some time in November/December 2004. Adjustment have been made after preparation of Budget estimate for 2004-05 for which Payment of interest of Rs. 2.89 crores could not be accommodated in Budget Estimate of 2004-05 and hence excess of interest over Budget Estimate.

Grant No. 43 – Finance Department – Contd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 200 Interest on Other Internal Debts			
58 Debt Services			
43 Power Bond (Non-Plan)			
O.	5,40.00		
		5,39.82	
			+2,80.80
R.	-0.18		

Anticipated saving by re-appropriation from interest was stated to be based on actual requirement.

Reasons for excess was stated to be as under :

8.5 % Power Bond was floated by the State Government through Reserve Bank of India, Nagpur in 2003-04 for which annual interest arrived at Rs. 5.40 crores but the actual payment made by the Reserve Bank of India through clearance memo was Rs. 8.21 crores. All particulars of payments of interest on Power Bond are maintained by the Reserve Bank of India Nagpur. The matter of different rate of interest bypassing the norms of notification dated 15th September, 2003 have already been intimated to the Finance Department of State Government of Tripura.

Expenditure of Rs. 8,15.52 lakh was incurred without budget provision under this head in 2003-04.

(iv) 305 Management of Debt			
58 Debt Services			
09 Management of Debt (Non-Plan)			
R.	17.25	17.25	31.93
			+14.68

Expenditure was incurred against provision created by re-appropriation without knowledge of the Legislature. Token provision could have been made at earlier stage under this head.

Reasons for excess was stated to be as under :

Floation of Tripura State Development Loan of Rs. 250.89 crores were made in five stages during the year 2004-05 out of which three were floated (Rs. 169.44 crores) during the period from December, 2004 to February, 2005 when Budget for the year 2004-05 have already been finalized and therefore excess of Rs. 14.68 lakhs under management of Debt. Excess of Rs. 5.83 lakh, compared with original provision, occurred under this head in 2003-04 also.

(v) 03 Interest on Small Savings, Provident Funds etc.			
104 Interest on State Provident Funds			
58 Debt Services			
01 All India Services Provident Fund (Non-Plan)			
O.	40.97		
		41.75	
			42.68
R.	0.78		+0.93

Anticipated excess towards interest was stated to be based on actual requirement.

Reasons for further excess have not been intimated (September 2005).

Excess of Rs. 11.15 lakh and Rs. 4.24 lakh, compared with original provision, occurred under this head in 2002-03 and 2003-04 respectively.

Grant No. 43 – Finance Department – Contd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(vi) 04 Interest on Loans and Advances from Central Government			
101 Interest on Loans for State/Union Territory Plan Schemes			
58 Debt Services			
19 State Plan Schemes (Non-Plan)			
O.	58,41.97		
		65,52.00	-32.62
R.	7,10.03		
Anticipated excess towards interest was stated to be based on actual requirement.			
Saving was stated to be due to misclassification of expenditure under 04-107 Interest on pre-1984-85 loans.			
Budget provision of interest of 1984-89 Loans of Rs. 32.62 lakhs were made under 04/101 but the same was misclassified under 04-107 and therefore savings in the former head and excess in the latter head during the year 2004-05.			
Excess of Rs.3,30.83 lakh, compared with original provision, occurred under this head in 2003-04 also.			
(vii) 103 Interest on Loans for Centrally Sponsored Plan Schemes			
58 Debt Services			
02 Centrally Sponsored Scheme (Non-Plan)			
O.	1,48.35		
		1,69.30	-4.12
R.	20.95		
Anticipated excess towards interest was stated to be based on actual requirement.			
Reasons for final saving have not been intimated (September 2005).			
Excess of Rs.9.38 lakh, compared with original provision, occurred under this head in 2003-04 also			
(viii) 105 Interest on Loans for Special Plan Schemes			
58 Debt Services			
18 Special Plan Schemes (Non Plan)			
O.	2,10.95		
		2,29.50	+0.04
R.	18.55		
Anticipated excess towards interest was stated to be based on actual requirement.			
Reasons for excess have not been intimated (September 2005).			
Excess of Rs.7.88 lakh and Rs.15.86 lakh , compared with original provision, occurred under this head in 2002-03 and 2003-04 respectively.			

Grant No. 43 – Finance Department – Contd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ix) 107 Interest on Pre-1984-85 Loans			
58 Debt Services			
15 Pre-1984-85 Loans (Non-Plan)			
O.	14.81		
		15.70	
			48.63
			+32.93
R.	0.89		

Anticipated excess towards interest was stated to be based on actual requirement which ultimately proved inadequate.

Excess was stated to be due to misclassification of expenditure (Rs. 32.62 lakh) under this head which actually relates to 04/101 Interest on Loans for State/Union Territory Plan Schemes.

Excess of Rs. 84.47 lakh, compared with original provision, occurred under this head in 2002-03 also.

(d) Apart from saving of Rs. 0.01 lakh under 2049 Interest Payments 03 Interest on Small Savings, Provident Funds etc. 104 Interest on State Provident Funds 58 Debt Services 04 Contributory Provident Fund (Non-Plan), excess was partly counterbalanced by saving under :

(i) 2049 Interest Payments				
03 Interest on Small savings Provident Funds etc.				
104 Interest on State Provident Funds				
58 Debt Services				
05 General Provident Fund (Non-Plan)				
O.	95,03.29			
		95,47.15		
			86,57.13	
				-8,90.02
R.	43.86			

Anticipated excess towards interest was stated to be based on actual requirement which ultimately proved totally unnecessary in view of the huge saving.

Huge saving was stated to be mainly as under :-

During 2003-04 GPF deposit was Rs. 366.47 Crores. At the time of calculating the estimated interest figure for the following year, we generally add 10% to the actual deposit of the previous year. Therefore, estimated deposit/receipt for GPF for the year 2004-05 arrived at Rs. 403.47 Crores, including 10% increase. But this year (during 2004-05) the actual deposit/receipt of GPF have been Rs. 309.25 Crores. Therefore, the difference between the estimated receipt and actual receipt during the year 2004-05, upto 03/2005 (P), arrived at Rs. 94.22 Crores.

According to the position stated above, interest on Rs. 94.22 Crores @ 8% comes to Rs. 7 (seven) crores. Hence the savings..

Saving of Rs. 25,11.38 lakh and Rs. 21,89.39 lakh compared with original provision, occurred under this head in 2002-03 and 2003-04 respectively.

Grant No. 43 – Finance Department – Contd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 04 Interest on Loans and Advances from Central Government			
104 Interest on Loans for Non-Plan Schemes			
58 Debt Services			
13 Non-Plan Scheme (Non-Plan)			
O.	24,48.20		
		3,27.10	5,02.42
R.	-21,21.10		+1,75.32

Anticipated saving by re-appropriation towards interest was stated to be based on actual requirement which proved considerably in excess of anticipation.

Reasons for final excess have not been intimated (September 2005).

Saving of Rs.2,36.14 lakh and Rs.8,44.69 lakh, compared with original provision, occurred under this head in 2002-03 and 2003-04 respectively.

(iii) 106 Interest on Ways and Means Advances			
58 Debt Services			
20 Ways and Means Advances (Non-Plan)			
O.	25.00		
R.	-25.00		

Withdrawal of entire provision by re-appropriation was stated to be based on actual requirement.

Similarly, entire original provision of Rs.10.00 lakh was withdrawn under this head in 2003-04 also.

CAPITAL

Voted

(a) Against the overall saving of Rs.2,58,79.20 lakh in the grant, Rs.2,57,76.93 lakh was anticipated and surrendered in March 2005. Overall saving of Rs.6,22.33 lakh (original provision : Rs.14,27.00 lakh) and Rs.1,71,51.81 lakh (original provision : Rs.1,77,40.50 lakh, supplementary provision : Rs.63.46 lakh) had occurred in 2002-03 and 2003-04 also.

(b) Apart from saving of Rs.1.70 lakh under 7610 Loans to Government Servants etc. 202 Advances for purchase of Motor Conveyances 99 Others 51 State Government (Non-Plan), Rs.1.00 lakh under 203 Advances for Purchase of Other Conveyances 99 Others 51 State government (Non-Plan), Rs.0.08 lakh under 800 Other Advances 99 Others 51 State Government (Non-Plan), and Rs.3.41 lakh under 52 All India Services (Non-Plan), saving occurred under :

(i) 7610 Loans to Government Servants etc.			
201 House Building Advances			
99 Others			
52 All India Services.(Non-Plan)			
O.	29.00		
		25.00	3.23
R.	-4.00		-21.77

Anticipated saving by re-appropriation towards loans and advances was stated to be based on actual requirement which proved smaller than the ultimate saving.

Reasons for further saving have not been intimated (September 2005).

Saving of Rs.3,18.03 lakh and Rs.60.00 lakh, compared with original provision, occurred under this head in 2002-03 and 2003-04 respectively.

Grant No. 43 – Finance Department – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 53 Advance to Members of Tripura Legislative Assembly (Non-Plan)			
O.	15.00		
		35.00	
R.	20.00	1.50	-33.50

Anticipated excess towards loans and advances was stated to be based on actual requirement which proved totally unnecessary in view of the saving of Rs.33.50 lakh.

Reasons for saving have not been intimated (September 2005).

(iii) 202 Advances for purchase of Motor Conveyances			
99 Others			
52 All India Services (Non-Plan)			
O.	5.00		
		0.10	
R.	-4.90		-0.10

Anticipated saving towards loans and advances by surrender was stated to be due to receipt of less fund from Government of India.

Reasons for further saving have not been intimated (September 2005).

Entire original provision of Rs.5.00 lakh remained unutilized under this head in 2003-04 also.

(iv) 204 Advances for purchase of Computers			
99 Others			
51 State Government Employees (Non-Plan)			
O.	60.00		
		0.50	
R.	-59.50	1.68	+1.18

Anticipated saving by re-appropriation towards loans and advances was stated to be based on actual requirement.

Reasons for final excess have not been intimated (September 2005).

Saving of Rs.80.77 lakh, compared with original provision, occurred under this head in 2003-04 also.

(v) 52 All India Services (Non-Plan)			
O.	15.00		
		0.50	
R.	-14.50		-0.50

Anticipated saving by re-appropriation towards loans and advances was stated to be based on actual requirement.

Reasons for non-utilisation of the remaining provision have not been intimated (September 2005).

Entire original provision of Rs.13.00 lakh remained unutilized under this head in 2003-04 also.

(c) Entire provisions were withdrawn in the following cases, resulting in huge saving in the grant :

Grant No. 43 – Finance Department – Contd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
43 Finance Commission			
08 Fiscal Administration (Plan)			
O.	2,97.00	...	...
R.	-2,97.00	...	...
(ii) 99 Others			
37 Provision for Distribution under Functional Head of Account (C.S.S.)			
O.	80,02.00	...	...
R.	-80,02.00	...	...
Withdrawal of entire provision by surrender at sl. nos. (i) and (ii) above was stated to be due to non-release of fund by the Government of India.			
Saving of Rs.9.62 lakh, compared with original and supplementary provision, occurred under this head at sl. no. (i) above in 2003-04 also.			
Entire original provision of Rs.1,50,00.00 lakh was withdrawn under the head at sl. no. (ii) above in 2003-04 also.			
(iii) (Plan)			
O.	74,55.02	...	...
R.	-74,55.02	...	...
(iv) (Non-Plan)			
O.	95,69.01	...	...
R.	-95,69.01	...	...
Withdrawal of entire provision by surrender at sl. nos. (iii) and (iv) above was stated to be due to transfer/diversion of fund among different Heads of Account. The correct procedure for transfer of fund should have been through re-appropriation.			
(v) 4552 Capital Outlay on North Eastern Areas			
800 Other Expenditure			
57 North Eastern Areas Development			
20 Development of North Eastern Region (N.E.C. Scheme) (Plan)			
O.	4,49.00	...	...
R.	-4,49.00	...	...

Withdrawal of entire provision by surrender was stated to be due to non-release of fund by the North East Council.

Grant No. 43 – Finance Department – Contd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(d) Saving was partly counterbalanced by excess under :			
(i) 7610 Loans to Government Servants etc.			
201 House Building Advances			
99 Others			
51 State Government Employees (Non-Plan)			
O. 99.00	1,50.00	1,15.61	-34.39
R. 51.00			

Anticipated excess towards loans and advances was stated to be based on actual requirement.

Reasons for final saving have not been intimated (September 2005).

Saving of Rs.3,18.03 lakh, compared with original provision, occurred under this head in 2002-03 also.

CAPITAL

Charged

(a) The expenditure exceeded the appropriation by Rs.1,57,31.84 lakh (actual : Rs.1,57,31,83,857) ; the excess requires regularisation. Expenditure exceeded the appropriation by huge sum of Rs.2,58,20.88 lakh and Rs.2,32,65.24 lakh in 2002-03 and 2003-04 respectively. Incurring of huge excess expenditure has become a recurring feature and needs foresight and proper assessment while making budget estimates.

(b) In view of huge excess (approx. 2,55.15% of the original provision) in the appropriation, surrender of Rs.9,34.64 lakh in March 2005 proved totally injudicious. Likewise, Rs.1,92.48 lakh was surrendered in March 2004 despite expenditure exceeded the appropriation by Rs.2,32,65.24 lakh (approx. 3,91.78% of the original provision) in 2003-04 also. This fact brings out lack of foresight in financial management.

(c) Apart from excess of Rs.0.90 lakh under 6004 Loans and Advances from the Central Government 01 Non-Plan Loans 201 House Building Advances 58 Debt Services 22 All India Services House Building Advance (Non-Plan), Rs. 0.41 lakh under 03 Loans for Central Plan Schemes 800 Other Loans 58 Debt Services 28 Soil and Water Conservation (Non-Plan), Rs.0.24 lakh under 31 Other Central Plan Scheme (Non Plan), Rs. 0.53 lakh under 04 Loans for Centrally Sponsored Plan Schemes 800 Other Loans 58 Debt Services 41 Roads of Inter State of Economic Importance (Non Plan), excess occurred under :

(i) 6003 Internal Debt of the State Government			
110 Ways and Means Advances from the Reserve Bank of India			
58 Debt Services			
20 Ways and Means Advances (Non Plan)			
...	...	86,13.00	+86,13.00

Expenditure was incurred without any budget provision. Token provision could have been made at earlier stage. Reasons for incurring expenditure without any budget provision have not been intimated (September 2005).

Expenditure of Rs.2,05,11.00 lakh and Rs.62,80.00 lakh were incurred without any budget provision under this head in 2002-03 and 2003-04 respectively. This trend of incurring such expenditure needs to be curbed by making token provision at budget stage.

Grant No. 43 – Finance Department – Contd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 6004 Loans and Advances from Central Government			
01 Non-Plan Loans			
800 Other Loans			
58 Debt Services			
23 Modernisation of Police Force (Non-Plan)			
O.	53.81	53.81	56.19
			+2.38
Excess of Rs.11.20 lakh and Rs.11.03 lakh, compared with original provision, occurred under this head in 2002-03 and 2003-04 respectively.			
(iii) 02 Loans for State/Union Territory Plan Schemes			
101 Block Loans			
58 Debt Services			
19 State Plan Scheme (Non-Plan)			
O.	22,85.68		
		24,51.72	1,04,56.22
R.	1,66.04		+80,04.50
Anticipated excess towards repayment of borrowings was stated to be based on actual requirement. Excess was stated to be as under :			
Details of recovery of Past Loans of Rs. 79.72 crores for the year 2004-05 have been received from the Ministry of Finance/Department of Expenditure some time in the month of June, 2005 when Budget for the year 2004-05 have already been passed and therefore excess under the above head.			
Excess of Rs.17,86.33 lakh, compared with original provision, occurred under this head in 2003-04 also.			
(iv) 04 Loans for Centrally Sponsored Plan Schemes			
800 Other Loans			
58 Debt Services			
32 Urban Development (Non Plan)			
O.	5.74	5.74	10.34
			+4.60
Excess of Rs.6.94 lakh, compared with original provision, occurred under this head in 2003-04 also.			
(v) 35 Soil Conservation (Non-Plan)			
O.	11.23	11.23	39.71
			+28.48
Excess of Rs.12.34 lakh, compared with original provision, occurred under this head in 2003-04 also.			
(vi) 36 Civil Supplies (Non-Plan)			
...	...	...	4.43
			+4.43
Expenditure was incurred without any budget provision. Token provision could have been made at earlier stage.			
Reasons for incurring expenditure without provision have not been intimated (September 2005).			
(vii) 37 Small Industries (Non-Plan)			
O.	1.70		
		0.04	3.31
R.	-1.66		+3.27
Anticipated saving by re-appropriation towards repayment of borrowings was stated to be based on actual requirement.			

Grant No. 43 – Finance Department – Contd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(viii) 39 Flood Control (Non-Plan)			
O.	2.00	2.00	21.61
Excess of Rs. 18.89 lakh occurred under this head in 2003-04 also.			+19.61
(ix) 05 Loans for Special Schemes			
101 Schemes of North Eastern Council			
58 Debt Services			
14 North Eastern Areas (Non-Plan)			
O.	1,13.39		
		1,15.06	1,16.32
R.	1.67		+1.26

Anticipated excess towards repayment of borrowings was stated to be based on actual requirement.

Reasons for excess/huge excess at sl. nos. (ii) to (vii) and (ix) to (xii) have not been intimated (September 2005). Excess of Rs. 13.79 lakh and Rs. 4.56 lakh, compared with original provision, occurred under this head (sl. no. xii above) in 2002-03 and 2003-04 respectively.

(d) Apart from saving of Rs. 15.03 lakh under 6004 Loans and Advances from the Central Government 02 Loans for State/ Union Territory Plan Schemes 104 1984-89 State Plan Loan Consolidated in terms of recommendation of Ninth Finance Commission 58 Debt Services 15 Pre 1984-85 Loans (Non-Plan), Rs. 0.63 lakh under 03 Loans for Central Plan Schemes 800 Other Loans 58 Debt Services 27 Inland Fisheries Schemes (Non-Plan) and Rs. 0.02 lakh under 30 Other Housing (Non-Plan), excess was partly counterbalanced by saving under :

(i) 6003 Internal Debt of the State Government			
101 Market Loans			
58 Debt Services			
10 Market Loan (Non-Plan)			
O.	19,81.38		
		17,92.00	17,92.00
R.	-1,89.38		

Anticipated saving by surrender towards repayment of borrowings was stated to be based on actual requirement.

(ii) 6004 Loans and Advances from Central Government			
01 Non-Plan Loans			
102 Share of Small Savings Collections			
58 Debt Services			
17 Small Savings Collection (Non-Plan)			
O.	11,52.66		
		2,18.57	2,95.37
R.	-9,34.09		+76.80

Anticipated saving of Rs. 1,88.83 lakh by re-appropriation and Rs. 7,45.26 lakh by surrender towards repayment of borrowings was stated to be based on actual requirement which ultimately proved excessive.

Final excess was stated to be as under:-

Recovery of Past Loans of Rs. 76.80 lakhs could not be collected in 2003-04 even after constant persuasion with the Department of Economic Affairs, New Delhi. However the same have been collected in December, 2004 by deputing officials to the Ministry/Department and adjustment made after preparation of Budget Estimate for the year 2004-05 and hence excess.

Grant No. 43 – Finance Department – Concl'd.

Head(s)	Total Grant or Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 800 Other Loans			
58 Debt Services			
26 Other Non-Plan Loans (Non-Plan)			
O.	5.20		
		0.80	
R.	-4.40	0.72	-0.08
Anticipated saving by re-appropriation towards repayment of borrowings was stated to be based on actual requirement.			
(iv) 04 Loans for Centrally Sponsored Plan Schemes			
800 Other Loans			
58 Debt Services			
33 Credit Co-operatives (Non-Plan)			
O.	17.31		
		17.58	
R.	0.27	0.27	-17.31
Anticipated excess towards repayment of borrowings was stated to be based on actual requirement which ultimately proved totally unnecessary.			
(v) 34 Crop Husbandry (Non Plan)			
O.	17.73		
		22.03	
R.	4.30	11.20	-10.83
(vi) 38 Accelerated Irrigation Benefit (Non-Plan)			
O.	22.01		
		26.82	
R.	4.81		-26.82
(vii) 42 Other (Centrally Sponsored Scheme) (Non-Plan)			
O.	9.55		
		11.02	
R.	1.47	4.15	-6.87

Anticipated excess towards repayment of borrowings at sl. nos. (iv) to (vi) and towards other Centrally Sponsored Schemes at sl. no. (vii) above was stated to be based on actual requirement but all of which proved totally unnecessary in view of the expenditure falling below original expenditure at sl. nos. (iv), (v) and (vii) and non-utilisation of the entire provision at sl. no. (vi) above.

Reasons for saving at sl. no. (iii) to (vii) above have not been intimated (September 2005).

Grant No. 44 – Institutional Finance

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2047 Other Fiscal Services			
2075 Miscellaneous General Services			
Voted			
Original	90,11,000	90,11,000	79,48,849
			-10,62,151
Amount surrendered during the year (March 2005)			6,92,000

Notes and Comments :

REVENUE

Voted

- (a) Out of the saving of Rs.10.62 lakh, only Rs.6.92 lakh was anticipated and surrendered in March 2005.
- (b) Apart from saving of Rs.0.64 lakh (less than Rs.4.00 lakh) under 2075 Miscellaneous General Services 800 Other Expenditure 05 Establishment 30 Institutional Finance, saving occurred under:

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2047 Other Fiscal Services			
103 Promotion of Small Savings			
05 Establishment			
30 Institutional Finance (Non-Plan)			
O.	89.11		
R.	-6.42	79.13	-3.56
	82.69		

Reduction in provision towards salaries and advertising and publicity through surrender was stated to be based on actual requirement.

Further saving was stated to be, mainly, due to non-filling up of vacant posts (4 nos.) of Inspector, Small Savings and lesser claims for traveling expenses than expected.

Grant No. 45 – Taxes and Excise

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2020	Collection of Taxes on Income and Expenditure		
2039	State Excise		
2040	Taxes on Sales, Trade etc.		
Voted			
Original	2,93,42,000	3,30,50,000	2,87,74,857
Supplementary	37,08,000		
Amount surrendered during the year			NIL
CAPITAL			
4070	Capital Outlay on Other Administrative Services		
Voted			
Supplementary	38,58,000	38,58,000	-38,58,000
Amount surrendered during the year			NIL

Notes and Comments:

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary provision of Rs.37.08 lakh proved wholly unnecessary.
- (b) No part of the available saving of Rs. 42.75 lakh was surrendered during the year.
- (c) Apart from saving of Rs. 4.22 lakh (less than 10% of the provision) under 2040 Taxes on Sales, Trade etc. 001 Direction and Administration 05 Establishment 10 Commissioner of Taxes and Excise and Rs.5.64 lakh spread over 3 (three) individual heads which do not fulfill the monetary criteria or percentage prescribed by the PAC, saving occurred under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2039 State Excise			
001 Direction and Administration			
05 Establishment			
10 Commissioner of Taxes and Excise (Non-Plan)			
O.	69.47		
S.	3.35	72.70	65.84
R.	-0.12		-6.86

Augmentation of provision towards travel expenses (Rs.0.60 lakh), office expenses (Rs.2.35 lakh) and cost of fuel etc. (Rs.0.40 lakh) by supplementary grant was stated to be based on actual requirement.

Reduction in provision towards salaries by re-appropriation was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.4.97 lakh occurred under this head in 2003-04 also.

Grant No. 45 – Taxes and Excise - Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 2040 Taxes on Sales, Trade etc.			
101 Collection Charges			
05 Establishment			
10 Commissioner of Taxes and Excise (Non-Plan)			
O.	1,49.54		
S.	21.51	1,72.43	1,45.14
R.	1.38		-27.29

Augmentation of provision towards overtime allowances (Rs.0.10 lakh), travel expenses (Rs.1.85 lakh), electricity charges (Rs.0.20 lakh), office expenses (Rs.15.08 lakh), rent etc. (Rs.0.04 lakh), cost of fuel etc. (Rs.0.95 lakh) and advertising and publicity (Rs.3.29 lakh) by supplementary grant was stated to be based on actual requirement.

Augmentation of provision of Rs.1.38 lakh (net) by re-appropriation was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

CAPITAL
Voted

(a) Entire provision of Rs.38.58 lakh obtained through supplementary grant in March 2005 remained unutilized and surrendered. This fact brings out lack of foresight in financial management.

(b) Entire provision remained unutilized under:-

(i) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
05 Establishment			
10 Commissioner of Taxes and Excise (Non-Plan)			
S.	38.58	38.58	-38.58

Provision made by supplementary grant towards major works was stated to be based on actual requirement.

Reasons for non-utilisation of entire provision have not been intimated (September 2005).

Grant No. 46 – Treasuries

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2030 Stamps and Registration			
2054 Treasury and Accounts Administration			
Voted			
Original	2,35,61,000		
Supplementary	80,70,000		
	3,16,31,000	2,31,65,085	-84,65,915
Amount surrendered during the year (March 2005)			NIL

Notes and Comments :

REVENUE

Voted

- (a) As the expenditure did not come up to the level of original provision, supplementary provision of Rs.80.70 lakh obtained in March 2005 proved totally unnecessary.
- (b) No part of the available saving of Rs.84.66 lakh was surrendered during the year.
- (c) Apart from saving of Rs.1.53 lakh (above 10% of provision) under 2054 Treasury and Accounts Administration 097 Treasury Establishment 07 Sub-Treasuries 04 Kamalpur (Non-Plan), saving occurred under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2054 Treasury and Accounts Administration			
097 Treasury Establishment			
05 Establishment			
64 Treasury Establishment (Non Plan)			
S.	21.39	21.39	---
			-21.39

Augmentation of provision by supplementary grant mainly towards supplies and materials was stated due to additional fund required for functioning of newly established Treasury Cell.

Reasons for non-utilisation of entire provision and saving thereof have not been intimated (September 2005).

(ii) 06 District Treasuries			
03 Ambassa (Non Plan)			
O.	24.27		
		26.54	
R.	2.27	5.55	-21.19

Augmentation of provision through re-appropriation mainly towards salaries and overtime allowances was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.7.41 lakh occurred under this head in 2003-2004 also compared with original provision.

Grant No. 46 – Treasuries – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii) 06 District Treasuries			
04 Kailashahar (Non Plan)			
O.	30.13		
		26.91	18.81
R.	-3.22		-8.10

Anticipated saving of Rs.3.81 lakh in respect of salaries was offset by anticipated excess of Rs.0.59 lakh towards overtime allowances, stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.11.38 lakh occurred under this head in 2003-2004 also compared with original provision.

(iv) 05 Udaipur (Non Plan)			
O.	31.20		
		30.60	20.25
R.	-0.60		-10.35

Anticipated saving of Rs.1.24 lakh mainly in respect of salaries was offset by anticipated excess of Rs.0.64 lakh mainly towards overtime allowances, stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.9.63 lakh compared with original provision was occurred under this head in 2003-2004 also.

(v) 07 Sub-Treasuries			
05 Kanchanpur (Non Plan)			
O.	8.06		
		2.04	1.62
R.	-6.02		-0.42

Anticipated saving of Rs.6.04 lakh in respect of salaries was offset by anticipated excess of Rs.0.02 lakh in respect of travel expenses, stated to be based on actual requirement.

(vi) 07 Sub-Treasuries			
06 Khawai (Non-Plan)			
O.	16.32		
		11.23	4.83
R.	-5.09		-6.40

Anticipated saving of Rs.5.22 lakh mainly towards salaries was offset by anticipated excess of Rs.0.13 lakh towards overtime allowances and office expenses, stated to be based on actual requirement.

Saving of Rs.7.12 lakh occurred under this head in 2003-04 also compared with original provision.

(vii) 07 Manu (Non-Plan)			
O.	4.34		
		2.00	0.45
R.	-2.34		-1.55

Reduction in provision through re-appropriation mainly towards salaries and office expenses was stated to be based on actual requirement.

Grant No. 46 – Treasuries – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(viii) 08 Sonamura (Non-Plan)			
O.	10.28		
	7.48	3.51	-3.97
R.	-2.80		

Anticipated saving of Rs.3.18 lakh in respect of salaries was offset by anticipated excess of Rs.0.38 lakh towards overtime allowances, travel expenses and office expenses, stated to be based on actual requirement.

Reasons for savings in respect of sl. no. (v), (vi), (vii) and (viii) above have not been intimated (September 2005).

Saving of Rs.4.59 lakh and Rs.7.24 lakh respectively occurred under sl. no. (vii) and (viii) above compared with original provision in 2003-04 also.

(d) Apart from excess of Rs.0.63 lakh under 2054 Treasury and Accounts Administration 097 Treasury Establishment 07 Sub-Treasuries 01 Amarpur (Non-Plan) and Rs.0.94 lakh under 02 Belonia (Non-Plan), saving was offset by excess under :

(i) 2030 Stamps and Registration			
01 Stamps-Judicial			
101 Cost of Stamps			
06 District Treasuries			
02 Agartala-2 (Non-Plan)			
O.	5.00		
	8.49	9.49	+1.00
S.	3.49		

Reasons for augmentation of provision towards supplies and materials by supplementary grant was not stated.

(ii) 2054 Treasury and Accounts Administration			
097 Treasury Establishment			
06 District Treasuries			
01 Agartala-1 (Non-Plan)			
O.	31.56		
S.	2.17	37.10	35.17
R.	3.37		-1.93

Addition in provision of Rs.2.17 lakh towards salaries by supplementary grant was stated to be based on actual requirement.

Further addition in provision of Rs.3.43 lakh mainly towards salaries and overtime allowances was offset by reduction in provision of Rs.0.06 lakh towards travel expenses, stated to be based on actual requirement.

Excess of Rs.1.31 lakh occurred under this head in 2003-04 also, compared with original provisional.

Grant No. 46 – Treasuries – Concl.

Head(s)		Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iii)	02 Agartala-2 (Non-Plan)			
	O.	28.32		
	R.	5.87		
		34.19	30.86	-3.33
<p>Addition in provision of Rs.6.15 lakh mainly towards salaries and supplies and materials was offset by reduction in provision of Rs.0.28 lakh towards travel expenses, stated to be based on actual requirement.</p>				
(iv)	07 Sub- Treasuries			
	03 Dharmanagar (Non-Plan)			
	O.	9.10		
	R.	5.53		
		14.63	10.82	-3.81

Addition in provision of Rs.5.53 lakh mainly towards salaries through re-appropriation was stated to be based on actual requirement.

Reasons for ultimate savings in respect of sl. no. (ii), (iii) and (iv) above have not been intimated (September 2005).

Grant No. 47 – Chief Minister's Secretariat

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2013 Council of Ministers			
2052 Secretariat-General Services			
Voted			
Original	44,33,000	44,33,000	-4,87,987
Amount surrendered during the year (March 2005)			2,82,000

Notes and Comments:

REVENUE

Voted

(a) Against the available saving of Rs.4.87 lakh, only Rs.2.82 lakh was anticipated and surrendered on 31st March 2005.

(b) Significant saving occurred under:

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2013 Council of Ministers			
105 Discretionary grants by Ministers			
05 Establishment			
09 Chief Minister's Secretariat (Non-Plan)			
O.	11.00	6.50	-0.18
R.	-4.5	6.32	

Reduction in provision from discretionary grant, Rs.2.82 lakh by surrender and Rs.1.68 lakh through re-appropriation was stated to be based on actual requirement.

Saving was stated to be due to keeping of funds for discretionary grant to meet any emergency requirement up to the end of financial year.

Appropriation No. 48 – High Court

Major Head(s)	Total Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2014 Administration of Justice			
<i>Charged</i>			
Original	2,35,39,000		
Supplementary	9,96,000	2,39,39,160	-5,95,840
Amount surrendered during the year			NIL

Notes and Comments:

REVENUE

Charged

(a) In view of the overall saving of Rs.5.96 lakh in the appropriation, supplementary provision of Rs.9.96 lakh obtained in March, 2005 proved excessive. The Deputy Registrar (Accounts), Gauhati, (Guwahati) High Court, Agartala Bench, Agartala, stated that in addition to the total provision of Rs.2,45.35 lakh as shown in the Revised Estimate, an amount of Rs.3.00 lakh was released by the Finance Department in the month of March 2005 under Memo No. F.1(48)-FIN/(B)/2005/426-29 dated 11-03-2005. But the aforesaid enhanced amount was not indicated in the Revised Estimate of the Budget for 2005-2006. According to the version of the Deputy Registrar, the total provision comes to Rs. 2,48.35 lakh instead of Rs. 2,45.35 lakh. This fact as revealed from the replies brings out lack of co-ordination in financial management.

(b) No part of the overall saving was surrendered during the year.

(c) Apart from saving of Rs.3.30 lakh under 2014 Administration of Justice 102 High Courts 05 Establishment 62 High Court Establishment (Non-plan), saving occurred under :

Head(s)	Total Appropriation (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2014 Administration of Justice			
102 High Court			
01 Emoluments and Allowances			
01 Judges (Non Plan) (Charged)			
O.	20.04		
		19.20	
R.	-0.84	16.54	-2.66

Reduction in provision by re-appropriation towards salary and travel expenses was stated to be based on actual requirement.

Saving was stated to be due to non-filling up of post of the Hon'ble Judges as per sanctioned strength of Agartala Bench of the Gauhati (Guwahati) High Court.

Grant No. 49 – Fire Service Organisation

Major Head(s)	Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2049 Interest Payments			
2070 Other Administrative Services			
Voted			
Original	10,91,99,000	10,91,99,000	10,48,71,612
Amount surrendered during the year (March 2005)			-43,27,388
Charged			
Original	1,58,000	1,58,000	1,57,600
Amount surrendered during the year			-400
CAPITAL			
4070 Capital Outlay on other Administrative Services			
6003 Internal debt of the State Government			
Voted			
Original	39,94,000	39,94,000	17,74,655
Amount surrendered during the year (March 2005)			-22,19,345
Charged			
Original	7,34,000	7,34,000	7,33,333
Amount surrendered during the year			-667

Notes and Comments :

REVENUE

Voted

(a) Out of the saving of Rs.43.27 lakh, only Rs.38.89 lakh was surrendered during the year.

(b) Saving occurred under :

- (i) 2070 Other Administrative Services
 108 Fire Protection and Control
 05 Establishment
 22 Fire Service Organization (Non-Plan)

O.	10,91.99			
R.	-38.89	10,53.10	10,48.72	-4.38

Withdrawal of provision towards salaries by surrender of Rs.38.89 lakh was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.23.26 lakh occurred under this head in 2003-04 also.

Grant No. 49 – Fire Service Organisation- Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
CAPITAL			
Voted			
(a)	Out of the original provision of Rs.39.94 lakh, an amount of Rs.17.20 lakh was surrendered in March 2005.		
(b)	Saving occurred under:-		
(i)	4070 Capital Outlay on Other Administrative Services		
	800 Other Expenditure		
	43 Finance Commission		
	07 Fire Service (Plan)		
O.	39.94	22.74	17.75
R.	-17.20		-4.99

Reduction in provision through surrender as stated "due to release of fund by the Government of India" is not tenable.

Reasons for saving have not been intimated (September 2005).

Grant No. 50 – Civil Defence

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2070 Other Administrative Services			
Voted			
Original	39,62,000	29,78,245	-9,83,755
Amount surrendered during the year (March 2005)			2,07,000

Notes and Comments:

REVENUE

Voted

- (a) Out of the overall saving of Rs.9.84 lakh in the grant, Rs.2.07 lakh only was surrendered in March 2005.
- (b) Saving occurred under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2070 Other Administrative Services			
106 Civil Defence			
05 Establishment			
21 Civil Defence (Non-Plan)			
O.	39.62	29.78	-7.77
R.	-2.07		
	37.55		

Reduction in provision through surrender towards salaries was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Grant No. 51 – Public Works (Public Health Engineering) Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2215 Water Supply and Sanitation			
Voted			
Original	21,04,38,000	21,04,38,000	7,68,80,844
			-13,35,57,156
Amount surrendered during the year (March 2005)			7,92,000
CAPITAL			
4215 Capital Outlay on Water Supply and Sanitation			
Voted			
Original	36,54,93,000	49,67,32,000	40,46,14,118
Supplementary	13,12,39,000		-9,21,17,882
Amount surrendered during the year (March 2005)			NIL

Notes and Comments:

REVENUE

Voted

- (a) Provision of Rs.21,04.38 lakh proved excessive in view of the huge overall saving. Similarly, saving of Rs.10,58.09 lakh and Rs.12,63.05 lakh had occurred against the original provision of Rs.20,90.21 lakh and Rs.21,11.04 lakh in 2002-2003 and 2003-2004 respectively.
- (b) Surrender of Rs. 7.92 lakh in March 2005 was abnormally smaller than the amount of over all saving of Rs.13,35.57 lakh available for surrender.
- (c) Saving occurred mainly under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2215 Water Supply and Sanitation			
01 Water Supply			
001 Direction and Administration			
28 Public Health			
06 Execution (Non-Plan)			
O.	4,31.79		
		4,18.41	3,69.75
R.	-13.38		-48.66

Anticipated saving of Rs.33.39 lakh by re-appropriation mainly towards salaries, was stated to be based on actual requirement. Anticipated excess of Rs.27.93 lakh by re-appropriation mainly towards wages was stated to be based on actual requirement to partly offset the saving.

Further anticipated saving of Rs.7.92 lakh by surrender towards salaries was stated to be based on actual requirement.

Saving of Rs.36.54 lakh occurred under this head in 2002-2003 also.

**Grant No. 51 – Public Works (Public Health Engineering) Department
– Contd.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 101 Urban water Supply Programmes			
28 Public Health			
07 Urban Water Supply (Non Plan)			
O. 1,46.74	1,45.00	1,12.11	-32.89
R. -1.74			

Anticipated saving of Rs.4.74 lakh by re-appropriation towards minor works was partly offset by anticipated excess of Rs.3.00 lakh towards electricity charges. Both the saving/excess was stated to be based on actual requirement.

Reasons for further saving in the above 2 (two) cases at sl no. (i) and (ii) have not been intimated (September 2005).

Saving of Rs.49.59 lakh (against original and supplementary provision) and Rs.4.95 lakh occurred under this head in 2002-2003 and 2003-2004 also.

(iii) 799 Suspense			
65 Suspense Account			
07 Public Health Engineering (Non Plan)			
O. 15,00.00	15,00.00	2,43.32	-12,56.68

Reasons for huge saving have not been intimated (September 2005).

Saving of Rs.10,90.70 lakh and Rs.12,25.15 lakh occurred under this head in 2002-2003 and 2003-2004 also.

(d) Saving was partly offset by excess under :

(i) 2215 Water Supply and Sanitation			
102 Rural water Supply Programmes			
28 Public Health			
04 Rural Water Supply Programme (Non-Plan)			
O. 25.47	33.05	43.62	+10.57
R. 7.58			

Anticipated excess of Rs.7.58 lakh, mainly towards electricity charges was stated to be based on actual requirement.

Excess of Rs.34.47 lakh (against original and supplementary provision) occurred under this head in 2002-2003 also.

Reasons for further excess have not been intimated (September 2005).

**Grant No. 51 – Public Works (Public Health Engineering) Department
– Contd.**

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

The account of the transactions "Suspense" is given below :

Heads	Opening	Debit(+)	Credit(-)	Closing
	Balance as on the 1 st April 2004			Balance as on the 31 st March 2005
	Debit(+)/Credit(-)	(In lakh of Rupees)		Debit(+)/Credit(-)
2215 Water Supply and Sanitation				
1. Stock	+13,45.14	2,43.32	2,92.87	+12,95.59
2. Purchase(a)	-8,60.23	...	...	-8,60.23
3. Miscellaneous Public Works Advances	+5,08.12	....	....	+5,08.12
Total	+9,93.03	2,43.32	2,92.87	+9,43.48

**CAPITAL
Voted**

(a) In view of the overall saving of Rs.9,21.18 lakh, supplementary provision of Rs.13,12.39 lakh obtained in March 2005 proved excessive. Similarly, large saving of Rs.12,57.65 lakh (original: Rs.45,94.09 lakh, supplementary :Rs. 6,01.01 lakh, expenditure : Rs.39,37.45 lakh) and Rs. 15,02.11 lakh (original: Rs.50,31.00 lakh, supplementary : Rs.18,26.14 lakh, expenditure: Rs.53,55.03 lakh) had occurred under this grant in 2002-03 and 2003-2004 also.

(b) No part of the available saving of Rs.9,21.18 lakh was anticipated for surrender during the year.

(c) Saving occurred under:

(i) 4215 Capital Outlay on Water Supply and Sanitation				
01 Water Supply				
102 Rural Water Supply				
28 Public Health				
02 Accelerated Urban Water Supply Scheme (C.S.S)				
O.	2,50.00	1,56.12	97.12	-59.00
R	-93.88			

Anticipated saving by re-appropriation towards major works was stated to be based on actual requirement.

Reasons for further saving have not been intimated (September 2005).

Saving of Rs.2,53.35 lakh (against original and supplementary grant) occurred under the head in 2002-2003 also.

**Grant No. 51 – Public Works (Public Health Engineering) Department
– Contd.**

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 47 P.M.G.Y			
02 Drinking Water (Plan)			
O.	1,19.00		
S.	72.84	1,98.00	1,34.44
R.	6.16		-63.56

Augmentation of provision by supplementary grant towards major works was stated to be due to approval of fund by the Government of India and ultimately proved excessive.

Anticipated excess towards major works was stated to be based on actual requirement and ultimately proved totally unnecessary in view of the huge saving.

Reasons for huge saving have not been intimated (September 2005).

(iii) 800 Other Expenditure			
44 Additional Central Assistance			
01 Additional Central Assistance (Plan)			
O.	5,72.00	5,72.00	13.08
			-5,58.92

Reasons for saving of almost entire provision have not been intimated (September 2005).

Entire provision of Rs.4,50.73 lakh (by supplementary) remained unutilised under this head in 2003-2004 also.

(iv) 56 Non-Lapsable			
19 Drinking Water (C.S.S)			
S.	6,50.33	6,50.33	5,05.08
			-1,45.25

Creation of provision by supplementary grant towards major works was stated to be due to sanction of fund by the Government of India.

Reasons for huge saving have not been intimated (September 2005).

Saving of Rs. 4,50.33 lakh occurred under this head in 2003-2004 also.

(v) 70 State Share			
51 Public Health Engineering (Plan)			
O.	4,25.00		
R.	4,25.00		

Anticipated saving of entire provision by re-appropriation towards major works was stated to be based on actual requirement.

(d) Saving was partly offset by excess under:

(i) 4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
28 Public Health			
02 Accelerated Urban Water Supply Scheme (Plan)			
O.	50.00	2,00.00	2,18.20
S.	1,50.00		+18.20

Augmentation of provision by supplementary grant towards major works was stated to be based on actual requirement.

Reasons for further excess have not been intimated (September 2005).

**Grant No. 51 – Public Works (Public Health Engineering) Department
– Concl'd.**

(ii)	03	Rajib Gandhi National Drinking Water Mission (C.S.S)				
		O.	6,93.95			
		S.	4,17.12	12,04.95	12,20.38	+15.43
		R.	93.88			

Augmentation of provision by supplementary grant towards major works was stated to be due to sanction of fund by the Government of India and that by re-appropriation towards major works was stated to be based on actual requirement.

Reasons for further excess have not been intimated (September 2005).

(iii)	05	Direction (Plan)				
		O.	1,52.25			
				1,61.50	1,58.98	-2.52
		R.	9.25			

Anticipated excess of Rs.11.00 lakh, mainly towards salaries, was stated to be based on actual requirement. This was partly offset by anticipated saving of Rs.1.75 lakh by re-appropriation, mainly towards wages and travel expenses, stated to be based on actual requirement.

Reasons for final saving have not been intimated (September 2005).

(iv)	06	Execution (Plan)				
		O.	13,48.65			
				15,24.40	15,11.27	-13.13
		R.	1,75.75			

Anticipated excess of Rs.1,76.75 lakh, mainly towards wages, electricity charges and overtime allowances was stated to be based on actual requirement. This was partly offset by anticipated saving of Rs.1.00 lakh by re-appropriation, mainly towards machinery and equipment expenses, stated to be based on actual requirement.

Reasons for final saving have not been intimated (September 2005).

(v)	800	Other Expenditure				
	28	Public Health				
	07	Urban Water Supply (Plan)				
		O.	35.08			
				1,70.00	1,57.13	-12.87
		R.	1,34.92			

Anticipated excess towards major works was stated to be based on actual requirement.

Reasons for final saving have not been intimated (September 2005).

Grant No. 52 – Family Welfare and Preventive Medicine

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2210 Medical and Public Health			
2211 Family Welfare			
Voted			
Original	51,43,40,000	51,43,40,000	42,74,07,735
			-8,69,32,265
Amount surrendered during the year (March 2005)			7,21,27,000
CAPITAL			
4210 Capital Outlay on Medical and Public Health			
4211 Capital Outlay on Family Welfare			
Voted			
Original	10,21,17,000	10,21,17,000	4,89,37,934
			-5,31,79,066
Amount surrendered during the year (March 2005)			4,71,92,000

Notes and Comments:

REVENUE

Voted

(a) Out of the total saving of Rs.8,69.32 lakh in the grant, Rs.7,21.27 lakh only was anticipated and surrendered during the year.

(b) Apart from huge saving (below 10% of provision) of Rs.75.90 lakh under 2210 Medical and Public Health 03 Rural Health Services-Allopathy 103 Primary Health Centres 16 Hospitals 10 Primary Health Centres (Plan), Rs. 1,00.59 lakh under 47 Prime Minister's Gramodaya Yojana 06 Primary Health (Non Plan) and Rs. 55.60 lakh under 06 Public Health 001 Direction and Administration-98 Administration 52 Family Welfare (Non-Plan), and consolidated saving of Rs. 15.02 lakh spread over 7 (seven) number of detailed heads (each below 4 lakh) under 2210 Medical and Public Health (5 nos) and under 2211 Family Welfare (2 nos) saving occurred under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
200 Other Health Schemes			
15 Health Services			
01 Anti T.B. Clinic (C.S.S)			
O.	11.56		
		4.00	
R.	-7.56		-4.00

Reduction in provision towards cost of ration, diet, medicine, bedding and clothing by surrender was stated to be due to non release of fund by the Government of India.

Reasons for saving have not been intimated (September 2005).

Grant No. 52 – Family Welfare and Preventive Medicine - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (in lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 11 National Programme for Control of Blindness (C.S.S)			
O.	1,35.65	68.75	37.02
R.	-66.90		-31.73

Reduction in provision by surrender mainly towards machinery and equipments (Rs.43.00 lakh) and grants-in-aid (Rs.11.00 lakh) was stated to be due to non release of fund by the Government of India.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.12.44 lakh and Rs.84.03 lakh compared with original provision occurred under this head in 2002-2003-and 2003-2004 also.

(iii) 03 Rural Health Services-Allopathy			
104 Community Health Centres			
47 Prime Minister's Gramodaya Yojana			
06 Primary Health (Plan)			
O.	28.50	41.75	---
R.	13.25		-41.75

Addition in provision through re-appropriation mainly towards cost of ration, diet, medicine, bedding and clothing (Rs.8.74 lakh) and supplies and materials (Rs.4.00 lakh) was stated to be based on actual requirement.

Reasons for non utilisation of entire provision have not been intimated (September 2005).

Saving of Rs.27.16 lakh against the provision made by supplementary grant occurred under this head in 2003-2004 also.

(iv) 06 Public Health			
101 Prevention and Control of diseases			
15 Health Services			
07 National Anti-Malaria Programme (C.S.S)			
O.	1,53.85	77.10	63.79
R.	-76.75		-13.31

Anticipated saving of Rs.73.25 lakh by surrender towards wages (Rs.55.12 lakh) and supplies and materials (Rs.18.13 lakh) and anticipated saving of Rs.3.50 lakh through re-appropriation towards petrol oil and lubricants, supplies and materials and office expenses was stated to be due to non release of fund by the Government of India.

Reasons for saving have not been intimated (September 2005).

Grant No. 52 – Family Welfare and Preventive Medicine - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(v) 09 National Iodine Disorder Control Programme (C.S.S)			
O.	8.00		
	2.75	1.92	-0.83
R.	-5.25		
Reduction in provision of Rs.5.25 lakh through re-appropriation mainly towards salaries (Rs.4.50 lakh) was stated to be due to non-release of fund by the Government of India.			
Reasons for saving have not been intimated (September 2005).			
Saving of Rs.4.73 lakh occurred under this head in 2003-2004 also.			
(vi) 10 National Leprosy Eradication Programme (CSS)			
O.	8.00		
	4.05	1.81	-2.24
R.	-3.95		
Reduction in provision through re-appropriation mainly towards cost of fuel etc. and maintenance cost of vehicles (Rs.1.44 lakh) and office expenses (Rs.1.34 lakh) was stated to be due to non- release of fund by the Government of India.			
Reasons for saving have not been intimated (September 2005).			
Saving of Rs.2.16 lakh occurred under this head in 2003-2004 also.			
(vii) 2211 Family Welfare			
001 Direction and Administration			
19 Family Welfare			
03 District Family Welfare Bureau (C.S.S.)			
O.	2,26.50		
	1,48.35	1,39.29	-9.06
R.	-78.15		
Anticipated saving of Rs.78.15 lakh by surrender mainly towards salaries (Rs.59.65 lakh) was stated to be due to non-release of fund by the Government of India.			
Reasons for saving have not been intimated (September 2005).			
Saving of Rs.10.11 lakh and Rs.3.48 lakh compared with original provision occurred under this head in 2002-2003 and 2003-2004 also.			
(viii) 07 State Family Welfare Bureau (C.S.S.)			
O.	71.00		
	28.81	34.30	+5.49
R.	-42.19		
Reduction in provision by surrender mainly towards salaries (Rs. 30.04 lakh) was stated to be due to non-release of fund by the Government of India.			
Reasons for ultimate excess have,not been intimated (September 2005).			

Grant No. 52 – Family Welfare and Preventive Medicine - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ix) 003 Training			
03 Research and Training			
12 Training and Employment of Multipurpose Workers (C.S.S)			
O.	18.00	9.25	4.73
R.	-8.75		-4.52

Reduction in provision by surrender towards travel expenses, electricity charges, office expenses, other administrative expenses and scholarship/ stipend was stated to be due to non- release of fund by the Government of India.

Reasons for saving have not been intimated (September 2005).

(x) 13 Training of Auxiliary Nurse-Cum-Midwives, Dhais and Local Health Visitors (C.S.S)			
O.	5,16.00	3,18.00	3,02.95
R.	-1,98.00		-15.05

Anticipated saving by surrender mainly towards salaries (Rs. 1,91.00 lakh) was stated to be due to non-release of fund by the Government of India.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.28.19 lakh compared with original provision occurred under this head in 2002-2003

also.

(xi) 101 Rural Family Welfare Services			
19 Family Welfare			
06 Rural Family Welfare (CSS)			
O.	36.00	19.00	...
R.	-17.00		-19.00

Reduction in provision by surrender mainly towards supplies and materials (Rs.6.00 lakh) and office expenses (Rs.3.50 lakh) was stated to be due to non- release of fund by the Government of India.

Reasons for non-utilisation of entire remaining provision have not been intimated (September 2005).

Huge saving of Rs.9,74.59 lakh compared with original provision occurred under this head in 2003-2004 also.

(xii) 102 Urban Family Welfare Services			
19 Family Welfare			
10 Urban Family Welfare (CSS)			
O.	10.75	6.30	4.24
R.	-4.45		-2.06

Anticipated saving by surrender mainly towards salaries (Rs.2.55 lakh) was stated to be due to non-release of fund by the Government of India.

Reasons for saving have not been intimated (September 2005).

Saving of Rs. 6.63 lakh occurred under this head in 2003-2004 also.

Grant No. 52 – Family Welfare and Preventive Medicine - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(xiii) 103 Maternity and Child Health			
19 Family Welfare			
01 Child Survival and Safe Motherhood (C.S.S)			
O. 22.00	10.00	14.30	+4.30
R. -12.00			
Reduction in provision by surrender towards other administrative expenses was stated to be due to non-release of fund by the Government of India.			
Reasons for ultimate excess have not been intimated (September 2005).			
Saving of Rs.7.25 lakh and Rs.21.84 lakh occurred under this head in 2002-2003 and 2003-2004 also.			
(xiv) 09 Universal Immunisation Programme (C.S.S.)			
O. 49.00	25.00	22.61	-2.39
R. -24.00			
Anticipated saving by surrender towards other administrative expenses (Rs. 16.00 lakh) and cost of fuel etc. and maintenance cost of vehicles (Rs.8.00 lakh) was stated to be due to non-release of fund by the Government of India.			
Reasons for saving have not been intimated (September 2005).			
Saving of Rs.9.82 lakh and Rs.25.60 lakh compared with original provision occurred under this head in 2002-2003 and 2003-2004 also.			
(xv) 105 Compensation			
19 Family Welfare			
02 Compensation (C.S.S.)			
O. 25.00	12.50	8.18	-4.32
R. -12.50			
Reduction in provision by surrender towards grants-in-aid and other administrative expenses was stated to be due to non-release of fund by the Government of India.			
Reasons for saving have not been intimated (September 2005).			
Saving of Rs.14.75 lakh and Rs.18.39 lakh occurred under this head in 2002-2003 and 2003-2004 also.			

Grant No. 52 – Family Welfare and Preventive Medicine - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(c) Saving was partly counterbalanced by excess under:-			
(i) 2210 Medical and Public Health			
03 Rural Health Services-Allopathy			
103 Primary Health Centres			
47 Prime Minister's Gramodaya Yojana			
06 Primary Health (Plan)			
O.	63.30		
		71.07	
		1,05.27	+34.20
R.	7.77		

Addition to the provision through re-appropriation towards supplies and materials, machinery and equipments and cost of ration, diet, medicine, bedding and clothing was stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

Excess of Rs.59.05 lakh against the provision made by supplementary occurred under this head in 2003-2004 also.

(ii) 104 Community Health Centres			
16 Hospital			
02 Community Health Centre (Plan)			
O.	22.70		
		23.43	
		35.76	+12.33
R.	0.73		

Anticipated excess of Rs.3.00 lakh towards electricity charges, office expenses and cost of fuel etc. and maintenance cost of vehicles was partly offset by anticipated saving of Rs. 2.27 lakh towards salaries, stated to be based on actual requirement.

Reasons for excess have not been intimated (September 2005).

(iii) 2211 Family Welfare			
103 Maternity and Child Health			
20 World Bank Project			
01 Reproductive and Child Health Programme (C.S.S.)			
O.	0.20	0.20	0.56
			+0.36

Reasons for excess have not been intimated (September 2005).

(d) An instance of incurring expenditure against provision created by re- appropriation without knowledge of Legislature has been noticed under:

(i) 02 Urban Health Services-Other systems of medicine			
102 Homeopathy			
47 Prime Minister's Gramodaya Yojana			
06 Primary Health (C.S.S)			
R.	14.70	14.70	7.42
			-7.28

Provision made towards cost of ration, diet, medicine, bedding and clothing through re-appropriation was stated to be due to release of fund by the Government of India

A token provision could have been made at budget stage or in the supplementary estimate to avoid such irregular expenditure (without the knowledge of the Legislature).

Reason for saving have not been intimated (September 2005).

Grant No. 52 – Family Welfare and Preventive Medicine - Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
CAPITAL			
Voted			
(a)	Against the available saving of Rs.5,31.79 lakh in the grant, Rs.4,71.92 lakh only was anticipated and surrendered during the year.		
(b)	Saving occurred under:		
(i)	4210 Capital Outlay on Medical and Public Health		
	01 Urban Health Services		
	200 Other Health Schemes		
	15 Health Services		
	11 National Programme for Control of Blindness (C.S.S.)		
	O.	51.00	
		25.00	24.72
	R.	-26.00	-0.28

Reduction in provision by surrender towards major works was stated to be due to non-release of fund by the Government of India.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.2,33.75 lakh compared with original provision occurred under this head in 2003-2004 also.

(ii)	02 Rural Health Services		
	101 Health sub-centres		
	47 Prime Minister's Gramodaya Yojana		
	06 Primary Health (Plan)		
	O.	9.20	
	R.	-9.20	

Withdrawal of entire provision by surrender towards minor works was stated to be based on actual requirement

Saving of Rs.4.11 lakh compared with original provision and saving of entire provision of Rs.9.20 lakh made by supplementary grant occurred under this head in 2002-2003 and 2003-2004 also.

(iii)	103 Primary Health Centres		
	47 Prime Minister's Gramodaya Yojana		
	06 Primary Health (Plan)		
	O.	30.00	30.00
			25.45
			-4.55

Reasons for saving have not been intimated (September 2005).

Saving of Rs.19.62 lakh against the provision made through supplementary grant occurred under this head in 2003-2004 also.

Grant No. 52 – Family Welfare and Preventive Medicine – Contd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(iv) 104 Community Health Centres			
47 Prime Minister's Gramodaya Yojana			
06 Primary Health (Plan)			
O.	15.00		
		7.97	
R.	-7.03		
		6.64	
			-1.33

Reduction in provision by surrendered towards major works was stated to be based on actual requirement.

Reasons for saving have not been intimated (September 2005).

Saving of entire provision of Rs.15.00 lakh made by supplementary grant occurred under this head in 2003-2004 also.

(v) 03 Medical Education, Training and Research			
101 Ayurveda			
17 Dispensary			
01 Ayurvedic Dispensary (CSS)			
O.	65.00		
		50.00	
R.	-15.00		
			-50.00

Reduction in provision by surrender towards machinery and equipment was stated to be due to non-release of fund by the Government of India.

Reasons for non-utilisation by the entire balance have not been intimated (September 2005).

(vi) 102 Homeopathy			
17 Dispensary			
03 Homeopathic Dispensary (CSS)			
O.	14.69		
R.	-14.69		

Withdrawal of entire provision by surrender towards machinery and equipment was stated to be due to non-release of fund by the Government of India.

(vii) 04 Public Health			
101 Prevention and Control of Diseases			
15 Health Services			
07 National Anti-Malaria Programme (C.S.S)			
O.	6,00.00		
		3,00.00	
R.	-3,00.00		
		3,00.00	

Reduction in provision by surrender towards kinds was stated to be due to non-release of fund by the Government of India.

Huge saving of Rs.9,44.84 lakh against the provision made through original and supplementary grant occurred under this head in 2003-2004 also.

Grant No. 52 – Family Welfare and Preventive Medicine - Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(viii) 4211 Capital Outlay on Family Welfare			
103 Maternity and Child Health			
19 Family Welfare			
01 Child Survival and Safe Motherhood (C.S.S.)			
O.	2,00.00		
		1,00.00	96.29
R.	-1,00.00		-3.71

Reduction in provision by surrender towards kinds was stated to be due to non-release of fund by the Government of India.

Reasons for saving have not been intimated (September 2005).

Saving of Rs.29.74 lakh against the provision made through original and supplementary grant occurred under this head in 2003-2004 also.

Grant No. 53 – Tribal Welfare (Research)

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
Voted			
Original	39,83,000		
Supplementary	11,96,000	46,95,798	-4,83,202
Amount surrendered during the year (March 2005)			2,71,000

CAPITAL

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
Voted			
Original	5,00,000	5,00,000	-5,00,000
Amount surrendered during the year			NIL

Notes and Comments :

REVENUE

Voted

- (a) In view of the overall saving of Rs.4.83 lakh in the grant, supplementary provision of Rs.11.96 lakh obtained in March 2005 proved excessive.
- (b) Against the available saving of Rs.4.83 lakh, Rs.2.71 lakh only was anticipated and surrendered in March 2005.
- (c) Apart from saving of Rs.1.36 lakh (less than 10%) under 2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 80 General 800 Other Expenditure 33 Welfare Programme 09 General (Plan), saving occurred under:

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
80 General			
800 Other Expenditure			
33 Welfare Programme			
09 General (Non-Plan)			
O.	9.30		
R.	-2.71	5.88	-0.71

Withdrawal of provision from salaries by surrender was stated to be based on actual requirement.

Saving was stated to be due to non-filling up of vacant post of Tribal Research Inspector.

Actual saving of Rs.0.93 lakh occurred under this head in 2003-04 also.

Grant No. 53 – Tribal Welfare (Research) – Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
CAPITAL			
Voted			
(a)	Entire provision of Rs.5.00 lakh remained unutilized during the year.		
(b)	No part of the unutilized provision was anticipated and surrendered during the year.		
(c)	Saving occurred under :		
(i)	4225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	
	02	Welfare of Scheduled Tribes	
	800	Other Expenditure	
	70	State Share	
	53	Tribal Welfare (Plan)	
	O.	5.00	5.00
			...
			-5.00

Saving was stated to be due to non-release of fund by the State Government.

Grant No. 54—Factories and Boilers

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2230 Labour and Employment			
Voted			
Original	50,27,000		
Supplementary	1,69,000	54,84,337	+2,88,337
Amount surrendered during the year (March 2005)			1,85,000

Notes and Comments :

REVENUE

Voted

- (a) In view of the overall excess of Rs. 2.88 lakh in the grant, supplementary provision of Rs.1.69 lakh obtained in March 2005 proved inadequate.
- (b) In view of the overall excess, surrender of Rs. 1.85 lakh was unjustified.
- (c) Excess requires regularization.
- (d) Excess occurred under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2230 Labour and Employment			
01 Labour			
102 Working Conditions and Safety			
33 Welfare Programme			
48 Labour Welfare (Non Plan)			
O.	46.89	45.04	+4.84
R.	-1.85		

Withdrawal of provision towards salaries through surrender was stated to be due to non-filling up of vacant posts.

The Department while furnishing the reasons for excess stated that additional fund amounting to Rs.5.81 lakh was allocated by the Finance Department on 06-01-2005 and accordingly expenditure was incurred. But the Finance Department again instructed the department through a Memo dated 12-01-2005 to prepare Revised Estimate within ceiling of Rs.45.04 lakh.

Grant No. 55 – Employment

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2230 Labour and Employment			
Voted			
Original	1,62,04,000		
Supplementary	4,89,000	1,69,80,599	+2,87,599
Amount surrendered during the year			NIL

CAPITAL

4070 Capital Outlay on Other Administrative Services			
Voted			
Original	25,000	25,000	-25,000
Amount surrendered during the year			NIL

Notes and Comments :

REVENUE

Voted

- (a) The expenditure exceeded the grant by Rs.2.88 lakh; excess requires regularization.
- (b) Supplementary provision of Rs.4.89 lakh obtained in March 2005 proved inadequate.
- (c) Excess occurred mainly under :

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (in lakh of rupees)	Excess + Saving - (in lakh of rupees)
(i) 2230 Labour and Employment			
02 Employment			
001 Direction and Administration			
98 Administration			
55 Employment (Non-Plan)			
O.	34.90		
S.	0.68	37.66	+2.08
	35.58		

Augmentation of provision by supplementary grant was stated to be based on actual requirement towards office expenses.

Grant No. 55 – Employment – Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(ii) 101. Employment Services			
41 Human Development			
47 Vocational Guidance (Non-Plan)			
O.	4.32		
		5.50	
S.	1.18	7.44	+1.94

Augmentation of provision by supplementary grant towards salaries was stated to be based on actual requirement.

Excess at sl. no. (i) and (ii) above was stated to be due to payment of committed expenditure of salary bills.

(d) Excess was partly offset by saving of Rs.1.61 lakh (Provision : Rs.1,00.83 lakh, Expenditure : Rs.99.22 lakh) under 2230 Labour and Employment 02 Employment 101 Employment Services 99 Others 17 Expansion and Coverage (Non-Plan).

**CAPITAL
Voted**

(a) Entire provision of Rs.0.25 lakh remained unutilized and was not surrendered during the year.

Grant No. 56 – Information Technology Department

Major Head(s)	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE			
2070 Other Administrative Services			
Voted			
Original	26,06,000	26,06,000	-3,29,095
			Amount surrendered during the year (March 2005) 1,44,000
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
Voted			
Supplementary	2,50,00,000	2,50,00,000	-2,50,00,000
			Amount surrendered during the year (March 2005) 1,95,00,000

Notes and Comments :

REVENUE

Voted

- (a) Out of the available overall saving of Rs.3.29 lakh, Rs.1.44 lakh only was anticipated and surrendered in March 2005.
- (b) Saving occurred under:

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
(i) 2070 Other Administrative Services			
003 Training			
29 Industries Development			
17 Information Technology (Plan)			
O.	26.06		
		24.62	22.77
R.	-1.44		-1.85

Withdrawal of provision from salaries through surrender was stated to be based on actual requirement.

Saving was stated to be due to non-incurring of expenditure under salaries and electricity charges.

Actual saving of Rs.5.31 lakh occurred under this head in 2003-04 also.

Grant No. 56 – Information Technology Department – Concl'd.

Head(s)	Total Grant (In lakh of rupees)	Actual Expenditure (In lakh of rupees)	Excess + Saving - (In lakh of rupees)
CAPITAL			
Voted			
(a)	Entire provision of Rs.2,50.00 lakh remained unutilized during the year.		
(b)	Out of the entire unutilized amount, Rs.1,95.00 lakh only were anticipated and surrendered in March 2005.		
(c)	Saving occurred under :		
(i)	4070 Capital Outlay on Other Administrative Services		
	800 Other Expenditure		
	44 Additional Central Assistance		
	01 Additional Central Assistance (A.C.A.) (Plan)		
	O.	2,50.00	
	R.	-2,50.00	
Withdrawal of entire provision under grants-in-aid by re-appropriation (Rs.55.00 lakh) and surrender (Rs.1,95.00 lakh) was stated to be based on actual requirement.			
(ii)	73 N. E. Gap		
	01 N. E. Gap (Plan)		
	R.	55.00	55.00
			-55.00

Provision made by re-appropriation was stated to be based on actual requirement.

Funds under this head was made available in March 2005 for purposes in respect of which no such provision had been made by abandoning scheme under Note (c) (i) above for which authorised provision was made. Such creation of provision without knowledge of the Legislature is in violation of codal provision. Reasons for ultimate non-utilisation of entire provision was stated to be due to non-release of fund.

APPENDIX

(Reference- Summary of Appropriation Accounts at page-9)
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 (-)
13. Public Works (R&B) Department			
Revenue-			
Voted	50,00,00,000	23,27,72,261	(-)26,72,27,739
14. Power Department			
Revenue-			
Voted	5,66,69,000	7,58,21,663	(+1,91,52,663
15. Public Works (W.R.) Department			
Revenue-			
Voted	21,00,00,000	24,71,43,321	(+3,71,43,321
21. Food & Civil Supplies Department			
Capital-			
Voted	7,00,00,000	6,99,37,573	(-)62,427
27. Agriculture Department			
Capital-			
Voted	15,00,00,000	7,74,66,086	(-)7,25,33,914
31. Rural Development Department			
Revenue-			
Voted	70,00,00,000	53,59,52,292	(-)16,40,47,708
51. Public Works (PHE) Department			
Revenue-			
Voted	15,00,00,000	2,92,87,105	(-)12,07,12,895
Total -			
Revenue			
Voted	161,66,69,000	112,09,76,642	(-)49,56,92,358
Capital			
Voted	22,00,00,000	14,74,03,659	(-)7,25,96,341
Grand Total	183,66,69,000	1,26,83,80,301	(-)56,82,88,699