



APPROPRIATION ACCOUNTS

2008-2009

GOVERNMENT OF TRIPURA

APPROPRIATION ACCOUNTS

2008-2009

GOVERNMENT OF TRIPURA

©

Comptroller and Auditor General of India

2009

**GOVERNMENT OF TRIPURA
APPROPRIATION ACCOUNTS
2008-2009
TABLE OF CONTENTS**

	<u>Page(s)</u>
Introductory	1
Summary of Appropriation Accounts	2-11
Certificate of the Comptroller and Auditor General of India	13-13(A)
 Number and Name of Grant/Appropriation	
1. Department of Parliamentary Affairs	15
2. Governor's Secretariat	16
3. General Administration (Secretariat Administration) Department	17-19
4. Election Department	20
5. Law Department	21-23
6. Revenue Department	24 -29
7. Administrative Reforms Department	30
8. Appointment and Services Department	31
9. Statistical Department	32 -33
10. Home (Police) Department	34 -40
11. Transport Department	41-43
12. Co-operation Department	44 -45
13. Public Works (Roads and Bridges) Department	46 -57
14. Power Department	58 - 62
15. Public Works (Water Resource) Department	63 - 68
16. Health Department	69 - 78
17. Information, Cultural Affairs and Tourism Department	79 - 83
18. General Administration (Political) Department	84
19. Tribal Welfare Department	85 - 138
20. Welfare of Scheduled Castes Department	139 - 183
21. Food and Civil Supplies Department	184 - 185
22. Relief and Rehabilitation Department	186
23. Panchayati Raj Department	187 - 188
24. Industries and Commerce Department	189 - 193
25. Industries (Handloom, Handicrafts and Sericulture) Department	194 - 196
26. Fisheries Department	197 - 200
27. Agriculture Department	201 - 206
28. Horticulture Department	207 - 209
29. Animal Resource Development Department	210 - 216

30.	Forest Department	217 - 222
31.	Rural Development Department	223 - 229
32.	Tribal Rehabilitation in Plantation and Primitive Group Programme Department	230 - 231
33.	Science, Technology and Environment	232 - 233
34.	Planning and Co-ordination Department	234 - 236
35.	Urban Development Department	237 - 239
36.	Jail Department	240 - 242
37.	Labour Organisation	243
38.	General Administration (Printing and Stationery) Department	244 - 245
39.	Education (Higher) Department	246 - 250
40.	Education (School) Department	251 - 260
41.	Education (Social) Department	261 - 265
42.	Education (Sports and Youth Programme) Department	266 - 267
43.	Finance Department	268 - 277
44.	Institutional Finance	278
45.	Taxes and Excise	279 - 280
46.	Treasuries	281 - 282
47.	Chief Minister's Secretariat	283
48.	High Court	284 - 285
49.	Fire Service Organisation	286 - 287
50.	Civil Defence	288
51.	Public Works (Drinking Water and Sanitation) Department	289 - 293
52.	Family Welfare and Preventive Medicine	294 - 299
53.	Tribal Welfare (Research)	300
54.	Factories and Boilers	301
55.	Employment	302
56.	Information Technology Department	303 - 304
	Appendix-Statement showing Grant-wise details of Estimates and actuals of recoveries adjusted in the Accounts in reduction of expenditure	305

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tripura for the year 2008-2009 presents the accounts of sums expended in the year ended 31st March 2009 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts:-

"O" stands for original grant or appropriation.

"S" stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

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

SAVING

(i) No notes and comments are necessary if a grant/appropriation has an overall saving of less than 2 per cent of the total provision or the amount of overall saving in absolute term is small.

(ii) If the overall saving in a grant/appropriation is in excess of the limit (2 per cent), notes and comments on saving should be included in respect of sub-heads where the saving has the variation of more than 10 per cent of the provision or Rs.20 lakh whichever is higher.

EXCESS

(i) Comments on individual sub-heads are limited to excess over Rs. 5 lakh or 10 per cent of the provision whichever is less.

Original provision and Supplementary Grant are only taken for comments.

Certificate of the Comptroller and Auditor General of India

This compilation containing the Appropriation Accounts of the Government of Tripura for the year ending 31 March 2009 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the receipts and disbursements of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts are presented in a separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Tripura and the statements received from the Reserve Bank of India. Reasons for saving and excess in this compilation have been prepared directly from the information received from the Government of Tripura who is responsible to ensure the correctness of such information.

The treasuries, offices, and or departments functioning under the control of the Government of Tripura are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2009 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Report on the Government of Tripura being presented separately for the year ended 31 March 2009.

(VINOIRAI)
Comptroller and Auditor General of India

Date:
Place:

SUMMARY OF APPROPRIATION ACCOUNTS - 2008 - 2009

GOVERNMENT OF TRIPURA

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(In thousands of Rupees)										
1	Department of Parliamentary Affairs									
	Voted	8,17,46	...	6,86,78	...	1,30,68	...	...	...	...
	Charged	24,22	...	9,05	...	15,17	...	...	...	...
2	Governor's Secretariat	2,22,83	...	2,22,88	...	...	...	5	(4924)	...
3	General Administration (S.A.) Department	25,91,07	1,04,00	23,15,36	21,75	2,75,71	82,25	...	...	...
4	Election Department	6,96,08	...	6,12,25	...	83,83	...	...	...	...
5	Law Department	17,83,09	4,24,00	15,33,18	67,51	2,49,91	3,56,49	...	...	...
6	Revenue Department	66,90,06	37,89,34	58,25,99	27,23,07	8,64,07	10,66,27	...	...	...
7	Administrative Reforms Department	1,33,52	...	96,76	...	36,76	...	...	...	...
8	Appointment and Services Department	60,00	...	60,00	...	...	...	...	...	...
	Charged	2,10,90	...	1,87,75	...	23,15	...	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - 2008 - 2009 - Contd.

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(In thousands of Rupees)										
9	Statistical Department									
		Voted	3,26,76	20,00	2,78,92	...	47,84	20,00	...	...
10	Home (Police) Department									
		Voted	4,15,02,37	45,15,00	3,77,96,71	34,69,71	37,05,66	10,45,29	...	...
11	Transport Department									
		Voted	1,71,70	27,88,68	1,48,43	24,91,79	23,27	2,96,89	...	...
12	Co-operation Department									
		Voted	9,77,09	1,90,64	7,97,33	1,90,64	1,79,76	...	...	...
		Charged	8,18	19,68	7,54	17,74	64	1,94	...	...
13	Public Works (Roads and Bridges) Department									
		Voted	2,73,65,16	2,44,12,34	2,48,90,77	1,97,58,31	24,74,39	46,54,03	...	...
		Charged	30,40,00	28,00,00	26,69,42	25,71,56	3,70,58	2,28,44	...	...
14	Power Department									
		Voted	25,85,25	1,24,62,48	1,74,22	92,45,15	24,11,03	32,17,33	...	...
15	Public Works (Water Resource) Department									
		Voted	69,19,92	32,54,54	46,22,71	19,51,21	22,97,21	13,03,33	...	...
		Charged	2,30,00	1,73,00	1,52,22	1,72,52	77,78	48	...	...
16	Health Department									
		Voted	69,06,34	52,31,19	60,21,38	38,83,15	8,84,96	13,48,04	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - 2008 - 2009 - Contd.

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(In thousands of Rupees)										
17	Information, Cultural Affairs and Tourism Department	Voted	14,29,09	79,00	12,71,07	72,50	1,58,02	6,50	...	...
18	General Administration (Political) Department	Voted	1,33,62	8,00	1,07,34	8,00	26,28	...	...	...
19	Tribal Welfare Department	Voted	3,39,52,41	5,58,10,02	2,96,73,95	3,42,20,02	42,78,46	2,15,90,00	...	...
20	Welfare of Scheduled Castes Department	Voted	1,31,65,31	3,04,49,97	1,01,37,44	1,78,49,37	30,27,87	1,26,00,60	...	...
		Charged	2,00	2,45,69	1,43	2,43,37	57	2,32	...	...
21	Food and Civil Supplies Department	Voted	16,25,79	1,06,20	14,34,28	66,91	1,91,51	39,29	...	...
22	Relief and Rehabilitation Department	Voted	18,49,96	...	21,29,22	...	...	...	2,79,26	...
									(2,79,26,327)	
23	Panchayati Raj Department	Voted	86,26,73	22,17,90	84,93,28	16,14,04	1,33,45	6,03,86	...	...
24	Industries and Commerce Department	Voted	19,53,23	34,27,20	16,81,37	17,05,91	2,71,86	17,21,29	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - 2008 - 2009 - Contd.										
Number and Name of Grant or Appropriation (1)	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess		
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)	
(In thousands of Rupees)										
25 Industries (Handloom, Handicrafts and Sericulture) Department	Voted	12,67,21	3,08,92	10,89,16	3,08,90	1,78,05	2	...	...
26 Fisheries Department	Voted	21,12,99	52	18,73,01	...	2,39,98	52	...	...
27 Agriculture Department	Voted	86,04,22	48,05,00	66,34,34	18,76,35	19,69,88	29,28,65	...	...
	Charged	65,00	34,66	19,61	34,66	45,39	...	...	...
28 Horticulture Department	Voted	19,69,89	6,49,09	17,58,40	3,52,88	2,11,49	2,96,21	...	...
	Charged	22,16	...	20,19	...	1,97	...	...	...
29 Animal Resource Development Department	Voted	38,66,87	6,60,65	32,88,22	2,97,90	5,78,65	3,62,75	...	...
30 Forest Department	Voted	37,23,31	13,50,00	32,53,24	12,72,92	4,70,07	77,08	...	...
31 Rural Development Department	Voted	99,64,26	17,65,49	80,78,07	17,73,48	18,86,19	...	...	7,99
	Charged	1,50	8,00	...	...	1,50	8,00	...	(7,99,067)

SUMMARY OF APPROPRIATION ACCOUNTS - 2008 - 2009 - Contd.										
Number and Name of Grant or Appropriation	Voted/Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess		
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)	
(1)										
(In thousands of Rupees)										
32	Tribal Rehabilitation in Plantation and Primitive Group Programme Department	8,87,14	...	7,28,46	...	1,58,68	...	...	...	...
	Voted									
33	Science, Technology and Environment	3,31,17	3,62,00	2,54,95	3,62,00	76,22	...	...	...	...
	Voted									
34	Planning and Co-ordination Department	3,12,85	78,18,00	2,10,81	5,04,00	1,02,04	73,14,00	...	...	...
	Voted									
35	Urban Development Department	66,65,83	79,49	64,59,85	1,28,37	2,05,98	...	...	48,88	(48,87,747)
	Voted									
36	Jail Department	12,38,75	8,90,00	11,12,28	6,69,24	1,26,47	2,20,76	...	...	...
	Voted									
37	Labour Organisation	3,33,81	51,39	3,33,57	...	24	51,39	...	...	...
	Voted									
38	General Administration (Printing and Stationery) Department	9,24,38	...	7,35,24	...	1,89,14	...	...	...	...
	Voted									
39	Education (Higher) Department	39,41,94	22,36,35	35,81,24	6,39,14	3,60,70	15,97,21	...	...	...
	Voted									
40	Education (School) Department	5,26,33,77	55,14,95	4,89,57,04	37,03,00	36,76,73	18,11,95	...	...	...
	Voted									

SUMMARY OF APPROPRIATION ACCOUNTS - 2008 - 2009 - Contd.

Number and Name of Grant or Appropriation (1)	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(In thousands of Rupees)										
41	Education (Social) Department	Voted	1,25,48,45	12,79,20	1,16,35,48	23,39,05	9,12,97	...	...	10,59,85
42	Education (Sports and Youth Programme) Department	Voted	22,93,50	2,26,00	17,73,00	2,25,00	5,20,50	1,00	...	(10,59,85,171)
43	Finance Department	Voted	6,22,18,54	37,00,00	3,79,43,82	1,07,95	2,42,74,72	35,92,05	...	...
		Charged	3,63,62,68	1,33,87,37	3,66,13,37	1,30,72,39	...	3,14,98	2,50,69	...
44	Institutional Finance	Voted	1,36,39	1,00	1,16,93	...	19,46	1,00	...	(2,50,69,107)
45	Taxes and Excise	Voted	6,05,00	20,01,00	4,84,60	14,36,72	1,20,40	5,64,28	...	...
46	Treasuries	Voted	3,14,17	...	2,76,47	...	37,70	...	...	...
47	Chief Minister's Secretariat	Voted	89,26	...	83,49	...	5,77	...	...	...
48	High Court	Charged	4,02,34	...	3,67,70	...	34,64	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - 2008 - 2009 - Contd.										
Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess		
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)	
(In thousands of Rupees)										
49	Fire Service Organisation	Voted	19,31,50	5,14,00	16,26,54	3,71,27	3,04,96	1,42,73	...	...
50	Civil Defence	Voted	47,00	...	32,84	...	14,16	...	...	...
51	Public Works (Drinking Water and Sanitation) Department	Voted	27,10,00	1,03,08,73	18,96,78	64,96,05	8,13,22	38,12,68	...	...
52	Family Welfare and Preventive Medicine	Voted	69,48,63	5,05,00	58,96,99	71,62	10,51,64	4,33,38	...	...
53	Tribal Welfare (Research)	Voted	1,14,13	...	83,91	...	30,22	...	...	...
54	Factories and Boilers	Voted	95,42	4,42	75,38	52	20,04	3,90	...	...
55	Employment	Voted	2,40,69	1,00	2,01,38	...	39,31	1,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - 2008 - 2009 - Contd.									
Number and Name of Grant or Appropriation	Voted/Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(In thousands of Rupees)									
56 Information Technology Department									
	Voted	45,00	3,34,00	32,50	3,42,95	12,50	...	...	8,95
									(8,95,097)
Total									
Voted		35,13,78,08	19,46,56,70	29,12,96,73	12,26,18,35	6,03,60,61	7,31,64,02	2,79,26	11,25,67
									(2,79,26,327) (11,25,67,082)
Charged		4,05,91,81	1,66,68,40	4,02,71,16	1,61,12,24	5,71,39	5,56,16	2,50,74	...
									(2,50,74,031)
Grand Total		39,19,69,89	21,13,25,10	33,15,67,89	13,87,30,59	6,09,32,00	7,37,20,18	5,30,00	11,25,67
									(5,30,00,358) (11,25,67,082)

Summary of Appropriation Accounts-Contd.

The Excess over the following Grants/Appropriations requires regularisation :-

Revenue-Voted

(i) 22 Relief and Rehabilitation Department

Capital-Voted

(i) 31 Rural Development Department

(ii) 35 Urban Development Department

(iii) 41 Education (Social) Department

(iv) 56 Information Technology Department

Revenue-Charged

(i) 2 Governor's Secretariat

(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 of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2008-2009 and that shown in the Finance Accounts for that year is given below :-

	Voted		Charged	
	Revenue	Capital	Revenue	Capital
(In thousands of rupees)				
Total expenditure according to the Appropriation Accounts	29,12,96,73	12,26,18,35	4,02,71,16	1,61,12,24
Deduct - Total of recoveries	1,86,22,91	5,71,52	...	...
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	27,26,73,82	12,20,46,83	4,02,71,16	1,61,12,24

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

Grant No. 1 - Department of Parliamentary Affairs

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2011	Parliament/State/Union Territory Legislatures		
Voted			
Original	7,19,60		
Supplementary	97,86	8,17,46	-1,30,68
Amount surrendered during the year			...
Charged			
Original	12,40		
Supplementary	11,82	24,22	-15,17
Amount surrendered during the year			...

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure fell short of the original provision, supplementary provision obtained in March 2009 proved totally unnecessary.
- (b) No part of the available saving of Rs. 1,30.68 lakh was surrendered during the year.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2011 Parliament/State/Union Territory Legislatures			
	02 State/Union Territory Legislatures			
	101 Legislative Assembly			
	05 Establishment			
	03 Assembly Secretariat			
	(Non-Plan)			
	O	5,71.34		
	S	88.33		
	R	-7.00	6,52.67	-1,04.40

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

Withdrawal of provision of Rs. 17.24 lakh and addition thereof by Rs.10.24 lakh (net Rs.7.00 lakh) through reappropriation were stated to be based on actual requirement.

Saving was stated to be due to non-filling up of vacant posts and based on actual requirement.

Charged

- (a) As the overall expenditure fell short of the original provision, supplementary provision of Rs. 11.82 lakh obtained in March 2009 proved totally unnecessary.
- (b) No part of the available saving of Rs. 15.17 lakh was surrendered during the year.

Appropriation No. 2 - Governor's Secretariat

Major Head	Total Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2012	President, Vice-President/Governor/ Administrator of Union Territories		
<i>Charged</i>			
<i>Original</i>	1,96,00		
<i>Supplementary</i>	26,83	2,22,83	2,22,88
<i>Amount surrendered during the year</i>			+5
			...

Notes and comments

REVENUE

Charged

- (a) The expenditure exceeded the appropriation by *Rs. 0.05 lakh* (Actual excess *Rs. 4,924*); the excess requires regularization.
- (b) Supplementary provision of *Rs. 26.83 lakh* obtained in March 2009 proved inadequate.
- (c) Excess occurred mainly under :-

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2012	President, Vice-President/Governor/ Administrator of Union Territories		
03	Governor/Administrator of Union Territories		
090	Secretariat		
05	Establishment		
25	Governor's House		
	(Non-Plan)		
	<i>O</i>	1,10.82	
	<i>R</i>	1.02	1,11.84
		1,17.26	+5.42

Augmentation of provision of *Rs. 7.02 lakh* and reduction therein by *Rs. 6.00 lakh* (net *Rs. 1.02 lakh*) through reappropriation were stated to be based on actual requirement.
Reasons for further excess have not been intimated (August 2009).

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

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2013	Council of Ministers		
2052	Secretariat-General Services		
2059	Public Works		
2070	Other Administrative Services		
3451	Secretariat-Economic Services		
Voted			
Original	22,25,00		
Supplementary	3,66,07	25,91,07	23,15,36
Amount surrendered during the year			-2,75,71
			...

CAPITAL

4070 Capital Outlay on Other Administrative Services

Voted

Original	5,00		
Supplementary	99,00	1,04,00	21,75
Amount surrendered during the year			-82,25
			...

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs. 2,75.71 lakh, supplementary provision of Rs. 3,66.07 lakh obtained in March 2009 proved excessive.
- (b) No part of the available saving was surrendered during the year.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 2052 Secretariat-General Services			
090 Secretariat			
01 Emoluments and Allowances			
04 Ministers (Non-Plan)			
O	1,92.30		
R	-3.60	1,88.70	1,39.51
			-49.19

Withdrawal of provision of Rs. 5.60 lakh from wages was partly offset by augmentation of provision of Rs. 2.00 lakh towards electricity charges by re-appropriation.

While reasons for withdrawal of provision were stated to be based on actual requirement, that for augmentation have not been intimated (August 2009).

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

	Head		Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)					
(ii)	05	Establishment			
	08	Civil Secretariat (Non-Plan)			
		O	15,58.60		
		S	3,08.92		
		R	3.60	18,71.12	17,61.76
					-1,09.36

Supplementary grant of Rs. 3,08.92 lakh obtained in March 2009 towards salaries was stated to be based on actual requirement.

Augmentation of provision of Rs. 45.60 lakh by re-appropriation mainly towards salaries, travel expenses & electricity charges was partly offset by withdrawal of provision of Rs. 42.00 lakh also by re-appropriation mainly from cost of fuel etc.

While reasons for withdrawal of provision were stated to be based on actual requirement, that for augmentation have not been intimated (August 2009).

(iii)	2070	Other Administrative Services			
	115	Guest Houses, Government Hostels etc.			
	05	Establishment			
	50	Tripura Bhavan-Calcutta (Non-Plan)			
		O	2,15.35		
		S	24.39	2,39.74	1,52.52
					-87.22

Supplementary grant obtained in March 2009 towards salaries & minor works was stated to be based on actual requirement.

Reasons for saving in the above three cases have not been intimated (August 2009).

CAPITAL

Voted

- (a) In view of the overall saving of Rs. 82.25 lakh, supplementary provision of Rs. 99.00 lakh obtained in March 2009 proved excessive.
- (b) No part of the available saving was surrendered during the year.
- (c) Saving occurred under :-

	Head		Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)					
(i)	4070	Capital Outlay on Other Administrative Services			
	800	Other expenditure			
	05	Establishment			
	08	Civil Secretariat			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

(Non-Plan)

O	5.00		
S	99.00	1,04.00	21.75
			-82.25

Augmentation of provision by supplementary grant in March 2009 towards major works was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

Grant No. 4 - Election Department

Major Head	Total Grant	Actual Expenditure (In thousands of rupees)	Excess + Saving -
REVENUE			
2015 Elections			
Voted			
Original	5,36,00		
Supplementary	1,60,08	6,12,25	-83,83
Amount surrendered during the year			...

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs. 83.83 lakh, supplementary provision of Rs. 1,60.08 lakh obtained in March 2009 proved excessive.
- (b) No part of the available saving of Rs. 83.83 lakh was anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving -
(i) 2015 Elections			
800 Other Expenditure			
99 Others			
57 Photo Identity Card			
Central Share (Non-Plan)			
O	25.00	25.00	...
Non-utilisation of entire original provision of Rs. 25.00 lakh had occurred under this head in 2007-08 also.			
(ii) State Share (Non-Plan)			
O	25.00	25.00	...

Reasons for non-utilisation of entire provision at Sl.no. (c) (i) and (ii) were stated to be due to non-receipt of demand from the Drawing and Disbursing Officers (District Magistrates / Sub-Divisional Magistrates).

Grant No. 5 - Law Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2014	Administration of Justice		
2059	Public Works		
2070	Other Administrative Services		
Voted			
Original	16,65,00		
Supplementary	1,18,09	17,83,09	15,33,18
Amount surrendered during the year			-2,49,91
			...
CAPITAL			
4070	Capital Outlay on Other Administrative Services		
Voted			
Original	3,30,00		
Supplementary	94,00	4,24,00	67,51
Amount surrendered during the year (March 2009)			-3,56,49
			50,00

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure fell far short of the original provision, supplementary grant of Rs.1,18.09 lakh obtained in March 2009 was totally unnecessary.
- (b) No part of the huge saving of Rs.2,49.91 lakh was surrendered during the year.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2014 Administration of Justice			
	105 Civil and Session Courts			
	22 Judicial			
	05 Judicial Administration (Non-Plan)			
	O	7,21.20		
	S	50.84	7,72.04	5,91.16
				-1,80.88
	Augmentation of provision mainly towards salaries by supplementary grant in March 2009 was stated to be on the basis of actual requirement.			
(ii)	106 Small Causes Courts			
	22 Judicial			
	05 Judicial Administration (Non-Plan)			

Grant No. 5 - Law Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

O	1,96.50		
S	5.00	2,01.50	1,64.09
			-37.41

Augmentation of provision towards salaries by supplementary grant in March 2009 was stated to be on the basis of actual requirement.

- (iii) 114 Legal Advisers and Counsels
 22 Judicial
 03 Legal Remembrancer
 (Non-Plan)

O	2,38.10		
S	5.00	2,43.10	2,15.66
			-27.44

Augmentation of provision mainly towards salaries by supplementary grant in March 2009 was stated to be on the basis of actual requirement.

Reasons for saving in the above three cases have not been intimated (August 2009).

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

- | | | | |
|------|---------------------------|-------|--------|
| 2014 | Administration of Justice | | |
| 117 | Family Courts | | |
| 22 | Judicial | | |
| 07 | Family Court | | |
| | (Non-Plan) | | |
| S | | 30.00 | 30.00 |
| | | | 55.02 |
| | | | +25.02 |

Creation of provision by supplementary grant towards salaries was stated to be on the basis of actual requirement.

Reasons for excess have not been intimated (August 2009).

CAPITAL

Voted

- (a) As the overall expenditure fell far short of the original provision, supplementary grant of Rs.94.00 lakh obtained in March 2009 was totally unnecessary. While the overall saving constituted 84.07% of the provision this year, it was 69.24% in 2005-06, 92.19% in 2006-07 and 81.87% in 2007-08.
- (b) Out of the huge overall saving of Rs.3,56.49 lakh, Rs.50.00 lakh only were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4070	Capital Outlay on Other Administrative Services		
	800	Other expenditure		
	22	Judicial		
	01	Construction of Court		
		(Plan)		
		O	50.00	
		R	-50.00	...
Withdrawal of entire provision by surrender in March 2009 was stated to be on the basis of actual requirement.				
(ii)	70	State Share		
	05	Law		
		(Plan)		
		O	1,40.00	1,40.00
			56.20	-83.80
Reasons for huge saving have not been intimated (August 2009).				
(iii)	86	C.S. Scheme-I		
	01	Construction of Court		
		(C.S.S)		
		O	1,20.00	
		S	94.00	2,14.00
			...	-2,14.00

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

Reasons for non-utilisation of the entire provision after augmentation of provision by supplementary grant have not been intimated (August 2009).

Non-utilisation of the entire provision of R.2,24.05 lakh had occurred under this head in 2007-08 also.

Grant No. 6 - Revenue Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2029	Land Revenue		
2030	Stamps and Registration		
2052	Secretariat-General Services		
2053	District Administration		
2059	Public Works		
2235	Social Security and Welfare		
2245	Relief on Account of Natural Calamities		
2250	Other Social Services		
2506	Land Reforms		
3475	Other General Economic Services		
Voted			
Original	62,93,20		
Supplementary	3,96,86	66,90,06	58,25,99
Amount surrendered during the year			...

CAPITAL

4070 Capital Outlay on Other Administrative Services

4250 Capital Outlay on other Social Services

Voted

Original	27,33,78		
Supplementary	10,55,56	37,89,34	27,23,07
Amount surrendered during the year			...

Notes and comments

REVENUE

Voted

- (a) In Major Head " 2059-Public Works " the required segregation of expenditure against ' Minor Head - 053 - Maintenance and Repairs ' under Sub-Major Heads - ' 01- Office Buildings ', ' 60- Other Buildings ' and ' 80- General ' as per Correction Slip No. 382 dt. 23-11-2000 has not been implemented during 2008-09.
- (b) In view of the overall saving of Rs.8,64.07 lakh, the supplementary grant of Rs.3,96.86 lakh obtained in March 2009 proved unnecessary. Even the original grant remained substantially unutilized.
- (c) No part of the saving was anticipated and surrendered during the year.
- (d) Saving occurred mainly under :-

Grant No. 6 - Revenue Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2029 Land Revenue			
	102 Survey and Settlement Operations			
	05 Establishment			
	16 District Establishment (Non-Plan)			
	O	44.20		
	S	3.30	47.50	24.11
				-23.39
	Reasons for saving have not been intimated (August 2009).			
(ii)	103 Land Records			
	05 Establishment			
	60 Survey and Settlement (Non-Plan)			
	O	2,34.30		
	S	19.60	2,53.90	2,16.75
				-37.15
	Reasons for saving have not been intimated (August 2009).			
(iii)	2030 Stamps and Registration			
	03 Registration			
	001 Direction and Administration			
	98 Administration			
	06 Revenue (Non-Plan)			
	O	1,91.90		
	S	15.33	2,07.23	1,04.78
				- 1,02.45
	Augmentation of provision towards salaries by supplementary grant in March 2009 in the above 3 (three) cases was stated to be based on actual requirement, but ultimately proved unnecessary in each case.			
	Reasons for saving have not been intimated (August 2009).			
(iv)	2053 District Administration			
	094 Other Establishments			
	05 Establishment			
	45 Sub-Divisional Establishment (Plan)			
	O	82.60		
	S	10.00	92.60	33.87
				-58.73
	Augmentation of provision towards salaries and wages by supplementary grant in March 2009 was stated to be based on actual requirement but ultimately proved unnecessary.			
	Reasons for saving have not been intimated (August 2009).			

Grant No. 6 - Revenue Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(v)	2059	Public Works		
	80	General		
	053	Maintenance and Repairs		
	43	Finance Commission		
	14	High Court Building (Non-Plan)		
		O	50.00	
		S	50.00	1,00.00
				69.95
				-30.05

Augmentation of provision towards minor works by supplementary grant in March 2009 was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

(vi)	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	14,03.00	14,03.00
				1,70.00
				- 12,33.00

Reasons for huge saving have not been intimated (August 2009).

Huge saving of Rs.14,97.00 lakh had occurred under this head in 2007-08 also.

(vii)	2506	Land Reforms		
	001	Direction and Administration		
	05	Establishment		
	39	Revenue Commissioner's Cell (Non-Plan)		
		O	47.50	
		S	3.45	50.95
				25.14
				-25.81

Augmentation of provision towards salaries by supplementary grant in March 2009 was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

(viii)	98	Administration		
	06	Revenue (Non-Plan)		
		O	10,85.80	
		S	74.12	
		R	15.00	11,74.92
				10,36.52
				- 1,38.40

Augmentation of provision towards salaries by supplementary grant and re-appropriation in March 2009 was stated to be based on actual requirement but finally both proved unnecessary.

Reasons for saving have not been intimated (August 2009).

Grant No. 6 - Revenue Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(ix)	3475	Other General Economic Services		
	106	Regulation of Weights and Measures		
	05	Establishment		
	61	Weight & Measures		
		(Non-Plan)		
	O	1,68.78		
	S	12.82	1,81.60	1,25.94
				-55.66

Augmentation of provision towards salaries by supplementary grant in March 2009 was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2053	District Administration		
	093	District Establishments		
	05	Establishment		
	07	Circuit House		
		(Plan)		
	O	16.90	16.90	18.74
				+ 1.84

Reasons for excess have not been intimated (August 2009).

(ii)	2235	Social Security and Welfare		
	02	Social Welfare		
	800	Other expenditure		
	99	Others		
	20	Grant to Wakf Board		
		(Non-Plan)		
	O	55.00		
	R	5.00	60.00	60.00
				...

Augmentation of provision towards grant-in-aid by reappropriation in March 2009 was stated to be based on actual requirement.

(iii)	2245	Relief on account of Natural Calamities		
	05	Calamity Relief Fund		
	101	Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund		
	43	Finance Commission		
	29	Calamity Relief Fund		

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(Non-Plan)	...	10,36.50	+ 10,36.50

Reasons for incurring expenditure without any provision have not been intimated (August 2009). Huge expenditure of Rs.7,82.00 lakh was incurred under this head without any provision in 2007-08 also.

(iv)	2506	Land Reforms			
	001	Direction and Administration			
	98	Administration			
	06	Revenue			
		(Plan)			
	O		12.35		
	S		1.00	13.35	25.16 + 11.81

Augmentation of provision towards electricity charges by supplementary grant in March 2009 was stated to be based on actual requirement.

Reasons for further excess have not been intimated (August 2009).

CAPITAL

Voted

- (a) In view of the overall saving of Rs.10,66.27 lakh, the supplementary grant of Rs.10,55.56 lakh obtained in March 2009 proved unnecessary. Even the original grant remained substantially unutilized.
- (b) No part of the huge overall saving was anticipated for surrender during the year.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

(i)	4070	Capital Outlay on Other Administrative Services			
	800	Other expenditure			
	44	Additional Central Assistance			
	01	ACA			
		(Plan)			
	S		4,56.52	4,56.52	1,31.10 - 3,25.42

No reason was assigned for creation of provision towards major works by supplementary grant in March 2009.

(ii)	48	Border Area Development Programme			
	01	B.A.D.P.			
		(Plan)			
	O		13,78.82		
	S		1,38.18	15,17.00	10,77.58 - 4,39.42

Grant No. 6 - Revenue Department - Concl.

	Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving -
(iii)	70 State Share 06 Revenue (Plan) O	2,50.00		
	S	4,15.41	6,65.41	5,13.75 - 1,51.66
(iv)	86 C.S. Scheme-I 05 Computerisation of Land Records (C.S.S) O	5,27.00		
	S	45.00	5,72.00	72.43 - 4,99.57
(v)	4250 Capital Outlay on other Social Services 800 Other expenditure 05 Establishment 68 Vulnerability Assessment (Plan) O	69.36	69.36	... -69.36

Augmentation of provision towards major works at Sl. No. (ii) & (iii) and machinery and equipment at Sl. No. (iv) above by supplementary grant in March 2009 was stated to be based on actual requirement. Lack of foresight in making provision is evident in each of the above 5(five) cases. Reasons for the huge saving at Sl. No. (i) to (iv) and that for non-utilisation of the entire provision at Sl. No. (v) have not been intimated (August 2009).

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

	Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving -
(i)	4070 Capital Outlay on Other Administrative Services 800 Other expenditure 86 C.S. Scheme-I 06 Strengthening of Revenue Administration & Updating of Land Records (C.S.S.) O	97.60		
	S	0.45	98.05	5,20.54 + 4,22.49

Augmentation of provision towards major works by supplementary grant in March 2009 was stated to be based on actual requirement but was substantially smaller in view of the huge excess. Reasons for the huge excess have not been intimated (August 2009).

Grant No. 7 - Administrative Reforms Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2070	Other Administrative Services		
Voted			
Original	1,33,52	1,33,52	96,76
Amount surrendered during the year (March 2009)			-36,76

Notes and comments

REVENUE

Voted

- (a) Out of the overall saving of Rs. 36.76 lakh, only Rs. 18.35 lakh were anticipated and surrendered in March 2009.

Grant No. 8 - Appointment and Services Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2051	Public Service Commission		
2070	Other Administrative Services		
Voted			
Original	60,00	60,00	...
Amount surrendered during the year			...
Charged			
Original	2,04,20		
Supplementary	6,70	2,10,90	1,87,75 -23,15
Amount surrendered during the year			...

Notes and comments

REVENUE

Charged

- (a) As the expenditure did not even come up to the original provision, Supplementary provision of Rs. 6.70 lakh obtained in March 2009 was totally unnecessary.
- (b) No part of the available saving of Rs. 23.15 lakh was anticipated and surrendered during the year.
- (c) Saving occurred under :-

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2051	Public Service Commission		
102	State Public Service Commission		
05	Establishment		
51	Tripura Public Service Commission (Non-Plan)		
	<i>O</i>	2,04.20	
	<i>S</i>	6.70	2,10.90 1,87.75 -23.15

Addition to the provision by Supplementary appropriation in March 2009 towards salaries and office expenses was stated to be based on actual requirement.

Reasons for saving were stated to be due to non-filling up of vacant posts.

Grant No. 9 - Statistical Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In thousands of rupees)	
REVENUE			
3454	Census Surveys and Statistics		
Voted			
Original	2,65,14		
Supplementary	61,62	3,26,76	2,78,92
Amount surrendered during the year (March 2009)			-47,84
			2,38
CAPITAL			
4070	Capital Outlay on Other Administrative Services		
Voted			
Original	20,00	20,00	...
Amount surrendered during the year (March 2009)			-20,00
			5,00

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs. 47.84 lakh, supplementary grant of Rs. 61.62 lakh obtained in March 2009 proved excessive.
- (b) Out of the overall saving of Rs. 47.84 lakh, only Rs. 2.38 lakh were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under : -

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i) 3454	Census Surveys and Statistics		
02	Surveys and Statistics		
201	National Sample Survey Organisation		
99	Others		
56	National Sample Survey (Non-Plan)		
O	83.80		
S	49.30	1,33.10	97.63
			-35.47

Addition to the provision by supplementary grant obtained in March 2009 was stated to be based on actual requirement mainly towards salaries.

Reasons for saving were stated to be due to (a) non-filling up of regular NSS posts and (b) retirement of NSS officials. But the reasons put forward at (b) is not tenable as the provisions could have been assessed after ascertaining the due dates of retirement of officials well in advance.

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

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	3454	Census Surveys and Statistics		
	01	Census		
	001	Direction and Administration		
	05	Establishment		
	44	Statistical Unit		
		(Plan)		
		O	11.60	
		R	-0.62	10.98
			14.09	+3.11

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

While furnishing reasons for excess the department stated - 'actual savings was Rs.1,52,477/- instead of Rs.3,10,875/- in 2008-09.' This contention of the department is not tenable as the reconciled figures have been depicted under this head.

CAPITAL

Voted

(a) The entire provision remained unutilized under the grant. Similarly, the entire provision had remained unutilized in 2005-06, 2006-07 and 2007-08 also under this grant.

(b) Out of the unutilised provision of Rs. 20.00 lakh, Rs. 5.00 lakh only were anticipated and surrendered in March 2009.

Grant No. 10 - Home (Police) Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2052	Secretariat-General Services		
2053	District Administration		
2055	Police		
2059	Public Works		
2070	Other Administrative Services		
3275	Other Communication Services		

Voted

Original	3,87,07,25			
Supplementary	27,95,12	4,15,02,37	3,77,96,71	-37,05,66
Amount surrendered during the year				...

CAPITAL

4055	Capital Outlay on Police		
4070	Capital Outlay on Other Administrative Services		
5275	Capital Outlay on other Communication Services		

Voted

Original	25,64,00			
Supplementary	19,51,00	45,15,00	34,69,71	-10,45,29
Amount surrendered during the year				...

Notes and comments

REVENUE

Voted

- (a) In Major Head '2059-Public Works' the required segregation of expenditure under Minor Head '053-Maintenance and Repairs' against "01-Office Building","60-Other Buildings" and "80-General" as per correction slip no.382 dated 23-11-2000 has not yet been implemented by the Government of Tripura (July 2009).
- (b) As the expenditure fell short of the original provision, supplementary grant of Rs.27,95.12 lakh obtained in March 2009 was totally unnecessary.
- (c) No part of the available huge saving of Rs.37,05.66 lakh was surrendered during the year.
- (d) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i)	2053	District Administration	
	800	Other expenditure	
	09	Security Related Expenditure	
	03	District Administration	

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(Non-Plan)			
O	8,50.00		
S	3,62.00		
R	3.00	12,15.00	9,99.22
			- 2,15.78
	Augmentation of provision by supplementary grant in March 2009 towards hiring charges of private vehicles was stated to be based on actual requirement.		
	Further addition to the provision of Rs.3.00 lakh (net) by reappropriation mainly towards hiring charges of private vehicles was stated to be based on actual requirement.		
(ii)	2055	Police	
	003	Education and Training	
	08	Police	
	14	Police Training College	
		(Non-Plan)	
	O	12,21.60	
	R	-7,50.55	4,71.05
			3,83.23
			-87.82
	Reduction in provision of Rs.7,50.55 lakh (Decrease of Rs.7,54.00 lakh and increase of Rs.3.45 lakh) mainly from salaries by reappropriation was stated to be based on actual requirement.		
(iii)	108	State Headquarters Police	
	09	Security Related Expenditure	
		(C. Reimbursible/Sharing Scheme)	
	08	TSR Battalion No XII(I.R.Bn No.VIII)	
		(Non-Plan)	
	O	8,25.00	
	R	-3,44.00	4,81.00
			4,76.49
			-4.51
	Reduction in provision of Rs.3,44.00 lakh (Decrease of Rs.5,10.00 lakh and increase of Rs.1,66.00 lakh) from arms and ammunition by reappropriation was stated to be based on actual requirement.		
(iv)	12	Indian Reserve Battalion (Non-SRE)	
	08	I.R.Battalion No.VIII	
		(Non-Plan)	
	O	8,31.50	
	R	-81.50	7,50.00
			2,60.20
			- 4,89.80
	Reduction in provision mainly from salaries by reappropriation was stated to be based on actual requirement.		
(v)	109	District Police	
	08	Police	
	04	District Armed Reserve	

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(Non-Plan)			
O	48,47.10		
S	13,15.10		
R	3.59	61,65.79	49,92.03
			- 11,73.76
	Augmentation of provision by supplementary grant in March 2009 towards salaries was stated to be based on actual requirement.		
	Further addition to the provision by reappropriation (net) was stated to be based on actual requirement mainly towards travel expenses and minor works.		
(vi)	116 Forensic Science		
	08 Police		
	07 Forensic Science Laboratory		
	(Non-Plan)		
	O	65.90	
	R	32.69	98.59
			25.26
			-73.33
	Addition to the provision by reappropriation mainly towards salaries was stated to be based on actual requirement.		
(vii)	800 Other expenditure		
	08 Police		
	02 Central M.T.Pool		
	(Non-Plan)		
	O	11,75.50	
	R	-27.64	11,47.86
			10,33.61
			- 1,14.25
	Reduction in provision mainly from hiring charges of private vehicles and P.O.L. by reappropriation (net) was stated to be based on actual requirement.		
(viii)	08 Miscellaneous Provisioning Services		
	(Non-Plan)		
	O	6,94.25	
	R	-7.28	6,86.97
			6,09.54
			-77.43
	Reduction in provision mainly from supplies and materials by reappropriation (net) was stated to be based on actual requirement.		
(ix)	09 Security Related Expenditure		
	01 Amenities for Central Para Military Force		
	(Non-Plan)		
	O	90.00	
	R	-16.00	74.00
			69.73
			-4.27
	Reduction in provision from grants-in-aid by reappropriation (net) was stated to be based on actual requirement.		
	Reasons for saving/huge saving in the above 9(nine) cases have not been intimated (August 2009).		

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(x) 02 Amenities for Police/TSR Personnel (Non-Plan)			
O	35.00		
R	-28.00	7.00	...
			-7.00

Reduction in provision mainly from grant-in-aid by reappropriation (net) was stated to be based on actual requirement.

(xi) 2059 Public Works			
80 General			
053 Maintenance and Repairs			
43 Finance Commission			
28 Public Building (Non-Plan)			
O	1,00.00		
R	-3.78	96.22	...
			-96.22

Reduction in provision from minor works by reappropriation was stated to be based on actual requirement.

Reasons for non-utilisation of the balance provision in the above 2(two) cases have not been intimated (August 2009).

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i) 2055 Police			
001 Direction and Administration			
05 Establishment			
71 Police Accountability Commission (Non-Plan)			
O	42.85		
R	28.23	71.08	47.10
			-23.98
(ii) 08 Police			
12 Police Head Quarter (Non-Plan)			
O	3,48.20		
R	1,69.46	5,17.66	4,54.74
			-62.92
(iii) 108 State Headquarters Police			
11 T.S.R. Battalion			
02 Battalion No.II			

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

Head		Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
	(Non-Plan)			
	O	12,26.00		
	R	1,77.02	14,03.02	12,81.98
(iv)	12	Indian Reserve Battalion (Non-SRE)		- 1,21.04
	02	Battalion No.II		
	(Non-Plan)			
	O	13,19.50		
	R	88.12	14,07.62	13,59.81
(v)	03	Battalion No.III		-47.81
	(Non-Plan)			
	O	12,80.50		
	R	1,08.92	13,89.42	13,30.34
(vi)	05	Battalion No.V		-59.08
	(Non-Plan)			
	O	12,31.50		
	R	1,39.25	13,70.75	12,58.79
				- 1,11.96
		Addition to the provision by reappropriation (net) in the above 6(six) cases was stated to be based on actual requirement mainly towards salaries.		
(vii)	07	Battalion No-V11		
	(Non-Plan)			
	O	11,75.50		
	S	80.10		
	R	1,42.68	13,98.28	13,25.52
				-72.76
		Augmentation of provision towards salaries by supplementary grant in March 2009 was stated to be based on actual requirement.		
		Further addition to the provision by reappropriation (net) towards salaries was stated to be based on actual requirement.		
		Reasons for final saving in the above 7(seven) cases have not been intimated (August 2009).		
(viii)	109	District Police		
	08	Police		
	05	District Civil Police		
	(Non-Plan)			
	O	75,88.60		
	S	8,90.24		
	R	1,55.50	86,34.34	86,61.44
				+ 27.10

Augmentation of provision towards salaries by supplementary grant in March 2009 was stated to be based on actual requirement.
 Further addition to the provision by reappropriation (net) mainly towards salaries was stated to be based on actual requirement.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(ix)	09	Mobile Task Force (Non-Plan)		
		O	2,38.26	
		R	27.91	
			2,66.17	
			2,81.63	+15.46

Addition to the provision by reappropriation (net) was stated to be based on actual requirement mainly towards salaries.

Reasons for excess in the above 2(two) cases have not been intimated (August 2009).

CAPITAL

Voted

- (a) In view of the overall saving of Rs.10,45.29 lakh, supplementary grant of Rs.19,51.00 lakh obtained in March 2009 proved excessive.
- (b) No part of the available saving of Rs.10,45.29 lakh was surrendered during the year.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4055	Capital Outlay on Police		
	800	Other Expenditure		
	08	Police		
	11	Police Force Modernisation (Non-Plan)		
		O	18,01.00	
		S	19,51.00	
		R	53.00	
			38,05.00	
			29,32.84	- 8,72.16

Augmentation of provision by supplementary grant in March 2009 towards motor vehicles (Rs.5,25.66 lakh) and major works (Rs.14,25.34 lakh) was stated to be due to approval of fund under Modernisation of Police Force (MOPF) by the Government of India.

Further addition to the provision by reappropriation (net) mainly towards machinery and equipment and kinds was stated to be based on actual requirement.

Reasons for huge saving have not been intimated (August 2009).

(ii)	09	Security Related Expenditure		
	01	Amenities for Central Para Military Force (Non-Plan)		
		O	1,00.00	
		R	-25.00	
			75.00	
			...	-75.00

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

Reasons for non-utilisation of the balance provision have not been intimated (August 2009).

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

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
(iii)	12	Indian Reserve Battalion(non-SRE)			
	04	Battalion No.IV			
		(Plan)			
		O	2,00.00	2,00.00	-60.66
(iv)	5275	Capital Outlay on other Communication Services			
	101	Other Communication Facilities			
	08	Police			
	10	Police Communication			
		(Non-Plan)			
		O	40.00	40.00	-32.72

Reasons for saving in the above 2(two) cases have not been intimated (August 2009).

Grant No. 11 - Transport Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2041	Taxes on Vehicles		
2059	Public Works		
3055	Road Transport		
Voted			
Original	1,53,90		
Supplementary	17,80	1,71,70	1,48,43
Amount surrendered during the year			-23,27
			...

CAPITAL			
4552	Capital Outlay on North Eastern Areas		
5055	Capital Outlay on Road Transport		
5056	Capital Outlay on Inland Water Transport		
Voted			
Original	24,47,15		
Supplementary	3,41,53	27,88,68	24,91,79
Amount surrendered during the year (March 2009)			-2,96,89
			1,03,10

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs. 17.80 lakh obtained in March 2009 proved totally unnecessary.
- (b) No part of the saving of Rs. 23.27 lakh was anticipated for surrender during the year.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2041	Taxes on Vehicles		
102	Inspection of Motor Vehicles		
13	Transportation		
06	Inspection (Non-Plan)		
	O	21.00	
	S	2.00	23.00
		0.35	-22.65

Addition to the provision by supplementary grant in March 2009 was stated to be based on actual requirement towards salaries.

Reasons for saving have not been intimated (August 2009).

Grant No. 11 - Transport Department - Contd.

CAPITAL

Voted

- (a) In view of huge saving of Rs. 2,96.89 lakh, supplementary grant of Rs. 3,41.53 lakh obtained in March 2009 proved excessive.
- (b) Out of the saving of Rs. 2,96.89 lakh, only Rs. 1,03.10 lakh were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4552	Capital Outlay on North Eastern Areas		
	050	Lands And Buildings		
	57	North Eastern Area Development		
	46	Inter State Bus Terminus at Chandrapur (N.E. C. Scheme)		
	O	1,04.00		
	R	-78.16	25.84	...
				-25.84

Reduction in provision of grant-in-aid by surrender was stated to be due to non-receipt of fund from the N.E.C.

Reasons for non-utilisation of the entire remaining provision have not been intimated (August 2009).

(ii)	47	Inter State Truck Terminus at Transport Nagar near Jirania (N.E. C. Scheme)		
	O	2,60.00		
	R	-24.94	2,35.06	1,82.29
				-52.77

Reduction in provision of grants-in-aid by surrender was stated to be due to non-receipt of fund from the N.E.C.

(iii)	5055	Capital Outlay on Road Transport		
	800	Other Expenditure		
	44	Additional Central Assistance		
	01	ACA (Plan)		
	O	1,83.15		
	S	89.80	2,72.95	1,43.66
				-1,29.29

Addition to the provision by supplementary grant in March 2009 was stated to be based on actual requirement towards major works.

(iv)	99	Others		
	61	Helicopter Services (Non-Plan)		
	O	4,00.00	4,00.00	3,33.96
				-66.04

Reasons for saving in the above three cases have not been intimated (August 2009).

Grant No. 11 - Transport Department - Concl.

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 5055	Capital Outlay on Road Transport		
050	Lands and Buildings		
13	Transportation		
02	Maintenance and Repair to LWB (Plan)		
	O	2,00.00	
	S	1,50.00	
		3,50.00	+ 80.15

Addition to the provision by supplementary grant in March 2009 was stated to be based on actual requirement towards major works.

Reasons for excess have not been intimated (August 2009).

Grant No. 12 - Co-operation Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2049	Interest Payments		
2059	Public Works		
2425	Co-operation		
Voted			
Original	8,83,81		
Supplementary	93,28	9,77,09	7,97,33
Amount surrendered during the year (March 2009)			-1,79,76
			50,00
Charged			
Original	8,18	8,18	7,54
Amount surrendered during the year (March 2009)			-64
			64
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	1,81,89		
Supplementary	8,75	1,90,64	1,90,64
Amount surrendered during the year			...
			...
Charged			
Original	19,68	19,68	17,74
Amount surrendered during the year (March 2009)			-1,94
			1,94

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs. 93.28 lakh obtained in March 2009 proved unnecessary.
- (b) Out of the huge saving of Rs. 1,79.76 lakh, only Rs. 50.00 lakh were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under : -

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2425	Co-operation		
001	Direction and Administration		
98	Administration		

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
12	Co-operation (Non-Plan)		
	O	7,34.55	
	S	86.27	
	R	8.55	
		8,29.37	6,99.54
			- 1,29.83

Addition to the provision by supplementary grant and re-appropriation were stated to be due to enhancement of salaries and based on actual requirement respectively.

Reasons for saving were stated to be due to non-filling up of posts fallen vacant following (i) promotion (ii) death of employees (iii) retirement of few employees and non-receipt of concurrence of the Finance Department for purchase of 7 nos. of computers for 4(four) Districts and the Head of the Department. But the reasons for saving stated at Sl. No. (iii) is not tenable as this could have been foreseen before making budget provision.

(ii)	800	Other expenditure			
	86	C.S.Scheme-I			
	09	Integrated Co-operative Development Project (C.S.S.)			
		O	50.00		
		R	-50.00	...	...

Withdrawal of entire provision by surrender was stated to be due to non-receipt of fund from the Government of India.

Charged

(a) The overall saving of *Rs.0.64 lakh* was surrendered in March 2009.

CAPITAL

Charged

(a) The overall saving of *Rs.1.94 lakh* was surrendered in March 2009.

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

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2045	Other Taxes and Duties on Commodities and Services		
2049	Interest Payments		
2059	Public Works		
2216	Housing		
3054	Roads and Bridges		
Voted			
Original	2,21,17,00		
Supplementary	52,48,16	2,73,65,16	2,48,90,77
Amount surrendered during the year			- 24,74,39
Charged			
Original	30,40,00	30,40,00	26,69,42
Amount surrendered during the year (March 2009)			-3,70,58
			3,00,00
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	1,99,18,50		
Supplementary	44,93,84	2,44,12,34	1,97,58,31
Amount surrendered during the year (March 2009)			-46,54,03
			28,52,05
Charged			
Original	28,00,00	28,00,00	25,71,56
Amount surrendered during the year (March 2009)			-2,28,44
			1,92,00

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs.24,74.39 lakh (47.14% of the supplementary grant), supplementary grant of Rs.52,48.16 lakh obtained in March 2009 proved excessive. Similarly, supplementary grant of Rs.10,60.00 lakh was obtained in March when the overall saving stood at Rs.10,53.89 lakh (99.42% of the supplementary grant) in 2007-08 also.
- (b) No part of the available saving of Rs.24,74.39 lakh was anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2045	Other Taxes and Duties on Commodities and Services		
	103	Collection Charges-Electricity Duty		
	25	Public Works		
	02	Direction		
		(Non-Plan)		
		O	41.50	
		S	2.16	43.66
			17.43	-26.23
Reasons for saving have not been intimated (August 2009).				
(ii)	2059	Public Works		
	80	General		
	001	Direction and Administration		
	25	Public Works		
	02	Direction		
		(Non-Plan)		
		O	13,05.50	
		S	2,89.00	15,94.50
			8,42.59	- 7,51.91
Augmentation of provision towards salaries by supplementary grant obtained in March 2009 in the above 2 (two) cases was stated to be based on actual requirement.				
Reasons for saving have not been intimated (August 2009).				
(iii)	03	Execution		
		(Non-Plan)		
		O	43,73.00	
		S	6,84.00	50,57.00
			44,60.51	- 5,96.49
Augmentation of provision mainly towards salaries by supplementary grant obtained in March 2009 was stated to be based on actual requirement.				
Reasons for saving have not been intimated (August 2009).				
(iv)	003	Training		
	03	Research and Training		
	14	Training of Workers		
		(Non-Plan)		
		O	30.00	30.00
			5.16	-24.84
Reasons for saving have not been intimated (August 2009).				
(v)	053	Maintenance and Repairs		
	25	Public Works		
	01	Administrative Building		
		(Non-Plan)		
		O	8,60.00	
		R	-13.56	8,46.44
			7,67.55	-78.89

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
	Reduction in provision from minor works by reappropriation was stated to be based on actual requirement.			
	Reasons for further saving have not been intimated (August 2009).			
(vi)	43 Finance Commission			
	28 Public Building (Non-Plan)			
	O	4,00.00	4,00.00	3,00.00 - 1,00.00
	Reasons for saving have not been intimated (August 2009).			
(vii)	105 Public Works Workshops			
	25 Public Works			
	03 Execution (Non-Plan)			
	O	1,00.00	1,00.00	... - 1,00.00
	Reasons for non-utilisation of the entire provision have not been intimated (August 2009).			
(viii)	3054 Roads and Bridges			
	80 General			
	052 Machinery and Equipment			
	25 Public Works			
	03 Execution (Non-Plan)			
	O	10,00.00		
	R	-5,00.00	5,00.00	1,92.18 - 3,07.82
	Withdrawal of provision from minor works by reappropriation was stated to be based on actual requirement.			
	Reasons for huge saving have not been intimated (August 2009).			
(d)	Saving was partly offset by excess under :-			
	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2059 Public Works			
	80 General			
	053 Maintenance and Repairs			
	05 Establishment			
	07 Circuit House (Non-Plan)			
	R	13.56	13.56	13.56 ...

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
	Creation of provision by reappropriation without knowledge of the Legislature was stated to be based on actual requirement towards minor works.			
(ii)	2216			
	Housing			
	05			
	General Pool Accommodation			
	800			
	Other expenditure			
	25			
	Public Works			
	03			
	Execution			
	(Non-Plan)			
	O	6,00.00	6,00.00	7,10.48
				+ 1,10.48
	Reasons for huge excess have not been intimated (August 2009).			
(iii)	3054			
	Roads and Bridges			
	04			
	District and Other Roads			
	800			
	Other expenditure			
	25			
	Public Works			
	03			
	Execution			
	(Non-Plan)			
	O	83,37.00		
	S	27,63.00		
	R	5,00.00	1,16,00.00	1,15,42.50
				-57.50
	Augmentation of provision towards minor works by supplementary grant and reappropriation in March 2009 was stated to be based on actual requirement.			
	Reasons for final saving have not been intimated (August 2009).			

(e) **Suspense transaction :** The expenditure out of the provision under sub-grant Public Works, include Rs.59,68.67 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.

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

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.59,68.67 lakh booked under "Suspense" during 2008-09 together with the opening and closing balance is given below :-

Heads	Opening Balance as on 1st April 2008 Debit +Credit -	Debit +	Credit -	Closing Balance as on 31st March 2009 Debit +Credit -
(In lakhs of rupees)				
2059	Public Works			
1	Stock	-15,47.46	59,68.67	93,43.49
2	Purchase	+3,69.88	...	...
3	Miscellaneous Public Works Advances	+7,84.20	...	...
4	Workshop Suspense	+ 63.35	...	...
	Total	-3,30.03	59,68.67	93,43.49
				-37,04.85

Charged

- (a) Out of the available saving of Rs.3,70.58 lakh, Rs.3,00.00 lakh only were anticipated and surrendered in March 2009.
- (b) Saving occurred mainly under :-

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2049	Interest Payments		
01	Interest on Internal Debt		
200	Interest on Other Internal Debts		
58	Debt Services		
08	LIC Loans (Non-Plan)		
	<i>O</i>	25,00.00	
	<i>R</i>	-3,55.00	21,45.00
			22,49.22
			+ 1,04.22

Withdrawal of provision from interest by surrender (Rs.3,00.00 lakh) and reappropriation (Rs.55.00 lakh) was stated to be based on actual requirement.

Reasons for final excess have not been intimated (August 2009).

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

	Head		Total Appropriation	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)		
(ii)	11	NABARD (Non-Plan)			
		<i>O</i>	5,00.00		
		<i>R</i>	5.00	5,05.00	3,61.44
					- 1,43.56

Addition to the provision towards interest by reappropriation was stated to be based on actual requirement which ultimately proved unnecessary in view of the huge saving. Reasons for huge saving have not been intimated (August 2009).

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

	Head		Total Appropriation	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)		
(i)	2049	Interest Payments			
	01	Interest on Internal Debt			
	200	Interest on Other Internal Debts			
	58	Debt Services			
	06	General Insurance Company Loans (Non-Plan)			
		<i>R</i>	50.00	50.00	24.42
					-25.58

Creation of provision by reappropriation without knowledge of the Legislature was stated to be based on actual requirement towards interest. Reasons for final saving have not been intimated (August 2009).

CAPITAL

Voted

- (a) As the overall expenditure did not come up to the original provision, supplementary grant of Rs.44,93.84 lakh obtained in March 2009 proved totally unnecessary. Excessive provision of Rs.67,22.69 lakh, Rs.65,07.72 lakh and Rs.64,37.97 lakh made by supplementary grant in March each year contributed to the huge overall saving of Rs.50,61.65 lakh, Rs.31,61.86 lakh and Rs.44,02.49 lakh in 2005-06, 2006-07 and 2007-08 respectively. This fact is indicative of lack of foresight while making provision by supplementary grant.
- (b) Out of the available saving of Rs.46,54.03 lakh, a considerably smaller sum of Rs.28,52.05 lakh only was anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4059	Capital Outlay on Public Works		
	01	Office Buildings		
	051	Construction		
	43	Finance Commission		
	25	Capital Complex (Plan)		
		O	10,80.50	
		S	10,80.00	21,60.50
				17,41.96
				- 4,18.54
<p>Augmentation of provision towards major works by supplementary grant obtained in March 2009 was stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2009). While the entire original provision of Rs. 3,75.00 lakh was withdrawn by reappropriation in 2006-07, there was saving of Rs.3,00.00 lakh in 2007-08 under this head also.</p>				
(ii)	56	Non-Lapsable		
	03	Capital Complex (C.S.S.)		
		O	2,60.00	
		R	-2,06.13	53.87
				32.12
				-21.75
<p>Withdrawal of provision from major works by surrender was stated to be based on actual requirement. Reasons for saving have not been intimated (August 2009). Saving of Rs. 8.79.80 lakh compared with original provision had occurred under this head in 2007-08 also.</p>				
(iii)	4216	Capital Outlay on Housing		
	01	Government Residential Buildings		
	106	General Pool Accommodation		
	52	Housing		
	03	General Administration (Plan)		
		O	14,00.00	14,00.00
				...
				- 14,00.00
<p>Reasons for non-utilisation of the entire huge provision have not been intimated (August 2009).</p>				
(iv)	05	Jail (Plan)		
		O	1,00.00	1,00.00
				51.62
				-48.38
<p>Reasons for saving have not been intimated (August 2009). Saving of Rs.24.20 lakh, Rs.21.90 lakh and Rs.25.08 lakh had occurred under this head in 2005-06, 2006-07 and 2007-08 respectively also.</p>				
(v)	06	State Legislature (Plan)		
		O	1,00.00	1,00.00
				...
				- 1,00.00

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
	Reasons for non-utilisation of the entire provision have not been intimated (August 2009). Saving of Rs.38.53 lakh (96.33% of original grant) and that of the entire provision of Rs.40.00 lakh and Rs.1,00.00 lakh had occurred under this head in 2005-06, 2006-07 and 2007-08 respectively also.			
(vi)	08 Fire Protection (Plan)			
	O	1,00.00	1,00.00	6.20 -93.80
	Reasons for saving have not been intimated (August 2009). Saving of Rs.14.34 lakh (71.70% of original grant) and that of the entire provision of Rs. 1,00.00 lakh had occurred under this head in 2006-07 and 2007-08 respectively also.			
(vii)	11 Medical (Plan)			
	O	1,00.00	1,00.00	4.07 -95.93
	Reasons for saving have not been intimated (August 2009).			
(viii)	13 School Education (Plan)			
	O	1,00.00	1,00.00	3.61 -96.39
	Reasons for saving have not been intimated (August 2009). Saving of Rs. 72.23 lakh had occurred under this head in 2007-08 also.			
(ix)	14 Higher Education (Plan)			
	O	1,00.00	1,00.00	3.61 -96.39
	Reasons for saving have not been intimated (August 2009). Saving of Rs.98.44 lakh had occurred under this head in 2007-08 also.			
(x)	4552 Capital Outlay on North Eastern Areas			
	04 District and Other Roads			
	800 Other Expenditure			
	57 North Eastern Area Development			
	09 Road of Fatikroy-Kailashahar-Dharmanagar-Kukital-Chankira Road Pechartal-Chebri Road (N.E.C. Scheme) (Plan)			
	O	17,16.00		
	R	-16,67.92	48.08	48.08 ...
	No reason was assigned for withdrawal of provision from major works by surrender.			
(xi)	5054 Capital Outlay on Roads and Bridges			
	02 Strategic and Border Roads			
	337 Road Works			
	56 Non-lapsable			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
06	Halahali -Dangabari-Belonia Road (C.S.S.)		
	O	10,40.00	
	R	-9,00.00	1,40.00
			1,17.52
			-22.48
	Withdrawal of provision from major works by surrender was stated to be based on actual requirement. Reasons for saving have not been intimated (August 2009).		
(xii)	86 C.S. Scheme-I		
	12 Central Road Fund (C.S.S.)		
	O	78.00	
	R	-78.00	...
			...
	Withdrawal of entire provision by surrender was stated to be based on actual requirement.		
(xiii)	13 Roads of Inter State and Economic Importance (C.S.S.)		
	O	78.00	78.00
			...
			-78.00
	Reasons for non-utilisation of the entire provision have not been intimated (August 2009).		
(xiv)	04 District & Other Roads		
	800 Other Expenditure		
	44 Additional Central Assistance		
	01 ACA (Plan)		
	O	61.00	
	S	5,11.00	5,72.00
			1,13.03
			- 4,58.97
	Reasons for huge saving have not been intimated (August 2009).		
(xv)	48 Border Area Development Programme		
	01 B.A.D.P. (Plan)		
	O	10,30.84	
	S	5,36.04	15,66.88
			3,41.92
			- 12,24.96
	Augmentation of provision towards major works by supplementary grant obtained in March 2009 in the above 2(two) cases was stated to be based on actual requirement but ultimately proved excessive/unnecessary. Reasons for huge saving have not been intimated (August 2009).		
(xvi)	54 National Bank for Agriculture and Rural Development (NABARD)		
	01 RIDF-V-Construction of Ongoing Rural Bridges Project (Plan)		

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
	O	20,60.00		
	R	-3,87.52	16,72.48	...
(xvii)	07 State Share (Plan)			
	O	12,00.00		
	R	-9,46.41	2,53.59	1,65.41 -88.18

Reasons for saving have not been intimated (August 2009).

Compared with original grant, saving of Rs. 97.17 lakh in 2006-07 and that of Rs. 3,78.00 lakh in 2007-08 had occurred under this head also.

(xviii)	68 Road and Bridges			
	01 R&B (Plan)			
	O	3,75.00		
	R	-1,97.68	1,77.32	1,04.93 -72.39

Reduction in provision from major works by reappropriation in the above 3 (three) cases was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

The entire provision of Rs. 3,16.00 lakh and Rs. 3,35.00 lakh had remained unutilized under this head in 2006-07 and 2007-08 respectively .

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	25 Public Works			
	06 Civil Works (Plan)			
	O	6,00.00		
	S	4,00.00	10,00.00	12,25.00 + 2,25.00

Reasons for huge excess have not been intimated (August 2009).

Excess of Rs. 3,58.88 lakh, Rs. 2,78.44 lakh and Rs. 70.19 lakh compared with original grant had occurred under this head in 2005-06, 2006-07, 2007-08 respectively also.

(ii)	07 General Administration (Plan)			
	O	4,00.00		
	S	3,00.00	7,00.00	7,15.25 + 15.25

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)			
	Augmentation of provision towards major works by supplementary grant in March 2009 in the above 2 (two) cases was stated to be based on actual requirement.			
	Reasons for excess have not been intimated (August 2009).			
(iii)	4216	Capital Outlay on Housing		
	01	Government Residential Buildings		
	106	General Pool Accommodation		
	52	Housing		
	02	Civil Works		
		(Plan)		
	O	18,00.00	18,00.00	32,24.72
				+ 14,24.72
	Reasons for huge excess have not been intimated (August 2009).			
	Excess of Rs. 2,32.38 lakh had occurred under this head in 2007-08 also.			
(iv)	5054	Capital Outlay on Roads and Bridges		
	04	District & Other Roads		
	800	Other Expenditure		
	44	Additional Central Assistance		
	02	State Share		
		(Plan)		
	S	1,14.10	1,14.10	1,33.50
				+19.40
	Creation of provision by supplementary grant in March 2009 towards major works was stated to be based on actual requirement.			
	Reasons for excess have not been intimated (August 2009).			
(v)	99	Others		
	60	Other than M.N.P.		
		(Plan)		
	O	58,39.16		
	S	8,02.39		
	R	15,31.61	81,73.16	90,30.00
				+ 8,56.84
	Augmentation of provision towards major works by supplementary grant and reappropriation was stated to be based on actual requirement.			
	Reason for huge excess have not been intimated (August 2009).			

Charged

- (a) Surrender of Rs. 1,92.00 lakh in March 2009 was considerably lesser than the amount of Rs. 2,28.44 lakh available for surrender.
- (b) Saving occurred under :-

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

Head		Total	Actual	Excess +
		Appropriation	Expenditure	Saving -
(In lakhs of rupees)				
(i)	6003	Internal Debt of the State Government		
	103	Loans from Life Insurance Corporation of India		
	58	Debt Services		
	08	LIC Loans		
		(Non-Plan)		
		<i>O</i>	20,00.00	
		<i>R</i>	-3,76.20	16,23.80
				17,89.59
				+ 1,65.79

Withdrawal of provision from repayment of borrowings by reappropriation (*Rs. 1,84.20 lakh*) and surrender (*Rs. 1,92.00 lakh*) was stated to be based on actual requirement but ultimately proved injudicious.

Reasons for final excess have not been intimated (August 2009).

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

Head		Total	Actual	Excess +
		Appropriation	Expenditure	Saving -
(In lakhs of rupees)				
(i)	6003	Internal Debt of the State Government		
	104	Loans from General Insurance Corporation of India		
	58	Debt Services		
	06	G.I.C Loans		
		(Non-Plan)		
		<i>R</i>	46.90	46.90
				10.52
				-36.38

Creation of provision towards interest by reappropriation without knowledge of the Legislature was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

Grant No. 14 - Power Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2801 Power			
Voted			
Original	89,00		
Supplementary	24,96,25	25,85,25	1,74,22
Amount surrendered during the year			-24,11,03
			...
CAPITAL			
4552 Capital Outlay on North Eastern Areas			
4801 Capital Outlay on Power Projects			
6801 Loans for Power Projects			
Voted			
Original	1,04,82,08		
Supplementary	19,80,40	1,24,62,48	92,45,15
Amount surrendered during the year (March 2009)			-32,17,33
			36,99,48

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs. 24,11.03 lakh, supplementary grant of Rs. 24,96.25 lakh obtained in March 2009 proved excessive. The overall saving constituted 96.59% of the provision made by supplementary grant at the fag end the financial year.
- (b) No part of the huge available saving of Rs. 24,11.03 lakh was anticipated & surrendered during the year. The two facts given at Note (a) and (b) clearly bring out the lack of foresight in financial management.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2801 Power			
80 General			
190 Investment In Public Sector and Other Undertakings			
23 Corporation/PSUs/Boards			
12 Tripura State Electricity Corporation Ltd. (Non-Plan)			
S	24,96.25		
R	3.75	25,00.00	1,00.00
			- 24,00.00

The Minor Head - ' 190 - Investment in Public Sector and Other Undertakings ' has been wrongly used by the State Government in the Revised Budget Estimate for the 2008-09.

Grant No. 14 - Power Department - Contd.

Creation of provision towards grant-in-aid by supplementary grant and augmentation thereof by reappropriation were stated to be based on actual requirement. Excessive provision was made by supplementary grant in March 2009 without proper assessment of requirement. Reasons for huge saving have not been intimated (August 2009).

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 2801 Power			
80 General			
001 Direction and Administration			
26 Power			
14 G.P.F., Pension etc. Cell (Non-Plan)			
O	20.50		
R	11.00	31.50	23.44
			-8.06

Reduction in provision mainly from salaries by reappropriation was stated to be based on actual requirement.

Reasons for the final saving have not been intimated (August 2009).

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

The details of the transactions under "suspense" during 2008-09 together with opening and closing balances were as follows :-

Heads	Opening Balance as on 1st April 2008	Debit +	Credit -	Closing Balance as on 31st March 2009
	Debit + Credit -	(In lakhs of rupees)		Debit + Credit -
2801 Power				
1 Stock	-4,48.22	...	...	-4,48.22
2 Miscellaneous Public Works Advances	+ 3,19.22	...	...	+ 3,19.22
3 Purchase	+ 18.01	...	...	+ 18.01
Total	-1,10.99	...	...	-1,10.99

Grant No. 14 - Power Department - Contd.

CAPITAL

Voted

- (a) As the overall expenditure fell short by 11.80% of the original provision, supplementary grant of Rs. 19,80.40 lakh obtained in March 2009 was totally unnecessary. Obtaining unnecessary supplementary grant at the fag end of the each financial year (March) has become a regular feature under this section of the grant as shown below :-

Year	Original grant	Supplementary grant	Total Provision	Total expenditure	Saving	Surrender
(In lakhs of rupees)						
2005-06	1,52,43.61	37,67.04	1,90,10.65	1,52,16.00	- 37,94.65	12,70.13
2006-07	90,64.00	4,12.72	94,76.72	72,42.30	- 22,34.42	18,04.00
2007-08	97,77.00	8,94.28	1,06,71.28	97,18.47	- 9,52.81	25,43.79

This trend of unnecessary provision through supplementary grant needs to be reviewed while making budget estimates/supplementary grants.

- (b) Surrender of Rs. 36,99.48 lakh in March 2009 was considerably in excess of the amount of Rs. 32,17.33 lakh available for surrender.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 4552 Capital Outlay on North Eastern Areas			
04 Diesel/Gas Power Generation			
800 Other Expenditure			
57 North Eastern Area Development			
58 Augmentation of Substation Capacity by Addition of Transformer (Plan)			
O	1,84.00	1,84.00	...
			-1,84.00
Reasons for non-utilisation of entire provision have not been intimated (August 2009).			
(ii) 4801 Capital Outlay on Power Projects			
80 General			
190 Investment in Public Sector and Other Undertakings			
23 Corporations/PSUs/Boards			
12 Tripura State Electricity Corporation Ltd. (Plan)			
O	27,00.00		
R	-27,00.00	...	13,49.71
			+ 13,49.71

Withdrawal of entire provision by reappropriation was stated to be based on actual requirement. Lack of foresight is evident in view of the subsequent huge expenditure.

Reasons for huge final excess have not been intimated (August 2009).

Grant No. 14 - Power Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(iii)	56 Non-lapsable			
	09 Sub-Transmission and Distribution (C.S.S.)			
	O	2,60.00		
	R	-2,59.48	0.52	-0.52
	Withdrawal of provision by surrender from investments was stated to be due to non-receipt of fund from the Government of India.			
	Reasons for further saving have not been intimated (August 2009).			
(iv)	60 Accelerated Power Development Rural Programme (APDRP)			
	01 Metering (Plan)			
	O	15,88.08		
	R	12,45.40	28,33.48	-17,32.64
	Addition to the provision towards investments by reappropriation was stated to be based on actual requirement which ultimately proved totally unnecessary.			
	Reasons for huge saving have not been intimated (August 2009).			
(v)	87 C.S.Scheme II			
	90 Rajib Gandhi Gramin Vidyutayan Yojana (RGGVY) (C.S.S.)			
	O	10,40.00		
	R	-10,40.00	...	...
	Withdrawal of entire provision by surrender was stated to be due to non-receipt of fund from the Government of India.			
(vi)	6801 Loans for Power Projects			
	190 Loans to Public Sector and other undertakings			
	23 Corporation/PSUs/Boards			
	12 Tripura State Electricity Corporation Ltd. (Plan)			
	S	19,80.40		
	R	10,69.60	30,50.00	- 13,50.00
	Creation of provision by supplementary grant and augmentation thereof by reappropriation in March 2009 towards loans and advances were stated to be based on actual requirement. Anticipated excess was totally unnecessary at the fag end of the year.			
	Reasons for huge saving have not been intimated (August 2009).			

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

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4801 Capital Outlay on Power Projects			
	06 Rural Electrification			
	800 Other Expenditure			
	26 Power			
	10 Equity Contribution			
	(Plan)			
	R	2,55.00	2,55.00	2,54.60
				-0.40

Creation of provision by reappropriation towards investments was stated to be based on actual requirement. Creation of such provision by reappropriation and expenditure thereof without the knowledge of the Legislature is irregular.

Reasons for the final saving have not been intimated (August 2009).

(ii)	16 Extension of Lines			
	(Plan)			
	O	2,60.00		
	R	1,30.00	3,90.00	3,90.00
				...

Addition to the provision towards major works by reappropriation was stated to be based on actual requirement.

(e) An instance of lack of foresight in financial management, though it has no bearing on the overall saving in the grant, has been noticed as under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4801 Capital Outlay on Power Projects			
	80 General			
	190 Investment in Public Sector and Other Undertakings			
	23 Corporations/PSUs/Boards			
	12 Tripura State Electricity Corporation Ltd.			
	(Non-Plan)			
	O	24,00.00		
	R	-24,00.00	...	24,00.00
				+ 24,00.00

Withdrawal of entire provision by surrender in March 2009 was stated to be based on actual requirement but ultimately proved unjustified in view of the excess to that extent.

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

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2049	Interest Payments		
2059	Public Works		
2702	Minor Irrigation		
2711	Flood Control and Drainage		
Voted			
Original	64,11,10		
Supplementary	5,08,82	69,19,92	46,22,71
Amount surrendered during the year			-22,97,21
Charged			
Original	2,30,00	2,30,00	1,52,22
Amount surrendered during the year (March 2009)			-77,78
			77,30
CAPITAL			
4701	Capital Outlay on Major and Medium Irrigation		
4702	Capital Outlay on Minor Irrigation		
4705	Capital Outlay on Command Area Development		
4711	Capital Outlay on Flood Control Projects		
6003	Internal Debt of the State Government		
Voted			
Original	32,51,38		
Supplementary	3,16	32,54,54	19,51,21
Amount surrendered during the year (March 2009)			-13,03,33
Charged			
Original	1,73,00	1,73,00	1,72,52
Amount surrendered during the year (March 2009)			-48
			48

Notes and comments

REVENUE

Voted

- (a) In Major Head '2059-Public Works' the required segregation of expenditure under "Minor Head 053-Maintenance and Repairs" against "01-Office Building", "60-Other Buildings" and "80-General" as per correction slip No.382, dt. 23.11.2000 has not yet been implemented by the Government of Tripura during the year.
- (b) As the overall expenditure of Rs.46,22.71 lakh did not even come up to the original provision, supplementary grant of Rs.5,08.82 lakh obtained in March 2009 proved unnecessary.
- (c) No part of the available saving of Rs.22,97.21 lakh was surrendered during the year.
- (d) Saving occurred mainly under :-

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2702	Minor Irrigation		
	80	General		
	191	Assistance to Local bodies		
	99	Other		
	72	Salary for Staff Deputed to TTAADC (Non-Plan)		
	S	41.36	41.36	...
				-41.36

The existing sub-para (d) Assistance to local bodies and Municipalities/Municipal corporation (code '191') has since been substituted by (d) Assistance to Municipal corporation (code '191') as per C.S. No.417 dated 16-01-2002. As such, the depiction of Minor Head Code '191-Assistance to Local Bodies' is not appropriate. State Government has not implemented the C.S. No. 417 dated 16-01-02 and accordingly classify this Major Head Code during the year.

Creation of provision of Rs.41.36 lakh by supplementary grant towards grant in aid was stated to be based on actual requirement.

Reasons for non-utilisation of the entire provision have not been intimated (August 2009).

(ii)	799	Suspense		
	65	Suspense Account		
	03	Water Resource (Non-Plan)		
	O	35,00.00	35,00.00	15,77,64
				-19,22,36

Reasons for huge saving have not been intimated (August 2009).

(iii)	2711	Flood Control and Drainage		
	01	Flood Control		
	001	Direction and Administration		
	27	Water Resource		
	05	Flood Control and Drainages (Non-Plan)		
	O	5,87.70		
	S	1,24.82	7,12.52	5,61.20
				- 1,51.32

Augmentation of provision towards salaries by supplementary grant obtained in March 2009 was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

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

Head **Total Grant** **Actual Expenditure** **Excess + Saving -**
(In lakhs of rupees)

- (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 details of the transactions under “**suspense**” during 2008-09 together with opening and closing balances were as follows :-

Heads	Opening Balance as on 1st April 2008	Debit +	Credit -	Closing Balance as on 31st March 2009	
	Debit + Credit -	(In lakhs of Rupees)		Debit + Credit -	
2702	Minor Irrigation				
1	Stock	-35,02.14	15,77.64	7,89.02	-27,13.52
2	Miscellaneous Public Works Advances	+ 1,77.18	...	...	+ 1,77.18
3	Purchase	- 13,12.30	...	...	- 13,12.30
	Total	- 46,37.26	15,77.64	7,89.02	-38,48.64
2711	Flood Control and Drainage				
1	Stock	- 3.53	...	...	- 3.53
2	Miscellaneous Public Works Advances	- 0.17	...	...	- 0.17
	Total	- 3.70	...	...	- 3.70

Charged

- (a) Out of the overall saving of Rs.77.78 lakh, Rs.77.30 lakh were anticipated and surrendered in March 2009.
(b) Saving occurred mainly under :-

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 2049	Interest Payments		
01	Interest on Internal debt		
200	Interest on Other Internal Debts		
54	National Bank for Agriculture and Rural Development (NABARD)		
05	RIDF-VI Muhari Irrigation Project (Non-Plan)		
	<i>O</i>	1,65.00	
	<i>R</i>	-40.02	1,24.98
			1,24.66
			-0.32

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

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(ii) 09	RIDF-XII Minor Irrigation Projects (Deep Tubewell Projects)		
	(Non-Plan)		
	O	65.00	
	R	-37.28	27.72
			27.56
			-0.16

Withdrawal of provision from interest by surrender in the above 2(two) cases was stated to be based on actual requirement.

Reasons for saving in the above 2(two) cases have not been intimated (August 2009).

CAPITAL

Voted

- (a) Correction Slip No.512 dated 13.05.2004 pertaining to the nomenclature of Major Head '4701' has not been implemented by the Government of Tripura during the year.
- (b) As the overall expenditure of Rs.19,51.21 lakh did not even come up to the original provision, supplementary grant of Rs.3.16 lakh obtained in March 2009 proved unnecessary.
- (c) Surrender of Rs.46.65 lakh in March 2009 was abnormally smaller than the amount of huge overall saving of Rs.13,03.33 lakh available for surrender.
- (d) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 4701	Capital Outlay on Major and Medium Irrigation		
80	General		
800	Other Expenditure		
45	Accelerated Irrigation Benefit Programme (AIBP)		
01	Gumati Irrigation Projects		
	(Plan)		
	O	3,47.48	3,47.48
			41.66
			- 3,05.82
Reasons for saving have not been intimated (August 2009).			
(ii) 03	Manu Irrigation Projects		
	(Plan)		
	O	3,36.58	3,36.58
			1,07.35
			- 2,29.23
Reasons for saving have not been intimated (August 2009).			
(iii) 46	State Share of AIBP		
03	Manu Irrigation Projects		
	(Plan)		
	O	60.61	60.61
			...
			-60.61

Reasons for non-utilisation of the entire provision have not been intimated (August 2009).

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(iv)	4702	Capital Outlay on Minor Irrigation		
	101	Surface Water		
	46	State share of AIBP		
	04	Other Irrigation Projects		
		(Plan)		
		O	1,51.83	1,51.83
			47.23	- 1,04.60
		Reasons for saving have not been intimated (August 2009).		
(v)	54	National Bank for Agriculture and Rural Development (NABARD)		
	09	RIDF-XII Minor Irrigation Projects (Deep Tubewell Projects)		
		(Plan)		
		O	1,85.00	
		R	-53.65	1,31.35
			75.54	-55.81
		Reduction in provision from major works by reappropriation (Rs.7.00 lakh) and surrender (Rs.46.65 lakh) was stated to be based on actual requirement.		
		Reasons for further saving have not been intimated (August 2009).		
(vi)	4705	Capital Outlay on Command Area Development		
	101	Water Resource Command Area Development		
	70	State Share		
	16	Command Area Development		
		(Plan)		
		O	37.50	37.50
			...	-37.50
		Reasons for non-utilisation of the entire provision have not been intimated (August 2009).		
(vii)	4711	Capital Outlay on Flood Control Projects		
	01	Flood Control		
	800	Other expenditure		
	27	Water Resource		
	17	Critical Flood Control and Anti Erosion Scheme in Brahmaputra and Barak Valley		
		(Plan)		
		O	7,85.00	7,85.00
			3,19.54	- 4,65.46
		Reasons for saving have not been intimated (August 2009).		
(viii)	70	State Share		
	15	PWD (WR)		
		(Plan)		
		O	57.11	57.11
			...	-57.11
		Reasons for non-utilisation of the entire provision have not been intimated (August 2009).		
(e)		Saving was partly offset by excess mainly under :-		

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4701	Capital Outlay on Major and Medium Irrigation		
	80	General		
	800	Other Expenditure		
	45	Accelerated Irrigation Benefit Programme (AIBP)		
	02	Khowai Irrigation Projects (Plan)		
		O	1,50.29	1,50.29
				2,58.21
				+ 1,07.92
(ii)	46	State Share of AIBP		
	02	Khowai Irrigation Projects (Plan)		
		O	15.82	15.82
				18.06
				+ 2.24
(iii)	4702	Capital Outlay on Minor Irrigation		
	101	Surface Water		
	27	Water Resource		
	07	Lift Irrigation (Plan)		
		O	1,40.00	1,40.00
				1,42.13
				+ 2.13
Reasons for excess in the above 3(three) cases have not been intimated (August 2009).				
(iv)	800	Other expenditure		
	86	C.S. Scheme-I		
	17	Rationalisation of MI Statistics (C.S.S)		
		O	10.00	
		S	2.00	12.00
				12.35
				+ 0.35
Augmentation of provision by supplementary grant in March 2009 mainly towards salaries was stated to be due to release of fund by the Government of India. Reasons for further excess have not been intimated (August 2009).				
(v)	4711	Capital Outlay on Flood Control Projects		
	01	Flood Control		
	800	Other expenditure		
	27	Water Resource		
	08	Protective Works (Plan)		
		O	2,50.00	2,50.00
				2,56.08
				+ 6.08
Reasons for excess have not been intimated (August 2009).				

Grant No. 16 - Health Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In thousands of rupees)	
REVENUE			
2059	Public Works		
2210	Medical and Public Health		
2552	North Eastern Areas		
Voted			
Original	59,69,21		
Supplementary	9,37,13	69,06,34	60,21,38
Amount surrendered during the year (March 2009)			-8,84,96
			5,00
CAPITAL			
4210	Capital Outlay on Medical and Public Health		
4552	Capital Outlay on North Eastern Areas		
Voted			
Original	43,46,15		
Supplementary	8,85,04	52,31,19	38,83,15
Amount surrendered during the year (March 2009)			-13,48,04
			2,14,83

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs.8,84.96 lakh, supplementary grant of Rs.9,37.13 lakh obtained in March 2009 proved excessive.
- (b) Anticipation and surrender of only Rs.5.00 lakh in March 2009 was considerably smaller than the amount of huge overall saving of Rs.8,84.96 lakh available for surrender.
- (c) Saving occurred mainly under : -

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i) 2059 Public Works			
80 General			
053 Maintenance and Repairs			
43 Finance Commission			
28 Public Building (Non-Plan)			
O	1,00.00		
S	1,68.80	2,68.80	1,44.56
			- 1,24.24

In "Major Head - 2059 - Public Works", the required segregation of expenditure under ' Minor Head - 053 - Maintenance and Repairs ' against Sub-Major Head - ' 01 - Office Building ', ' 60 - Other Buildings ' and ' 80 - General ' as per Correction Slip no. 382 dated 23-11-2000 has not been implemented by the Government of Tripura during the year.

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

Addition to the provision towards minor works by supplementary grant in March 2009 was stated to be due to sanction of the scheme on the recommendation of the 12th Finance Commission by the Government of India.

Reasons for saving were stated to be due to non-utilisation of fund by the Public Works Department.

(ii)	2210	Medical and Public Health			
	01	Urban Health Services-Allopathy			
	001	Direction and Administration			
	98	Administration			
	16	Health			
		(Non-Plan)			
		O	38,01.06		
		S	5,98.95	44,00.01	37,18.24
					- 6,81.77

Addition to the provision towards salaries by supplementary grant in March 2009 was stated to be based on actual requirement which ultimately proved injudicious in view of the huge saving.

Reasons for huge saving stated as ' due to retirement of staff ' is not tenable as the retirement of staff could have been foreseen before making budget and its subsequent enhancement by supplementary grant at the fag end of the year.

(iii)	05	Medical Education, Training and Research			
	105	Allopathy			
	71	Medical College			
	01	Establishment			
		(Non-Plan)			
		O	2,20.00		
		S	39.38		
		R	18.12	2,77.50	2,18.84
					-58.66

Addition to the provision by supplementary grant in March 2009 was stated to be based on actual requirement. Further addition thereto by reappropriation was the net effect of increase of Rs.23.12 lakh and decrease of Rs.5.00 lakh and both were stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

(i)	2210	Medical and Public Health			
	01	Urban Health Services-Allopathy			
	001	Direction and Administration			
	98	Administration			
	16	Health			

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(Plan)			
O	1,16.56		
S	83.50	2,00.06	2,39.11 + 39.05
Addition to the provision towards salaries and grants-in-aid by supplementary grant in March 2009 was stated to be based on actual requirement.			
Reasons for excess were stated to be due to new appointment and sanction of D.A. etc.			
(ii)	110 Hospital and Dispensaries		
	16 Hospital		
	07 G.B. Hospital		
	(Plan)		
	O	38.59	
	R	21.56	60.15 44.26 -15.89
Addition to the provision by reappropriation was the net effect of increase of Rs.22.30 lakh and decrease of Rs.0.74 lakh and both were stated to be based on actual requirement.			
(iii)	(Non-Plan)		
	O	1,82.59	
	S	12.25	
	R	32.47	2,27.31 2,18.52 -8.79
Addition to the provision towards electricity charges by supplementary grant in March 2009 was stated to be based on actual requirement. Further addition thereto by reappropriation was the net effect of increase of Rs.42.97 lakh mainly towards supplies and materials and decrease of Rs.10.50 lakh mainly from cost of ration, diet etc. and both were stated to be based on actual requirement.			
Reasons for final saving at Sl. No. (d) (ii) and (iii) were stated to be due to non-receipt of bills of store and supplies and materials etc.			
(iv)	16 Modern Psychiatric Hospital		
	(Non-Plan)		
	O	3.30	
	R	2.90	6.20 6.91 + 0.71
Addition to the provision towards cost of ration, diet etc. and other contractual services by reappropriation was stated to be based on actual requirement.			
Reasons for excess were stated to be due to payments towards contractual staff recruited at the fag end of 2008-09.			
(v)	110 Hospital and Dispensaries		
	88 Centrally Sponsored Scheme - III		
	20 Cancer Hospital (Cancer Control Programme)		
	(C.S.S)		
	S	0.42	
	R	16.58	17.00 16.51 -0.49

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Creation of provision towards other administrative expenses by supplementary grant in March 2009 was stated to be due to sanction of the C.S. Scheme by the Government of India.			
Addition to the provision mainly towards advertising and publicity and cost of ration, diet etc. by reappropriation was stated to be due to release of fund by the Government of India.			
Reasons for final saving were stated to be due to non-receipt of bills in respect of supplies and materials etc.			
(vi)	02	Urban Health Services- Other systems of medicine	
	101	Ayurveda	
	16	Hospital	
	11	State Ayurvedic Hospital	
		(Plan)	
	O	0.15	
	R	0.95	1.10
			1.11
			+ 0.01
Addition to the provision mainly towards supplies and materials by reappropriation was stated to be based on actual requirement.			
Reasons for excess were stated to be due to payment towards supplies and materials etc.			
(vii)	05	Medical Education, Training and Research	
	105	Allopathy	
	15	Health Services	
	04	Education	
		(Non-Plan)	
	O	6.80	
	R	1.45	8.25
			8.04
			-0.21
Addition to the provision towards scholarship and stipend by reappropriation was stated to be based on actual requirement.			
Reasons for final saving were stated to be due to non-sanction of stipend and scholarship bills in time.			
(viii)	21	Training of Medical and Para Medical Staff	
		(Plan)	
	O	13.00	
	R	32.26	45.26
			45.09
			- 0.17
Augmentation of provision by reappropriation was the net effect of increase of Rs.32.28 lakh towards contribution and decrease of Rs.0.02 lakh from other administrative expenses and both were stated to be based on actual requirement.			
No specific reason for the final saving has been intimated (August 2009).			
(ix)	200	Other Systems	
	15	Health Services	
	17	Regional Institute of Pharmaceutical Science and Technology	
		(Plan)	
	O	0.59	
	R	0.66	1.25
			1.24
			-0.01

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)

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

Reasons for final saving were stated to be due to non-supply of materials by the agency.

(x)	06	Public Health			
	104	Drug Control			
	18	Drugs Control			
	01	Drugs Testing Laboratory (Non-Plan)			
		O	2.95		
		R	2.05	5.00	5.31 + 0.31

Addition to the provision by reappropriation was the net effect of increase of Rs.2.80 lakh mainly towards office expenses and supplies and materials and decrease of Rs.0.75 lakh mainly from rent, rates and taxes and both were stated to be based on actual requirement.

Reasons for excess were stated to be due to payment of bills in respect of office expenses etc.

(xi)	112	Public Health Education			
	33	Welfare Programme			
	65	Tripura Students Health Home (Plan)			
		S	7.30		
		R	42.70	50.00	50.00 ...

Creation of provision by supplementary grant and addition thereto by reappropriation in March 2009 towards grant-in-aid were stated to be based on actual requirement.

CAPITAL

Voted

(a) As the overall expenditure (constituting 89.35% of the original provision) fell short of the original provision, supplementary grant of Rs.8,85.04 lakh obtained in March 2009 proved unnecessary and is indicative of lack of foresight in financial management.

Supplementary grants were obtained (in March each year) without proper assessment of requirement year after year despite overall expenditure had fallen short of the original provision in the preceding 3(three) years as shown in the table below :-

Year	Original grant	Supplementary grant	Total Grant	Actual expenditure	Saving	% of expenditure Compared with original grant
	(In lakhs of rupees)					
2005-06	82,85.17	9,10.05	91,95.22	54,18.28	- 37,76.94	65.40%
2006-07	70,71.53	13,43.41	84,14.94	53,74.72	- 30,04.22	76.01%
2007-08	84,53.56	10,81.76	95,35.32	62,30.96	- 33,04.36	73.71%

(b) Out of the huge saving of Rs.13,48.04 lakh, only Rs.2,14.83 lakh were anticipated and surrendered in March 2009.

Grant No. 16 - Health Department - Contd.

(c) Saving occurred mainly under : -

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4210 Capital Outlay on Medical and Public Health			
	01 Urban Health Services			
	110 Hospital and Dispensaries			
	16 Hospital			
	12 Sub-Divisional Hospital			
	(Plan)			
	O	1,46.33		
	R	-24.18	1,22.15	1,00.46
				-21.69

Reduction in provision by reappropriation was the net effect of decrease of Rs.39.41 lakh from major works and increase of Rs.15.23 lakh mainly towards machinery and equipment and both were stated to be based on actual requirement.

Reasons for saving were stated to be due to non-receipt of bills in respect of machinery and equipment in time.

(ii)	43 Finance Commission			
	10 Health Services			
	(Plan)			
	O	5,00.00		
	R	-5,00.00	...	...

Withdrawal of entire provision by reappropriation was stated to be due to non-release of fund by the Government of India.

(iii)	44 Additional Central Assistance			
	01 ACA			
	(Plan)			
	O	5,62.49		
	S	3,30.16		
	R	3,86.25	12,78.90	8,40.53
				- 4,38.37

Addition to the provision towards major works by supplementary grant in March 2009 was stated to be due to sanction of the scheme under ACA by the Government of India.

Further addition to the provision by reappropriation was the net effect of increase of Rs.4,66.25 lakh towards major works and decrease of Rs.80.00 lakh, also from major works and were stated to be due to release of additional fund and non-release of fund respectively by the Government of India.

Reasons for huge saving were stated to be due to non-completion of construction work of Sub-Divisional Hospital by the PWD in time.

Saving of Rs.4,98.00 lakh, non-utilisation of the entire provision of Rs.12,20.37 lakh (original grant Rs.1.00 lakh) and saving of Rs.5,55.07 lakh (original grant Rs.1.00 lakh) had occurred in 2005-06, 2006-07 and 2007-08 respectively under this head.

(iv)	56 Non- Lapsable			
	23 Para Medical Institute			

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		

(C.S.S)

O	73.08			
S	66.88			
R	58.02	1,97.98	...	- 1,97.98

Addition to the provision towards grants-in-aid by supplementary grant in March 2009 was stated to be scheme under N.L.C.P.R. as sanctioned by the Government of India.

Further addition to the provision by reappropriation was the net effect of increase of Rs.63.73 lakh towards grants-in-aid and decrease of Rs.5.71 lakh from machinery and equipment and were stated to be due to release of fund and non-release of fund respectively by the Government of India.

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

Saving of Rs.2,32.05 lakh compared with original grant had occurred under this head in 2007-08 also.

(v) 24 Development of G.B.P.Hospital

(C.S.S)

O	3,91.93			
R	-1,78.50	2,13.43	3,14.74	+ 1,01.31

Reduction in provision from major works by reappropriation was stated to be due to non-release of fund by the Government of India.

Despite reconciling the total expenditure of Rs.3,14.74 lakh booked under this head in Grant No. 16, the department, while furnishing the reasons for the final excess, stated that the expenditure was not shown separately by Accountant General, Tripura against other 2(two) Grant Nos. 19 and 20 where provision also existed. The contention is not tenable as no expenditure was shown by the Department under the same head while reconciling the expenditure figures in respect of Grant nos. 19 and 20.

Saving of Rs.8,60.49 lakh compared with original grant had occurred under this head in 2007-08 also.

(vi) 35 Construction of Some Components of 150 Bedded Dhalai District Hospital

(C.S.S)

O	1,15.70			
R	-27.62	88.08	...	-88.08

Reduction in provision from major works by reappropriation was stated to be due to non-release of fund by the Government of India.

Reasons for non-utilisation of the balance provision were stated to be due to non-commencement of work by the agency in time.

(vii) 56 Non- lapsable

38 State Share of NLCPR

(Plan)

O	4,90.00			
R	-4,90.00	...	...	...

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

Grant No. 16 - Health Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(viii)	03	Medical Education Training and Research		
	105	Allopathy		
	71	Medical College		
	01	Establishment		
		(Non-Plan)		
	O	3,00.00		
	R	-50.00	2,50.00	19.82
				- 2,30.18

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

Reasons for huge saving were stated to be due to non-finalisation of rates of equipment in time.

(ix)	4552	Capital Outlay on North Eastern Areas		
	05	Medical Education, Training And Research		
	200	Other Systems		
	57	North Eastern Area Development		
	56	Accident and Trauma Centre at G.B.P. Hospital		
		(N.E.C. Scheme)		
		(Plan)		
	O	81.00		
	R	-81.00	...	...
(x)	57	Accident and Trauma Centre at Kulai		
		(N.E.C. Scheme)		
		(Plan)		
	O	81.00		
	R	-81.00	...	...

Withdrawal of entire provision by reappropriation (Rs.5.40 lakh) and surrender (Rs.75.60 lakh) at Sl.No.(ix) and that by surrender at Sl.No. (x) above were stated to be due to non-release of fund by the N.E.C.

Entire provision of Rs.63.73 lakh each in 2006-07 (Supplementary grant) and 2007-08 (Original grant) at Sl.No. (c) (ix) above and that of Rs.60.31 lakh in 2006-07 (Supplementary grant) and Rs.63.73 lakh in 2007-08 (Original grant) at Sl.No. (c) (x) above had remained unutilised.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4210	Capital Outlay on Medical and Public Health		
	01	Urban Health Services		
	110	Hospital and Dispensaries		
	16	Hospital		

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

01	Cancer Hospital (Cancer Control Programme) (Plan)				
	O	1,19.96			
	R	31.91	1,51.87	1,35.44	-16.43

Addition to the provision by reappropriation was the net effect of increase of Rs.48.23 lakh mainly towards machinery and equipment and decrease of Rs.16.32 lakh from major works and both were stated to be based on actual requirement.

Reasons for final saving were stated to be due to non-receipt of bills in respect of machinery and equipment in time.

(ii)	07 G.B. Hospital (Plan)				
	O	18.10			
	R	93.05	1,11.15	1,10.25	-0.90

Addition to the provision by reappropriation was the net effect of increase of Rs.1,09.06 lakh towards major works and decrease of Rs.16.01 lakh from machinery and equipment and both were stated to be based on actual requirement.

Reasons for final saving were stated to be due to non-completion of construction work by the Public Works Department.

(iii)	12 Sub-Divisional Hospital (Non-Plan)				
	O	21.00			
	R	10.94	31.94	31.85	-0.09

Addition to the provision mainly towards machinery and equipment by reappropriation was stated to be based on actual requirement.

Reasons for final saving were stated to be due to non-receipt of bills in respect of machinery and equipment in time.

(e) Instances of incurring expenditure against provision created by reappropriation without knowledge of the Legislature have been noticed in the following cases. Token provision could have been made during budget estimate to avoid such creation of provision.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

(i)	4210 Capital Outlay on Medical and Public Health				
	01 Urban Health Services				
	110 Hospital and Dispensaries				
	70 State Share				
	16 Health (Plan)				
	R	5,00.00	5,00.00	5,00.00	...

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
	Creation of provision towards major works by reappropriation was stated to be based on actual requirement.		
(ii) 4552	Capital Outlay on North Eastern Areas		
05	Medical Education, Training and Research		
200	Other Systems		
57	North Eastern Area Development		
53	Construction of Boundary Wall of Boys' Hostel (RIPSAT) (N.E.C. Scheme) (Plan)		
	R	5.40	5.32
			-0.08

Creation of provision towards major works by reappropriation was stated to be due to release of fund by the N.E.C.

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

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2059	Public Works		
2205	Art and Culture		
2220	Information and Publicity		
3452	Tourism		
Voted			
Original	14,08,26		
Supplementary	20,83	14,29,09	12,71,07
Amount surrendered during the year (March 2009)			72,17

CAPITAL

4070	Capital Outlay on Other Administrative Services		
4220	Capital Outlay on Information and Publicity		
5452	Capital Outlay on Tourism		
Voted			
Original	79,00	79,00	72,50
Amount surrendered during the year (March 2009)			6,50

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure fell far short of the original provision, supplementary grant of Rs. 20.83 lakh obtained in March 2009 proved unnecessary.
- (b) Out of the overall saving of Rs. 1,58.02 lakh, Rs. 72.17 lakh only were anticipated and surrendered in March 2009.
- (c) Saving occurred under : -

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2059	Public Works		
	80	General		
	053	Maintenance and Repairs		
	43	Finance Commission		
	28	Public Building		
		(Non-Plan)		
	O	70.00		
	R	-63.00	7.00	...
				-7.00

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
	In "Major Head - 2059 - Public works" the required segregation of expenditure against ' Minor Head 053 - Maintenance and Repairs ' under Sub-Major Head ' 01-Office Buildings ', ' 60-Other Buildings ' and ' 80-General ' as per Correction Slip No. 382 dated 23-11-2000 has not been implemented by the Government of Tripura during the year.			
	Reduction in provision of Rs. 63.00 lakh from minor works by re-appropriation was stated to be based on actual requirement.			
	Reasons for non-utilisation of the remaining provision were stated to be due to non-release of fund by the Finance Department.			
(ii)	2205	Art and Culture		
	102	Promotion of Arts and Culture		
	43	Finance Commission		
	11	Heritage Protection (ICAT)		
		(Plan)		
		O	52.00	
		R	-52.00	...

Withdrawal of entire provision by re-appropriation (Rs. 7.50 lakh) and surrender (Rs. 44.50 lakh) from minor works was stated to be based on actual requirement.

(iii)	2220	Information and Publicity		
	60	Others		
	001	Direction and Administration		
	98	Administration		
	17	I.C.A.T		
		(Plan)		
		O	2,76.90	
		R	-25.09	2,51.81
				2,48.98
				-2.83

Reduction in provision of Rs. 25.09 lakh mainly from salaries by surrender was stated to be on the basis of actual requirement.

Reasons for saving have not been intimated (August 2009).

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2205	Art and Culture		
	102	Promotion of Arts and Culture		
	21	Tourism and Publicity		
	03	Book Fair		
		(Plan)		

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
	O	14.00		
	R	7.50	21.50	-1.19
	Augmentation of provision of Rs. 7.50 lakh by reappropriation towards minor works was stated to be on the basis of actual requirement.			
	Reasons for final saving have not been intimated (August 2009).			
(ii)	2220	Information and Publicity		
	60	Others		
	001	Direction and Administration		
	98	Administration		
	17	I.C.A.T		
		(Non-Plan)		
	O	1,14.23		
	S	18.75	1,32.98	+5.88
	Augmentation of provision by supplementary grant in March 2009 towards salaries was stated to be on the basis of actual requirement.			
	Reasons for further excess were stated to be due to promotion and payment of retirement benefits to the retired employees.			
(iii)	101	Advertising and visual Publicity		
	21	Tourism and Publicity		
	04	Visual Publicity		
		(Non-Plan)		
	O	1,14.00		
	R	14.00	1,28.00	-6.54
	Augmentation of provision by reappropriation mainly towards advertising and publicity was stated to be based on actual requirement.			
	Reasons for final saving were stated to be due to non-filling up of vacant posts.			
(iv)	103	Press Information Services		
	21	Tourism and Publicity		
	07	Press Information		
		(Non-Plan)		
	O	58.80		
	R	2.00	60.80	+2.01
	Augmentation of provision by reappropriation towards salaries was stated to be based on actual requirement.			
(v)	14	Working Journalist Welfare Fund		
		(Plan)		
	R	5.00	5.00	...
	Incurring expenditure against provision created by reappropriation towards grants in aid without knowledge of the Legislature, was stated to be based on actual requirement.			

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(vi)	107	Song and Drama Services		
	21	Tourism and Publicity		
	08	Cultural (Plan)		
	O	12.00	12.00	36.35
				+24.35
(vii)		(Non-Plan)		
	O	39.50		
	R	3.50	43.00	45.79
				+2.79

Augmentation of provision of Rs. 4.00 lakh towards salaries was partly offset by reduction in provision of Rs. 0.50 lakh from travel expenses by re-appropriation and both were stated to be based on actual requirement.

Reasons for further excess at Sl. No. (d) (iv) and (vii) were stated to be due to promotion and payment of retirement benefits to the retired employees and that for the excess at Sl. No. (d) (vi) were stated to be due to making of provision of Rs.25.00 lakh under Grant No. 20 instead of under Grant No. 17.

(viii)	3452	Tourism		
	01	Tourist Infrastructure .		
	102	Tourist Accommodation		
	21	Tourism and Publicity		
	11	Infrastructural Facilities (Plan)		
	O	5.00		
	R	1.00	6.00	5.96
				-0.04

Augmentation of provision by reappropriation towards supplies and materials was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

CAPITAL

Voted

- (a) The overall saving of Rs. 6.50 lakh was surrendered in March 2009.
 (b) Saving occurred under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4220	Capital Outlay on Information and Publicity		
	60	Others		
	101	Buildings		
	21	Tourism and Publicity		
	07	Press Information		

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

(Plan)

O	70.00		
R	-70.00	...	...

Withdrawal of entire provision by re-appropriation (Rs. 63.50 lakh) and surrender (Rs. 6.50 lakh) was stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

- (i) 4202 Capital Outlay on Education, Sports, Art and Culture
 04 Art and Culture
 106 Museums
 43 Finance Commission
 11 Heritage Protection(ICAT)

(Plan)

R	62.50	62.50	62.50	...
---	-------	-------	-------	-----

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

Creation of provision by re-appropriation without the knowledge of the Legislature is irregular.

- (ii) 5452 Capital Outlay on Tourism
 01 Tourist Infrastructure
 102 Tourist Accommodation
 21 Tourism and Publicity
 12 Accommodation

(Plan)

O	5.00			
R	5.00	10.00	10.00	...

Augmentation of provision by reappropriation towards major works was stated to be based on actual requirement.

Grant No. 18 - General Administration (Political) Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2070	Other Administrative Services		
2235	Social Security and Welfare		
2250	Other Social Services		
Voted			
Original	1,18,33		
Supplementary	15,29	1,33,62	1,07,34
Amount surrendered during the year			-26,28
			...
CAPITAL			
4235	Capital Outlay on Social Security and Welfare		
Voted			
Supplementary	8,00	8,00	8,00
Amount surrendered during the year			...

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure fell short of the original provision, supplementary grant of Rs. 15.29 lakh obtained in March 2009 was unnecessary.
- (b) No part of the available saving of Rs. 26.28 lakh was anticipated and surrendered during the year.

Grant No. 19 - Tribal Welfare Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2059			
	Public Works		
2202			
	General Education		
2203			
	Technical Education		
2204			
	Sports and Youth Services		
2205			
	Art and Culture		
2210			
	Medical and Public Health		
2211			
	Family Welfare		
2215			
	Water Supply and Sanitation		
2217			
	Urban Development		
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		
2415			
	Agricultural Research and Education		
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		
2875			
	Other Industries		
3425			
	Other Scientific Research		
3435			
	Ecology and Environment		
3452			
	Tourism		
3456			
	Civil Supplies		
3604			
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		

Grant No. 19 - Tribal Welfare Department - Contd.

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
Voted			
Original	2,95,02,63		
Supplementary	44,49,78	3,39,52,41	2,96,73,95
Amount surrendered during the year (March 2009)			- 42,78,46
			15,71,28

CAPITAL

4059	Capital Outlay on Public Works
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
4220	Capital Outlay on Information and Publicity
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
4235	Capital Outlay on Social Security and Welfare
4250	Capital Outlay on other Social Services
4401	Capital Outlay on Crop Husbandry
4402	Capital Outlay on Soil and Water Conservation
4403	Capital Outlay on Animal Husbandry
4404	Capital Outlay on Dairy Development
4405	Capital Outlay on Fisheries
4406	Capital Outlay on Forestry and Wild Life
4408	Capital Outlay on Food Storage and Warehousing
4415	Capital Outlay on Agricultural Research and Education
4425	Capital Outlay on Co-operation
4435	Capital Outlay on other Agricultural Programmes
4515	Capital Outlay on other Rural Development Programmes
4552	Capital Outlay on North Eastern Areas
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
4851	Capital Outlay on Village and Small Industries
4860	Capital Outlay on Consumer Industries
4875	Capital Outlay on Other Industries
5054	Capital Outlay on Roads and Bridges

Grant No. 19 - Tribal Welfare Department - Contd.

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In thousands of rupees)
5055	Capital Outlay on Road Transport		
5425	Capital Outlay on other Scientific and Environmental Research		
5452	Capital Outlay on Tourism		
5465	Investments in General Financial and Trading Institutions		
5475	Capital Outlay on other General Economic Services		
6425	Loans for Cooperation		

Voted

Original	4,57,27,40			
Supplementary	1,00,82,62	5,58,10,02	3,42,20,02	- 2,15,90,00
Amount surrendered during the year (March 2009)				1,15,10,56

Notes and comments

REVENUE

Voted

- In view of the overall saving of Rs. 42,78.46 lakh, supplementary grant of Rs. 44,49.78 lakh obtained in March 2009 proved excessive.
- Out of the available saving of 42,78.46 lakh, Rs. 15,71.28 lakh only (36.73%) were anticipated and surrendered in March 2009.
- Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)

Health Services

(i)	2210	Medical and Public Health			
	01	Urban Health Services-Allopathy			
	001	Direction and Administration			
	98	Administration			
	16	Health			
		(Plan)			
		O	75.11		
		S	34.03		
		R	0.61	1,09.75	75.14
					-34.61

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

Further augmentation of provision by reappropriation was the net increase of Rs. 7.82 lakh mainly towards salaries and decrease of Rs. 7.21 lakh mainly from grant in aid and both were stated to be based on actual requirement.

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)					
Tribal Welfare Department					
(ii)	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			
		(Non-Plan)			
		O	9,44.75		
		S	1,84.27	11,29.02	7,10.81
					- 4,18.21
		Augmentation of provision towards salaries by supplementary grant in March 2009 was stated to be based on actual requirement but ultimately proved unnecessary.			
		Reasons for huge saving have not been intimated (August 2009).			
(iii)	277	Education			
	35	Scholarship and Stipend			
	05	Post Matric Scholarship to S.T. Students			
		(Plan)			
		O	7,00.00		
		R	-1,61.19	5,38.81	5,23.45
					-15.36
		Reduction in provision from scholarship/stipend by reappropriation was stated to be based on actual requirement.			
(iv)	800	Other expenditure			
	33	Welfare Programme			
	59	Special Package for Tribal Development in Tripura			
		(Non-Plan)			
		O	1,20.00		
		S	7,20.00	8,40.00	5,86.23
					- 2,53.77
		Augmentation of provision by supplementary grant in March 2009 towards grant in aid was stated to be based on actual requirement but ultimately proved excessive.			
(v)	34	Tribal Sub-Plan			
	14	Sixth Schedule			
		(Plan)			
		O	50,00.00		
		S	5,00.00	55,00.00	49,37.50
					- 5,62.50
		Augmentation of provision by supplementary grant in March 2009 towards 'transfer of fund to TTAADC, PRI & ULB' was stated to be based on actual requirement but ultimately proved unnecessary.			
(vi)	2552	North Eastern Areas			
	01	Forestry			
	105	Forest Produce			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			

57	North Eastern Area Development				
55	Setting up of a Project for Livelihood Development through a Pilot Bamboo Enterprise for Rehabilitation of Surrendered Militants (N.E.C. Scheme)				
	O	2,00.00			
	R	-1,00.00	1,00.00	1,00.00	...

Withdrawal of provision by surrender from grants-in-aid stated to be 'fund released by NEC' is not tenable.

Panchayat Raj Department

(vii)	2515	Other Rural Development Programmes			
	001	Direction and Administration			
	101	Panchayati Raj			
	99	Others			
	54	Panchayat Development Fund (Plan)			
		O	13,80.21		
		R	-1,20.21	12,60.00	11,25.56
					-1,34.44

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

Industries & Commerce Department

(viii)	2230	Labour and Employment			
	03	Training			
	003	Training of Craftsmen & Supervisors			
	05	Establishment			
	29	Industrial Training Institute (Plan)			
		O	37.10	37.10	15.53
					-21.57
(ix)	2851	Village and Small Industries			
	102	Small Scale Industries			
	29	Industries Development			
	16	Small Industries (Plan)			
		O	74.00	74.00	37.06
					-36.94

Agriculture Department

(x)	2401	Crop Husbandry			
	109	Extension and Farmers' Training			
	37	Agricultural Development			
	36	Rastriya Krishi Vikash Yojana (RKVY) (Plan)			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		

O	5,68.00			
R	-42.00	5,26.00	4,40.33	-85.67

Reduction in provision by reappropriation was the net effect of decrease of Rs. 2,76.00 lakh mainly from subsidies and increase of Rs. 2,34.00 lakh mainly towards transfer of fund to TTAADC, PRI & ULB and both were stated to be based on actual requirement.

(xi)	800	Other expenditure			
	87	C.S.Scheme - II			
	97	Macro Management in Agriculture (C.S.S)			
		O	5,26.50		
		R	-35.06	4,91.44	1,88.38
					- 3,03.06

Reduction in provision by surrender from grants-in-aid (Rs. 45.06 lakh) was stated to be due to release of fund by the Government of India which is not tenable. Addition to the provision of Rs. 1,23.50 lakh mainly towards supplies & materials and reduction therein of Rs. 1,13.50 lakh from grants-in-aid and major works were stated to be based on actual requirement.

Reasons for saving/huge saving/further saving in the above 11 (eleven) cases have not been intimated (August 2009).

Animal Resource Development Department

(xii)	2403	Animal Husbandry			
	104	Sheep and Wool Development			
	39	Animal Resource Development			
	05	Breeding Operation (Plan)			
		O	46.70		
		R	-21.70	25.00	25.00
					...

Reduction in provision from grants-in-aid by reappropriation was stated to be based on actual requirement.

Forest Department

(xiii)	2406	Forestry and Wild Life			
	01	Forestry			
	001	Direction and Administration			
	98	Administration			
	30	Forest (Plan)			
		O	1,18.50		
		R	-30.67	87.83	92.20
					+ 4.37

Reduction in provision by reappropriation was the net effect of decrease of Rs. 40.74 lakh mainly from office expenses and supplies & materials and increase of Rs. 10.07 lakh mainly towards cost of fuel etc. and both were stated to be based on actual requirement.

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)		
(xiv)	003	Education and Training			
	03	Research and Training			
	05	Extension and Training			
		(Plan)			
		O	15.05		
		R	-2.85	12.20	13.10
					+ 0.90

Reduction in provision from minor works by reappropriation was stated to be based on actual requirement.

Reasons for final excess at Sl.Nos. (c)(xiii) and (xiv) above have not been intimated (August 2009).

Urban Development Department

(xv)	2217	Urban Development			
	01	State Capital Development			
	191	Assistance to Municipal Corporation			
	32	Urban Development			
	20	Jawaharlal Nehru National Urban Renewal Mission (JNNURM)			
		(Plan)			
		O	3,50.00	3,50.00	2,50.00
					- 1,00.00

Education (Higher) Department

(xvi)	2059	Public Works			
	80	General			
	053	Maintenance and Repairs			
	25	Public Works			
	14	Public Building			
		(Plan)			
		O	63.00		
		R	-1.00	62.00	29.12
					-32.88

Reduction in provision from minor works by reappropriation was stated to be based on actual requirement.

(xvii)	2202	General Education			
	03	University and Higher Education			
	103	Government Colleges and Institutes			
	41	Human Development			
	49	Government Degree College			
		(Plan)			
		O	42.75		
		R	4.25	47.00	3.32
					-43.68

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
------	-------------	-----------------------	----------------------

(In lakhs of rupees)

Addition to the provision by reappropriation was the net effect of increase of Rs. 6.50 lakh mainly towards salaries and decrease of Rs. 2.25 lakh mainly from electricity charges and both were stated to be based on actual requirement.

Reasons for huge saving at Sl.Nos.(c) (xv) to (xvii) above have not been intimated (August 2009).

Education (School) Department

(xviii)	2202	General Education			
	01	Elementary Education			
	106	Teachers and Other Services			
	42	Government Primary Schools			
	02	Primary Education (From Class I to V)			
		(Plan)			
		O	4,25.20		
		R	-1,64.95	2,60.25	3,41.43
					+ 81.18

Reduction in provision by surrender (Rs. 1,66.70 lakh) mainly from salaries and transfer of fund to TTAADC, PRI & ULB was stated to be based on actual requirement.

Addition to the provision towards scholarship/stipend (Rs. 1.75 lakh) by reappropriation was stated to be based on actual requirement.

Reasons for final excess have not been intimated (August 2009).

(xix)	2202	General Education			
	02	Secondary Education			
	104	Teachers and Other Services			
	41	Human Development			
	18	Government Secondary Schools			
		(Plan)			
		O	7,35.40		
		R	-2,50.91	4,84.49	4,11.98
					-72.51

Reduction in provision of Rs.1,62.81 lakh from salaries by reappropriation and Rs. 88.10 lakh mainly from minor works by surrender was stated to be based on actual requirement.

(xx)	2236	Nutrition			
	02	Distribution of nutritious food and beverages			
	102	Mid-day Meals			
	41	Human Development			
	56	Mid-day Meals (NP-NSPE)			
		(Plan)			
		O	4,05.00		
		R	-2,15.05	1,89.95	1,43.56
					-46.39

Reduction in provision from grant-in-aid (Rs. 2,52.17 lakh) by surrender was stated to be based on actual requirement.

Addition to the provision towards transfer of fund to TTAADC, PRI & ULB (Rs. 37.12 lakh) by reappropriation was stated to be based on actual requirement.

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)					
Education (Social) Department					
(xxi)	2235	Social Security and Welfare			
	02	Social Welfare			
	102	Child Welfare			
	70	State Share			
	41	Social Welfare and Social Education			
		(Plan)			
		O	3,72.00		
		R	-1,25.00	2,47.00	2,46.96
					-0.04
		Reduction in provision from cost of ration, diet, medicine, bedding & clothing by reappropriation was stated to be based on actual requirement.			
(xxii)	87	C.S. Scheme - II			
	58	Integrated Child Development Scheme			
		(C.S.S)			
		O	22,30.73		
		S	2,33.20	24,63.93	9,53.67
					- 15,10.26
		Augmentation of provision by supplementary grant in March 2009 towards cost of ration, diet, medicine, bedding & clothing was stated to be due to release of fund by the Government of India.			
(xxiii)	03	National Social Assistance Programme			
	102	National Family Benefit Scheme			
	67	National Social Assistance Programme (NSAP)			
	03	National Family Benefit Scheme (NFBS)			
		(Plan)			
		O	62.00	62.00	8.50
					-53.50
		Reasons for saving have not been intimated (August 2009).			
Family Welfare and Preventive Medicine					
(xxiv)	2210	Medical and Public Health			
	02	Urban Health Services- Other systems of medicine			
	102	Homeopathy			
	87	C.S.Scheme - II			
	73	Homoeopathic Dispensary			
		(C.S.S)			
		O	25.15		
		R	-5.89	19.26	4.80
					-14.46
		Reduction in provision from office expenses (Rs. 5.00 lakh) and supplies and materials (Rs. 5.00 lakh) by surrender stated to be 'fund released by the Government of India' is not tenable.			
		Addition to the provision of Rs. 4.11 lakh towards cost of ration, diet, medicine, bedding & clothing by reappropriation was stated to be due to release of fund by the Government of India.			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(xxv) 03	Rural Health Services-Allopathy		
103	Primary Health Centres		
16	Hospital		
10	Primary Health Centre (Plan)		
	O	10,27.71	
	R	-3,74.36	6,53.35
			5,19.39
			- 1,33.96

Reduction in provision of Rs. 1,21.06 lakh mainly from cost of ration, diet, medicine, bedding & clothing by surrender was stated to be based on actual requirement.

Further reduction in provision by reappropriation was the net effect of decrease of Rs. 3,62.43 lakh from grants-in-aid and increase of Rs. 1,09.13 lakh mainly towards minor works and both were stated to be based on actual requirement.

(xxvi) 04	Rural Health Services-Other Systems of medicine		
101	Ayurveda		
87	C.S.Schemes-II		
68	Ayurvedic Dispensary (C.S.S)		
	O	46.00	
	R	-39.60	6.40
			3.96
			-2.44

Reduction in provision of Rs. 15.04 lakh from cost of ration, diet, medicine, bedding & clothing by reappropriation and Rs. 24.56 lakh by surrender mainly from office expenses and supplies and materials stated to be 'fund released by the Government of India' is not tenable.

(xxvii) 2211	Family Welfare		
001	Direction and Administration		
87	C.S.Scheme-II		
71	District Family Welfare Bureau (C.S.S)		
	O	91.05	
	R	5.20	96.25
			46.14
			-50.11

Addition to the provision of Rs. 6.41 by reappropriation mainly towards salaries was stated to be due to release of fund by the Government of India. Reduction in provision of Rs. 1.21 lakh by surrender mainly from P.O.L stated to be 'fund released by the Government of India' is not tenable.

Reasons for saving/huge saving at Sl.Nos. (c) (xix) to (xxvii) above have not been intimated (August 2009).

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

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
02	Development of Inland Fisheries (Plan)		
	O	2,94.10	
	R	-2,94.10	...
(vi)	800 Other expenditure		
	70 State Share		
	26 Fisheries (Plan)		
	O	21.34	
	R	-21.34	...

Withdrawal of entire provision by reappropriation at Sl. Nos. (d) (v) and (vi) above was stated to be based on actual requirement.

Agriculture Department

(vii)	2552 North Eastern Areas		
	800 Other Expenditure		
	57 North Eastern Area Development		
	52 Construction of 500 M.T. Multi Chamber Cold Storage , Satchand, Tripura South (N.E.C. Scheme)		
	O	35.99	
	R	-35.99	...

Forest Department

(viii)	2552 North Eastern Areas		
	01 Forestry		
	105 Forest Produce		
	57 North Eastern Area Development		
	42 Socio Economic (N.E.C. Scheme)		
	O	80.75	
	R	-80.75	...

Withdrawal of entire provision by surrender at Sl. Nos. (d) (vii) and (viii) stated to be due to 'fund released by NEC' is not tenable.

Education (Higher) Department

(ix)	2203 Technical Education		
	105 Polytechnics		
	41 Human Development		
	66 Tripura Institute of Technology (Plan)		

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

O	47.50		
R	-47.50	...	...

Withdrawal of entire provision by reappropriation (Rs. 44.30 lakh) and surrender (Rs. 3.20 lakh) was stated to be based on actual requirement.

Public Works (PHE) Department

(x)	2215	Water Supply and Sanitation			
	01	Water Supply			
	001	Direction and Administration			
	28	Public Health			
	06	Execution			
		(Plan)			
	O		3,50.00		
	R		-3,50.00	...	...

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

Family Welfare and Preventive Medicine

(xi)	2210	Medical and Public Health			
	06	Public Health			
	101	Prevention and Control of diseases			
	87	C.S.Scheme - II			
	74	National Vector Borne Disease Control Programme			
		(C.S.S.)			
	O		28.30		
	R		-28.30	...	...

Withdrawal of entire provision by surrender stated to be due to 'fund released by Government of India' is not tenable.

(e) Entire provision remained unutilized in the following cases :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

Tribal Welfare Department

(i)	2059	Public Works			
	80	General			
	053	Maintenance and Repairs			
	43	Finance Commission			
	28	Public Building			
		(Non-Plan)			
	O		30.00	30.00	...
					-30.00

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
					(In lakhs of rupees)
(ii)	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
	108	Taxes on Professions, Trade, Callings and Employment			
	34	Tribal Sub-Plan			
	14	Sixth Schedule (Non-Plan)			
		O	7,03.33	7,03.33	...
					- 7,03.33
(iii)	200	Other Miscellaneous Compensations and Assignments			
	34	Tribal Sub -Plan			
	14	Sixth Schedule (Non-Plan)			
		O	10,47.34	10,47.34	...
					- 10,47.34

Panchayat Raj Department

(iv)	2515	Other Rural Development Programmes			
	001	Direction and Administration			
	98	Administration			
	23	Panchayat (Plan)			
		S	2,63.17		
		R	1,20.21	3,83.38	...
					- 3,83.38

Creation of provision by supplementary grant towards salaries and augmentation thereof by reappropriation in March 2009 towards grants-in-aid were stated to be based on actual requirement.

Labour Organisation

(v)	2230	Labour and Employment			
	01	Labour			
	111	Social Security for labour			
	70	State Share			
	37	Labour (Plan)			
		O	27.90	27.90	...
					-27.90

Reasons for non-utilization of the entire provision at. Sl. Nos. (e) (i) to (v) above have not been intimated (August 2009).

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

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
Health Services					
(i)	2210	Medical and Public Health			
	01	Urban Health Services-Allopathy			
	110	Hospital and Dispensaries			
	16	Hospital			
	01	Cancer Hospital (Cancer Control Programme)			
		(Plan)			
		O	6.90		
		R	1.50	8.40	8.33
					-0.07
		Addition to the provision by reappropriation mainly towards cost of ration, diet, medicine, bedding & clothing was stated to be based on actual requirement.			
(ii)	16	Modern Psychiatric Hospital			
		(Plan)			
		O	4.66		
		R	5.09	9.75	9.28
					-0.47
		Addition to the provision by reappropriation mainly towards electricity charges was stated to be based on actual requirement.			
(iii)	02	Urban Health Services- Other systems of medicine			
	102	Homeopathy			
	16	Hospital			
	09	Netaji Subhas State Homeopathic Hospital			
		(Plan)			
		O	0.30		
		R	0.20	0.50	0.47
					-0.03
		Addition to the provision by reappropriation towards office expenses was stated to be based on actual requirement.			
(iv)	2210	Medical and Public Health			
	05	Medical Education, Training and Research			
	105	Allopathy			
	15	Health Services			
	21	Training of Medical and Para Medical Staff.			
		(Plan)			
		O	9.00		
		R	19.24	28.24	28.24
					...
		Addition to the provision by reappropriation towards contributions was stated to be based on actual requirement.			

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)					
Information, Cultural Affairs and Tourism Department					
(v)	2220	Information and Publicity			
	60	Others			
	101	Advertising and visual Publicity			
	21	Tourism and Publicity			
	04	Visual Publicity			
		(Plan)			
		O	40.00		
		R	10.00	50.00	49.95
					-0.05
		Addition to the provision by reappropriation towards advertising and publicity was stated to be based on actual requirement.			
(vi)	3452	Tourism			
	80	General			
	001	Direction and Administration			
	98	Administration			
	17	I.C.A.T			
		(Plan)			
		O	13.58		
		R	11.57	25.15	20.59
					-4.56
		Addition to the provision by reappropriation towards office expenses was stated to be based on actual requirement.			
		Reasons for final saving in the above 5 (five) cases at Sl. Nos.(f) (i) to (iii), (v) and (vi) have not been intimated (August 2009).			
Tribal Welfare Department					
(vii)	2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
	02	Welfare of Scheduled Tribes			
	277	Education			
	34	Tribal Sub-Plan			
	19	Coaching and Allied Scheme			
		(Plan)			
		O	2,00.00		
		S	18.20	2,18.20	2,35.18
					+ 16.98
		Augmentation of provision by supplementary grant in March 2009 towards grants-in-aid was stated to be based on actual requirement.			
(viii)	35	Scholarship and Stipend			
	01	Post Matric Scholarship to General Students			
		(Plan)			
		O	10,00.00		
		R	1,61.19	11,61.19	11,75.39
					+ 14.20

Grant No. 19 - Tribal Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
		Addition to the provision by reappropriation towards scholarship/stipend was stated to be based on actual requirement.		
(ix)	86 C.S. Scheme- I			
	29 Post Matric Scholarship to S.T. Students (C.S.S.)			
	O	1,65.00		
	R	69.79	2,34.79	-2.71
(x)	30 Post Matric Scholarship to General Students (C.S.S.)			
	O	1,00.00		
	R	1,00.00	2,00.00	...
(xi)	32 Upgradation of Merit (C.S.S.)			
	O	2.64		
	R	0.48	3.12	+ 14,23.19

Addition to the provision by reappropriation towards scholarship/stipend at Sl. Nos. (f) (ix) and (x) and towards grants-in-aid at Sl. No. (xi) above was stated to be due to release of fund by the Government of India.

(xii)	800 Other expenditure			
	33 Welfare Programme			
	40 Nucleus Budget (Plan)			
	O	21.86	21.86	+ 2.34
(xiii)	34 Tribal Sub-Plan			
	10 Nucleus Budget (Plan)			
	O	19.87	19.87	+ 1.71
(xiv)	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
	101 Land Revenue			
	34 Tribal Sub-Plan			
	14 Sixth Schedule (Non-Plan)			
	O	4,99.33	4,99.33	+ 17,50.67

Reasons for excess/huge excess at Sl. Nos. (f) (vii) to (viii) and (xi) to (xiv) have not been intimated (August 2009).

Industries (H.H. & Sericulture) Department

(xv)	2851 Village and Small Industries			
	107 Sericulture Industries			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
86	C.S. Scheme - I		
52	Sericulture Project (C.S.S.)		
	O	67.44	
	S	66.55	
	R	15.33	1,49.32
			1,48.59
			-0.73

Augmentation of provision towards grants-in-aid by supplementary grant and reappropriation in March 2009 was stated to be due to release of fund by the Government of India.

Fisheries Department

(xvi)	2059	Public Works			
	80	General			
	053	Maintenance and Repairs			
	25	Public Works			
	14	Public Building (Plan)			
		O	44.00		
		R	5.35	49.35	49.19
					-0.16

Addition to the provision by reappropriation towards minor works was stated to be based on actual requirement.

(xvii)	2405	Fisheries			
	101	Inland fisheries			
	36	Fishery Development			
	01	Development of Fisheries (Plan)			
		S	37.23		
		R	3,05.84	3,43.07	2,84.31
					-58.76

Creation of provision towards supplies and materials by supplementary grant in March 2009 was stated to be based on actual requirement.

Addition to the provision by reappropriation mainly towards supplies and materials and transfer of fund to TTAADC, PRI & ULB was also stated to be based on actual requirement.

Animal Resource Development Department

(xviii)	2403	Animal Husbandry			
	101	Veterinary Services and Animal Health			
	39	Animal Resource Development			
	36	Veterinary Hospitals and Dispensaries (Plan)			
		O	70.93		
		R	18.18	89.11	89.02
					-0.09

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Addition to the provision by reappropriation was the net effect of increase of Rs. 18.80 lakh mainly towards minor works and decrease of Rs. 0.62 lakh from P.O.L and both were stated to be based on actual requirement.			
(xix)	70	State share	
	29	Animal Resource Development (Plan)	
		O	15.50
		R	31.45
			46.95
			41.26
			-5.69
Addition to the provision by reappropriation towards supplies and materials and other charges was stated to be based on actual requirement.			
Reasons for final saving at Sl. Nos. (f) (ix) and (xv) to (xix) above have not been intimated (August 2009).			
(xx)	2403	Animal Husbandry	
	102	Cattle and Buffalo Development	
	39	Animal Resource Development	
	05	Breeding Operation (Plan)	
		O	25.93
		R	15.37
			41.30
			51.30
			+ 10.00
Addition to the provision by reappropriation was the net effect of increase of Rs. 15.68 lakh towards supplies and materials and decrease of Rs. 0.31 lakh from machinery and equipment and both were stated to be based on actual requirement.			
Reasons for further excess have not been intimated (August 2009).			
(xxi)	105	Piggery Development	
	39	Animal Resource Development	
	47	Medicine, Vaccine and Appliances for ARDD (Plan)	
		O	6.20
			6.20
			9.28
			+ 3.08
Reasons for saving have not been intimated (August 2009).			
(xxii)	107	Fodder and Feed Development	
	39	Animal Resource Development	
	11	Fodder Production and Demonstration (Plan)	
		O	7.96
		R	-2.94
			5.02
			11.20
			+ 6.18
Reduction in provision by reappropriation was the net effect of decrease of Rs. 3.24 lakh mainly from supplies and materials and increase of Rs. 0.30 lakh towards machinery and equipment and both were stated to be based on actual requirement.			
Reasons for excess have not been intimated (August 2009).			

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)		
Forest Department					
(xxiii)	2402	Soil and Water Conservation			
	102	Soil Conservation			
	40	Forestry			
	01	Afforestation in Catchment Areas			
		(Plan)			
		O	4.00		
		R	5.50	9.50	9.50
					...
		Addition to the provision by reappropriation towards minor works was stated to be based on actual requirement.			
(xxiv)	2406	Forestry and Wild Life			
	01	Forestry			
	101	Forest Conservation, Development and Regeneration			
	40	Forestry			
	13	Forest Conservation , Development and Regeneration			
		(Plan)			
		O	25.00		
		R	25.90	50.90	53.58
					+ 2.68
		Addition to the provision by reappropriation was the net effect of increase of Rs. 26.10 lakh towards minor works and decrease of Rs. 0.20 lakh from supplies and materials and both were stated to be based on actual requirement.			
		Reasons for further excess have not been intimated (August 2009).			
(xxv)	102	Social and Farm Forestry			
	40	Forestry			
	09	Decentralised Peepul Nursery			
		(Plan)			
		O	5.75		
		R	3.79	9.54	9.90
					+ 0.36
		Addition to the provision by reappropriation was the net effect of increase of Rs. 6.09 lakh towards supplies and materials and decrease of Rs. 2.30 lakh from minor works and both were stated to be based on actual requirement.			
		Reasons for further excess have not been intimated (August 2009).			
(xxvi)	21	Plantation for Industrial and Commercial Uses			
		(Plan)			
		O	11.95		
		S	8.96		
		R	6.24	27.15	28.43
					+ 1.28

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Augmentation of provision by supplementary grant in March 2009 towards minor works was stated to be based on actual requirement.			
Further augmentation of provision by reappropriation was the net effect of increase of Rs. 6.94 lakh towards minor works and decrease of Rs. 0.70 lakh from supplies and materials and both were stated to be based on actual requirement.			
Reasons for further excess have not been intimated (August 2009).			
(xxvii)	2406	Forestry and Wild Life	
	01	Forestry	
	102	Social and Farm Forestry	
	40	Forestry	
	22	Raising Plantation of Minor Forest Produce- Medicinal Plants (Plan)	
		O	15.75
		R	6.60
			22.35
			22.24
			-0.11
(xxviii)	25	STs and Rural Poor in Regeneration of Degraded Forests (Plan)	
		O	5.00
		R	9.33
			14.33
			14.32
			-0.01
(xxix)	27	Treatment of Wasteland and Degraded Forests. (Plan)	
		O	6.50
		R	5.55
			12.05
			10.15
			-1.90
Addition to the provision by reappropriation mainly towards minor works at Sl. Nos. (f) (xxvii) to (xxix) above was stated to be based on actual requirement.			
(xxx)	35	Development of Tree Borne Oil Seed (Plan)	
		O	23.95
		R	4.75
			28.70
			28.69
			-0.01
Addition to the provision by reappropriation was the net effect of increase of Rs. 5.10 lakh towards minor works and decrease of Rs. 0.35 lakh from supplies and materials and both were stated to be based on actual requirement.			
(xxxi)	41	Area Oriented Project for Fuelwood , Fodder,Intercropping of Economic Species in Regeneration through JFMC (Plan)	
		O	8.90
		R	16.40
			25.30
			24.94
			-0.36
Addition to the provision by reappropriation was the net effect of increase of Rs. 16.50 lakh towards minor works and decrease of Rs. 0.10 lakh from supplies and materials and both were stated to be based on actual requirement.			
Reasons for final saving at Sl. Nos. (f) (xxvii) to (xxxi) have not been intimated (August 2009).			

Grant No. 19 - Tribal Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(xxxii)	800	Other expenditure		
	40	Forestry		
	37	Parks and Gardens		
		(Plan)		
		O	54.30	
		R	10.55	64.85
			67.12	+ 2.27

Addition to the provision by reappropriation was the net effect of increase of Rs. 11.80 lakh towards minor works and decrease of Rs. 1.25 lakh from supplies and materials and both were stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

Rural Development Department

(xxxiii)	2215	Water Supply and Sanitation		
	01	Water Supply		
	001	Direction and Administration		
	30	Rural Development		
	22	Dhalai District		
		(Plan)		
		O	32.20	
		R	-3.14	29.06
			49.21	+ 20.15

Reduction in provision by surrender mainly from office expenses was stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

(xxxiv)	23	Rural Development Division, Kumarghat		
		(Plan)		
		O	13.55	13.55
			36.92	+ 23.37

Reasons for excess have not been intimated (August 2009).

Education (School) Department

(xxxv)	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	96.90	
		R	28.28	1,25.18
			1,24.04	-1.14

Addition to the provision by reappropriation (Rs. 32.39 lakh) mainly towards minor works was stated to be based on actual requirement.

Reduction in provision by surrender (Rs. 4.11 lakh) mainly from scholarship/stipend was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

Grant No. 19 - Tribal Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(xxxvi)	2236	Nutrition		
	02	Distribution of nutritious food and beverages		
	102	Mid-day Meals		
	87	C.S.Scheme-II		
	49	Mid-day Meals (NP-NSPE)		
		(C.S.S.)		
		O	5,50.00	
		R	-10.18	5,39.82
				6,49.79
				+ 1,09.97

Reduction in provision by reappropriation was the net effect of decrease of Rs. 4,30.68 lakh from supplies and materials and increase of Rs. 4,20.50 lakh towards transfer of fund to TTAADC, PRI & ULB and both were stated to be due to release of fund by the Government of India. But release of fund for decrease is not tenable.

Reasons for excess have not been intimated (August 2009).

Education (Social) Department

(xxxvii)	2235	Social Security and Welfare		
	02	Social Welfare		
	001	Direction and Administration		
	33	Welfare Programme		
	09	General		
		(Plan)		
		O	2,83.65	
		R	56.28	3,39.93
				3,16.64
				-23.29

Addition to the provision by reappropriation towards salaries was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

Education (Sports & Youth Programme) Department

(xxxviii)	2204	Sports and Youth Services		
	102	Youth Welfare Programmes for Students		
	33	Welfare Programme		
	35	Youth Welfare Programme		
		(Plan)		
		O	5.00	
		S	0.20	
		R	0.57	5.77
				5.77
				...

Augmentation of provision by supplementary grant and reappropriation in March 2009 towards other administrative expenses was stated to be based on actual requirement.

Grant No. 19 - Tribal Welfare Department - Contd.

- (g) Instances of creation of provision by reappropriation 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 making such provision without observing prescribed procedure.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			

Information, Cultural Affairs and Tourism Department

(i)	3452	Tourism			
	01	Tourist Infrastructure .			
	102	Tourist Accommodation			
	70	State Share			
	17	I.C.A.T. (Plan)			
		R	13.00	13.00	13.00
					...

Provision made through reappropriation towards minor works was stated to be based on actual requirement.

Fisheries Department

(ii)	2405	Fisheries			
	001	Direction and Administration			
	99	Others			
	72	Salary for Staff Deputed to TTAADC (Plan)			
		R	3.77	3.77	3.67
					-0.10

Provision made through reappropriation towards grants-in-aid was stated to be based on actual requirement.

(iii)	101	Inland fisheries			
	70	State Share			
	26	Fisheries (Plan)			
		R	12.10	12.10	12.10
					...

Reasons for provision made through reappropriation towards grants-in-aid have not been furnished.

Education (Higher) Department

(iv)	2203	Technical Education			
	105	Polytechnics			
	41	Human Development			
	50	Polytechnic Institute (Plan)			
		R	44.50	44.50	1.02
					-43.48

Provision made through reappropriation mainly towards salaries was stated to be based on actual requirement.

Reasons for final saving at Sl. Nos. (g) (ii) and (iv) above have not been intimated (August 2009).

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
Education (School) Department					
(v)	2202	General Education			
	04	Adult Education			
	200	Other Adult Education Programmes			
	33	Welfare Programme			
	63	Literacy			
		(Plan)			
	R		9.30	9.30	...

Provision made through reappropriation towards grants-in-aid was stated to be based on actual requirement.

Family Welfare and Preventive Medicine

(vi)	2210	Medical and Public Health			
	03	Rural Health Services-Allopathy			
	103	Primary Health Centres			
	70	State Share			
	52	Family Welfare and Preventive Medicine			
		(Plan)			
	R		2,17.00	2,17.00	...

Provision made through reappropriation mainly towards salaries was stated to be based on actual requirement.

(h) Expenditure incurred without provision in the following cases:-

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
Industries & Commerce Department					
(i)	2230	Labour and Employment			
	03	Training			
	800	Other expenditure			
	03	Research and Training			
	14	Training of Workers			
		(Plan)			
			...	...	+ 0.31

Education (Higher) Department

(ii)	2205	Art and Culture			
	107	Museums			
	41	Human Development			
	19	Govt. Museum			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(Plan)		(In lakhs of rupees)	
	...	...	0.11 + 0.11
Education (School) Department			
(iii)	2202	General Education	
	01	Elementary Education	
	800	Other expenditure	
	87	C.S. Scheme - II	
	55	Transportation of Food Grain under Mid-Day Meal (C.S.S.)	
	...	...	37.91 + 37.91
Panchayat Raj Department			
(iv)	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	
	101	Land Revenue	
	59	Devolution of Fund	
	02	Panchayati Raj Institutions (PRI) (Non-Plan)	
	...	...	1,62.50 + 1,62.50
(v)	108	Taxes on Professions, Trade, Callings and Employment	
	59	Devolution of Fund	
	02	Panchayati Raj Institutions (PRI) (Non-Plan)	
	...	...	20.10 + 20.10
(vi)	200	Other Miscellaneous Compensations and Assignments	
	59	Devolution of Fund	
	02	Panchayati Raj Institutions (PRI) (Non-Plan)	
	...	...	3,44.50 + 3,44.50

Reasons for expenditure incurred without budget provision in the above 6 (six) cases at Sl. No. (h) (i) to (vi) have not been intimated (August 2009).

CAPITAL

Voted

- (a) As the expenditure did not come upto the original provision, supplementary grant of Rs.1,00,82,62 lakh obtained in March 2009 proved wholly unnecessary. Similarly, supplementary grant of Rs.37,63.65 lakh, Rs.63,46.72 lakh and Rs.84.05,45 lakh were obtained in March each year despite overall expenditure constituted 60.02%, 65.61% and 63.73% of the original grant in 2005-06, 2006-07 and 2007-08 respectively.
- (b) Out of the overall saving of Rs.2,15,90.00 lakh, surrender of Rs.1,15,10.56 lakh (53.31%) only in March 2009 was considerably smaller than the amount available for surrender.

Grant No. 19 - Tribal Welfare Department - Contd.

(c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
Revenue Department				
(i)	4070	Capital Outlay on Other Administrative Services		
	800	Other expenditure		
	48	Border Area Development Programme		
	01	B.A.D.P.		
		(Plan)		
	O	8,21.99		
	R	-4,58.20	3,63.79	7,23.43
				+ 3,59.64

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

Reasons for final excess have not been intimated (August 2009).

Pubic Works (R &B) Department

(ii)	4059	Capital Outlay on Public Works		
	01	Office Buildings		
	051	Construction		
	56	Non-Lapsable		
	03	Capital Complex		
		(C.S.S)		
	O	1,55.00		
	R	-1,22.88	32.12	80.37
				+ 48.25

Reduction in provision from major works by reappropriation stated to be due to 'fund released by Government of India' is not tenable.

Reasons for final excess have not been intimated (August 2009).

(iii)	5054	Capital Outlay on Roads and Bridges		
	04	District & Other Roads		
	800	Other Expenditure		
	44	Additional Central Assistance		
	01	ACA		
		(Plan)		
	S	3,41.00	3,41.00	2,01.13
				- 1,39.87

Creation of provision towards major works by supplementary grant in March 2009 was stated to be due to approval of the scheme under State Plan (ACA) by the Government of India.

Reasons for saving have not been intimated (August 2009).

(iv)	54	National Bank for Agriculture and Rural Development (NABARD)		
	07	State Share		
		(Plan)		
	S	2,48.00	2,48.00	1,15.00
				- 1,33.00

Reasons for saving have not been intimated (August 2009).

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
Power Department					
(v)	4801	Capital Outlay on Power Projects			
	80	General			
	190	Investment in Public Sector and Other Undertakings			
	60	Accelerated Power Development Rural Programme (APDRP)			
	01	Metering			
		(Plan)			
		O	30,60.37		
		R	-13,71.18	16,89.19	6,56.27
					- 10,32.92
		Reduction in provision from investment by surrender (Rs.12,93.68 lakh) and reappropriation (Rs.77.50 lakh) was stated to be based on actual requirement.			
		Reasons for huge saving have not been intimated (August 2009).			
Public Works(W.R) Department					
(vi)	4701	Capital Outlay on Major and Medium Irrigation			
	80	General			
	800	Other Expenditure			
	45	Accelerated Irrigation Benefit Programme (AIBP)			
	01	Gumati Irrigation Projects			
		(Plan)			
		O	3,25.00		
		R	-3,00.00	25.00	18.11
					-6.89
		Reduction in provision from major works by reappropriation was stated to be based on actual requirement.			
		Reasons for further saving have not been intimated (August 2009).			
(vii)	03	Manu Irrigation Projects			
		(Plan)			
		O	3,20.00		
		R	-3,00.00	20.00	20.01
					+ 0.01
		Reduction in provision from major works by reappropriation was stated to be based on actual requirement.			
(viii)	4702	Capital Outlay on Minor Irrigation			
	101	Surface Water			
	46	State share of AIBP			
	04	Other Irrigation Projects			
		(Plan)			
		O	1,50.00		
		R	-60.00	90.00	15.69
					-74.31

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Reduction in provision from major works by reappropriation was stated to be based on actual requirement.			
Reasons for saving have not been intimated (August 2009).			
(ix)	54	National Bank for Agriculture and Rural Development (NABARD)	
	05	RIDF-VI-Muhari Irrigation Projects (Plan)	
		O	5,45.00
		S	1,27.30
		R	27.80
			7,00.10
			5,03.84
			- 1,96.26
Augmentation of provision towards major works by supplementary grant and reappropriation in March 2009 was stated to be based on actual requirement but ultimately both proved unnecessary.			
Reasons for huge saving have not been intimated (August 2009).			
(x)	09	RIDF-XII Minor Irrigation Projects (Deep Tubewell Projects) (Plan)	
		O	1,10.00
		R	-30.80
			79.20
			20.20
			-59.00
Reduction in provision from major works by reappropriation was stated to be based on actual requirement.			
Reasons for huge saving have not been intimated (August 2009).			
(xi)	4711	Capital Outlay on Flood control Projects	
	01	Flood Control	
	800	Other expenditure	
	27	Water Resource	
	17	Critical Flood Control and Anti Erosion Scheme in Brahmaputra and Barak Valley (Plan)	
		O	4,60.00
			4,60.00
			95.18
			- 3,64.82
Reasons for huge saving have not been intimated (August 2009).			
Health Services			
(xii)	4210	Capital Outlay on Medical and Public Health	
	01	Urban Health Services	
	110	Hospital and Dispensaries	
	16	Hospital	
	01	Cancer Hospital (Cancer Control Programme) (Plan)	
		O	36.57
		R	-33.57
			3.00
			2.99
			-0.01
Reduction in provision by reappropriation was the net effect of decrease of Rs.34.57 lakh from major works and increase of Rs.1.00 lakh towards machinery & equipment and both were stated to be based on actual requirement.			
Reasons for further saving have not been intimated (August 2009).			

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)		
(xiii)	44	Additional Central Assistance			
	01	ACA (Plan)			
		S	7,43.00		
		R	21.74	7,64.74	5,03.39
					- 2,61.35
		Creation of provision towards major works by supplementary grant was stated to be due to approval of the scheme under State Plan (ACA) by the Government of India.			
		Augmentation of provision towards supplies and materials by reappropriation was stated to be based on actual requirement.			
		Reasons for huge saving have not been intimated (August 2009).			
(xiv)	56	Non- Lapsable			
	25	South District Hospital (C.S.S)			
		O	1,22.24	1,22.24	87.42
					-34.82
		Reasons for saving have not been intimated (August 2009).			
(xv)	26	North District Hospital (C.S.S)			
		O	1,06.98	1,06.98	76.00
					-30.98
		Reasons for saving have not been intimated (August 2009).			
(xvi)	03	Medical Education, Training and Research			
	105	Allopathy			
	71	Medical College			
	01	Establishment (Plan)			
		O	20,00.00		
		R	-5,00.00	15,00.00	10,00.00
					- 5,00.00
		Reduction in provision from machinery & equipment by reappropriation was stated to be based on actual requirement.			
		Reasons for huge saving have not been intimated (August 2009).			
Tribal Welfare Department					
(xvii)	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
	02	Welfare of Scheduled Tribes			
	800	Other expenditure			
	88	C.S.Scheme III			
	19	Construction of Boys/Girls Hostel (C.S.S)			
		O	1,60.00		
		S	13,47.86		
		R	11.20	15,19.06	90.62
					- 14,28.44

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
------	-------------	-----------------------	----------------------

(In lakhs of rupees)

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

Reasons for huge saving have not been intimated (August 2009).

Panchayat Raj Department

(xviii)	4515	Capital Outlay on other Rural Development Programmes			
	101	Panchayati Raj			
	99	Others			
	70	Backward Regions Grant Fund (BRGF)			
		(Plan)			
		O	10,81.42		
		R	-4,82.61	5,98.81	5,98.81

Reduction in provision from grants-in-aid by surrender (Rs.4,81.37 lakh) and reappropriation (Rs.1.24 lakh) was stated to be based on actual requirement.

Agriculture Department

(xix)	4401	Capital Outlay on Crop Husbandry			
	800	Other expenditure			
	37	Agricultural Development			
	36	Rastriya Krishi Vikash Yojana (RKVY)			
		(Plan)			
		O	16,62.00		
		R	-11,03.00	5,59.00	1,28.20

Reduction in provision from major works by reappropriation (Rs.1,38.00 lakh) and surrender (Rs.11,21.00 lakh) was partly offset by augmentation of provision of Rs.1,56.00 lakh towards transfer of fund to TTAADC, PRI&ULB also by reappropriation. All the anticipated saving and excess were stated to be based on actual requirement.

Reasons for further saving have not been intimated (August 2009).

(xx)	4415	Capital Outlay on Agricultural Research and Education			
	01	Crop Husbandry			
	277	Education			
	56	Non-Lapsable			
	44	Agricultural College			
		(C.S.S)			
		O	3,10.00	3,10.00	1,30.00

Reasons for saving have not been intimated (August 2009).

Animal Resource Development Department

(xxi)	4403	Capital Outlay on Animal Husbandry			
	101	Veterinary services and Animal Health			
	39	Animal Resource Development			
	36	Veterinary Hospitals and Dispensaries			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(Plan)			
O	99.60		
R	-68.60	31.00	22.33
			-8.67
Reduction in provision mainly from major works by reappropriation (Rs.11.90 lakh) and surrender (Rs.56.70 lakh) was stated to be based on actual requirement.			
Reasons for further saving have not been intimated (August 2009).			
Forest Department			
(xxii)	4406	Capital Outlay on Forestry and Wild Life	
	01	Forestry	
	101	Forest Conservation, Development and Regeneration	
	87	C.S.Scheme-II	
	19	Assistance to States for Development of National Parks & Sanctuary (C.S.S)	
	O	43.00	
	R	-31.50	11.50
			8.50
			-3.00
Reduction in provision by reappropriation (Rs.23.78 lakh) from minor works and by surrender (Rs.8.22 lakh) mainly from supplies and materials stated to be due to 'fund released by Government of India' is not tenable. This was partly offset by augmentation of provision by reappropriation (Rs.0.50 lakh) towards grants-in-aid and was stated to be due to release of fund by the Government of India.			
Reasons for saving have not been intimated (August 2009).			
(xxiii)	800	Other expenditure	
	51	Externally Aided Project	
	06	Japan Bank of International Co-operation (Plan)	
	O	7,75.00	
	S	1,75.00	9,50.00
			5,00.00
			- 4,50.00
Augmentation of provision towards grants-in-aid by supplementary grant in March 2009 was stated to be due to approval of fund under State Plan Scheme (JBIC) by the Government of India.			
Reasons for huge saving have not been intimated (August 2009).			
(xxiv)	87	C.S.Scheme-II	
	26	Management of Gregarious Flowering of Muli Bamboos (C.S.S)	
	O	6,72.40	
	R	-2,93.00	3,79.40
			3,05.45
			-73.95
Reduction in provision by surrender mainly from minor works stated to be due to 'fund released by Government of India' is not tenable.			
Reasons for further saving have not been intimated (August 2009).			
Planning and Co-ordination Department			
(xxv)	4070	Capital Outlay on Other Administrative Services	
	800	Other expenditure	

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		

99	Others				
27	M.L.A. Local Area Development Programme (Plan)				
	O	2,00.00			
	R	4.54	2,04.54	80.00	- 1,24.54

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

Reasons for saving have not been intimated (August 2009).

Education (Higher) Department

(xxvi)	4202	Capital Outlay on Education, Sports, Art and Culture			
	01	General Education			
	203	University and Higher Education			
	44	Additional Central Assistance			
	01	ACA (Plan)			
		O	4,14.91		
		S	4,29.04		
		R	44.17	8,88.12	21.17
					- 8,66.95

Augmentation of provision by supplementary grant in March 2009 towards major works was stated to be due to approval of the scheme under State Plan (ACA) by the Government of India.

Further augmentation of provision by reappropriation towards major works was stated to be based on actual requirement.

Reasons for huge saving have not been intimated (August 2009).

(xxvii)	02	Technical Education			
	104	Polytechnics			
	56	Non-Lapsable			
	43	Tripura Institute of Technology (C.S.S)			
		O	3,10.00		
		R	-2,48.00	62.00	62.00
					...

Reduction in provision from major works by surrender stated to be due to 'fund released by Government of India' is not tenable.

Education (School) Department

(xxviii)	4202	Capital Outlay on Education, Sports, Art and Culture			
	01	General Education			
	201	Elementary Education			
	70	State Share			
	40	School Education (Plan)			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
O	3,00.00		
R	6.67	3,06.67	2,61.67
			-45.00
	Addition to the provision towards grants-in-aid by reappropriation was stated to be based on actual requirement.		
	Reasons for saving have not been intimated (August 2009).		
(xxix)	202	Secondary Education	
	41	Human Development	
	18	Government Secondary Schools (Plan)	
	O	1,65.00	
	R	-75.05	89.95
			90.17
			+ 0.22
	Reduction in provision by reappropriation was the net effect of decrease of Rs.81.55 lakh mainly from major works and increase of Rs.6.50 lakh towards supplies and materials and both were stated to be based on actual requirement.		
	Reasons for final excess have not been intimated (August 2009).		
(xxx)	56	Non-Lapsable	
	36	Upgradation of Infrastructure of Higher Secondary Schools in Tripura (C.S.S)	
	O	9,03.30	
	R	-2,83.20	6,20.10
			4,72.34
			- 1,47.76
	Reduction in provision from major works by surrender (Rs.2,28.94 lakh) and reappropriation (Rs.54.26 lakh) stated to be due to 'fund released by Government of India' is not tenable.		
	Reasons for further saving have not been intimated (August 2009).		
(xxxi)	37	Upgradation of Infrastructure of High Schools in Tripura (C.S.S)	
	O	5,11.50	
	R	54.26	5,65.76
			4,54.10
			- 1,11.66
	Addition to the provision towards major works by reappropriation was stated to be due to release of fund by the Government of India.		
	Reasons for saving have not been intimated (August 2009).		
(xxxii)	38	State Share of NLCPR (Plan)	
	O	1,77.02	
	R	-22.62	1,54.40
			1,54.40
			...
	Reduction in provision from major works by reappropriation was stated to be based on actual requirement.		
	Public Works (PHE) Department		
(xxxiii)	4215	Capital Outlay on Water Supply and Sanitation	
	01	Water Supply	
	102	Rural Water Supply	
	28	Public Health	

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
06	Execution (Plan)		
	O	13,99.50	
	R	-5,86.95	8,12.55
			7,55.44
			-57.11
	Reduction in provision by surrender (Rs.6,76.50 lakh) mainly from machinery and equipment was stated to be based on actual requirement.		
	This was partly offset by addition to the provision by reappropriation (Rs.89.55 lakh) mainly towards salaries and was stated to be based on actual requirement.		
	Reasons for further saving have not been intimated (August 2009).		
(xxxiv)	87	C.S.Scheme - II	
	65	Rajib Gandhi National Drinking Water Mission (C.S.S)	
		O	23,60.00
		R	-4,50.00
			19,10.00
			18,11.63
			-98.37
	Reduction in provision from major works by surrender stated to be due to 'fund released by Government of India' is not tenable.		
	Reasons for further saving have not been intimated (August 2009).		
(xxxv)	800	Other expenditure	
	28	Public Health	
	11	Construction of Office Building (Plan)	
		O	2,34.00
		R	-1,39.45
			94.55
			93.00
			-1.55
	Reduction in provision from major works by surrender was stated to be based on actual requirement.		
	Reasons for further saving have not been intimated (August 2009).		
(xxxvi)	70	State Share	
	51	Public Works (P.H.E) (Plan)	
		O	13,60.90
		R	-13,02.07
			58.83
			30.00
			-28.83
	Reduction in provision from major works by reappropriation (Rs.8,58.10 lakh) and surrender (Rs.4,43.97 lakh) was stated to be based on actual requirement.		
	Reasons for further saving have not been intimated (August 2009).		
	Family Welfare and Preventive Medicine		
(xxxvii)	4210	Capital Outlay on Medical and Public Health	
	02	Rural Health Services	
	103	Primary Health Centres	
	44	Additional Central Assistance	
	01	ACA	

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(Plan)			
O	70.00		
S	19.88		
R	70.50	1,60.38	13.44 - 1,46.94

Augmentation of provision towards major works by supplementary grant in March 2009 was stated to be due to approval of the scheme under State Plan (ACA) by the Government of India.

Further augmentation of provision towards major works by reappropriation was stated to be based on actual requirement. Both the augmentations ultimately proved unnecessary.

Reasons for saving have not been intimated (August 2009).

(d) Entire provision were withdrawn in the following cases :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

Public Works (R &B) Department

(i)	5054	Capital Outlay on Roads and Bridges			
	02	Strategic and Border Roads			
	337	Road Works			
	86	C.S. Scheme-I			
	12	Central Road Fund (C.S.S.)			
	O		46.50		
	R		-46.50	...	...

Power Department

(ii)	4801	Capital Outlay on Power Projects			
	80	General			
	190	Investment in Public Sector and Other Undertakings			
	87	C.S.Scheme II			
	90	Rajib Gandhi Gramin Vidyutayan Yojana (RGGVY) (C.S.S)			
	O		6,20.00		
	R		-6,20.00	...	...

Withdrawal of entire provision by reappropriation at Sl.No(d)(i) and by surrender at Sl. No.(d)(ii) above stated to be due to 'fund released by Government of India' is not tenable.

Information, Cultural Affairs and Tourism Department

(iii)	4070	Capital Outlay on Other Administrative Services			
	800	Other expenditure			
	70	State Share			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

17	I.C.A.T (Plan)				
	O	34.10			
	R	-34.10	...	...	...

Withdrawal of entire provision by reappropriation (Rs.7.00 lakh) and surrender (Rs.27.10 lakh) was stated to be based on actual requirement.

Tribal Welfare Department

(iv)	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
	02 Welfare of Scheduled Tribes				
	800 Other expenditure				
	34 Tribal Sub-Plan				
	15 Special Central Assistance (Plan)				
	O	2,80.00			
	R	-2,80.00	...	...	...

Withdrawal of entire provision by reappropriation (Rs.2,49.37 lakh) and surrender (Rs.30.63 lakh) was stated to be based on actual requirement.

Agriculture Department

(v)	4401 Capital Outlay on Crop Husbandry				
	800 Other expenditure				
	37 Agricultural Development				
	50 Project for Development of Infrastructural Facilities (Plan)				
	O	20.00			
	R	-20.00	...	...	...

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

Animal Resource Development Department

(vi)	4403 Capital Outlay on Animal Husbandry				
	102 Cattle and Buffalo Development				
	87 C.S.Scheme-II				
	11 National Project on Cattle and Buffalo Breeding (NPCBB) (C.S.S)				
	O	21.39			
	R	-21.39	...	...	...

Withdrawal of entire provision by reappropriation (Rs.19.47 lakh) and surrender (Rs.1.92 lakh) stated to be due to 'fund released by Government of India is not tenable.

Grant No. 19 - Tribal Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(vii)	4404	Capital Outlay on Dairy Development		
	102	Dairy Development Projects		
	87	C.S. Scheme-II		
	09	Integrated Dairy Development Project (C.S.S)		
		O	31.25	
		R	-31.25	...

Withdrawal of entire provision by reappropriation (Rs.29.40 lakh) and surrender (Rs.1.85 lakh) stated to be due to 'fund released by Government of India' is not tenable.

Rural Development Department

(viii)	4515	Capital Outlay on other Rural Development Programmes		
	103	Rural Development		
	30	Rural Development		
	01	Construction of Block Building (Plan)		
		O	4,52.50	
		R	-4,52.50	...

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

Science, Technology and Environment

(ix)	4810	Capital Outlay on Non-Conventional Sources of Energy		
	600	Others		
	31	Science and Technology		
	12	Tripura Renewable Energy Development Agency (TREDA) (Plan)		
		O	42.50	
		R	-42.50	...

Withdrawal of entire provision by surrender (Rs.34.00 lakh) and reappropriation (Rs.8.50 lakh) was stated to be based on actual requirement.

(x)	70	State Share		
	33	Science, Technology and Environment (Plan)		
		O	2,07.50	
		R	-2,07.50	...

Withdrawal of entire provision by surrender (Rs.2,03.50 lakh) and reappropriation (Rs.4.00 lakh) was stated to be based on actual requirement.

Planning and Co-ordination Department

(xi)	4070	Capital Outlay on Other Administrative Services		
	800	Other expenditure		

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
44	Additional Central Assistance		
01	ACA		
	(Plan)		
	O	30,69.00	
	R	-30,69.00	...
	Withdrawal of entire provision by surrender (Rs.30,64.46 lakh) and reappropriation (Rs.4.54 lakh) was stated to be based on actual requirement.		
(xii)	75	Special Plan Assistance	
	01	SPA	
		(Plan)	
		O	13,95.00
		R	-13,95.00
			...
	Labour Organisation		
(xiii)	4059	Capital Outlay on Public Works	
	01	Office Buildings	
	001	Direction and Administration	
	98	Administration	
	37	Labour	
		(Plan)	
		O	31.54
		R	-31.54
			...
	Withdrawal of entire provision by surrender in the above 2(two) cases was stated to be based on actual requirement.		
	Education (Higher) Department		
(xiv)	4202	Capital Outlay on Education, Sports, Art and Culture	
	01	General Education	
	800	Other expenditure	
	70	State Share	
	39	Higher Education	
		(Plan)	
		O	31.00
		R	-31.00
			...
	Education (School) Department		
(xv)	4202	Capital Outlay on Education, Sports, Art and Culture	
	01	General Education	
	202	Secondary Education	
	70	State Share	
	40	School Education	

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(Plan)			
O	5,22.98		
R	-5,22.98	...	...

Family Welfare and Preventive Medicine

(xvi)	4210	Capital Outlay on Medical and Public Health		
	02	Rural Health Services		
	104	Community Health Centres		
	16	Hospital		
	02	Community Health Centre		
	(Plan)			
	O	40.00		
	R	-40.00	...	...

Withdrawal of entire provision by reappropriation in the above 3(three) cases was stated to be based on actual requirement.

(e) Entire provision remained unutilized in the following cases :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
Transport Department			
(i)	4552	Capital Outlay on North Eastern Areas	
	050	Lands and Buildings	
	57	North Eastern Area Development	
	46	Inter State Bus Terminus at Chandrapur (N.E.C. Scheme)	
	O	1,00.00	
	R	-32.23	67.77
(ii)	47	Inter State Truck Terminus at Transport Nagar near Jirania, Tripura (N.E.C. Scheme)	
	O	1,17.00	
	R	-29.23	87.77

Reduction in provision from grants-in-aid by surrender stated to be due to 'fund released by N.E.C.' in the above 2(two) cases is not tenable.

(iii)	5055	Capital Outlay on Road Transport	
	800	Other Expenditure	
	44	Additional Central Assistance	
	01	ACA	
	(Plan)		

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

O	1,36.35		
R	-41.85	94.50	...
			-94.50

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

Public Works (R &B) Department

(iv)	5054	Capital Outlay on Roads and Bridges			
	02	Strategic and Border Roads			
	337	Road Works			
	86	C.S. Scheme-I			
	13	Roads of Inter State and Economic Importance (C.S.S.)			
		O	46.50	46.50	...
					-46.50

Power Department

(v)	4552	Capital Outlay on North Eastern Areas			
	04	Diesel/Gas Power Generation			
	800	Other Expenditure			
	57	North Eastern Area Development			
	58	Augmentation of Substation Capacity by Addition of Transformer (N.E.C. Scheme)			
		O	1,00.00	1,00.00	...
					- 1,00.00
(vi)	65	21 MW Baramura Unit-V Gas Based Power Project, Tripura (N.E.C. Scheme)			
		O	12,02.00	12,02.00	...
					- 12,02.00
(vii)	4801	Capital Outlay on Power Projects			
	80	General			
	190	Investment in Public Sector and Other Undertakings			
	56	Non -lapsable			
	09	Sub-Transmission and Distribution (C.S.S.)			
		O	1,55.00		
		R	-1,54.69	0.31	...
					-0.31

Reduction in provision from investment by surrender stated to be due to 'fund released by Government of India' is not tenable.

Public Works(W.R) Department

(viii)	4701	Capital Outlay on Major and Medium Irrigation			
	80	General			
	800	Other Expenditure			
	46	State Share of AIBP			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
03	Manu Irrigation Projects		
	(Plan)		
	O	35.00	
	R	-30.00	5.00
			...
			-5.00
	Reduction in provision from major works by reappropriation was stated to be based on actual requirement.		
(ix)	4702	Capital Outlay on Minor Irrigation	
	101	Surface Water	
	54	National Bank for Agriculture and Rural Development (NABARD)	
	07	State Share	
		(Plan)	
		O	55.56
		55.56	...
			-55.56
(x)	4711	Capital Outlay on Flood Control Projects	
	01	Flood Control	
	800	Other expenditure	
	70	State Share	
	15	PWD (WR)	
		(Plan)	
		O	35.00
		-9.00	26.00
			...
			-26.00
	Reduction in provision from major works by reappropriation was stated to be based on actual requirement.		
Health Services			
(xi)	4210	Capital Outlay on Medical and Public Health	
	01	Urban Health Services	
	110	Hospital and Dispensaries	
	56	Non- Lapsable	
	23	Para Medical Institute	
		(C.S.S)	
		O	43.57
		S	36.89
		R	37.58
		1,18.04	...
			- 1,18.04

Augmentation of provision towards grants-in-aid by supplementary grant was stated to be due to release of fund by the Government of India.
 Further augmentation of provision by reappropriation was the net effect of increase of Rs.40.98 lakh towards grants-in-aid and decrease of Rs.3.40 lakh from machinery & equipment and both were stated to be based on actual requirement.

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
(xii)	24	Development of G.B.P.Hospital (C.S.S)			
		O	2,33.66		
		R	-1,06.42	1,27.24	...
					- 1,27.24
		Reduction in provision from major works by reappropriation stated to be due to 'fund released by Government of India' is not tenable.			
(xiii)	4210	Capital Outlay on Medical and Public Health			
	01	Urban Health Services			
	110	Hospital and Dispensaries			
	56	Non- Lapsable			
	35	Construction of Some Components of 150 Bedded Dhalai District Hospital (C.S.S)			
		O	68.98		
		R	-16.47	52.51	...
					-52.51
		Reduction in provision from major works by reappropriation stated to be due to 'fund released by Government of India' in the above 2(two) cases is not tenable.			
		Tribal Welfare Department			
(xiv)	4225	Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes and other Backward Classes			
	02	Welfare of Scheduled Tribes			
	800	Other expenditure			
	50	Shifting Cultivation			
	01	Water-Shed Development Project (Plan)			
		O	1,00.00	1,00.00	...
					- 1,00.00
		Jail Department			
(xv)	4070	Capital Outlay on Other Administrative Services			
	800	Other expenditure			
	70	State Share			
	36	Jail (Plan)			
		O	62.00		
		R	-46.50	15.50	...
					-15.50
		Reduction in provision from major works by reappropriation was stated to be based on actual requirement.			
		Education (School) Department			
(xvi)	4202	Capital Outlay on Education, Sports,Art and Culture			
	01	General Education			
	202	Secondary Education			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

44	Additional Central Assistance				
01	ACA				
	(Plan)				
	S	4,26.87			
	R	6,49.83	10,76.70	...	- 10,76.70

Creation of provision towards major works by supplementary grant in March 2009 was stated to be due to approval of the scheme under State Plan (ACA) by the Government of India.

Augmentation of provision towards major works was stated to be based on actual requirement.

Family Welfare and Preventive Medicine

(xvii)	4210	Capital Outlay on Medical and Public Health			
	04	Public Health			
	101	Prevention and Control of Diseases			
	87	C.S.Scheme-II			
	74	National Vector Borne Disease Control Programme			
		(C.S.S)			
		O	98.00		
		R	-83.40	14.60	...
					-14.60

Reduction in provision from kinds by surrender (Rs.36.68 lakh) and reappropriation (Rs.46.72 lakh) stated to be due to 'fund released by Government of India' is not tenable.

(xviii)	4211	Capital Outlay on Family Welfare			
	103	Maternity and Child Health			
	87	C.S.Scheme-II			
	69	Child Survival and Safe Motherhood			
		(C.S.S)			
		O	64.00		
		R	-32.00	32.00	...
					-32.00

Reduction in provision from kinds by surrender stated to be due to 'fund released by Government of India' is not tenable.

Information and Technology Department

(xix)	4070	Capital Outlay on Other Administrative Services			
	800	Other expenditure			
	73	National E-governance Plan			
	01	NEGAP			
		(Plan)			
		O	2,17.00		
		R	-9.89	2,07.11	...
					- 2,07.11

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
------	-------------	-----------------------	----------------------

(In lakhs of rupees)

Reduction in provision from grants-in-aid by surrender was stated to be based on actual requirement. Reasons for non-utilisation of entire provision in the above 29(twenty nine) cases at Sl.Nos. (e)(i) to (xix) have not been intimated (August 2009).

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
------	-------------	-----------------------	----------------------

(In lakhs of rupees)

Revenue Department

(i)	4070	Capital Outlay on Other Administrative Services			
	800	Other expenditure			
	44	Additional Central Assistance			
	01	ACA			
		(Plan)			
		O	7,46.00		
		S	3,13.28		
		R	4,58.20	15,17.48	17,63.25
					+ 2,45.77

Augmentation of provision towards major works by supplementary grant in March 2009 was stated to be due to approval of the scheme under State Plan (ACA) by the Government of India. Further augmentation of provision towards major works by reappropriation was stated to be based on actual requirement. Anticipated excess were inadequate to cover the huge excess. Reasons for excess have not been intimated (August 2009).

Transport Department

(ii)	5055	Capital Outlay on Road Transport			
	050	Lands and Buildings			
	13	Transportation			
	02	Maintenance and Repair to LWB			
		(Plan)			
		O	1,32.00		
		S	57.15		
		R	41.85	2,31.00	2,34.81
					+ 3.81

Augmentation of provision towards major works by supplementary grant and reappropriation was stated to be based on actual requirement. Reasons for excess have not been intimated (August 2009).

Public Works (R &B) Department

(iii)	4552	Capital Outlay on North Eastern Areas			
	04	Diesel/Gas Power Generation			
	800	Other Expenditure			
	57	North Eastern Area Development			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -	
	(In lakhs of rupees)			
09	Road of Fatikroy-Kailashahar-Dharmanagar-Kukital-Chankira Road Pechartal-Chebri Road (N.E.C. Scheme)			
	O	10,23.00		
	S	14,10.32	24,33.32	28,65.65 + 4,32.33
	Augmentation of provision towards major works by supplementary grant in March 2009 was stated to be due to sanction accorded by the Government of India for implementation of the NEC Scheme. But augmentation was inadequate to cover the huge excess.			
	Reasons for huge excess have not been intimated (August 2009).			
(iv)	5054	Capital Outlay on Roads and Bridges		
	02	Strategic and Border Roads		
	337	Road Works		
	56	Non-lapsable		
	06	Halahali -Dangabari-Belonia Road (C.S.S)		
	O	6,20.00		
	S	3,50.62		
	R	1,69.38	11,40.00	9,93.80 - 1,46.20
	Augmentation of provision towards major works by supplementary grant in March 2009 was stated to be due to approval of the scheme under State Plan (ACA) by the Government of India.			
	Further augmentation of provision towards major works by reappropriation was stated to be due to release of fund by the Government of India. Anticipated provision proved excessive in view of the huge final saving.			
	Reasons for final saving have not been intimated (August 2009).			
(v)	5054	Capital Outlay on Roads and Bridges		
	04	District & Other Roads		
	800	Other Expenditure		
	48	Border Area Development Programme		
	01	B.A.D.P. (Plan)		
	S	3,19.56	3,19.56	3,73.89 + 54.33
	Creation of provision by supplementary grant in March 2009 towards major works was stated to be due to approval of the scheme under State Plan (BADP) by the Government of India which ultimately proved excessive.			
(vi)	54	National Bank for Agriculture and Rural Development (NABARD)		
	01	RIDF-V-Construction of Ongoing Rural Bridges Project (Plan)		
	O	9,30.00		
	S	13,99.23	23,29.23	24,30.27 + 1,01.04
	Augmentation of provision towards major works by supplementary grant in March 2009 was stated to be based on actual requirement but was inadequate in view of the huge excess.			

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)		
(vii)	68	Road and Bridges			
	01	R&B			
		(Plan)			
		S	1,05.71	1,05.71	1,98.90
					+ 93.19
		Creation of provision towards major works by supplementary grant in March 2009 was stated to be based on actual requirement.			
(viii)	99	Others			
	60	Other than M.N.P.			
		(Plan)			
		O	47,35.00		
		S	7,52.00	54,87.00	59,99.66
					+ 5,12.66
		Augmentation of provision towards major works by supplementary grant in March 2009 was stated to be based on actual requirement.			
		Reasons for huge excess in the above 4(four) cases have not been intimated (August 2009).			

Power Department

(ix)	4801	Capital Outlay on Power Projects			
	06	Rural Electrification			
	800	Other Expenditure			
	26	Power			
	16	Extension of Lines			
		(Plan)			
		O	1,55.00		
		R	77.50	2,32.50	2,32.50
					...
		Addition to the provision towards investments by reappropriation was stated to be based on actual requirement.			

Public Works(W.R) Department

(x)	4701	Capital Outlay on Major and Medium Irrigation			
	80	General			
	800	Other Expenditure			
	45	Accelerated Irrigation Benefit Programme (AIBP)			
	02	Khowai Irrigation Projects			
		(Plan)			
		O	88.00		
		R	6,00.00	6,88.00	1,05.94
					- 5,82.06

Addition to the provision towards major works by reappropriation was stated to be based on actual requirement but proved abnormally in excess of actual requirement.

Reasons for huge final saving have not been intimated (August 2009).

(xi)	46	State Share of AIBP			
	01	Gumati Irrigation Projects			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(Plan)			
O	35.00		
R	39.00	74.00	74.00
			...
	Addition to the provision towards major works by reappropriation was stated to be based on actual requirement.		
(xii) 46	State Share of AIBP		
02	Khowai Irrigation Projects		
(Plan)			
O	10.00		
R	60.00	70.00	46.76
			-23.24
	Addition to the provision towards major works by reappropriation was stated to be based on actual requirement but proved excessive.		
	Reasons for final saving have not been intimated (August 2009).		
Health Services			
(xiii) 4210	Capital Outlay on Medical and Public Health		
01	Urban Health Services		
110	Hospital and Dispensaries		
16	Hospital		
04	District Hospital		
(Plan)			
O	31.68		
R	19.50	51.18	50.75
			-0.43
	Augmentation of provision by reappropriation was the net effect of increase of Rs.23.17 lakh towards machinery and equipment and decrease of Rs.3.67 lakh from major works and both were stated to be based on actual requirement.		
	Reasons for final saving have not been intimated (August 2009).		
(xiv) 12	Sub-Divisional Hospital		
(Plan)			
O	81.55		
R	41.31	1,22.86	87.25
			-35.61
	Addition to the provision mainly towards machinery & equipment by reappropriation was stated to be based on actual requirement but ultimately proved excessive.		
	Reasons for final saving have not been intimated (August 2009).		
(xv) 43	Finance Commission		
10	Health Services		
(Plan)			
S	3,51.74		
R	4,43.47	7,95.21	4,82.04
			- 3,13.17

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Creation of provision towards major works by supplementary grant and reappropriation in March 2009 was stated to be based on actual requirement but the later proved excessive.			
Reasons for final saving have not been intimated (August 2009).			
(xvi)	56	Non- Lapsable	
	22	Medical College (C.S.S.)	
		O	1,99.59
		R	13.80
			2,13.39
			2,13.39
			...

Addition to the provision by reappropriation was the net effect of increase of Rs.14.12 lakh towards major works and decrease of Rs.0.32 lakh from supplies and materials and both were stated to be 'fund released by Government of India'. But release of fund cannot be a valid reason for decrease of provision.

Tribal Welfare Department

(xvii)	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	
	02	Welfare of Scheduled Tribes	
	800	Other expenditure	
	23	Corporations/PSUs/Boards	
	09	Tripura Horticulture Corporation Ltd. (Plan)	
		O	22.00
		R	30.00
			52.00
			57.50
			+ 5.50

Addition to the provision towards investments by reappropriation was stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

(xviii)	44	Additional Central Assistance	
	01	ACA (Plan)	
		O	1.00
		R	1,76.49
			1,77.49
			1,75.38
			-2.11

Addition to the provision towards major works by reappropriation was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

(xix)	70	State Share	
	19	Tribal Welfare (Plan)	
		O	1,60.00
		R	8.00
			1,68.00
			1,67.66
			-0.34

Addition to the provision towards minor works by reappropriation was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant		Actual Expenditure	Excess + Saving -
					(In lakhs of rupees)	
Food & Civil Supplies Department						
(xx)	5475	Capital Outlay on other General Economic Services				
	102	Civil Supplies				
	86	C.S. Scheme - I				
	43	District Fora				
		(C.S.S.)				
		O	6.46			
		R	-6.46	...	10.96	+ 10.96
		Reduction in provision from major works by surrender was stated to be 'fund released by Government of India'. But release of fund cannot be a valid reason for reduction of provision. Reasons for excess have not been intimated (August 2009).				
Panchayat Raj Department						
(xxi)	4515	Capital Outlay on other Rural Development Programmes				
	101	Panchayati Raj				
	30	Rural Development				
	01	Construction of Block Building				
		(Plan)				
		O	0.31			
		R	1.24	1.55	1.55	...
		Addition to the provision towards major works by reappropriation was stated to be based on actual requirement.				
Industries & Commerce Department						
(xxii)	5465	Investments in General Financial and Trading Institutions				
	02	Investment in Trading Institutions				
	190	Investments in Public sector and other Undertakings				
	23	Corporations/PSUs/Boards				
	06	Tripura Small Industries Corporation				
		(Plan)				
		O	88.35	88.35	90.00	+ 1.65
		Reasons for excess have not been intimated (August 2009).				
Animal Resource Development Department						
(xxiii)	4403	Capital Outlay on Animal Husbandry				
	101	Veterinary Services and Animal Health				
	87	C.S.Scheme-II				
	01	Assistance to States for Control of Animal Diseases (ASCAD)				
		(C.S.S)				
		O	46.50			
		R	61.87	1,08.37	92.01	-16.36

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
------	-------------	-----------------------	----------------------

(In lakhs of rupees)

Augmentation of provision by reappropriation was the net effect of increase of Rs.83.28 lakh mainly towards minor works and decrease of Rs.21.22 lakh mainly from supplies and materials and both were stated to be 'fund released by Government of India. Further reduction in provision from travel expenses by surrender (Rs.0.19 lakh) was stated to be 'fund released by Government of India'. But release of fund cannot be a valid reason for reduction in provision.

Reasons for final saving have not been intimated (August 2009).

(xxiv)	109	Extension and Training			
	44	Additional Central Assistance			
	01	ACA			
		(Plan)			
		O	0.31		
		R	7.10	7.41	7.41
					...

Addition to the provision towards supplies and materials by reappropriation was stated to be based on actual requirement.

Rural Development Department

(xxv)	4059	Capital Outlay on Public Works			
	80	General			
	051	Construction			
	25	Public Works			
	14	Public Building			
		(Plan)			
		S	4,15.33		
		R	1,04.07	5,19.40	5,29.38
					+ 9.98

Creation of provision towards major works by supplementary grant and augmentation thereof by reappropriation in March 2009 were stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

(xxvi)	4215	Capital Outlay on Water Supply and Sanitation			
	01	Water Supply			
	800	Other expenditure			
	70	State Share			
	31	Rural Development			
		(Plan)			
		O	11,25.00		
		R	3,48.43	14,73.43	14,73.43
					...

Addition to the provision mainly towards transfer of fund to TTAADC, PRI&ULB by reappropriation was stated to be based on actual requirement.

Science, Technology and Environment

(xxvii)	4810	Capital Outlay on Non-Conventional Sources of Energy			
	102	Solar			
	31	Science and Technology			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

04	P.V.Programme			
	(Plan)			
	O	1,51.00		
	R	8.50	1,59.50	1,59.50

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

Jail Department

(xxviii)	4059	Capital Outlay on Public Works			
	60	Other Buildings			
	800	Other Expenditure			
	43	Finance Commission			
	20	Prisons Administration			
		(Plan)			
		O	1,55.00		
		S	15.50		
		R	46.50	2,17.00	2,17.00

Augmentation of provision towards minor works by supplementary grant and reappropriation in March 2009 was stated to be based on actual requirement.

Public Works (PHE) Department

(xxix)	4215	Capital Outlay on Water Supply and Sanitation			
	01	Water Supply			
	102	Rural Water Supply			
	28	Public Health			
	04	Rural Water Supply Programme			
		(Plan)			
		O	2,98.00		
		R	2,62.20	5,60.20	5,50.37

Addition to the provision mainly towards transfer of fund to TTAADC, PRI&ULB by reappropriation (Rs.4,00.00 lakh) was stated to be based on actual requirement.

Reduction in provision from major works by surrender (Rs.1,37.80 lakh) was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

(xxx)	800	Other expenditure			
	28	Public Health			
	07	Urban Water Supply			
		(Plan)			
		O	2,20.90		
		R	1,88.55	4,09.45	3,87.44

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
------	-------------	-----------------------	----------------------

(In lakhs of rupees)

Addition to the provision mainly towards major works by reappropriation was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

- (g) Instances of creation of provision by reappropriation 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 making such provision without observing prescribed procedure.

Head	Total Grant	Actual Expenditure	Excess + Saving -
------	-------------	-----------------------	----------------------

(In lakhs of rupees)

Information, Cultural Affairs and Tourism Department

(i)	5465	Investments in General Financial and Trading Institutions			
	02	Investment in Trading Institutions			
	190	Investments in Public sector and other Undertakings			
	23	Corporations/PSUs/Boards			
	13	Tripura Tourism Development Corporation Ltd.			
		(Plan)			
	R		7.00	7.00	7.00
					...

Provision made towards investment by reappropriation was stated to be based on actual requirement. Reasons for further excess have not been intimated (August 2009).

Forest Department

(ii)	4406	Capital Outlay on Forestry and Wild Life			
	01	Forestry			
	800	Other expenditure			
	86	C.S.Scheme-II			
	60	Wetland Development Project at Rudra Sagar			
		(C.S.S)			
	R		14.00	14.00	14.00
					...

Provision made towards minor works by reappropriation was stated to be due to release of fund by the Government of India.

Family Welfare and Preventive Medicine

(iii)	4210	Capital Outlay on Medical and Public Health			
	03	Medical Education, Training and Research			
	102	Homeopathy			
	87	C.S.Scheme-II			
	73	Homoeopathic Dispensary			
		(C.S.S)			
	R		23.68	23.68	17.24
					-6.44

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

Provision made through reappropriation mainly towards major works was stated to be due to release of fund by the Government of India.

Reasons for final saving have not been intimated (August 2009).

(h) Expenditure incurred without budget provision in the following cases :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

Industries (H.H. & Sericulture) Department

(i)	4851	Capital Outlay on Village and Small Industries		
	108	Powerloom Industries		
	29	Industries Development		
	25	Development of Powerloom Industries		
		(Plan)		
		...	3.10	+ 3.10

(ii)	4875	Capital Outlay on other Industries		
	60	Other Industries		
	800	Other Expenditure		
	75	Special Plan Assistance		
	01	SPA		
		(Plan)		
		...	46.50	+ 46.50

Reasons for incurring expenditure without budget provision in the above 2(two) cases at Sl.No.(i) and (ii) have not been intimated (August 2009).

Grant No. 20 - Welfare of Scheduled Castes Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2049	Interest Payments		
2059	Public Works		
2202	General Education		
2203	Technical Education		
2204	Sports and Youth Services		
2205	Art and Culture		
2210	Medical and Public Health		
2211	Family Welfare		
2217	Urban Development		
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		
2415	Agricultural Research and Education		
2425	Co-operation		
2515	Other Rural Development Programmes		
2552	North Eastern Areas		
2702	Minor Irrigation		
2851	Village and Small Industries		
2875	Other Industries		
3425	Other Scientific Research		
3452	Tourism		
3456	Civil Supplies		
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
Voted			
Original	1,17,25,46		
Supplementary	14,39,85	1,31,65,31	1,01,37,44
Amount surrendered during the year (March 2009)			5,00,15

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

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
<i>Charged</i>			
<i>Original</i>	2,00	2,00	1,43
<i>Amount surrendered during the year</i>			-57
			...

CAPITAL

4059	Capital Outlay on Public Works
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
4220	Capital Outlay on Information and Publicity
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
4235	Capital Outlay on Social Security and Welfare
4250	Capital Outlay on other Social Services
4401	Capital Outlay on Crop Husbandry
4402	Capital Outlay on Soil and Water Conservation
4403	Capital Outlay on Animal Husbandry
4404	Capital Outlay on Dairy Development
4405	Capital Outlay on Fisheries
4406	Capital Outlay on Forestry and Wild Life
4408	Capital Outlay on Food Storage and Warehousing
4415	Capital Outlay on Agricultural Research and Education
4425	Capital Outlay on Co-operation
4435	Capital Outlay on Other Agricultural Programmes
4515	Capital Outlay on other Rural Development Programmes
4552	Capital Outlay on North Eastern Areas
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
4851	Capital Outlay on Village and Small Industries
4875	Capital Outlay on Other Industries
5054	Capital Outlay on Roads and Bridges
5055	Capital Outlay on Road Transport
5425	Capital Outlay on other Scientific and Environmental Research

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

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
5452	Capital Outlay on Tourism		
5465	Investments in General Financial and Trading Institutions		
5475	Capital Outlay on other General Economic Services		
6003	Internal Debt of the State Government		
6425	Loans for Co-operation		

Voted

Original	2,49,30,62			
Supplementary	55,19,35	3,04,49,97	1,78,49,37	- 1,26,00,60
Amount surrendered during the year (March 2009)				59,72,23

Charged

Original	7,00			
Supplementary	2,38,69	2,45,69	2,43,37	- 2,32
Amount surrendered during the year				...

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs. 14,39.85 lakh obtained in March 2009 was totally unnecessary.
- (b) Out of the huge saving of Rs. 30,27.87 lakh, only Rs. 5,00.15 lakh were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
Health Services			
(i)	2210	Medical and Public Health	
	01	Urban Health Services-Allopathy	
	001	Direction and Administration	
	98	Administration	
	16	Health (Plan)	
		O	40.35
		S	25.34
			65.69
			41.18
			-24.51

Augmentation of provision mainly towards salaries by supplementary grant in March 2009 was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

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

	Head		Total Grant	Actual Expenditure	Excess + Saving -
					(In lakhs of rupees)
Information, Cultural Affairs and Tourism Department					
(ii)	2220	Information and Publicity			
	60	Others			
	107	Song and Drama Services			
	21	Tourism and Publicity			
	08	Cultural			
		(Plan)			
	S		25.00	25.00	4.15
					-20.85

Creation of provision mainly towards salaries by supplementary grant in March 2009 was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

Welfare of Scheduled Castes and Other Backward Classes Department

(iii)	2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
	01	Welfare of Scheduled Castes			
	001	Direction and Administration			
	33	Welfare Programme			
	29	S.C. Welfare			
		(Non-Plan)			
	O		3,55.00		
	S		1,68.25	5,23.25	2,38.63
					- 2,84.62

Augmentation of provision towards salaries by supplementary grant in March 2009 was stated to be based on actual requirement.

Reasons for huge saving have not been intimated (August 2009).

(iv)	03	Welfare of Backward Classes			
	277	Education			
	35	Scholarship and Stipend			
	07	Pre Matric Scholarship to O.B.C. Students			
		(Plan)			
	O		2,00.00		
	R		-60.00	1,40.00	1,34.49
					-5.51

Reduction in provision from scholarship/stipend by reappropriation was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

Panchayat Raj Department

(v)	2515	Other Rural Development Programmes			
	001	Direction and Administration			
	98	Administration			
	23	Panchayat			
		(Plan)			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		

S	56.05		
R	1,34.21	1,90.26	...
			- 1,90.26

Creation of provision by supplementary grant in March 2009 mainly towards salaries was stated to be based on actual requirement.

Augmentation of provision by reappropriation mainly towards salaries was stated to be based on actual requirement. Reasons for non-utilisation of the enhanced provision have not been intimated (August 2009).

(vi)	101	Panchayati Raj			
	99	Others			
	54	Panchayat Development Fund (Plan)			
		O	8,34.21		
		R	-1,34.21	7,00.00	6,24.72
					-75.28

Reduction in provision from grant-in-aid by reappropriation was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

Agriculture Department

(vii)	2401	Crop Husbandry			
	109	Extension and Farmers' Training			
	37	Agricultural Development			
	36	Rastriya Krishi Vikash Yojana (RKVY) (Plan)			
		O	2,84.00		
		R	-9.92	2,74.08	2,47.34
					-26.74

Reduction in provision by reappropriation was the net effect of decrease of Rs. 1,04.50 lakh mainly from subsidies and increase of Rs. 94.58 lakh mainly towards minor works and both were stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

(viii)	800	Other expenditure			
	87	C.S. Scheme - II			
	97	Macro Management in Agriculture (C.S.S)			
		O	2,88.55		
		R	-18.20	2,70.35	1,23.45
					- 1,46.90

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

Reasons for saving have not been intimated (August 2009).

Forest Department

(ix)	2406	Forestry and Wild Life			
	01	Forestry			
	070	Communications and Buildings			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		

40	Forestry			
32	Communication (Plan)			
	O	39.75		
	R	-22.09	17.66	16.00
				-1.66

Reduction in provision from minor works by reappropriation was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

(x)	101	Forest Conservation, Development and Regeneration			
	43	Finance Commission			
	27	Maintenance of Forest- preservation of Forest wealth (Plan)			
		O	78.00		
		S	1,15.38		
		R	4.85	1,98.23	1,44.25
					-53.98

Augmentation of provision towards minor works by supplementary grant in March 2009 was stated to be based on actual requirement.

Further augmentation of provision by reappropriation was the net effect of increase of Rs. 7.85 lakh towards minor works and decrease of Rs. 3.00 lakh from supplies and materials and both were stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

Rural Development Department

(xi)	2059	Public Works			
	80	General			
	053	Maintenance and Repairs			
	25	Public Works			
	14	Public Building (Plan)			
		O	68.00		
		R	- 28.00	40.00	40.00
					...

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

Science, Technology and Environment

(xii)	3425	Other Scientific Research			
	60	Others			
	800	Other expenditure			
	31	Science and Technology			
	05	Science Popularisation (Plan)			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		

O	1,00.00		
R	-25.00	75.00	75.00

Reduction in provision from grants-in-aid by surrender was stated to be based on actual requirement.

(xiii)	11	Sukanta Academy (Plan)			
		O	1,00.00		
		R	-25.00	75.00	75.00

Reduction in provision from grants-in-aid by surrender was stated to be based on actual requirement.

Urban Development Department

(xiv)	2217	Urban Development			
	01	State Capital Development			
	191	Assistance to Municipal Corporation			
	32	Urban Development			
	20	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (Plan)			
		O	7,00.00	7,00.00	5,00.00
					- 2,00.00

Reasons for huge saving have not been intimated (August 2009).

Education (Higher) Department

(xv)	2202	General Education			
	03	University and Higher Education			
	103	Government Colleges and Institutes			
	41	Human Development			
	49	Government Degree College (Plan)			
		O	22.25		
		R	4.75	27.00	1.82
					-25.18

Addition to the provision by reappropriation was the net effect of increase of Rs. 6.25 lakh mainly towards salaries and decrease of Rs. 1.50 lakh mainly from electricity charges and both were stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

Education (School) Department

(xvi)	2202	General Education			
	01	Elementary Education			
	106	Teachers and Other Services			
	42	Government Primary Schools			
	02	Primary Education (From Class I to V) (Plan)			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
	O	1,72.50	
	R	-55.66	1,16.84
			1,11.48
			-5.36
	Reduction in provision mainly from salaries by surrender (Rs. 50.94 lakh) was stated to be based on actual requirement.		
	Further reduction in provision by reappropriation was the net effect of decrease of Rs. 11.56 lakh mainly from minor works and increase of Rs. 6.84 lakh towards scholarship/stipend and both were stated to be based on actual requirement.		
	Reasons for saving have not been intimated (August 2009).		
(xvii)	2236	Nutrition	
	02	Distribution of nutritious food and beverages	
	102	Mid-day Meals	
	41	Human Development	
	56	Mid-day Meals (NP-NSPE)	
		(Plan)	
	O	2,20.00	
	R	-1,29.23	90.77
			43.67
			-47.10
	Reduction in provision mainly from grant-in-aid by surrender was stated to be based on actual requirement.		
	Reasons for saving have not been intimated (August 2009).		
(xviii)	87	C.S.Scheme-II	
	49	Mid-day Meals (NP-NSPE)	
		(C.S.S)	
	O	1,70.00	
	S	1,31.63	3,01.63
			1,48.16
			- 1,53.47
	Augmentation of provision towards supplies and materials by supplementary grant in March 2009 was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.		
	Reasons for huge saving have not been intimated (August 2009).		
(xix)	88	C.S.Schemes-III	
	23	National Programme of Mid Day Meals in School for Upper Primary Stage (Kitchen, Utensil & Cooking etc.)	
		(C.S.S)	
	O	30.00	
	S	84.65	1,14.65
			59.34
			-55.31
	Augmentation of provision mainly towards supplies and materials by supplementary grant in March 2009 was stated to be due to approval of fund under C.S Scheme by the Government of India.		
	Reasons for saving have not been intimated (August 2009).		

Education (Social) Department

(xx)	2235	Social Security and Welfare
	02	Social Welfare

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
102	Child Welfare		
70	State Share		
41	Social Welfare and Social Education (Plan)		
	O	2,04.00	
	R	-30.87	1,73.13
			1,69.12
			-4.01
	Reduction in provision from cost of ration, diet, medicine etc. by reappropriation was stated to be based on actual requirement.		
	Reasons for saving have not been intimated (August 2009).		
(xxi)	87	C.S. Scheme - II	
	58	Integrated Child Development Scheme (C.S.S)	
		O	11,68.80
		S	2,34.00
			14,02.80
			5,20.35
			- 8,82.45
	Augmentation of provision mainly towards cost of ration, diet, medicine, bedding and clothing by supplementary grant in March 2009 was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.		
	Reasons for huge saving have not been intimated (August 2009).		
(xxii)	103	Women's Welfare	
	33	Welfare Programme	
	58	Monthly Pension for Widows and Deserted Women from BPL families between 18 and 65 years (Plan)	
		O	2,55.00
			2,55.00
			1,87.01
			-67.99
	Reasons for saving have not been intimated (August 2009).		
(xxiii)	03	National Social Assistance Programme	
	101	National Old Age Pension Scheme	
	67	National Social Assistance Programme (NSAP)	
	01	National Old Age Pension (Plan)	
		O	5,91.00
		S	52.37
		R	3.37
			6,46.74
			5,70.64
			-76.10
	Augmentation of provision towards social pension by supplementary grant and reappropriation in March 2009 was stated to be based on actual requirement.		
	Reasons for saving have not been intimated (August 2009).		
	Family Welfare and Preventive Medicine		
(xxiv)	2210	Medical and Public Health	
	03	Rural Health Services-Allopathy	
	103	Primary Health Centres	

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
16	Hospital		
10	Primary Health Centre (Plan)		
	O	5,16.24	
	R	-1,72.24	3,44.00
			2,81.16
			-62.84
	Reduction in provision from cost of ration, diet, medicine etc. by surrender (Rs. 29.29 lakh) was stated to be based on actual requirement.		
	Further reduction in provision by reappropriation was the net effect of decrease Rs. 1,85.49 lakh mainly from grants-in-aid and increase of Rs. 42.54 lakh mainly towards machinery and equipment and both were stated to be based on actual requirement.		
	Reasons for saving have not been intimated (August 2009).		
(xxv)	104	Community Health Centres	
	16	Hospital	
	02	Community Health Centre (Plan)	
		O	73.95
		R	8.65
			82.60
			37.28
			-45.32
	Addition to the provision by reappropriation was the net effect of increase of Rs. 43.93 lakh mainly towards salaries and decrease of Rs. 35.28 lakh mainly from cost of ration, diet, medicine etc. and both were stated to be based on actual requirement.		
	Reasons for saving have not been intimated (August 2009).		
(xxvi)	04	Rural Health Services-Other Systems of medicine	
	101	Ayurveda	
	87	C.S.Schemes-II	
	68	Ayurvedic Dispensary (C.S.S)	
		O	24.00
		R	-20.80
			3.20
			0.10
			-3.10
	Reduction in provision mainly from cost of ration, diet, medicine, bedding and clothing by surrender (Rs. 20.80 lakh) was stated to be based on actual requirement.		
	Reasons for saving have not been intimated (August 2009).		
(xxvii)	2211	Family Welfare	
	101	Rural Family Welfare Services	
	87	C.S.Scheme-II	
	72	Health Sub-Centre (C.S.S.)	
		O	1,61.75
		R	-12.79
			1,48.96
			1,13.25
			-35.71
	Reduction in provision from salaries by surrender was stated to be based on actual requirement.		
	Reasons for saving have not been intimated (August 2009).		

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

(d) Entire provision were withdrawn in the following cases :-

	Head		Total Grant		Actual Expenditure		Excess + Saving -
					(In lakhs of rupees)		
Fisheries Department							
(i)	2405	Fisheries					
	101	Inland fisheries					
	36	Fishery Development					
	02	Development of Inland Fisheries					
		(Plan)					
		O	1,38.64				
		R	-1,38.64	...	...		...
Forest Department							
(ii)	2552	North Eastern Areas					
	01	Forestry					
	105	Forest Produce					
	57	North Eastern Area Development					
	42	Socio Economic					
		(N.E.C. Scheme)					
		O	38.00				
		R	-38.00	...	...		...
Science, Technology and Environment							
(iii)	3425	Other Scientific Research					
	60	Others					
	800	Other expenditure					
	70	State Share					
	33	Science, Technology and Environment					
		(Plan)					
		O	50.00				
		R	-50.00	...	...		...
Education (Higher) Department							
(iv)	2203	Technical Education					
	105	Polytechnics					
	41	Human Development					
	66	Tripura Institute of Technology					
		(Plan)					
		O	28.25				
		R	-28.25	...	...		...

Withdrawal of entire provision by reappropriation at Sl. Nos. (d) (i) and (iv) and by surrender at (ii) and (iii) were stated to be based on actual requirement.

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

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
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	17.31
		S	1.14
		R	3.35
			21.80
			24.33
			+ 2.53

Augmentation of provision towards office expenses by supplementary grant in March 2009 was stated to be based on actual requirement.

Further augmentation of provision by reappropriation was the net effect of increase of Rs. 8.62 lakh mainly towards P.O.L and decrease of Rs. 5.27 lakh mainly from cost of ration, diet, medicine etc. and both were stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

Information, Cultural Affairs and Tourism Department

(ii)	3452	Tourism	
	01	Tourist Infrastructure	
	102	Tourist Accommodation	
	21	Tourism and Publicity	
	12	Accommodation	
		(Plan)	
		O	8.00
		R	2.50
			10.50
			10.48
			-0.02

Addition to the provision mainly towards minor works by reappropriation was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

Welfare of Scheduled Castes and Other backward Classes Department

(iii)	2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	
	03	Welfare of Backward Classes	
	102	Economic Development	
	33	Welfare Programme	
	26	Nucleus Budget	
		(Plan)	
		O	22.25
		R	-5.25
			17.00
			28.28
			+ 11.28

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
Reduction in provision from grants-in-aid by reappropriation was stated to be based on actual requirement.			
Reasons for excess have not been intimated (August 2009).			
(iv)	277	Education	
	33	Welfare Programme	
	21	Minorities Welfare	
		(Plan)	
		O	75.18
		R	35.31
			1,10.49
			91.22
			-19.27
Addition to the provision mainly towards scholarship/stipend by reappropriation was stated to be based on actual requirement.			
Reasons for final saving have not been intimated (August 2009).			
(v)	800	Other expenditure	
	33	Welfare Programme	
	26	Nucleus Budget	
		(Plan)	
		O	30.00
		R	10.00
			40.00
			47.47
			+ 7.47
Addition to the provision towards grants-in-aid by reappropriation was stated to be based on actual requirement.			
Reasons for excess have not been intimated (August 2009).			
Industries & Commerce Department			
(vi)	2851	Village and Small Industries	
	102	Small Scale Industries	
	29	Industries Development	
	16	Small Industries	
		(Plan)	
		O	48.61
			48.61
			56.17
			+ 7.56
Reasons for excess have not been intimated (August 2009).			
Industries (H.H. & Sericulture) Department			
(vii)	2851	Village and Small Industries	
	107	Sericulture Industries	
	86	C.S. Scheme - I	
	52	Sericulture Project	
		(C.S.S)	
		O	36.98
		S	36.49
		R	31.02
			1,04.49
			81.47
			-23.02

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
------	-------------	-----------------------	----------------------

(In lakhs of rupees)

Augmentation of provision towards grants-in-aid by supplementary grant in March 2009 was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India. Further augmentation of provision towards grants-in-aid by reappropriation was stated to be based on actual requirement. Reasons for final saving have not been intimated (August 2009).

Fisheries Department

(viii)	2405	Fisheries			
	109	Extension and Training			
	03	Research and Training			
	07	Fisheries Training and Extension (Plan)			
		O	2.51		
		R	2.99	5.50	-2.00

Addition to the provision by reappropriation was the net effect of increase of Rs. 3.46 lakh mainly towards grants-in-aid and decrease of Rs. 0.47 lakh from publications and both were stated to be based on actual requirement.

Animal Resource Development Department

(ix)	2403	Animal Husbandry			
	101	Veterinary Services and Animal Health			
	70	State share			
	29	Animal Resource Development (Plan)			
		O	8.50		
		S	6.46		
		R	10.30	25.26	-0.10

Augmentation of provision towards supplies and materials by supplementary grant in March 2009 was stated to be based on actual requirement. Further augmentation of provision mainly towards other charges by reappropriation was stated to be based on actual requirement. Reasons for final saving have not been intimated (August 2009).

(x)	103	Poultry Development			
	39	Animal Resource Development			
	05	Breeding Operation (Plan)			
		O	11.90		
		R	10.53	22.43	-3.03

Addition to the provision mainly towards grants-in-aid by reappropriation was stated to be based on actual requirement. Reasons for final saving have not been intimated (August 2009).

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(xi)	105 Piggery Development			
	39 Animal Resource Development			
	05 Breeding Operation			
	(Plan)			
	O	1.02		
	R	0.45	1.47	1.45
				-0.02
	Addition to the provision mainly towards supplies and materials by reappropriation was stated to be based on actual requirement.			
	Reasons for final saving have not been intimated (August 2009).			
(xii)	47 Medicine, Vaccine and Appliances for ARDD			
	(Plan)			
	O	3.40	3.40	5.07
				+ 1.67
	Reasons for excess have not been intimated (August 2009).			
(xiii)	2404 Dairy Development			
	102 Dairy Development Projects			
	39 Animal Resource Development			
	13 Integrated Dairy Development Project			
	(Plan)			
	O	1.16		
	R	-0.82	0.34	6.23
				+ 5.89
	Reduction in provision mainly from minor works by reappropriation was stated to be based on actual requirement.			
	Reasons for excess have not been intimated (August 2009).			
Forest Department				
(xiv)	2406 Forestry and Wild Life			
	01 Forestry			
	003 Education and Training			
	03 Research and Training			
	05 Extension and Training			
	(Plan)			
	O	6.35		
	R	2.65	9.00	9.40
				+ 0.40
	Addition to the provision by reappropriation was the net effect of increase of Rs. 4.50 lakh mainly towards minor works and decrease of Rs. 1.85 lakh from supplies and materials and both were stated to be based on actual requirement.			
	Reasons for excess have not been intimated (August 2009).			
(xv)	101 Forest Conservation, Development and Regeneration			
	40 Forestry			
	13 Forest Conservation, Development and Regeneration			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
	(Plan)		
	O	18.25	
	R	5.80	24.05
		23.91	-0.14
	Addition to the provision mainly towards minor works by reappropriation was stated to be based on actual requirement.		
	Reasons for final saving have not been intimated (August 2009).		
(xvi)	102	Social and Farm Forestry	
	40	Forestry	
	27	Treatment of Wasteland and Degraded Forests	
	(Plan)		
	O	1.85	
	S	1.85	
	R	4.00	7.70
		7.28	-0.42
	Augmentation of provision towards supplies and materials by supplementary grant in March 2009 was stated to be based on actual requirement.		
	Further augmentation of provision mainly towards minor works by reappropriation was stated to be based on actual requirement.		
	Reasons for final saving have not been intimated (August 2009).		
(xvii)	35	Development of Tree Borne Oil Seed	
	(Plan)		
	O	15.95	
	R	2.65	18.60
		17.82	-0.78
	Addition to the provision by reappropriation was the net effect of increase of Rs. 4.60 lakh towards minor works and decrease of Rs. 1.95 lakh from supplies and materials and both were stated to be based on actual requirement.		
	Reasons for final saving have not been intimated (August 2009).		
(xviii)	800	Other expenditure	
	40	Forestry	
	37	Parks and Gardens	
	(Plan)		
	O	29.85	
	R	12.30	42.15
		42.22	+ 0.07
	Addition to the provision by reappropriation was the net effect of increase of Rs. 13.85 lakh towards minor works and decrease of Rs. 1.55 lakh from supplies and materials and both were stated to be based on actual requirement.		
	Reasons for excess have not been intimated (August 2009).		
(xix)	02	Environmental Forestry and Wild Life	
	110	Wild Life Preservation	
	40	Forestry	
	08	Control of Poaching and Illegal Trading of Wild Life	
	(Plan)		

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
O	1.25		
R	1.25	2.50	2.50
			...

Addition to the provision mainly towards minor works & grants-in-aid by reappropriation was stated to be based on actual requirement.

(xx) 28 Wild Life Conservation and Education
(Plan)

O	8.50		
R	6.25	14.75	16.59
			+ 1.84

Addition to the provision by reappropriation was the net effect of increase of Rs. 6.50 lakh mainly towards minor works and decrease of Rs. 0.25 lakh from supplies and materials and both were stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

Education (Higher) Department

(xxi)	2202	General Education			
	03	University and Higher Education			
	107	Scholarships			
	87	C.S.Scheme-II			
	54	Stipend for the Students Studying Hindi in Non-Hindi Speaking states (C.S.S.)			
		S	0.06		
		R	0.17	0.23	0.23
					...

Augmentation of provision towards scholarship/stipend by reappropriation was stated to be based on actual requirement.

(xxii)	2205	Art and Culture			
	105	Public Libraries			
	41	Human Development			
	54	Libraries (Plan)			
		O	1.50		
		R	-0.50	1.00	1.94
					+ 0.94

Reduction in provision from office expenses and other administrative expenses by reappropriation was stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

Family Welfare and Preventive Medicine

(xxiii)	2211	Family Welfare			
	102	Urban Family Welfare Services			
	87	C.S.Scheme-II			
	87	Urban Family Welfare (C.S.S.)			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
O	2.25		
R	0.31	2.56	3.29
			+ 0.73

Addition to the provision by reappropriation was the net effect of increase of Rs. 0.74 lakh mainly towards salaries and decrease of Rs. 0.43 lakh mainly from travel expenses and both were stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

- (f) Instances of creation of provision by reappropriation 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 making such provision without observing prescribed procedure.

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		

Information, Cultural Affairs and Tourism Department

(i)	3452	Tourism			
	01	Tourist Infrastructure			
	102	Tourist Accommodation			
	70	State Share			
	17	I.C.A.T.			
		(Plan)			
	R		13.00	13.00	13.00
					...

Provision made through reappropriation towards minor works was stated to be based on actual requirement.

Food & Civil Supplies Department

(ii)	3456	Civil Supplies			
	800	Other expenditure			
	70	State Share			
	21	Food			
		(Plan)			
	R		1.00	1.00	1.00
					...

Provision made through reappropriation towards grants-in-aid was stated to be based on actual requirement.

Fisheries Department

(iii)	2405	Fisheries			
	101	Inland fisheries			
	36	Fishery Development			
	01	Development of Fisheries			
		(Plan)			
	R		1,50.79	1,50.79	1,52.54
					+ 1.75

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

Head	Total Grant	Actual Expenditure	Excess + Saving -		
(In lakhs of rupees)					
Provision made through reappropriation mainly towards salaries was stated to be based on actual requirement.					
Reasons for further excess have not been intimated (August 2009).					
(iv)	70	State Share			
	26	Fisheries (Plan)			
	R	4.70	4.70	4.70	...

Provision made through reappropriation mainly towards salaries was stated to be based on actual requirement.

Education (Higher) Department

(v)	2203	Technical Education			
	105	Polytechnics			
	41	Human Development			
	50	Polytechnic Institute (Plan)			
	R	23.75	23.75	0.48	-23.27

Provision made mainly towards salaries through reappropriation was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

Education (School) Department

(vi)	2202	General Education			
	04	Adult Education			
	200	Other Adult Education Programmes			
	33	Welfare Programme			
	63	Literacy (Plan)			
	R	5.10	5.10	5.10	...

Provision made through reappropriation mainly towards salaries was stated to be based on actual requirement.

Family Welfare and Preventive Medicine

(vii)	2210	Medical and Public Health			
	03	Rural Health Services-Allopathy			
	103	Primary Health Centres			
	70	State Share			
	52	Family Welfare and Preventive Medicine (Plan)			
	R	1,19.00	1,19.00	1,19.00	...

Provision made through reappropriation mainly towards salaries was stated to be based on actual requirement.

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

(g) Expenditure incurred without provision in the following cases :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
Panchayat Raj Department				
(i)	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
	101	Land Revenue		
	59	Devolution of Fund		
	02	Panchayati Raj Institutions (PRI)		
		(Non-Plan)		
		...	...	6.23 + 6.23
(ii)	108	Taxes on Professions, Trade, Callings and Employment		
	59	Devolution of Fund		
	02	Panchayati Raj Institutions (PRI)		
		(Non-Plan)		
		...	...	31.10 + 31.10
(iii)	200	Other Miscellaneous Compensations and Assignments		
	59	Devolution of Fund		
	02	Panchayati Raj Institutions (PRI)		
		(Non-Plan)		
		...	...	3,32.73 + 3,32.73
Education (Higher) Department				
(iv)	2203	Technical Education		
	112	Engineering/Technical Colleges and Institutes		
	41	Human Development		
	51	Engineering College		
		(Plan)		
		...	...	0.08 + 0.08
Education (School) Department				
(v)	2202	General Education		
	01	Elementary Education		
	800	Other expenditure		
	87	C.S. Scheme - II		
	55	Transportation of Food Grain under Mid-Day Meal		
		(C.S.S.)		
		...	...	20.79 + 20.79

Reasons for incurring expenditure without provision in the above 5 (five) cases at Sl. Nos. (i) to (v) have not been intimated (August 2009).

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

CAPITAL

Voted

- (a) As the overall expenditure fell far short of the original provision, supplementary grant of Rs. 55,19.35 lakh obtained in March 2009 proved unnecessary. Similarly, supplementary grant of Rs. 20,59.44 lakh, Rs. 40,24.25 lakh and Rs. 31,59.51 lakh were obtained in March each year despite the overall expenditure had fallen short of the original grant in 2005-06, 2006-07 and 2007-08 respectively.
- (b) Out of the overall saving of Rs. 1,26,00.60 lakh, surrender of Rs. 59,72.23 lakh in March 2009 was considerably smaller than the amount of saving available for surrender.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			

Revenue Department

(i)	4070	Capital Outlay on Other Administrative Services		
	800	Other expenditure		
	48	Border Area Development Programme		
	01	B.A.D.P.		
		(Plan)		
		O	4,50.77	
		S	5,84.44	
			10,35.21	3,27.73
				- 7,07.48

Augmentation of provision by supplementary grant in March 2009 towards major works was stated to be due to approval of the scheme by the Government of India but ultimately proved unnecessary in view of the expenditure falling far below the original grant.

Public Works (R &B) Department

(ii)	4059	Capital Outlay on Public Works		
	01	Office Buildings		
	051	Construction		
	56	Non-Lapsable		
	03	Capital Complex		
		(C.S.S.)		
		O	85.00	
		R	-67.39	
			17.61	19.75
				+ 2.14

Reduction in provision by reappropriation from major works was stated to be based on actual requirement but ultimately proved injudicious.

Reasons for final excess have not been intimated (August 2009).

(iii)	5054	Capital Outlay on Roads and Bridges		
	02	Strategic and Border Roads		
	337	Road Works		
	56	Non-lapsable		
	06	Halahali -Dangabari-Belonia Road		
		(C.S.S.)		

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		

O	3,40.00		
S	2,87.11		
R	92.89	7,20.00	4,76.28
			- 2,43.72

Augmentation of provision towards major works by supplementary grant and reappropriation in March 2009 was stated to be based on actual requirement but the former proved excessive and the later unnecessary.

Power Department

(iv)	4801	Capital Outlay on Power Projects			
	80	General			
	190	Investment in Public Sector and Other Undertakings			
	60	Accelerated Power Development Rural Programme (APDRP)			
	01	Metering			
		(Plan)			
	O		16,78.55		
	R		-7,52.22	9,26.33	3,59.89
					- 5,66.44

Reduction in provision from investments by surrender (Rs. 7,09.72 lakh) and reappropriation (Rs. 42.50 lakh) was stated to be based on actual requirement.

Public Works(W.R) Department

(v)	4701	Capital Outlay on Major and Medium Irrigation			
	80	General			
	800	Other Expenditure			
	45	Accelerated Irrigation Benefit Programme (AIBP)			
	01	Gumati Irrigation Projects			
		(Plan)			
	O		1,78.00		
	R		-1,00.00	78.00	11.38
					-66.62

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

(vi)	03	Manu Irrigation Projects			
		(Plan)			
	O		1,75.00		
	R		-1,00.00	75.00	37.28
					-37.72

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

(vii)	4702	Capital Outlay on Minor Irrigation			
	101	Surface Water			
	45	Accelerated Irrigation Benefit Programme (AIBP)			
	04	Other Irrigation Projects			

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

Head		Total Grant	Actual Expenditure	Excess + Saving -	
		(In lakhs of rupees)			
	(Plan)				
	O	3,13.00	3,13.00	2,04.20	- 1,08.80
(viii)	46	State share of AIBP			
	04	Other Irrigation Projects			
	(Plan)				
	O	62.00			
	R	-30.00	32.00	31.37	-0.63
	Reduction in provision by reappropriation from major works was stated to be based on actual requirement.				
(ix)	54	National Bank for Agriculture and Rural Development (NABARD)			
	09	RIDF-XII Minor Irrigation Projects (Deep Tubewell Projects)			
	(Plan)				
	O	60.00			
	R	-15.46	44.54	11.07	-33.47
	Reduction in provision by surrender from major works was stated to be based on actual requirement.				
(x)	4711	Capital Outlay on Flood Control Projects			
	01	Flood Control			
	800	Other expenditure			
	27	Water Resource			
	17	Critical Flood Control and Anti Erosion Scheme in Brahmaputra and Barak Valley			
	(Plan)				
	O	2,55.00	2,55.00	57.72	- 1,97.28
Health Services					
(xi)	4210	Capital Outlay on Medical and Public Health			
	01	Urban Health Services			
	110	Hospital and Dispensaries			
	16	Hospital			
	12	Sub-Divisional Hospital			
	(Plan)				
	O	44.05			
	R	-5.83	38.22	17.35	-20.87
	Reduction in provision by reappropriation was the net effect of decrease of Rs. 17.47 lakh from major works and increase of Rs. 11.64 lakh towards machinery and equipment and both were stated to be based on actual requirement.				
(xii)	03	Medical Education, Training and Research			
	105	Allopathy			
	71	Medical College			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			

01	Establishment (Plan)				
	O	15,00.00			
	R	-5,00.00	10,00.00	5,49.53	- 4,50.47

Reduction in provision by reappropriation (Rs. 4,55.26 lakh) and surrender (Rs. 44.74 lakh) from major works was stated to be based on actual requirement.

Welfare of Scheduled Castes and Other backward Classes Department

(xiii)	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
	01 Welfare of Scheduled Castes				
	277 Education				
	86 C.S.Scheme-I				
	36 Hostels for S.C.Girls (C.S.S.)				
	O	1,50.00			
	R	-1,22.48	27.52	27.52	...

Reduction in provision by reappropriation from grants-in-aid was stated to be based on actual requirement.

(xiv)	03 Welfare of Backward Classes				
	102 Economic Development				
	44 Additional Central Assistance				
	01 ACA (Plan)				
	S	8,15.00			
	R	1,35.00	9,50.00	4,65.00	- 4,85.00

Creation of provision by supplementary grant in March 2009 towards major works was stated to be due to approval of the Scheme under State Plan (ACA) by the Government of India.

Augmentation of provision by reappropriation towards major works was stated to be based on actual requirement but ultimately proved unnecessary in view of the huge saving.

Panchayat Raj Department

(xv)	4515 Capital Outlay on other Rural Development Programmes				
	101 Panchayati Raj				
	99 Others				
	70 Backward Regions Grant Fund (BRGF) (Plan)				
	O	5,15.72			
	R	-1,87.35	3,28.37	3,28.31	-0.06

Reduction in provision by surrender (Rs. 1,86.84 lakh) and reappropriation (Rs. 0.51 lakh) from grants-in-aid was stated to be based on actual requirement.

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

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
Agriculture Department					
(xvi)	4401	Capital Outlay on Crop Husbandry			
	800	Other expenditure			
	37	Agricultural Development			
	36	Rastriya Krishi Vikash Yojana (RKVY)			
		(Plan)			
		O	8,31.00		
		R	-5,10.08	3,20.92	47.70
					- 2,73.22

Reduction in provision by surrender from major works and machinery and equipment was stated to be based on actual requirement. But the anticipated saving proved inadequate in view of the huge saving.

(xvii)	4415	Capital Outlay on Agricultural Research and Education			
	01	Crop Husbandry			
	277	Education			
	56	Non-Lapsable			
	44	Agricultural College			
		(C.S.S.)			
		O	1,70.00	1,70.00	1,31.00
					-39.00

Animal Resource Development Department

(xviii)	4403	Capital Outlay on Animal Husbandry			
	102	Cattle and Buffalo Development			
	39	Animal Resource Development			
	05	Breeding Operation			
		(Plan)			
		O	1,21.55		
		R	-41.55	80.00	80.00
					...

Reduction in provision by surrender (Rs. 33.20 lakh) mainly from grants-in-aid and by reappropriation (Rs. 8.35 lakh) mainly from supplies and materials was stated to be based on actual requirement.

Forest Department

(xix)	4406	Capital Outlay on Forestry and Wild Life			
	01	Forestry			
	800	Other expenditure			
	87	C.S.Scheme-II			
	26	Management of Gregarious Flowering of Muli Bamboos			
		(C.S.S.)			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		

O	2,24.00		
S	1,23.45		
R	14.23	3,61.68	2,26.78
			- 1,34.90

Augmentation of provision by supplementary grant in March 2009 towards minor works was stated to be due to approval of fund under C.S.S by the Government of India but ultimately proved excessive. Further addition to the provision by reappropriation towards minor works was stated to be based on actual requirement but ultimately proved unnecessary.

Planning and Co-ordination Department

(xx)	4070	Capital Outlay on Other Administrative Services			
	800	Other expenditure			
	99	Others			
	27	M.L.A. Local Area Development Programme			
		(Plan)			
	O	70.00			
	R	42.17	1,12.17	28.00	-84.17

Augmentation of provision by reappropriation towards major works was stated to be based on actual requirement but ultimately proved unnecessary in view of the expenditure falling below the original grant.

Education (Higher) Department

(xxi)	4202	Capital Outlay on Education, Sports, Art and Culture			
	01	General Education			
	203	University and Higher Education			
	44	Additional Central Assistance			
	01	ACA			
		(Plan)			
	O	2,27.53			
	S	2,39.38			
	R	24.34	4,91.25	37.24	- 4,54.01

Augmentation of provision by supplementary grant in March 2009 towards major works was stated to be due to approval of the scheme by the Government of India.

Further augmentation of provision by reappropriation towards major works was stated to be based on actual requirement. Both the augmentations proved unnecessary in view of the expenditure falling far below the original grant. Lack of foresight is evident in the above case.

(xxii)	02	Technical Education			
	104	Polytechnics			
	56	Non-Lapsable			
	43	Tripura Institute of Technology			
		(C.S.S)			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
O	1,70.00		
R	-1,36.00	34.00	34.00

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

Education (School) Department

(xxiii)	4202	Capital Outlay on Education, Sports, Art and Culture			
	01	General Education			
	201	Elementary Education			
	70	State Share			
	40	School Education			
		(Plan)			
	O		1,80.00		
	R		-14.63	1,65.37	1,42.37
					-23.00

Reduction in provision by surrender from grants-in-aid was stated to be based on actual requirement.

(xxiv)	202	Secondary Education			
	56	Non-Lapsable			
	37	Upgradation of Infrastructure of High Schools in Tripura			
		(C.S.S)			
	O		3,80.50		
	R		-77.10	3,03.40	1,87.40
					- 1,16.00

Reduction in provision by reappropriation from major works was stated to be based on actual requirement. But anticipated saving proved smaller in view of the huge saving.

(xxv)	38	State Share of NLCPR			
		(Plan)			
	O		1,47.54		
	R		-62.74	84.80	84.80
					...

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

Public Works (PHE) Department

(xxvi)	4215	Capital Outlay on Water Supply and Sanitation			
	01	Water Supply			
	102	Rural Water Supply			
	28	Public Health			
	04	Rural Water Supply Programme			
		(Plan)			
	O		1,55.00		
	R		-33.60	1,21.40	1,10.24
					-11.16

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Reduction in provision by reappropriation was the net effect of decrease of Rs. 64.60 lakh from major works and increase of Rs. 31.00 lakh towards electricity charges and both were stated to be based on actual requirement.			
(xxvii)	06	Execution	
		(Plan)	
		O	7,70.50
		R	-3,24.15
			4,46.35
			4,12.88
			-33.47
Reduction in provision by surrender of Rs. 3,57.75 lakh mainly from machinery and equipment was stated to be based on actual requirement. Further reduction in provision by reappropriation was the net effect of decrease of Rs. 14.25 lakh from purchase of vehicle and electricity charges and increase of Rs. 47.85 lakh mainly towards salaries and both were stated to be based on actual requirement.			
(xviii)	87	C.S.Scheme - II	
	65	Rajib Gandhi National Drinking Water Mission	
		(C.S.S)	
		O	11,80.00
		R	-1,31.04
			10,48.96
			9,54.59
			-94.37
Reduction in provision by surrender from major works was stated to be based on actual requirement.			
(xxix)	800	Other expenditure	
	28	Public Health	
	11	Construction of Office Building	
		(Plan)	
		O	2,38.00
		R	-1,86.15
			51.85
			51.60
			-0.25
Reduction in provision by reappropriation (Rs. 1,39.83 lakh) and surrender (Rs. 46.32 lakh) from major works was stated to be based on actual requirement.			
Family Welfare and Preventive Medicine			
(xxx)	4210	Capital Outlay on Medical and Public Health	
	02	Rural Health Services	
	103	Primary Health Centres	
	16	Hospital	
	10	Primary Health Centre	
		(Plan)	
		O	80.00
		R	-54.50
			25.50
			12.16
			-13.34
Reduction in provision by reappropriation (Rs. 27.62 lakh) and surrender (Rs. 26.88 lakh) from major works was stated to be based on actual requirement.			
(xxxi)	44	Additional Central Assistance	
	01	ACA	

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(Plan)			
O	55.00		
R	27.62	82.62	6.72 -75.90

Augmentation of provision by reappropriation towards major works was stated to be based on actual requirement but ultimately proved unnecessary in view of the expenditure falling far below the original grant.

Reasons for saving at Sl. Nos. (c) (i), (iii) to (xii), (xiv) to (xvii), (xix) to (xxi), (xxiii),(xxiv) and (xxvi) to (xxxi) have not been intimated (August 2009).

(d) Entire provision remained unutilized in the following cases :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

Transport Department

(i)	4552	Capital Outlay on North Eastern Areas			
	050	Land and Buildings			
	57	North Eastern Area Development			
	46	Inter State Bus Terminus at Chandrapur (N.E.C. Scheme)			
	O		79.00		
	R		-23.71	55.29	... -55.29

Reduction in provision by surrender from grant-in-aid was stated to be based on actual requirement.

(ii)	47	Inter State Truck Terminus at Transport Nagar near Jirania (N.E.C. Scheme)			
	O		40.00		
	R		-10.00	30.00	... -30.00

Reduction in provision by surrender from grant-in-aid was stated to be based on actual requirement.

Pubic Works (R &B) Department

(iii)	4552	Capital Outlay on North Eastern Areas			
	04	Diesel/Gas Power Generation			
	800	Other Expenditure			
	57	North Eastern Area Development			
	66	Agartala -Mohanpur - Chebri Road (N.E.C. Scheme)			
	S		9,57.60		
	R		5,61.00	15,18.60	... - 15,18.60

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

Head	Total Grant	Actual Expenditure	Excess + Saving -		
(In lakhs of rupees)					
Creation of provision by supplementary grant and addition thereto by reappropriation in March 2009 towards major works were stated to be due to sanction accorded by the Government of India for implementation of the NEC scheme and based on actual requirement respectively.					
(iv)	5054	Capital Outlay on Roads and Bridges			
	02	Strategic and Border Roads			
	337	Road Works			
	86	C.S. Scheme-I			
	13	Roads of Inter State and Economic Importance			
		(C.S.S)			
	O	25.50	25.50	...	-25.50
Power Department					
(v)	4552	Capital Outlay on North Eastern Areas			
	04	Diesel/Gas Power Generation			
	800	Other Expenditure			
	57	North Eastern Area Development			
	58	Augmentation of Substation Capacity by Addition of Transformer			
		(N.E.C. Scheme)			
	O	1,14.00	1,14.00	...	- 1,14.00
(vi)	65	21 MW Baramura Unit-V Gas Based Power Project, Tripura			
		(N.E.C. Scheme)			
		(Plan)			
	O	6,00.00	6,00.00	...	- 6,00.00
(vii)	4801	Capital Outlay on Power Projects			
	80	General			
	190	Investment in Public Sector and Other Undertakings			
	56	Non -lapsable			
	09	Sub-Transmission and Distribution			
		(C.S.S)			
	O	85.00			
	R	-84.83	0.17	...	-0.17

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

Health Services

(viii)	4210	Capital Outlay on Medical and Public Health	
	01	Urban Health Services	
	110	Hospital and Dispensaries	
	56	Non- Lapsable	
	23	Para Medical Institute	

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
	(C.S.S)		
	O	23.89	
	R	40.84	64.73
			...
			-64.73
	Addition to the provision by reappropriation was the net effect of increase of Rs. 42.70 towards grants-in-aid and decrease of Rs. 1.86 lakh from machinery and equipment and both were stated to be based on actual requirement.		
(ix)	24	Development of G.B.P.Hospital	
	(C.S.S)		
	O	1,28.14	
	R	-58.36	69.78
			...
			-69.78
	Reduction in provision by reappropriation from major works was stated to be based on actual requirement.		
(x)	25	South District Hospital	
	(C.S.S)		
	O	67.04	67.04
			...
			-67.04
(xi)	26	North District Hospital	
	(C.S.S)		
	O	58.66	58.66
			...
			-58.66
(xii)	35	Construction of Some Components of 150 Bedded Dhalai District Hospital	
	(C.S.S)		
	O	37.83	
	R	-9.04	28.79
			...
			-28.79
	Reduction in provision by reappropriation from major works was stated to be based on actual requirement.		
(xiii)	48	Improvement of Teliamura Sub-Divisional Hospital	
	(C.S.S)		
	S	20.22	
	R	18.99	39.21
			...
			-39.21
	Creation of provision by supplementary grant in March 2009 towards major works was stated to be due to approval of fund by the Government of India under C.S.S.		
	Addition to the provision by reappropriation towards major works was stated to be based on actual requirement.		

Jail Department

(xiv)	4070	Capital Outlay on Other Administrative Services	
	800	Other expenditure	
	70	State Share	
	36	Jail	
		(Plan)	

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

O	34.00		
R	-25.50	8.50	...
			-8.50

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

Public Works (PHE) Department

(xv)	4215	Capital Outlay on Water Supply and Sanitation			
	01	Water Supply			
	800	Other expenditure			
	70	State Share			
	51	Public Works (P.H.E)			
		(Plan)			
	O		7,46.30		
	R		-5,76.95	1,69.35	...
					- 1,69.35

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

Family Welfare and Preventive Medicine

(xvi)	4210	Capital Outlay on Medical and Public Health			
	04	Public Health			
	101	Prevention and Control of Diseases			
	87	C.S.Scheme-II			
	74	National Vector Borne Disease Control Programme			
		(C.S.S)			
	O		69.21		
	R		-28.84	40.37	...
					-40.37

Reduction in provision by surrender (Rs. 20.60 lakh) and reappropriation (Rs. 8.24 lakh) from kinds was stated to be based on actual requirement.

(xvii)	4211	Capital Outlay on Family Welfare			
	103	Maternity and Child Health			
	87	C.S.Scheme-II			
	69	Child Survival and Safe Motherhood			
		(C.S.S)			
	O		36.00		
	R		-20.00	16.00	...
					-16.00

Reduction in provision by surrender (Rs. 16.80 lakh) and reappropriation (Rs. 3.20 lakh) from kinds was stated to be based on actual requirement.

Information Technology

(xviii)	4070	Capital Outlay on Other Administrative Services			
	800	Other expenditure			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
73	National E-Governance Plan		
01	NEGAP		
	(Plan)		
	O	1,19.00	
	R	-5.43	1,13.57
			...
			- 1,13.57

Reduction in provision by surrender from grants-in-aid was stated to be based on actual requirement. Reasons for non-utilisation of the entire/balance/enhanced provision in the 18 (eighteen) cases mentioned above have not been intimated (August 2009).

(e) Entire provisions were withdrawn in the following cases :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

Transport Department

(i)	5055	Capital Outlay on Road Transport		
	800	Other Expenditure		
	44	Additional Central Assistance		
	01	ACA		
		(Plan)		
		O	47.95	
		R	-47.95	...
				...

Withdrawal of entire provision from major works through reappropriation was stated to be based on actual requirement.

Public Works (R &B) Department

(ii)	5054	Capital Outlay on Roads and Bridges		
	02	Strategic and Border Roads		
	337	Road Works		
	86	C.S. Scheme-I		
	12	Central Road Fund		
		(C.S.S)		
		O	25.50	
		R	-25.50	...
				...

Withdrawal of entire provision from major works through reappropriation was stated to be based on actual requirement.

Power Department

(iii)	4801	Capital Outlay on Power Projects		
	80	General		
	190	Investment in Public Sector and Other Undertakings		

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

87	C.S.Scheme II			
90	Rajib Gandhi Gramin Vidyutayan Yojana			
	(C.S.S)			
	O	3,40.00		
	R	-3,40.00	...	...

Withdrawal of entire provision from investments through reappropriation was stated to be based on actual requirement.

Information, Cultural Affairs and Tourism Department

(iv)	4220	Capital Outlay on Information and Publicity		
	60	Others		
	101	Buildings		
	21	Tourism and Publicity		
	07	Press Information		
		(Plan)		
		O	50.00	
		R	-50.00	...

Withdrawal of entire provision through reappropriation (Rs. 2.20 lakh) and surrender (Rs. 47.80 lakh) from major works was stated to be based on actual requirement.

Welfare of Scheduled Castes and Other backward Classes Department

(v)	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	Welfare of S.Cs, O.B.Cs & Minorities		
		(Plan)		
		O	1,50.00	
		R	-1,50.00	...

Withdrawal of entire provision through reappropriation from grant-in-aid was stated to be based on actual requirement.

Horticulture Department

(vi)	4401	Capital Outlay on Crop Husbandry		
	119	Horticulture and Vegetable Crops		
	37	Agricultural Development		
	64	Scheme for Development of Horticulture in Tripura		
		(Plan)		
		O	59.00	
		R	-59.00	...

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
------	-------------	--------------------	-------------------

(In lakhs of rupees)

Withdrawal of entire provision through reappropriation (Rs. 13.48 lakh) and surrender (Rs. 45.52 lakh) from major works was stated to be based on actual requirement.

Rural Development Department

(vii)	4515	Capital Outlay on other Rural Development Programmes	
	103	Rural Development	
	30	Rural Development	
	01	Construction of Block Building	
		(Plan)	
		O	2,52.50
		R	-2,52.50
		

Withdrawal of entire provision through reappropriation from major works was stated to be based on actual requirement.

Planning and Co-ordination Department

(viii)	4070	Capital Outlay on Other Administrative Services	
	800	Other expenditure	
	44	Additional Central Assistance	
	01	ACA	
		(Plan)	
		O	16,83.00
		R	-16,83.00
		

Withdrawal of entire provision through reappropriation (Rs. 42.17 lakh) and surrender (Rs. 16,40.83 lakh) from major works was stated to be based on actual requirement.

(ix)	75	Special Plan Assistance	
	01	SPA	
		(Plan)	
		O	7,65.00
		R	-7,65.00
		

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

Education (School) Department

(x)	4202	Capital Outlay on Education, Sports, Art and Culture	
	01	General Education	
	202	Secondary Education	
	70	State Share	
	40	School Education	
		(Plan)	
		O	2,52.46
		R	-2,52.46
		

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
Withdrawal of entire provision through reappropriation (Rs.2,06.06 lakh) and surrender (Rs. 46.40 lakh) from grant-in-aid was stated to be based on actual requirement.			
(xi)	88	C.S.Scheme-III	
	03	Information and communication Technology in Schools in Tripura (C.S.S.)	
		O	1,20.00
		R	-1,20.00
	
Withdrawal of entire provision through reappropriation (Rs. 58.00 lakh) and surrender (Rs. 62.00 lakh) from machinery and equipment was stated to be based on actual requirement.			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

Revenue Department

(i)	4250	Capital Outlay on other Social Services	
	800	Other expenditure	
	05	Establishment	
	67	Construction of Tehshil Kachhari (Plan)	
		O	15.00
			15.00
			20.85
			+ 5.85

Transport Department

(ii)	5055	Capital Outlay on Road Transport	
	050	Land and Buildings	
	13	Transportation	
	02	Maintenance and Repair to LWB (Plan)	
		O	68.00
		S	3.05
		R	47.95
			1,19.00
			95.47
			-23.53

Augmentation of provision by supplementary grant and reappropriation in March 2009 towards major works was stated to be based on actual requirement.

Public Works (R & B) Department

(iii)	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-Dharmanagar-Kukital-Chankira Road Pechartal-Chebri Road	

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
	(N.E.C. Scheme)		
	O	5,61.00	
	R	-5,61.00	+ 7,63.40
		...	7,63.40
	Withdrawal of entire provision by reappropriation from major works was stated to be based on actual requirement.		
	Reasons for incurring huge expenditure after withdrawal of entire provision have not been intimated (August 2009).		
	This indicates lack of foresight in financial management.		
(iv)	5054	Capital Outlay on Roads and Bridges	
	04	District & Other Roads	
	800	Other Expenditure	
	48	Border Area Development Programme	
	01	B.A.D.P.	
		(Plan)	
	S	1,75.24	+ 29.79
		1,75.24	2,05.03
	Creation of provision by supplementary grant in March 2009 towards major works was stated to be due to approval of the scheme under State Plan (BADP) by the Government of India.		
(v)	54	National Bank for Agriculture and Rural Development (NABARD)	
	01	RIDF-V-Construction of Ongoing Rural Bridges Project	
		(Plan)	
	O	5,10.00	
	S	4,88.29	+ 2,01.02
		9,98.29	11,99.31
(vi)	07	State Share	
		(Plan)	
	S	1,36.00	+ 54.00
		1,36.00	1,90.00
(vii)	68	Road and Bridges	
	01	R&B	
		(Plan)	
	S	57.97	+ 36.80
		57.97	94.77
(viii)	99	Others	
	60	Other than M.N.P.	
		(Plan)	
	O	22,95.00	
	S	7,14.00	+ 5,06.63
		30,09.00	35,15.63

Creation/augmentation of provision by supplementary grant in March 2009 at Sl. Nos. (f) (v) to (viii) above towards major works was stated to be based on actual requirement but ultimately proved inadequate.

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

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
Power Department					
(ix)	4801	Capital Outlay on Power Projects			
	06	Rural Electrification			
	800	Other Expenditure			
	26	Power			
	16	Extension of Lines			
		(Plan)			
		O	85.00		
		R	42.50	1,27.50	
				1,27.50	...
		Augmentation of provision by reappropriation towards major works was stated to be based on actual requirement.			
Public Works(W.R) Department					
(x)	4701	Capital Outlay on Major and Medium Irrigation			
	80	General			
	800	Other Expenditure			
	45	Accelerated Irrigation Benefit Programme (AIBP)			
	02	Khowai Irrigation Projects			
		(Plan)			
		O	48.00		
		R	2,00.00	2,48.00	55.81
				55.81	- 1,92.19
		Augmentation of provision by reappropriation towards major works was stated to be based on actual requirement but proved excessive in view of the huge final saving.			
(xi)	46	State Share of AIBP			
	01	Gumati Irrigation Projects			
		(Plan)			
		O	20.00		
		R	15.00	35.00	34.45
				34.45	-0.55
		Augmentation of provision by reappropriation towards major works was stated to be based on actual requirement.			
(xii)	02	Khowai Irrigation Projects			
		(Plan)			
		O	6.00		
		R	30.00	36.00	35.00
				35.00	-1.00
		Augmentation of provision by reappropriation towards major works was stated to be based on actual requirement.			
Health Services					
(xiii)	4210	Capital Outlay on Medical and Public Health			
	01	Urban Health Services			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
110	Hospital and Dispensaries		
16	Hospital		
04	District Hospital		
	(Plan)		
	O	8.15	
	R	17.11	25.26
			20.24
			-5.02
	Augmentation of provision by reappropriation towards machinery and equipment and major works was stated to be based on actual requirement but ultimately proved excessive.		
(xiv)	07	G.B. Hospital	
		(Plan)	
		O	11.14
		R	40.20
			51.34
			14.98
			-36.36
	Augmentation of provision by reappropriation towards machinery and equipment and major works was stated to be based on actual requirement but ultimately proved excessive.		

Information, Cultural Affairs and Tourism Department

(xv)	5452	Capital Outlay on Tourism		
	01	Tourist Infrastructure		
	102	Tourist Accommodation		
	21	Tourism and Publicity		
	12	Accommodation		
		(Plan)		
		O	20.00	
		R	15.10	35.10
				34.82
				-0.28
	Augmentation of provision by reappropriation towards major works was stated to be based on actual requirement.			

Welfare of Scheduled Castes and Other backward Classes Department

(xvi)	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		
	01	Welfare of Scheduled Castes		
	800	Other expenditure		
	86	C.S.Scheme-I		
	41	Special Central Assistance		
		(C.S.S)		
		O	5,00.00	
		S	38.19	
		R	1,22.48	6,60.67
				6,59.31
				-1.36

Augmentation of provision by supplementary grant and reappropriation in March 2009 towards grant-in-aid was stated to be based on actual requirement.

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

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
(xvii)	03	Welfare of Backward Classes			
	102	Economic Development			
	33	Welfare Programme			
	27	O.B.C. Welfare			
		(Plan)			
		O	10.00		
		R	5.00	15.00	15.00

Augmentation of provision by reappropriation towards investments was stated to be based on actual requirement.

Panchayat Raj Department

(xviii)	4515	Capital Outlay on other Rural Development Programmes			
	101	Panchayati Raj			
	30	Rural Development			
	01	Construction of Block Building			
		(Plan)			
		O	0.17		
		R	0.68	0.85	0.85

Augmentation of provision by reappropriation towards major works was stated to be based on actual requirement.

Horticulture Department

(xix)	4401	Capital Outlay on Crop Husbandry			
	119	Horticulture and Vegetable Crops			
	50	Shifting Cultivation			
	01	Water-Shed Development Project			
		(Plan)			
		O	51.00		
		R	13.82	64.82	64.82

Augmentation of provision by reappropriation towards minor works was stated to be based on actual requirement.

Animal Resource Development Department

(xx)	4403	Capital Outlay on Animal Husbandry			
	101	Veterinary services and Animal Health			
	87	C.S.Scheme-II			
	01	Assistance to States for Control of Animal Diseases			
		(C.S.S.)			
		O	25.50		
		R	30.60	56.10	49.26

-6.84

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Augmentation of provision by reappropriation was the net effect of increase of Rs. 44.06 lakh mainly towards other charges and decrease of Rs. 13.46 lakh mainly from supplies and materials and both were stated to be based on actual requirement.			
(xxi)	103	Poultry Development	
	39	Animal Resource Development	
	05	Breeding Operation	
		(Plan)	
		O	8.33
		R	9.02
			17.35
			20.20
			+ 2.85
Augmentation of provision by reappropriation was the net effect of increase of Rs. 9.70 lakh mainly towards major works and decrease of Rs. 0.68 lakh mainly from supplies and materials and both were stated to be based on actual requirement.			
(xxii)	105	Piggery Development	
	39	Animal Resource Development	
	05	Breeding Operation	
		(Plan)	
		O	2.55
		R	4.45
			7.00
			6.22
			-0.78
Augmentation of provision by reappropriation towards minor works was stated to be based on actual requirement.			
(xxiii)	109	Extension and Training	
	44	Additional Central Assistance	
	01	ACA	
		(Plan)	
		O	0.17
		R	3.90
			4.07
			4.07
			...
Augmentation of provision by reappropriation towards supplies and materials was stated to be based on actual requirement.			
Forest Department			
(xxiv)	4406	Capital Outlay on Forestry and Wild Life	
	01	Forestry	
	800	Other expenditure	
	87	C.S.Scheme-II	
	22	Forest Fire Control and Management	
		(C.S.S.)	
		O	25.50
		R	2.51
			28.01
			28.01
			...
Augmentation of provision by reappropriation was the net effect of increase of Rs.3.01 lakh towards minor works and decrease of Rs. 0.50 lakh from supplies and materials and both were stated to be based on actual requirement.			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
Rural Development Department			
(xxv)	4059	Capital Outlay on Public Works	
	80	General	
	051	Construction	
	25	Public Works	
	14	Public Building	
		(Plan)	
	S	17.70	
	R	2,52.50	2,70.20
			2,70.20
			...

Creation of provision by supplementary grant in march 2009 towards major works was stated to be based on actual requirement.

Augmentation of provision by reappropriation towards major works was stated to be based on actual requirement.

Jail Department

(xxvi)	4059	Capital Outlay on Public Works	
	60	Other Buildings	
	800	Other Expenditure	
	43	Finance Commission	
	20	Prisons Administration	
		(Plan)	
	O	85.00	
	S	8.50	
	R	25.50	1,19.00
			1,19.00
			...

Augmentation of provision by supplementary grant and reappropriation in March 2009 towards minor works was stated to be based on actual requirement.

Education (School) Department

(xxvii)	4202	Capital Outlay on Education, Sports, Art and Culture	
	01	General Education	
	202	Secondary Education	
	41	Human Development	
	18	Government Secondary Schools	
		(Plan)	
	O	93.00	
	R	75.50	1,68.50
			1,73.29
			+ 4.79

Augmentation of provision by reappropriation was the net effect of increase of Rs. 77.40 lakh mainly towards major works and decrease of Rs. 1.90 lakh from machinery and equipment and both were stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
Public Works (PHE) Department			
(xxviii)	4215	Capital Outlay on Water Supply and Sanitation	
	01	Water Supply	
	800	Other expenditure	
	28	Public Health	
	07	Urban Water Supply	
		(Plan)	
	O	1,76.30	
	R	41.35	2,17.65
			2,08.44
			-9.21

Augmentation of provision by reappropriation was the net effect of increase of Rs. 43.35 lakh towards major works and decrease of Rs. 2.00 lakh from electricity charges and both were stated to be based on actual requirement.

Reasons for excess at Sl. Nos. (f) (i), (iii) to (viii), (xxi) and (xxvii) have not been intimated (August 2009).

Reasons for final saving at Sl. Nos. (f) (ii), (x) to (xvi), (xx), (xxii) and (xxviii) have not been intimated (August 2009).

- (g) Instances of creation of provision by reappropriation 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 estimates to avoid such irregular provision.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

Health Services

(i)	4210	Capital Outlay on Medical and Public Health	
	01	Urban Health Services	
	110	Hospital and Dispensaries	
	44	Additional Central Assistance	
	01	ACA	
		(Plan)	
	R	4,20.02	4,20.02
			2,76.70
			- 1,43.32

Creation of provision by reappropriation towards major works was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

Forest Department

(ii)	4406	Capital Outlay on Forestry and Wild Life	
	01	Forestry	
	800	Other expenditure	
	86	C.S.Scheme - I	
	60	Wet Land Development Project at Rudra Sagar	

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

(C.S.S)

R	10.70	10.70	10.70	...
---	-------	-------	-------	-----

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

Public Works (PHE) Department

(iii)	4215	Capital Outlay on Water Supply and Sanitation			
	01	Water Supply			
	800	Other expenditure			
	44	Additional Central Assistance			
	01	ACA			
		(Plan)			
	R		98.48	98.48	5.53
					-92.95

Creation of provision by reappropriation towards major works was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

(h) Instances of incurring expenditure without provision have been noticed in the following cases :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

Industries (H.H. & Sericulture) Department

(i)	4851	Capital Outlay on Village and Small Industries			
	108	Powerloom Industries			
	29	Industries Development			
	25	Development of Powerloom Industries			
		(Plan)			
			...	...	1.70
					+ 1.70
(ii)	4875	Capital Outlay on other Industries			
	60	Other Industries			
	800	Other Expenditure			
	75	Special Plan Assistance			
	01	SPA			
		(Plan)			
			...	...	25.50
					+ 25.50

Education (Higher) Department

(iii)	4202	Capital Outlay on Education, Sports, Art and Culture			
	02	Technical Education			
	104	Polytechnics			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
41 Human Development			
50 Polytechnic Institute (Plan)	0.64 + 0.64
Education (School) Department			
(iv) 4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
202 Secondary Education			
41 Human Development			
59 Land Acquisition (Plan)	2.46 + 2.46

Reasons for incurring expenditure without any budget provision in the above 4 (four) cases have not been intimated (August 2009).

Grant No. 21 - Food and Civil Supplies Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2059	Public Works		
2408	Food, Storage and Warehousing		
3456	Civil Supplies		
Voted			
Original	15,46,18		
Supplementary	79,61	16,25,79	14,34,28
Amount surrendered during the year (March 2009)			-1,91,51
			21,67
CAPITAL			
4408	Capital Outlay on Food, Storage and Warehousing		
5475	Capital Outlay on other General Economic Services		
Voted			
Original	95,09		
Supplementary	11,11	1,06,20	66,91
Amount surrendered during the year (March 2009)			-39,29
			10,85

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs. 79.61 lakh obtained in March 2009 proved unnecessary.
- (b) Out of the overall saving of Rs. 1,91.51 lakh, only Rs. 21.67 lakh were anticipated and surrendered in March 2009.
- (c) Significant saving occurred under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2408	Food, Storage and Warehousing		
01	Food		
001	Direction and Administration		
98	Administration		
21	Food		
	(Non-Plan)		
	O	8,02.11	
	S	73.88	
	R	9.19	8,85.18
		7,54.40	- 1,30.78

Addition to the provision towards salaries by supplementary grant and reappropriation in March 2009 was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

Grant No. 21 - Food and Civil Supplies Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(ii) 3456 Civil Supplies			
001 Direction and Administration			
67 National Social Assistance Programme(NSAP)			
02 Annapurna Scheme (Plan)			
O	1,04.00		
R	-22.06	81.94	81.94 ...

Reduction in provision of Rs. 0.39 lakh by reappropriation and Rs. 21.67 lakh by surrender from grant-in-aid was stated to be based on actual requirement.

CAPITAL

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs. 11.11 lakh obtained in March 2009 proved unnecessary.
- (b) Out of the overall saving of Rs. 39.29 lakh, only Rs. 10.85 lakh were anticipated and surrendered in March 2009.

Grant No. 22 - Relief and Rehabilitation Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2235 Social Security and Welfare			
Voted			
Original	11,27,04		
Supplementary	7,22,92	18,49,96	21,29,22
Amount surrendered during the year			+2,79,26
			...

Notes and comments

REVENUE

Voted

- (a) The expenditure exceeded the grant by Rs. 2,79.26 lakh (Actual excess Rs. 2,79,26,327); the excess requires regularization.
- (b) In view of the excess expenditure of Rs. 2,79.26 lakh, supplementary provision of Rs. 7,22.92 lakh obtained in March 2009 proved inadequate.
- (c) Excess occurred under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 2235 Social Security and Welfare			
01 Rehabilitation			
800 Other expenditure			
05 Establishment			
36 Reang Refugees (Non-Plan)			
O	11,00.00		
S	7,15.00	18,15.00	21,01.60
			+2,86.60

Augmentation of provision by supplementary grant in March 2009 towards supplies and materials was stated to be based on actual requirement.

Reasons for huge excess were stated to be due to enhancement of ration facilities and price of rice.

Grant No. 23 - Panchayati Raj Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2059	Public Works		
2515	Other Rural Development Programmes		
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
Voted			
Original	86,26,73	86,26,73	84,93,28
Amount surrendered during the year (March 2009)			-1,33,45
			6,03,99
CAPITAL			
4515	Capital Outlay on other Rural Development Programmes		
Voted			
Original	22,17,90	22,17,90	16,14,04
Amount surrendered during the year (March 2009)			-6,03,86
			5,88,90

Notes and comments

REVENUE

Voted

- (a) Surrender of Rs. 6,03.99 lakh was considerably in excess of the amount of Rs. 1,33.45 lakh available for surrender and was injudicious.

CAPITAL

Voted

- (a) Out of the available saving of Rs. 6,03.86 lakh (27.23%), Rs. 5,88.90 lakh only were anticipated and surrendered in March 2009. In view of the huge saving it is necessary to make budget estimates with more realistic basis.
- (b) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	4515	Capital Outlay on other Rural Development Programmes	
	101	Panchayati Raj	
	43	Finance Commission	
	19	PRI (Normal Areas)	
		(Non-Plan)	
	O	11,40.00	
	R	-5,38.80	6,01.20
		5,99.70	-1.50

Withdrawal of provision by surrender from grant-in-aid was stated to be based on actual requirement. Reasons for saving have not been intimated (August 2009).

- (ii)
- | | |
|----|------------------------------|
| 88 | C.S.Scheme - III |
| 07 | Rashtriya Gram Swaraj Yojana |

Grant No. 23 - Panchayati Raj Department - Concl.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(C.S.S.)			
O	60.00		
R	-39.23	20.77	-20.77

Withdrawal of provision by surrender from major work was stated to be due to release of fund by the Government of India.

Reasons for non-utilisation of the remaining provision have not been intimated (August 2009).

Grant No. 24 - Industries and Commerce Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2059	Public Works		
2230	Labour and Employment		
2407	Plantations		
2851	Village and Small Industries		
2875	Other Industries		
Voted			
Original	18,28,63		
Supplementary	1,24,60	19,53,23	16,81,37
Amount surrendered during the year (March 2009)			1,53,11

CAPITAL

4070	Capital Outlay on Other Administrative Services		
4552	Capital Outlay on North Eastern Areas		
4860	Capital Outlay on Consumer Industries		
4875	Capital Outlay on Other Industries		
4885	Capital Outlay on Industries and Minerals		
5465	Investments in General Financial and Trading Institutions		
Voted			
Original	18,22,20		
Supplementary	16,05,00	34,27,20	17,05,91
Amount surrendered during the year (March 2009)			2,50,00

Notes and comments

REVENUE

Voted

- (a) In Major Head '2059- Public Works' , the segregation of expenditure against 'Minor Head 053 - Maintenance and Repairs' under Sub-Major Head '01- Office Buildings', '60- Other Buildings', and '80- General' as per correction Slip No. 382 dated 23-11-2000 has not been implemented by the Government of Tripura during the year.
- (b) As the expenditure fell short of the original provision, supplementary grant of Rs. 1,24.60 lakh obtained in March 2009 proved unnecessary.
- (c) Out of the overall saving of Rs. 2,71.86 lakh, only Rs. 1,53.11 lakh were anticipated and surrendered in March 2009.
- (d) Saving occurred mainly under :-

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2059	Public Works		
	80	General		
	053	Maintenance and Repairs		
	43	Finance Commission		
	14	High Court Building (Non-Plan)		
	O	50.00	50.00	...
				-50.00
	Reasons for non-utilisation of the entire provision have not been intimated (August 2009).			
(ii)	2230	Labour and Employment		
	03	Training		
	003	Training of Craftsmen & Supervisors		
	05	Establishment		
	29	Industrial Training Institute (Non-Plan)		
	O	1,93.41		
	R	22.00	2,15.41	1,32.95
				-82.46
	Augmentation of provision by reappropriation towards salaries was stated to be based on actual requirement which ultimately proved unnecessary. Reasons for saving were stated to be due to (a) Non-recruitment of staff as per target and (b) Superannuation of employees. While the reasons for saving stated (a) is justified, that stated at (b) is not tenable as the superannuation of staff could have been ascertained well in advance and the budget provisions also assessed accordingly.			
(iii)	2851	Village and Small Industries		
	102	Small Scale Industries		
	29	Industries Development		
	14	Operation and Maintenance (Non-Plan)		
	O	2,76.32		
	R	-55.00	2,21.32	2,11.99
				-9.33
	Withdrawal of provision from salaries by surrender was stated to be based on actual requirement. Reasons for further saving have not been intimated (August 2009).			
(iv)	86	C.S. Scheme - I		
	48	Prime Minister Rojgar Yojana (PMRY) (C.S.S.)		
	O	50.00		
	R	-45.57	4.43	10.17
				+ 5.74
	Withdrawal of provision from grants-in-aid by reappropriation (Rs.5.00 lakh) and surrender (Rs. 40.57 lakh) in March 2009 was stated to be based on actual requirement. Reasons for excess were stated to be due to 'over expenditure for the beneficiaries'.			

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(v)	800	Other expenditure		
	29	Industries Development		
	12	District Industries Centre		
		(Non-Plan)		
		O	1,78.61	
		R	-16.54	
			1,62.07	1,59.31
				-2.76

Withdrawal of provision from salaries by surrender was stated to be based on actual requirement. Reasons for further saving were stated to be due to (a) Superannuation of employees (b) non-recruitment of staff as per target and (c) Non-regularisation of fixed pay staff. But the reason put forward at (a) is not tenable as it could have been ascertained well in advance and the budget provisions could have been made as per requirements.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2851	Village and Small Industries		
	001	Direction and Administration		
	98	Administration		
	24	Industries and Commerce		
		(Non-Plan)		
		O	3,76.66	
		R	-48.00	
			3,28.66	3,97.65
				+ 68.99

Withdrawal of provision from salaries by reappropriation (Rs.22.00 lakh) and surrender (Rs. 26.00 lakh) in March 2009 was stated to be based on actual requirement. Final excess was left uncovered by injudicious anticipated saving.

Reasons for excess were stated to be due to (a) Recruitment of staff against die-in-harness on fixed pay and (b) payment of increments and enhanced Dearness Allowance.

(ii)	102	Small Scale Industries		
	88	C.S.Scheme - III		
	16	Upgradation of Data Base		
		(C.S.S.)		
		R	5.00	
			5.00	5.00
				...

Creation of provision by reappropriation without knowledge of the Legislature towards professional service was stated to be based on actual requirement.

(iii)	200	Other Village Industries		
	29	Industries Development		
	06	Arts, Craft and Village Industries in Urban Areas		
		(Non-Plan)		

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
O	6.00	6.00	10.11
			+ 4.11

Reasons for excess were stated to be due to recruitment of new staff.

CAPITAL

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs. 16,05.00 lakh obtained in March 2009 proved unnecessary. Similarly, supplementary grants of Rs. 60.00 lakh and Rs. 53.00 lakh were obtained in March each year even though the overall expenditures were 76.81% and 87.87% of the original grants in 2006-07 and 2007-08 respectively.
- (b) Out of the huge available saving of Rs. 17,21.29 lakh, anticipation and surrender of Rs. 2,50.00 lakh only in March 2009 were substantially smaller.
- (c) Saving occurred under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

- (i) 4070 Capital Outlay on Other Administrative Services
800 Other expenditure
29 Industries Development
26 Land Development
(Plan)
O 80.00
R -80.00

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

- (ii) 86 C.S. Scheme-I
47 Industrial Training Institute
(C.S.S)
O 3,20.00
R -2,50.00 70.00 34.25 -35.75

Withdrawal of provision by surrender from grants-in-aid, machinery and equipment and major works was stated to be based on actual requirement.

Reasons for further saving were stated to be due to non-receipt of fund from the Government of India during the financial year.

- (iii) 4875 Capital Outlay on Other Industries
60 Other Industries
800 Other Expenditure
75 Special Plan Assistance
01 SPA
(Plan)
S 15,00.00 15,00.00 78.00 - 14,22.00

Grant No. 24 - Industries and Commerce Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

Creation of provision by supplementary grant towards major works obtained in March 2009 was stated to be due to execution of more works. Provision of fund in excess of the value of work already executed was totally unjustified.

Reasons for the huge saving were stated to be due to non-receipt of fund from the Finance Department within the financial year.

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

(i)	4070	Capital Outlay on Other Administrative Services			
	800	Other expenditure			
	70	State Share			
	24	Industries and Commerce			
		(Plan)			
		O	30.00		
		S	5.00		
		R	80.00	1,15.00	1,09.96
					-5.04

Addition to the provision towards major works by supplementary grant and reappropriation in March 2009 was stated to be due to execution of more works and based on actual requirement respectively. Reasons for final saving have not been intimated (August 2009).

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

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2059	Public Works		
2851	Village and Small Industries		
Voted			
Original	10,60,63		
Supplementary	2,06,58	12,67,21	10,89,16
Amount surrendered during the year (March 2009)			-1,78,05
			4,27

CAPITAL

4070	Capital Outlay on Other Administrative Services		
4425	Capital Outlay on Co-operation		
4851	Capital Outlay on Village and Small Industries		
5465	Investments in General Financial and Trading Institutions		
Voted			
Original	2,39,00		
Supplementary	69,92	3,08,92	3,08,90
Amount surrendered during the year			-2
			...

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs. 1,78.05 lakh, supplementary grant of Rs. 2,06.58 lakh obtained in March 2009 proved excessive.
- (b) Out of the overall saving of Rs. 1,78.05 lakh, only Rs. 4.27 lakh were anticipated and surrendered in March 2009 which is too small compared to the overall saving available for surrender.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2851 Village and Small Industries			
	001 Direction and Administration			
	98 Administration			
	25 Industries and Commerce (H.H. & S)			
	(Non-Plan)			
	O	3,67.90		
	R	-38.50	3,29.40	2,17.36
				- 1,12.04

Withdrawal of provision by reappropriation in March 2009 was the net effect of decrease of Rs. 83.50 lakh from salaries and increase of Rs. 45.00 lakh mainly towards wages and both were stated to be based on actual requirement.

Grant No. 25 - Industries(Handloom,Handicrafts and Sericulture) Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(ii)	107	Sericulture Industries		
	29	Industries Development		
	03	Sericulture Project (Non-Plan)		
	O	1,95.00		
	S	85.43	2,80.43	2,21.37
				-59.06

Augmentation of provision by supplementary grant obtained in March 2009 towards grant-in-aid was stated to be based on actual requirement.

Reasons for further saving were state to be due to non-completion of pre-assessment of actual requirement for fund under salary and non-salary heads at Sl.No. (c) (i) and salary/wages at Sl.No. (c) (ii).

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2851	Village and Small Industries		
	104	Handicraft Industries		
	29	Industries Development		
	13	Handicraft Industries (Non-Plan)		
	O	40.00		
	R	-22.00	18.00	81.25
				+ 63.25

Reduction in provision from salaries by reappropriation was stated to be based on actual requirement. Reasons were stated to be due to excess expenditure under salary head.

(ii)	107	Sericulture Industries		
	29	Industries Development		
	03	Sericulture Project (Plan)		
	O	32.38		
	R	2.06	34.44	37.78
				+ 3.34

Augmentation of provision by reappropriation was the net effect of increase of Rs. 2.64 lakh mainly towards other administrative expenses and decrease of Rs. 0.58 lakh from grant-in-aid and both were stated to be based on actual requirement.

Reasons for excess were stated to be due to incurring expenditure under Demand No.25 in place of Demand No. 19.

(iii)	86	C.S. Scheme - I		
	52	Sericulture Project		

Grant No. 25 - Industries(Handloom,Handicrafts and Sericulture)Department - Concl.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(C.S.S)			
O	1,13.13		
S	1,11.65		
R	25.70	2,50.48	2,49.26
			-1.22

Augmentation of provision towards grant-in-aid by supplementary grant and reappropriation in March 2009 was stated to be due to approval of fund under C. S. Scheme by the Government of India.

No reason for final saving was furnished by the department.

Grant No. 26 - Fisheries Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2059	Public Works		
2405	Fisheries		
2552	North Eastern Areas		
Voted			
Original	19,99,91		
Supplementary	1,13,08	21,12,99	18,73,01
Amount surrendered during the year (March 2009)			-2,39,98
			89,82

CAPITAL

4405	Capital Outlay on Fisheries		
Voted			
Original	52	52	...
Amount surrendered during the year (March 2009)			-52
			52

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure was below the original provision, augmentation of provision by supplementary grant of Rs.1,13.08 lakh obtained in March 2009 proved totally unnecessary.
- (b) Against the available saving of Rs.2,39.98 lakh, only Rs.89.82 lakh were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2405 Fisheries			
	800 Other expenditure			
	86 C.S. Scheme - I			
	53 Development of Inland Aquaculture and Fisheries (C.S.S)			
	O	58.11		
	R	-28.11	30.00	30.00
				...

Reduction in provision by surrender of Rs.28.11 lakh from grant-in-aid was stated to be based on actual requirement.

- (d) Withdrawal of entire provision by reappropriation and surrender, stated to be based on actual requirement, have been noticed in the following cases :-

Grant No. 26 - Fisheries Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2405 Fisheries			
	101 Inland fisheries			
	36 Fishery Development			
	01 Development of Fisheries (Non-Plan)			
	O	2,07.00		
	R	-2,07.00	...	...
(ii)	109 Extension and Training			
	86 C.S. Scheme - I			
	56 Fisheries Training and Extension (C.S.S)			
	O	27.20		
	R	-27.20	...	...
(iii)	800 Other expenditure			
	70 State Share			
	26 Fisheries (Plan)			
	O	28.98		
	R	-28.98	...	...

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2405 Fisheries			
	001 Direction and Administration			
	98 Administration			
	26 Fisheries (Non-Plan)			
	O	8,87.20		
	S	1,13.08		
	R	1,83.56	11,83.84	10,54.85
				- 1,28.99

Augmentation of provision by supplementary grant towards salaries was stated to be based on actual requirement. Further augmentation of provision by re-appropriation was the net effect of increase of Rs.1,94.56 lakh mainly towards salaries and decrease of Rs.11.00 lakh mainly from wages and both were stated to be based on actual requirement. Provision of Rs.1,83.56 lakh by reappropriation without proper assessment of requirement has contributed to the huge saving.

Grant No. 26 - Fisheries Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

Reasons for the huge final saving stated to be due to (a) retirement of a good number of staff during 2008-09 and (b) filling up of a number of posts viz, Head Clerk, Upper Division Clerk etc. created under plan by the non-plan feeder posts.

Reasons furnished at (a) is not tenable as the provision could have been made after ascertaining the due dates of retirement of staff who had retired during 2008-09.

(ii)	101	Inland fisheries			
	88	C.S.Scheme - III			
	02	Intensive Aquaculture in Tanks and Ponds (C.S.S)			
		O	60.00		
		R	24.33	84.33	84.33 ...

Augmentation of provision by reappropriation in March 2009 towards grant-in-aid was stated to be based on actual requirement.

(f) Instances of creation of provision by reappropriation and expenditure therein without the knowledge of the Legislature have been noticed in the following cases where token provision could have been made in the original or in supplementary budget :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

(i)	2405	Fisheries			
	001	Direction and Administration			
	99	Others			
	72	Salary for Staff Deputed to TTAADC (Non-Plan)			
		R	23.44	23.44	23.44 ...
(ii)	101	Inland fisheries			
	70	State Share			
	26	Fisheries (Plan)			
		R	11.20	11.20	11.20 ...
(iii)	2552	North Eastern Areas			
	003	Training			
	57	North Eastern Area Development			
	59	State Contribution for NEC Projects (Plan)			
		R	1.85	1.85	1.85 ...

Provision made by re-appropriation in the above 3 (three) cases towards grant-in-aid was stated to be based on actual requirement.

Grant No. 26 - Fisheries Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

CAPITAL

Voted

(a) The entire provision of Rs.0.52 lakh remained unutilized and was surrendered in March 2009.

Grant No. 27 - Agriculture Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2049	Interest Payments		
2059	Public Works		
2401	Crop Husbandry		
2408	Food, Storage and Warehousing		
2415	Agricultural Research and Education		
2435	Other Agricultural Programmes		
2552	North Eastern Areas		
Voted			
Original	76,73,36		
Supplementary	9,30,86	86,04,22	66,34,34
Amount surrendered during the year (March 2009)			- 19,69,88
			4,46
Charged			
Original	60,00		
Supplementary	5,00	65,00	19,61
Amount surrendered during the year			-45,39
			...
CAPITAL			
4401	Capital Outlay on Crop Husbandry		
4415	Capital Outlay on Agricultural Research and Education		
4435	Capital Outlay on Other Agricultural Programmes		
6003	Internal debt of the State Government		
Voted			
Original	48,05,00	48,05,00	18,76,35
Amount surrendered during the year (March 2009)			- 29,28,65
			5,43,05
Charged			
Original	34,66	34,66	34,66
Amount surrendered during the year (March 2009)			...
			56

Notes and comments

REVENUE

Voted

- (a) In Major Head "2059-Public Works", the required segregation of expenditure against "Minor Head 053-Maintenance and Repairs" under Sub-Major Head "01-Office Buildings", "60-Other Buildings" and "80-General" as per correction slip No.382 dtd. 23.11.2000 has not been implemented by the Government of Tripura during the year.
- (b) As the expenditure did not come upto the original provision, supplementary grant of Rs.9,30.86 lakh obtained in March 2009 proved wholly unnecessary.
- (c) Out of the available saving of Rs.19,69.88 lakh, a considerably smaller amount of Rs.4.46 lakh only was anticipated and surrendered in March 2009.

Grant No. 27 - Agriculture Department - Contd.

(d) Saving occurred mainly under :-

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
(i)	2059	Public Works			
	80	General			
	053	Maintenance and Repairs			
	25	Public Works			
	14	Public Building			
		(Non-Plan)			
		O	1,25.00		
		R	-25.00	1,00.00	99.78
					-0.22

Withdrawal of provision from public building by reappropriation was stated to be based on actual requirement.

Reasons for further saving have not been intimated (August 2009).

(ii)	2401	Crop Husbandry			
	001	Direction and Administration			
	37	Agricultural Development			
	50	Project for Development of Infrastructural Facilities			
		(Plan)			
		O	8,49.75		
		R	-1,36.33	7,13.42	6,52.56
					-60.86

Withdrawal of provision by reappropriation was the net effect of decrease of Rs.2,48.90 lakh mainly from supplies and materials and increase of Rs.1,12.57 lakh mainly towards salaries and subsidies and both were stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

(iii)		(Non-Plan)			
		O	50,70.00		
		S	7,38.37	58,08.37	48,69.44
					- 9,38.93

Augmentation of provision mainly towards salaries by supplementary grant in March 2009 was stated to be based on actual requirement.

Reasons for huge saving have not been intimated (August 2009).

Huge saving of Rs.2,05.68 lakh compared with original grant had also occurred under this head in 2007-08.

(iv)	99	Others			
	72	Salary for Staff Deputed to TTAADC			
		(Non-Plan)			
		S	79.35		
		R	25.00	1,04.35	...
					- 1,04.35

Creation of provision towards grant-in-aid by supplementary grant and augmentation thereof by reappropriation were stated to be based on actual requirement.

Reasons for non-utilisation of the entire provision have not been intimated (August 2009).

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(v) 109	Extension and Farmers' Training		
37	Agricultural Development		
36	Rastriya Krishi Vikash Yojana (RKVY) (Plan)		
	O	5,68.00	
	S	31.77	
	R	1,82.23	
		7,82.00	4,04.74
			- 3,77.26

Augmentation of provision mainly towards other administrative expenses by supplementary grant in March 2009 was stated to be based on actual requirement. Further augmentation of provision by reappropriation was the net effect of increase of Rs.3,88.23 lakh mainly towards major works and decrease of Rs.2,06.00 lakh mainly from subsidies and both were also stated to be based on actual requirement. Both the augmentation proved totally unnecessary in view of the huge saving. Reasons for huge saving have not been intimated (August 2009).

(vi) 86	C.S.Scheme - I		
83	State Extension Programme (ATMA) (C.S.S)		
	O	1,08.00	1,08.00
			...
			- 1,08.00

Reasons for non-utilisation of the entire provision have not been intimated (August 2009).

(vii) 800	Other expenditure		
87	C.S.Scheme - II		
97	Macro Management in Agriculture (C.S.S)		
	O	6,23.85	
	S	47.26	
	R	-5.51	
		6,65.60	2,67.52
			- 3,98.08

Augmentation of provision towards other administrative expenses and major works by supplementary grant in March 2009 was stated to be based on actual requirement. Subsequent reduction in provision by reappropriation was the net effect of decrease of Rs.1,99.40 lakh mainly from subsidies and increase of Rs.1,93.89 lakh mainly towards supplies and materials and both were stated to be based on actual requirement.

While augmentation by supplementary grant proved totally unnecessary, reduction in provision by reappropriation proved smaller in view of the huge saving.

Reasons for huge saving have not been intimated (August 2009).

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

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 2401 Crop Husbandry			
108 Commercial Crops			
88 Centrally Sponsored Scheme -III			
22 Mini Mission II of Jute Technology (C.S.S.)			
O	2.42		
R	8.33	10.75	10.75 ...

Addition to the provision by reappropriation was the net effect of increase of Rs.9.45 lakh mainly towards minor works and decrease of Rs.1.12 lakh mainly from supplies and materials and both were stated to be based on actual requirement.

(ii) 2552 North Eastern Areas			
800 Other Expenditure			
57 North Eastern Area Development			
52 Construction of 500 M.T. Multi Chamber Cold Storage ,Satchand,Tripura South (Plan)			
O	8.27		
R	16.73	25.00	25.00 ...

Addition to the provision towards major works by reappropriation was stated to be based on actual requirement.

Charged

- (a) As the expenditure did not come upto the original provision, supplementary appropriation of Rs.5.00 lakh obtained in March 2009 proved unnecessary.
- (b) No part of the available saving of Rs.45.39 lakh was surrendered during the year.
- (c) Saving occurred under :-

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts			
58 Debt Services			
11 NABARD (Non-Plan)			
O	60.00		
S	5.00	65.00	19.61 -45.39

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

Reasons for saving have not been intimated (August 2009).

Grant No. 27 - Agriculture Department - Contd.

CAPITAL

Voted

(a) Out of the huge available saving of Rs.29,28.65 lakh, Rs.5,43.05 lakh only were anticipated and surrendered in March 2009. There were huge savings of Rs.9,60.33 lakh, Rs.13,46.88 lakh and Rs.15,35.04 lakh in 2005-06, 2006-07 and 2007-08 respectively without any surrender in those years.

(b) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4401 Capital Outlay on Crop Husbandry			
	103 Seeds			
	65 Suspense Account			
	05 Agriculture (Non-Plan)			
	O	5,00.00	5,00.00	1,35.90 - 3,64.10
	Saving of Rs.1,99.42 lakh and Rs.2,01.17 lakh had also occurred under this head in 2006-07 and 2007-08 respectively.			
(ii)	105 Manures and Fertilisers			
	65 Suspense Account			
	05 Agriculture (Non-Plan)			
	O	14,00.00	14,00.00	2,64.13 - 11,35.87
	Huge saving of Rs.8,83.98 lakh, Rs.9,37.71 lakh and Rs.10,91.92 lakh compared with original grant had occurred also under this head in 2005-06, 2006-07 and 2007-08 respectively.			
(iii)	107 Plant Protection			
	65 Suspense Account			
	05 Agriculture (Non-Plan)			
	O	1,00.00	1,00.00	6,83 - 93,17
	Saving of entire provision of Rs.1,00.00 lakh each in 2005-06 and 2006-07 and saving of Rs.99.67 lakh in 2007-08 had also occurred under this head.			
(iv)	800 Other expenditure			
	37 Agricultural Development			
	36 Rastriya Krishi Vikash Yojana (RKVY) (Plan)			
	O	16,62.00		
	R	-6,24.00	10,38.00	2,88.24 - 7,49.76

Withdrawal of provision of Rs.2,75.95 lakh from major works by reappropriation and by Rs.3,48.05 lakh by surrender were stated to be based on actual requirement.

Reasons for huge saving at Sl.Nos.(i) to (iv) above have not been intimated (August 2009).

Grant No. 27 - Agriculture Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(v) 50	Project for Development of Infrastructural Facilities		
	(Plan)		
	O	2,20.00	
	R	-1,95.00	25.00
		25.00	...

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

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i) 4415	Capital Outlay on Agricultural Research and Education		
01	Crop Husbandry		
277	Education		
37	Agricultural Development		
68	Agricultural College		
	(Plan)		
	O	3,00.00	
	R	2,77.31	5,77.31
		5,77.30	-0.01

Addition to the provision towards major works by reappropriation was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

(ii) 4435	Capital Outlay on Other Agricultural Programmes		
01	Marketing and Quality Control		
101	Marketing facilities		
54	National Bank for Agriculture and Rural Development (NABARD)		
08	RIDF-IX-Development of Infrastructure in Rural Market Project with Facilities of Cold Storage		
	(Plan)		
	O	1.00	
	R	2.64	3.64
		3.42	-0.22

Addition to the provision by reappropriation towards major works was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

Grant No. 28 - Horticulture Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2059	Public Works		
2401	Crop Husbandry		
2402	Soil and Water Conservation		
Voted			
Original	17,39,37		
Supplementary	2,30,52	19,69,89	17,58,40
Amount surrendered during the year (March 2009)			- 2,11,49
			3,10
Charged			
Original	21,70		
Supplementary	46	22,16	20,19
Amount surrendered during the year			-1,97
			...
CAPITAL			
4401	Capital Outlay on Crop Husbandry		
4402	Capital Outlay on Soil and Water Conservation		
4552	Capital Outlay on North Eastern Areas		
Voted			
Original	5,84,93		
Supplementary	64,16	6,49,09	3,52,88
Amount surrendered during the year (March 2009)			-2,96,21
			2,95,57

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs.2,11.49 lakh, supplementary provision of Rs.2,30.52 lakh obtained in March 2009 proved excessive.
- (b) Out of the overall saving of Rs.2,11.49 lakh in the grant, surrender of Rs.3.10 lakh only was considerably smaller than the amount available for surrender.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	2401	Crop Husbandry	
	001	Direction and Administration	
	98	Administration	
	28	Horticulture (Non-Plan)	

Grant No. 28 - Horticulture Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

O	7,04.20		
S	1,50.00	8,54.20	7,22.23
			- 1,31.97

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

Reasons for saving were stated to be due to non-recruitment of staff for new offices under the Horticulture and Soil Conservation Directorate during 2008-09.

(ii)	2402	Soil and Water Conservation			
	001	Direction and Administration			
	98	Administration			
	28	Horticulture (Non-Plan)			
	O		5,47.10		
	S		69.00	6,16.10	4,85.63
					- 1,30.47

Addition to the provision by supplementary grant in March 2009 towards salaries was stated to be based on actual requirement.

Reasons for saving were stated to be due to non-filling up of vacant posts.

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

(i)	2401	Crop Husbandry			
	001	Direction and Administration			
	98	Administration			
	28	Horticulture (Plan)			
	O		70.46		
	S		9.96	80.42	1,32.62
					+ 52.20

Addition to the provision by supplementary grant in March 2009 towards salaries was stated to be based on actual requirement.

Reasons for excess were stated to be due to filling up of some Group-'D' posts from Permanent Labour and upgradation as Permanent Labour from DRW and Casual Labour.

Charged

(a) As the overall expenditure fell short of the original appropriation, supplementary appropriation of Rs.0.46 lakh obtained in March 2009 proved unnecessary.

(b) No part of the available saving of Rs.1.97 lakh was anticipated and surrendered during the year.

Grant No. 28 - Horticulture Department - Concl'd.

CAPITAL

Voted

- (a) As the overall expenditure fell far short of the original provision, supplementary grant of Rs.64.16 lakh obtained in March 2009 was totally unnecessary.
- (b) Out of the overall saving of Rs.2,96.21 lakh, Rs.2,95.57 lakh were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 4401 Capital Outlay on Crop Husbandry			
119 Horticulture and Vegetable Crops			
37 Agricultural Development			
64 Scheme for Development of Horticulture in Tripura (Plan)			
O	2,89.00		
R	-2,89.00	...	...

Withdrawal of entire provision by reappropriation (Rs.10.74 lakh) and surrender (Rs.2,78.26 lakh) was stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 4401 Capital Outlay on Crop Husbandry			
119 Horticulture and Vegetable Crops			
50 Shifting Cultivation			
01 Water-Shed Development Project (Plan)			
O	49.00		
R	11.78	60.78	60.78

Addition to the provision of Rs. 11.78 lakh by reappropriation towards minor works was stated to be based on actual requirement.

Grant No. 29 - Animal Resource Development Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2059	Public Works		
2403	Animal Husbandry		
2404	Dairy Development		
Voted			
Original	34,10,09		
Supplementary	4,56,78	38,66,87	32,88,22
Amount surrendered during the year			-5,78,65
			...
CAPITAL			
4403	Capital Outlay on Animal Husbandry		
4404	Capital Outlay on Dairy Development		
4552	Capital Outlay on North Eastern Areas		
Voted			
Original	6,60,65	6,60,65	2,97,90
Amount surrendered during the year (March 2009)			- 3,62,75
			1,84,45

Notes and comments

REVENUE

Voted

- (a) In Major Head "2059- Public Works" the required segregation of expenditure against 'Minor Head-053- Maintenance and Repairs' under Sub-Major Heads '01- Office Buildings' '60- Other Buildings' and '80- General' as per Correction Slip No. 382 dated 23-11-2000 has not been implemented by the Government of Tripura during the year.
- (b) As the expenditure did not come upto the original provision, supplementary grant of Rs. 4,56.78 lakh obtained in March 2009 proved wholly unnecessary. Similarly, supplementary grants of Rs. 28.96 lakh, Rs. 79.63 lakh and Rs. 13.02 lakh were obtained in March each year despite the expenditures had fallen short of the original grants in 2005-06, 2006-07 and 2007-08 respectively also. This fact points to the necessity of making budget provision after proper assessment of actual requirement of fund.
- (c) No part of the available saving of Rs. 5,78.65 lakh was surrendered during the year.
- (d) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 2059	Public Works		
80	General		
053	Maintenance and Repairs		
43	Finance Commission		
28	Public Building		
	(Non-Plan)		

Grant No. 29 - Animal Resource Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
O	80.00		
R	-40.00	40.00	-40.00
Reduction in provision from minor works by reappropriation was stated to be based on actual requirement.			
Reasons for non-utilisation of the balance provision have not been intimated (August 2009).			
(ii)	2403	Animal Husbandry	
	001	Direction and Administration	
	98	Administration	
	29	Animal Resource Development	
		(Non-Plan)	
	O	10,84.20	
	S	86.11	11,70.31
			10,16.85
			- 1,53.46
Augmentation of provision towards salaries by supplementary grant in March 2009 was stated to be based on actual requirement.			
Reasons for huge saving have not been intimated (August 2009).			
(iii)	99	Others	
	72	Salary for Staff Deputed to TTAADC	
		(Non-Plan)	
	S	78.00	78.00
			30.00
			-48.00
Creation of provision towards grant-in-aid by supplementary grant in March 2009 was stated to be based on actual requirement.			
Reasons for saving have not been intimated (August 2009).			
(iv)	101	Veterinary Services and Animal Health	
	39	Animal Resource Development	
	36	Veterinary Hospitals and Dispensaries	
		(Non-Plan)	
	O	6,94.19	
	S	86.59	7,80.78
			6,21.54
			- 1,59.24
(v)	102	Cattle and Buffalo Development	
	39	Animal Resource Development	
	05	Breeding Operation	
		(Non-Plan)	
	O	3,43.80	
	S	40.37	3,84.17
			3,30.39
			-53.78
Augmentation of provision towards salaries by supplementary grant in March 2009 in the above 2 (two) cases was stated to be based on actual requirement.			
Reasons for saving have not been intimated (August 2009).			
(vi)	104	Sheep and Wool Development	
	39	Animal Resource Development	

Grant No. 29 - Animal Resource Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
05 Breeding Operation (Plan)			
O	32.92		
R	-32.92	...	...
Withdrawal of entire provision by reappropriation was stated to be based on actual requirement.			
(vii) 2403 Animal Husbandry			
113 Administrative Investigation and Statistics			
86 C.S.Scheme - I			
97 17th Quinquennial Live Stock Census (C.S.S)			
O	10.92		
S	47.87		
R	21.76	80.55	24.26 -56.29

Augmentation of provision mainly towards rewards by supplementary grant in March 2009 was stated to be due to receipt of fund from the Government of India.

Further addition to the provision by reappropriation was the net effect of increase of Rs. 22.36 lakh mainly towards office expenses and decrease of Rs. 0.60 lakh mainly from hiring charges of private vehicles and both were stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i) 2403 Animal Husbandry			
101 Veterinary Services and Animal Health			
39 Animal Resource Development			
36 Veterinary Hospitals and Dispensaries (Plan)			
O	5.04		
R	14.48	19.52	19.46 -0.06

Augmentation of provision by reappropriation was the net effect of increase of Rs.15.00 lakh towards minor works and decrease of Rs.0.52 lakh from POL and both were stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

(ii) 70 State share			
29 Animal Resource Development (Plan)			

Grant No. 29 - Animal Resource Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
	O	26.00	
	R	50.98	76.98
			75.39
			-1.59
Addition to the provision mainly towards supplies and materials by reappropriation was stated to be based on actual requirement.			
Reasons for final saving have not been intimated (August 2009).			
(iii)	2403	Animal Husbandry	
	102	Cattle and Buffalo Development	
	39	Animal Resource Development	
	05	Breeding Operation	
		(Plan)	
	O	1.56	
	R	0.44	2.00
			2.00
			...
Addition to the provision by reappropriation was the net effect of increase of Rs. 0.96 lakh towards supplies and materials and decrease of Rs. 0.52 lakh from machinery and equipment and both were stated to be based on actual requirement.			
(iv)	103	Poultry Development	
	39	Animal Resource Development	
	05	Breeding Operation	
		(Plan)	
	O	26.40	
	R	3.39	29.79
			34.75
			+ 4.96
Addition to the provision by reappropriation was the net effect of increase of Rs. 5.92 lakh mainly towards supplies and materials and decrease of Rs. 2.53 lakh from grant-in-aid and both were stated to be based on actual requirement.			
Reasons for excess have not been intimated (August 2009).			
(v)	104	Sheep and Wool Development	
	39	Animal Resource Development	
	47	Medicine, Vaccine and Appliances for ARDD	
		(Plan)	
	O	5.20	5.20
			6.50
			+ 1.30
Reasons for excess have not been intimated (August 2009).			
(vi)	107	Fodder and Feed Development	
	39	Animal Resource Development	
	11	Fodder Production and Demonstration	
		(Non-Plan)	
	O	1,06.66	
	R	10.57	1,17.23
			1,21.03
			+ 3.80
Addition to the provision towards salaries by reappropriation was stated to be based on actual requirement.			
Reasons for excess have not been intimated (August 2009).			

Grant No. 29 - Animal Resource Development Department - Contd.

CAPITAL

Voted

- (a) Out of the available saving of Rs. 3,62.75 lakh, only Rs. 1,84.45 lakh were anticipated and surrendered in March 2009.
- (b) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4403 Capital Outlay on Animal Husbandry			
	101 Veterinary Services and Animal Health			
	39 Animal Resource Development			
	36 Veterinary Hospitals and Dispensaries (Plan)			
	O	1,33.20		
	R	-92.03	41.17	52.51
				+ 11.34

Withdrawal of provision from minor works (Rs. 15.20 lakh) and major works (Rs. 76.83 lakh) by surrender was stated to be based on actual requirement.

Reasons for final excess have not been intimated (August 2009).

(ii)	87 C.S.Scheme-II			
	01 Assistance to States for Control of Animal Diseases (ASCAD) (C.S.S.)			
	O	1,08.00		
	R	68.70	1,76.70	23.04
				- 1,53.66

Addition to the provision by reappropriation was the net effect of increase of Rs. 98.87 lakh mainly towards supplies and materials and decrease of Rs. 30.17 lakh mainly from minor works and both were stated to be based on actual requirement.

Reasons for huge saving have not been intimated (August 2009).

(iii)	102 Cattle and Buffalo Development			
	39 Animal Resource Development			
	05 Breeding Operation (Plan)			
	O	1,61.30		
	R	-44.38	1,16.92	1,16.92
				...

Reduction in provision (net) by reappropriation was the effect of decrease of Rs. 42.62 lakh mainly from machinery and equipment and minor works and increase of Rs. 10.70 lakh towards grant-in-aid and further reduction in provision was by surrender (Rs. 12.46 lakh) from supplies and materials. Both the reductions were stated to be based on actual requirement.

- (c) Withdrawal of the entire provision was noticed under :-

Grant No. 29 - Animal Resource Development Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4403	Capital Outlay on Animal Husbandry		
	101	Veterinary Services and Animal Health		
	87	C.S.Scheme-II		
	07	Establishment of Modern Slaughter House (C.S.S.)		
	O	29.48		
	R	-29.48	...	...

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

(ii)	102	Cattle and Buffalo Development		
	87	C.S.Scheme-II		
	11	National Project on Cattle and Buffalo Breeding (NPCBB) (C.S.S.)		
	O	32.76		
	R	-32.76	...	...

Withdrawal of entire provision by surrender (Rs. 17.34 lakh) and reappropriation (Rs. 15.42 lakh) was stated to be based on actual requirement.

(iii)	4404	Capital Outlay on Dairy Development		
	102	Dairy Development Projects		
	87	C.S.Scheme-II		
	09	Integrated Dairy Development Project (C.S.S.)		
	O	46.67		
	R	-46.67	...	...

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

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4403	Capital Outlay on Animal Husbandry		
	103	Poultry Development		
	39	Animal Resource Development		
	05	Breeding Operation (Plan)		
	O	25.48		
	R	15.78	41.26	42.63
				+ 1.37

Grant No. 29 - Animal Resource Development Department - Concl.

Head	Total Grant	Actual Expenditure	Excess + Saving -
------	-------------	-----------------------	----------------------

(In lakhs of rupees)

Addition to the provision by reappropriation was the net effect of increase of Rs. 17.86 lakh mainly towards major works and decrease of Rs. 2.08 lakh from supplies and materials and both were stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

(ii)	107	Fodder and Feed Development			
	39	Animal Resource Development			
	11	Fodder Production and Demonstration (Plan)			
		R	9.10	9.10	9.10
					...

Creation of provision without knowledge of the Legislature towards major works was stated to be based on actual requirement.

(iii)	109	Extension and Training			
	44	Additional Central Assistance			
	01	ACA (Plan)			
		O	0.52		
		R	11.92	12.44	12.44
					...

Addition to the provision by reappropriation was the net effect of increase of Rs. 12.44 lakh towards machinery and equipment and decrease of Rs. 0.52 lakh from supplies and materials and both were stated to be based on actual requirement.

Grant No. 30 - Forest Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2059	Public Works		
2402	Soil and Water Conservation		
2406	Forestry and Wild Life		
2552	North Eastern Areas		
Voted			
Original	34,28,30		
Supplementary	2,95,01	37,23,31	32,53,24
Amount surrendered during the year (March 2009)			-4,70,07
			36,73

CAPITAL			
4406	Capital Outlay on Forestry and Wild Life		
5465	Investments in General Financial and Trading Institutions		
Voted			
Original	12,63,50		
Supplementary	86,50	13,50,00	12,72,92
Amount surrendered during the year			- 77,08
			...

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure fell short of the original provision, supplementary grant of Rs. 2,95.01 lakh obtained in March 2009 was totally unnecessary.
- (b) Out of the huge saving of Rs. 4,70.07 lakh, a considerably lesser amount of Rs. 36.73 lakh was anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 2406 Forestry and Wild Life			
01 Forestry			
001 Direction and Administration			
98 Administration			
30 Forest			
(Non-Plan)			
O	25,04.00		
S	2,70.51	27,74.51	24,18.08
			- 3,56.43

Augmentation of provision by supplementary grant in March 2009 mainly towards salaries was stated to be based on actual requirement but ultimately proved excessive. Reasons for huge saving have not been intimated (August 2009).

Grant No. 30 - Forest Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(ii)	070	Communications and Buildings		
	40	Forestry		
	32	Communication		
		(Plan)		
		O	77.25	
		R	-32.42	44.83
				42.80
				-2.03

Reduction in provision of Rs. 32.42 lakh was the net effect of decrease of Rs. 27.10 lakh by reappropriation and Rs. 11.73 lakh by surrender from minor works and increase of Rs. 6.41 lakh by reappropriation towards supplies and materials and both reappropriation & surrender were stated to be based on actual requirement.

Reasons for further saving have not been intimated (August 2009).

(iii)	102	Social and Farm Forestry		
	40	Forestry		
	12	Farm Forestry		
		(Plan)		
		O	71.00	
		R	-59.23	11.77
				11.76
				-0.01

Reduction in provision by reappropriation mainly from minor works was stated to be based on actual requirement.

Reasons for further saving have not been intimated (August 2009).

(iv)	2552	North Eastern Areas		
	01	Forestry		
	105	Forest Produce		
	57	North Eastern Area Development		
	42	Socio Economic		
		(N.E.C. Scheme)		
		(Plan)		
		O	25.00	
		R	-25.00	...
				...
				...

Withdrawal of entire provision by surrender in March 2009 was stated to be based on actual requirement.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2402	Soil and Water Conservation		
	102	Soil Conservation		
	40	Forestry		

Grant No. 30 - Forest Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
01	Afforestation in Catchment Areas (Non-Plan)		
	O	1,25.00	
	S	10.00	1,35.00
		1,41.53	+ 6.53
	Augmentation of provision by supplementary grant in March 2009 towards salaries was stated to be based on actual requirement.		
	Reasons for further excess have not been intimated (August 2009).		
(ii)	2406	Forestry and Wild Life	
	01	Forestry	
	003	Education and Training	
	03	Research and Training	
	05	Extension and Training (Plan)	
		O	13.60
		R	13.36
			26.96
			33.57
			+ 6.61
	Augmentation of provision of Rs. 13.36 lakh was the net effect of increase of Rs. 13.52 lakh mainly towards minor works and decrease of Rs. 0.16 lakh from advertising and publicity by reappropriation and both were stated to be based on actual requirement.		
	Reasons for further excess have not been intimated (August 2009).		
(iii)	101	Forest Conservation, Development and Regeneration	
	43	Finance Commission	
	27	Maintenance of Forest- Preservation of Forest Wealth (Plan)	
		O	1,14.00
		R	94.39
			2,08.39
			1,51.78
			-56.61
	Augmentation of provision of Rs. 94.39 lakh was the net effect of increase of Rs. 1,06.39 lakh towards minor works and decrease of Rs. 12.00 lakh from supplies and materials by reappropriation and both were stated to be based on actual requirement.		
	Reasons for final saving have not been intimated (August 2009).		
(iv)	800	Other expenditure	
	03	Research and Training	
	08	Forest Research Scheme (Plan)	
		O	5.75
		R	4.30
			10.05
			10.05
			...
	Augmentation of provision by reappropriation mainly towards supplies and materials was stated to be based on actual requirement.		
(v)	02	Environmental Forestry and Wild Life	
	110	Wild Life Preservation	
	40	Forestry	

Grant No. 30 - Forest Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
08	Control of Poaching and Illegal Trading of Wild Life (Plan)		
R	2.85	2.85	2.84
			-0.01
	Creation of provision by reappropriation mainly towards minor works and expenditure therein without knowledge of the legislature was stated to be based on actual requirement.		
(vi) 28	Wild Life Conservation and Education (Plan)		
O	89.55		
R	47.77	1,37.32	1,37.27
			-0.05
	Augmentation of provision of Rs. 47.77 lakh was the net effect of increase of Rs. 50.17 lakh mainly towards cost of ration, medicine etc. and major works and decrease of Rs. 2.40 lakh from minor works by reappropriation and both were stated to be based on actual requirement.		
	Reasons for final saving at Sl.Nos. (v) and (vi) above have not been intimated (August 2009).		

CAPITAL

Voted

- (a) In view of the overall saving of Rs. 77.08 lakh in the grant, supplementary grant of Rs. 86.50 lakh obtained in March 2009 was excessive.
- (b) No part of the available saving of Rs. 77.08 lakh was anticipated and surrendered during the year.
- (c) Saving occurred under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i) 4406	Capital Outlay on Forestry and Wild Life		
01	Forestry		
800	Other expenditure		
87	C.S.Scheme-II		
22	Forest Fire Control and Management (C.S.S)		
O	21.60		
R	-20.70	0.90	...
			-0.90
	Reduction in provision mainly from minor works by reappropriation was stated to be based on actual requirement.		
	Reasons for further saving have not been intimated (August 2009).		
(ii) 27	Preparation of Working Plan/Survey and Demarcation (C.S.S)		
O	23.90		
R	-12.85	11.05	0.80
			-10.25

Grant No. 30 - Forest Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Reduction in provision mainly from supplies and materials by reappropriation was stated to be based on actual requirement.			
Reasons for further saving have not been intimated (August 2009).			
(iii)	29	Strengthening of Infrastructure for Forest Protection (C.S.S)	
	O	29.05	
	R	-20.83	8.22 ... -8.22

Reduction in provision of Rs. 20.83 lakh was the net effect of decrease of Rs. 23.93 lakh mainly from minor works and increase of Rs. 3.10 lakh towards purchase of vehicles and both were stated to be based on actual requirement.

Reasons for non-utilisation of the balance provision have not been intimated (August 2009).

(iv)	02	Environmental Forestry and Wild Life	
	110	Wild Life	
	87	C.S. Scheme - II	
	18	Assistance to Sepahijala Zoo (C.S.S)	
	O	64.00	
	R	-0.57	63.43 35.40 -28.03

Reduction in provision from minor works by reappropriation was stated to be based on actual requirement.

Reasons for further saving have not been intimated (August 2009).

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	4406	Capital Outlay on Forestry and Wild Life	
	01	Forestry	
	800	Other expenditure	
	51	Externally Aided Project	
	08	Indo-German Development Co-operation Project (Plan)	
	S	80.84	
	R	19.16	1,00.00 1,00.00 ...

Creation of provision by supplementary grant and augmentation thereof by reappropriation in March 2009 towards grants-in-aid were stated to be due to sanction of fund by the Government of India and based on actual requirements respectively.

Grant No. 30 - Forest Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(ii) 87 C.S.Scheme-II			
26 Management of Gregarious Flowering of Muli Bamboos (C.S.S)			
O	78.95		
R	24.85	1,03.80	1,20.64 + 16.84

Augmentation of provision of Rs. 24.85 lakh was the net effect of increase of Rs. 26.35 lakh towards minor works and decrease of Rs. 1.50 lakh from supplies and materials and both were stated to be based on actual requirement.

Reasons for further excess have not been intimated (August 2009).

Grant No. 31 - Rural Development Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2049	Interest Payments		
2059	Public Works		
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	93,99,62		
Supplementary	5,64,64	99,64,26	80,78,07
Amount surrendered during the year			- 18,86,19
			...
Charged			
Original	1,50	1,50	...
Amount surrendered during the year (March 2009)			-1,50
			1,50
CAPITAL			
4059	Capital Outlay on Public Works		
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	10,45,00		
Supplementary	7,20,49	17,65,49	17,73,48
Amount surrendered during the year			+ 7,99
			...
Charged			
Original	8,00	8,00	...
Amount surrendered during the year (March 2009)			-8,00
			8,00

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision by Rs.13,21.55 lakh, supplementary grant of Rs.5,64.64 lakh obtained in March 2009 proved totally unnecessary.
- (b) No part of the available huge saving of Rs.18,86.19 lakh was anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

Grant No. 31 - Rural Development Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2215	Water Supply and Sanitation		
	01	Water Supply		
	001	Direction and Administration		
	30	Rural Development		
	12	Rural Development Division, Agartala (Non-Plan)		
		O	71.25	
		R	-30.10	41.15
				38.20
				-2.95
Reduction in provision by reappropriation was the net effect of decrease of Rs.33.50 lakh from salaries and increase of Rs.3.40 lakh mainly towards wages and both were stated to be based on actual requirement.				
(ii)	19	West Tripura District (Non-Plan)		
		O	1,42.30	
		R	-47.00	95.30
				87.69
				-7.61
Reduction in provision by reappropriation was the net effect of decrease of Rs.47.10 lakh mainly from salaries and increase of Rs.0.10 lakh towards electricity charges and both were stated to be based on actual requirement.				
(iii)	20	South Tripura District (Non-Plan)		
		O	1,33.55	
		R	-50.55	83.00
				77.71
				-5.29
(iv)	21	North Tripura District (Non-Plan)		
		O	1,04.95	
		R	-41.25	63.70
				61.98
				-1.72
(v)	22	Dhalai District (Non-Plan)		
		O	80.75	
		R	-27.10	53.65
				32.84
				-20.81
(vi)	23	Rural Development Division, Kumarghat (Non-Plan)		
		O	24.55	
		R	-7.00	17.55
				1.47
				-16.08

Reduction in provision by reappropriation mainly from salaries at Sl.Nos. (iii) to (vi) above were stated to be based on actual requirement.

Reasons for further saving at Sl.Nos.(i) to (vi) above have not been intimated (August 2009).

Grant No. 31 - Rural Development Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(vii)	799	Suspense		
	65	Suspense Account		
	06	Rural Development (Non-Plan)		
		O	70,00.00	
		S	4,36.64	
		R	5,63.36	80,00.00
				62,17.83
				- 17,82.17
		Augmentation of provision towards suspense by supplementary grant and reappropriation in March 2009 was stated to be based on actual requirement.		
		Reasons for huge saving have not been intimated (August 2009).		
		Huge saving of Rs.28,52.20 lakh, Rs.17,13.33 lakh and Rs.14,18.31 lakh had also occurred under this head in 2005-06, 2006-07 and 2007-08 respectively.		
(viii)	2501	Special Programmes for Rural Development		
	01	Integrated Rural Development programme		
	001	Direction and Administration		
	30	Rural Development		
	19	West Tripura District (Non-Plan)		
		O	2,24.80	
		R	-1,78.10	46.70
				1,04.70
				+ 58.00
		Reduction in provision by reappropriation mainly from salaries was stated to be based on actual requirement.		
		Reasons for final excess have not been intimated (August 2009).		
(ix)	20	South Tripura District (Non-Plan)		
		O	2,14.30	
		R	-1,32.63	81.67
				80.81
				- 0.86
		Reduction in provision by reappropriation mainly from salaries was stated to be based on actual requirement.		
		Reasons for further saving have not been intimated (August 2009).		
(x)	2515	Other Rural Development Programmes		
	001	Direction and Administration		
	30	Rural Development		
	03	Expenditure on Community Development (Plan)		
		O	6,07.80	
		S	98.00	
		R	7.96	7,13.76
				3,67.56
				- 3,46.20

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	---------------------------	--------------------------

(In lakhs of rupees)

Augmentation of provision by supplementary grant towards salaries was stated to be based on actual requirement. Further augmentation of provision by reappropriation was the net effect of increase of Rs.17.46 lakh mainly towards travel expenses and decrease of Rs.9.50 lakh from office expenses and both were stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	---------------------------	--------------------------

(In lakhs of rupees)

(i)	2215	Water Supply and Sanitation			
	01	Water Supply			
	001	Direction and Administration			
	30	Rural Development			
	19	West Tripura District			
		(Plan)			
		O	43.90		
		R	-5.24	38.66	1,69.70
					+ 1,31.04

Huge excess of Rs.1,31.88 lakh compared with original grant had also occurred under this head in 2007-08.

(ii)	20	South Tripura District			
		(Plan)			
		O	32.97		
		R	-4.05	28.92	1,14.62
					+ 85.70

Reduction in provision by reappropriation mainly from office expenses and travel expenses in the above 2(two) cases were stated to be based on actual requirement.

Excess of Rs.92.54 lakh compared with original grant had also occurred under this head in 2007-08.

(iii)	24	Rural Development Division, Udaipur			
		(Plan)			
		O	5.80		
		R	-0.10	5.70	30.97
					+ 25.27

Reduction in provision by reappropriation was the net effect of decrease of Rs.0.20 lakh from salaries and increase of Rs.0.10 lakh towards electricity charges and both were stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

(iv)	2501	Special Programmes for Rural Development			
	01	Integrated Rural Development programme			
	001	Direction and Administration			
	30	Rural Development			
	27	State Level Monitoring Cell of I.R.D.P.			

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure		Excess + Saving -
		(In lakhs of rupees)		
(Non-Plan)				
O	22.90			
R	-3.00	19.90	28.72	+ 8.82

Reduction in provision by reappropriation was the net effect of decrease of Rs.3.02 lakh mainly from salaries and increase of Rs.0.02 lakh towards travel expenses and both were stated to be based on actual requirement.

Anticipated savings at Sl.Nos. (i) to (iv) above were injudicious in view of the excess in each case. Reasons for excess have not been intimated (August 2009).

(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 details of the transactions under "suspense" during 2008-09 together with the opening and closing balances were as follows :-

Heads	Opening Balance as on 1st April 2008	Debit +	Credit -	Closing Balance as on 31st March 2009
	Debit + Credit -	(In lakhs of rupees)		Debit + Credit -
2215	Water Supply and Sanitation -			
1	Stock	- 42,62.46	62,17.83	- 61,06.67
2	Miscellaneous Public Works Advances	...	...	...
3	Purchase	...	...	...
Total	- 42,62.46	62,17.83	80,62.04	- 61,06.67

REVENUE

Charged

(a) The entire appropriation of *Rs. 1.50 lakh* was surrendered in March 2009.

CAPITAL

Voted

- (a) The overall expenditure exceeded the grant by Rs.7.99 lakh (Actual excess Rs.7,99,067); the excess requires regularisation.
- (b) Supplementary provision of Rs.7,20.49 lakh obtained in March 2009 proved inadequate in view of the excess during the year.
- (c) Excess occurred under :-

Grant No. 31 - Rural Development Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4059	Capital Outlay on Public Works		
	80	General		
	051	Construction		
	25	Public Works		
	14	Public Building		
		(Plan)		
	S	4,10.40	4,10.40	+ 8.00

Creation of provision by supplementary grant in March 2009 towards major works was stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

(ii)	4215	Capital Outlay on Water Supply and Sanitation		
	01	Water Supply		
	800	Other expenditure		
	70	State Share		
	31	Rural Development		
		(Plan)		
	O	7,50.00		
	S	2,44.25		
	R	2,95.00	12,89.25	12,89.25
				...

Augmentation of provision by supplementary grant towards major works and by reappropriation towards grant-in-aid were stated to be based on actual requirement.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4515	Capital Outlay on other Rural Development Programmes		
	103	Rural Development		
	30	Rural Development		
	01	Construction of Block Building		
		(Plan)		
	O	2,95.00		
	R	-2,95.00	...	...
				...

Withdrawal of entire provision by reappropriation in March 2009 was stated to be based on actual requirement.

Grant No. 31 - Rural Development Department - Concl.

CAPITAL

Charged

- (a) The entire appropriation of *Rs.8.00 lakh* was surrendered in March 2009.

**Grant No. 32 - Tribal Rehabilitation in Plantation and Primitive Group Programme
Department**

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
REVENUE			
2059	Public Works		
2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		
2406	Forestry and Wild Life		
Voted			
Original	8,63,40		
Supplementary	23,74	8,87,14	7,28,46
Amount surrendered during the year (March 2009)			1,35,22

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs. 23.74 lakh obtained in March 2009 was unnecessary.
- (b) Out of the available saving of Rs. 1,58.68 lakh, only Rs. 1,35.22 lakh were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	
	02	Welfare of Scheduled Tribes	
	001	Direction and Administration	
	98	Administration	
	32	T.R.P. & P.G.P. (Plan)	
	O	74.27	
	R	-1.25	73.02
			23.09
			-49.93
Withdrawal of provision of Rs.4.80 lakh and augmentation thereof by Rs.3.55 lakh (net Rs.1.25 lakh) through re-appropriation were stated to be based on actual requirement.			
Reasons for saving were stated to be due to non-receipt of approval for construction of the Directorate Building in time from the Finance Department.			
(ii)	102	Economic Development	
	87	C.S. Scheme - II	
	33	Intensive Rehabilitation of P.G. Tribes (C.S.S.)	
	O	2,00.00	
	R	-85.22	1,14.78
			1,14.78
			...

**Grant No. 32 - Tribal Rehabilitation in Plantation and Primitive Group Programme
Department - Concl'd.**

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

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

- (d) An instance of lack of foresight in financial management, though it has no bearing on the overall saving in the grant, has been noticed as under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

- | | | | | |
|-----|------|--|---------|--------|
| (i) | 2225 | Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes | | |
| | 02 | Welfare of Scheduled Tribes | | |
| | 190 | Assistance to Public Sector and Other Undertakings | | |
| | 23 | Corporations /PSUs/ Boards | | |
| | 08 | Tripura Rehabilitation Plantation Corporation
(Plan) | | |
| | O | 1,50.00 | | |
| | R | -50.00 | 1,00.00 | +50.00 |

Withdrawal of provision of Rs. 50.00 lakh from grants-in-aid by surrender was stated to be based on actual requirement and ultimately proved injudicious in view of the excess to that extent.

Reasons for excess were stated to be due to revision of estimate after incurring expenditure.

Grant No. 33 - Science, Technology and Environment

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2810	Non-Conventional Sources of Energy		
3425	Other Scientific Research		
3435	Ecology and Environment		
Voted			
Original	3,12,00		
Supplementary	19,17	3,31,17	2,54,95
Amount surrendered during the year (March 2009)			-76,22
			47,45

CAPITAL

4810	Capital Outlay on Non-Conventional Sources of Energy		
5425	Capital Outlay on other Scientific and Environmental Research		
Voted			
Original	74,00		
Supplementary	2,88,00	3,62,00	3,62,00
Amount surrendered during the year			...
			...

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs. 19.17 lakh obtained in March 2009 was unnecessary.
- (b) Out of the overall saving of Rs. 76.22 lakh, Rs. 47.45 lakh only were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2810 Non-Conventional Sources of Energy			
	01 Bio-energy			
	001 Direction and Administration			
	98 Administration			
	33 Science, Technology and Environment			
	(Plan)			
	O	33.00		
	R	-23.00	10.00	7.93
				-2.07

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

Reasons for further saving were stated to be due to less expenditure on cost of fuel, electricity, maintenance cost of vehicle and other administrative charges.

Grant No. 33 - Science, Technology and Environment - Concl'd.

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i) 3425 Other Scientific Research			
60 Others			
800 Other expenditure			
31 Science and Technology			
13 Tripura State Council for Science and Technology (Plan)			
O	30.00		
R	8.00	38.00	38.00
			...

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

Grant No. 34 - Planning and Co-ordination Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2401 Crop Husbandry			
3451 Secretariat-Economic Services			
Voted			
Original	2,81,20		
Supplementary	31,65	3,12,85	2,10,81
Amount surrendered during the year (March 2009)			61,40
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
Voted			
Original	78,18,00	78,18,00	5,04,00
Amount surrendered during the year (March 2009)			75,34,71

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure was 74.97% of the original provision, supplementary provision of Rs. 31.65 lakh obtained in March 2009 was totally unnecessary. Similarly, supplementary provisions of Rs. 1.00 lakh and Rs. 5.00 lakh were obtained in 2006-07 and 2007-08 respectively even though overall expenditure constituted 48.55% and 56.84% of the original provisions in the corresponding years.
- (b) Out of the overall saving of Rs. 1,02.04 lakh, Rs. 61.40 lakh only were anticipated and surrendered in March 2009.
- (c) Saving occurred under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 3451 Secretariat-Economic Services			
091 Attached Offices			
05 Establishment			
18 Establishment Cell			
(Plan)			
O	1,19.85		
R	-61.05	58.80	57.15
			-1.65

Augmentation of provision of Rs. 16.00 lakh towards office expenses was partly offset by reduction in provision of Rs. 15.65 lakh mainly from other administrative expenses and re-appropriation in both the cases were stated to be based on actual requirement.

Subsequent surrender of Rs. 61.40 lakh from other administrative expenses was also stated to be based on actual requirement.

Reasons for further saving have not been intimated (August 2009).

Grant No. 34 - Planning and Co-ordination Department - Contd.

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 3451	Secretariat-Economic Services		
091	Attached Offices		
99	Others		
45	Strengthening of State Planning Machinery at District Level (Plan)		
	O	1.35	
	R	-0.35	+0.74

Reduction in provision of Rs. 0.35 lakh by re-appropriation was stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

CAPITAL

Voted

(a) Excessive provision made at budget stage contributed to the huge overall saving of Rs. 73,14.00 lakh (93.55%) in the grant. The table given below shows similar excessive provision made at budget stage in preceding three year also :-

Year	Original grant (No supplementary grant)	Expenditure	Saving	% of saving	Surrender
2005-06	54,85.88	12,23.87	-42,62.01	77.69	32,17.04
2006-07	58,49.88	13,48.36	-45,02.52	76.97	42,73.68
2007-08	1,31,10.00	14,28.00	-1,16,82.00	.89.11	1,23,11.10

(b) Surrender of Rs. 75,34.71 lakh in March 2009 was considerably in excess of the amount of Rs. 73,14.00 lakh available for surrender and was injudicious.

The two facts stated at (a) and (b) above are indicative of lack of foresight in financial management.

(c) Saving occurred under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 4070	Capital Outlay on Other Administrative Services		
800	Other expenditure		
44	Additional Central Assistance		
01	ACA (Plan)		
	O	51,48.00	
	R	-51,48.00	...

Grant No. 34 - Planning and Co-ordination Department - Concl.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(ii)	75	Special Plan Assistance		
	01	SPA		
		(Plan)		
		O	23,40.00	
		R	-23,40.00	...

Withdrawal of entire provision by surrender in the above two cases was stated to be based on actual requirement.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4070	Capital Outlay on Other Administrative Services		
	800	Other expenditure		
	99	Others		
	27	M.L.A. Local Area Development Programme		
		(Plan)		
		O	3,30.00	
		R	-46.71	2,83.29
				5,04.00
				+2,20.71

Reduction in provision by surrender from major works was stated to be based on actual requirement. Reasons for excess have not been intimated (August 2009).

Grant No. 35 - Urban Development Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2070	Other Administrative Services		
2217	Urban Development		
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
Voted			
Original	63,03,32		
Supplementary	3,62,51	66,65,83	64,59,85
Amount surrendered during the year (March 2009)			-2,05,98
			79,60

CAPITAL			
4070	Capital Outlay on Other Administrative Services		
4217	Capital Outlay on Urban Development		
4552	Capital Outlay on North Eastern Areas		
Voted			
Original	2,00		
Supplementary	77,49	79,49	1,28,37
Amount surrendered during the year (March 2009)			+48,88
			1,00

Notes and comments

REVENUE

Voted

- In view of the overall saving of Rs. 2,05.98 lakh, supplementary grant of Rs. 3,62.51 lakh obtained in March 2009 proved excessive.
- Out of the overall saving of Rs. 2,05.98 lakh, only Rs. 79.60 lakh were anticipated and surrendered in March 2009.
- Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 2217 Urban Development			
01 State Capital Development			
191 Assistance to Municipal Corporation			
32 Urban Development			
09 Urban Development (Plan)			
O	7,00.00	7,00.00	19.32
			- 6,80.68

Excessive provision made at budget stage without proper assessment of requirement led to the huge saving.

Reasons for huge saving have not been intimated (August 2009).

Grant No. 35 - Urban Development Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(ii)	43	Finance Commission		
	24	ULBs(Normal Areas) (Non-Plan)		
	O	1,60.00	1,60.00	...
				- 1,60.00
Reasons for non-utilisation of the entire provision have not been intimated (August 2009).				
(iii)	70	State Share		
	35	Urban Development (Plan)		
	O	3,50.00		
	R	-2,50.00	1,00.00	49.55
				-50.45
Reduction in provision from grant-in-aid by reappropriation was stated to be based on actual requirement.				
Reasons for further saving have not been intimated (August 2009).				
(iv)	87	C.S.Scheme II		
	41	Swarna Jayanti Sahari Rojgar Yojana (C.S.S)		
	O	2,25.00		
	R	-76.36	1,48.64	1,48.64
				...
Reduction in provision from grant-in-aid by surrender was stated to be due to non-receipt of fund from the Government of India.				
(v)	80	General		
	001	Direction and Administration		
	98	Administration		
	35	Urban (Non-Plan)		
	O	89.70		
	S	38.98	1,28.68	62.10
				-66.58
Augmentation of provision towards office expenses by supplementary grant in March 2009 was stated to be based on actual requirement which proved unnecessary.				
Reasons for saving have not been intimated (August 2009).				

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2217	Urban Development		
	01	State Capital Development		
	191	Assistance to Municipal Corporation		
	32	Urban Development		

Grant No. 35 - Urban Development Department - Concl.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
20	Jawaharlal Nehru National Urban Renewal Mission (JNNURM)		
	(Plan)		
	O	24,50.00	
	S	2,23.53	
	R	2,40.31	29,13.84
			32,16.84
			+ 3,03.00

Reasons for huge excess have not been intimated (August 2009).

(ii)	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
	800	Other Expenditure		
	32	Urban Development		
	14	Devolution		
		(Non-Plan)		
		O	20,00.00	
		S	1,00.00	21,00.00
				26,54.97
				+ 5,54.97

Augmentation of provision towards grant-in-aid by supplementary grant and reappropriation at Sl. No. (i) and by supplementary grant at Sl. No. (ii) above in March 2009 was stated to be based on actual requirement but ultimately proved inadequate in both the cases.

Reasons for huge excess in the above 2 (two) cases have not been intimated (August 2009).

CAPITAL

Voted

- (a) The overall expenditure exceeded the grant by Rs. 48.88 lakh (Actual excess Rs. 48,87,747); the excess requires regularization.
- (b) In view of the overall excess of Rs. 48.88 lakh in the grant, supplementary grant of Rs. 77.49 lakh obtained in March 2009 proved inadequate and surrender of Rs. 1.00 lakh in March 2009 was injudicious.
- (c) Excess occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i)	4217	Capital Outlay on Urban Development	
	60	Other Urban Development Schemes	
	051	Construction	
	05	Establishment	
	69	Urban Development	
		(Plan)	
		O	1.00
		R	-1.00
			...
			49.88
			+ 49.88

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

Reasons for incurring expenditure subsequently have not been intimated (August 2009).

Grant No. 36 - Jail Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2056	Jails		
2059	Public Works		
Voted			
Original	11,02,15		
Supplementary	1,36,60	12,38,75	11,12,28
Amount surrendered during the year			-1,26,47
			...
CAPITAL			
4059	Capital Outlay on Public Works		
4070	Capital Outlay on Other Administrative Services		
Voted			
Original	8,64,00		
Supplementary	26,00	8,90,00	6,69,24
Amount surrendered during the year (March 2009)			-2,20,76
			1,94,75

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs.1,26.47 lakh in the grant, supplementary provision of Rs.1,36.60 lakh obtained in March 2009 proved excessive.
- (b) No part of the available saving of Rs.1,26.47 lakh was anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	2056	Jails	
	001	Direction and Administration	
	05	Establishment	
	72	Articles for Newly Constructed Jails (Non-Plan)	
		O	60.00
		R	-40.00
			20.00
			4.95
			-15.05

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

- (ii)
- | | |
|-----|-----------------------|
| 101 | Jails |
| 99 | Others |
| 62 | Prison Administration |

Grant No. 36 - Jail Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(Non-Plan)			
O	9,78.55		
S	1,36.60		
R	40.00	11,55.15	10,43.73
			-1,11.42

Augmentation of provision by supplementary grant in March 2009 towards salaries was stated to be based on actual requirement. Further augmentation of provision by re-appropriation, mainly towards salaries, wages and purchase of vehicles was stated to be based on actual requirement but proved totally unnecessary in view of the ultimate saving of Rs. 1,11.42 lakh.

Reasons for saving in the above two cases have not been intimated (August 2009).

CAPITAL

Voted

- (a) In view of the overall expenditure falling short of the original provision, supplementary provision of Rs.26.00 lakh obtained in March 2009 proved totally unnecessary.
- (b) Out of the available saving of Rs.2,20.76 lakh, Rs.1,94.75 lakh only were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i) 4070 Capital Outlay on Other Administrative Services			
800 Other expenditure			
70 State Share			
36 Jail			
(Plan)			
O	1,04.00		
R	-78.00	26.00	...
			-26.00

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

Reasons for non-utilisation of the remaining provision have not been intimated (August 2009).

Entire provision of Rs. 1,69.11 lakh was withdrawn in 2007-08 under this head.

(ii) 99 Others			
28 Modernisation of Prison Administration			
(Non-Plan)			
O	5,00.00		
R	-1,94.75	3,05.25	3,05.25
			...

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

Grant No. 36 - Jail Department - Concl.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4059	Capital Outlay on Public Works		
	60	Other Buildings		
	800	Other Expenditure		
	43	Finance Commission		
	20	Prisons Administration		
		(Plan)		
	O	2,60.00		
	S	26.00		
	R	78.00	3,64.00	3,64.00
				...

Augmentation of provision towards minor works by supplementary grant was stated to be due to sanction of fund under 12th Finance Commission by the Government of India and that by reappropriation was stated to be based on actual requirement.

Grant No. 37 - Labour Organisation

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
REVENUE			
2230 Labour and Employment			
Voted			
Original	2,95,18		
Supplementary	38,63	3,33,81	3,33,57
Amount surrendered during the year (March 2009)			-24
			1,65

(In thousands of rupees)

CAPITAL			
Voted			
Original	51,39	51,39	...
Amount surrendered during the year (March 2009)			-51,39
			51,39

Notes and comments

CAPITAL

Voted

- (a) The entire provision of Rs.51.39 lakh was not utilized during the year and was surrendered in March 2009.
- (b) Saving occurred under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 4059 Capital Outlay on Public Works			
01 Office Buildings			
001 Direction and Administration			
98 Administration			
37 Labour (Plan)			
O	51.39		
R	-51.39	...	...

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

Grant No. 38 - General Administration(Printing and Stationery)Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2058 Stationery and Printing			
2059 Public Works			
Voted			
Original	8,20,00		
Supplementary	1,04,38	9,24,38	7,35,24
Amount surrendered during the year			-1,89,14

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs.1,04.38 lakh obtained in March 2009 proved unnecessary.
- (b) No part of the huge available saving of Rs.1,89.14 lakh was anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2058 Stationery and Printing			
	001 Direction and Administration			
	98 Administration			
	38 G.A.(P&S) (Plan)			
	O	1.00	1.00	...
				-1.00
	The contention of the department - "Surrendered the amount" - is not tenable as there was no surrender in this Grant during the year.			
(ii)	(Non-Plan)			
	O	1,14.50		
	S	1.11	1,15.61	95.39
				-20.22
	Augmentation of provision towards hiring charges of private vehicles by supplementary grant in March 2009 was stated to be based on actual requirement. Saving stated to be 'Due to retirement of staff etc.' is not tenable as this could have been anticipated before making budget provision.			
(iii)	101 Purchase and Supply of Stationery Stores			
	62 Printing and Stationery			
	01 Procurement (Non-Plan)			
	O	1,77.00	1,77.00	1,32.57
				-44.43

Saving was stated to be due to non-procurement of paper etc.

Grant No. 38 - General Administration(Printing and Stationery)Department - Concl.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(iv)	103	Government Presses		
	05	Establishment		
	57	Government Press (Non-Plan)		
	O	4,39.75		
	S	62.52	5,02.27	4,25.91
				-76.36

Augmentation of provision mainly towards salaries by supplementary grant in March 2009 was stated to be based on actual requirement.

Saving stated to be 'Due to retirement of staff etc.' is not tenable as this could have been anticipated before making budget provision.

(v)	2059	Public Works		
	80	General		
	053	Maintenance and Repairs		
	25	Public Works		
	14	Public Building (Non-Plan)		
	O	40.00		
	S	40.00	80.00	51.04
				-28.96

In "Major Head - 2059 - Public Works" the required segregation of expenditure against 'Minor Head - 053 - Maintenance and Repairs' under Sub-Major head '01-Office Buildings', '60 - Other Buildings', and '80 - General' as per Correction Slip No. 382 dated 23-11-2000 has not been implemented by the Government of Tripura during the year.

Augmentation of provision towards minor works by supplementary grant in March 2009 was stated to be based on actual requirement.

Saving was stated to be due to non-drawal of fund by PWD.

Grant No. 39 - Education (Higher) Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
REVENUE			
2059	Public Works		
2202	General Education		
2203	Technical Education		
2204	Sports and Youth Services		
2205	Art and Culture		
2552	North Eastern Areas		

Voted

Original	37,45,10		
Supplementary	1,96,84	39,41,94	35,81,24
Amount surrendered during the year (March 2009)			9,25

CAPITAL

4202 Capital Outlay on Education, Sports, Art and Culture

Voted

Original	15,15,01		
Supplementary	7,21,34	22,36,35	6,39,14
Amount surrendered during the year (March 2009)			2,50,49

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure fell far short of the original provision, supplementary grant of Rs. 1,96.84 lakh obtained in March 2009 was totally unnecessary. Similarly, supplementary grants of Rs. 40.26 lakh, Rs. 6.32 lakh and Rs. 39.04 lakh were obtained in March each year despite overall expenditure had fallen short of the original provision in 2005-06, 2006-07 and 2007-08 respectively. Such unnecessary enhancement of provision, year after year, points to the lack of prudence in financial management.
- (b) Out of the overall saving of Rs.3,60.70 lakh, only Rs. 9.25 lakh were anticipated and surrendered in March 2009 which was substantially smaller than the huge amount of saving available for surrender.
- (c) In Major Head " 2059-Public Works" the required segregation of expenditure against "Minor Head- 053-Maintenance and Repairs" under Sub-major Head '01-Office Buildings' '60-Other Buildings' and '80-General' as per Correction Slip No. 382 dtd. 23-11-2000 has not been implemented by the Government of Tripura during the year.
- (d) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2059	Public Works		
80	General		
053	Maintenance and Repairs		

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
43	Finance Commission		
28	Public Building (Non-Plan)		
	O	60.00	60.00
		...	-60.00
	Reasons for non-utilisation of entire provision were stated to be due to non-release of fund by the Finance Department.		
(ii)	2202	General Education	
	03	University and Higher Education	
	001	Direction and Administration	
	98	Administration	
	39	Higher Education (Non-Plan)	
		O	1,98.90
		S	16.00
			2,14.90
			1,69.91
			-44.99
	Addition to the provision by supplementary grant in March 2009 mainly towards salaries was stated to be based on actual requirement.		
(iii)	103	Government Colleges and Institutes	
	41	Human Development	
	49	Government Degree College (Plan)	
		O	77.00
		R	2.00
			79.00
			5.52
			-73.48
	Addition to the provision by reappropriation of Rs. 9.00 lakh mainly towards salaries and reduction therein by Rs. 7.00 lakh (net Rs. 2.00 lakh) mainly from other administrative expenses were stated to be based on actual requirement.		
(iv)	2205	Art and Culture	
	105	Public Libraries	
	41	Human Development	
	54	Libraries (Non-Plan)	
		O	1,62.25
		R	-1.75
			1,60.50
			1,40.32
			-20.18
	Reduction in provision by reappropriation of Rs. 7.85 lakh mainly from rents, rates and taxes and addition thereto by Rs. 6.10 lakh (net Rs. 1.75 lakh) mainly towards salaries were stated to be based on actual requirement.		
	Reasons for saving at Sl.Nos. (d)(ii) to (iv) were stated to be due to non-filling up of vacant posts.		

Grant No. 39 - Education (Higher) Department - Contd.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2202 General Education			
	02 Secondary Education			
	105 Teachers Training			
	41 Human Development			
	06 Institute of Advance Studies in Education			
	(Plan)			
	O	4.00		
	R	1.00	5.00	4.63
				-0.37

Addition to the provision by reappropriation towards salaries was stated to be based on actual requirement.

Reasons for final saving was stated to be due to non-filling up of vacant posts.

(ii)	03 University and Higher Education			
	107 Scholarships			
	87 C.S.Scheme-II			
	54 Stipend for the Students Studying Hindi in Non-Hindi Speaking States			
	(C.S.S)			
	S	0.19		
	R	0.52	0.71	0.71
				...

Creation of provision by supplementary grant and addition thereto by reappropriation in March 2009 towards scholarship/stipend were stated to be due to sanction of fund by the Government of India under CSS and based on actual requirement respectively.

(iii)	2205 Art and Culture			
	105 Public Libraries			
	41 Human Development			
	54 Libraries			
	(Plan)			
	O	3.00		
	R	-1.00	2.00	5.96
				+ 3.96

Reduction in provision by reappropriation towards other administrative expenses and rent, rates etc. was stated to be based on actual requirement.

Reasons for excess were stated to be due to actual expenditure incurred towards Raja Rammohan Roy Library Foundation (RRLF), Kolkata.

CAPITAL

Voted

(a) In view of the overall saving of Rs. 15,97.21 lakh in the grant, the supplementary grant of Rs. 7,21.34 lakh obtained in March 2009 proved unnecessary. Even the original grant remained substantially unutilized. Huge saving of Rs. 5,45.08 lakh and Rs.13,92.08 lakh had also occurred in 2006-07 and 2007-08 respectively.

Grant No. 39 - Education (Higher) Department - Contd.

(b) Surrender of Rs. 2,50.49 lakh in March 2009 was also abnormally smaller than the overall saving of Rs. 15,97.21 lakh available for surrender.

(c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	203 University and Higher Education			
	44 Additional Central Assistance			
	01 ACA			
	(Plan)			
	O	6,95.97		
	S	7,21.34		
	R	68.04	14,85.35	1,45.33 - 13,40.02

Addition to the provision by supplementary grant (Rs. 7,21.34 lakh) and reappropriation (Rs. 68.04 lakh) towards major works was stated to be due to fund sanctioned by the Government of India under ACA and based on actual requirement respectively. Excessive provision without proper assessment of requirement led to the huge saving.

Reasons for saving were stated to be due to administrative reason.

(ii)	800 Other expenditure			
	70 State Share			
	39 Higher Education			
	(Plan)			
	O	52.00		
	R	-52.00	...	...

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

(iii)	02 Technical Education			
	104 Polytechnics			
	56 Non-Lapsable			
	43 Tripura Institute of Technology			
	(C.S.S)			
	O	5,20.00		
	R	-4,16.00	1,04.00	1,04.00 ...

Reduction in provision from major works by surrender (Rs. 2,50.49 lakh) and reappropriation (Rs. 1,65.51 lakh) was stated to be based on actual requirement.

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

Grant No. 39 - Education (Higher) Department - Concl'd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4202	Capital Outlay on Education, Sports, Art and Culture		
	01	General Education		
	203	University and Higher Education		
	56	Non-Lapsable		
	27	Bhavan's Tripura College of Science and Technology (C.S.S.)		
	R	1,65.51	1,65.51	1,65.51
				...
		Creation of provision towards grant-in-aid by reappropriation without knowledge of the legislature was stated to be based on actual requirement.		
(ii)	02	Technical Education		
	800	Other expenditure		
	41	Human Development		
	05	College of Arts and Crafts (Plan)		
	O	0.50		
	R	0.50	1.00	1.00
				...

Addition to the provision by reappropriation towards supplies and materials was stated to be based on actual requirement.

Grant No. 40 - Education (School) Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2059	Public Works		
2202	General Education		
2235	Social Security and Welfare		
2236	Nutrition		
Voted			
Original	5,15,19,37		
Supplementary	11,14,40	5,26,33,77	4,89,57,04
Amount surrendered during the year (March 2009)			- 36,76,73
			2,16,12

CAPITAL			
4059	Capital Outlay on Public Works		
4202	Capital Outlay on Education, Sports, Art and Culture		
4236	Capital Outlay on Nutrition		
Voted			
Original	53,34,06		
Supplementary	1,80,89	55,14,95	37,03,00
Amount surrendered during the year (March 2009)			-18,11,95
			12,61,36

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure of this grant did not come upto the original provision, supplementary grant of Rs. 11,14.40 lakh obtained in March 2009 proved unnecessary. Similarly, supplementary grants of Rs.7,41.08 lakh, Rs.21,36.50 lakh and Rs.4,24.55 lakh were obtained in March each year despite overall expenditures had fallen short of the original grants in 2005-06, 2006-07 and 2007-08 respectively also.
- (b) Surrender of Rs.2,16.12 lakh in March 2009 was considerably smaller than the available huge saving of Rs.36,76.73 lakh.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 2059	Public Works		
80	General		
053	Maintenance and Repairs		
43	Finance Commission		
28	Public Building (Non-Plan)		
O	5,00.00	5,00.00	3,43.21
			- 1,56.79

Grant No. 40 - Education (School) Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
	Reasons saving have not been intimated (August 2009).			
(ii)	2202	General Education		
	01	Elementary Education		
	102	Assistance to Non-Government Primary Schools		
	41	Human Development		
	64	Salary for Grant-in-aid Institutions		
		(Non-Plan)		
	O	5,10.00	5,10.00	4,25.76
				-84.24
	Reasons for saving have not been intimated (August 2009).			
(iii)	104	Inspection		
	41	Human Development		
	27	Inspectorate		
		(Non-Plan)		
	O	5,38.40		
	R	4.11	5,42.51	4,82.16
				-60.35
	Addition to the provision by reappropriation was the net effect of increase of Rs.8.36 lakh mainly towards office expenses and decrease of Rs.4.25 lakh mainly from electricity charges, rent, rates and taxes and both were stated to be based on actual requirement.			
	Reasons for saving have not been intimated (August 2009).			
(iv)	106	Teachers and other Services		
	42	Government Primary Schools		
	01	Middle Stage Education (From Class VI to VIII)		
		(Non-Plan)		
	O	40,35.20		
	S	11.45		
	R	2.73	40,49.38	32,38.13
				- 8,11.25
	Augmentation of provision towards office expenses by supplementary grant in March 2009 was stated to be based on actual requirement. Further augmentation of provision (net) by reappropriation was the effect of increase of Rs.6.53 lakh mainly towards salaries and decrease of Rs.3.80 lakh mainly from wages and travel expenses and both were stated to be based on actual requirement.			
	Reasons for huge saving have not been intimated (August 2009).			
	Saving of Rs. 32,49.21 lakh and Rs. 5,84.29 lakh compared with original provision had occurred under this head in 2006-2007 and 2007-2008 respectively.			
(v)	107	Teachers Training		
	87	C.S. Scheme - II		
	47	Restructuring and Reorganisation of Teacher Education (DIET)		
		(C.S.S)		
	O	68.00		
	R	-34.50	33.50	12.00
				-21.50

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Reduction in provision by reappropriation was the net effect of decrease of Rs.63.20 lakh from salaries and increase of Rs.28.70 lakh mainly towards office expenses and both were stated to be based on actual requirement.			
Reasons for further saving have not been intimated (August 2009).			
(vi)	800	Other expenditure	
	87	C.S. Scheme - II	
	55	Transportation of Food Grain under Mid-Day Meal (C.S.S)	
		O	2,00.00
		R	25.70
			2,25.70
			1,67.00
			-58.70
Addition to the provision towards supplies and materials by reappropriation was stated to be based on actual requirement but ultimately proved unnecessary in view of the saving.			
Reasons for saving have not been intimated (August 2009).			
(vii)	02	Secondary Education	
	104	Teachers and Other Services	
	41	Human Development	
	18	Government Secondary Schools (Plan)	
		O	8,72.80
		R	-1,99.84
			6,72.96
			6,62.99
			-9.97
Withdrawal of provision from salaries by surrender (Rs.33.25 lakh) and that by reappropriation (Rs.1,80.92 lakh) mainly from salaries were stated to be based on actual requirement. The above withdrawals were partly offset by addition to the provision mainly towards minor works by reappropriation (Rs.14.33 lakh) and was stated to be based on actual requirement.			
Reasons for saving have not been intimated (August 2009).			
Saving of Rs. 1,10.04 lakh compared with original provision had occurred under this head in 2007-08 also.			
(viii)	2236	Nutrition	
	02	Distribution of nutritious food and beverages	
	102	Mid-day Meals	
	41	Human Development	
	56	Mid-day Meals (NP-NSPE) (Plan)	
		O	3,75.00
		R	-1,82.87
			1,92.13
			71.52
			- 1,20.61
Withdrawal of provision from grant-in-aid by surrender in March 2009 was stated to be based on actual requirement.			
Reasons for further saving have not been intimated (August 2009).			
(ix)	87	C.S.Scheme-II	
	49	Mid-day Meals (NP-NSPE) (C.S.S)	

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
O	2,09.00		
S	8,63.87	10,72.87	- 3,70.60

Augmentation of provision towards supplies and materials, minor works and transfer of fund to TTAADC, PRI and ULB by supplementary grant was stated to be based on actual requirement but ultimately proved excessive.

Reasons for huge saving have not been intimated (August 2009).

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(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	1,58.25		
R	26.72	1,84.97	+ 0.84

Augmentation of provision by reappropriation was the net effect of increase of Rs.53.97 lakh mainly towards scholarship/stipend and decrease of Rs.27.25 lakh mainly from minor works and both were stated to be based on actual requirement.

Reasons for further excess have not been intimated (August 2009).

(ii) 107 Teachers Training			
03 Research and Training			
04 Restructuring and Reorganisation of Teacher Education (DIET)			
(Plan)			
O	16.20		
R	20.99	37.19	-0.32

Addition to the provision by reappropriation was the net effect of increase of Rs.22.07 lakh towards minor works and decrease of Rs.1.08 lakh mainly from scholarship/stipend and both were stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

(iii) 02 Secondary Education			
107 Scholarships			
35 Scholarship and Stipend			
12 Other Stipend			
(Plan)			
O	95.00		
R	9.23	1,04.23	+ 7.93

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Addition to the provision towards scholarship/stipend by reappropriation was stated to be based on actual requirement.			
Reasons for excess have not been intimated (August 2009).			
(iv)	110	Assistance to Non-Govt. Secondary Schools	
	41	Human Development	
	65	Non Salary for Grants-in-aid Institutions	
		(Plan)	
		O	45.00
		R	5.08
			50.08
			50.08
			...
Addition to the provision towards grant-in-aid by reappropriation was stated to be based on actual requirement.			
(v)	80	General	
	001	Direction and Administration	
	98	Administration	
	40	School Education	
		(Plan)	
		O	9.50
		R	5.71
			15.21
			15.08
			-0.13
Addition to the provision by re-appropriation was the net effect of increase of Rs.6.21 lakh mainly towards advertising and publicity and decrease of Rs.0.50 lakh from office expenses and both were stated to be based on actual requirement.			
Reasons for final saving have not been intimated (August 2009).			
(vi)	2236	Nutrition	
	80	General	
	001	Direction and Administration	
	87	C.S. Scheme II	
	49	Mid-day Meals (NP-NSPE)	
		(C.S.S)	
		O	21.00
		R	13.85
			34.85
			34.01
			-0.84
Addition to the provision mainly towards salaries & office expenses by reappropriation was stated to be based on actual requirement.			
Reasons for saving have not been intimated (August 2009).			
(vii)	88	C.S.Scheme-III	
	24	National Programme of Mid Day Meals in Schools for Upper Primary Stage (Management, Monitoring and Evaluation)	
		(C.S.S)	
		O	1.00
		R	9.80
			10.80
			8.90
			-1.90

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

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

Reasons for final saving have not been intimated (August 2009).

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

(i)	2202	General Education			
	01	Elementary Education			
	106	Teachers and other Services			
	41	Human Development			
	63	Salary for Staff Deputed to TTAADC (Non-Plan)			
		O	17,09.56		
		R	-17,09.56	...	...

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

(ii)	02	Secondary Education			
	001	Direction and Administration			
	87	C.S. Scheme - II			
	56	Vocationalisation of Secondary Education (C.S.S)			
		O	70.00		
		R	-70.00	...	...

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

Entire provision of Rs. 66.68 lakh was withdrawn in 2007-2008 also.

(f) Instances of creation of provision by reappropriation and expenditure thereunder without knowledge of the Legislature have been noticed under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

(i)	2202	General Education			
	01	Elementary Education			
	106	Teachers and other Services			
	42	Government Primary Schools			
	05	Salary for Staff Deputed to TTAADC (Non-Plan)			

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

R	17,09.56	17,09.56	17,09.56	...
---	----------	----------	----------	-----

Creation of provision by reappropriation towards transfer of fund to TTAADC, PRI and ULB was stated to be based on actual requirement.

- (ii) 04 Adult Education
200 Other Adult Education Programmes
33 Welfare Programme
63 Literacy
(Plan)

R	15.60	15.60	15.60	...
---	-------	-------	-------	-----

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

CAPITAL

Voted

- (a) As the overall expenditure in the grant did not come up to the original provision, supplementary grant of Rs. 1,80.89 lakh obtained in March 2009 proved wholly unnecessary. Similarly, supplementary grants of Rs. 4,48.14 lakh, Rs. 48,85.78 lakh and Rs. 21,67.26 lakh were obtained in March each year despite the overall expenditure had fallen short of the original grants in 2005-06, 2006-07 and 2007-08 respectively also. This fact reveals that proper assessment of requirement was not done while making budget estimates and supplementary grants.
- (b) Out of the available saving of Rs. 18,11.95 lakh, Rs. 12,61.36 lakh only were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

- (i) 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 VIII)
(Plan)
O 35.50
R -25.34 10.16 10.14 -0.02

Withdrawal of provision mainly from supplies and materials by reappropriation was stated to be based on actual requirement.

Reasons for further saving have not been intimated (August 2009).

- (ii) 202 Secondary Education
56 Non-lapsable
36 Upgradation of Infrastructure of Higher Secondary Schools in Tripura

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(C.S.S)			
O	13,61.06		
R	-7,94.78	5,66.28	3,98.28 - 1,68.00
Withdrawal of provision from major works by surrender was stated to be based on actual requirement. Reasons for huge further saving have not been intimated (August 2009).			
(iii)	37	Upgradation of Infrastructure of High Schools in Tripura	
		(C.S.S)	
	O	8,58.00	
	R	-5,33.64	3,24.36 2,07.27 - 1,17.09
Withdrawal of provision from major works by surrender (Rs. 4,66.58 lakh) and reappropriation (Rs.67.06 lakh) was stated to be based on actual requirement. Reasons for huge further saving have not been intimated (August 2009).			
(iv)	202	Secondary Education	
	70	State Share	
	40	School Education	
		(Plan)	
	O	8,24.56	
	R	-8,24.56	... ..
Withdrawal of entire provision by reappropriation was stated to be based on actual requirement.			
(v)	88	C.S.Scheme-III	
	03	Information and Communication Technology in Schools in Tripura	
		(C.S.S)	
	O	2,30.00	
	R	54.25	2,84.25 76.50 - 2,07.75
Addition to the provision towards machinery and equipment by reappropriation was stated to be based on actual requirement but ultimately proved unnecessary in view of the expenditure falling far short of the original provision. Reasons for huge saving have not been intimated (August 2009). Huge saving of Rs. 1,60.92 lakh compared with original provision had occurred under this head in 2007-08 also.			
(vi)	600	General	
	41	Human Development	
	99	Others	
		(Plan)	
	O	2,02.50	
	R	-1,02.50	1,00.00 1,00.00 ...
Reduction in provision mainly from major works by reappropriation was stated to be based on actual requirement. Saving of Rs. 50.74 lakh compared with original provision had occurred under this head in 2007-08 also.			

Grant No. 40 - Education (School) Department - Contd.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4059 Capital Outlay on Public Works			
	80 General			
	051 Construction			
	25 Public Works			
	14 Public Building			
	(Plan)			
	S	1,80.89		
	R	1,19.11	3,00.00	3,00.00
				...
	Provision made by supplementary grant and augmentation thereof by reappropriation towards major works in March 2009 were stated to be based on actual requirement.			
(ii)	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	201 Elementary Education			
	03 Research and Training			
	04 Restructuring and Reorganisation of Teacher Education (DIET)			
	(Plan)			
	O	6.50		
	R	9.23	15.73	17.98 + 2.25
	Addition to the provision (Rs. 10.73 lakh) mainly towards major works and reduction in provision (Rs. 1.50 lakh) from machinery and equipment by reappropriation were stated to be based on actual requirement.			
	Reasons for further excess have not been intimated (August 2009).			
(iii)	41 Human Development			
	27 Inspectorate			
	(Plan)			
	O	27.10		
	R	85.04	1,12.14	1,12.73 + 0.59
	Addition to the provision (Rs. 87.14 lakh) towards major works and reduction in provision (Rs. 2.10 lakh) mainly from supplies and materials by reappropriation were stated to be based on actual requirement.			
	Reasons for further excess have not been intimated (August 2009).			
(iv)	202 Secondary Education			
	41 Human Development			
	18 Government Secondary Schools			
	(Plan)			
	O	2,44.40		
	R	86.61	3,31.01	3,25.45 -5.56

Grant No. 40 - Education (School) Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Addition to the provision mainly towards machinery and equipment and major works by reappropriation was stated to be based on actual requirement.			
Reasons for final saving have not been intimated (August 2009).			
(v)	44	Additional Central Assistance	
	01	ACA (Plan)	
		O	9,04.60
		R	5,22.10
			14,26.70
			14,27.00
			+ 0.30
Addition to the provision towards major works by reappropriation was stated to be based on actual requirement.			
Reasons for further excess have not been intimated (August 2009).			
(vi)	56	Non-Lapsable	
	38	State Share of NLCPR (Plan)	
		O	1,75.44
		R	81.67
			2,57.11
			2,57.11
			...
Addition to the provision towards major works by reappropriation was stated to be based on actual requirement.			
(vii)	4236	Capital Outlay on Nutrition	
	80	General	
	800	Other expenditure	
	88	C. S. Scheme III	
	24	National Programme of Mid-Day-Meals in School for Upper Primary Stage (Management, Monitoring and Evaluation) (C.S.S.)	
		R	6.90
			6.90
			5.03
			-1.87
Creation of provision without knowledge of the Legislature towards machinery and equipment by reappropriation was stated to be based on actual requirement.			
Reasons for final saving have not been intimated (August 2009).			

Grant No. 41 - Education (Social) Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
REVENUE			
2059	Public Works		
2202	General Education		
2235	Social Security and Welfare		
2236	Nutrition		
Voted			
Original	1,19,43,71		
Supplementary	6,04,74	1,25,48,45	1,16,35,48
Amount surrendered during the year (March 2009)			8,60,23
CAPITAL			
4235	Capital Outlay on Social Security and Welfare		
Voted			
Original	12,79,20	12,79,20	23,39,05
Amount surrendered during the year (March 2009)			11,76

Notes and comments

REVENUE

Voted

- In Major Head "2059-Public Works", the required segregation of expenditure against "Minor Head-053-Maintenance and Repairs" under Sub-major Head '01-Office Buildings', '60-Other Buildings' and '80-General' as per Correction Slip No. 382 dated 23-11-2000 has not been implemented by the Government of Tripura during the year.
- As the expenditure of Rs. 1,16,35.48 lakh (97.42 % of the original grant) did not come up to the original provision, supplementary grant of Rs. 6,04.74 lakh obtained in March 2009 proved wholly unnecessary. This fact indicates lack of foresight in financial management.
- Out of the available saving of Rs.9,12.97 lakh, Rs. 8,60.23 lakh only were anticipated and surrendered in March 2009.
- Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2059	Public Works		
80	General		
053	Maintenance and Repairs		
43	Finance Commission		
28	Public Building		
	(Non-Plan)		
O	60.00	60.00	...
			-60.00

Reasons for non-utilisation of the entire provision were stated to be due to non-receipt of fund from the Finance Department.

Grant No. 41 - Education (Social) Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(ii)	2202	General Education		
	04	Adult Education		
	200	Other Adult Education Programmes		
	33	Welfare Programme		
	09	General		
		(Plan)		
		O	32.00	
		R	-30.00	2.00
				7.43
				+ 5.43
Withdrawal of provision from grant-in-aid by reappropriation was stated to be based on actual requirement and proved excessive in view of the final excess.				
Reasons for final excess were stated to be due to regularisation of fixed pay employees and Daily Rated Workers (DRWs).				
(iii)		(Non-Plan)		
		O	19,45.20	
		R	-2,38.83	17,06.37
				16,58.33
				-48.04
Withdrawal of provision from salaries by surrender was stated to be based on actual requirement.				
(iv)	2235	Social Security and Welfare		
	02	Social Welfare		
	101	Welfare of handicapped		
	33	Welfare Programme		
	16	Integrated Education for Disabled Children		
		(C.S.S)		
		O	25.00	
		R	-25.00	...
				...
				...
Withdrawal of entire provision from scholarship/stipend by reappropriation stated to be 'due to non-filling up of vacant posts' is not tenable.				
(v)	102	Child Welfare		
	33	Welfare Programme		
	06	Children's Home for Boys and Girls		
		(Non-Plan)		
		O	1,43.76	
		R	-9.04	1,34.72
				1,19.49
				-15.23
Withdrawal of provision from salaries by surrender was stated to be based on actual requirement.				
Reasons for further saving at Sl.No. (d) (iii) and (v) were stated to be due to non-filling up of various posts.				
(vi)	87	C.S. Scheme - II		
	57	Balika Samriddhi Yojana		

Grant No. 41 - Education (Social) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(C.S.S)			
O	55.00	55.00	5.36
			-49.64
	Reasons for saving were stated to be due to non-receipt of fund from the Government of India.		
(vii) 58	Integrated Child Development Scheme		
(C.S.S.)			
O	24,39.08		
R	-4,58.38	19,80.70	21,41.03
			+ 1,60.33
	Withdrawal of provision (net) by reappropriation was the effect of decrease of Rs. 57.70 lakh mainly from cost of ration, medicine etc., minor works and grant-in-aid and increase of Rs. 55.76 lakh mainly towards office expenses. While the reasons for decrease stated to be due to 'non-filling up of vacant posts' is not tenable, that for increase was stated to be based on actual requirement. Further withdrawal of Rs. 4,56.44 lakh from salaries, supplies and materials and cost of ration, medicine etc. by surrender was stated to be based on actual requirement. Withdrawals under the head proved excessive in view of the final excess.		
	Reasons for final excess were stated to be due to regularisation of service of fixed pay employees / DRWs etc.		
(viii) 60	Other Social Security and Welfare Programmes		
102	Pensions under Social Security Schemes		
33	Welfare Programme		
32	Subsistence Allowance to Physically Handicapped (Non-Plan)		
O	2,50.00	2,50.00	1,95.93
			-54.07
	Reasons for saving were stated to be due to non-payment of the allowance to the new beneficiaries as per decision of the Government.		
(ix) 2236	Nutrition		
02	Distribution of nutritious food and beverages		
101	Special Nutrition programme		
41	Human Development		
60	Nutrition (Non-Plan)		
O	93.14		
R	-9.99	83.15	61.45
			-21.70
	Withdrawal of provision mainly from salaries by surrender was stated to be based on actual requirement. Reasons for further saving were stated to be due to non-filling up of various posts.		
(x) 69	National Programme for Adolescent Girls (NPAG)		
01	N.P.A.G (Plan)		
O	97.00	97.00	61.59
			-35.41
	Reasons for saving were stated to be due to non-availability of beneficiaries.		

Grant No. 41 - Education (Social) Department - Contd.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2235 Social Security and Welfare			
	02 Social Welfare			
	106 Correctional Services			
	87 C.S. Scheme - II			
	60 Juvenile Home			
	(C.S.S)			
	O	3.00		
	R	2.75	5.75	5.65
				-0.10

Addition to the provision mainly towards cost of ration, diet etc. by reappropriation was stated to be based on actual requirement.

Reasons for final saving were stated to be due to less number of juvenile inmates.

(ii)	60 Other Social Security and Welfare Programmes			
	102 Pensions under Social Security Schemes			
	33 Welfare Programme			
	56 Pension to Unemployed Physically Challenged Persons with 80% Disability			
	(Plan)			
	O	6.56		
	R	1.92	8.48	12.15
				+ 3.67

Addition to the provision towards pension by reappropriation was stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

(iii)	61 Pension to Persons who lost 100% Eye Sight			
	(Plan)			
	O	62.40	62.40	75.56
				+ 13.16

Reasons for excess were stated to be due to non-provision of necessary fund in the Revised Budget.

CAPITAL

Voted

- (a) The overall expenditure exceeded the grant by Rs. 10,59.85 lakh (actual excess Rs. 10,59,85,171) ; the excess requires regularization.
- (b) In view of the excess expenditure of Rs. 10,59.85 lakh, surrender of Rs. 11.76 lakh in March 2009 proved injudicious.
- (c) Excess occurred under :-

Grant No. 41 - Education (Social) Department - Concl.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i) 4235	Capital Outlay on Social Security and Welfare		
02	Social Welfare		
102	Child Welfare		
87	C.S.Scheme - II		
58	Integrated Child Development Scheme (C.S.S.)		
	O	9,51.72	
	R	-10.76	
		9,40.96	+ 10,71.61

Withdrawal of provision from major works by surrender was stated to be based on actual requirement. Reasons for huge excess were stated to be due to release of fund by the Government of India and the State Finance Department.

Grant No. 42 - Education (Sports and Youth Programme) Department

Major Head		Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)				
REVENUE				
2059	Public Works			
2204	Sports and Youth Services			
Voted				
	Original	20,22,32		
	Supplementary	2,71,18	22,93,50	17,73,00
	Amount surrendered during the year (March 2009)			-5,20,50
				1,18,20

CAPITAL

4202	Capital Outlay on Education, Sports, Art and Culture			
Voted				
	Original	1,00		
	Supplementary	2,25,00	2,26,00	2,25,00
	Amount surrendered during the year (March 2009)			-1,00
				1,00

Notes and comments

REVENUE

Voted

- (a) As the expenditure of Rs. 17,73.00 lakh (87.67% of the original grant) did not come up to the original provision, supplementary grant of Rs. 2,71.18 lakh obtained in March 2009 proved unnecessary. This fact indicates lack of foresight in financial management.
- (b) Surrender of Rs. 1,18.20 lakh in March 2009 was considerably smaller than the amount of overall saving of Rs. 5,20.50 lakh available for surrender.
- (c) Saving occurred mainly under :-

Head		Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2204 Sports and Youth Services			
	101 Physical Education			
	41 Human Development			
	10 Development of Infrastructure Games and Sports (Non-Plan)			
	O	16,29.50		
	S	2,71.18		
	R	2.64	19,03.32	15,14.19
				- 3,89.13

Augmentation of provision towards salaries by supplementary grant in March 2009 was stated to be based on actual requirement.

Further, addition to the provision (net) by reappropriation was the effect of increase of Rs. 14.22 lakh mainly towards salaries and supplies and materials and decrease of Rs. 11.58 lakh mainly from other administrative expenses and both were stated to be based on actual requirement. Both the augmentation were totally unnecessary in view of the huge saving of Rs. 3,89.13 lakh.

Reasons for huge saving were stated to be due to non-filling up of vacant posts.

Grant No. 42 - Education (Sports and Youth Programme) Department - Concl.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(ii)	103	Youth Welfare Programmes for Non-Students		
	87	C.S.Scheme-II		
	63	Youth Welfare Programme (C.S.S)		
	O	1,45.00		
	R	-1,44.62	0.38	0.38

Withdrawal of provision from other administrative expenses by surrender (Rs. 1,17.69 lakh) and by reappropriation (Rs.26.93 lakh) was stated to be based on actual requirement.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2204	Sports and Youth Services		
	102	Youth Welfare Programmes for Students		
	70	State Share		
	42	Sports & Youth Programme (Plan)		
	O	0.52		
	R	15.66	16.18	10.32

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

Reasons for final saving have not been intimated (August 2009).

(ii)	87	C.S.Scheme - II		
	43	National Services Scheme (C.S.S)		
	R	26.93	26.93	26.69

Creation of provision towards grants-in-aid by reappropriation without knowledge of the Legislature was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

Grant No. 43 - Finance Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2048	Appropriation for reduction or avoidance of debt		
2049	Interest Payments		
2052	Secretariat-General Services		
2070	Other Administrative Services		
2071	Pensions and other Retirement Benefits		
2075	Miscellaneous General Services		
2235	Social Security and Welfare		
Voted			
Original	6,22,18,54	6,22,18,54	3,79,43,82
Amount surrendered during the year (March 2009)			- 2,42,74,72
			2,19,33,72
Charged			
<i>Original</i>	<i>3,57,18,99</i>		
<i>Supplementary</i>	<i>6,43,69</i>	<i>3,63,62,68</i>	<i>3,66,13,37</i>
<i>Amount surrendered during the year</i>			...
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	37,00,00	37,00,00	1,07,95
Amount surrendered during the year (March 2009)			- 35,92,05
			35,00,00
Charged			
<i>Original</i>	<i>1,33,86,00</i>		
<i>Supplementary</i>	<i>1,37</i>	<i>1,33,87,37</i>	<i>1,30,72,39</i>
<i>Amount surrendered during the year</i>			...
Notes and comments			
REVENUE			
Voted			
(a)	Excessive provision made at budget stage contributed to the huge saving of Rs.2,42,74.72 lakh. Similarly, huge saving of Rs.1,73,68.18 lakh, Rs.1,78,04.27 lakh and Rs.1,54,18.67 lakh had occurred in 2005-06, 2006-07 and 2007-08 respectively also. Such huge saving occurring year after year in the Revenue-Voted section of the grant points to the necessity of making budget estimates after proper assessment of requirement.		

Grant No. 43 - Finance Department - Contd.

- (b) Against the available saving of Rs.2,42.74.72 lakh in the grant, Rs.2,19.33.72 lakh only were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	105 Family Pensions			
	02 Pension			
	01 General Pension (Non-Plan)			
	O	35,07.50		
	R	5,77.50	40,85.00	- 21,50.85
(ii)	111 Pensions to Legislators			
	02 Pension			
	08 Pension to Ex-M.L.As (Non-Plan)			
	O	1,51.00		
	R	49.00	2,00.00	- 1,89.32

Addition to the provision towards pensionary charges by reappropriation in the above 2(two) cases was stated to be based on actual requirement. Anticipated excess in both the cases proved unnecessary in view of the expenditure falling far short of the original grant.

Reasons for huge saving in both the above cases were stated to be mainly due to non-implementation of the recommendation of the Pay Review Committee during the year.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2070 Other Administrative Services			
	800 Other expenditure			
	99 Others			
	37 Provision for Distribution Under Functional Head of Account (Non-Plan)			
	O	2,49,00.00		
	R	-2,49,00.00	...	...

Withdrawal of entire provision from other charges by surrender (Rs.219,33.72 lakh) and reappropriation (Rs.29,66.28 lakh) was stated to be (a) due to distribution of fund to Functional Head of Account and (b) based on actual requirement respectively.

Grant No. 43 - Finance Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(ii) 2075	Miscellaneous General Services		
797	Transfer to/from Reserve Fund and Deposit Accounts - Guarantees Redemption Fund		
99	Others		
65	Redemption/Sinking Fund (Non-Plan)		
	O	1,00.00	
	R	-1,00.00	...

Withdrawal of entire provision from other charges by reappropriation was stated to be based on actual requirement.

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2052	Secretariat-General Services		
090	Secretariat		
05	Establishment		
04	Audit Organisation (Non-Plan)		
	O	1,91.00	
	R	-20.34	1,70.66
			2,07.96
			+ 37.30

Reduction in provision by reappropriation was the net effect of decrease of Rs.23.09 lakh mainly from salaries and supplies & materials and increase of Rs.2.75 lakh mainly towards travel expenses and both were stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2009).

(ii) 20	Finance Commission Cell (Non-Plan)		
	O	31.50	
	R	16.00	47.50
			44.56
			-2.94

Addition to the provision by reappropriation was the net effect of increase of Rs.24.09 lakh mainly towards publications and decrease of Rs.8.09 lakh mainly from supplies and materials and both were stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2009).

(iii) 2071	Pensions and other Retirement Benefits		
01	Civil		
101	Superannuation and Retirement Allowances		
02	Pension		
01	General Pension		

Grant No. 43 - Finance Department - Contd.

Head		Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
	(Non-Plan)			
	O	2,53,92.36		
	R	13,22.64	2,67,15.00	2,67,15.00
(iv)	102	Commutated value of Pensions		...
	02	Pension		
	01	General Pension		
	(Non-Plan)			
	O	27,98.52		
	R	2,01.48	30,00.00	29,83.14
(v)	104	Gratuities		-16.86
	02	Pension		
	01	General Pension		
	(Non-Plan)			
	O	30,80.00		
	R	9,20.00	40,00.00	39,99.57

Addition to the provision towards pensionary charges by reappropriation at Sl.Nos. (e)(iii) to (v) above was stated to be based on actual requirement.

Reasons for final saving at Sl.Nos. (e)(iv) and (v) above have not been intimated (August 2009).

Charged

- The expenditure exceeded the appropriation by *Rs.2,50.69 lakh* (actual excess *Rs.2,50,69,107*); the excess requires regularisation.
- In view of the excess of *Rs.2,50.69 lakh* in the appropriation, supplementary appropriation of *Rs.6,43.69 lakh* obtained in March 2009 proved inadequate.
- Excess occurred mainly under :-

Head		Total Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2049	Interest Payments		
	01	Interest on Internal debt		
	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	90,00.00		
	R	-3,41.65	86,58.35	1,09,93.52
				+ 23,35.17

Reduction in provision by reappropriation from interest was stated to be based on actual requirement but ultimately proved injudicious in view of the huge excess.

Reasons for huge excess have not been intimated (August 2009).

Grant No. 43 - Finance Department - Contd.

	Head		Total Appropriation	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
(ii)	200	Interest on Other internal Debts			
	58	Debt Services			
	43	Power Bond			
		(Non-Plan)			
		<i>O</i>	4,31.85	4,31.85	7,62.89
					+ 3,31.04
		Reasons for excess have not been intimated (August 2009).			
(iii)	305	Management of Debt			
	58	Debt Services			
	09	Management of Debt			
		(Non-Plan)			
			...	...	22.33
					+ 22.33
		Reasons for incurring expenditure without budget provision have not been intimated (August 2009).			
(iv)	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 Scheme			
		(Non-Plan)			
		<i>O</i>	8,83.59		
		<i>R</i>	4.62	8,88.21	33,52.34
					+ 24,64.13
		Addition to the provision towards interest was stated to be based on actual requirement.			
		Reasons for huge excess have not been intimated (August 2009).			
(v)	103	Interest on Loans for Centrally sponsored Plan Schemes			
	58	Debt Services			
	02	Centrally Sponsored Scheme			
		(Non-Plan)			
		<i>O</i>	2,03.77		
		<i>R</i>	7.00	2,10.77	2,30.96
					+ 20.19
		Addition to the provision towards interest was stated to be based on actual requirement.			
		Reasons for excess have not been intimated (August 2009).			
(d)		Excess was partly offset by saving under :-			

Grant No. 43 - Finance Department - Contd.

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2049	Interest Payments		
04	Interest on Loans and Advances from Central Government		
109	Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission		
58	Debt Services		
44	Interest Payment as per Recommendation of 12th Finance Commission (Non-Plan)		
	<i>O</i>	28,36.59	
	<i>R</i>	0.02	28,36.61
		...	- 28,36.61

Addition to the provision towards interest by reappropriation was stated to be based on actual requirement.

Reasons for non-utilisation of the entire provision have not been intimated (August 2009).

CAPITAL

Voted

- (a) Excessive provision made at budget stage contributed to the huge saving of Rs.35,92.05 lakh (97.08%) in the Capital-Voted section in the grant. Similarly, huge saving of Rs.16,65.14 lakh, Rs.1,53,36.37 lakh and Rs.1,36,22.38 lakh constituting 87.73%, 99.26% and 99.43% of the total (original only) provision had occurred in 2005-06,2006-07 and 2007-08 respectively also. This fact points to the necessity of making budget estimates after proper assesment of requirement.
- (b) Out of the available saving of Rs.35,92.05 lakh, Rs.35,00.00 lakh were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 7610	Loans to Government Servants etc		
201	House Building Advance		
99	Others		
52	All India Services (Non-Plan)		
	<i>O</i>	35.00	
	<i>R</i>	-10.00	25.00
		...	-25.00

Reduction in provision from loans and advances by reappropriation was stated to be based on actual requirement.

Reasons for non-utilisation of the balance provision have not been intimated (August 2009).

(ii) 53	Advance to Members of the Legislative Assembly (Non-Plan)		
	<i>O</i>	80.00	
	<i>R</i>	70.00	1,50.00
		22.00	- 1,28.00

Grant No. 43 - Finance Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

Addition to the provision towards loans and advances by reappropriation was stated to be based on actual requirement but ultimately proved unnecessary in view of the expenditure falling far below the original grant.

Reasons for saving have not been intimated (August 2009).

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	-------------------------------	------------------------------

(In lakhs of rupees)

(i)	4070	Capital Outlay on Other Administrative Services	
	800	Other expenditure	
	99	Others	
	37	Provision for Distribution Under Functional Head of Account (C.S.S.)	
		O	20,00.00
		R	-20,00.00
		

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

(ii)	(Plan)		
		O	10,00.00
		R	-10,00.00
		

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

(iii)	4552	Capital Outlay on North Eastern Areas	
	800	Other expenditure	
	57	North Eastern Area Development	
	20	Development of North Eastern Region (N.E.C. Scheme)	
		O	5,00.00
		R	-5,00.00
		

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

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

Grant No. 43 - Finance Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 7610	Loans to Government Servants etc		
201	House Building Advance		
99	Others		
51	State Government Employees (Non-Plan)		
	O	50.00	
	R	-45.00	5.00
		82.01	+ 77.01

Reduction in provision from loans and advances by reappropriation was stated to be based on actual requirement but ultimately proved injudicious in view of the final excess.
Reasons for final excess have not been intimated (August 2009).

Charged

- (a) As the expenditure did not come up to the original provision, supplementary appropriation of *Rs.1.37 lakh* obtained in March 2009 proved wholly unnecessary.
- (b) No part of the amount of the available saving of *Rs.3,14.98 lakh* was surrendered during the year.
- (c) Saving occurred mainly under :-

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 6003	Internal Debt of the State Government		
106	Compensation and other Bonds		
58	Debt Service		
43	Power Bond (Non-Plan)		
	O	6,35.08	6,35.08
		3,17.54	- 3,17.54
Reasons for saving have not been intimated (August 2009).			
(ii) 6004	Loans and Advances from the Central Government		
02	Loans for State/Union Territory Plan Schemes		
101	Block Loans		
58	Debt Services		
19	State Plan Scheme (Non-Plan)		
	O	36,51.06	
	R	- 33,69.60	2,81.46
		2,81.46	...

Reduction in provision from repayment of borrowings by reappropriation was stated to be based on actual requirement.

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

Grant No. 43 - Finance Department - Contd.

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 6003	Internal Debt of the State Government		
101	Market Loans		
58	Debt Services		
10	Market Loans (Non-Plan)		
	<i>O</i>	44,26.00	
	<i>S</i>	1.37	
	<i>R</i>	33,63.81	77,91.18
		77,97.00	+ 5.82
	Augmentation of provision towards repayment of borrowings by supplementary appropriation and reappropriation in March 2009 was stated to be based on actual requirement.		
(ii) 6004	Loans and Advances from the Central Government		
01	Non-Plan Loans		
800	Other Loans		
58	Debt Services		
24	Displaced Persons from Pakistan (Non-Plan)		
	<i>O</i>	0.47	
	<i>R</i>	-0.02	0.45
		1.56	+ 1.11
	Reduction in provision towards repayment of borrowings by reappropriation was stated to be based on actual requirement.		
(iii) 26	Other Non -Plan (Non-Plan)		
	<i>O</i>	0.80	0.80
		4.09	+ 3.29
(iv) 04	Loans for Centrally Sponsored Plan Schemes		
800	Other Loans		
58	Debt Services		
32	Urban Development (Non-Plan)		
	<i>O</i>	11.17	
	<i>R</i>	-0.02	11.15
		12.46	+ 1.31
	Reduction in provision from repayment of borrowings by reappropriation was stated to be based on actual requirement.		
(v) 33	Credit Cooperative (Non-Plan)		
	<i>O</i>	1.61	
	<i>R</i>	-0.30	1.31
		5.35	+ 4.04
	Reduction in provision from repayment of borrowings by reappropriation was stated to be based on actual requirement.		

Grant No. 43 - Finance Department - Concl.

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(vi) 35	Soil Conservation (Non-Plan)		
	<i>O</i>	3.53	
	<i>R</i>	5.07	8.60
		8.60	...
	Augmentation of provision towards repayment of borrowings by reappropriation was stated to be based on actual requirement.		
(vii) 41	Roads of Interstate Economic (Non-Plan)		
	<i>O</i>	3.21	3.21
		16.70	+ 13.49

Reasons for excess in the above 6(six) cases have not been intimated (August 2009).

Grant No. 44 - Institutional Finance

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2047	Other Fiscal Services		
2075	Miscellaneous General Services		
Voted			
Original	1,28,35		
Supplementary	8,04	1,36,39	1,16,93
Amount surrendered during the year			-19,46
			...
CAPITAL			
4075	Capital Outlay on Miscellaneous General Services		
Voted			
Original	1,00	1,00	...
Amount surrendered during the year			-1,00
			...

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure did not come up to the original provision, supplementary grant of Rs.8.04 lakh obtained in March 2009 was unnecessary.
- (b) No part of the saving of Rs.19.46 lakh was surrendered during the year.

CAPITAL

Voted

- (a) The entire provision was neither utilized nor surrendered during the year.

Grant No. 45 - Taxes and Excise

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2020	Collection of Taxes on Income and Expenditure		
2039	State Excise		
2040	Taxes on Sales, Trade etc.		
2059	Public Works		
Voted			
Original	6,05,00	6,05,00	4,84,60
Amount surrendered during the year (March 2009)			-1,20,40
			21,43
CAPITAL			
4070	Capital Outlay on Other Administrative Services		
Voted			
Original	10,02,00		
Supplementary	9,99,00	20,01,00	14,36,72
Amount surrendered during the year (March 2009)			-5,64,28
			1,00

Notes and comments

REVENUE

Voted

(a) Out of the huge saving of Rs. 1,20.40 lakh, Rs. 21.43 lakh only were anticipated and surrendered in March 2009 which was substantially smaller than the amount of overall saving. Huge saving of Rs. 1,03.55 lakh and Rs. 1,76.70 lakh had occurred in 2006-2007 and 2007-2008 respectively also.

(b) Saving occurred under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 2040 Taxes on Sales, Trade etc.			
001 Direction and Administration			
05 Establishment			
10 Commissioner of Taxes & Excise (Non-Plan)			
O	1,20.73		
R	-3.94	1,16.79	50.81
			-65.98

Reduction in provision of Rs. 3.94 lakh by surrender from salaries, travel expenses and cost of fuel was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

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

Grant No. 45 - Taxes and Excise - Concl'd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2040 Taxes on Sales, Trade etc.			
	800 Other expenditure			
	05 Establishment			
	40 Sales Tax Tribunal (Non-Plan)			
	O	3.28	3.28	6.29
				+3.01

Reasons for excess have not been intimated (August 2009).

CAPITAL

Voted

- (a) In view of the overall saving of Rs. 5,64.28 lakh in the grant, supplementary grant of Rs. 9,99.00 lakh obtained in March 2009 proved excessive.
- (b) Out of the huge saving of Rs. 5,64.28 lakh, Rs. 1.00 lakh only were anticipated and surrendered in March 2009 which was too small compared to overall saving.
- (c) Saving occurred under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4070 Capital Outlay on Other Administrative Services			
	800 Other expenditure			
	05 Establishment			
	10 Commissioner of Taxes & Excise (Plan)			
	O	10,01.00		
	S	9,99.00	20,00.00	14,36.72
				- 5,63.28

Augmentation of provision of Rs.9,99.00 lakh towards major works by supplementary grant in March 2009 was stated to be based on actual requirement.
Reasons for huge saving have not been intimated (August 2009).

Grant No. 46 - Treasuries

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2030	Stamps and Registration		
2054	Treasury and Accounts Administration		
Voted			
Original	2,80,51		
Supplementary	33,66	3,14,17	2,76,47
Amount surrendered during the year			-37,70

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs. 33.66 lakh obtained in March 2009 proved totally unnecessary.
- (b) No part of the saving of Rs. 37.70 lakh was anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	2030	Stamps and Registration	
	01	Stamps-Judicial	
	101	Cost of Stamps	
	06	District Treasuries	
	02	Agartala-II (Non-Plan)	
		O	46.00
		R	-46.00
	
	
Withdrawal of entire provision by re-appropriation from supplies and materials was stated to be based on actual requirement.			
(ii)	2054	Treasury and Accounts Administration	
	097	Treasury Establishment	
	06	District Treasuries	
	01	Agartala-I (Non-Plan)	
		O	73.69
		R	-1.03
		72.66	43.67
			-28.99

Reduction in provision by re-appropriation (Net) was stated to be based on actual requirement .
Reasons for saving have not been intimated (August 2009).

Grant No. 46 - Treasuries - Concl.

(d) Saving was partly offset by excess under -

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2030	Stamps and Registration		
	02	Stamps-Non-Judicial		
	101	Cost of Stamps		
	06	District Treasuries		
	02	Agartala-II		
		(Non-Plan)		
		O	5.00	
		S	12.41	
		R	46.00	
			63.41	63.29
				-0.12

Augmentation of provision by supplementary grant and re-appropriation towards supplies and materials was stated to be (a) due to requirement of more fund to meet outstanding dues of stamps and (b) based on actual requirement respectively.

Reasons for ultimate saving have not been intimated (August 2009).

(ii)	2054	Treasury and Accounts Administration		
	097	Treasury Establishment		
	06	District Treasuries		
	02	Agartala-II		
		(Non-Plan)		
		O	5.49	
		S	2.00	
		R	0.89	
			8.38	30.70
				+22.32

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

(iii)	07	Sub-Treasuries		
	03	Dharmanagar		
		(Non-Plan)		
		O	13.85	
		S	0.37	
			14.22	15.57
				+1.35

Augmentation of provision by supplementary grant mainly towards supplies and materials was stated to be based on actual requirement.

Reasons for excess in the above two cases have not been intimated (August 2009).

Grant No. 47 - Chief Minister's Secretariat

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2013	Council of Ministers		
2052	Secretariat-General Services		
Voted			
Original	57,25		
Supplementary	32,01	89,26	83,49
Amount surrendered during the year			-5,77
			...

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs.5.77 lakh, supplementary grant of Rs.32.01 lakh obtained in March 2009 proved excessive.
- (b) No part of the saving of Rs.5.77 lakh was anticipated and surrendered during the year.

Appropriation No. 48 - High Court

Major Head	Total Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2014	Administration of Justice		
<i>Charged</i>			
<i>Original</i>	3,36,00		
<i>Supplementary</i>	66,34	4,02,34	3,67,70
<i>Amount surrendered during the year</i>			-34,64
			...

Notes and comments

REVENUE

Charged

- (a) In view of the overall saving of Rs. 34.64 lakh in the appropriation, supplementary provision of Rs. 66.34 lakh obtained in March 2009 proved excessive.
- (b) No part of the available saving of Rs. 34.64 lakh was anticipated and surrendered during the year.
- (c) Saving occurred under :-

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2014 Administration of Justice			
102 High Courts			
05 Establishment			
62 High Court Establishment (Non-Plan)			
<i>O</i>	3,01.00		
<i>S</i>	57.84	3,58.84	3,19.76
			-39.08

Augmentation of provision mainly towards salaries by supplementary appropriation in March 2009 was stated to be based on actual requirement.
Saving was stated to be due to non-materialisation of revision of pay during the financial year.

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

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2014 Administration of Justice			
102 High Courts			
01 Emoluments and Allowances			
01 Judges (Non-Plan)			

Appropriation No. 48 - High Court - Concl'd.

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
<i>O</i>	35.00		
<i>S</i>	8.50	43.50	47.94
			+4.44

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

Excess was stated to be due to payment of arrear pay and allowances consequent upon revision as per 6th C.P.C. and transfer grants to the Hon'ble Judges of the Permanent Bench of Agartala of the Gauhati High Court which could not be foreseen.

Grant No. 49 - Fire Service Organisation

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In thousands of rupees)	
REVENUE			
2059	Public Works		
2070	Other Administrative Services		
Voted			
Original	17,65,00		
Supplementary	1,66,50	19,31,50	16,26,54
Amount surrendered during the year			-3,04,96
			...

CAPITAL

4059	Capital Outlay on Public Works		
4070	Capital Outlay on Other Administrative Services		
Voted			
Original	5,14,00	5,14,00	3,71,27
Amount surrendered during the year (March 2009)			-1,42,73
			67,83

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure did not even come up to the original provision, supplementary provision of Rs.1,66.50 lakh obtained in March 2009 proved unnecessary.
- (b) No part of the saving of Rs.3,04.96 lakh was anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i) 2070	Other Administrative Services		
108	Fire Protection and Control		
05	Establishment		
22	Fire Service Organisation		
	(Non-Plan)		
	O	17,35.00	
	S	1,66.50	19,01.50
			16,00.33
			-3,01.17

Augmentation of provision by supplementary grant mainly towards salaries was stated to be based on actual requirement.

Reasons for huge saving have not been intimated (August 2009).

CAPITAL

- (a) Out of the overall saving of Rs.1,42.73 lakh, Rs.67.83 lakh only were anticipated and surrendered in March 2009.
- (b) Saving occurred mainly under :-

Grant No. 49 - Fire Service Organisation - Concl.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i) 4070	Capital Outlay on Other Administrative Services		
800	Other expenditure		
05	Establishment		
22	Fire Service Organisation		
	(Plan)		
	O	1,75.00	
	R	-64.90	
		1,10.10	40.10
			-70.00

Reduction in provision of Rs.65.00 lakh by reappropriation and Rs.59.90 lakh by surrender from machinery and equipment was stated to be based on actual requirement. This was partly offset by augmentation of provision of Rs.60.00 lakh by reappropriation towards motor vehicles and was also stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2009).

Grant No. 50 - Civil Defence

Major Head	Total Grant	Actual Expenditure	Excess + Saving -	
REVENUE				
2070	Other Administrative Services			
Voted				
Original	47,00	47,00	32,84	-14,16
Amount surrendered during the year (March 2009)				7,54

Notes and comments

REVENUE

Voted

- (a) Out of the overall saving of Rs.14.16 lakh, only Rs.7.54 lakh were anticipated and surrendered in March 2009.

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2059	Public Works		
2215	Water Supply and Sanitation		
Voted			
Original	27,10,00	27,10,00	18,96,78
Amount surrendered during the year (March 2009)			-8,13,22
			2,82,35
CAPITAL			
4215	Capital Outlay on Water Supply and Sanitation		
Voted			
Original	96,71,60		
Supplementary	6,37,13	1,03,08,73	64,96,05
Amount surrendered during the year (March 2009)			- 38,12,68
			32,31,78

Notes and comments

REVENUE

Voted

- (a) Out of the available huge saving of Rs. 8,13.22 lakh, Rs. 2,82.35 lakh only were anticipated and surrendered in March 2009.
- (b) Saving occurred under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2215	Water Supply and Sanitation		
01	Water Supply		
799	Suspense		
65	Suspense Account		
07	Public Health Engineering (Non-Plan)		
	O	15,00.00	
	R	-5,00.00	10,00.00
		6,19.59	- 3,80.41

Withdrawal of provision from suspense by reappropriation (Rs. 2,17.65 lakh) and surrender (Rs. 2,82.35 lakh) was stated to be based on actual requirement.

Reasons for huge saving were stated to be due to non-achievement of target in respect of the revolving fund.

Huge saving of Rs. 11,48.68 lakh, Rs. 11,51.97 lakh and Rs. 11,71.99 lakh had occurred under this head in 2005-06, 2006-07 and 2007-08 respectively also.

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

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2215	Water Supply and Sanitation		
	01	Water Supply		
	102	Rural Water Supply Programmes		
	28	Public Health		
	04	Rural Water Supply Programme (Non-Plan)		
	O	87.30		
	R	72.70	1,60.00	1,56.13
				-3.87

Addition to the provision mainly towards electricity charges by reappropriation was stated to be based on actual requirement.

Reasons for final saving were stated to be due to non-achievement of anticipated progress in respect of Rural Water Supply programme.

- (d) **Suspense Transaction** : The nature of transactions booked under the suspense and accounting procedures followed for each transaction have been explained in the note (e) of the Grant No.13. The details of the transactions under “**Suspense**” during 2008-09 together with the opening and closing balances were as follows :-

Heads	Opening Balance as on 1st April 2008	Debit+	Credit-	Closing Balance as on 31st March 2009
	Debit + Credit -	(In lakhs of rupees)		Debit + Credit -
2215	Water Supply and Sanitation			
1	Stock	+ 14,06.21	6,19.59	4,28.36
2	Purchase	- 8,60.23	...	...
3	Miscellaneous Public Works Advances	+ 5,08.12	...	...
Total	+ 10,54.10	6,19.59	4,28.36	+ 12,45.33

CAPITAL

Voted

- (a) As the expenditure did not come upto the original provision, supplementary grant of Rs. 6,37.13 lakh obtained in March 2009 proved wholly unnecessary.
- (b) Out of the available saving of Rs. 38,12.68 lakh, Rs. 32,31.78 lakh only were anticipated and surrendered in March 2009.
- (c) Saving occurred mainly under :-

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4215	Capital Outlay on Water Supply and Sanitation		
	01	Water Supply		
	102	Rural Water Supply		
	28	Public Health		
	04	Rural Water Supply Programme (Plan)		
		O	4,06.00	
		R	-68.60	
			3,37.40	3,26.08
				-11.32
		Withdrawal of provision (net) by reappropriation was the effect of decrease of Rs. 1,27.60 lakh from major works and increase of Rs. 59.00 lakh towards electricity charges and both were stated to be based on actual requirement.		
(ii)	06	Execution (Plan)		
		O	21,59.90	
		R	-8,61.90	
			12,98.00	11,67.22
				- 1,30.78
		Withdrawal of provision of Rs. 9,88.00 from machinery and equipment by surrender was stated to be based on actual requirement. This was partly offset by addition to the provision (net) by reappropriation resulting from increase of Rs. 2,57.10 lakh mainly towards salaries and decrease of Rs. 1,31.00 lakh mainly from purchase of vehicles and both were stated to be based on actual requirement.		
(iii)	800	Other expenditure		
	28	Public Health		
	11	Construction of Office Building (Plan)		
		O	7,28.00	
		R	-5,69.40	
			1,58.60	1,56.00
				-2.60
		Withdrawal of provision from major works by reappropriation (Rs. 5,48.77 lakh) and surrender (Rs. 20.63 lakh) was stated to be based on actual requirement.		
		Reasons for further saving at Sl.Nos. (c)(i) to (iii) were stated to be due to preparation of the revised estimate on higher side during 2008-09.		
(iv)	56	Non-Lapsable		
	19	Drinking Water (C.S.S)		
		O	1,00.00	
		R	-80.48	
			19.52	19.29
				-0.23
		Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement.		
		While no specific reason was furnished for further saving, the department stated that the unspent fund would be utilised in 2009-10 through revalidation of the same by the Finance Department, Government of Tripura.		

Grant No. 51 - Public Works (Drinking Water and Sanitation) Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
S	1,52.16		
R	80.48	2,32.64	2,31.66
			-0.98

Creation of provision by supplementary grant and augmentation thereof by reappropriation in March 2009 towards major works were stated to be due to approval of fund by the Government of India and based on actual requirement respectively.

While no specific reason was furnished for final saving, the department stated that the unspent fund would be utilised in 2009-10 through revalidation of the same by the Finance Department, Government of Tripura.

Grant No. 52 - Family Welfare and Preventive Medicine

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2059	Public Works		
2210	Medical and Public Health		
2211	Family Welfare		
Voted			
Original	69,48,63	69,48,63	58,96,99
Amount surrendered during the year (March 2009)			-10,51,64
			1,15,45
CAPITAL			
4210	Capital Outlay on Medical and Public Health		
4211	Capital Outlay on Family Welfare		
Voted			
Original	4,87,00		
Supplementary	18,00	5,05,00	71,62
Amount surrendered during the year (March 2009)			- 4,33,38
			20,00

Notes and comments

REVENUE

Voted

- (a) Out of the huge saving of Rs. 10,51.64 lakh, Rs. 1,15.45 lakh only were anticipated and surrendered in March 2009. Similarly, overall saving of Rs. 6,16,90 lakh, Rs. 6,30.13 lakh and Rs. 14,73.34 lakh had occurred in 2005-06, 2006-07 and 2007-08 respectively also. Persistent huge saving suggest lack of foresight in financial management.
- (b) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2059			
	80			
	053			
	43			
	28			
	(Non-Plan)			
	O	60.00		
	R	-60.00	...	...

In Major Head "2059- Public Works", the required segregation of expenditure against "Minor Head- 053- Maintenance and Repairs" under Sub-Major Head "01- Office Buildings", "60- Other Buildings" and "80-General" as per correction Slip No. 382 dated 23-11-2000 has not been implemented by the Government of Tripura during the year.

Withdrawal of entire provision by reappropriation (Rs. 45.18 lakh) and surrender (Rs. 14.82 lakh) was stated to be based on actual requirement.

Grant No. 52 - Family Welfare and Preventive Medicine - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(ii)	2210	Medical and Public Health		
	02	Urban Health Services- Other systems of medicine		
	102	Homeopathy		
	87	C.S.Scheme - II		
	73	Homoeopathic Dispensary (C.S.S)		
	O	34.00		
	R	-3.90	30.10	3.50
				-26.60
		Withdrawal of provision of Rs. 14.00 lakh from office expenses and supplies and materials and augmentation thereof by Rs. 10.10 lakh towards cost of ration, diet, medicine etc. through reappropriation were stated to be based on actual requirement.		
(iii)	03	Rural Health Services-Allopathy		
	103	Primary Health Centres		
	16	Hospital		
	10	Primary Health Centre (Plan)		
	O	16,57.06		
	R	-3,37.75	13,19.31	11,03.09
				- 2,16.22
		Withdrawal of provision by reappropriation was the net effect of decrease of Rs. 5,10.51 lakh mainly from grant-in-aid and increase of Rs. 1,83.34 lakh mainly towards minor works and both were stated to be based on actual requirement. Further withdrawal of Rs. 10.58 lakh from grant-in-aid by surrender was also stated to be based on actual requirement.		
(iv)		(Non-Plan)		
	O	22,76.72		
	R	-23.90	22,52.82	19,47.17
				- 3,05.65
		Withdrawal of provision by reappropriation was the net effect of decrease of Rs. 42.55 lakh mainly from salaries rent, rates and taxes and increase of Rs. 18.65 lakh mainly towards office expenses and both were stated to be based on actual requirement.		
		Reasons for further saving at SI Nos. (ii) to (iv) above have not been intimated (August 2009).		
(v)	104	Community Health Centres		
	16	Hospital		
	02	Community Health Centre (Plan)		
	O	1,47.15		
	R	-80.07	67.08	1,06.48
				+39.40
		Withdrawal of provision by surrender of Rs. 80.07 lakh mainly from cost of ration, diet, medicine etc. stated to be based on actual requirement.		
		Reasons for final excess have not been intimated (August 2009).		

Grant No. 52 - Family Welfare and Preventive Medicine - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(vi)	04	Rural Health Services-Other Systems of medicine		
	101	Ayurveda		
	87	C.S.Schemes-II		
	68	Ayurvedic Dispensary (C.S.S)		
	O	20.00		
	R	-10.00	10.00	...

Withdrawal of provision of Rs. 10.00 lakh from office expenses through reappropriation was stated to be based on actual requirement.

Reasons for non utilization of the balance provision have not been intimated (August 2009).

(vii)	06	Public Health		
	001	Direction and Administration		
	98	Administration		
	52	Family Welfare and Preventive Medicine (Non-Plan)		
	O	18,77.84		
	R	70.61	19,48.45	16,16.05

Augmentation of provision of Rs. 72.24 lakh mainly towards salaries followed by withdrawal of Rs. 1.63 lakh mainly from supplies and materials and other administrative expenses through reappropriation were stated to be based on actual requirement and was totally unnecessary in view of the huge saving. Reasons for huge saving have not been intimated (August 2009).

(viii)	2211	Family Welfare		
	101	Rural Family Welfare Services		
	87	C.S.Scheme-II		
	72	Health Sub-Centre (C.S.S)		
	O	5,11.50		
	R	44.05	5,55.55	4,55.45

Augmentation of provision towards salaries by reappropriation was stated to be based on actual requirement and was totally unnecessary in view of the huge saving.

Reasons for huge saving have not been intimated (August 2009).

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

Grant No. 52 - Family Welfare and Preventive Medicine - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2210	Medical and Public Health		
03	Rural Health Services-Allopathy		
103	Primary Health Centres		
70	State Share		
10	Primary Health Centres (Plan)		
	O	5.00	
	R	3,59.00	3,64.00
			...

Addition to the provision through reappropriation towards grant-in-aid was stated to be based on actual requirement.

(ii) 2211	Family Welfare			
001	Direction and Administration			
87	C.S.Scheme-II			
71	District Family Welfare Bureau (C.S.S)			
	O	1,49.10		
	R	1.37	1,50.47	1,61.47
				+ 11.00

Addition to the provision of Rs. 1.80 lakh mainly towards salaries followed by withdrawal of Rs. 0.43 lakh through reappropriation mainly from travel expenses, electricity charges and other administrative expenses were stated to be based on actual requirement.

Reasons for further excess have not been intimated (August 2009).

CAPITAL

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs. 18.00 lakh obtained in March 2009 was unnecessary. The table given below shows persistent saving in previous 3 (three) years.

Year	Original grant	Supplementary grant	Total provision	Expenditure	Saving	% of saving compared with original grant
(In lakhs of rupees)						
2005-06	5,78.00	1,18.21	6,96.21	43.22	- 6,52.99	1,12.97%
2006-07	6,09.21	NIL	6,09.21	99.14	-5,10.07	83.73%
2007-08	6,11.00	NIL	6,11.00	74.46	- 5,36.54	87.81%

The table given above discloses that budgetary controls were not effective as there were defective preparation of estimates leading to persistent huge saving in the previous 3 (three) years. The volume of expenditure in relation to the total provision points to the necessity of preparation of budget estimates after proper assessment of actual requirement of funds.

Grant No. 52 - Family Welfare and Preventive Medicine - Contd.

(b) Out of the overall saving of Rs. 4,33.38 lakh, surrender of Rs. 20.00 lakh only in March 2009 was substantially smaller.

(c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4210 Capital Outlay on Medical and Public Health			
	01 Urban Health Services			
	200 Other Health Schemes			
	87 C.S.Scheme-II			
	77 National Programme for Control of Blindness (Plan)			
	O	36.00	36.00	4.65
				-31.35

Reasons for saving have not been intimated (August 2009).

(ii)	02 Rural Health Services			
	103 Primary Health Centres			
	16 Hospital			
	10 Primary Health Centre (Plan)			
	O	1,50.00		
	R	-75.00	75.00	38.52
				-36.48

Withdrawal of provision from major works through reappropriation was stated to be based on actual requirement.

Reasons for further saving have not been intimated (August 2009).

(iii)	44 Additional Central Assistance			
	01 ACA (Plan)			
	O	1,00.00		
	S	18.00		
	R	1,25.00	2,43.00	21.84
				- 2,21.16

Augmentation of provision towards major works by supplementary grant and reappropriation in March 2009 was stated to be based on actual requirement. Totally unnecessary augmentation of provision by supplementary grant and reappropriation without proper assessment of requirement has contributed to the huge saving.

(iv)	104 Community Health Centres			
	16 Hospital			
	02 Community Health Centre (Plan)			
	O	50.00		
	R	-50.00	...	...
				...

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

Grant No. 52 - Family Welfare and Preventive Medicine - Concl.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(v)	03	Medical Education Training and Research		
	101	Ayurveda		
	87	C.S.Scheme-II		
	68	Ayurvedic Dispensary (C.S.S)		
	O	34.00	34.00	3.46
				-30.54
(vi)	102	Homeopathy		
	87	C.S.Scheme-II		
	73	Homoeopathic Dispensary (C.S.S)		
	O	37.00	37.00	2.95
				-34.05
		Reasons for saving at Sl. Nos. (v) and (vi) above have not been intimated (August 2009).		
(vii)	4211	Capital Outlay on Family Welfare		
	103	Maternity and Child Health		
	87	C.S.Scheme-II		
	69	Child Survival and Safe Motherhood (Plan)		
	O	70.00		
	R	-20.00	50.00	...
				-50.00

Withdrawal of provision by surrender from kinds was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2009).

Grant No. 53 - Tribal Welfare (Research)

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		
Voted			
Original	95,03		
Supplementary	19,10	1,14,13	-30,22
Amount surrendered during the year (March 2009)			25,13

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision supplementary grant of Rs. 19.10 lakh obtained in March 2009 was unnecessary.
- (b) Out of the overall saving of Rs. 30.22 lakh, Rs. 25.13 lakh only were anticipated and surrendered in March 2009.
- (c) Saving occurred under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	
	80	General	
	800	Other expenditure	
	87	C.S. Schemes-II	
	88	General	
		(Plan)	
	O	25.13	
	R	-25.13	...

Withdrawal of entire provision by surrender stated to be due to 'release of fund by the Government of India' is not tenable.

Grant No. 54 - Factories and Boilers

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In thousands of rupees)	
REVENUE			
2059	Public Works		
2230	Labour and Employment		
Voted			
Original	72,40		
Supplementary	23,02	95,42	75,38
Amount surrendered during the year (March 2009)			-20,04
			91
CAPITAL			
4235	Capital Outlay on Social Security and Welfare		
Voted			
Original	4,42	4,42	52
Amount surrendered during the year (March 2009)			-3,90
			3,90

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs.20.04 lakh, supplementary grant of Rs.23.02 lakh obtained in March 2009 proved excessive.
- (b) Out of the overall saving of Rs.20.04 lakh, Rs.0.91 lakh only were anticipated and surrendered during in March 2009.

CAPITAL

Voted

- (a) The entire overall saving of Rs.3.90 lakh was anticipated and surrendered in March 2009.

Grant No. 55 - Employment

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2230	Labour and Employment		
Voted			
Original	2,38,61		
Supplementary	2,08	2,40,69	-39,31
Amount surrendered during the year (March 2009)			6,10
CAPITAL			
4070	Capital Outlay on Other Administrative Services		
Voted			
Original	1,00	1,00	...
Amount surrendered during the year			...

Notes and comments

REVENUE

Voted

- (a) As the expenditure did not come even up to the original provision, supplementary grant of Rs.2.08 lakh obtained in March 2009 was totally unnecessary. As the overall expenditure constituted 93.71% in 2005-06 and 88.30% in both 2006-07 and 2007-08 of the original provision, there were no necessity to obtain supplementary provision in March in the preceeding years. This fact points to the necessity of making budget estimates and obtaining supplementary grants with more realistic basis.
- (b) Out of the overall saving of Rs.39.31 lakh , only Rs.6.10 lakh were anticipated and surrendered in March 2009.

CAPITAL

Voted

- (a) Entire provision of Rs.1.00 lakh remained unutilized and was not anticipated for surrender during the year.

Grant No. 56 - Information Technology Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
------------	-------------	-----------------------	----------------------

(In thousands of rupees)

REVENUE

2070 Other Administrative Services

Voted

Original	45,00	45,00	32,50	-12,50
Amount surrendered during the year (March 2009)				10,51

CAPITAL

4070 Capital Outlay on Other Administrative Services

Voted

Original	3,34,00	3,34,00	3,42,95	+8,95
Amount surrendered during the year (March 2009)				9,10

Notes and comments

REVENUE

Voted

- (a) Out of the overall saving of Rs.12.50 lakh, only Rs.10.51 lakh were anticipated and surrendered in March 2009.

CAPITAL

Voted

- (a) The expenditure exceeded the grant by Rs.8.95 lakh (Actual excess Rs.8,95,097); the excess requires regularization.
- (b) In view of the excess expenditure of Rs.8.95 lakh, surrender of Rs.9.10 lakh in the month of March 2009 proved injudicious.
- (c) Excess occurred under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 4070 Capital Outlay on Other Administrative Services			
800 Other expenditure			
73 National E-Governance Plan			
01 NEGAP (Plan)			
O	1,87.00		
R	-9.10	1,77.90	3,09.00
			+1,31.10

Withdrawal of provision by surrender from grants-in-aid was stated to be due to non-receipt of fund from Government of India..

Reasons for the huge excess were stated to be due to release of fund by the Finance Department to the extent of expenditure incurred.

Grant No. 56 - Information Technology Department - Concl'd.

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i) 4070	Capital Outlay on Other Administrative Services		
800	Other expenditure		
29	Industries Development		
17	Information Technology (Plan)		
	O	1,47.00	1,47.00
			33.95
			-1,13.05

Reasons for the huge saving were stated to be due to non-release of fund.

Entire provision of Rs.1,47.00 lakh remained unutilized in 2007-08 under this head.

APPENDIX

(Reference-Summary of Appropriation Accounts at page - 11
Grant-wise details of estimates and actuals of recoveries adjusted in the
accounts in reduction of expenditure

No. and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More(+) Less (-)		
(In thousands of rupees)					
13	Public Works (Roads & Bridges) Department	Revenue			
		Voted	65,00,00	93,43,49	+ 28,43,49
15	Public Works (Water Resource) Department	Revenue			
		Voted	35,00,00	7,89,02	- 27,10,98
27	Agriculture Department	Capital			
		Voted	20,00,00	5,65,79	- 14,34,21
29	Animal Resource Development Department	Capital			
		Voted	9,16	5,73	- 3,43
31	Rural Development Department	Revenue			
		Voted	80,00,00	80,62,04	+ 62,04
51	Public Works (Drinking Water and Sanitation) Department	Revenue			
		Voted	10,00,00	4,28,36	- 5,71,64
<hr/>					
Total					
	Revenue				
		Voted	1,90,00,00	1,86,22,91	- 3,77,09
	Capital				
		Voted	20,09,16	5,71,52	- 14,37,64
<hr/>					
Grand Total			2,10,09,16	1,91,94,43	- 18,14,73
<hr/>					