

APPROPRIATION ACCOUNTS 2007-2008

GOVERNMENT OF TRIPURA

GOVERNMENT OF TRIPURA APPROPRIATION ACCOUNTS 2007-2008 TABLE OF CONTENTS

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tripura for the year 2007-2008 presents the accounts of sums expended in the year ended 31st March 2008 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.

			SCIVIIVI		OPRIATION AC		7 - 2000			
Num	ber and Name of Grant	Voted/	Total of G		Actual Expension		Saving	<u>, </u>	Excess	
					Actual Expe	nunure	Saving	5	Excess	
or A	ppropriation	Charged	Appropria							
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						(In thousands o	of Rupees)			
1	Department of Parliamenta	ary Affairs								
		Voted	6,68,50		5,97,41		71,09			
		Charged	11,00		7,45		3,55			
2	Governor's Secretariat									
		Charged	1,78,21		1,70,63		7,58	•••	•••	
3	General Administration(S. Department	A.)								
		Voted	21,34,47	84,00	19,68,96	81,89	1,65,51	2,11		•••
4	Election Department									
		Voted	10,07,00		9,82,41		24,59			
5	Law Department									
		Voted	15,78,57	5,00,00	14,30,04	90,66	1,48,53	4,09,34		•••
6	Revenue Department									
		Voted	64,87,37	22,15,09	53,46,13	9,06,10	11,41,24	13,08,99		
7	Administrative Reforms D	epartment								
		Voted	1,29,46		99,86		29,60			
8	Appointment and Services	Department								
	11	1								
		Voted	60,00	•••	60,00	•••	•••		•••	•••
		Charged	1,90,00		1,88,28		1,72			

Niin	nber and Name of Grant Voted/	Total of G	rant /	Actual Expe	enditure	Saving	7	Excess	
				Actual Expe	indituic	Saving		LACESS	
or A	Appropriation Charged	Appropri	ation						
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capita
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				-	(In thousands o	of Rupees)	-	-	
9	Statistical Department								
	Voted	2,63,50	15,00	2,38,70	•••	24,80	15,00		
10	Home (Police) Department								
	Voted	3,66,71,86	30,10,00	3,44,70,34	13,33,13	22,01,52	16,76,87		
11	Transport Department								
	Voted	1,43,90	33,14,58	1,24,78	29,90,98	19,12	3,23,60		
12	Co-operation Department								
	Voted	12,46,85	1,77,22	11,28,43	1,70,03	1,18,42	7,19		
	Charged	6,37	14,00	6,37	13,96		4		•••
13	Public Works (Roads and Bridges) Department								
	Voted	2,06,92,00	2,45,03,97	1,96,38,11	2,01,01,48	10,53,89	44,02,49		
	Charged	30,40,00	24,58,00	28,18,77	24,57,29	2,21,23	71		•••
14	Power Department								
	Voted	1,11,00	1,06,71,28	77,54	97,18,47	33,46	9,52,81		
	Charged		5,00				5,00		
15	Public Works (Water Resource) Department								
	Voted	63,55,02	37,70,18	56,84,54	22,35,81	6,70,48	15,34,37		
	Charged	1,68,00	1,32,52	1,14,09	1,32,51	53,91	1		•••

Number and Name of Grant	Voted/	Total of G	rant /	Actual Expe	nditure	Savin	σ	Excess	
				Actual Expe	nanare	Saviii	8	LACCSS	
or Appropriation	Charged	Appropri	ation						
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capita
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	•	•	•	•	(In thousands o	f Rupees)	•	•	
16 Health Department									
	Voted	57,51,66	95,35,32	51,92,46	62,30,96	5,59,20	33,04,36		
17 Information ,Cultural A Tourism Department	ffairs and								
-	Voted	12,63,13	2,75,84	11,11,76	2,75,84	1,51,37			
18 General Administration Department	(Political)								
	Voted	1,37,48	5,00	96,00	5,00	41,48	•••		
19 Tribal Welfare Departm	nent								
	Voted	2,80,98,30	3,57,12,13	2,44,11,05	1,74,03,14	36,87,25	1,83,08,99		
20 Welfare of Scheduled C Department	astes								
	Voted	1,01,67,18	1,77,15,18	81,78,21	92,15,05	19,88,97	85,00,13		
	Charged	5,00	9,00	1,86	6,00	3,14	3,00		
21 Food and Civil Supplies	Department								
	Voted	14,45,56	73,80	13,81,40	50,28	64,16	23,52		
Relief and Rehabilitatio	n Department								
	Voted	11,26,23		10,23,85		1,02,38	•••		
23 Panchayati Raj Departm	nent								
	Voted	66,26,84	6,37,50	67,60,32	6,14,41		23,09	1,33,48	
								(1,33,48,483)	

Niin	ber and Name of Grant	Voted/	Total of Gi	ant /	Actual Exper	nditure	Saving	,	Excess	
					Actual Expe	iditui t	Saving	,	PACESS	
or A	ppropriation	Charged	Appropria	tion						
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capita
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						(In thousands o	f Rupees)			
24	Industries and Commerce De	partment								
		Voted	24,47,62	18,00,50	21,53,73	15,35,50	2,93,89	2,65,00		•••
25	Industries (Handloom, Handio Sericulture) Department	crafts and								
		Voted	10,45,87	2,82,09	10,15,70	2,72,81	30,17	9,28		•••
26	Fisheries Department									
		Voted	18,16,81	2,00	16,88,00	•••	1,28,81	2,00		•••
27	Agriculture Department									
		Voted	74,89,88	27,84,17	68,17,83	12,49,13	6,72,05	15,35,04		•••
		Charged	30,00	1,00	20,36		9,64	1,00		
28	Horticulture Department									
		Voted	14,82,90	4,66,49	12,33,69	4,66,53	2,49,21			Δ
										(4,378)
		Charged	21,25		13,01		8,24			
29	Animal Resource Developme Department	ent								
		Voted	30,46,26	6,62,49	27,87,41	5,19,08	2,58,85	1,43,41		•••
30	Forest Department									
		Voted	33,36,22	10,34,94	30,86,30	5,91,36	2,49,92	4,43,58	•••	

Nun	iber and Name of Grant	Voted/	Total of G	rant /	Actual Expe	nditure	Savin	g	Excess	
or A	ppropriation	Charged	Appropri	ation						
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		•	•	•	•	(In thousands o	f Rupees)	'	•	
31	Rural Development Depar	rtment								
		Voted	92,63,61	13,62,01	66,67,80	7,54,30	25,95,81	6,07,71		
		Charged	1,50	8,00	18		1,32	8,00		
32	Tribal Rehabilitation in Pla Primitive Group Programm Department									
		Voted	6,94,10		6,37,30		56,80			
33	Science, Technology and I	Environment								
		Voted	2,48,00	2,25,64	2,06,97	1,53,90	41,03	71,74		
34	Planning and Co-ordinatio Department	n								
		Voted	3,72,60	1,31,10,00	2,08,94	14,28,00	1,63,66	1,16,82,00	•••	
35	Urban Development Depa	rtment								
		Voted	43,81,90	1,00,00	34,97,60	1,00,00	8,84,30			
36	Jail Department									
		Voted	9,39,27	9,89,03	9,59,11	6,87,80		3,01,23	19,84 (19,83,736)	
37	Labour Organisation								,	
		Voted	3,04,00		3,01,13		2,87			

							008 - Contd.			
Nun	nber and Name of Grant	Voted/	Total of G	rant /	Actual Exp	enditure	Savin	g	Excess	5
or A	Appropriation C	Charged	Appropri	ation						
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		•	_	•	•	(In thousands	of Rupees)	•	•	
38	General Administration(Printin	g and								
	Stationery) Department									
		Voted	6,64,10	1,00	6,17,13	59	46,97	41		
39	Education (Higher) Departmen	nt								
		Voted	36,64,92	17,75,92	30,23,99	3,83,84	6,40,93	13,92,08		
40	Education (School) Departmen	nt								
		Voted	4,99,47,70	53,29,45	4,49,13,17	21,90,57	50,34,53	31,38,88		
41	Education (Social) Department	t								
		Voted	1,03,10,29	30,41,16	89,42,65	29,94,68	13,67,64	46,48		
42	Education (Sports and Youth Programme) Department									
		Voted	17,27,81	25,00	15,28,71	25,00	1,99,10			
43	Finance Department									
		Voted	5,11,29,93	1,37,00,00	3,57,11,26	77,62	1,54,18,67	1,36,22,38		
	C	Charged	3,57,18,99	90,78,08	3,66,31,22	90,83,13			9,12,23	5,05
									(9,12,23,187)	(5,04,517)
44	Institutional Finance									
		Voted	1,16,85	14,17,82	1,00,78	14,17,81	16,07	1		
45	Taxes and Excise		, ,	, ,	, , -	, ,	,			
		Voted	5,85,67	4,24,88	4,08,97	4,24,88	1,76,70			
		Voica	3,03,07	7,27,00	4,00,77	7,27,00	1,70,70	•••	•••	••

			SUMMARY	OF APPROPR	IATION ACCO	UNTS - 2007 - 20	008 - Contd.			
Nur	Tumber and Name of Grant Voted		Total of G	rant /	Actual Expe	nditure	Savin	g	Excess	
or A	Appropriation	Charged	Appropria	ation						
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						(In thousands o	f Rupees)			
46	Treasuries									
		Voted	3,45,69		2,96,21		49,48		•••	
47	Chief Minister's Secretaria	ıt								
		Voted	56,20		44,76		11,44			
48	High Court									
		Charged	3,20,00	•••	15,38,83		•••	•••	12,18,83	•••
									(12,18,83,020)	
49	Fire Service Organisation									
		Voted	15,16,40	3,83,35	14,13,64	1,46,75	1,02,76	2,36,60		
50	Civil Defence									
		Voted	47,00		35,78		11,22		•••	
51	Public Works (Public Hea Engineering) Department	lth								
		Voted	25,95,00	61,65,17	13,99,23	58,78,19	11,95,77	2,86,98		
52	Family Welfare and Preve Medicine	ntive								
		Voted	64,40,02	6,11,00	49,66,68	74,46	14,73,34	5,36,54		
53	Tribal Welfare (Research)									
		Voted	1,08,40	1,00	84,47		23,93	1,00		
54	Factories and Boilers									
		Voted	78,53		68,98		9,55			•••

		SUMMARY	OF APPROPI	RIATION ACCO	OUNTS - 2007 - :	2008 - Contd.			
Number and Name of Grant	Voted/	Total of C	Grant /	Actual Exp	enditure	Savi	ng	Exces	s
or Appropriation	Charged	Appropr	iation						
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	Ī	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	•	•	'	•	(In thousands	of Rupees)	•		
55 Employment									
	Voted	2,44,50	1,00	2,01,58		42,92	1,00		
56 Information Technology	Department								
	Voted	31,91	11,47,00	29,24	4,75,00	2,67	6,72,00		
Total									
Voted		29,86,45,84	16,90,59,20	25,50,51,04	9,32,71,03	4,37,48,12	7,57,88,21	1,53,32	4
								(1,53,32,219)	(4,378)
Charged		3,96,90,32	1,17,05,60	4,15,11,05	1,16,92,89	3,10,33	17,76	21,31,06	5,05
								(21,31,06,207)	(5,04,517)
Grand Total		33,83,36,16	18,07,64,80	29,65,62,09	10,49,63,92	4,40,58,45	7,58,05,97	22,84,38	5,09
								(22,84,38,426)	(5,08,895)

Summary of Appropriation Accounts-Contd.

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

Revenue-Voted

- (i) 23 Panchayati Raj Department
- (ii) 36 Jail Department

Revenue-Charged

- (i) 43 Finance Department
- (ii) 48 High Court

Capital-Voted

(i) 28 Horticulture Department

Capital-Charged

(i) 43 Finance Department

Summary of Appropriation Accounts- Concld.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2007-2008 and that shown in the Finance Accounts for that year is given below:-

	Voted		Charge	ed
	Revenue	Capital	Revenue	Capital
		(In thousand	s of rupees)	
Total				
expenditure				
according to the				
Appropriation Accounts	25,50,51,04	9,32,71,03	4,15,11,05	1,16,92,89
Deduct- Total of recoveries	1,71,98,73	8,73,41		
Net total expenditure as				
shown in				
Statement No. 10				
of the Finance				
Accounts	23,78,52,31	9,23,97,62	4,15,11,05	1,16,92,89

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

CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Tripura being presented separately for the year ended 31st March 2008.

(VINOD RAI)

Comptroller and Auditor General of India

New Delhi, The

Grant No. 1 - Department of Parliamentary Affairs

· ·	Major He	ad		Total Grant or Appropriation	Actual Expenditure In thousands of rupees)	Excess + Saving -
REVENUE				·	•	
2011	Parliam	ent/State/Union Territo	ry Legislatu	ıres		
Voted						
Original			6,68,50	6,68,50	5,97,41	- 71,09
Amount surre	ndered duri	ing the year (March 2008)			6,00
Charged						
Original			9,50			
Supplementar	y		1,50	11,00	7,45	- 3,55
Amount surre	ndered dur	ing the year				
Notes and con	mments					
REVENUE						
Voted						
(a)	Out of th 2008.	ne overall saving of Rs.71	.09 lakh, on	ly Rs.6.00 lakh were	e anticipated and surrende	red in March
(b)	Saving o	ccurred mainly under :-				
	Head		T	otal Grant	Actual Expenditure	Excess + Saving -
				(I	n lakhs of rupees)	
(i)	2011	Parliament/State/Unic	on Territory l	Legislatures		
	02	State/Union Territory	Legislatures			
	101	Legislative Assembly				
	05	Establishment				
	03	Assembly Secretariat				
		(Non-Plan)				
		O	5,42.80			
		R	-3.95	5,38.85	4,82.95	-55.90
	from sala towards		augmentation ed to be base	n thereof for Rs.17.3 ed on actual requirer	ropriation of Rs.15.34 lak 39 lakh (net Rs.3.95 lakh) ment.	
Charged		C	· ·	,		
(a)		•	-		riation, supplementary ap	propriation
(b)		50 lakh obtained in Marc	_		d surrendered during the	vear
(b)	rio part (of the available saving of	ns.s.ss taki	was annerpated an	ia surrenacion during the	year.

Appropriation No. 2 - Governor's Secretariat

Major Head Total Actual Excess +
Appropriation Expenditure Saving -

(In thousands of rupees)

REVENUE

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

Charged

Original 1,78,21 1,70,63 - 7,58

Amount surrendered during the year(March 2008) 1,15

Notes and comments

REVENUE

Charged

(a) Out of the overall saving of *Rs.7.58 lakh*, only *Rs.1.15 lakh* were anticipated and surrendered in March 2008.

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

	Major He	ad		Total Grant	Actual Expenditure	Excess + Saving -
				(1	In thousands of rupees)	
REVENUE	c	03.51 1				
2013		of Ministers				
2052		riat-General Service	es			
2059	Public V					
2070		dministrative Servi				
3451	Secretar	riat-Economic Servi	ces			
Voted					40.60.06	
Original			21,34,47	21,34,47	19,68,96	- 1,65,51
	ndered duri	ing the year (March 2	2008)			80,66
CAPITAL						
4070	Capital	Outlay on Other Ad	lministrative Serv	ices		
Voted						
Original			4,00			
Supplementar	у		80,00	84,00	81,89	- 2,11
Amount surre	ndered duri	ing the year				•••
Notes and con	mments					
REVENUE						
Voted						
(a)	Out of the		g of Rs.1,65.51 lak	h, only Rs.80.66 la	akh were anticipated and s	urrendered
(b)		ccurred mainly under	r :-			
	Head			Total Grant	Actual	Excess +
					Expenditure	Saving -
				(I	n lakhs of rupees)	
(i)	2052	Secretariat-Gener	al Services			
	090	Secretariat				
	01	Emoluments and	Allowances			
	04	Ministers				
		(Non-Plan)				
		O	1,86.35			
		R	-25.20	1,61.15	1,36.31	-24.84
	(net Rs.2 requirem	25.20 lakh) towards e	lectric charges by r	eappropriation we	ses and augmentation of R ere stated to be based on ac	
(ii)	2059	Public Works	,	J /-		
	80	General				
	053	Maintenance and	Repairs			

Grant No.	3 - General	Administration(S.A.)	Department - Contd.
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	Head			Total Grant	Actual Expenditure	Excess + Saving -
				(I	n lakhs of rupees)	
	25	Public Works				
	14	Public Building				
		(Non-Plan)				
		O	1,00.00			
		R	- 1,00.00			•••
		val of entire provision or works was stated to			by reappropriation (Rs.1	9.34 lakh)
(iii)	2070	Other Administrativ	ve Services			
(111)	115	Guest Houses, Gov	ernment Hostels	etc.		
	05	Establishment				
	50	Tripura Bhavan - C	Calcutta			
		(Non-Plan)				
		O	1,90.60			
		R	-3.3	1,87.30	1,50.41	-36.89
	through r	n in provision by Rs.2 eappropriation were s for saving have not be	tated to be based	on actual requirer	by Rs.19.03 lakh (net F nent.	Rs.3.30 lakh)
(c)	and Repa Rs.7.00 la	irs, 43- Finance comn akh was made by reap ultimately remained u	nission and 14- H propriation witho	igh Court Buildin ut the knowledge	Works, 80-General, 05 g under Non-plan where of the Legislature. The his manner deprived nea	e provision of entire
(d)	Saving w	as partly counterbalan	iced by excess un	der :-		
	Head			Total Grant	Actual Expenditure	Excess + Saving -
				(I	n lakhs of rupees)	
(i)	2052	Secretariat-General	Services			
	090	Secretariat				
	05	Establishment				
	08	Civil Secretariat				
		(Non-Plan)				
		O	14,44.07			
		R	32.34	14,76.41	14,71.35	-5.06
(ii)	lakh) thro	ation of provision by lough reappropriation values for ultimate saving har Other Administrative	were stated to be be we not been intimate	oased on actual re	•	(net Rs.32.34
	115	Guest Houses, Gov	ernment Hostels	etc.		
	05	Establishment				

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

	Head		Total Grant	Actual Expenditure	Excess + Saving -
			(I	n lakhs of rupees	s)
	49	Tripura Bhavan - New Delhi			
		(Plan)			
			•••	5.30	+ 5.30
(iii)	2070	Other Administrative Services			
	115	Guest Houses, Government Hostels et	tc.		
	05	Establishment			
	50	Tripura Bhavan - Calcutta			
		(Plan)			
				0.70	+ 0.70
	Reasons	for incurring expenditure against Sl.No.	(ii) & (iii) above	without any budg	et provision have

Reasons for incurring expenditure against Sl.No. (ii) & (iii) above without any budget provision have not been intimated (August 2008).

CAPITAL

Voted

(a) No part of the available saving of Rs.2.11 lakh was anticipated and surrendered during the year.

Grant No. 4 - Election Department

	Major He	ad		Total Grant	Actual Expenditure	Excess + Saving -
				(1	In thousands of rupees)
REVENUE						
2015	Election	S				
Voted						
Original			9,77,00			
Supplementar	у		30,00	10,07,00	9,82,41	- 24,59
Amount surre	ndered duri	ing the year				
Notes and co	mments					
REVENUE						
Voted						
(a)		of the overall saving of F 008 proved excessive.	Rs.24.59 lakh, suj	oplementary pro	vision of Rs.30.00 lakh	obtained in
(b)	No part of	of the available saving o	f Rs.24.59 lakh v	vas anticipated a	nd surrendered during th	ne year.
(c)	Saving o	ccurred mainly under :-				
	Head		Total	Grant	Actual Expenditure	Excess + Saving -
				(I	n lakhs of rupees)	
(i)	2015	Elections				
	102	Electoral Officers				
	99	Others				
	13	Election				
		(Non-Plan)				
		O	1,81.00			
		R	-55.00	1,26.00	1,50.77	+ 24.77
	Rs.1.25 l actual rec	on in provision of Rs.56. lakh (net Rs.55.00 lakh) quirement. for ultimate excess were	mainly towards v	wages & office e	xpenses were stated to b	e based on
(ii)	106	Charges for conduct	of elections to St	ate/Union Territ	ory Legislature	
	99	Others				
	13	Election				
		(Non-Plan)				
		O	5,00.00	5,00.00	4,71.20	-28.80
	Reasons	for saving were stated to	be due to non-re	eceipt of bills wi	thin March 2008.	
(iii)	800	Other Expenditure				
	99	Others				
	57	Photo Identity Card				

Grant No. 4 - Election Department - Concld.

Head		Total		Actual Expenditure	Excess + Saving -
			(In la	akhs of rupees)	
	Central Share				
	(Non-Plan)				
	O	25.00			
	R	7.50	32.50		-32.50

Augmentation of provision of Rs.14.29 lakh by reappropriation mainly towards other Administrative expenses & other contractual services and reduction therein by Rs.6.79 lakh (net Rs.7.50 lakh) mainly from overtime allowance were stated to be based on actual requirement.

Reasons for non-utilistion of entire provision were not stated by the department specifically.

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

	Head		Total Gran		Actual expenditure	Excess + Saving -
				(In la	akhs of rupees)	
(i)	2015	Elections				
	103	Preparation and P	rinting of Electoral rolls			
	99	Others				
	63	Revision of Electo	oral Rolls			
		(Non-Plan)				
		O	2,45.00			
		S	30.00			
		R	40.00	3,15.00	2,95.92	-19.08

Augmentation of provision by Supplementary grant was stated to be due to requirement of additional amount for revision of electoral rolls.

Augmentation of provision by reappropriation (Rs.65.00 lakh) mainly towards overtime allowance & hiring charges of private vehicles and reduction therein (Rs.25.00 lakh) from office expenses were stated to be based on actual requirement.

Reasons for ultimate saving were stated to be due to non-refund of fund by different Drawing & Disbursing officers.

	Disburs	ing officers.				
(ii)	800	Other Expenditure				
	99	Others				
	57	Photo Identity Card				
		State Share				
		(Non-Plan)				
		O	25.00			
		R	7.50	32.50	64.52	+ 32.02

Augmentation of provision by reappropriation (Rs.14.29 lakh) mainly towards other Administrative expenses & other contractual services and reduction therein (Rs.6.79 lakh) mainly from overtime allowance were stated to be based on actual requirement.

Reasons for further excess were not stated by the department specifically.

Grant No. 5 - Law Department

]	Major Hea	d		Total Grant	Actual Expenditure	Excess + Saving -
				(1	In thousands of rupees)	
REVENUE		A T				
2014		ration of Justice				
2059	Public W					
2070	Other Ac	Iministrative Services				
Voted		1	F (F 00			
Original		1.	5,65,00	15 70 57	14 20 04	1 40 52
Supplementary			13,57	15,78,57	14,30,04	- 1,48,53
	idered durii	ng the year (March 2008)				54,00
CAPITAL	6 4 1		41 G			
4070	Capital (Outlay on Other Administ	rative Serv	ices		
Voted			= 00.00	5 00 00	00.66	4.00.24
Original			5,00,00	5,00,00	90,66	- 4,09,34
		ng the year (March 2008)				1,57,54
Notes and cor	nments					
REVENUE						
Voted	A .1	124 12.1	1	1	1 CD	12.57.1.11
(a)		penditure did not even com in March 2008 was unnece	_	original provision	, supplementary grant of R	s.13.5/ lakn
(b)	Out of the in March	e huge overall saving of Rs 2008.	.1,48.53 lakl	n, Rs.54.00 lakh c	only were anticipated and s	urrendered
(c)	Saving oc	ecurred mainly under :-				
	Head		Tota	al Grant	Actual	Excess +
					Expenditure	Saving -
(*)	2014	A 1 · · · · · · · · · · · · · · · · · ·		(1	n lakhs of rupees)	
(i)	2014	Administration of Justice				
	105	Civil and Session Courts	l			
	22	Judicial				
	05	Judicial Administration				
		(Plan)	25.00			
		0	25.00			
		R	-25.00			•••
(**)	Withdraw	val of entire provision by su	irrender was	stated to be based	d on actual requirement.	
(ii)		(Non-Plan)				
			5,54.75			
		R	17.34	6,72.09	5,96.48	-75.61

Grant No. 5 - Law Department - Contd.

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

Augmentation of provision by Rs.19.24 lakh mainly towards travel expenses, electricity charges and reduction therein by Rs.1.90 lakh (net Rs.17.34 lakh) mainly from professional services through reappropriation were stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2008).

(iii) 106 Small Causes Courts

22 Judicial

05 Judicial Administration

(Non-Plan)

O 1,82.82

R -7.82 1,75.00 1,43.94 -31.06

Withdrawal of provision by Rs.8.52 lakh mainly from salaries and augmentation thereof by Rs.0.70 lakh (net 7.82 lakh) towards electric charges through reappropriation were stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2008).

(iv) 114 Legal Advisers and Counsels

22 Judicial

03 Legal Remembrancer

(Non-Plan)

O 2,36.26

-35.31

Reduction in provision of Rs.35.31 lakh was the net effect of decrease of Rs.16.13 lakh through reappropriation mainly from office expenses and Rs.29.00 lakh by surrender mainly from professional services and increase of Rs.9.82 lakh through reappropriation mainly towards purchase of vehicles.

2,00.95

1,98.88

-2.07

While reappropriation was stated to be based on actual requirement, no reason was attributed to surrender.

Reasons for saving have not been intimated (August 2008).

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

R

	Head		Í	Total Grant		ctual nditure	Excess + Saving -
					(In lakhs	(In lakhs of rupees)	
(i)	2014	Administration of	Justice				
	108	Criminal Courts					
	22	Judicial					
	05	Judicial Administr	ation				
		(Non-Plan)					
		O	3,82.72				
		R	9.24	3,9	1.96	4,17.20	+ 25.24

Augmentation of provision by Rs.14.74 lakh and reduction therein by Rs.5.50 lakh (net Rs.9.24 lakh) through reappropriation were stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2008).

Grant No. 5 - Law Department - Concld.

CAPITAL

Voted

- (a) Out of the huge overall saving of Rs.4,09.34 lakh, Rs.1,57.54 lakh only were anticipated and surrendered in March 2008. Huge overall saving of Rs.2,51.35 lakh had occurred under this grant against total provision of Rs.2,72.63 lakh in 2006-07 also.
- (b) Saving occurred mainly under :-

	Head		Total	Grant	Actual Expenditure	Excess + Saving -
				(1	n lakhs of rupees)	s)
(i)	4070	Capital Outlay on	Other Administrativ	e Services		
	800	Other expenditure				
	70	State Share				
	05	Law				
		(Plan)				
		O	2,50.00			
		R	- 1.37.50	1.12.50	41.23	-71.27

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

Reasons for further saving have not been intimated (August 2008).

Withdrawal of provision by surrender from major works was stated to be due to less fund released by the Government of India.

Reasons for non-utilisation of the remaining provision have not been intimated (August 2008).

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

	Head		Total Gran		Actual penditure	Excess + Saving -
				(In lal		
(i)	4070	Capital Outlay on O	ther Administrative Serv	rices		
	800	Other expenditure				
	86	C.S. Scheme - I				
	02	Family Court				
		(C.S.S.)				
		O	25.00			
		R	-19.09	5.91	49.43	+ 43.52

Withdrawal of provision by surrender mainly from salaries & major works, was stated to be due to less fund released by the Government of India. The reason is not tenable in view of incurring expenditure more than the original provision subsequently. This indicates lack of control over expenditure. Reasons for excess have not been intimated (August 2008).

Grant No. 6 - Revenue Department

	Major Hea	ad		Total Grant	Actual Expenditure	Excess + Saving -
				((In thousands of rup	ees)
REVENUE						
2029	Land Re	evenue				
2030	Stamps a	and Registration				
2052		iat-General Services				
2053	District .	Administration				
2059	Public V	Vorks				
2235	Social So	ecurity and Welfare				
2245	Relief or	n account of Natural Calami	ities			
2250	Other So	ocial Services				
2506	Land Re	forms				
3475	Other G	eneral Economic Services				
Voted						
Original		64,2	29,30			
Supplementar	y	4	58,07	64,87,37	53,46,13	- 11,41,24
Amount surre	ndered duri	ng the year (March 2008)				2,47
CAPITAL						
4070	Capital	Outlay on Other Administra	ative Servic	es		
4250	Capital (Outlay on other Social Servi	ices			
Voted						
Original		8,1	15,36			
Supplementar	y	13,9	99,73	22,15,09	9,06,10	- 13,08,99
Amount surre	ndered duri	ng the year (March 2008)				2,10,80
Notes and con	mments					
REVENUE						
Voted						
(a)		verall expenditure fell far shor in March 2008 was totally un	_	inal provision,	supplementary grant of	of Rs.58.07 lakh
(b)	Out of th March 20	e huge saving of Rs.11,41.24 008.	lakh, Rs.2.4	7 lakh only we	re anticipated and sur	rendered in
(c)	Saving o	ccurrd mainly under : -				
	Head		Total	Grant	Actual Expenditure	Excess + Saving -
				C	In lakhs of rupees)	3
(i)	2029	Land Revenue			.	
	103	Land Records				
	05	Establishment				
	60	Survey and Settlement				

Cinable Cin		Head		Total	Grant	Actual Expenditure	Excess + Saving -
Reasons for saving have not been intimated (August 2008).					(In	lakhs of rupees)	
Reasons for saving have not been intimated (August 2008). 2030 Stamps and Registration			(Non-Plan)				
(ii)			O	2,18.85	2,18.85	1,97.10	-21.75
03		Reasons	for saving have not b	een intimated (Augu	ıst 2008).		
001 Direction and Administration 98 Administration 98 Administration 98 Administration 98 Administration 98 Administration 98 Administration 99 1,77.75 91.01 -88.74 Augmentation of provision towards office expenses by reappropriation was stated to be based on actual requirement. In view of the huge saving anticipated excess in March 2008 was totally unnecessary. Reasons for huge saving have not been intimated (August 2008).	(ii)	2030	Stamps and Regis	tration			
98		03	Registration				
Content		001	Direction and Adr	ninistration			
(Non-Plan) O 1,77.75 R 2.00 1,79.75 91.01 -88.74 Augmentation of provision towards office expenses by reappropriation was stated to be based on actual requirement. In view of the huge saving anticipated excess in March 2008 was totally unnecessary. Reasons for huge saving have not been intimated (August 2008). (iii) 2053 District Administration 094 Other Establishments 05 Establishment (Plan) O 90.82 R -16.47 74.35 18.59 -55.76 Withdrawal of Rs.21.22 lakh, mainly from cost of fuel etc., and augmentation of Rs.4.75 lakh, mainly towards office expenses, by reappropriation were stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (iv) 2059 Public Works 80 General 053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) O 40.00 R -40.00		98	Administration				
O 1,77.75 R 2.00 1,79.75 91.01 -88.74 Augmentation of provision towards office expenses by reappropriation was stated to be based on actual requirement. In view of the huge saving anticipated excess in March 2008 was totally unnecessary. Reasons for huge saving have not been intimated (August 2008). (iii) 2053 District Administration 094 Other Establishments 05 Establishment 45 Sub-Divisional Establishment (Plan) 0 90.82 R -16.47 74.35 18.59 -55.76 Withdrawal of Rs.21.22 lakh, mainly from cost of fuel etc., and augmentation of Rs.4.75 lakh, mainly towards office expenses, by reappropriation were stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (iv) 2059 Public Works 80 General 053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) 0 40.00 R 40.00		06	Revenue				
R 2.00 1,79.75 91.01 -88.74 Augmentation of provision towards office expenses by reappropriation was stated to be based on actual requirement. In view of the huge saving anticipated excess in March 2008 was totally unnecessary. Reasons for huge saving have not been intimated (August 2008). (iii) 2053 District Administration 094 Other Establishments 05 Establishment (Plan) 0 99.82 R -10.47 74.35 18.59 -55.76 Withdrawal of Rs.21.22 lakh, mainly from cost of fuel etc., and augmentation of Rs.4.75 lakh, mainly towards office expenses, by reappropriation were stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (iv) 2059 Public Works 80 General 053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) 0 40.00			(Non-Plan)				
Augmentation of provision towards office expenses by reappropriation was stated to be based on actual requirement. In view of the huge saving anticipated excess in March 2008 was totally unnecessary. Reasons for huge saving have not been intimated (August 2008). (iii) 2053 District Administration 094 Other Establishments 05 Establishment (Plan) O 90.82 R -16.47 74.35 18.59 -55.76 Withdrawal of Rs.21.22 lakh, mainly from cost of fuel etc., and augmentation of Rs.4.75 lakh, mainly towards office expenses, by reappropriation were stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (iv) 2059 Public Works 80 General 053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) O 40.00 R -40.00			O	1,77.75			
requirement. In view of the huge saving anticipated excess in March 2008 was totally unnecessary. Reasons for huge saving have not been intimated (August 2008). (iii) 2053 District Administration 094 Other Establishments 05 Establishment 45 Sub-Divisional Establishment (Plan) 0 90.82 R -16.47 74.35 18.59 -55.76 Withdrawal of Rs.21.22 lakh, mainly from cost of fuel etc., and augmentation of Rs.4.75 lakh, mainly towards office expenses, by reappropriation were stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (iv) 2059 Public Works 80 General 053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) 0 40.00 R -40.00			R	2.00	1,79.75	91.01	-88.74
05 Establishment 45 Sub-Divisional Establishment (Plan) O 90.82 R -16.47 74.35 18.59 -55.76 Withdrawal of Rs.21.22 lakh, mainly from cost of fuel etc., and augmentation of Rs.4.75 lakh, mainly towards office expenses, by reappropriation were stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (iv) 2059 Public Works 80 General 053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) O 40.00 R -40.00 Withdrawal of entire provision by reappropriation was stated to be based on actual requirement.		requiren	nent. In view of the hu	ige saving anticipate	d excess in March		
05 Establishment 45 Sub-Divisional Establishment (Plan) O 90.82 R -16.47 74.35 18.59 -55.76 Withdrawal of Rs.21.22 lakh, mainly from cost of fuel etc., and augmentation of Rs.4.75 lakh, mainly towards office expenses, by reappropriation were stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (iv) 2059 Public Works 80 General 053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) O 40.00 R -40.00	(iii)	2053	District Administr	ration			
Sub-Divisional Establishment (Plan) O 90.82 R -16.47 74.35 18.59 -55.76 Withdrawal of Rs.21.22 lakh, mainly from cost of fuel etc., and augmentation of Rs.4.75 lakh, mainly towards office expenses, by reappropriation were stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (iv) 2059 Public Works 80 General 053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) O 40.00 R -40.00 Withdrawal of entire provision by reappropriation was stated to be based on actual requirement.		094	Other Establishme	ents			
(v) Plan) O 90.82 R -16.47 74.35 18.59 -55.76 Withdrawal of Rs.21.22 lakh, mainly from cost of fuel etc., and augmentation of Rs.4.75 lakh, mainly towards office expenses, by reappropriation were stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (iv) 2059 Public Works 80 General 053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) O 40.00 R -40.00		05	Establishment				
O 90.82 R -16.47 74.35 18.59 -55.76 Withdrawal of Rs.21.22 lakh, mainly from cost of fuel etc., and augmentation of Rs.4.75 lakh, mainly towards office expenses, by reappropriation were stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (iv) 2059 Public Works 80 General 053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) O 40.00 R -40.00 Withdrawal of entire provision by reappropriation was stated to be based on actual requirement.		45	Sub-Divisional Es	tablishment			
R -16.47 74.35 18.59 -55.76 Withdrawal of Rs.21.22 lakh, mainly from cost of fuel etc., and augmentation of Rs.4.75 lakh, mainly towards office expenses, by reappropriation were stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (iv) 2059 Public Works 80 General 053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) O 40.00 R -40.00 Withdrawal of entire provision by reappropriation was stated to be based on actual requirement.			(Plan)				
Withdrawal of Rs.21.22 lakh, mainly from cost of fuel etc., and augmentation of Rs.4.75 lakh, mainly towards office expenses, by reappropriation were stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (iv) 2059 Public Works 80 General 053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) O 40.00 R -40.00			O	90.82			
towards office expenses, by reappropriation were stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (iv) 2059 Public Works 80 General 053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) O 40.00 R -40.00 Withdrawal of entire provision by reappropriation was stated to be based on actual requirement. (v) 2235 Social Security and Welfare			R	-16.47	74.35	18.59	-55.76
053 Maintenance and Repairs 43 Finance Commission 14 High Court Building (Non-Plan) O 40.00 R -40.00 Withdrawal of entire provision by reappropriation was stated to be based on actual requirement. (v) 2235 Social Security and Welfare	(iv)	towards Reasons	office expenses, by restor huge saving have	eappropriation were	stated to be based		-
43 Finance Commission 14 High Court Building (Non-Plan) O 40.00 R -40.00 Withdrawal of entire provision by reappropriation was stated to be based on actual requirement. (v) 2235 Social Security and Welfare		80	General				
14 High Court Building (Non-Plan) O 40.00 R -40.00 Withdrawal of entire provision by reappropriation was stated to be based on actual requirement. (v) 2235 Social Security and Welfare		053	Maintenance and	Repairs			
(Non-Plan) O 40.00 R -40.00 Withdrawal of entire provision by reappropriation was stated to be based on actual requirement. (v) 2235 Social Security and Welfare		43	Finance Commiss	ion			
O 40.00 R -40.00 Withdrawal of entire provision by reappropriation was stated to be based on actual requirement. (v) 2235 Social Security and Welfare		14	High Court Buildi	ng			
R -40.00 Withdrawal of entire provision by reappropriation was stated to be based on actual requirement. (v) 2235 Social Security and Welfare			(Non-Plan)				
Withdrawal of entire provision by reappropriation was stated to be based on actual requirement. (v) 2235 Social Security and Welfare			O	40.00			
(v) 2235 Social Security and Welfare			R	-40.00			
·		Withdra	wal of entire provision	n by reappropriation	was stated to be	based on actual require	ment.
02 Social Welfare	(v)	2235	Social Security an	d Welfare			
		02	Social Welfare				
Other programmes		200	Other programme	s			

	Head		Total Gran		Actual penditure	Excess + Saving -		
				(In lak	ths of rupees)			
	99	Others						
	16	Ex-Gratia to publ	ic members affected by extr	remist violence	e			
		(Non-Plan)						
		О	75.00	75.00	49.75	-25.25		
	Reasons	for saving have not b	peen intimated (August 200	8).				
(vi)	2245	Relief on account	of Natural Calamities					
	05	Calamity Relief F	und					
	101	Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund						
	99	Others						
	30	Natural Calamitie	S					
		(Non-Plan)						
		O	18,57.00	8,57.00	3,60.00	- 14,97.00		
(vii)		we provision at the bud imated (August 2008) Other General Eco		o the huge sav	ing, reason of which	h have not		
(VII)	106		ights and Measures					
	05	Establishment	ights and ivicasures					
	61	Weight & Measur	eac.					
	01	-	es					
		(Non-Plan)	1 70 49					
		O R	1,70.48 -10.00	1 60 49	1 29 70	21.60		
	XX7'.1 1		-10.00 n salaries by reappropriation	1,60.48	1,28.79	-31.69		

Reasons for saving have not been intimated (August 2008).

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

	Head		Total Grant		tual nditure	Excess + Saving -
				(In lakhs	of rupees)	
(i)	2053	District Administration				
	093	District Establishments				
	05	Establishment				
	07	Circuit House				
		(Non-Plan)				
		O	35.80			
		S	38.07			
		R	23.48	97.35	85.34	-12.01

	Head		Total Gran		Actual enditure	Excess + Saving -
				_	ns of rupees)	
	anticipated requireme	to the provision by supplemental dexcess towards electricity charant. or ultimate saving have not been	rges and minor	works, were sta	_	
(ii)	2245	Relief on account of Natural (,		
	05	Calamity Relief Fund				
	101	Transfer to Reserve Funds and	d Deposit Acco	ounts-Calamity	Relief Fund	
	43	Finance Commission				
	29	Calamity Relief Fund				
		(Non-Plan)				
					7,82.00	+ 7,82.00
	Reasons for 2008).	or incurring huge expenditure w	ithout any bud	get provision ha	eve not been intimate	d (August
(iii)	2250	Other Social Services				
	103	Upkeep of Shrines, Temples e	tc.			
	99	Others				
	09	Contributions Towards Upkee	ep Public Place	of Worship		
		(Non-Plan)				
		O 50.0	00			
		S 20.0	00			
		R 50.0	00	1,20.00	1,16.87	-3.13
	not been is based on a	or addition to the provision tow ntimated (August 2008). Anticip actual requirement. or ultimate saving have not been	pated excess to	wards P.P.W.(n		
(iv)	2506	Land Reforms				
	001	Direction and Administration				
	98	Administration				
	06	Revenue				
		(Plan)				
		O 10.8	85			
		R 0.2	25	11.10	17.29	+ 6.19
	Anticipate	ed excess towards electricity cha	arges was stated	l to be based on	actual requirement.	

Reasons for further excess have not been intimated (August 2008).

CAPITAL

Voted

- (a) In view of the overall saving of Rs.13,08.99 lakh, suppelmentary grant of Rs.13,99.73 lakh obtained in March 2008 proved excessive. Huge overall saving ranging from 7.03 crores to 34.77 crores during the preceding 4(four) years (From 2003-04 to 2006-07) had occurred due to unwise provision made persistently by supplementary grant in the last month of each financial year. The facts as revealed necessitate reassessment while making such provision.
- (b) Out of the huge saving of Rs.13,08.99 lakh; Rs.2,10.80 lakh only were anticipated and surrendered in March 2008.
- (c) Saving occurred mainly under: -

	Head		Total G	Grant	Actual Expenditure	Excess + Saving -
				(In	lakhs of rupees)	
(i)	4070	Capital Outlay of	on Other Administrative	Services		
	800	Other expenditu	re			
	43	Finance Commi	ssion			
	01	Augmentation o	f Traditional Water Sou	rces		
		(Plan)				
		O	51.50			
		S	63.41	1,14.91	52.41	-62.50

Addition to the provision by supplementary grant in March 2008 towards major works was stated to be based on actual requirement.

Reasons for huge saving have not been intimated (August 2008).

(ii) 48 Border Area Development Programme
01 B.A.D.P
(Plan)
0 0.50
S 9,75.43 9,75.93 2,69.85 -706.08

Addition to the provision by supplementary grant in March 2008 towards major works was stated to be based on actual requirement.

Reasons for huge saving have not been intimated (August 2008).

(iii) 70 State Share
06 Revenue
(Plan)
0 45.00
S 1,53.64
R 69.36 2,68.00 1,32.44 -135.56

Addition to the provision by supplementary grant in March 2008 towards major works was stated to be based on actual requirement. Further addition to the provision by reappropriation in March 2008 towards major works was stated to be based on actual requirement. Excessive provision made by supplementary grant and reappropriation without proper assessment of requirement resulted in huge saving.

Reasons for huge saving have not been intimated (August 2008).

	Head		Total (Grant	Actual Expenditure	Excess + Saving -
					(In lakhs of rupees)	C
(iv)	86	C.S. Scheme-I			-	
	05	Computerisation of	f Land Records			
		(C.S.S)				
		O	5,55.00			
		R	-3,08.40	2,46.60	72.09	- 1,74.51
	machine Anticipa Reasons	wal of provision by sury and equipment was ated saving was substated for further huge savir	stated to be based on ntially less in view of ng have not been intin	actual requirence the huge finanted (Augus	rement. al saving.	.97.60 lakh from
(v)	4250	_	other Social Services			
	800	Other expenditure				
	05	Establishment				
	68	Vulnerability Asse	essment			
		(Plan)				
		О	69.36			
		R	-69.36			•••
		wal of entire provision		was stated to	be based on actual req	uirement.
(d)	Saving v	was partly offset by ex	cess 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	A.C.A				
		(Plan)				
					74.34	+ 74.34
	Reasons	for incurring expendi	ture without any budg	get provision	have not been intimat	ed (August 2008).
(ii)	86	C.S. Scheme-I				
	06	Strengthening of F	Revenue Administration	on & Updatin	ng of Land Records	
		(C.S.S.)				
		R	97.60	97.60	23.94	-73.66
		of provision by reapp	=		without observing bu	dgetary

30

formalities is irregular and this consitutes 'New Service'.

Grant No. 7 - Administrative Reforms Department

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

REVENUE

2070 Other Administrative Services

Voted

Original 1,29,46 1,29,46 99,86 - 29,60

Amount surrendered during the year (March 2008) 13,44

Notes and comments

REVENUE

Voted

(a) Out of the overall saving of Rs.29.60 lakh, only Rs.13.44 lakh were anticipated and surrendered in

March 2008.

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	60,00	
Amount surre	endered during the year				
Charged					
Original		1,66,00			
Supplementar	ry	24,00	1,90,00	1,88,28	- 1,72
Amount surre	ndered during the year				

Grant No. 9 - Statistical Department

	Major He	ad		Total Grant	Actual Expenditure	Excess + Saving -
				(In thousands of rupees)
REVENUE						
3454	Census	Surveys and Statistic	es			
Voted						
Original			2,63,50	2,63,50	2,38,70	- 24,80
Amount surre	ndered dur	ing the year (March 20	(800)			17,35
CAPITAL						
4070	Capital	Outlay on Other Ada	ministrative Serv	rices		
Voted						
Original			15,00	15,00		- 15,00
Amount surre	ndered dur	ing the year				•••
Notes and con	mments					
REVENUE						
Voted						
(a)	Out of the March 2	•	s.24.80 lakh, only	Rs.17.35 lakh we	re anticipated and surren	dered in
(b)	Saving o	occurred mainly under	:-			
	Head		Tot	al Grant	Actual	Excess +
					Expenditure	Saving -
				(1	In lakhs of rupees)	
(i)	3454	Census Surveys an	d Statistics			
	01	Census				
	001	Direction and Adm	ninistration			
	05	Establishment				
	44	Statistical Unit				
		(Non-Plan)				
		O	1,54.75			
		R	-18.75	1,36.00	1,37.95	+ 1.95
(::)	salaries of were state Reasons	& wages and augmentated to be based on acture for ultimate excess ha	ation thereof by R ual requirement.	s.0.35 lakh (net R	propriation Rs.8.10 lakh Rs.18.75 lakh) towards of 8).	•
(ii)	800	Other expenditure				
	86	C.S. Scheme -I				
	07	Economic Census				
		(C.S.S.)	10.5-			
		0	18.00			
		R	-15.89	2.11	1.85	-0.26

Grant No. 9 - Statistical Department - Concld.

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

Reduction in provision by surrender Rs.6.35 lakh and by reappropriation Rs.9.54 lakh (total Rs.15.89 lakh) mainly from office expenses were stated to be due to non-release of fund by the Government of India and based on actual requirement respectively.

- (c) An instance has been noticed against the Major head 3454-Census Surveys and Statistics,01 Census, 800-Other expenditure, 88-C.S.Scheme III and 18-Urban Statistics for HR and Assessments (USHA) (C.S.S.) where provision of Rs.9.54 lakh was made by reappropriation without the knowledge of the Legislature. The entire provision ultimately remained unutilised. The Provision made in this manner deprived necessary funds to other heads.
- (d) Saving was partly counterbalanced by excess under :-

	Head		Total Grant	Act Expend		Excess + Saving -		
				(In lakhs o				
(i)	3454	Census Surveys and Stati	istics					
	02	Surveys and Statistics						
	201	National Sample Survey Organisation						
	99	Others						
	56	National Sample Survey						
		(Non-Plan)						
		O	73.25					
		R	8.75	82.00	84.36	+ 2.36		

Augmentation of provision by reappropriation (Rs.9.00 lakh) towards salaries and reduction therein (Rs.0.25 lakh) (net Rs.8.75 lakh) from travel expenses were stated to be based on actual requirement. Reasons for excess have not been intimated (August 2008).

CAPITAL

Voted

(a) The entire provision of Rs.15.00 lakh was neither utilised nor surrendered during the year. Similarly, the entire provision of Rs.10.00 lakh had neither been utilised nor surrendered in 2005-06 and 2006-07 also.

Grant No. 10 - Home (Police) Department

	Major He	ad	· ·	Total Grant	Actual Expenditure (In thousands of rupees)	Excess + Saving -	
REVENUE							
2052	Secretai	riat-General Serv	ices				
2053	District	Administration					
2055	Police						
2059	Public V	Vorks					
2070	Other A	dministrative Se	rvices				
3275	Other Communication Services						
Voted							
Original			3,32,63,50				
Supplementa	ıry		34,08,36	3,66,71,86	3,44,70,34	-22,01,52	
Amount surre	endered dur	ing the year					
CAPITAL							
4055	Capital	Outlay on Police					
4059	Capital Outlay on Public Works						
4070	Capital Outlay on Other Administrative Services						
5275	Capital Outlay on other Communication Services						
Voted							
Original			30,10,00	30,10,00	13,33,13	- 16,76,87	
Amount surre	endered dur	ing the year (Marc	h 2008)			7,17,29	
Notes and co	omments						
REVENUE							
Voted							
(a)	In view of overall saving of Rs.22,01.52 lakh, supplementary grant of Rs.34,08.36 lakh obtained in March 2008 proved excessive. Similarly, supplementary grant of Rs.10,58.80 lakh and Rs.8,57.07 lakh were obtained while there were overall saving of Rs.9,71.04 lakh and Rs.20,20.82 lakh in 2005-06 and 2006-07 respectively.						
(b)	No part of the huge saving of Rs.22,01.52 lakh was surrendered during the year.						
(c)	Saving occurred mainly under : -						
	Head		Tot	tal Grant	Actual	Excess +	
				,	Expenditure	Saving -	
(i)	2052	District Admin	:-44:	((In lakhs of rupees)		
	2053	District Admin					
	101	Commissioners	S				
	08	Police	aa I ah awatawa				
	07	07 Forensic Science Laboratory					
		(Non-Plan)	50.15				
		0	58.15				
		R	-58.15				

	Head		Tota	l Grant	Actual Expenditure	Excess + Saving -
				(Iı	n lakhs of rupees)	
		awal of entire provision nt posts, based on actua				non-filling up
(ii)	800	Other expenditure				
	08	Police				
	15	Secret Service				
		(Non-Plan)				
		O	5.00	5.00		-5.00
	Reasons	s for non-utilisation of	entire provision ha	ve not been intim	ated (August 2008).	
(iii)	09	Security Related E	xpenditure			
	03	District Administra	ntion			
		(Non-Plan)				
		O	7,20.00			
		R	-54.64	6,65.36	5,89.91	-75.45
(iv)	to be ba	65.36 lakh mainly towa sed on actual requirem s for saving have not be Police Education and Trai	ent. een intimated (Aug		in March 2008 and bottom	h were stated
	14	Police Training Co	llege			
		(Non-Plan)				
		O	7,80.45			
		S	7,12.15			
		R	4.03	14,96.63	13,92.29	- 1,04.34
	be due t towards Reasons	n to the provision by su to merger of 50% DA to supplies and materials s for saving have not be	o basic pay and pay respectively. een intimated (Aug	yment of DA and		
(v)	101	Criminal Investigat	tion and Vigilance			
	08	Police				
	03	Criminal Investigat	tion Branch			
		(Non-Plan)	4.44.00			
		O	14,13.90	,		
		S	1,64.88	15,78.78	14,25.05	- 1,53.73

Addition to the provision by supplementary grant in March 2008 was stated to be due to merger of 50% DA with basic pay and payment of DA.

Reasons for saving have not been intimated (August 2008).

		Grant No. 10 -	Home (Police)	Home (Police) Department - Conta.		
	Head		Tota	l Grant	Actual Expenditure	Excess + Saving -
				((In lakhs of rupees)	
(vi)	108	State Headquarters	Police			
	11	T.S.R. Battalion				
	02	Battalion No.II				
		(Non-Plan)				
		O	14,80.50			
		R	-2,88.75	11,91.75	11,57.60	-34.15
(vii)	of vacar	awal of provision by rea nt posts. s for saving have not be Battalion No.III			was stated mainly du	e to non-filling up
(VII)	03	(Non-Plan)				
		(Non-Fian)	11,78.80			
		R	82.09	12,60.89	10,74.69	- 1,86.20
	of 50%	n to the provision by re DA and payment of DA	Α.		3 was stated to be mai	nly due to merger
		s for saving have not be	_	ust 2008).		
(viii)	12	Indian Reserve Bat	ttalion (Non-SRE)			
	01	Battalion No.I				
		(Non-Plan)	11.70.60			
		O	11,78.60			
		S	1,27.21	12.06.21	11.00.07	1 17 26
		R	0.40	13,06.21	11,88.95	- 1,17.26
	be due t	n to the provision by su so merger of 50% DA to s for saving have not be	o basic pay, payme	ent of DA and b		
(ix)	03	Battalion No.III				
		(Non-Plan)				
		0	11,48.60			
		S	17.46	11,66.06	11,37.35	-28.71
(x)	DA to b	n to the provision by su pasic pay and payment of s for saving have not be Battalion No.IV	of DA.	in March 2008		
` /		(Non-Plan)				
		0	11,27.50			
		S	82.54			
		R	25.14	12,35.18	10,94.89	- 1,40.29

Head		Tota	l Grant	Actual Expenditure	Excess + Saving ·
				lakhs of rupees)	
to be du	ie to merger of 50	n by supplementary grant 0% DA to basic pay, pay not been intimated (Aug	and reappropriation	on(net) in March 200	
05	Battalion No	.V			
	(Non-Plan)				
	O	12,44.50			
	R	-63.58	11,80.92	11,51.23	-29.69
	s for saving have Battalion No	ed on actual requirement. not been intimated (Aug o-VI			
	(Non-Plan)				
	0	10,33.50			
	S	2,40.00			
	R	3.16	12,76.66	11,27.87	- 1,48.79
to be du respecti	ne to merger of 50 vely.	n by supplementary grant 0% DA to basic pay, pay not been intimated (Aug	ment of DA and ba		
	(Non-Plan)				
	0	8,99.70			
	S	1,99.09	10,98.79	10,51.47	-47.32
DA to b	asic pay and pay	not been intimated (Aug		as stated to be due to	merger of 50%
08	Police				
00	District Arm	ed Reserve			
04	2 1541144 1 11111				
	(Non-Plan)				
		42,09.60			
	(Non-Plan)	42,09.60 3,99.04			

Addition to the provision by supplementary grant and reappropriation(net) in March 2008 was stated to be due to merger of 50% DA to basic pay, payment of DA.

Reasons for saving have not been intimated (August 2008).

(xv) 05 District Civil Police (Non-Plan)

(xi)

(xii)

(xiii)

(xiv)

Head	Т	Total Grant	Actual	Excess +
			Expenditure	Saving -
		(1	In lakhs of rupees)	
O	65,21.45			
S	10,45.73			
R	18.12	75,85.30	75,09.66	-75.64

Addition to the provision by supplementary grant in March 2008 towards salaries was stated to be due to merger of 50% DA to basic pay and payment of DA. Further addition mainly towards minor works and electricity charges was partly offset by reduction mainly from POL and both addition and reduction were stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2008).

09 Mobile Task Force (xvi)

(Non-Plan)

O 2,69.65

Net withdrawal of provision by reappropriation in March 2008 was the result of reduction mainly from

2,28.89

2,19.62

7.03.98

-9.27

-1.40.73

-67.55

salaries due to non-filling up of vacant posts and addition mainly towards travel expenses stated to be based on actual requirement.

-40.76

Reasons for saving have not been intimated (August 2008).

(xvii) 09 Security Related Expenditure

R

03 District Administration

(Non-Plan)

O 13,50.00

-39.96 R 13,10.04 11.69.31

Net withdrawal of provision by reappropriation in March 2008 was the result of reduction mainly from hiring charges of private vehicles based on actual requirement and addition mainly towards POL stated to be due to procurement of more vehicles.

Reasons for saving have not been intimated (August 2008).

800 (xviii) Other expenditure

> 08 Police

02 Central M.T.Pool

(Non-Plan)

O 6,54.35

S 1,16.17

Addition to the provision by supplementary grant and reappropriation (net) in March 2008 was stated to

7.71.53

be due to merger of 50% DA to basic pay, payment of DA, procurement of new vehicles and more requirement of POL.

Reasons for saving have not been intimated (August 2008).

09 (xix) Security Related Expenditure

R

01 Amenities for Central Para Military Force

(Non-Plan)

O 1,50.00

R -35.00 1,15.00 1,02.64 -12.36

1.01

	Head		Tot	al Grant	Actu Expend		Excess + Saving -
					(In lakhs of	f rupees)	
	Withdraw requireme	al of provision by reapp nt.	propriation (net) in March 200	08 was stated	to be based on act	ual
		or saving have not been		_			
(xx)	02	Amenities for Police/	TSR Personnel				
		(Non-Plan)					
		O	50.00				
		R	-27.24	22.7		16.15	-6.61
		al of provision by reappor saving have not been			be based on	actual requirement	
(xxi)	2059	Public Works					
	80	General					
	053	Maintenance and Rep	pairs				
	25	Public Works					
	14	Public Building					
		(Non-Plan)					
		0	2,00.00	2,00.0	0	1,23.38	-76.62
	Reasons fo	or saving have not been	n intimated (Au	gust 2008).			
(xxii)	43	Finance Commission					
	28	Public Building					
		(Non-Plan)					
		O	80.00				
		R	10.00	90.0	0	19.22	-70.78
(xxiii)	requireme	o the provision by reap nt towards minor works or saving have not been Other Administrative	s. n intimated (Au		as stated to be	e based on actual	
	107	Home Guards					
	10	Home Guards					
	04	Home Guards Organi	isation				
		(Non-Plan)					
		O	8,91.10				
		R	-2,07.44	6,83.6	6	6,82.58	-1.08
	posts.	al of provision by reappor saving have not beer	-		be mainly du	ue to non-filling up	of vacant
(xxiv)	3275	Other Communication	n Services				
	101	Wireless Planning an	d Coordination				
	08	Police					
	10	Police Communication	on				

Head	Total Grant		al Grant	Actual	Excess +	
				Expenditure	Saving -	
			(I	n lakhs of rupees)		
	(Non-Plan)					
	O	10,24.20				
	R	87.30	11,11.50	9,58.76	- 1,52.74	

Addition to the provision by reappropriation(net) in March 2008 was stated to be mainly due to merger of 50% DA to basic pay, payment of DA.

Total Grant

Actual

Evence +

-2.46

Reasons for saving have not been intimated (August 2008).

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

Head

	Heau		Total Grain	Expen		Saving -
				(In lakhs	(In lakhs of rupees)	
(i)	2052	Secretariat-General Service	es			
	090	Secretariat				
	05	Establishment				
	11	Co-ordination Cell				
		(Non-Plan)				
		0	2.00			
		R	8.00	10.00	9.35	-0.65

Addition to the provision by reappropriation in March 2008 was stated to be based on actual requirement towards office expenses.

Reasons for ultimate saving have not been intimated (August 2008).

(ii) 2055 Police
001 Direction and Administration
08 Police
12 Police Head Quarter
(Non-Plan)
0 3,45.90
R -11.07 3,34.83

R -11.07 3,34.83 3,91.97 + 57.14 Net withdrawal of provision by reappropriation was the result of reduction mainly from salaries stated to be due to non-filling up of vacant posts and addition mainly towards other contractual services stated to

be based on actual requirement. Reasons for excess have not been intimated (August 2008).

(iii) 108 State Headquarters Police
09 Security Related Expenditure
06 TSR Batalion No-XI(I.R.Bn.No-VI)

ar bi

(Non-Plan)

O 7,50.00

2,02.20 9,52.20 9,49.74

Addition to the provision by reappropriation(net) in March 2008 was stated to be based on actual requirement towards arms and ammunitions.

Reasons for ultimate saving have not been intimated (August 2008).

	Head		T	otal Grant		tual ıditure	Excess + Saving -
					(In lakhs	of rupees)	
(iv)	11	T.S.R. Battalion					
	01	Battalion No.1					
		(Non-Plan)					
		O	11,78.50				
		S	58.53				
		R	67.74	13,04.7	77	12,53.90	-50.87

Addition to the provision by supplementary grant and reappropriation(net) in March 2008 was stated to be mainly due to merger of 50% DA to basic pay, payment of DA.

Reasons for ultimate saving have not been intimated (August 2008).

(v) 04 Battalion No.IV (Non-Plan) O 12,15.60 R 1,38.92 13,54.52 12,23.17 - 1,31.35

Addition to the provision by reappropriation (net) in March 2008 was stated to be due to merger of 50% DA to basic pay, payment of DA.

Reasons for ultimate saving have not been intimated (August 2008).

(vi) 12 Indian Reserve Battalion (Non-SRE)

02 Battalion No.II

(Non-Plan)

0 11,73.60

S 60.00

R 34.88 12,68.48 12,49.30 -19.18

Addition to the provision by supplementary grant and reappropriation(net) in March 2008 was stated to be due to merger of 50% DA to basic pay, payment of DA and based on actual requirement mainly towards minor works and electricity charges respectively.

Reasons for ultimate saving have not been intimated (August 2008).

				(
(vii)	800	Other expenditu	re			
	08	Police				
	08	Miscellaneous P	rovisioning Services			
		(Non-Plan)				
		O	5,83.25			
		S	1,85.56			
		R	43.06	8,11.87	7.99.64	-12.23

Addition to the provision by supplementary grant and reappropriation (net) in March 2008 was stated to be due to merger of 50% DA to basic pay, procurement of new vehicles and based on actual requirement towards supplies and materials respectively.

Reasons for ultimate saving have not been intimated (August 2008).

(e) Instances of creation of provision by reappropriation was noticed in the following cases. Token provision could have been made at budget stage or in the supplementary estimate to avoid such irregular provision.

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

	Head		Total Grant	Actu Expend		Excess + Saving -
				(In lakhs o	f rupees)	
(i)	2055	Police				
	001	Direction and Administ	tration			
	05	Establishment				
	71					
		(Non-Plan)				
		R	30.60	30.60	17.08	-13.52
(ii)	116	Forensic Science				
	08	Police				
	07	Forensic Science				
		(Non-Plan)				
		R	55.35	55.35	41.79	-13.56

Creation of provision by reappropriation in March 2008 at Sl.no. (i) and (ii) above was stated to be due to merger of 50% DA to basic pay, procurement of more vehicles and based on actual requirement.

CAPITAL

Voted

- (a) Overall saving of Rs.16,76.87 lakh occurred during the year. Similarly, overall saving of Rs.17,18.46 lakh and Rs.13,27.39 lakh had occurred in 2005-06 and 2006-07 respectively also. Persistent huge saving suggest lack of foresight in financial management.
- (b) Out of the overall saving of Rs.16,76.87 lakh, Rs.7,17.29 lakh only could be anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

	Head		Tota	al Grant	Actual Expenditure	Excess + Saving -
(i)	4055	Capital Outlay or	n Police			
	800	Other Expenditur	e			
	08	Police				
	11	Police Force Mo	dernisation			
		(Non-Plan)				
		О	22,00.00			
		R	-5,68.50	16,31.50	7.99.19	- 8.32.31

Withdrawal of provision by surrender and reappropriation in March 2008 were stated to be due to non-release of funds mainly for kinds and major works by the Government of India.

Reasons for saving have not been intimated (August 2008).

(ii) 09 Security Related Expenditure
01 Amenities for Central Para Military Force
(Non-Plan)

	Head		Total G	Frant	Actual Expenditure	Excess + Saving -
				(I	n lakhs of rupees)	Su ing
		O	1,00.00	`	• /	
		R	-1,00.00		14.24	+ 14.24
		val of entire provision b	y surrender in Marc	ch 2008 was st	ated to be due to non-re	elease of funds
	•	or incurring expenditur	re subsequently have	e not been inti	mated (August 2008).	
(iii)	12	Indian Reserve Batta	llion(non-SRE)			
	05	Battalion No.V				
		(Plan)				
		O	2,00.00			
		R	-1,53.18	46.82		-46.82
(iv)	release of	funds by the Governm	ent of India and bas	sed on actual r	ch 2008 was stated to be equirement. een intimated (August 20	
		O	20.00			
		R	-20.00			
	Withdraw requireme	val of entire provision b		n March 2008	was stated to be based of	on actual
(v)	5275	Capital Outlay on otl	her Communication	Services		
	101	Other Communication	on Facilities			
	08	Police				
	10	Police Communication	on			
		(Non-Plan)				
		0	1,00.00			
		R	-60.00	40.00	33.03	-6.97
(1)	be based Reasons f	on actual requirement. For further saving have	not been intimated (ropriation in March 200	8 was stated to
(d)	Saving wa	as partly offset by exce	ss under :-			
	Head		Total G	Frant	Actual Expenditure	Excess + Saving -
				(I	n lakhs of rupees)	
(i)	4055	Capital Outlay on Po	olice			
	800	Other Expenditure				
	12	Indian Reserve Batta	llion(non-SRE)			
	04	Battalion No.IV				
		(Plan)				

Head	Total Grant	Actual	Excess +				
		Expenditure					
		(In lakhs of rupees)					
O	2,00.00						
R	1,03.18 3,03	3.18 2,83.98	-19.20				

Augmentation of provision by reappropriation was stated to be based on actual requirement towards major works and grant-in-aid.

Reasons for ultimate saving have not been intimated (August 2008).

(e) An instance of creation of provision by reappropriation without the knowledge of the legislature has been noticed in the following case. Token provision could have been made at budget stage or in the supplementary estimate.

	Head		Total Gr		Actual penditure	Excess + Saving -
				(In lak	ths of rupees)	
(i)	4055	Capital Outlay on F	Police			
	800	Other Expenditure				
	08	Police				
	21	Strengthening of Enand Psychotropic S	nforcement Capabilitie ubstances	s for Combating	Illicit Traffic in Na	rcotic Drugs
		(Non-Plan)				
		О				
		R	26.57	26.57	12.69	-13.88

Creation of provision by reappropriation in March 2008 was stated to be due to release of fund towards motor vehicles and machinery and equipment by the Government of India.

Grant No. 11 - Transport Department

I	Major Hea	ad	Total Grant	Actual Expenditure	Excess + Saving -
			(In thousands of rupees)	
REVENUE					
2041	Taxes or	1 Vehicles			
2059	Public V	Vorks			
3055	Road Tr	ransport			
Voted					
Original		1,34,00			
Supplementary	/	9,90	1,43,90	1,24,78	- 19,12
Amount surren	ndered duri	ing the year			
CAPITAL					
4552	Capital	Outlay on North Eastern Areas			
5055	Capital	Outlay on Road Transport			
5056	Capital	Outlay on Inland Water Transpor	rt		
Voted					
Original		22,82,00			
Supplementary	/	10,32,58	33,14,58	29,90,98	- 3,23,60
Amount surren	ndered duri	ing the year (March 2008)			1,00
Notes and con	nments				
REVENUE					
Voted					
(a)		of the actual expenditure being less taken obtained in March 2008 proved	C 1	ision,the supplementary §	grant of
(b)	No part o	of the available saving of Rs.19.12 l	akh was anticipated for	or surrender during the ye	ear.
CAPITAL					
Voted					
(a)		of the overall saving of Rs.3,23.60 la 2008 proved excessive.	akh, supplementary p	rovision of Rs.10,32.58 la	akh obtained
(b)		amount of Rs.1.00 lakh was surrend ack of foresight in financial manager		0 lakh available for surre	nder. This
(c)	Saving o	ccurred mainly under : -			
	Head		Total Grant	Actual Expenditure	Excess + Saving -
			ſI	(n lakhs of rupees)	
(i)	4552	Capital Outlay on North Eastern		01 1 upoc o,	
\	050	Lands and Buildings	,		
	57	North Eastern Area Developmen	t		
	47	Inter State Truck Terminus at Tr		rania. Tripura	
	.,	mer same frack forming at 11	ansport rugui neui Ji	u,puru	

Grant No. 11 - Transport Department - Contd.

Head			Total Grant	Actual	Excess +
				Expenditure	Saving -
			(1	In lakhs of rupees)	
	(N.E.C.Scheme)				
	O	2,50.00			
	S	2,50.00	5,00.00	2,64.94	- 2,35.06

Augmentation of provision by supplementary grant towards grant-in-aid was stated to be due to release of fund by the North Eastern Council.

Reasons for saving have not been intimated (August 2008).

(ii)	5055 Capital Outlay on Road Transport								
	190	Investments in P	Investments in Public Sector and other undertakings						
	23	Corporations/ PS	Corporations/ PSUs/ Boards						
	05	Tripura Road Tra	ansport Corporation						
		(Non-Plan)							
		O	10,50.00	10,50.00	9,80.00	-70.00			

Reasons for saving have not been intimated (August 2008).

(iii)	800	Other Expendit	ure			
	44	Additional Cen	tral Assistance			
	01	A.C.A				
		(Plan)				
		O	1.00			
		S	1,66.58			
		R	43.00	2,10.58	37.50	- 1,73.08

Augmentation of provision towards major works by supplementary grant and reappropriation was stated to be due to release of additional fund by the Government of India and based on actual requirement respectively.

Reasons for saving have not been intimated (August 2008).

(d) Saving was partly counterbalanced by excess 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, Tripura		
		(N.E.C.Scheme)		

Grant No. 11 - Transport Department - Concld.

Head		Tot	tal Grant	Actual Expenditure	Excess + Saving -
			(In	lakhs of rupees)	
	O	2,00.00			
	S	5,50.00			
	R	6.50	7,56.50	7,56.50	

Augmentation of provision towards grant-in-aid by supplementary grant and reappropriation was stated to be due to release of fund by the North Eastern Council and based on actual requirement respectively.

(ii)	5055	Capital Outlay o	n Road Transport			
	050	Lands and Build	lings			
	13	Transportation				
	02	Maintenance and	d Repair to LWB			
		(Plan)				
		O	2,00.00			
		R	-43.00	1,57.00	3,13.53	+ 1,56.53

Withdrawal of provision by reappropriation from major works was stated to be based on actual requirement which finally proved injudicious.

Reasons for excess have not been intimated (August 2008).

	Major He	ad	Total Grant or Appropriation	Actual Expenditure (In thousands of rupees)	Excess + Saving -
REVENUE					
2049	Interest	Payments			
2059	Public V	Vorks			
2425	Co-oper	ation			
Voted					
Original		8,63,0	3		
Supplementary	y	3,83,8	2 12,46,85	5 11,28,43	-1,18,42
Amount surre	ndered dur	ing the year (March 2008)			1,06,38
Charged					
Original		4,59	9		
Supplementar	y	1,70	8 6,37	6,37	
Amount surrei	ndered dur	ring the year			
CAPITAL					
4059	Capital	Outlay on Public Works			
4425	Capital	Outlay on Co-operation			
6003	Internal	Debt of the State Government			
6425	Loans fo	or Co-operation			
Voted					
Original		1,41,3	9		
Supplementary	y	35,8	3 1,77,22	2 1,70,03	- 7,19
Amount surrei	ndered dur	ing the year (March 2008)			6,36
Charged					
Original		14,00	0 14,00	13,96	-4
Amount surrei	ndered dur	ing the year (March 2008)			4
Notes and cor	nments				
REVENUE					
Voted					
(a)	Supplem	nentary provision of Rs.3,83.82 lal	ch obtained in March	2008 proved excessive.	
(b)		ne overall saving of Rs.1,18.42 lak		_	endered in
(c)	Saving o	occurred mainly under :-			
	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	-
(i)	2425	Co-operation		• /	
•	001	Direction and Administration			
	001	Direction and Administration			

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

Head		Total G	rant	Actual	Excess +	
			E	Expenditure	Saving -	
			(In la	akhs of rupees)		
12	Co-operation					
	(Non-Plan)					
	O	7,04.00				
	R	-23.05	6,80.95	6.69.35	-11.60	

Reduction in provision by surrender was stated to be based on actual requirement and due to non-filling up of vacant posts.

Reasons for saving were stated to be due to non-filling up of vacant posts on promotion, sudden death and retirement of few employees and also non-receipt of concurrence from the Finance department for purchase of two vehicles.

(ii)	800	Other expenditure	re		
	86	C. S. Scheme - I			
	09	Integrated Co-op	perative Development P	roject	
		(C.S.S.)			
		O	78.00		
		R	-78.00		

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

CAPITAL

Voted

Out of the overall saving of Rs.7.19 lakh, Rs.6.36 lakh only were anticipated and surrendered in March 2008.

I	Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
			(In thousands of rupees)	
REVENUE				
2045	Other Taxes and Duties on Commodities an	nd Services		
2049	Interest Payments			
2059	Public Works			
2216	Housing			
3054	Roads and Bridges			
Voted				
Original	1,96,32,00			
Supplementary	10,60,00	2,06,92,00	1,96,38,11	-10,53,89
Amount surrer	ndered during the year (March 2008)			20,00
Charged				
Original	30,40,00	30,40,00	28,18,77	-2,21,23
Amount surrer	ndered during the year (March 2008)			1,97,00
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	1,80,66,00			
Supplementary	64,37,97	2,45,03,97	2,01,01,48	-44,02,49
Amount surrer	ndered during the year (March 2008)			65,00
Charged				
Original	24,00,00			
Supplementary	y 58,00	24,58,00	24,57,29	-71
Amount surrer	ndered during the year			
Notes and cor	mments			
REVENUE				
Voted				
(a)	In view of the overall saving of Rs.10,53.89 la March 2008 proved excessive. Overall saving under this grant in 2005-06 and 2006-07 respe	of Rs.61,53.91 lak	_	
(b)	Out of the available saving of Rs.10,53.89 lak during the year.	h, Rs.20.00 lakh oi	nly were anticipated and sur	rendered
(c)	Saving occurred mainly under:-			

	Head		Total Grant	Actual Expendit		Excess + Saving -
				(In lakhs of r	upees)	
(i)	2045	Other Taxes and Du	ties on Commodities and Ser	rvices		
	103	Collection Charges-	Electricity Duty			
	25	Public Works				
	02	Direction				
		(Non-Plan)				
		O	41.21			
		R	-1.00 40	0.21	17.65	-22.56
	Reduction	on in provision from was	ges through reappropriation	was stated to be b	based on actua	1

Reduction in provision from wages through reappropriation was stated to be based on actual requirement.

Saving of Rs.24.14 lakh and Rs.30.68 lakh compared with original grant had occurred under this head in 2005-06 and 2006-07 respectively also.

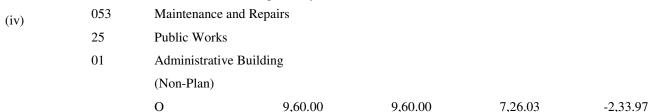
	-000	and zooo or respec	in the state of			
(ii)	2059	Public Works				
	80	General				
	001	Direction and A	dministration			
	25	Public Works				
	02	Direction				
		(Non-Plan)				
		O	12,13.75			
		R	33.00	12,46.75	7,98.00	-4,48.75

Addition to the provision towards salaries (Rs.50.00 lakh) was partly offset by reduction in wages (Rs.17.00 lakh) through reappropriation and both were stated to be based on actual requirement. Saving of Rs.5,18.13 lakh and Rs.6,54.37 lakh compared with original provision had occurred under this head in 2005-06 and 2006-07 respectively also.

(iii)	03	Execution				
		(Plan)				
		O	1,50.00			
		R	-20.00	1,30.00	51.02	-78.98

Withdrawal of provision from salaries by surrender was stated to based on actual requirement. Reasons for saving / huge saving at Sl.no. (c)(i) to (c)(iii) stated by the department as " expenditure has been incurred as per actual requirement" are not adequate and specific.

Saving of Rs.16.10 lakh and Rs.52.28 lakh compared with original provision had occurred under this head in 2005-06 and 2006-07 respectively also.



Saving of Rs.34,13.17 lakh and Rs.3,17.85 lakh compared with original provision had occurred under this head in 2005-06 and 2006-07 respectively also.

	Head		Total Gran		Actual Expenditure n lakhs of rupees)	Excess + Saving -
(v)	43	Finance Commission				
	28	Public Building				
		(Non-Plan)				
		0 2	2,40.00			
		S	60.00	3,00.00	1,20.00	-1,80.00
	be based o Reasons fo	tion of provision by supple n actual requirement which or saving at Sl.nos. (c) (iv) and specific.	h ultimately proved	l totally un	necessary.	
(vi)	2216	Housing				
	01	Government Residential	Buildings			
	106	General Pool Accommod	lation			
	25	Public Works				
	03	Execution				
		(Non-Plan)				
		0	5,00.00	6,00.00	4,62.32	-1,37.68
		Rs.11,06.97 lakh and Rs.2 n 2005-06 and 2006-07 res		ed with or	ginal provision had occur	red under
(vii)	3054	Roads and Bridges				
	04	District and Other Roads				
	800	Other expenditure				
	25	Public Works				
	03	Execution				
		(Non-Plan)				
		O 72	2,32.00			
		S 10	0,00.00	32,32.00	79,40.91	-2,91.09
	be due to r Reasons fo	tion of provision by supple maintenance and repair of or saving at Sl.Nos. (c) (vi) and specific.	public building.			
(d)	Saving was	s partly offset by excess ur	nder :-			
(i)	2059	Public Works				
	80	General				
	001	Direction and Administra	ation			
	25	Public Works				
	03	Execution				

Head		Tot	al Grant	Actual	Excess +			
				Expenditure	Saving -			
			(1	(In lakhs of rupees)				
	(Non-Plan)							
	O	41,60.04						
	R	-32.00	41 28 04	45 87 26	+4 59 22			

Reduction in provision from wages (Rs.1,06.04 lakh) was partly offset by addition towards salaries (Rs.74.04 lakh) by reappropriation and were stated to be based on actual requirement. Anticipated saving was unjustified in view of the huge excess.

Reasons for huge excess stated to be " as per actual requirement " are not adequate and specific.

(e)

- **Suspense transaction:** The expenditure out of the provision under sub-grant Public Works, include Rs.49,18.44 lakh booked under the minor head "Suspense" which is not a final head of account. It accommodates transactions pending their adjustment to the final head of account; therefore balances under "Suspense" head are carried forward from year to year. The grants exclude the credit and were obtained for the gross debits. The suspense head has four sub-heads, viz., (i) Stock, (ii) Purchase, (iii) Miscellaneous Works advances and (iv) Workshop Suspense.
- (i) **Stock:** To this head is charged the value of materials acquired, not for any specified work, but for general use of the division. It is credited with the value of materials issued for use on works or sold or transferred to other division. The sub-head will, therefore, have a plus or debit balance normally for the value of materials held in stock and unadjusted charges connected with manufacture, if any.
- (ii) Purchase: When materials are received for specific work or for holding in stock without being paid for or adjusted during the month, their value is credited to the sub-head "Purchase" by per contra debit to the particular "Work" head of account or "Stock" sub-head as the case may be. When payment is made or the value is adjusted by transfer of stores to others, the sub-head, "Purchase" is debited, with the amount, thus relieving it of the initial credit. This head will, therefore, show a negative or credit balance representing the value of materials received but not paid for or adjusted.

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

- (iii) Miscellaneous Works Advances: Debits for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits, losses of cash or stores not written off, sums recoverable from the Government servant etc. are booked under this sub-head which will be cleared by recoveries or adjustments or on receipt of sanctions to write off. A debit balance under this sub-head, thus ,represents recoverable amounts.
- (iv) Workshop Suspense: The charges for jobs executed or other operation in Public Works Departmental Workshop are debited to this sub-head pending recovery or adjustment.

The expenditure under this grant included Rs.49,18.44 lakh booked under "Suspense" during 2007-2008 together with the opening and closing balance is given below:-

	Heads	Opening Balance as on 1st April 2007 Debit +Credit -	Debit +	Credit -	Closing Balance as on 31st March 2008 Debit +Credit -
			(In lakhs of ru	pees)	
2059	Public Works				_
1	Stock	-15,14.03	49,18.44	49,51.87	-15,47.46
2	Purchase	+3,69.88	•••		+3,69.88
3	Miscellaneous Public Works Advances	+7,84.20			+7,84.20
4	Workshop Suspense	+ 63.35			+ 63.35
	Total	- 2,96.60	49,18.44	49,51.87	-3,30.03

REVENUE

Charged

- (a) Out of the available saving of *Rs.2,21.23 lakh*, *Rs.1,97.00 lakh* only were anticipated and surrendered during the year. No part of the available saving of *Rs.9,65.39 lakh* and *Rs.1,83.85 lakh* was anticipated and surrendered in 2005-06 and 2006-07 respectively.
- (b) Saving occurred mainly under :-

	Head		Tota App	al propriation	Actua Expendi		Excess + Saving -
					(In lakhs of	rupees)	
(i)	2059	Public Works					
	80	General					
	053	Maintenance and Repa	irs				
	05	Establishment					
	25	Governor's House					
		(Non-Plan)					
		O	40.00	40.00)	16.47	-23.53

Reasons for saving stated to be 'as per actual execution of works' are not adequate and specific.

- (c) In addition to the above, total saving (below 10% of the provision in both cases) of Rs.2,51.24 lakh occurred under M.H. 2049-Interest Payments, 01-Interest on Internal Debt, 200-Interest on other Internal Debts, 58-Debt Services, 08-LIC Loans (Non-Plan) and 11-NABARD (Non-Plan).
- (d) Saving was partly offset by excess under :-

	Head		Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2049	Interest Payments		(In takins of Tupeces)	
(1)	01	Interest on Internal De	ht		
	200	Interest on Other Intern			
	58	Debt Services	nar Deots		
	06		mpany Loans (GIC Loans)		
		(Non-Plan)			
		(1 (011 1 1411)		53.54	+ 53.54
	Excess v	vas stated to be due to pay	ment of interest as per sche		
	2.10000	vas stated to se due to pay	oror us por som	dure us ugreeu.	
CAPITAL					
Voted					
(a) (b)	March 2 Excessive each year and 2000 Anticipa	008 proved excessive. The provisions of Rs.67,22.6 recontributed to the huge of 6-07 respectively also.	69 lakh and Rs.65,07.72 lal overall saving of Rs.50,61. 65.00 lakh in March 2008 v	tary grant of Rs.64,37.97 lakh made by supplementary generated by supplementary generated by lakh and Rs.31,61.86 lakwas substantially smaller that	grant in March th in 2005-06
(c)		occurred mainly under :-	chaci.		
	Head		Total Grant	Actual	Excess +
				Expenditure	Saving -
				(In lakhs of rupees)	
(i)	4059	Capital Outlay on Publ	lic Works		
	01	Office Buildings			
	051	Construction			
	25	Public Works			
	07	a			
	07	General Administration	n		
	07	(Plan)	n		
	07		4,00.00 4,00	.00 1,63.18	-2,36.82
		(Plan) O	4,00.00 4,00	.00 1,63.18 d occurred under this head	
(ii)		(Plan) O of Rs.48.23 lakh compared	4,00.00 4,00		
(ii)	Saving o	(Plan) O	4,00.00 4,00		
(ii)	Saving o	(Plan) O f Rs.48.23 lakh compared State Legislature	4,00.00 4,00	d occurred under this head	
(ii)	Saving of 10 Entire pr	(Plan) O of Rs.48.23 lakh compared State Legislature (Plan) O	4,00.00 4,00.00 with original provision has 1,00.00 1,00.00 th (original Rs.50.00 lakh)	d occurred under this head	in 2006-07 also. -21.81

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

25

Capital Complex

	Head		Total	Grant	Actual Expenditure	Excess + Saving -
				(In	lakhs of rupees)	
		(Plan)				
		S	7,85.00	7,85.00	4,85.00	-3,00.00
(iv)	to mainte	enance and repair of p	oublic building.		ds major works was sta	
()	03	Capital Complex				
		(C.S.S.)				
		0	16,00.00			
		R	-7,76.20	8,23.80	7,20.20	-1,03.60
	Withdray requirem	_	major works throug	th reappropriation	n was stated to be based	l on actual
(v)	4216	Capital Outlay on	Housing			
	01	Government Resid	dential Buildings			
	106	General Pool Acc	ommodation			
	52	Housing				
	05	Jail				
		(Plan)				
		O	1,00.00	1,00.00	74.92	-25.08
	respectiv	ely also.	Rs.21.90 lakh had oc	curred under this	head in 2005-06 and 2	006-07
(vi)	06	State Legislature				
		(Plan)				
		0	1,00.00	1,00.00		-1,00.00
	under thi	s head in 2005-06 an			sion of Rs.40.00 lakh h	ad occurred
(vii)	08	Fire Protection				
		(Plan)				
		О	1,00.00	1,00.00	•••	-1,00.00
(viii)	Entire or 13	iginal provision of R School Education		ned unutilized in	2006-07 also.	
		(Plan)				
		O	1,00.00	1,00.00	27.77	-72.23
(ix)	14	Higher Education				
		(Plan)				
		O	1,00.00	1,00.00	1.56	-98.44
(x)	4552	Capital Outlay on	North Eastern Areas	S		
	04	District and Other	Roads			
	800	Other Expenditure	2			

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

Head		Tota	l Grant I	Actual Expenditure	Excess + Saving -
			(In l	akhs of rupees)	
57	North Eastern A	Area Developement			
09	Road of Fatikro	y-Kailashahar-Dharm	anagar-Kukital-Cha	ankira Road Pecharta	l-Chebri Road
	(N.E.C. Scheme	e)			
	(Plan)	,			
	O	20,00.00			
	S	22,55.48	42,55.48	22,02.72	-20,52.76
The department of the Figure 1	artment worked out inance Department Reasons for huge s	the by the Government t saving of Rs.3,25.76 and not in relation to aving stated to be 'as p	lakh in relation to a	of Rs.42,55.48 lakh.	Γhis is not
5054	Capital Outlay	on Roads and Bridges			
02	Strategic and B	order Roads			
337	Road Works				
86	C.S. Scheme-I				
12	Central Road F	und			
	(C.S.S.)				
	O	1,50.00			
	S	50.00	2,00.00	1,72.69	-27.31
	for augmentation of been intimated (A	of provision by supple ugust 2008).	mentary grant in M	arch 2008 towards m	ajor works
04	District and Oth	_			
800	Other Expendit	ure			
44	Additional Cen	tral Assistance			
01	A.C.A				
	(Plan)				
	О	1.00			
	S	13,55.67			
	R	-0.99	13,55.68	7,31.70	-6,23.98
due to sa	nnction of fund und	by supplementary gra er ACA (State Plan) b n major works by surr	y the Govt. of India	ı.	
48	Border Area De	evelopment Programm	ne		
01	B.A.D.P	_			
	(Plan)				

(xi)

(xii)

(xiii)

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

	Head		Total	Grant	Actual Expenditure	Excess + Saving -
				(In	n lakhs of rupees)	
	to sanction	of fund under ACA (State Plan) by the	Government of		ated to be due
(xiv)	54	National Bank for A	griculture and Ru	ral Development	(NABARD)	
	07	State Share				
		(Plan)		44.00.00	0.40.00	
		0	11,88.00	11,88.00	8,10.00	-3,78.00
	be 'Expen and specifi Entire sup	diture has been incurre ic. plementary provision o	ed as per actual exof Rs.20,85.00 lak	xecution of work	x) and (c) (xi) to (xiv) a s' are neither to the point ilised nor surrendered it occurred in 2006-07 un	nt nor adequate
(xv)	68	Road and Bridges				
	01	R&B				
		(Plan)				
		O	3,35.00	3,35.00		-3,35.00
		_	_		ated (August 2008). or surrendered under thi	s subhead in
(d)	Saving wa	s partly counterbalanc	ed by excess unde	er:-		
	Head		Total	Grant	Actual Expenditure	Excess + Saving -
				(In	n lakhs of rupees)	
(i)	4059	Capital Outlay on Pu	ıblic Works			
	01	Office Buildings				
	051	Construction				
	25	Public Works				
	06	Civil Works				
		(Plan)				
		O	5,00.00			
		S	65.00	5,65.00	5,70.19	+ 5.19
	have not b Excess of	een intimated (August	2008). Rs. 2,78.44 lakh, c	compared with or	March 2008 towards marginal provision, had on	
(ii)	4216	Capital Outlay on Ho	ousing			
	01	Government Resider	ntial Buildings			
	106	General Pool Accom	modation			
	52	Housing				
	02	Civil Works				
	Grant No.	13 - Public Wor	ks (Roads and	d Bridges) D	epartment - Conto	l.

Continue		Head		Total	l Grant	Actual Expenditure	Excess + Saving -
18,00.00 18,00.00 20,32.38 +2,32.38 (iii) 03 General Administration (Plan)					(I	n lakhs of rupees)	
(iii) 03 General Administration (Plan)			(Plan)				
(iv) 04 Police (Plan) O 14,00.00 14,00.00 14,37.13 +37.13 (iv) 04 Police (Plan) O 2,00.00 2,00.00 2,00.00 2,50.04 +50.04 Excess of Rs.5,69.74 lakh and Rs.17.04 lakh compared with original provision had occurred under this head in 2005-06 and 2006-07 respectively also. (v) 11 Medical (Plan) O 1,00.00 1,00.00 1,06.23 +6.23 Excess of Rs. 1,24,57 lakh and Rs. 1,43.02 lakh had occurred under this head in 2005-06 and 2006-07 respectively also. (vi) 5054 Capital Outlay on Roads and Bridges 02 Strategic and Border Roads 337 Road Works 56 Non-lapsable 06 Halahali -Dangabari-Belonia Road (Plan) O 15,00.00 S 50.00			O	18,00.00	18,00.00	20,32.38	+2,32.38
(iv) 04 Police (Plan)	(iii)	03	General Administr	ration			
(iv) 04 Police (Plan) O 2,00.00 2,00.00 2,50.04 + 50.04 Excess of Rs.5,69.74 lakh and Rs.17.04 lakh compared with original provision had occurred under this head in 2005-06 and 2006-07 respectively also. (v) 11 Medical (Plan) O 1,00.00 1,00.00 1,06.23 +6.23 Excess of Rs. 1,24,57 lakh and Rs. 1,43.02 lakh had occurred under this head in 2005-06 and 2006-07 respectively also. (vi) 5054 Capital Outlay on Roads and Bridges 02 Strategic and Border Roads 337 Road Works 56 Non-lapsable 06 Halahali -Dangabari-Belonia Road (Plan) O 15,00.00 S 50.00			(Plan)				
(Plan) O 2,00.00 2,00.00 2,50.04 +50.04 Excess of Rs.5,69.74 lakh and Rs.17.04 lakh compared with original provision had occurred under this head in 2005-06 and 2006-07 respectively also. (v) 11 Medical (Plan) O 1,00.00 1,00.00 1,06.23 +6.23 Excess of Rs. 1,24,57 lakh and Rs. 1,43.02 lakh had occurred under this head in 2005-06 and 2006-07 respectively also. (vi) 5054 Capital Outlay on Roads and Bridges 02 Strategic and Border Roads 337 Road Works 56 Non-lapsable 06 Halahali -Dangabari-Belonia Road (Plan) O 15,00.00 S 50.00			O	14,00.00	14,00.00	14,37.13	+ 37.13
Color	(iv)	04	Police				
Excess of Rs.5,69.74 lakh and Rs.17.04 lakh compared with original provision had occurred under this head in 2005-06 and 2006-07 respectively also. (v) 11 Medical (Plan) O 1,00.00 1,00.00 1,06.23 +6.23 Excess of Rs. 1,24,57 lakh and Rs. 1,43.02 lakh had occurred under this head in 2005-06 and 2006-07 respectively also. (vi) 5054 Capital Outlay on Roads and Bridges 02 Strategic and Border Roads 337 Road Works 56 Non-lapsable 06 Halahali -Dangabari-Belonia Road (Plan) O 15,00.00 S 50.00			(Plan)				
head in 2005-06 and 2006-07 respectively also. (v) 11 Medical (Plan) O 1,00.00 1,00.00 1,06.23 +6.23 Excess of Rs. 1,24,57 lakh and Rs. 1,43.02 lakh had occurred under this head in 2005-06 and 2006-07 respectively also. (vi) 5054 Capital Outlay on Roads and Bridges 02 Strategic and Border Roads 337 Road Works 56 Non-lapsable 06 Halahali -Dangabari-Belonia Road (Plan) O 15,00.00 S 50.00			O	2,00.00	2,00.00	2,50.04	+ 50.04
(Plan) O 1,00.00 1,00.00 1,06.23 +6.23 Excess of Rs. 1,24,57 lakh and Rs. 1,43.02 lakh had occurred under this head in 2005-06 and 2006-07 respectively also. (vi) 5054 Capital Outlay on Roads and Bridges 02 Strategic and Border Roads 337 Road Works 56 Non-lapsable 06 Halahali -Dangabari-Belonia Road (Plan) O 15,00.00 S 50.00					pared with origin	nal provision had occurre	ed under this
Excess of Rs. 1,24,57 lakh and Rs. 1,43.02 lakh had occurred under this head in 2005-06 and 2006-07 respectively also. (vi) 5054 Capital Outlay on Roads and Bridges 02 Strategic and Border Roads 337 Road Works 56 Non-lapsable 06 Halahali -Dangabari-Belonia Road (Plan) O 15,00.00 S 50.00	(v)	11	Medical				
Excess of Rs. 1,24,57 lakh and Rs. 1,43.02 lakh had occurred under this head in 2005-06 and 2006-07 respectively also. (vi) 5054 Capital Outlay on Roads and Bridges 02 Strategic and Border Roads 337 Road Works 56 Non-lapsable 06 Halahali -Dangabari-Belonia Road (Plan) O 15,00.00 S 50.00			(Plan)				
respectively also. (vi) 5054 Capital Outlay on Roads and Bridges 02 Strategic and Border Roads 337 Road Works 56 Non-lapsable 06 Halahali -Dangabari-Belonia Road (Plan) O 15,00.00 S 50.00			O	1,00.00	1,00.00	1,06.23	+6.23
O2 Strategic and Border Roads 337 Road Works 56 Non-lapsable 06 Halahali -Dangabari-Belonia Road (Plan) O 15,00.00 S 50.00				d Rs. 1,43.02 lakh h	ad occurred und	er this head in 2005-06 a	and 2006-07
337 Road Works 56 Non-lapsable 06 Halahali -Dangabari-Belonia Road (Plan) O 15,00.00 S 50.00	(vi)	5054	Capital Outlay on	Roads and Bridges			
Non-lapsable Halahali -Dangabari-Belonia Road (Plan) O 15,00.00 S 50.00		02	Strategic and Bord	ler Roads			
O6 Halahali -Dangabari-Belonia Road (Plan) O 15,00.00 S 50.00		337	Road Works				
(Plan) O 15,00.00 S 50.00		56	Non-lapsable				
O 15,00.00 S 50.00		06	Halahali -Dangaba	ari-Belonia Road			
S 50.00			(Plan)				
			О	15,00.00			
D 52475 20.9475 21.9129 106.52			S	50.00			
R 5,34./3 20,84./3 21,81.28 +90.55			R	5,34.75	20,84.75	21,81.28	+96.53

Reasons for augmentation of provision by supplementary grant towards major works have not been intimated (August 2008).

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

(vii)	86	C.S. Scheme-I				
	13	Roads of Inter S	State and Economic Im	portance		
		(C.S.S.)				
		S	66.97			
		R	2.41.45	3.08.42	3.08.42	

Creation of provision towards major works by supplementary grant in March 2008 was stated to be due to sanction of fund under C.S.S. by the Govt. of India.

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

	Head		Total	l Grant	Actual Expenditure	Excess + Saving -
				(Ir	lakhs of rupees)	
(viii)	04	District and Othe	r Roads			
	800	Other Expenditur	e			
	54	National Bank fo	r Agriculture and Ru	ral Development	(NABARD)	
	01	RIDF-V-Constru	ction of Ongoing Ru	ral Bridges Proje	et	
		(Plan)				
		O	10,92.00	10,92.00	12,83.07	+1,91.07
		s for excess at Sl.Nos tenable for being non-) stated to be 'due	e to better / speedy prog	gress of work'
(ix)	99	Others				
	60	Other than M.N.I	P.			
		(Plan)				
		O	52,00.00			
		S	7,79.01			
		R	-64.01	59,15.00	64,64.81	+5,49.81

Augmentation of provision by supplementary grant in March 2008 towards major works was stated to be due to sanction of fund under ACA (State Plan) by the Govt. of India.

Reasons for reduction in provision by surrender from major works have not been intimated (August 2008).

Excess was stated to be due to (i) completion of ongoing schemes as well as execution of new work. Persistent excess of Rs.7,58.62 lakh, Rs.41,42.53 lakh, Rs.45,50.53 lakh compared with original provision, had occurred under this head in 2004-05, 2005-06 and 2006-07 respectively also.

	Major He	ad		Total Grant or Appropriation			Excess + Saving -
REVENUE							
2049	Interest	Payments					
2801	Power						
Voted							
Original		1	,11,00	1,11,00	7	7,54	- 33,46
Amount surre	ndered duri	ing the year (March 2008)					26,00
CAPITAL							
4552	Capital	Outlay on North Eastern A	reas				
4801	Capital	Outlay on Power Projects					
6003	Internal	debt of the State Governm	ent				
Voted							
Original		97	,77,00				
Supplementary	y	8	,94,28	1,06,71,28	97,1	8,47	- 9,52,81
Amount surre	ndered duri	ing the year (March 2008)					25,43,79
Charged							
Supplementar	y		5,00	5,00			- 5,00
Amount surre	ndered dur	ing the year					
Notes and con	nments						
REVENUE							
Voted							
(a)	Out of th March 20	ne overall saving of Rs.33.46 008.	lakh, Rs	.26.00 lakh only v	were anticipated	and surrendere	ed in
(b)	Saving o	ccurred mainly under :-					
	Head		T	otal Grant	Actual Expenditur	re	Excess + Saving -
					(In lakhs of ruj	pees)	
(i)	2801	Power					
	80	General					
	001	Direction and Administra	tion				
	26	Power					
	14	G.P.F., Pension etc. Cell					
		(Non-Plan)					
		O	35.80				
		R	-21.00	14.80	1	3.08	-1.72
	Reductio	on in provision mainly from s	salaries (I	Rs.20.00 lakh) by	surrender was st	ated to be base	ed on

Reduction in provision mainly from salaries (Rs.20.00 lakh) by surrender was stated to be based on actual requirement.

Saving was stated to be due to non-engagement of requisite staff on the pay roll of the GPF , Pension etc. cell.

Grant No. 14 - Power Department - Contd.

(c) 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 2007-08 together

with opening and closing balances were as follows:

	Heads	Opening Balance as on 1st April 2007 Debit + Credit -	Debit + (In lakhs of rupees)	Credit -	Closing Balance as on 31st March 2008 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

CAPITAL

Voted

(a) As the expenditure fell short of the original provision, supplementary provision of Rs.8,94.28 lakh obtained in March 2008 proved totally unnecessary.

Obtaining unnecesary supplementary grant at the fag end of each financial year (March) has become a regular feature in the Capital Voted section of this grant as shown below:

Year	Original grant	Suppleme ntary grant	Total Provision	Total expenditure	Saving	Surrender
			(I	n lakhs of rupees)		
2004-05	1,40,62.41	27,41.66	1,68,04.07	1,18,18.40	-49,85.67	57,01.48
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

- (b) In view of the overall saving of Rs.9,52.81 lakh, surrender of Rs.25,43.79 lakh was considerably in excess of the amount 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		
	26	Power		
	04	Gas Thermal Project		
		(Plan) N.E.C. Scheme		

Grant No. 14 - Power Department - Contd.

Major Head	Total Grant	Actual	Excess +	
		Expenditure	Saving -	
		(In lakhs of rupees)		
O	15,00.00			
R	-15 00 00			

Withdrawal of entire provision through reappropriation (Rs.11,50.85 lakh) and surrender (Rs.3,49.15 lakh) was stated to be based on actual requirement and non-receipt of fund from N.E.C. respectively. Saving of Rs.14,02.62 lakh compared with original provision had occurred under this head in 2006-07 also.

(ii)	4801	Capital Outlay of	on Power Projects					
	80	General						
	190	Investment in P	ublic Sector and Other	Undertakings				
	60	Accelerated Power Development Rural Programme (APDRP)						
	01	Metering						
		(Plan)						
		O	27,56.00					
		R	-23,74.18	3,81.82	22,53.00	+ 18,71.18		

Reduction in provision from investments by surrender (Rs.21,94.64 lakh) and reappropriation (Rs.1,79.54 lakh) both in March 2008 was stated to be due to non-receipt of fund from the Govt. of India and based on actual requirement respectively. Anticipated savings were injudicious in view of the huge final excess.

The final excess was stated, by the department, to be due to release of Rs.22,53.00 lakh by the Finance Department in November 2007. But the Finance Department in March 2008 attributed the reason for reduction in provision of Rs.21,94.64 lakh by surrender to non-receipt of fund from the Government of India. Therefore, it is not clear as to how the expenditure to the extent of fund released was subsequently incurred.

Saving of Rs.28,00.00 lakh and Rs.18,17.00 lakh compared with original provision had occurred under this head in 2005-06 and 2006-07 also.

(iii) 87 C.S. Scheme - II
90 Rajib Gandhi Gramin Vidyutayan
(C.S. S.)
S 6,00.00 6,00.00 ... -6,00.00

Creation of provision by supplementary grant in March 2008 towards investments was stated to be due to release of fund by the Government of India.

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

(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		

Grant No. 14 - Power Department - Concld.

	Head		Total	Grant	Actual Expenditure	Excess + Saving -
				(In	n lakhs of rupees)	
	16	Extension of Lines	1			
		(Plan)				
		O	5,20.00	5,20.00	8,40.00	+ 3,20.00
	specific.				of expenditure incurred ccurred under this head i	
(e)		s of incurring expendi oriation without knowl			against provision created ticed under:-	l by
(i)	4552	Capital Outlay on	North Eastern Areas	S		
	04	Diesel / Gas Powe	r Generation			
	800	Other Expenditure				
	57	North Eastern Are	a Development			
	58	Augmentation of S	Substation Capacity	by Addition of T	Transformer	
		(N.E.C. Scheme)				
		(Plan)				
		R	1,50.85	1,50.85	1,50.85	
(ii)	59	State Contribution	for N.E.C. Project			
		(Plan)(N.E.C. Sch	eme)			
		R	79.54	79.54	79.54	
(iii)	65	21 MW Baramura	Unit - V Gas Based	Power Project		
		(Plan)(N.E.C. Sch	eme)			
		R	10,00.00	10,00.00	10,00.00	
		of provision by reapp on actual requiremen	•	investments in th	ne above 3(three) cases w	vas stated to
(iv)	4801	Capital Outlay on	Power Projects			
	06	Rural Electrification	on			
	800	Other Expenditure				
	26	Power				
	18	Grants for Service				
		(Plan)				
		R	1,00.00	1,00.00	1,00.00	
CAPITAL	requirem Reappro of the De	nent. priation of fund from elegation of Financial	one Major Head of Power Rules, Tripu	account to anoth	s stated to be based on active is not permissible as put the provision created by no.(e) (ii) is irregular.	per rule 8 (i)

CAPITAL

Charged

(a) Entire appropriation of *Rs.5.00 lakh* was neither utilised nor surrendered during the year.

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

I	Major Head	Total Grant or Appropriation	Actual Expenditure In thousands of rupees)	Excess + Saving -
REVENUE				
2049	Interest Payments			
2059	Public Works			
2702	Minor Irrigation			
2711	Flood Control and Drainage			
Voted				
Original	63,55,02	63,55,02	56,84,54	-6,70,48
Amount surren	dered during the year (March 2008)			1,76,32
Charged				
Original	1,68,00	1,68,00	1,14,09	-53,91
Amount surren	dered during the year (March 2008)			53,90
CAPITAL				
4701	Capital Outlay on Major and Medium Irrig	gation		
4702	Capital Outlay on Minor Irrigation			
4705	Capital Outlay on Command Area Develop	ment		
4711	Capital Outlay on Flood Control Projects			
6003	Internal debt of the State Government			
Voted				
Original	37,70,18	37,70,18	22,35,81	-15,34,37
Amount surren	dered during the year (March 2008)			6,55,91
Charged				
Original	1,23,00			
Supplementary	9,52	1,32,52	1,32,51	-1
Amount surren	dered during the year			
Notes and con	nments			
REVENUE				
Voted				
(a)	Insertion/Deletion of Sub-Major Head/Minor Correction Slip No.510 dated 13.05.2004 has (August 2008).			
(b)	Against the available saving of Rs.6,70.48 lak surrendered in March 2008. Rs.0.66 lakh only saving of Rs.1,48.54 lakh in 2006-07 also.	-		-
(c)	Saving occurred mainly under :-			

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

	Head		То	tal Grant	Actu Expend		Excess + Saving -	
					(In lakhs o	f rupees)		
(i)	2702	Minor Irrigation						
	01	Surface Water						
	102	Lift Irrigation Scheme	es					
	27	Water Resource						
	07	Lift Irrigation						
		(Non-Plan)						
		O	7,00.20					
		R	-4,32.65	2,6	7.55	2,54.41	-13.14	

Reduction in provision by surrender from electricity charges (Rs.1,76.32 lakh) and that by reappropriation from electricity charges (Rs.2,23.68 lakh) and minor works (Rs.32.65 lakh) were stated to be based on actual requirement.

Saving was stated to be due to less consumption of electricity and non-presentation of bills in respect of some works.

(ii)	80	General						
	001	Direction and Ac	Direction and Administration					
	27	Water Resource	Water Resource					
	14	Execution						
		(Non-Plan)						
		O	16,32.42					
		R	-2,26.08	14,06.34	14,17.98	+ 11.64		

Reduction in provision mainly from salaries (Rs.1,00.72 lakh) and wages (Rs.1,25.00 lakh) and addition to the provision towards travel expenses (Rs.0.50 lakh) and hiring charges of private vehicles (Rs.2.30 lakh) by reappropriation were stated to be based on actual requirement.

Saving of Rs.1,88.38 lakh and Rs.3,12.14 lakh compared with original provision had also occurred under this head in 2005-06 and 2006-07 respectively.

	under m	is ileau iii 2003-00 a	ilia 2000-07 Tespectiv	ery.					
(iii)	2711	Flood Control and Drainage							
	01	Flood Control	Flood Control						
	001	Direction and A	Direction and Administration						
	27	Water Resource	Water Resource						
	05 Flood Control and Drainages								
		(Non-Plan)							
		O	5,81.70						
		R	-1,03.23	4,78.47	5,21.98	+ 43.51			

Reduction in provision mainly from salaries (Rs.48.60 lakh) and wages (Rs.52.00 lakh) and addition to the provision towards hiring charges of private vehicles (Rs.0.30 lakh) by reappropriation were stated to be based on actual requirement.

Final excess at Sl.nos. (c) (ii) and (iii) above was stated to be due to underestimation in requirement towards salaries.

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

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

05

Flood Control and Drainages

(Non-Plan)

O

R

	Head		Total G	Grant	Actual Expenditure	Excess + Saving -
				(1	n lakhs of rupees)	
(i)	2059	Public Works				
	80	General				
	053	Maintenance and Re	epairs			
	25	Public Works				
	14	Public Building				
		(Non-Plan)				
		O	3,00.00			
		R	50.00	3,50.00	3,46.66	-3.34
	Addition requiren	n to the provision by reament.	appropriation toward	s minor works	s was stated to be based	on actual
(ii)	2711	Flood Control and I	Orainage			
	01	Flood Control				
	800	Other expenditure				
	27	Water Resource				

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

1,12.00

35.64

Final saving at Sl.nos. (d)(i) and (ii) above was stated to be due to non-presentation of some bills within the financial year.

1,47.64

1,32.40

-15.24

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

(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 2007-08 together

with opening and closing balances were as follows:

	Heads	Opening Balance as on 1st April 2007	Debit +	Credit -	Closing Balance as on 31st March 2008
		Debit + Credit -	(In lakhs of ru	pees)	Debit + Credit -
2702	Minor Irrigation				
1	Stock	- 28,10.40	29,86.64	36,78.38	- 35,02.14
2	Miscellaneous Public Works Advances	+ 1,77.18			+ 1,77.18
3	Purchase	- 13,12.30			- 13,12.30
	Total	- 39,45.52	29,86.64	36,78.38	- 46,37.26
2711	Flood Control and Dr	rainage			
1	Stock	-3.53	•••		-3.53
2	Miscellaneous Public				
	Works Advances	-0.17			-0.17
	Total	-3.70	•••	•••	-3.70

REVENUE

Charged

(a) Out of the overall saving of Rs.53.91 lakh, Rs.53.90 lakh were surrendered in March 2008.

(b) Saving occurred under :-

	Head		Ap	Total propriation	Actual Expenditure	Excess + Saving -		
(i)	2049	Interest Payment	S					
	01	Interest on Interr	nal debt					
	200	Interest on Other	Internal Debts					
	54	National Bank for Agriculture and Rural Development (NABARD)						
	09	RIDF-XII Minor	Irrigation Projects (l	Deep Tubewell	Projects)			
		(Non-Plan)						
		0	1,00.00					
		R	-72.36	27.64	27.64			

Withdrawal of provisions of *Rs.18.46 lakh* and *Rs.53.90 lakh* from interest by reappropriation and surrender respectively were stated to be based on actual requirement.

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

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

	Head			otal priation	Actual Expenditure	Excess + Saving -		
				(In lakhs of rupees)				
(i)	2049	Interest Payments						
	01	Interest on Interna	al debt					
	200	Interest on Other Internal Debts						
	54	National Bank for Agriculture and Rural Development (NABARD)						
	05	RIDF-VI Muhari	Irrigation Project					
		(Non-Plan)						
		0	68.00					
		R	18.46	86.46	86.46			

Addition to the provision through reappropriation towards interest was stated to be based on actual requirement.

CAPITAL

Voted

- (a) Correction Slip No.512 dated 13.05.2004 at page 266 (Reprint of 4th Edition) pertaining to the nomenclature of Major Head '4701' has not yet been implemented by the Government of Tripura (August 2008).
- (b) Out of the available saving of Rs.15,34.37 lakh, Rs.6,55.91 lakh only were anticipated and surrendered in March 2008.
- (c) Saving occurred mainly under :-

	Head		Total	Grant (1	Actual Expenditure In lakhs of rupees)	Excess + Saving -			
(i)	4701	Capital Outlay on M	ajor and Medium	Irrigation					
	80	General							
	800	Other Expenditure							
	45	Accelerated Irrigation Benefit Programme (AIBP)							
	01	Gumati Irrigation Projects							
		(Plan)							
		O	1,65.00						
		R	-78.00	87.00	53.98	-33.02			
(ii)	02	Khowai Irrigation Pr	rojects						
		(Plan)							
		O	2,20.00	2,20.00	1,80.33	-39.67			
(iii)	03	Manu Irrigation Proj	ects						
		(Plan)							
		O	3,30.00						
		R	-78.21	2,51.79	56.57	-1,95.22			

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

	Head		Total (Actual Expenditure	Excess + Saving -		
				(In la	akhs of rupees)			
(iv)	46	State Share of A	IBP					
	01	Gumati Irrigation	n Projects					
		(Plan)						
		O	55.00					
		R	-33.00	22.00	10.56	-11.44		
(v)	02	Khowai Irrigatio	n Projects					
		(Plan)						
		O	55.00					
		R	-28.00	27.00		-27.00		
(vi)	03	Manu Irrigation	Projects					
		(Plan)						
		O	55.00					
		R	-17.00	38.00		-38.00		
(vii)	4702	Capital Outlay of	n Minor Irrigation					
	101	Surface Water						
	46	State share of AI	ВР					
	04	Other Irrigation	Projects					
		(Plan)						
		O	1,32.00					
		R	-45.00	87.00	82.97	-4.03		
(viii)	54	National Bank for Agriculture and Rural Development (NABARD)						
	09	RIDF-XII Minor Irrigation Projects (Deep Tubewell Projects)						
		(Plan)						
		O	3,00.00					
		R	1,24.00	4,24.00	1,75.94	-2,48.06		
	Addition requiren	_	vards major works thro	ough reappropriation	on was stated to be ba	ased on actual		
(ix)	4705	Capital Outlay of	n Command Area Deve	elopment				
	101	Water Resource	Command Area Devel	opment				
	70	State Share						
	16	Command Area	Development					
		(Plan)						
		O	50.00					
		R	-20.00	30.00		-30.00		

Withdrawal of provision from major works at Sl.Nos. (i), (iii) to (vii) and from minor works at Sl.No.(ix) above by reappropriation was stated to be based on actual requirement.

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

	Head		Total Gra		Actual Expenditure	Excess + Saving -
				(In	lakhs of rupees)	
(x)	86	C.S. Scheme-I				
	15	Command Area Develo	pment			
		(C.S.S.)				
		O	30.00			
		R	-19.74	10.26		-10.26
	Withdraw	al of provision from mine	or works by surrende	er was stated	to be based on actual req	uirement.
(xi)	4711	Capital Outlay on Flood	d Control Projects			
	01	Flood Control				
	800	Other expenditure				
	27	Water Resource				
	17	Critical Flood Control a	and Anti Erosion So	cheme in Bral	nmaputra and Barak Val	ley
		(Plan)				
		O	7,00.00	7,00.00	4,83.09	-2,16.91
(xii)	70	State Share				
	15	PWD (WR)				
		(Plan)				
		O	8,60.00			
		R	-7,73.00	87.00	70.60	-16.40

Withdrawal of provision of Rs.6,29.02 lakh by surrender and Rs.1,43.98 lakh by reappropriation from major works was stated to be based on actual requirement.

Saving at Sl.nos. (c)(i) to (vi) and (xi) was stated to be due to utilisation of available fund pertaining to 2006-07 as the same for 2007-08 was not released by the Government of India and the state Government.

Saving at Sl.no.(c)(viii) was stated to be due to non-availability of contractors / agencies for utilisation of greater part of the provision.

Non-utilisation of the entire remaining provision at Sl.no. (c)(ix) was stated to be due to non-release of Central and State shares by the Government of India and the State Government and that at Sl.no.(c) (x) was stated to be due to non-release of Central Share by the Government of India.

Saving at Sl.no. (c)(xii) was stated to be due to release of available fund pertaining to 2006-07. But the reasons for all the savings as stated above by the department are not specific and adequate.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4702	Capital Outlay on Minor Irrigation		
	101	Surface Water		
	27	Water Resource		
	07	Lift Irrigation		
		(Plan)		

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

Head		Total Grant		Actual	Excess +				
			Expenditure Saving						
			(In lal						
	O	67.65							
	R	29.53	97.18	85.58	-11.60				

Addition to the provision towards electricity charges (Rs.2.15 lakh) and major works (Rs.27.38 lakh) through reappropriation was stated to be based on actual requirement.

Final saving was stated to be due to failure on the part of TSECL to provide service connection as per programme for 2007-08.

(ii) 45 Accelerated Irrigation Benefit Programme (AIBP)

04 Other Irrigation Projects
(Plan)

O 4,60.00

R 1,90.00 6,50.00 6,80.77 + 30.77

Excess was stated to be due to sanction of advance and release of State share by the State Government as the Central grant was not released for the programme. But reasons as furnished above are not specific and adequate.

(iii)	4711	Capital Outlay on Flood Control Projects							
	01	Flood Control	Flood Control						
	800	Other expenditure							
	27	Water Resource							
	08	Protective Works							
		(Plan)							
		O	2,25.00						
		R	91.00	3,16.00	3.13.92	-2.08			

Addition to the provision towards major works through reappropriation in the above 2(two) cases was stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2008).

	Major Head			Total Grant	Actual Expenditure	Excess + Saving -
				(In thousands of rupees)
REVENUE						
2059	Public V	Vorks				
2210	Medical	and Public Health				
2552	North E	astern Areas				
Voted						
Original			54,05,54			
Supplementary	y		3,46,12	57,51,66	51,92,46	- 5,59,20
Amount surrer	ndered duri	ing the year (March 20	08)			3,26
CAPITAL						
4210	Capital	Outlay on Medical ar	nd Public Healt	h		
4552	Capital	Outlay on North East	tern Areas			
Voted						
Original			84,53,56			
Supplementary	y		10,81,76	95,35,32	62,30,96	-33,04,36
Amount surrer	ndered duri	ing the year (March 20	08)			13,46,18
Notes and cor	mments					
REVENUE						
Voted						
(a)		verall expenditure fell a nined in March 2008 pa			supplementary grant of F	Rs.3,46.12
(b)	Out of th 2008.	ne huge saving of Rs.5,	59.20 lakh, Rs.3	.26 lakh only were	e anticipated and surrend	ered in March
(c)	Saving o	ccurred mainly under:	-			
	Head		To	tal Grant	Actual	Excess +
					Expenditure	Savings -
				(in lakh of rupees)	
(i)	2210	Medical and Public	Health			
	01	Urban Health Serv	ices-Allopathy			
	001	Direction and Adm	inistration			
	98	Administration				
	16	Health				
		(Non-Plan)				
		O	36,95.11			
		R	-0.24	36,94.87	33,41.67	- 3,53.20
	Withdray	wal of provision by rea	ppropriation wa	s stated to be base	d on actual requirement.	

Reasons for huge saving were stated to be due to non-incurring of expenditure towards salary component for retirement of staff. Reasons as stated by the department are not tenable, because retirement date / retirement due can be ascertained well in advance.

Grant No. 16 - Health Department - Contd.

	Head		,	Total Grant		tual nditure	Excess + Savings -	
					of rupees)			
(ii)	110	Hospital and Disp	ensaries					
	16	Hospital						
	12	Sub-Divisional Ho	ospital					
		(Non-Plan)						
		O	1,23.60					
		R	-3.47	1,	20.13	99.94	-20.19	
	Withdray	wal of provision by re	appropriation	was stated to	be based on acti	ual requirement.		

Withdrawal of provision by reappropriation was stated to be based on actual requirement. Reasons for further saving were stated to be due to non-receipt of electric and medicine bills in time.

(iii)	02	Urban Health Services- Other systems of medicine							
	101	Ayurveda							
	86	C.S. Scheme - I	C.S. Scheme - I						
	18	District Ayurvedic I	District Ayurvedic Hospital						
		(C.S.S)							
		O	20.00						
		S	20.00	40.00		-40.00			
(iv)	102	Homeopathy							
	86	C.S. Scheme - I							
	19	District Homeopath	ic Hospital						
		(C.S.S)							
		O	20.00						
		S	20.00	40.00		-40.00			

Augmentation of provision by supplementary grant in March 2008 in the above 2(two) cases was stated to be due to sanction of the C.S. Scheme by the Government of India.

Reasons for non-utilisation of the entire provision at (c)(iii) and (iv) above were stated to be due to non-receipt of reply in respect of permission sought from the Government of India for better utilisation of the sanctioned amount by way of procurement and temporary installation of equipment at the State Hospital pending construction of Hospitals at new sites in the two districts.

(v)	05	Medical Education	on,Training and Rese	arch		
	105	Allopathy				
	71	Medical College				
	01	Establishment				
		(Non-Plan)				
		O	2,64.00			
		R	-71.48	1,92.52	1,68.22	-24.30

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

Reasons for further saving were stated to be due to non-receipt of electric bills in time and booking of expenditure of contractual services under capital component.

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

Grant No. 16 - Health Department - Contd.

	Head		Total Gra		ctual enditure	Excess + Savings -	
				(in lakh	of rupees)		
(i)	2210	Medical and Public Health	ı				
	01	Urban Health Services-Al	llopathy				
	001	Direction and Administration					
	98	Administration					
	16	Health					
		(Plan)					
		0	57.79				
		S	70.95	1,28.74	1,73.03	+ 44.29	

Augmentation of provision by supplementary grant in March 2008 towards salaries was stated to be based on actual requirement.

Reasons for huge excess were stated to be due to incurring of expenditure towards salary component for new appointment and increased Dearness allowance.

(ii)	05	Medical Education, Training and Research						
	105	Allopathy						
	15	Health Services						
	12	Nurses Training Institutes						
		(Non-Plan)						
		O	3.31					
		R	9.14	12.45	12.00	-0.45		

Augmentation of provision by reappropriation, mainly towards hiring charges of private vehicles, was stated to be based on actual requirement.

Reasons for ultimate saving were stated to be due to non-receipt of office articles and bills for hiring charges of private vehicles in time.

	2	1				
(iii)	71	Medical College				
	01	Establishment				
		(Plan)				
		О	4,00.00			
		S	1,48.32			
		R	1.68	5.50.00	5.91.83	+ 41.83

Augmentation of provision by supplementary grant and reappropriation (both in March 2008) towards salaries was stated to be based on actual requirement.

Reasons for excess were stated to be due to filling up of vacant posts of Medical college in the last part of 2007-08.

(iv) 80 General
004 Health Statistics & Evaluation
15 Health Services
06 Health Statistics and Evaluation
(Non-Plan)

Grant No. 16 - Health Department - Contd.

Head		Total Grant	Actua	al	Excess +		
			Expenditure Saving				
			(in lakh of	(in lakh of rupees)			
	O	1.50					
	R	4.30	5.80	5.21	-0.59		

Augmentation of provision of Rs.4.90 lakh towards office expenses and reduction in provision by Rs.0.60 lakh (net Rs.4.30 lakh) from other administrative expenses through reappropriation were stated to be based on actual requirement.

Reasons for ultimate saving were stated to be due to non-receipt of bills for printing of forms and non-selection of staff for training as per target.

CAPITAL

Voted

(a) As the overall expenditure (constituting 73.71% of the original grant) fell far short of the original provision, supplementary grant of Rs.10,81.76 lakh obtained in March 2008 proved totally unnecessary and indicative of lack of foresight in financial management. Unnecessary supplementary provisions were obtained year after year (in March each year) despite overall expenditure had fallen short of the original provisions in the preceding 3(three) years as shown in the Table below:-

Year	Original grant	Supplementary grant	Total Provision	Expenditure	% of Expenditure compared with original grant
2004-05	12,53.99	9,49.30	22,03.29	6,57.68	52.45%
2005-06	82,85.17	9,10.05	91,95.22	54,18.28	65.40%
2006-07	70,71.53	13,43.41	84,14.94	53,74.72	76.01%

The facts as revealed from the above Table point to the necessity of making budget estimates /supplementary grants with more realistic basis.

(b) Out of the huge available saving of Rs.33,04.36 lakh, Rs.13,46.18 lakh only were anticipated and surrendered in March 2008.

(c) Saving occurred mainly under :-

	Head		Total Gran		Actual xpenditure	Excess + Savings -
				(in la	kh of rupees)	
(i)	4210	Capital Outlay on M	ledical and Public Healt	h		
	01	Urban Health Service	ces			
	110	Hospital and Disper	saries			
	16	Hospital				
	04	District Hospital				
		(Plan)				
		O	61.09			
		R	-24.24	36.85	36.80	-0.05

Withdrawal of provision by reappropriation, mainly from major works, was stated to be based on actual requirement.

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

Grant No. 16 - Health Department - Contd.

	Head		То	tal Grant	Actual Expenditure	Excess + Savings -
					(in lakh of rupees)	
(ii)	43	Finance Commission				
	10	Health Services				
		(Plan)				
		O	4,00.00	4,00.00	3,04.79	-95.21
	Reasons	for huge saving were state	ed to be due t	to non-utilisation	of fund by the execu	ting agency.
(iii)	44	Additional Central Ass	sistance			
	01	ACA				
		(Plan)				
		O	1.00			
		S	9,82.83	9,83.83	4,28.76	- 5,55.07
	stated as pertains t Reasons	ation of provision by supplements of the state of the saving were stated apartment.	sanctioned b	y the Government	t of India" is not tena	able as the sub-head
(iv)	56	Non- Lapsable				
	22	Medical College				
		(C.S.S)				
		O	30,00.00			
		R	-4,00.00	26,00.00	23,97.48	- 2,02.52
(v)	from the Reasons the execu	val of provision from major Government of India. for further saving were stating agency. Para Medical Institute (C.S.S)	-			_
		0	9,15.24	9,15.24	6,83.19	- 2,32.05
	Reasons	for huge saving were state		*		
(vi)	24	Development of G.B.P				. 6 .6 7
		(C.S.S)				
		0	9,32.28			
		R	-5,40.28	3,92.00	71.79	- 3,20.21
4.50	fund from Reasons in non-supp	val of provision, mainly for the Government of India for further saving were sta ly of equipment in time b	rom major wo a. ated to be duo y the executi	orks by surrender,	, was stated to be due	e to non-receipt of
(vii)	25	South District Hospital	1			
		(C.S.S)	C 70.00			
		0	6,70.00	2.00.00	1.01.67	1 10 22
		R	-3,70.00	3,00.00	1,81.67	- 1,18.33

Grant No. 16 - Health Department - Contd.

		Total	Grant	Actual Expenditure	Excess Savings			
				(in lakh of rupees)				
	• •	surrender of Rs.3,25.2 or works was stated to b	•					
26	North District F	Hospital						
	(C.S.S)							
	О	6,70.00						
	R	-1,00.00	5,70.00	5,00.91	-69.0			
Reasons	m the Government for further saving a xecuting agency. C.S. Scheme-I	of India. at Sl.no. (vii) and (viii)	above were st	rated to be due to nor	n-utilisation of fund			
18	District Ayurve	dic Hospital						
	(C.S.S)	•						
	О	15.00						
	R	15.00	30.00		-30.0			
19	District Homoeopathic Hospital							
	(C.S.S)							
	O	15.00						
Augmen	R station of provision	15.00 against Sl.No.(ix) and	30.00 (x) above by r	 eappropriation towar				
equipme Reasons detpartm fund in t the fund 03	entation of provision ent was stated to be for non-utilisation nent that the state go the new construction remained unutilise Medical Educat	against Sl.No.(ix) and due to release of fund of entire provision at Sovernment sought pern n of 150-bedded Distri	(x) above by reby the Govern Sl.Nos. (ix) and hission to the Cot Hospital bu	ment of India. d (x) above were state Government of India	rds machinery and ed by the for utilisation of			
equipme Reasons detpartn fund in t the fund 03 105	entation of provision ent was stated to be for non-utilisation nent that the state go the new construction remained unutilise Medical Educat Allopathy	against Sl.No.(ix) and due to release of fund of entire provision at Sovernment sought pern of 150-bedded District. d. cion, Training and Reserved.	(x) above by reby the Govern Sl.Nos. (ix) and hission to the Cot Hospital bu	ment of India. d (x) above were state Government of India	rds machinery and ed by the for utilisation of			
equipme Reasons detpartn fund in t the fund 03 105 71	tation of provision ent was stated to be for non-utilisation nent that the state go the new construction remained unutilise Medical Educate Allopathy Medical College	against Sl.No.(ix) and due to release of fund of entire provision at Sovernment sought pern of 150-bedded District. d. cion, Training and Reserved.	(x) above by reby the Govern Sl.Nos. (ix) and hission to the Cot Hospital bu	ment of India. d (x) above were state Government of India	rds machinery and ed by the for utilisation of			
equipme Reasons detpartn fund in t the fund 03 105	entation of provision ent was stated to be for non-utilisation nent that the state go the new construction remained unutilise Medical Educat Allopathy Medical Colleg Establishment	against Sl.No.(ix) and due to release of fund of entire provision at Sovernment sought pern of 150-bedded District. d. cion, Training and Reserved.	(x) above by reby the Govern Sl.Nos. (ix) and hission to the Cot Hospital bu	ment of India. d (x) above were state Government of India	rds machinery and ed by the for utilisation of			
equipme Reasons detpartn fund in t the fund 03 105 71	tation of provision ent was stated to be for non-utilisation nent that the state go the new construction remained unutilise Medical Educate Allopathy Medical College	against Sl.No.(ix) and due to release of fund of entire provision at Sovernment sought pern of 150-bedded Distrid.	(x) above by reby the Govern Sl.Nos. (ix) and hission to the Cot Hospital bu	ment of India. d (x) above were state Government of India	rds machinery and ed by the for utilisation of			
equipme Reasons detpartn fund in t the fund 03 105 71	tation of provision ent was stated to be for non-utilisation nent that the state go the new construction remained unutilise Medical Educated Allopathy Medical Collegen Establishment (Plan)	against Sl.No.(ix) and due to release of fund of entire provision at Sovernment sought perm of 150-bedded District. Training and Reserve.	(x) above by reby the Governost. Nos. (ix) and anission to the Cott Hospital but earch	ment of India. d (x) above were state Government of India ilding. For non-recei	rds machinery and ed by the for utilisation of pt of reply in time			
equipme Reasons detpartn fund in t the fund 03 105 71 01	tation of provision ent was stated to be for non-utilisation nent that the state gothe new construction remained unutilise Medical Educat Allopathy Medical Colleg Establishment (Plan) O R wal of Rs.4,42.67 L	against Sl.No.(ix) and due to release of fund of entire provision at Sovernment sought pern of 150-bedded Distrid.	(x) above by reby the Governost. Nos. (ix) and aission to the Cot Hospital but earch 7,03.33 and augmentage stated to be be	ment of India. d (x) above were state Government of India ilding. For non-receiption 6,73.15 tion of Rs.1,46.00 lal based on actual requir	ed by the for utilisation of pt of reply in time -30.1 kh (net Rs.2,96.67 rement.			
equipme Reasons detpartn fund in t the fund 03 105 71 01	tation of provision ent was stated to be for non-utilisation nent that the state go the new construction remained unutilise Medical Educate Allopathy Medical Colleg Establishment (Plan) O R wal of Rs.4,42.67 1 wards grant-in-aid to for further saving was stated to be for non-utilisation for non-utilisation for saving was stated to be for non-utilisation for	against Sl.No.(ix) and due to release of fund of entire provision at Sovernment sought perm of 150-bedded District. d. dion, Training and Reserve e 10,00.00 -2,96.67 akh from major works by reappropriation were	(x) above by reby the Govern Sl.Nos. (ix) and hission to the Cot Hospital but earch 7,03.33 and augmentate stated to be to non-utilisation.	ment of India. d (x) above were state Government of India ilding. For non-receiption 6,73.15 tion of Rs.1,46.00 lal based on actual requir	ed by the for utilisation of pt of reply in time -30.1 kh (net Rs.2,96.67 rement.			
equipme Reasons detpartn fund in t the fund 03 105 71 01 Withdra lakh) too Reasons	tation of provision ent was stated to be for non-utilisation nent that the state gothenew construction remained unutilise Medical Educat Allopathy Medical Colleg Establishment (Plan) O R wal of Rs.4,42.67 Lewards grant-in-aid to for further saving we capital Outlay of the construction of the constructi	against Sl.No.(ix) and due to release of fund of entire provision at Sovernment sought perm of 150-bedded District. d. dion, Training and Reserve e 10,00.00 -2,96.67 akh from major works by reappropriation were were stated to be due to	(x) above by reby the Governost. Nos. (ix) and aission to the Cott Hospital but earch 7,03.33 and augmentate stated to be be non-utilisations.	ment of India. d (x) above were state Government of India ilding. For non-receiption 6,73.15 tion of Rs.1,46.00 lal based on actual requir	ed by the for utilisation of pt of reply in time -30.1 kh (net Rs.2,96.67 rement.			

(viii)

(ix)

(x)

(xi)

(xii)

57

Grant No. 16 - Health Department - Contd.

North Eastern Area Development

Head		Total Grant		ctual enditure	Excess + Savings -
			(in lakh	of rupees)	
30	Regional Instit	ute of Pharmaceutical Science	and Technolog	_S y	
	N.E.C. Scheme				
	(Plan)				
	O	50.00			
	R	-48.00	2.00	0.66	-1.34
XX7°41. 1	.1 . 6			. 41 1	1

Withdrawal of provision from machinery and equipment and major works through surrender was stated to be due to non-receipt of fund from the N.E.C.

Reasons for further saving were stated to be due to non-supply of equipment by the agency in time.

(xiii) 56 Accident and Trauma Centre at G.B.P. Hospital

N.E.C. Scheme

(Plan)

O 63.73

R -18.30 45.43 ... -45.43

Withdrawal of provision by surrender of Rs.12.90 lakh and by reappropriation of Rs.5.40 lakh (total Rs.18.30 lakh) from major works was stated to be due to non-receipt of fund from the NEC.

(xiv) 57 Accident and Trauma Centre at Kulai

N.E.C. Scheme

(Plan)

O 63.73

R -18.30

Withdrawal of provision from major works by surrender was stated to be due to non-receipt of fund from the NEC.

Reasons for non-utilisation of the remaining provision at Sl.Nos. (xiii) and (xiv) above were stated to be due to non-commencement of work by the executing agency in time.

45.43

-45.43

(d) Following are the instances of creation of provision by reappropriation:-

-5.37

Grant No. 16 - Health Department - Contd.

Head		Total	Grant	Actual Expenditure	Excess + Savings -
			(iı	ı lakh of rupees)	
57	North Eastern A	rea Development			
53	Construction of	Boundary Wall of Boy	s Hostel		
	N.E.C. Scheme				
	(Plan)				
	R	5.40	5.40	•••	-5.40
	vas partly offset by 6	excess under:	rived necessary i	unds to other neads.	
Head		Total	Grant	Actual Expenditure	Excess + Savings -
			(iı	ı lakh of rupees)	
4210	Capital Outlay o	n Medical and Public	Health	-	
01	Urban Health Se	rvices			
110	Hospital and Dis	pensaries			
56	Non- Lapsable				
35	Construction of	Some Components of	150 Bedded Dha	lai District Hospital	
	(C.S.S)				
	R	1,09.38	1,09.38	90.00	-19.38
the Gove		ppropriation towards n ch provision by reappi	-		-
the Gove	ernment of India. Su	ch provision by reappr	-		-
the Gove constitut	ernment of India. Su te 'New Service'.	ch provision by reappr	-		-
the Gove constitut	ernment of India. Su e 'New Service'. State Share of N	ch provision by reappr	-		-

Creation of provision by supplementary grant in March 2008 towards major works was stated to be the State's contribution for implementing NLCPR Project.

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

Reasons for ultimate saving were stated to be due to release of fund of Rs.2,79.52 lakh only by the Finance Department.

(iii) 4210 Capital Outlay on Medical and Public Health
 03 Medical Education, Training and Research
 105 Allopathy
 71 Medical College
 01 Establishment

(e)

(i)

(ii)

Grant No. 16 - Health Department - Concld.

Head		Tota	al Grant	Actual	Excess +			
				Expenditure	Savings -			
			(in lakh of rupees)					
	(Non-Plan)							
	O	2,80.00	2,80.00	2,90.58	+ 10.58			

Excess was stated to be due to wrong booking of expenditure towards 31-Grant-in-aid and 30-Contractual Services under Capital Section instead of booking under Revenue Section. Expenditure in the two object heads mentioned above were reconciled on the basis of departmental figures appearing in Capital Head.

	Major He	ad		Total Grant	Actual Expenditure In thousands of rupees	Excess + Saving -
REVENUE				`	*	
2059	Public V	Vorks				
2205	Art and	Culture				
2220	Informa	tion and Publicity				
3452	Tourism	1				
Voted						
Original			12,63,13	12,63,13	11,11,76	- 1,51,37
Amount surre	ndered dur	ing the year (March 20	008)			1,04,44
CAPITAL						
4070	Capital	Outlay on Other Ad	ministrative Serv	vices		
4220	Capital	Outlay on Informati	on and Publicity			
5452	Capital	Outlay on Tourism				
Voted						
Original			45,93			
Supplementar	у		2,29,91	2,75,84	2,75,84	
Amount surre	ndered dur	ing the year				
Notes and co	mments					
REVENUE						
Voted						
(a)	Out of the March 2	_	s.1,51.37 lakh, Rs	.1,04.44 lakh only	were anticipated and su	rrendered in
(b)	Saving o	occurred mainly under	:-			
	Head		Tot	al Grant	Actual Expenditure	Excess + Saving -
				(1	(n lakhs of rupees)	
(i)	2220	Information and P	ublicity			
	60	Others				
	001	Direction and Adn	ninistration			
	98	Administration				
	17	I.C.A.T.				
		(Plan)				
		O	3,22.00			
		R	-1,06.15	2,15.85	2,16.71	+ 0.86

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

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

Withdrawal of provision of Rs.85.94 lakh from salaries by surrender and Rs.26.06 lakh by reappropriation from salaries (Rs.21.06 lakh) and wages (Rs.5.00 lakh) was stated to be based on actual requirement.

The above withdrawal was partly offset by addition to the provision of Rs.5.85 lakh mainly towards office expenses by reappropriation and was stated to be based on actual requirement.

Final excess was stated to be due to conversion of Dearness Allowance(DA) into Dearness Pay, increase in rates of D.A. w.e.f. 1-7-07, promotion and retirement benefits.

(ii) 101 Advertising and Visual Publicity

21 Tourism and Publicity

04 Visual Publicity

R

(Plan)

O 75.00

1 C ... CD 27 00 1 1

49.60

Withdrawal of provision of Rs.25.00 lakh from advertising and publicity through reappropriation was stated to be based on actual requirement.

50.00

Reasons for saving stated to be 'petty amount' and hence not furnished.

(iii) (Non-Plan)

O 1,44.30

R -32.30 1,12.00

-25.00

1,06.27

-5.73

-0.40

Withdrawal of provision of Rs.18.50 lakh by surrender from advertising and publicity and Rs.13.80 lakh, mainly from advertising and publicity by reappropriation was stated to be based on actual requirement.

Saving was stated to be due to non-receipt of bill in due time.

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

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupe	es)
(i)	2220	Information and Public	eity		
	60	Others			
	103	Press Information Serv	vices		
	21	Tourism and Publicity			
	07	Press Information			
		(Plan)			
		O	0.50		
		R	2.00	2.50 2.2	-0.22

Augmentation of provision by reappropriation mainly towards rent, rate and taxes was stated to be based on actual requirement.

Final saving was stated to be due to non-receipt of newspaper bill in due time.

(ii) (Non-Plan)
O 49.80
R 9.00 58.80 55.26 -3.54

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

2.25 2.00 reappropriation towards	towards office expenses 4.25 ards office expenses	3.47 s was stated to be bas various reasons is no	-0.78 sed on actual
2.25 2.00 reappropriation toward non-implementation	of vacant post. 4.25 ards office expenses	3.47 s was stated to be bas	-0.78 sed on actual
2.25 2.00 reappropriation toward non-implementation	4.25 ards office expenses	s was stated to be bas	sed on actual
2.25 2.00 reappropriation toward non-implementation	ards office expenses	s was stated to be bas	sed on actual
2.00 reappropriation toward non-implementation ervices	ards office expenses	s was stated to be bas	sed on actual
2.00 reappropriation toward non-implementation ervices	ards office expenses	s was stated to be bas	sed on actual
2.00 reappropriation toward non-implementation ervices	ards office expenses	s was stated to be bas	sed on actual
reappropriation towards non-implementation ervices	ards office expenses	s was stated to be bas	
non-implementation	_		
city			
0.50			
16.00	16.50	16.50	
gh reappropriation t	towards grant-in-aid	was stated to be bas	ed on actual
ire			
lation			
city			
lities			
2.50			
2.83	5.33	5.63	+ 0.30
	16.00 gh reappropriation to the state of the	16.00 16.50 gh reappropriation towards grant-in-aid are lation city lities 2.50 2.83 5.33 appropriation (Rs.4.83 lakh) mainly tow ovision also by reappropriation (Rs.2.00 atted to be based on actual requirement.	16.00 16.50 16.50 gh reappropriation towards grant-in-aid was stated to be base are lation city lities 2.50 2.83 5.33 5.63 appropriation (Rs.4.83 lakh) mainly towards supplies and movision also by reappropriation (Rs.2.00 lakh) from salaries.

(iii)

(iv)

(v)

(vi)

 $\ \, \textbf{Grant No.} \ \, \textbf{17 - Information ,} \textbf{Cultural Affairs and Tourism } \ \, \textbf{Department - Contd.}$

(Plan)

Head		Total (Grant	Actual Expenditure	Excess + Saving ·
			(I	n lakhs of rupees)	
	O	6.50			
	R	10.10	16.60	16.01	-0.59
stated to	to the provision throug be based on actual requiring stated to be due to partie.	irement.	•		•
02	Tourist Transport Se	ervices			
	(Plan)				
	O	1.02			
	R	4.68	5.70	4.69	-1.01
Instances the Legis	or being vague and non- s of incurring expenditu- slature have been notice	re against provision d under :-			
Head		Total (Grant	Actual Expenditure	Excess + Saving -
			(I	n lakhs of rupees)	Suving
2059	Public Works		(-		
80	General				
053	Maintenance and Re	pairs			
43	Finance Commission	1			
28	Public Building				
	(Non-Plan)				
	R	9.00	9.00	9.00	
Creation requirem	of provision towards ment.	inor works by reap	propriation wa	s stated to be based on	actual
2205	Art and Culture				
102	Promotion of Arts ar	nd Culture			
21	Tourism and Publici	ty			
08	Cultural				
	(Plan)				
		7 7 0		5 17	-0.03
	R	5.50	5.50	5.47	-0.03
on actual	of provision towards ot requirement.	her administrative			
	of provision towards ot	her administrative			

(vii)

(d)

(i)

(ii)

(ii)

003

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

Research and Training in mass Communication

Head		Total Grant	Actual	1	Excess +	
			Expendit	ure	Saving -	
			(In lakhs of r	rupees)		
03	Research and Training					
16	Training of mass Communication					
	(Plan)					
	R 2.00)	2.00	1.23	-0.77	

Creation of provision towards other administrative expenses by reappropriation was stated to be based on actual requirement. Final saving was stated to be due to "non-sending of officer, staff for training in Mass communication" before election.

Major Head				Total Grant	Actual Expenditure	Excess + Saving -
				(In thousands of rupees))
REVENUE						
2070	Other A	Administrative Service	es			
2235	Social S	Security and Welfare				
2250	Other S	Social Services				
Voted						
Original			1,37,48	1,37,48	96,00	- 41,48
Amount surre	endered dur	ring the year (March 20	008)			31,29
CAPITAL						
4235	Capital	Outlay on Social Sec	urity and Welfar	:e		
Voted						
Original			1,00			
Supplementa	ry		4,00	5,00	5,00	
Amount surre	endered dur	ring the year				
Notes and co	omments					
REVENUE						
Voted						
(a)	Out of the March 2	-	.41.48 lakh, Rs.33	1.29 lakh only we	re anticipated and surren	dered in
(b)	Signific	ant saving occurred und	der :-			
	Head		Tota	al Grant	Actual Expenditure	Excess + Saving -
				(I	n lakhs of rupees)	
(i)	2235	Social Security and	l Welfare			
	60	Other Social Secur	ity and Welfare P	rogrammes		
	102	Pensions under Soc	cial Security Sche	mes		
	02	Pension				
	04	Pension to Freedor	n Fighters			
		(Non-Plan)				
		O	38.00			
		R	-26.00	12.00	11.40	-0.60
(a)	pension Reasons remaine	was stated to be based for saving were stated d unspent.	on actual require to be due to the c	ment.	21 lakh by reappropriation down fighters for which a	
(c)	Saving v	was partly offset by exc	cess under :-			

 $\ \, \textbf{Grant No.} \ \, \textbf{18-General Administration (Political) Department-Concld.}$

	Head		Total Grant		Actual penditure	Excess + Saving -
				(In lak	ths of rupees)	
(i)	2250	Other Social Services				
	800	Other expenditure				
	99	Others				
	04	Celebration of Indepe	endence Day			
		(Non-Plan)				
		O	14.00			
		R	2.00	16.00	16.00	
(ii)	05	Celebration of Repub	lic Day			
()		(Non-Plan)				
		O	22.00			
		R	3.00	25.00	25.00	

Augmentaion of provision against Sl.no. (i) & (ii) above towards other administrative expenses through reappropriation was stated to be based on actual requirement.

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

	(In thousands of Tupe
REVENUE	
2029	Land 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
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
3452	Tourism
3456	Civil Supplies
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Voted Original 2,15,92,27 Supplementary 65,06,03 2,80,98,30 2,44,11,05 -36,87,25 Amount surrendered during the year (March 2008) 2,80,98,30 2,44,11,05 -36,87,25 Amount surrendered during the year (March 2008) 6,79,28 CAPITAL 4059 Capital Outlay on Public Works	Major Head		Total Grant	Actual Expenditure	Excess + Saving -
Original 2,15,92,27 Supplementary 65,06,03 2,80,98,30 2,44,11,05 - 36,87,25 Amount surrender during the year (March 2008) 6,79,28 CAPITAL 4059 Capital Outlay on Public Works 8 8 8 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 9 2 24,11,05 -36,87,25 8 8 9 2 2 2 4 1 2<			(1	In thousands of rupees)	
Supplementary 65,06,03 2,80,98,30 2,44,11,05 6,79,28 Amount surrendered during the year (March 2008) 6,79,28 CAPITAL 4059 Capital Outlay on Public Works 4070 Capital Outlay on Education, Sports,Art and Culture 4210 Capital Outlay on Medical and Public Health 4211 Capital Outlay on Family Welfare 4215 Capital Outlay on Water Supply and Sanitation 4216 Capital Outlay on Water Supply and Sanitation 4216 Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes and other Backward Classes 4220 Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes and other Backward Classes 4221 Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes and other Backward Classes 4222 Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes and other Backward Classes 4223 Capital Outlay on Soil and Water Conservation 4404 Capital Outlay on Animal Husbandry 4402 Capital Outlay on Dairy Development 4405 Capital Outlay on Dairy Development 4406 Capital Outlay on Forestry and Wild Life 4408 Capital Outlay on Forestry and Wild Life 4408 Capital Outlay on Other Agricultural Programmes 4415 Capital Outlay on Other Agricultural Programmes 4425 Capital Outlay on Other Agricultural Programmes 4426 Capital Outlay on North Eastern Areas 4515 Capital Outlay on Minor Trigation 44701 Capital Outlay on Major and Medium Irrigation 4702 Capital Outlay on Major and Medium Irrigation 4701 Capital Outlay on Major and Medium Irrigation 4702 Capital Outlay on More Conventional Sources of Energy 4881 Capital Outlay on Non-Conventional Sources of Energy 4885 Capital Outlay on Non-Conventional Sources of Energy 4886 Capital Outlay on Road Sand Bridges 5054 Capital Outlay on Road Sand Bridges 5055 Capital Outlay on other Scientific and Environmental Research	Voted				
CAPITAL 4059 Capital Outlay on Public Works 4070 Capital Outlay on Education, Sports,Art and Culture 4210 Capital Outlay on Medical and Public Health 4211 Capital Outlay on Medical and Public Health 4211 Capital Outlay on Water Supply and Sanitation 4215 Capital Outlay on Water Supply and Sanitation 4216 Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes and other Backward Classes 4225 Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes and other Backward Classes 4260 Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes and other Backward Classes 4401 Capital Outlay on Orop Husbandry 4402 Capital Outlay on Soil and Water Conservation 4403 Capital Outlay on Pairy Development 4404 Capital Outlay on Pairy Development 4405 Capital Outlay on Fisheries 4406 Capital Outlay on Food Storage and Warehousing 4425 Capital Outlay on Food Storage and Warehousing 4425 Capital Outlay on Other Agricultural Programmes 4451 Capital Outlay on North Eastern Areas 4515 Capital Outlay on Major and Medium Irrigation 4701 Capital Outlay on Major and Medium Irrigation 4702 Capital Outlay on Major and Medium Irrigation 4701 Capital Outlay on Morth Eastern Areas 4702 Capital Outlay on Morth Eastern Areas 4703 Capital Outlay on Morth Eastern Areas 4704 Capital Outlay on Morth Eastern Areas 4705 Capital Outlay on Morth Eastern Areas 4706 Capital Outlay on Morth Eastern Areas 4707 Capital Outlay on Morth Eastern Areas 4708 Capital Outlay on Morth Eastern Areas 4709 Capital Outlay on Morth Eastern Areas 4700 Capital Outlay on Morth Eastern Areas 4701 Capital Outlay on Morth Eastern Areas 4702 Capital Outlay on Morth Eastern Areas 4703 Capital Outlay on Morth Eastern Areas 4704 Capital Outlay on Morth Eastern Areas	Original	2,15,92,2	27		
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 Welfare 4215 Capital Outlay on Welfare 4216 Capital Outlay on Housing 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes 4250 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes 4250 Capital Outlay on Crop Husbandry 4401 Capital Outlay on Soil and Water Conservation 4402 Capital Outlay on Soil and Water Conservation 4403 Capital Outlay on Dairy Development 4404 Capital Outlay on Fisheries 4406 Capital Outlay on Forestry and Wild Life 4408 Capital Outlay on Food Storage and Warehousing 4425 Capital Outlay on Other Agricultural Programmes 4435 Capital Outlay on Other Rural Development Programmes 4552 Capital Outlay on Noher Rural Development Programmes 4552 Capital Outlay on Major and Medium Irrigation 4701 Capital Outlay on Minor Irrigation 4702 Capital Outlay on Flood Control Projects 4801 Capital Outlay on Power Projects 4810 Capital Outlay on Power Projects 4810 Capital Outlay on Non-Conventional Sources of Energy 4851 Capital Outlay on Roads and Bridges 5054 Capital Outlay on Roads and Bridges 5055 Capital Outlay on Road Transport 5425 Capital Outlay on Road Transport	Supplementar	ry 65,06,0	2,80,98,30	0 2,44,11,05	- 36,87,25
Capital Outlay on Public Works Capital Outlay on Other Administrative Services Capital Outlay on Education, Sports, Art and Culture Capital Outlay on Medical and Public Health Capital Outlay on Family Welfare Capital Outlay on Family Welfare Capital Outlay on Water Supply and Sanitation Capital Outlay on Housing Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Capital Outlay on Crop Husbandry Capital Outlay on Soil and Water Conservation Capital Outlay on Soil and Water Conservation Capital Outlay on Pisheries Capital Outlay on Fisheries Capital Outlay on Froestry and Wild Life Capital Outlay on Froestry and Wild Life Capital Outlay on Food Storage and Warehousing Capital Outlay on Food Storage and Warehousing Capital Outlay on Other Agricultural Programmes Capital Outlay on Other Agricultural Programmes Capital Outlay on North Eastern Areas Capital Outlay on Major and Medium Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Flood Control Projects Capital Outlay on Power Projects Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Roads and Bridges Capital Outlay on Norther Scientific and Environmental Research	Amount surre	endered during the year (March 2008)			6,79,28
Capital Outlay on Public Works Capital Outlay on Other Administrative Services Capital Outlay on Education, Sports, Art and Culture Capital Outlay on Medical and Public Health Capital Outlay on Family Welfare Capital Outlay on Family Welfare Capital Outlay on Water Supply and Sanitation Capital Outlay on Housing Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Capital Outlay on Crop Husbandry Capital Outlay on Soil and Water Conservation Capital Outlay on Soil and Water Conservation Capital Outlay on Pisheries Capital Outlay on Fisheries Capital Outlay on Froestry and Wild Life Capital Outlay on Froestry and Wild Life Capital Outlay on Food Storage and Warehousing Capital Outlay on Food Storage and Warehousing Capital Outlay on Other Agricultural Programmes Capital Outlay on Other Agricultural Programmes Capital Outlay on North Eastern Areas Capital Outlay on Major and Medium Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Flood Control Projects Capital Outlay on Power Projects Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Roads and Bridges Capital Outlay on Norther Scientific and Environmental Research	CAPITAL				
Capital Outlay on Other Administrative Services Capital Outlay on Education, Sports, Art and Culture Capital Outlay on Medical and Public Health Capital Outlay on Medical and Public Health Capital Outlay on Water Supply and Sanitation Capital Outlay on Housing Capital Outlay on Housing Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Capital Outlay on Other Social Services Capital Outlay on Crop Husbandry Capital Outlay on Soil and Water Conservation Capital Outlay on Soil and Water Conservation Capital Outlay on Animal Husbandry Capital Outlay on Prestry and Wild Life Capital Outlay on Forestry and Wild Life Capital Outlay on Food Storage and Warehousing Capital Outlay on Other Agricultural Programmes Capital Outlay on Other Agricultural Programmes Capital Outlay on North Eastern Areas Capital Outlay on Major and Medium Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Flood Control Projects Capital Outlay on Power Projects Capital Outlay on Power Projects Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Roads and Bridges Capital Outlay on ther Scientific and Environmental Research		Carried Ondon on Ball's Wants			
Capital Outlay on Education, Sports,Art and Culture Capital Outlay on Medical and Public Health Capital Outlay on Family Welfare Capital Outlay on Water Supply and Sanitation Capital Outlay on Water Supply and Sanitation Capital Outlay on Housing Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes and other Backward Classes Capital Outlay on other Social Services Capital Outlay on Crop Husbandry Capital Outlay on Soil and Water Conservation Capital Outlay on Soil and Water Conservation Capital Outlay on Animal Husbandry Capital Outlay on Pisheries Capital Outlay on Fisheries Capital Outlay on Food Storage and Warehousing Capital Outlay on Food Storage and Warehousing Capital Outlay on Other Agricultural Programmes Capital Outlay on Other Agricultural Programmes Capital Outlay on North Eastern Areas Capital Outlay on Major and Medium Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Plood Control Projects Capital Outlay on Plood Control Projects Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Village and Small Industries Capital Outlay on Roads and Bridges Capital Outlay on ther Scientific and Environmental Research		-	a Campiana		
Capital Outlay on Medical and Public Health Capital Outlay on Family Welfare Capital Outlay on Water Supply and Sanitation Capital Outlay on Housing Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Capital Outlay on other Social Services Capital Outlay on Crop Husbandry Capital Outlay on Soil and Water Conservation Capital Outlay on Animal Husbandry Capital Outlay on Dairy Development Capital Outlay on Forestry and Wild Life Capital Outlay on Forestry and Wild Life Capital Outlay on Forestry and Warehousing Capital Outlay on Co-operation Capital Outlay on Other Agricultural Programmes Capital Outlay on other Rural Development Programmes Capital Outlay on North Eastern Areas Capital Outlay on Major and Medium Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Flood Control Projects Capital Outlay on Power Projects Capital Outlay on Nor-Conventional Sources of Energy Capital Outlay on Village and Small Industries Capital Outlay on Roads and Bridges Capital Outlay on Roads and Bridges Capital Outlay on Roads and Bridges Capital Outlay on other Scientific and Environmental Research					
4211 Capital Outlay on Family Welfare 4215 Capital Outlay on Water Supply and Sanitation 4216 Capital Outlay on Housing 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes 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 Dairy Development 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 4425 Capital Outlay on O-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 4702 Capital Outlay on Flood Control Projects 4801 Capital Outlay on Power Projects 4801 Capital Outlay on Non-Conventional Sources of Energy 4851 Capital Outlay on Village and Small Industries 5054 Capital Outlay on Roads and Bridges 5055 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research					
Capital Outlay on Water Supply and Sanitation Capital Outlay on Housing Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Capital Outlay on other Social Services Capital Outlay on Crop Husbandry Capital Outlay on Soil and Water Conservation Capital Outlay on Soil and Water Conservation Capital Outlay on Dairy Development Capital Outlay on Prestry and Wild Life Capital Outlay on Forestry and Wild Life Capital Outlay on Forestry and Wild Life Capital Outlay on Co-operation Capital Outlay on Other Agricultural Programmes Capital Outlay on Other Agricultural Programmes Capital Outlay on North Eastern Areas Capital Outlay on Major and Medium Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Flood Control Projects Capital Outlay on Power Projects Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Village and Small Industries Capital Outlay on Roads and Bridges Capital Outlay on Roads and Bridges Capital Outlay on Road Transport Capital Outlay on Road Transport Capital Outlay on Other Scientific and Environmental Research			пеанн		
4216 Capital Outlay on Housing 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes 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 4425 Capital Outlay on Co-operation 4435 Capital Outlay on Other Agricultural Programmes 4515 Capital Outlay on other Rural Development Programmes 4525 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 Roads and Bridges 5054 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research			anitation		
Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Capital Outlay on other Social Services Capital Outlay on Crop Husbandry Capital Outlay on Soil and Water Conservation Capital Outlay on Animal Husbandry Capital Outlay on Dairy Development Capital Outlay on Fisheries Capital Outlay on Froestry and Wild Life Capital Outlay on Forestry and Wild Life Capital Outlay on Forestry and Warehousing Capital Outlay on Co-operation Capital Outlay on Co-operation Capital Outlay on Other Agricultural Programmes Capital Outlay on Other Agricultural Programmes Capital Outlay on North Eastern Areas Capital Outlay on North Eastern Areas Capital Outlay on Major and Medium Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Flood Control Projects Capital Outlay on Power Projects Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Village and Small Industries Capital Outlay on Roads and Bridges Capital Outlay on Roads Transport Capital Outlay on Road Transport Capital Outlay on ther Scientific and Environmental Research			amtation		
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 4425 Capital Outlay on Co-operation 4435 Capital Outlay on Other Agricultural Programmes 4515 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 Roads and Bridges 5055 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research			d Costos Sabadulad '	Tribos and ather Paelsway	nd Classes
Capital Outlay on Crop Husbandry Capital Outlay on Soil and Water Conservation Capital Outlay on Animal Husbandry Capital Outlay on Dairy Development Capital Outlay on Fisheries Capital Outlay on Forestry and Wild Life Capital Outlay on Forestry and Wild Life Capital Outlay on Food Storage and Warehousing Capital Outlay on Co-operation Capital Outlay on Other Agricultural Programmes Capital Outlay on Other Agricultural Programmes Capital Outlay on Other Rural Development Programmes Capital Outlay on North Eastern Areas Capital Outlay on Major and Medium Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Flood Control Projects Capital Outlay on Power Projects Capital Outlay on Power Projects Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Village and Small Industries Capital Outlay on Roads and Bridges Capital Outlay on Roads and Bridges Capital Outlay on Roads Transport Capital Outlay on Road Transport Capital Outlay on other Scientific and Environmental Research				Tribes and other backwar	iu Classes
Capital Outlay on Soil and Water Conservation Capital Outlay on Animal Husbandry Capital Outlay on Dairy Development Capital Outlay on Fisheries Capital Outlay on Forestry and Wild Life Capital Outlay on Forestry and Warehousing Capital Outlay on Food Storage and Warehousing Capital Outlay on Co-operation Capital Outlay on Other Agricultural Programmes Capital Outlay on Other Agricultural Programmes Capital Outlay on North Eastern Areas Capital Outlay on North Eastern Areas Capital Outlay on Major and Medium Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Flood Control Projects Capital Outlay on Power Projects Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Village and Small Industries Capital Outlay on Consumer Industries Capital Outlay on Roads and Bridges Capital Outlay on Road Transport Capital Outlay on Other Scientific and Environmental Research					
Capital Outlay on Animal Husbandry Capital Outlay on Dairy Development Capital Outlay on Fisheries Capital Outlay on Forestry and Wild Life Capital Outlay on Forestry and Wild Life Capital Outlay on Food Storage and Warehousing Capital Outlay on Co-operation Capital Outlay on Other Agricultural Programmes Capital Outlay on Other Agricultural Programmes Capital Outlay on Other Rural Development Programmes Capital Outlay on North Eastern Areas Capital Outlay on Major and Medium Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Flood Control Projects Capital Outlay on Power Projects Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Village and Small Industries Capital Outlay on Roads and Bridges Capital Outlay on Roads Transport Capital Outlay on Road Transport Capital Outlay on Other Scientific and Environmental Research			ervetion		
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 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 Roads and Bridges 5054 Capital Outlay on Roads Transport 5425 Capital Outlay on other Scientific and Environmental Research			ci vation		
4405 Capital Outlay on Fisheries 4406 Capital Outlay on Forestry and Wild Life 4408 Capital Outlay on Food Storage and Warehousing 4425 Capital Outlay on Co-operation 4435 Capital Outlay on Other Agricultural Programmes 4515 Capital Outlay on other Rural Development Programmes 4516 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 Roads and Bridges 5055 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research					
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4408 Capital Outlay on Food Storage and Warehousing 4425 Capital Outlay on Co-operation 4435 Capital Outlay on Other Agricultural Programmes 4515 Capital Outlay on other Rural Development Programmes 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 5054 Capital Outlay on Roads and Bridges 5055 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research			ife		
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 5054 Capital Outlay on Roads and Bridges 5055 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research					
Capital Outlay on Other Agricultural Programmes Capital Outlay on other Rural Development Programmes Capital Outlay on North Eastern Areas Capital Outlay on Major and Medium Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Flood Control Projects Capital Outlay on Power Projects Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Village and Small Industries Capital Outlay on Consumer Industries Capital Outlay on Roads and Bridges Capital Outlay on Road Transport Capital Outlay on other Scientific and Environmental Research		•			
Capital Outlay on other Rural Development Programmes Capital Outlay on North Eastern Areas Capital Outlay on Major and Medium Irrigation Capital Outlay on Minor Irrigation Capital Outlay on Flood Control Projects Capital Outlay on Power Projects Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Village and Small Industries Capital Outlay on Consumer Industries Capital Outlay on Roads and Bridges Capital Outlay on Road Transport Capital Outlay on other Scientific and Environmental Research			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 5054 Capital Outlay on Roads and Bridges 5055 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research			9		
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 5054 Capital Outlay on Roads and Bridges 5055 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research	4552	•	G		
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 5054 Capital Outlay on Roads and Bridges 5055 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research	4701	Capital Outlay on Major and Medium	Irrigation		
Capital Outlay on Power Projects Capital Outlay on Non-Conventional Sources of Energy Capital Outlay on Village and Small Industries Capital Outlay on Consumer Industries Capital Outlay on Roads and Bridges Capital Outlay on Road Transport Capital Outlay on other Scientific and Environmental Research	4702	Capital Outlay on Minor Irrigation			
4810 Capital Outlay on Non-Conventional Sources of Energy 4851 Capital Outlay on Village and Small Industries 4860 Capital Outlay on Consumer Industries 5054 Capital Outlay on Roads and Bridges 5055 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research	4711	Capital Outlay on Flood Control Project	ets		
4851 Capital Outlay on Village and Small Industries 4860 Capital Outlay on Consumer Industries 5054 Capital Outlay on Roads and Bridges 5055 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research	4801	Capital Outlay on Power Projects			
4860 Capital Outlay on Consumer Industries 5054 Capital Outlay on Roads and Bridges 5055 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research	4810				
5054 Capital Outlay on Roads and Bridges 5055 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research	4851				
5055 Capital Outlay on Road Transport 5425 Capital Outlay on other Scientific and Environmental Research	4860				
5425 Capital Outlay on other Scientific and Environmental Research	5054	Capital Outlay on Roads and Bridges			
	5055				
5452 Capital Outlay on Tourism	5425				
	5452	Capital Outlay on Tourism			

1	Major Hea	d	Total (Actual Expenditure	Excess + Saving -
-4	· .				thousands of rupees)
5465		nts in General Financial a				
5475	-	Outlay on other General E	conomic Serv	ices		
6425	Loans for	Cooperation				
Voted						
Original		2.73	5,06,68			
Supplementary	I		,05,45	3,57,12,13	1,74,03,14	- 1,83,08,99
		ng the year (March 2008)	,, -	-,, , -	,. ,,	83,86,42
Notes and cor		g : : , : : (. : : : :)				,,
REVENUE						
Voted						
(a)	Out of the	e huge saving of Rs.36,87.2.	5 lakh; Rs.6,79	9.28 lakh only	could be anticipated	and surrendered
(b)		curred mainly under :-				
	Head	•	Total (<u> Trant</u>	Actual	Excess +
	IIcau		Total	Jiani	Expenditure	Saving -
				((In lakhs of rupees)	
Co-operation	Departme	nt			·	
(i)	2425	Co-operation				
	800	Other expenditure				
	86	C.S.Scheme-I				
	09	Integrated Co-operative I	Development F	Project		
		(C.S.S.)				
		O	46.50			
		R	-46.50			•••
Reasons for withdrawal of entire provision by surrender was stated as "Released by the Government of India" is not tenable as the amount withdrawn from the original provision does not relate to the release of fund by the Government of India.						
Information,	Cultural A	ffairs and Tourism Depar	rtment			
(ii)	2220	Information and Publicity	y			
	60	Others				
	103	Press Information Service	es			
	21	Tourism and Publicity				
	07	Press Information				
		(Plan)				
		0	48.00			
		R	-20.00	28.00	27.99	-0.01

	Head		To	tal Grant	Actual Expenditure	Excess + Saving -
					(In lakhs of rupees)	5
	Withdra	wal of provision by rea	appropriation fro	m supplies and i	materials was stated to b	be based on actual
	requiren	nent.				
Tribal We	lfare Depar	tment				
(iii)	2225	Welfare of Schedul	led Castes,Scheo	duled Tribes and	l other Backward Classe	es
	02	Welfare of Schedu	iled Tribes			
	001	Direction and Adm	inistration			
	33	Welfare Programm	ie			
	09	General				
		(Non-Plan)				
		O	8,54.50	8,54.50	6,82.84	- 1,71.66
	Reasons	for huge saving have i	not been intimate	d (August 2008).	
(iv)	277	Education				
	34	Tribal Sub-Plan				
	19	Coaching and Allie	ed Scheme			
		(Plan)				
		O	1,97.50			
		R	-37.28	1,60.22	2 1,52.72	-7.50
	requiren Reasons	nent. s for further saving have	-		vas stated to be based on 08).	ı actual
(v)	86	C.S. Scheme- I				
	26	Book Bank for Stu	dents			
		(C.S.S)				
		O	25.00			
		R	-25.00			•••
(vi)	30	Post- Matric Schola	arship to General	Students		
		(C.S.S)				
		O	1,12.00			
		R	- 1,12.00			
(vii)	32	Upgradation of Me	rit			
		(C.S.S)				
		O	26.50			
		R	-21.70	4.80	4.80	
(viii)	2552	North Eastern Area	ıs			
	01	Forestry				
	105	Forest Produce				
	57	North Eastern Area	n Development			
			•			

Actual

Excess +

Head

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total	Grant E	Actual xpenditure	Excess + Saving -
				(In la	akhs of rupees)	
	55		roject for Livelihood Surrendered Militan	_	gh a Pilot Bamboo E	Enterprise for
		(Plan)				
		O	2,00.00			
		R	- 2,00.00	•••		
	reapprop are not to	oriation/surrender sta	ntire/part provision from the as "Released by to the withdrawn from the India/N.E.C.	he Government of l	India" and "Released	
(ix)	2225	Welfare of Scheo	duled Castes,Schedul	ed Tribes and other	Backward Classes	
	02	Welfare of Sche	duled Tribes			
	800	Other expenditure	re			
	33	Welfare Progran	nme			
	59	Special Package	for Tribal Developme	ent in Tripura		
		(Non-Plan)				
		S	5,50.00	5,50.00	3,04.37	- 2,45.63
(x)	on actua	Il requirement. for huge saving hav Compensation ar	entary provision in Ma e not been intimated and Assignments to Lo sions, Trade, Callings a	(August 2008).		
	34	Tribal Sub-Plan				
	14	Sixth Schedule				
		(Plan)				
		O	6,20.00			
		S	3,51.06			
		R	-2,40.45	7,30.61		-7,30.61
(xi)	withdray grant-in- provision remainin	wal of Rs.6,20.00 lak- aid by reappropriati n by supplementary ng provision. for non-utilisation of	supplementary grant th from purchase of v on were stated to be be grant proved totally u of the remaining provi- eous Compensations a	ehicle and augment based on actual requinjustified in view of sion have not been	ation of Rs.3,79.55 l irrement. The addition of non-utilisation of the	akh towards on to the ne entire
	34	Tribal Sub -Plan				
	14	Sixth Schedule				
		(Plan)				
		O	9,64.00			

Head	Total Grant	Actual	Excess +
		Expenditure	Saving -

(In lakhs of rupees)

Augmentation of provision by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of entire provision after augmentation in March 2008, have not been intimated (August 2008).

Panchayat Raj Department

(xii)	2515	Other Rural Develop	ment Programmes				
	101	Panchayati Raj					
	99	Others					
	54	Panchayat Developm					
		(Plan)					
		O	11,42.35				
		S	2,25.27	13,67.62	11,42.35	- 2,25.27	
(xiii)	3604	Compensation and A	ssignments to Loca	l Bodies and Pancha	yati Raj Institutions		
	200	Other Miscellaneous Compensations and Assignments					
	59	Devolution of Fund					
	02	Panchayati Raj Institutions (P.R.I)					
		(Plan)					
		O	4,61.37				
		S	90.99	5,52.36	4,61.37	-90.99	

The entire additional provision by supplementary grant in March 2008 at Sl.nos. (xii) and (xiii) above stated to be made towards grant-in-aid based on actual requirement remained unutilised and proved lack of foresight in financial management.

Reasons for huge saving at Sl.Nos. (xii) and (xiii) above have not been intimated (August 2008).

Industries & Commerce Department

(xiv)	2230	Labour and Employn	nent			
	03	Training				
	003	Training of Craftsmen & Supervisors				
	05	Establishment				
	29	Industrial Training In	nstitute			
		(Plan)				
		O	29.22			
		R	-7.00	22.22	6.02	-16.20

Withdrawal of Rs.1.04 lakh from salaries by surrender and Rs.14.96 lakh mainly from salaries, minor works etc. by reappropriation followed by augmentation of provision of Rs.9.00 lakh mainly towards travel expenses and professional services were stated to be based on actual requirement.

Reasons for further saving have not been intimated (August 2008).

(xv)	2875	Other Industries
	60	Other Industries
	800	Other Expenditure
	29	Industries Development

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Gran	nt	Actual	Excess +
					Expenditure	Saving -
				(In	lakhs of rupees)	
	21	Swavalamban				
		(Plan)				
		O	93.00			
		R	-93.00			
	Withdray	wal of entire provision by	surrender was stated t	to be based	on actual requirement.	
Industries (Handloom,	Handicrafts and Sericu	lture) Department			
(xvi)	2851	Village and Small Ind	ustries			
	107	Sericulture Industries				
	86	C.S. Scheme - I				
	52	Sericulture Project				
		(C.S.S)				
		S	67.44	67.44	•••	-67.44
	release o	n made by supplementary f fund by the Governmen for non-utilisation of enti	t of India.			be due to
Agriculture	Departmen	nt				
(xvii)	2401	Crop Husbandry				
	109	Extension and Farmer	s'Training			
	86	C.S.Scheme - I				
	68	Intensive Cotton Deve	elopment Project			
		(C.S.S)				
		O	30.00			
		R	-30.00			
	Governm	for withdrawal of entire plent of India" is not tenable ease of fund by the Gove	ole as the amount with			
(xviii)	800	Other expenditure				
	87	C.S.Scheme - II				
	97	Macro Management in	n Agriculture			
		(C.S.S)				
		O	6,98.28			
		R	-1,66.63	5,31.65	5,25.00	-6.65
	Government of the rel	for withdrawal of provisi nent of India" is not tenab ease of fund by the Gove for further saving have no	le as the amount withournment of India.	drawn from		-
(xix)	2415	Agricultural Research		5400 2000).		
` /	-	<i>5</i>				

Grant No. 19 - Tribal Welfare Department - Contd.

01

277

Crop Husbandry

Education

Head		Т	otal Grant	Actual Expendit		Excess + Saving -			
			(In lakhs of rupees)						
37	Agricultural Develo	opment							
68	Agricultural Colleg	ge							
	(Plan)								
	O	66.00							
	R	-43.50	22.	50	18.46	-4.04			

Withdrawal of Rs.40.00 lakh by surrender and Rs.26.00 lakh by reappropriation from salaries and augmentation of Rs.22.50 lakh mainly towards travel expenses, office expenses, machinery and equipment etc. by reappropriation were stated to be based on actual requirement. Reasons for further saving have not been intimated (August 2008).

Horticulture Department

(xx)	2401	Crop Husbandry				
	001	Direction and Ada	ministration			
	98	Administration				
	28	Horticulture				
		(Plan)				
		O	92.20			
		R	-68.00	24.20	15.08	-9.12

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

Reasons for further saving have not been intimated (August 2008).

Animal Resource Development Department

(xxi)	2403	Animal Husband	ry					
	103	Poultry Developr	nent					
	39	Animal Resource Development						
	48	Feed for ARDD						
		(Plan)						
		O	33.79					
		S	25.85					
		R	-30.67	28.97	27.97	-1.00		

Augmentation of provision by supplementary grant in March 2008 towards cost of ration, medicine etc. was stated to be based on actual requirement.

Withdrawal of provision of Rs.33.79 lakh from supplies and materials and augmentation of Rs.3.12 lakh towards cost of ration, medicine etc. by reappropriation were stated to be based on actual requirement. Reasons for further saving have not been intimated (August 2008).

Forest Department

(xxii)	2402	Soil and Water Conservation
	102	Soil Conservation
	87	C.S. Scheme - II
	20	Catchment of Gumati River Valley Project

Grant No. 19 - Tribal Welfare Department - Contd.

				(In lak	hs of rupees)		
		(C.S.S)					
		O	9.60				
		S	96.31	1,05.91	60.69	-45.22	
(xxiii)	Augmentation of provision by supplementary grant in March 2008 towards minor works was be due to release of fund by the Government of India. Reasons for saving have not been intimated (August 2008). 2406 Forestry and Wild Life						
	01	Forestry					
	800	Other expenditu	ire				
	40	Forestry					
	40	Management of	Gregarious Flowering	of Muli Bamboos			
		(Plan)					
		O	39.90				
		R	-39.90	•••			
	Withdra	wal of entire provis	ion by reappropriation	was stated to be base	d on actual requiren	nent.	

Actual

Expenditure

Excess +

Saving -

02 Environmental Forestry and Wild Life (xxiv) 110 Wild Life Preservation 40 Forestry Wild Life Conservation and Education 28 (Plan) O 26.35 R -24.35 2.00 0.73 -1.27

> Withdrawal of Rs.18.10 lakh by reappropriation and Rs.6.25 lakh by surrender from minor works was stated to be based on actual requirement.

Urban Development Department

Head

(xxv)	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions							
	200	Other Miscellaneous Compensations and Assignments							
	32	Urban Development	t						
	14	Devolution							
		(Plan)							
		O	1,25.00						
		S	1,45.00	2,70.00	74.34	-1,95.66			

Augmentation of provision by supplementary grant towards grants-in-aid in March 2008 was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2008).

Education (Higher) Department

(xxvii) 2202 General Education 03 University and Higher Education

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Gran	E	Actual Expenditure akhs of rupees)	Excess + Saving -
	103	Government Colleges a	nd Institutes		• '	
	41	Human Development				
	49	Government Degree Co	ollege			
		(Plan)				
		O	63.07			
		R	-51.07	12.00	11.69	-0.31
		al of Rs.61.32 lakh mainl and grant-in-aid by reappi		_		
Education (So	=		-		•	
(xxviii)	2202	General Education				
	01	Elementary Education				
	106	Teachers and Other Ser	vices			
	42	Government Primary So	chools			
	01	Middle Stage Education	n (From Class VI to	VIII)		
		(Plan)				
		0	66.60			
		R	-13.50	53.10	47.08	-6.02
(xxix)	requireme	al of provision mainly front. or further saving have not Primary Education (Fro (Plan) O	been intimated (Aug om Class I to V)		tated to be based on ac	tual
		S	56.03			
		R	-60.89	2,01.24	1,91.93	-9.31
	based on a Withdraw Rs.90.47 l	ation of provision by supp actual requirement. al of provision of Rs.1,51 akh towards salaries through or further saving have not	.36 lakh mainly fron	n scholarship/ were stated to	stipend and augmentat	ion of
(xxx)	02	Secondary Education				
	104	Teachers and Other Se	rvices			
	41	Human Development				
	18	Government Secondary	Schools			
		(Plan)				
		O	3,82.00			
		R	-87.67	2,94.33	2,94.33	

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Gra		Actual Expenditure		Excess + Saving -
				(In	lakhs of rupee	es)	
		al of Rs.1,02.00 lakh m ly towards wages by rea	-	_			Rs.14.33
(xxxi)	2236	Nutrition					
	02	Distribution of nutriti	ious food and beverag	es			
	102	Mid-day Meals					
	41	Human Development					
	56	Mid-day meals (renar Education)(NP-NSPE (Plan)	_	ramme of Nut	tritional Suppor	t to Primar	ÿ
		S	2,82.00	2,82.00	1,05.0	0	- 1,77.00
	transfer of	made by supplementary f fund of TTAADC, PR for huge saving have not	I & ULB (Rs.80.00 la	ıkh) was state			
(xxxii)	87	C.S.Scheme-II					
	07	Establishment of Mod	dern Slaughter House				
		(C.S.S)					
		O	2,63.50				
		R	- 2,63.50		•		
	Governme	or withdrawal of entire ent of India" is not tenal ase of fund by the Gove	ble as the amount with			-	not relate
Education (So	ocial) Depa	rtment					
(xxxiii)	2235	Social Security and V	Velfare				
	02	Social Welfare					
	102	Child Welfare					
	33	Welfare Programme					
	15	Integrated Child Deve	elopment Scheme				
		(C.S.S)					
		O	6,20.00				
		R	- 6,20.00				
(xxxiv)	Governme	or withdrawal of entire ent of India" is not tenal ase of fund by the Gove Social Welfare	ble as the amount with			-	not relate
	102	Child Welfare					
	70	State Share					
	41	Social Welfare and S	ocial Education				

Grant No. 19 - Tribal Welfare Department - Contd.

	неаа		1 otai	Grant	Actuai Expenditure	Excess + Saving -
					lakhs of rupees)	Sg
		(Plan)		(
		0	3,72.00			
		R	-17.27	3,54.73	2,10.17	-1,44.56
	based of Reasons	awal of provision by n actual requirements s for huge saving ha	y reappropriation from to at. Anticipated saving wave not been intimated (the cost of ration, as abnormally les	diet, medicine etc. was	s stated to be
(xxxv)	103	Women's Welf	are			
	33	Welfare Progra	ımme			
	58	Monthly Pension years	on for Widows and Des	erted Women fron	n BPL families betwee	en 18 and 65
		(Plan)				
		S	1,49.94			
		R	29.14	1,79.08		-1,79.08
		on made by supplen	nenatry grant in March	2008 towards soci	al pension was stated	to be based on
(xxxvi)	not been	n intimated (August at in financial mana	of entire provision after 2008). Such anticipate gement. Assistance Programme	d excess in the mo		
	102	National Famil	y Benefit Scheme			
	67	National Social	Assistance Programme	e (NSAP)		
	03	National Famil	y Benefit Scheme (NFE	BS)		
		(Plan)				
		O	49.60			
		S	25.12			
		R	2.68	77.40	46.90	-30.50
(xxxvii)	aid was	totally unjustified i	in March 2008 by supp n view of the final savin of been intimated (Augu	ng.	nd reappropriation tov	vards grant-in-
	02	Distribution of	nutritious food and bev	erages		
	101	Special Nutrition	on programmes			
	69	National Progr	amme for Adolescent G	irls (NPAG)		
	01	N.P.A.G				
		(Plan)				
		О	29.14			
		R	-29.14	•••		
	Withdra	awal of entire provi	sion was stated to be ba	sed on actual requ	iirement.	

Actual

Excess +

Head

11044			Ex	penditure	Saving -
			(In lak	ths of rupees)	
fare and Pr	eventive Medicine				
2210	Medical and Publi	c Health			
03	Rural Health Serv	vices-Allopathy			
103	Primary Health Co	entres			
16	Hospital				
10	Primary Health Co	entre			
	(Plan)				
	О	7,56.80			
	S	1,39.08			
	R	93.02	9,88.90	5,39.38	-4,49.52
unneces	sary in view of the act for huge saving have	ual expenditure. not been intimated (n in March 2008 was	totally
	-	h Centres			
	•				
02	•	h Centre			
	R	-39.27	91.18	71.93	-19.25
Rs.2.00 requiren	lakh towards machine nent. for further saving hav	ry and equipment by	y reappropriation werd (August 2008).	_	
101	Ayurveda				
17	Dispensary				
01	Ayurvedic Dispen	sary			
	(Plan)				
	O	20.60			
	R	-20.00	0.60	•••	-0.60
102	R Homeopathy	-20.00	0.60		-0.60
102 17		-20.00	0.60		-0.60
	Homeopathy Dispensary		0.60		-0.60
17	Homeopathy		0.60		-0.60
17	Homeopathy Dispensary Homeopathic Disp		0.60		-0.60
	2210 03 103 16 10 Augmentunneces Reasons 104 16 02 Withdra Rs.2.00 requiren Reasons 04 101 17	O3 Rural Health Serve 103 Primary Health Co 16 Hospital 10 Primary Health Co (Plan) O S R Augmentation of provision by unnecessary in view of the act Reasons for huge saving have 104 Community Health 16 Hospital 02 Community Health (Plan) O R Withdrawal of Rs.41.27 lakh in Rs.2.00 lakh towards machine requirement. Reasons for further saving have 04 Rural Health Serve 101 Ayurveda 17 Dispensary 01 Ayurvedic Dispen (Plan)	2210 Medical and Public Health 03 Rural Health Services-Allopathy 103 Primary Health Centres 16 Hospital 10 Primary Health Centre (Plan) O 7,56.80 S 1,39.08 R 93.02 Augmentation of provision by supplementary grar unnecessary in view of the actual expenditure. Reasons for huge saving have not been intimated of the contres 16 Hospital 02 Community Health Centre (Plan) O 1,30.45 R -39.27 Withdrawal of Rs.41.27 lakh mainly from the cost Rs.2.00 lakh towards machinery and equipment by requirement. Reasons for further saving have not been intimated of the cost Rs.2.00 lakh towards machinery and equipment by requirement. Reasons for further saving have not been intimated of the cost Rs.2.00 lakh towards machinery and equipment by requirement. Reasons for further saving have not been intimated of the cost Rs.2.00 lakh towards machinery and equipment by requirement. Reasons for further saving have not been intimated of the cost Rs.2.00 lakh towards machinery and equipment by requirement. Reasons for further saving have not been intimated of the cost Rs.2.00 lakh towards machinery and equipment by requirement. Reasons for further saving have not been intimated of the cost Rs.2.00 lakh towards machinery and equipment by requirement. Reasons for further saving have not been intimated to the cost Rs.2.00 lakh towards machinery and equipment by requirement. Reasons for further saving have not been intimated to the cost Rs.2.00 lakh towards machinery and equipment by requirement. Reasons for further saving have not been intimated to the cost Rs.2.00 lakh towards machinery and equipment by requirement.	fare and Preventive Medicine 2210 Medical and Public Health 03 Rural Health Services-Allopathy 103 Primary Health Centres 16 Hospital 10 Primary Health Centre (Plan) 0 7,56.80 S 1,39.08 R 93.02 9,88.90 Augmentation of provision by supplementary grant and reappropriation unnecessary in view of the actual expenditure. Reasons for huge saving have not been intimated (August 2008). 104 Community Health Centres 16 Hospital 02 Community Health Centre (Plan) 0 1,30.45 R -39.27 91.18 Withdrawal of Rs.41.27 lakh mainly from the cost of ration, diet, medic Rs.2.00 lakh towards machinery and equipment by reappropriation wer requirement. Reasons for further saving have not been intimated (August 2008). 04 Rural Health Services-Other Systems of medicine 101 Ayurveda 17 Dispensary 01 Ayurvedic Dispensary (Plan)	2210 Medical and Public Health 03 Rural Health Services-Allopathy 103 Primary Health Centres 16 Hospital 10 Primary Health Centre (Plan) 0 7,56.80 S 1,39.08 R 93.02 9,88.90 5,39.38 Augmentation of provision by supplementary grant and reappropriation in March 2008 was unnecessary in view of the actual expenditure. Reasons for huge saving have not been intimated (August 2008). 104 Community Health Centres 16 Hospital 02 Community Health Centre (Plan) 0 1,30.45 R -39.27 91.18 71.93 Withdrawal of Rs.41.27 lakh mainly from the cost of ration, diet, medicine etc. and augment Rs.2.00 lakh towards machinery and equipment by reappropriation were stated to be based requirement. Reasons for further saving have not been intimated (August 2008). 04 Rural Health Services-Other Systems of medicine 101 Ayurveda 17 Dispensary 01 Ayurvedic Dispensary (Plan)

Actual

Excess +

Head

Grant No. 19 - Tribal Welfare Department - Contd.

and (xli) above was stated to be based on actual requirement.

	Head		Total G	rant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
(xlii)	06	Public Health				
	101	Prevention and Co	ontrol of diseases			
	87	C.S.Scheme - II				
	74	National Vector B	Sorne Disease Control F	Programme		
		(C.S.S)				
		O	54.76			
		R	-26.46	28.30		-28.30
(xliii)	India" is of fund Reasons	s not tenable as the am by the Government of	ovision by reappropriation ount withdrawn from the India. The remaining provision	he original p	rovision does not relat	te to the release
	001	Direction and Adr	ninistration			
	87	C.S.Scheme-II				
	71	District Family W	elfare Bureau			
		(C.S.S)				
		O	82.40	82.40	40.94	-41.46
	Reasons	s for saving have not b	een intimated (August	2008).		
(c)	different reapprop Reasons	t sub-heads (all Rs.10. priation/surrender and s stated as "Released b	I under Note (b), the en .00 lakh and above but except under CSS all a by the Government of Ir he release of fund by the	below Rs.20 are stated to andia" under (0.00 lakh) was withdra be based on actual req CSS is not tenable as the	wn by uirement.
(d)	Saving v	was partly offset by ex	cess under :-			
	Head		Total G	rant	Actual	Excess +
					Expenditure	Saving -
				(In lakhs of rupees)	
Health Ser						
(i)	2210	Medical and Publi				
	01	Urban Health Ser				
	110	Hospital and Disp	ensaries			
	16	Hospital	Control Dominion			
	01	Cancer Hospital(C (Plan)	Cancer Control Program	nme)		
		0	5.40			
		R	1.50	6.90	6.75	-0.15
				0.70	3 3	0.10

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Gran		Actual penditure	Excess + Saving -
				(In lal		
(ii)	04	District Hospital				
		(Plan)				
		O	13.85			
		R	3.96	17.81	17.47	-0.34
	Augmen	tation of provision at Sl.1	Nos.(i) and (ii) above w	as stated to be	based on actual red	quirement.
	Reasons	for ultimate saving have	not been intimated (Au	gust 2008).		

Reasons for ultimate saving have not been intimated (August 2008).

(iii) 12 Sub-Divisional Hospital
(Plan)
O 23.96
R 7.42 31.38 37.10 + 5.72

Augmentation of provision mainly towards office expenses and P.O.L. was stated to be based on actual requirement.

Reasons for further excess have not been intimated (August 2008).

Information, Cultural Affairs and Tourism Department

(iv)	2220	Information and Pu	ublicity						
	60	Others							
	001	Direction and Adm	Direction and Administration						
	98	Administration							
	17	ICAT							
		(Plan)							
		S	63.75						
		R	36.25	1.00.00	1.00.27	+ 0.27			

Provision made by supplementary grant and addition thereto by reappropriation in March 2008 towards salaries was stated to be based on actual requirement.

Reasons for further excess have not been intimated (August 2008).

Tribal Welfare Department

(v)	2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes							
	02	Welfare of Scheduled Tribes							
	001	Direction and Ad	Direction and Administration						
	33	Welfare Programme							
	09	General							
		(Plan)							
		O	32.00						
		R	12.56	44.56	38.89	-5.67			

Augmentation of provision by reappropriation towards office expenses was stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (August 2008).

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total	Grant	Actual Expenditure	Excess + Saving -
<i>(</i> ')	100	F ' D 1		(.	In lakhs of rupees)	
(vi)	102	Economic Developm	nent			
	56	Non-lapsable				
	11	Tribal Area Develop	oment Programme			
		(C.S.S)	4.41.40			
		S	4,41.40			
		R	1,68.70	6,10.10	6,10.10	
		n made by supplementar be due to release of fun		-	eappropriation in March	2008 was
(vii)	277	Education				
	33	Welfare Programme				
	42	Coaching and Allied	Scheme			
		(Plan)				
		O	1,17.15			
		R	74.72	1,91.87	1,91.87	
(viii)	aid throu		e stated to be base ctory.	ed on actual req	wal of Rs.9.03 lakh also uirement. Such reapprop	
	34	Tribal Sub-Plan				
	15	Special Central Assi	stance			
		(Plan)				
		O	7,69.00			
		R	3,94.08	11,63.08	11,32.78	-30.30
	requirem	_			on was stated to be based 8).	on actual
(ix)	3604	Compensation and A	Assignments to Lo	cal Bodies and	Panchayati Raj Institutio	ons
	101	Land Revenue				
	34	Tribal Sub-Plan				
	14	Sixth Schedule				
		(Plan)				
		O	4,16.00			
		S	5,26.61			
		R	-4,16.00	5,26.61	23,31.84	+ 18,05.23
	Augmen	tation of provision by su	ıpplementary grar	nt in March 200	8 was stated to be based	on actual

Augmentation of provision by supplementary grant in March 2008 was stated to be based on actual requirement.

Withdrawal of provision from the share of taxes/duty and publication by reappropriation was stated to be based on actual requirement. In view of the huge expenditure, the anticipated saving in March 2008 proved lack of foresight in financial management.

Reasons for huge excess have not been intimated (August 2008).

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Gr		Actual Expenditure in lakhs of rupees)	Excess + Saving -
Industries	(Handloom,	Handicrafts and Serice	ılture) Department	;		
(x)	2851	Village and Small Ind	lustries			
	103	Handloom Industries				
	86	C.S. Scheme - I				
	50	Handloom Industries				
		(C.S.S)				
					49.75	+ 49.75
	Reasons 2008).	for incurring huge expen	diture without any b	udget provis	sion have not been intima	nted (August
Fisheries D	epartment					
(xi)	2405	Fisheries				
	101	Inland fisheries				
	36	Fishery Development				
	02	Development of Inlan	nd Fisheries			
		(Plan)				
		O	2,39.75			
		S	10.24			
		R	16.45	2,66.44	2,66.43	-0.01
	was state	tation of provision by suped to be based on actual r		d reappropr	iation mainly towards m	nor works
Agriculture	Departme					
(xii)	2401	Crop Husbandry				
	001	Direction and Admini	istration			
	98	Administration				
	27	Agriculture				
		(Plan)				
		0	7,47.45			
		R	16.95	7,64.40	7,63.56	-0.84
	lakh mai Reasons	tation of Rs.96.13 lakh manly from supplies and man for ultimate saving have	aterials were stated to	be based o	n actual requirement.	of Rs.79.18
		lopment Department				
(xiii)	2403	Animal Husbandry				
	101	Veterinary Services a				
	39	Animal Resource Dev	•			
	47	Medicine, Vaccine an	nd Appliances for AR	LDD .		
		(Plan)				

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total G	Exp	Actual enditure ns of rupees)	Excess + Saving -
		0	20.91			
		R	17.11	38.02	38.01	-0.01
(xiv)	70	State share				
	29	Animal Resource De	evelopment			
		(Plan)				
		O	0.85			
		R	10.00	10.85	10.81	-0.04
(xv)	102	Cattle and Buffalo I	Development			
	39	Animal Resource De	evelopment			
	48	Feed for ARDD				
		(Plan)				
		0	3.10			
		R	1.58	4.68	4.68	•••
(xvi)	103	Poultry Developmer	nt			
	39	Animal Resource De	evelopment			
	47	Medicine, Vaccine a	and Appliances for A	RDD		
		(Plan)				
		0	1.70			
		R	1.40	3.10	2.92	-0.18
(xvii)	105	Piggery Developmen	nt			
	39	Animal Resource De	evelopment			
	47	Medicine, Vaccine a	nd Appliances for A	ARDD		
		(Plan)				
		O	1.70			
		R	1.40	3.10	2.92	-0.18
(xviii)	109	Extension and Train	ing			
	39	Animal Resource De	evelopment			
	24		ncy Development Pro	ogramme		
		(Plan)				
		O	6.16			
		R	3.19	9.35	9.35	
		tation of provision by relation by relation land.	eappropriation from	Sl.Nos. (xiii) to (xv	iii) above was state	d to be based
(xix)	113	Administrative Inves	stigation and Statistic	cs		
	86	C.S.Scheme - I				
	97	17th Quinquennial I	Live Stock Census			
		(C.S.S)				

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant		Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
		O	5.36			
		R	11.47	16.83	16.16	-0.67
	_	ation of provision by reappent of India.	propriation w	as stated to be d	ue to release of fund l	by the
		for ultimate saving have no	ot been intima	nted (August 200	08).	
Forest Depar		C				
(xx)	2406	Forestry and Wild Life				
	01	Forestry				
	001	Direction and Administr	ration			
	98	Administration				
	30	Forest				
		(Plan)				
		O	55.80			
		S	10.40			
		R	13.98	80.18	79.74	-0.44
(xxi)	003	Education and Training				
	03	Research and Training				
	05	Extension and Training				
		(Plan)				
		O	5.58			
		R	5.12	10.70	8.89	-1.81
(xxii)	102	Social and Farm Forestr	·y			
	40	Forestry				
	09	Decentralised Peepul N	ursery			
		(Plan)				
		O	2.64			
		R	11.16	13.80	13.44	-0.36
(xxiii)	22	Raising Plantation of M	inor Forest P	roduce- Medicir	nal Plants	
		(Plan)				
		O	2.48			
		S	19.47			
		R	5.00	26.95	25.03	-1.92
(xxiv)	27	Treatment of Wasteland	l and Degrade	ed Forests.		
		(Plan)				
		O	2.17			

Grant No. 19 - Tribal Welfare Department - Contd.

8.80

8.55

-0.25

6.63

R

	Head		Total Grant		Actual penditure	Excess + Saving -
				(In lak	khs of rupees)	
(xxv)	105	Forest Produce				
	40	Forestry				
	15	Forest Produce				
		(Plan)				
		O	1.55			
		R	1.40	2.95	2.93	-0.02
(xxvi)	800	Other expenditure				
	40	Forestry				
	37	Parks and Gardens				
		(Plan)				
		O	9.30			
		S	0.76			
		R	41.54	51.60	52.09	+ 0.49

Augmentation of provision by supplementary grant in March 2008 towards cost of fuel and maintenance cost of vehicles at Sl.no. (d)(xx) towards minor works and Sl.nos. (d)(xxiii) and (xxvi) was stated to be based on actual requirement.

Augmentation of provision by reappropriation from Sl.Nos. (xx) to (xxvi) above was stated to be based on actual requirement.

Reasons for ultimate saving from Sl.Nos. (xx) to (xxv) and further excess at Sl.No. (xxvi) above have not been intimated (August 2008).

Rural Development Department

(xxvii)	2215	Water Supply and Sanit	ation					
	01	Water Supply						
	001	Direction and Administration Rural Development						
	30							
	North Tripura District							
		(Plan)						
		O	34.17	34.17	63.23	+ 29.06		
(xxviii)	22	Dhalai District						
		(Plan)						
		0	26.84	26.84	46.88	+ 20.04		

Reasons for huge excess at Sl. Nos. (xxvii) and (xxviii) above have not been intimated (August 2008).

Science, Technology and Environment

(xxix)	2501	Special Programmes for Rural Development
	04	Integrated Rural Energy Planning Programme
	109	Monitoring
	31	Science and Technology
	09	Energy

Grant No. 19 - Tribal Welfare Department - Contd.

Head		Total Grant		Actual	Excess +	
			Ex	penditure	Saving -	
		(In lak	ths of rupees)			
	(Plan)					
	S	12.00				
	R	17.00	29.00	29.00		

Provision made by supplementary grant and addition thereto by reappropriation in March 2008 towards grant-in-aid was stated to be based on actual requirement.

Education (Higher) Department

(xxx)	2203	Technical Education				
	105	Polytechnics				
	41	Human Development				
	50	Polytechnic Institute				
		(Plan)				
		O	4.97			
		R	7.13	12.10	9.24	-2.86

Augmentation of provision of Rs.9.30 lakh mainly towards salaries and withdrawal of Rs.2.17 lakh from electricity charges by reappropriation were stated to be based on actual requirement.

Reasons for ultimate saving stated by the department as "For administrative reason entire amount was not utilised" are not tenable for being non-specific.

(xxxi)	2205	Art and Culture				
	105	Public Libraries				
	41	Human Development				
	54	Libraries				
		(Plan)				
		O	0.25			
		R	2.25	2.50	2.57	+ 0.07

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

Reasons for further excess stated by the department as " As per requirement, fund given need based " are not tenable for being non-specific.

Education (School) Department

(xxxii)	2236	Nutrition						
	02	Distribution of nutrit	Distribution of nutritious food and beverages					
	102	Mid-day Meals	Mid-day Meals					
87 C.S.Scheme-II								
	49	Mid-day Meals (NP-	day Meals (NP-NSPE)					
		(C.S.S)						
		S	7,49.30					
		R	2,63.50	10,12.80	10,05.10	-7.70		

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

Provision made by supplementary grant in March 2008 towards supplies and materials and transfer of fund to TTAADC, PRI & ULB and addition thereto by reappropriation towards supplies and materials were stated to be due to release of fund by the Government of India.

Reasons for ultimate saving have not been intimated (August 2008).

Education (Social) Department

(xxxiii)	2235	Social Security and	l Welfare			
	02	Social Welfare				
001 Direction and Administration						
	33	Welfare Programm	ne			
	09	General				
		(Plan)				
		O	2,26.30			
		R	32.24	2,58.54	2,82.89	+ 24.35

Augmentation of provision by reappropriation towards salaries was stated to be based on actual requirement. The anticipated excess is substantially less in view of the actual requirement. Reasons for further excess have not been intimated (August 2008).

(xxxiv)	102	Child Welfare		-		
	87	C.S. Scheme - II				
	58	Integrated Child I	Development Schem	e		
		(C.S.S.)				
		S	4,58.91			
		R	6,20.00	10.78.91	6,68.02	-4.10.89

Provision made by supplementary grant in March 2008 towards salaries was stated to be due to release of fund by the Government of India.

Augmentation of provision by reappropriation mainly towards salaries, office expenses, supplies and materials, cost of ration, diet, medicine and grant-in-aid was stated to be due to release of fund by the Government of India. Anticipated excess was substantially high in view of the actual requirement. Reasons for huge saving have not been intimated (August 2008).

Family Welfare and Preventive Medicine

(xxxv)	Medical and Public Health						
	04	Rural Health Servi	ces-Other Systems of	of medicine			
	101	Ayurveda					
	87	C.S.Schemes-II					
	68	Ayurvedic Dispens	sary				
		(C.S.S.)					
		S	28.00				
		R	18.00	46.00	44.59	-1.41	

Total Grant Head Actual Excess + **Expenditure** Saving -(In lakhs of rupees) Provision made by supplementary grant in March 2008 towards cost of ration, diet, medicine etc. was stated to be due to release of fund by the Government of India. Augmentation of provision towards supplies and materials and office expenses by reappropriation was stated to be due to release of fund by the Government of India. Reasons for ultimate saving have not been intimated (August 2008). Instances of creation of provision by reappropriation without the knowledge of the Legislature have been noticed under the following cases where token provision could have been made during budget estimate to avoid such creation of provisions. **Tribal Welfare Department** 2225 Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes 02 Welfare of Scheduled Tribes 800 Other expenditure 34 Tribal Sub-Plan 27 Rehabilitation of Pre-1998 surrendered Extremists (Plan) R 90.75 90.75 90.75 Creation of provision by reappropriation towards grant-in-aid was stated to be based on actual requirement. **Fisheries Department** 2405 Fisheries 109 **Extension and Training** 03 Research and Training 07 Fisheries Training and Extension (Plan) 11.97 11.97 11.97 Creation of provision by reappropriation mainly towards grant-in-aid was stated to be based on actual requirement. 800 Other expenditure 70 State Share 26 **Fisheries** (Plan) 16.83 16.83 11.93 -4.90 Creation of provision by reappropriation towards grant-in-aid was stated to be based on actual requirement.

Education (Social) Department

(e)

(i)

(ii)

(iii)

(iv) 2235 Social Security and Welfare 60 Other Social Security and Welfare Programmes 102 Pension under Social Security Schemes 33 Welfare Programme 56 Pension to unemployed Physically Challenged Persons with 80% Disability

	Head		Total G	rant	Actual Expenditure	Excess + Saving -
				(1	In lakhs of rupees)	
		(Plan)				
		R	1.97	1.97	5.07	+ 3.10
	Creation requirem		ropriation towards soc	cial pension v	was stated to be based or	n actual
Education (S	ports & Yo	outh Programme) De	epartment			
(v)	2204	Sports and Youth S	ervices			
	800	Other expenditure				
	41	Human Developme	ent			
	61	Tripura Sports Cou	ncil			
		(Plan)				
		R	16.75	16.75	13.29	- 3.46
	requirem	ent. for further excess at S			s stated to be based on a	
CAPITAL						
Voted						
(a)		verall expenditure fell in March 2008, p	_	al provision,	supplementary grant of	Rs.84,05.45
(b)		e huge saving of Rs.18 red in March 2008.	33,08.99 lakh, Rs.83,8	36.42 lakh on	ly could be anticipated	and
(c)	Saving or	ccurred mainly under:	:-			
	Head		Total G	rant	Actual Expenditure	Excess + Saving -
				(1	In lakhs of rupees)	
Revenue Dep	partment					
(i)	4070	Capital Outlay on C	Other Administrative S	Services		
	800	Other expenditure				
	43	Finance Commission	on			
	03	District Administra	tion			
		(Plan)				
		O	1,40.00			
		R	- 1,40.00			
	Withdray	val of entire provision	by reappropriation wa	as stated to b	e based on actual requir	rement.
(ii)	44	Additional Central	Assistance			
	01	A.C.A				
		(Plan)				

Grant No. 19 - Tribal Welfare Department - Contd.

Head		J	Total Grant		ctual	Excess +	
				Exp	enditure	Saving -	
				(In lakh	s of rupees)		
1	O	1.00					
	S	21,20.90					
	R	1,52.50	22,74	.40	13,28.04	-9,46.36	

Augmentation of provision by supplementary grant and reappropriation towards major works was stated to be based on actual requirement. In view of the overall expenditure such abnormal augmentation of provision in the month of March 2008 proved lack of foresight in financial management. Reasons for huge saving have not been intimated (August 2008).

(iii) 48 Border Area Development Programme
01 B.A.D.P
(Plan)
0 0.35
S 5,70.49 5,70.84 4,86.15 -84.69

Augmentation of provision by supplementary grant in March 2008 towards major works was stated to be based on actual requirement.

(iv) 4250 Capital Outlay on other Social Services

800 Other expenditure

05 Establishment

67 Construction of Tehshil Kachhari

(Plan)

O 44.40 44.40 20.50 -23.90

Reasons for huge saving at Sl.Nos. (iii) and (iv) above have not been intimated (August 2008).

Transport Department

(v)	5055	Capital Outlay or	n Road Transport					
	050	Lands and Buildi	ings					
	13	Transportation						
	02	Maintenance and Repair to LWB						
		(Plan)						
		S	91.00	91.00		-91.00		
(vi)	800	Other Expenditure						
	44	Additional Central Assistance						
	01	A.C.A						
		(Plan)						
		S	1,25.53	1,25.53	•••	- 1,25.53		

Provision made by supplementary grant in March 2008 towards major works at Sl.nos. (c)(v) and (vi) was stated to be based on actual requirement.

Reasons for non-utilisation of entire provision at Sl.Nos. (v) and (vi) above have not been intimated (August 2008).

	Head		Tota	l l Grant	Actual Expenditure In lakhs of rupees)	Excess + Saving -			
Power Dep	artment								
(vii)	4801	Capital Outlay of	n Power Projects						
	06	Rural Electrifica	tion						
	800	Other Expenditu	re						
	26	Power							
	16	Extension of Lin	es						
		(Plan)							
		O	3,10.00	3,10.00		- 3,10.00			
(viii)	80	General							
190 Investment in Public Sector and Other Undertakings									
	60	Accelerated Power Development Rural Programme (APDRP)							
	01	Metering							
		(Plan)							
		O	16,43.00						
		S	2,41.66	18,84.66		- 18,84.66			
Public Wor	based or Reasons	n actual requirement. s for non-utilisation o			8 towards investments v ntimated (August 2008)				
(ix)	4701	Capital Outlay of	n Major and Mediun	n Irrigation					
	80	General							
	800	Other Expenditu	re						
	45	Accelerated Irrig	gation Benefit Progra	mme (AIBP)					
	01	Gumati Irrigation (Plan)	n Projects						
		O	90.00	90.00	29.13	-60.87			
(x)	03	Manu Irrigation	Projects						
		(Plan)							
		O	1,80.00	1,80.00	34.00	- 1,46.00			
	Reasons	for huge saving at S	Sl.Nos. (ix) and (x) a	bove have not be	en intimated (August 20	008).			
(xi)	46	State Share of A	IBP						
,	01	Gumati Irrigation							
		(Plan)	J						
		0	30.00						
		R	-18.00	12.00		-12.00			
(xii)	02	Khowai Irrigatio		-2.00		-2.00			
()	~ ~	(Plan)	10,000						

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total	Grant	Actual Expenditure	Excess + Saving -
				(In	lakhs of rupees)	
		O	30.00			
		R	-14.00	16.00	•••	-16.00
(xiii)	03	Manu Irrigation	Projects			
		(Plan)				
		O	30.00			
		R	-8.00	22.00		-22.00
(xiv)	stated to Reason intimate 4702	be based on actual s for non-utilisation d (August 2008). Capital Outlay	requirement.		Nos. (xi), (xii) and (xiii) and (xiii) and (xiiii) and (xiiii) and (xiiiii) and (xiiiii) and (xiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	
	101	Surface Water				
	45		gation Benefit Program	nme (AIBP)		
	04	Other Irrigation	Projects			
		(Plan)	10.00.00			
		0	10,00.00	0.10.00	4.06.57	2 12 42
()	4.6	R	-1,90.00	8,10.00	4,96.57	-3,13.43
(xv)	46	State share of A				
	04	Other Irrigation	Projects			
		(Plan)	2.00.00			
		O R	2,00.00 - 90.00	1 10 00	8.00	1.02.00
	W741-1			1,10.00		- 1,02.00
	to be ba	sed on actual requir ted saving was abno	ement. In view of the a	actual expenditure	l.Nos.(xiv) and (xv) above in the above 2(two) care not been intimated (A	ases the
(xvi)	54	National Bank f	or Agriculture and Ru	ral Development	(NABARD)	
	05	RIDF-VI-Muha	ri Irrigation Project			
		(Plan)				
		O	2,00.00			
		S	4,02.38			
		R	5,54.45	11,56.83	4,56.74	-7,00.09
	2008 to	wards major works		on actual require	ereto by reappropriation ment. The anticipated e	

abnormally high in view of the actual expenditure.

Reasons for huge saving have not been intimated (August 2008).

(xvii) 07 State Share (Plan)

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Tota	al Grant	Actual Expenditure	Excess + Saving -
				(]	In lakhs of rupees)	
		0	90.00			
		R	39.00	1,29.00		-1,29.00
		or non-utilisation of en ajor works in March 2	-	-	tation of provision by reagust 2008).	eappropriation
(xviii)	09	RIDF-XII Minor Irri	gation Projects	(Deep Tubewell)	Projects)	
		(Plan)				
		0	3,00.00			
		R	- 3,00.00	•••		•••
	Withdraw	al of entire provision b	y reappropriatio	on was stated to b	e based on actual requir	rement.
(xix)	4711	Capital Outlay on Flo	ood Control Pro	jects		
	01	Flood Control				
	800	Other expenditure				
	27	Water Resource				
	08	Protective Works				
		(Plan)				
		0	1,80.00			
		R	6.00	1,86.00	1,49.13	-36.87
Health Service	requireme Reasons fo	_	-		on was stated to be base 8).	ed on actual
(xx)	4210	Capital Outlay on Me	edical and Publi	c Health		
	03	Medical Education T	raining and Res	earch		
	105	Allopathy				
	71	Medical College				
	01	Establishment				
		(Plan)				
		O	17,00.00			
		R	-12,53.33	4,46.67	3,69.77	-76.90
		al of provision by reapyd on actual requiremen	propriation fron	n major works an	d machinery and equipr	ment was stated
Information,		ffairs and Tourism D				
(xxi)	4070	Capital Outlay on Ot	her Administrat	ive Services		
	800	Other expenditure				
	70	State Share				
	17	ICAT				
		(Plan)				

Grant No. 19 - Tribal Welfare Department - Contd.

Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes 277 Education 34 Tribal Sub-Plan 15 Special Central Assistance (C.S.S.) O 50.00 R -50.00		Head		Total Gra	ant	Actual Expenditure	Excess + Saving -		
R -22.10					(Iı	n lakhs of rupees)			
Withdrawal of entire provision by reappropriation and surrender was stated to be based on actual requirement. Tribal Welfare Department (xxii) 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes 02 Welfare of Scheduled Tribes 277 Education 34 Tribal Sub-Plan 15 Special Central Assistance (C.S.S.) 0 50.00 R -50.00			O	22.10					
requirement. Tribal Welfare Department (xxii) 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes 02 Welfare of Scheduled Tribes 277 Education 34 Tribal Sub-Plan 15 Special Central Assistance (C.S.S.) O 50.00 R -50.00			R	-22.10					
Tribal Welfare Department (xxii) 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes 02 Welfare of Scheduled Tribes 277 Education 34 Tribal Sub-Plan 15 Special Central Assistance (C.S.S.) (C.S.S.) R -50.00				reappropriation and	l surrender w	vas stated to be based	on actual		
Classes 02 Welfare of Scheduled Tribes 277 Education 34 Tribal Sub-Plan 15 Special Central Assistance (C.S.S.) O 50.00 R -50.00	Tribal Welfar								
277 Education 34 Tribal Sub-Plan 15 Special Central Assistance (C.S.S.) O 50.00 R -50.00	(xxii)	4225		lfare of Scheduled C	astes,Schedu	uled Tribes and other	Backward		
34 Tribal Sub-Plan 15 Special Central Assistance (C.S.S.) O 50.00 R -50.00		02	Welfare of Scheduled	Tribes					
15 Special Central Assistance (C.S.S.) O 50.00 R -50.00		277	Education						
(C.S.S.) O 50.00 R -50.00		34	Tribal Sub-Plan						
O 50.00 R -50.00		15	Special Central Assist	ance					
R -50.00			(C.S.S.)						
			O	50.00					
Decree for with decreed of action are visited by a communication was attended a "Delegand by the			R	-50.00					
Reasons for withdrawal of entire provision by reappropriation was stated as "Released by the Government of India" is not tenable as the amount withdrawn from the original provision does not relate to the release of fund by the Government of India.		Governme to the rele	ent of India" is not tenab ease of fund by the Gove	le as the amount wit	_				
(xxiii) 800 Other expenditure	(XX111)		_						
34 Tribal Sub-Plan									
-		15	Special Central Assistance						
(Plan)									
O 3,11.00									
R - 3,11.00					•••		•••		
Withdrawal of entire provision by reappropriation and surrender was stated to be based on actual requirement.			= -	reappropriation and	l surrender w	vas stated to be based	on actual		
(xxiv) 70 State Share	(xxiv)	70	State Share						
19 Tribal Welfare		19	Tribal Welfare						
(Plan)			(Plan)						
O 1,60.00			O	1,60.00					
R -1,11.00 49.00 60.00 +11.00			R	-1,11.00	49.00	60.00	+ 11.00		
Withdrawal of provision by surrender from minor works was stated to be based on actual requirement. The anticipated withdrawal was in excess of the required provision. Reasons for ultimate excess have not been intimated (August 2008). (xxv) 88 C.S.Scheme III	(xxv)	The antici Reasons f	pated withdrawal was in or ultimate excess have	excess of the requir	red provision	1.	l requirement.		
19 Construction of Boys/Girls Hostel		19	Construction of Boys/	Girls Hostel					
(C.S.S)			(C.S.S)						
S 2,00.00			S	2,00.00					
R 28.78 2,28.78 90.62 -1,38.16			R	28.78	2,28.78	90.62	-1,38.16		

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

Provision made by supplementary grant and addition thereto by reappropriation in March 2008 towards major works was stated to be due to release of fund by the Government of India. The anticipated excess in the month of March 2008 was in excess of the required provision and proved lack of foresight in financial management.

Reasons for huge saving have not been intimated (August 2008).

Horticulture Department

(xxvi)	4401	Capital Outlay on	Crop Husbandry			
	119	Horticulture and	Vegetable Crops			
	50	Shifting Cultivation	on			
	01	Water-Shed Deve	elopment Project			
		(Plan)				
		O	93.00			
		S	46.66			
		R	-29.40	1,10.26	1,10.26	

Augmentation of provision by supplementary grant in March 2008 towards transfer of fund to TTAADC, PRI and ULB was stated to be based on actual requirement. Withdrawal of Rs.62.00 lakh mainly from supplies and materials and grant-in-aid and augmentation of Rs.32.60 lakh towards minor works and transfer of fund to T.T.A.A.D.C., PRI & ULB by reappropriation were stated to be based on actual requirement.

Animal Resource Development Department

(xxvii)	4403	Capital Outlay on Animal Husbandry							
	105	Piggery Developn	Piggery Development						
	44	Additional Centra	l Assistance						
	01	A.C.A							
		(Plan)							
		S	23.91	23.91		-23.91			

Creation of provision by supplementary grant towards machinery and equipment was stated to be based on actual requirement.

Reasons for non-utilisation of entire provision have not been intimated (August 2008).

(xxviii)	4404	Capital Outlay or	n Dairy Development					
	102	Dairy Developme	ent Projects					
	87	C.S.Scheme-II						
	09	Integrated Dairy Development Project						
		(C.S.S)						
		O	31.25					
		R	-31.25					

Reasons for withdrawal of entire provision by surrender was stated as "Released by the Government of India" is not tenable as the amount withdrawn from the original provision does not relate to the release of fund by the Government of India.

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Gr	ant	Actual		Excess +
				,	Expenditu		Saving -
E (D				((In lakhs of ru	ipees)	
Forest Depar		Comital Outlay on Fam	osters and Wild Life				
(xxix)	4406	Capital Outlay on Fore	estry and wild Life				
	01	Forestry Other expanditure					
	800 51	Other expenditure Externally Aided Proje	act				
	06	Japan Bank of Interna					
	00	(Plan)	uonai Co-operation				
		S	1,43.91				
		R	6.09	1,50.00			-1,50.00
(xxx)	Provision made by supplementary grant and addition thereto by reappropriation in March 2008 towards grant-in-aid was stated to be based on actual requirement. The entire provision remained unutilised which proved lack of foresight in financial management. Reasons for non-utilisation of entire provision have not been intimated (August 2008). C.S.Scheme-II						
	29	Strengthening of Infra	structure for Forest	Protection			
		(C.S.S)					
		O	70.00				
		R	-69.26	0.74		0.65	-0.09
	tenable as Governme Reasons for	al of provision by reappe the amount withdrawn f ent of India. for further saving have no	from the original pro	ovision doe	s not relate to		
		Environment		C.F.			
(xxxi)	4810	Capital Outlay on Nor	i-Conventional Sour	ces of Ener	rgy		
	600	Others					
	31	Science and Technolo		A (TE)	DED A)		
	12	Tripura Renewable En	nergy Development	Agency (11	KEDA)		
		(Plan)	25.50				
		S	35.50	45.50			45.50
	Dussisiss	R	10.00	45.50		 : Manah 200	-45.50
	grant-in-a which pro	made by supplementary id was stated to be based wed lack of foresight in for non-utilisation of entities.	l on actual requirem financial manageme	ent. The en	ntire provision	remained unut	
(xxxii)	70	State Share					
	33	Science, Technology a	and Environment				
		(Plan)					
		S	1,29.00	1,29.00			- 1,29.00

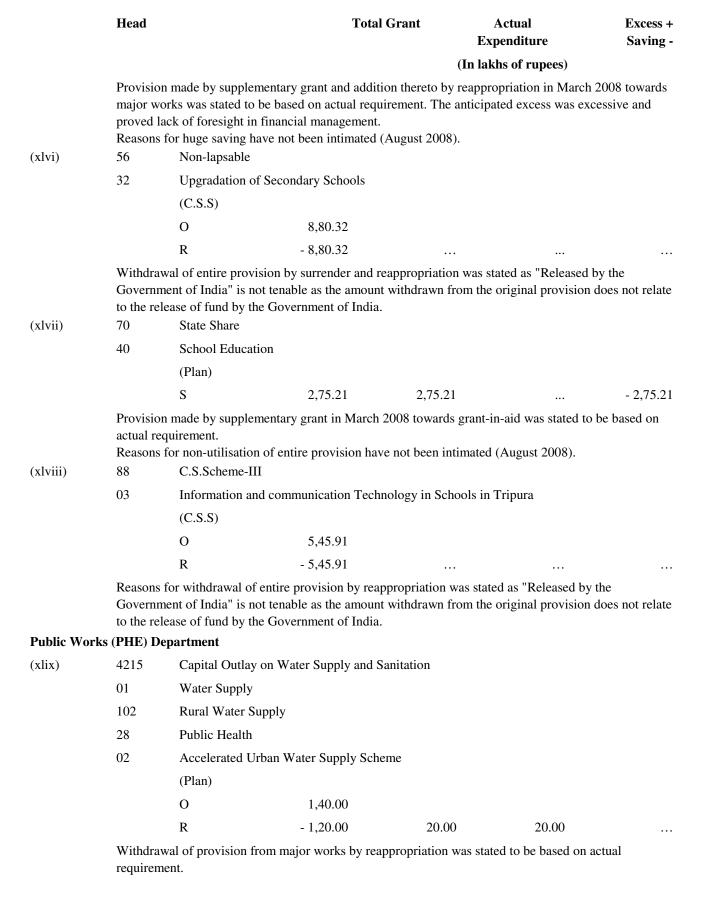
	Head		Total (Grant	Actual Expenditure	:	Excess + Saving -
				(I)	n lakhs of rup	ees)	
	actual rec	made by supplementar uirement. for non-utilisation of en					based on
(xxxiii)	5425	Capital Outlay on of	=		_	.006).	
,	800	Other Expenditure					
	70	State Share					
	33	Science, Technology	and Environment				
		(Plan)					
		0	1,71.17				
		R	- 1,71.17				
	Withdray	val of entire provision b		vas stated to be	based on actu	al requireme	nt.
Planning and		ation Department	,			1	
(xxxiv)	4070	Capital Outlay on O	ther Administrative	Services			
	800	Other expenditure					
	44	Additional Central A	Assistance				
	01	A.C.A					
		(Plan)					
		0	26,35.00				
		R	- 26,35.00				
(xxxv)	48	Border Area Develo					
` '	01	B.A.D.P					
		(Plan)					
		0	5,15.00				
		R	- 5,15.00				
(xxxvi)	51	Externally Aided Pro					
	37	Provision for Distrib		ional Head of A	Account		
		(Plan)					
		O	36,58.00				
		R	- 36,58.00				
		val of entire provision bon actual requirement.	by surrender at Sl.N	os. (xxxiv), (x	xxv) and (xxxv	i) above was	stated to
(xxxvii)	66	Rastrio Sama Vikas	Yojana(RSVY)				
	01	R.S.V.Y					
		(Plan)					
		O	8,10.00				
		R	-5,60.00	2,50.00			- 2,50.00

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total G	rant	Actual Expenditure	Excess + Saving -
				(Iı	n lakhs of rupees)	
	stated to	val of Rs.5,36.75 lakh by be based on actual require for non-utilisation of the	rement.			
(xxxviii)	99	Others				
	27	M.L.A. Local Area D	evelopment Progra	mme		
		(Plan)				
		0	2,00.00			
		R	23.25	2,23.25		-2,23.25
	requirements	ation of provision toward ent. for non-utilisation of ent (August 2008).				
Jail Departn	nent					
(xxxix)	4070	Capital Outlay on Oth	ner Administrative	Services		
	800	Other expenditure				
	70	State Share				
	36	Jail				
		(Plan)				
		O	1,00.81			
		R	- 1,00.81	•••		•••
	Withdrav	val of entire provision by	surrender was stat	ed to be based	l on actual requirement.	
Education (H	(igher) Dep	artment				
(xl)	4202	Capital Outlay on Edu	acation, Sports,Art	and Culture		
	01	General Education				
	203	University and Higher	r Education			
	41	Human Development				
	49	Government Degree C	College			
		(Plan)				
		O	82.66			
		R	-11.01	71.65	49.66	-21.99
	and mate	ation of Rs.49.60 lakh to rials and grant-in-aid thro for further saving have n	ough reappropriation	on were stated	to be based on actual re	
(xli)	44	Additional Central As	ssistance			
` '	01	ACA				
		(Plan)				

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total	Grant E	Actual xpenditure	Excess + Saving -
				(In la	khs of rupees)	
		O	0.31			
		S	7,97.03			
		R	8.61	8,05.95	28.56	-7,77.39
(xlii)	to be bas	sed on actual require oresight in financial	y supplementary grar ment. Such huge aug management. e not been intimated	mentation in view of	-	
	27	-	College of Science a	and Technology		
		(C.S.S)	-			
		S	1,38.92	1,38.92		- 1,38.92
	release o	of fund by the Gover	entary grant in March nment of India. If entire provision hav			be due to
Education (S	School) De	partment				
(xliii)	4202		n Education, Sports,A	rt and Culture		
	01	General Education	on			
	201	Elementary Educ	cation			
	70	State Share				
	40	School Education	n			
		(Plan)				
		О	5,24.00			
		R	-3,05.86	2,18.14	75.00	-1,43.14
	requiren	nent. Anticipated sav	n grant-in-aid by reap ing was substantially ing have not been inti	less in view of the f	inal saving.	tual
(xliv)	202	Secondary Educa	ation			
	41	Human Develop	ment			
	18	Government Sec	ondary Schools			
		(Plan)				
		O	85.00			
		R	-49.35	35.65	35.65	•••
		wal of provision by a actual requirement.	reappropriation mainl	y from machinery a	nd equipment was sta	ated to be
(xlv)	44	Additional Centr	al Assistance			
	01	ACA				
		(Plan)				
		S	7,50.26			
		R	2,28.20	9,78.46	5,24.69	-4,53.77



(i)		Head		Total	Grant	Actual Expenditure	Excess + Saving -			
Comparison Com					(-	Ö			
Cise	(1)	04	Rural Water Su	pply Programme						
S			(Plan)							
Raymentation of provision by supplementary grant towards major works and by reappropriation towards electricity charges and major works was stated to be based on actual requirement. Such augmentation of provision in March 2008, ultimately proved unnecessary in view of the actual expenditure. Reasons for buge saving have not been intimated (August 2008). (ii)			O	50.00						
Augmentation of provision by supplementary grant towards major works and by reappropriation towards electricity charges and major works was stated to be based on actual requirement. Such augmentation of provision in March 2008, ultimately proved unnecessary in view of the actual expenditure. Reasons for luge saving have not been intimated (August 2008). (ii) 06			S	1,62.92						
electricity charges and major works was stated to be based on actual requirement. Such augmentation of provision in March 2008, ultimately proved unnecessary in view of the actual expenditure. Reasons for buge saving have not been intimated (August 2008). (li)			R	55.98	2,68.90	52.96	-2,15.94			
Company Comp		electrici provisio	ty charges and majon in March 2008, u	or works was stated to l ltimately proved unnec	be based on act essary in view	ual requirement. Such a	augmentation of			
Note	(li)	06	Execution							
Reasons for incurring expenditure after withdrawal of entire provision by reappropriation and surrender which ultimately led to an excess expenditure have not been intimated (August 2008). According to the definition of the interesting of the state of the series of the actual expenditure. The anticipated saving in March 2008 was substantially less in view of the actual expenditure. Reasons for huge saving have not been intimated (August 2008). C.S. Scheme - II			(Plan)							
Withdrawal of Rs.85.98 lakh mainly from salaries and augmentation of Rs.1.25 lakh towards travel expenses. Office expenses etc. by reappropriation were stated to be based on actual requirement. The anticipated saving in March 2008 was substantially less in view of the actual expenditure. Reasons for huge saving have not been intimated (August 2008). (Iii) 87 C.S.Scheme - II 64 Accelerated Urban Water Supply Scheme (C.S.S) 0 87.00 R -87.00 R -87.00 R -87.00 Reasons for incurring expenditure after withdrawal of entire provision by reappropriation and surrender which ultimately led to an excess expenditure have not been intimated (August 2008). Family Welfare and Preventive Medicine (Iiii) 4210 Capital Outlay on Medical and Public Health 22 Rural Health Services 103 Primary Health Centres 16 Hospital 10 Primary Health Centre (Plan) 0 40.00 R -10.00 30.0030.00 Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008).			O	7,22.48						
expenses, office expenses etc. by reappropriation were stated to be based on actual requirement. The anticipated saving in March 2008 was substantially less in view of the actual expenditure. Reasons to tuge saving have not been intimated (August 2008). (lii) 87 C.S.Scheme - II 64 Accelerated Urban Water Supply Scheme (C.S.S.) O 87.00 R -87.00 62.14 + 62.14 + 62.14 + 62.14 + 62.14 - 87.00 Family Welfare and Preventive Medicine (liii) 4210 Capital Outlay on Medical and Public Health 20 Rural Health Services 103 Primary Health Centres 16 Hospital 10 Primary Health Centre (Plan) Q 40.00 R -10.00 30.00 30.00 withdrawal of provision from major works by reappropriation was stated to be based on actual requirement. The anticipation was stated to be based on actual requirement. The anticipation was stated to be based on actual requirement. The anticipation was stated to be based on actual requirement. The anticipation was stated to be based on actual requirement. The actual requirement actual requirem			R	-84.73	6,37.75	2,98.64	-3,39.11			
CC.S.S O 87.00 Reasons for incurring expenditure after withdrawal of entire provision by reappropriation and surrender which ultimately led to an excess expenditure have not been intimated (August 2008). Family Welfare and Preventive Medicine	(lii)	Reasons	s for huge saving ha	ve not been intimated (f the actual expenditure	e.			
Reasons for incurring expenditure after withdrawal of entire provision by reappropriation and surrender which ultimately led to an excess expenditure have not been intimated (August 2008). Family Welfare and Preventive Medicine		64	64 Accelerated Urban Water Supply Scheme							
Reasons for incurring expenditure after withdrawal of entire provision by reappropriation and surrender which ultimately led to an excess expenditure have not been intimated (August 2008). Family Welfare and Preventive Medicine (liii) 4210 Capital Outlay on Medical and Public Health 02 Rural Health Services 103 Primary Health Centres 16 Hospital 10 Primary Health Centre (Plan) 0 40.00 R -10.00 30.0030.00 Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008).			(C.S.S)							
Reasons for incurring expenditure after withdrawal of entire provision by reappropriation and surrender which ultimately led to an excess expenditure have not been intimated (August 2008). Family Welfare and Preventive Medicine (liii) 4210 Capital Outlay on Medical and Public Health 02 Rural Health Services 103 Primary Health Centres 16 Hospital 10 Primary Health Centre (Plan) 0 40.00 R -10.00 30.0030.00 Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008).			O	87.00						
Family Welfare and Preventive Medicine (liii) 4210 Capital Outlay on Medical and Public Health 02 Rural Health Services 103 Primary Health Centres 16 Hospital 10 Primary Health Centre (Plan) 0 40.00 R -10.00 Withdrawar of provision from major works by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008).			R	-87.00		62.14	+ 62.14			
(liii) 4210 Capital Outlay on Medical and Public Health 02 Rural Health Services 103 Primary Health Centres 16 Hospital 10 Primary Health Centre (Plan) 0 40.00 R -10.00 30.0030.00 Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008). (liv) 44 Additional Central Assistance					_		n and surrender			
02 Rural Health Services 103 Primary Health Centres 16 Hospital 10 Primary Health Centre (Plan) O 40.00 R -10.00 30.0030.00 Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008). (liv) 44 Additional Central Assistance	•									
103 Primary Health Centres 16 Hospital 10 Primary Health Centre (Plan) O 40.00 R -10.00 30.0030.00 Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008). (liv) 44 Additional Central Assistance	(liii)		-		Health					
16 Hospital 10 Primary Health Centre (Plan) R -10.00 30.0030.00 Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008). (liv) 44 Additional Central Assistance										
10 Primary Health Centre (Plan) O 40.00 R -10.00 30.0030.00 Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008). (liv) 44 Additional Central Assistance			•	Centres						
(Plan) O 40.00 R -10.00 30.0030.00 Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008). (liv) 44 Additional Central Assistance			-	_						
O 40.00 R -10.00 30.0030.00 Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008). (liv) 44 Additional Central Assistance		10	-	Centre						
R -10.00 30.0030.00 Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008). (liv) 44 Additional Central Assistance				40.00						
Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008). (liv) 44 Additional Central Assistance					•••					
requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008). (liv) 44 Additional Central Assistance		*****								
(liv) 44 Additional Central Assistance		requirer	nent.							
	(liv)			• •	sion nave not 0	cen mumateu (August 2	2000).			
		01	A.C.A.							

Grant No. 19 - Tribal Welfare Department - Contd.

(Plan)

			1 otal Grant		Expenditure	Excess + Saving -	
				(I	n lakhs of rupees)		
		S	4,74.00				
		R	30.00	5,04.00	18.00	-4,86.00	
(lv)	based or March 2 without	n actual requiremer 008 was substantia proper assessment	applementary grant and at towards major works ally in excess of the action of requirement. The property of the contract of th	Such creation of all expenditure.	of provision and augme	entation in	
	101	Prevention and	Control of Diseases				
	87	C.S.Scheme-II					
	74	National Vecto	r Borne Disease Contro	ol Programme			
		(C.S.S)					
		O	1,98.00	1,98.00		- 1,98.00	
(lvi)	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	64.00		-64.00	
				01.00	•••	01.00	
(d)	(August In additi (seven) o reapprop Reasons	2008). on to the saving list different sub-heads priation/surrender a under CSS stated.	of entire provision at Stated under Note (c), the (all Rs.10.00 lakh and and except under CSS at Released by the Go	entire provision above but below Il have been state vernment of Ind	of Rs.1,05.29 lakh spi v Rs.20.00 lakh) was w ted to be based on actu ia" is not tenable as the	read over 7 vithdrawn by al requirement.	
	(August In additi (seven) or reapprop Reasons withdray	2008). on to the saving list different sub-heads priation/surrender a under CSS stated wn does not relate to	tted under Note (c), the (all Rs.10.00 lakh and and except under CSS as "Released by the Go o the release of fund by	entire provision above but below Il have been state vernment of Ind	of Rs.1,05.29 lakh spi v Rs.20.00 lakh) was w ted to be based on actu ia" is not tenable as the	read over 7 vithdrawn by al requirement.	
	(August In additi (seven) of reapprop Reasons withdray Saving v	2008). on to the saving list different sub-heads priation/surrender a under CSS stated.	tted under Note (c), the (all Rs.10.00 lakh and and except under CSS as "Released by the Go to the release of fund by excess under:	entire provision above but below Il have been state vernment of Indow the Government	of Rs.1,05.29 lakh spr v Rs.20.00 lakh) was weed to be based on actu ia" is not tenable as the nt of India.	read over 7 withdrawn by al requirement. e amount	
	(August In additi (seven) or reapprop Reasons withdray	2008). on to the saving list different sub-heads priation/surrender a under CSS stated wn does not relate to	tted under Note (c), the (all Rs.10.00 lakh and and except under CSS as "Released by the Go to the release of fund by excess under:	entire provision above but below Il have been state vernment of Ind	of Rs.1,05.29 lakh spin v Rs.20.00 lakh) was weed to be based on actual ia is not tenable as the of India. Actual	read over 7 withdrawn by al requirement. e amount Excess +	
	(August In additi (seven) of reapprop Reasons withdray Saving v	2008). on to the saving list different sub-heads priation/surrender a under CSS stated wn does not relate to	tted under Note (c), the (all Rs.10.00 lakh and and except under CSS as "Released by the Go to the release of fund by excess under:	entire provision above but below Il have been state vernment of Indovernment of the Government	of Rs.1,05.29 lakh spr v Rs.20.00 lakh) was we ted to be based on actu- ia" is not tenable as the nt of India. Actual Expenditure	read over 7 withdrawn by al requirement.	
(e)	(August In additi (seven) of reapprop Reasons withdray Saving v	2008). on to the saving list different sub-heads priation/surrender a under CSS stated with does not relate the was partly offset by	tted under Note (c), the (all Rs.10.00 lakh and and except under CSS as "Released by the Go to the release of fund by excess under:	entire provision above but below Il have been state vernment of Indovernment of the Government	of Rs.1,05.29 lakh spin v Rs.20.00 lakh) was weed to be based on actual ia is not tenable as the of India. Actual	read over 7 withdrawn by al requirement. e amount Excess +	
(e) Pubic Wo	(August In additi (seven) of reapprop Reasons withdray Saving v Head	2008). on to the saving list different sub-heads priation/surrender a under CSS stated with does not relate to was partly offset by Department	tted under Note (c), the (all Rs.10.00 lakh and and except under CSS as "Released by the Go to the release of fund by excess under:	entire provision above but below Il have been state vernment of Indovernment of the Government	of Rs.1,05.29 lakh spr v Rs.20.00 lakh) was we ted to be based on actu- ia" is not tenable as the nt of India. Actual Expenditure	read over 7 withdrawn by al requirement. e amount Excess +	
(e) Pubic Wo	(August In additi (seven) of reappropriate Reasons withdraw Saving with the second sec	2008). on to the saving list different sub-heads priation/surrender a under CSS stated with does not relate to was partly offset by Department	tted under Note (c), the (all Rs.10.00 lakh and and except under CSS a as "Released by the Go to the release of fund by excess under:- Total on Roads and Bridges	entire provision above but below Il have been state vernment of Indovernment of the Government	of Rs.1,05.29 lakh spr v Rs.20.00 lakh) was we ted to be based on actu- ia" is not tenable as the nt of India. Actual Expenditure	read over 7 withdrawn by al requirement. e amount Excess +	
(e) Pubic Wo	(August In additi (seven) of reapprop Reasons withdray Saving v Head rks (R &B) I 5054	2008). on to the saving list different sub-heads priation/surrender a under CSS stated with does not relate to was partly offset by Department Capital Outlay	tted under Note (c), the (all Rs.10.00 lakh and and except under CSS a as "Released by the Go to the release of fund by excess under:- Total on Roads and Bridges er Roads	entire provision above but below Il have been state vernment of Indovernment of the Government	of Rs.1,05.29 lakh spr v Rs.20.00 lakh) was we ted to be based on actu- ia" is not tenable as the nt of India. Actual Expenditure	read over 7 withdrawn by al requirement. e amount Excess +	
(e) Pubic Wo	(August In additi (seven) of reappropriate r	2008). on to the saving list different sub-heads priation/surrender a under CSS stated with does not relate to was partly offset by Department Capital Outlay District & Other Expendit	tted under Note (c), the (all Rs.10.00 lakh and and except under CSS a as "Released by the Go to the release of fund by excess under:- Total on Roads and Bridges er Roads	entire provision above but below Il have been state vernment of Index the Government Grant	of Rs.1,05.29 lakh spay Rs.20.00 lakh) was weed to be based on acturia" is not tenable as the at of India. Actual Expenditure In lakhs of rupees)	read over 7 withdrawn by al requirement. e amount Excess +	
(e) Pubic Wo	(August In additi (seven) of reappropriate Reasons withdraw Saving with the sa	2008). on to the saving list different sub-heads priation/surrender a under CSS stated with does not relate to was partly offset by Department Capital Outlay District & Other Other Expendit National Bank	ted under Note (c), the (all Rs.10.00 lakh and and except under CSS a as "Released by the Go o the release of fund by excess under:- Total on Roads and Bridges er Roads	entire provision above but below Il have been state vernment of Index the Government Grant (I	of Rs.1,05.29 lakh spread of Rs.20.00 lakh) was weed to be based on acturia" is not tenable as the fit of India. Actual Expenditure In lakhs of rupees)	read over 7 withdrawn by al requirement. e amount Excess +	
(e) Pubic Wo	(August In additi (seven) of reappropriate Reasons withdraw Saving with the seven (R & B) I 5054 04 800 54	2008). on to the saving list different sub-heads priation/surrender a under CSS stated with does not relate to was partly offset by Department Capital Outlay District & Other Other Expendit National Bank	tted under Note (c), the (all Rs.10.00 lakh and and except under CSS a as "Released by the Go to the release of fund by excess under:- Total on Roads and Bridges er Roads aure for Agriculture and Ru	entire provision above but below Il have been state vernment of Index the Government Grant (I	of Rs.1,05.29 lakh spread of Rs.20.00 lakh) was weed to be based on acturia" is not tenable as the fit of India. Actual Expenditure In lakhs of rupees)	read over 7 withdrawn by al requirement. e amount Excess +	
(d) (e) Pubic Wo (i)	(August In additi (seven) of reappropriate Reasons withdraw Saving with the seven (R & B) I 5054 04 800 54	2008). on to the saving list different sub-heads priation/surrender a under CSS stated with does not relate to was partly offset by Department Capital Outlay District & Other Expendit National Bank RIDF-V-Const	tted under Note (c), the (all Rs.10.00 lakh and and except under CSS a as "Released by the Go to the release of fund by excess under:- Total on Roads and Bridges er Roads aure for Agriculture and Ru	entire provision above but below Il have been state vernment of Index the Government Grant (I	of Rs.1,05.29 lakh spread of Rs.20.00 lakh) was weed to be based on acturia" is not tenable as the fit of India. Actual Expenditure In lakhs of rupees)	read over 7 withdrawn by al requirement. e amount Excess +	

Total Grant

Actual

Excess +

Head

	Head		Total Gran	Expend	iture	Excess + Saving -
	/			(In lakhs of	f rupees)	
Public Works		_	136 11 7 1	.•		
(ii)	4701	Capital Outlay on Major		tion		
	04	Medium Irrigation-Non-				
	001	Direction and Administr	ation			
	27	Water Resource				
	13	Direction				
		(Plan)	7.00			
		0	5.80	7.75	7.04	. 0.10
		R	1.95	7.75	7.94	+ 0.19
(iii)	travel exp	ation of Rs.2.25 lakh mainl enses by reappropriation w for further excess have not Capital Outlay on Minor	vere stated to be bas been intimated (Aug	ed on actual require		from
	101	Surface Water				
	27	Water Resource				
	07	Lift Irrigation				
		(Plan)				
		O	13.00			
		R	16.50	29.50	27.65	-1.85
	requireme Reasons f	ntion of provision towards ent. for ultimate saving have no			ted to be based on	actual
Health Service	ees					
(iv)	4210	Capital Outlay on Medic	cal and Public Healtl	h		
	01	Urban Health Services				
	110	Hospital and Dispensario	es			
	16	Hospital				
	04	District Hospital				
		(Plan)				
		0	13.02			
		R	20.37	33.39	32.11	-1.28
(v)	07	G.B.Hospital				
		(Plan)				
		O	11.68			
		R	80.88	92.56	92.48	-0.08

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total	l Grant	Actual Expenditure	Excess + Saving -
				(In	lakhs of rupees)	
(vi)	12	Sub-Divisional Ho	ospital			
		(Plan)				
		O	17.65			
		R	13.35	31.00	30.95	- 0.05
(vii)	44	Additional Central	Assistance			
	01	ACA				
		(Plan)				
		S	95.29			
		R	11,53.18	12,48.47	2,87.27	-9,61.20

Provision made by supplementary grant in March 2008 towards major works was stated to be based on actual requirement.

Augmentation of provision against Sl.Nos. (iv) to (vii) above by reappropriation mainly towards major works, machinery and equipment, supplies and materials was stated to be based on actual requirement. Anticipated excess in March 2008 at Sl.No. (vii) above was substantially in excess of the actual expenditure.

Reasons for ultimate saving at Sl.Nos.(iv), (v), (vi) and huge saving at Sl.No.(vii) above have not been intimated (August 2008).

Tribal Welfare Department

, ...,

(V111)	4225	Capital Outlay on	weltare of Schedule	ed Castes,Scheduled	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward					
		Classes								
	02	Welfare of Scheduled Tribes								
	102	Economic Development								
	56	Non-lapsable								
	11	Tribal Area Development Programme								
		(C.S.S)								
		S	79.58							
		R	21.22	1,00.80	1,00.80					

Provision made by supplementary grant and addition thereto by reappropriation in March 2008 towards major works was stated to be due to release of fund by the Government of India.

(ix) 277 Education
33 Welfare Programme
09 General
(Plan)
O 10.00 10.00 17.50 + 7.50

Reasons for further excess have not been intimated (August 2008).

Industries (Handloom, Handicrafts and Sericulture) Department

(x) 4070 Capital Outlay on Other Administrative Services
 800 Other expenditure
 70 State Share
 25 Industries and Commerce (H.H. & S)

Head	Total Grant		Frant	Actual	Excess +		
]	Expenditure	Saving -		
		(In lakhs of rupees)					
	(Plan)						
	S	6.02					
	R	16.18	22.20	10.30	-11.90		

Provision made by supplementary grant and addition thereto by reappropriation in March 2008 towards major works was stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (August 2008).

Animal Resource Development Department

(xi)	4403	Capital Outlay on Animal Husbandry					
	102	Cattle and Buffalo Deve	Cattle and Buffalo Development				
	39	Animal Resource Develo	opment				
	05	Breeding Operation					
		(Plan)					
		0	73.49				
		R	15.77	89.26	89.25	-0.01	

Augmentation of Rs.33.11 lakh towards machinery and equipment and reduction of Rs.17.34 lakh from grant-in-aid by reappropriation were stated to be based on actual requirement.

(xii)	103	Poultry Developme	nt						
	39	Animal Resource D	Animal Resource Development						
	05	Breeding Operation	1						
		(Plan)							
		O	0.85						
		R	7.08	7.93	7.90	-0.03			

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

Reasons for ultimate saving at Sl.No. (xi) and (xii) above have not been intimated (August 2008).

Forest Department

(xiii)	4406	Capital Outlay on Fo	orestry and Wild Li	fe				
	01	Forestry						
	800	Other expenditure						
	87	C.S.Scheme-II						
	22	Forest Fire Control	and Management					
		(C.S.S)						
		O	30.00					
		R	17.67	47.67	47.59	-0.08		

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total G	Frant	Actual Expenditure	Excess + Saving -
				(1	In lakhs of rupees)	
(xiv)	26	Management of Gre	garious Flowering of	f Muli Bambo	oos	
		(C.S.S)				
		O	1,80.00			
		S	57.02			
		R	85.39	3,22.41	2,59.71	-62.70

Augmentation of provision by supplementary grant in March 2008 towards minor works was stated to be due to release of fund by the Government of India.

Augmentation of provision by reappropriation at Sl.No.(xiii) and (xiv) above was stated to be due to release of fund by the Government of India.

Reasons for ultimate saving have not been intimated (August 2008).

Rural Development Department

(xv)	4515	Capital Outlay on other	er Rural Development	Programmes		
	800	Other expenditure				
	88	C.S.Scheme - III				
	17	Swarna Jayanti Gram	Swarojgar Yojana			
		(C.S.S)				
					3,00.00	+ 3,00.00

Reasons for incurring huge expenditure without any budget provision have not been intimated (August 2008).

Science, Technology and Environment Department

(xvi)	4810	Capital Outlay on Non-Conventional Sources of Energy					
	102	Solar					
	31	Science and Technology					
	04	P.V.Programme					
		(Plan)					
		O	1.00				
		S	2,62.33				
		R	1,71.17	4,34.50	4,34.50		

Augmentation of provision by supplementary grant and addition thereto by reappropriation in March 2008 towards grant-in-aid was stated to be based on actual requirement.

(xvii)	70	State Share					
	33	Science, Technol	Science, Technology and Environment				
		(Plan)					
		O	10.00				
		R	-10.00		1,75.00	+ 1,75.00	

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

Reasons for incurring huge expenditure after withdrawal of entire provision have not been intimated (August 2008).

Such withdrawal and incurring of expenditure proved lack of foresight in financial management.

	Head		Total Grant	Act Expend		Excess + Saving -
				(In lakhs o	of rupees)	
Education	(Higher) De	epartment				
(xviii)	4202	Capital Outlay or	n Education, Sports, Art and C	Culture		
	02	Technical Educa	tion			
	104	Polytechnics				
	41	Human Developi	nent			
	50	Polytechnic Insti	tute			
		(Plan)				
		О	1.50			
		R	3.00	4.50	2.79	-1.71
	machine	ery and equipment the	h mainly towards supplies an rough reappropriation were st have not been intimated (Aug	tated to be based		
(xix)	04	Art and Culture				
	105	Public Libraries				
	48	Border Area Dev	velopment Programme			
	01	B.A.D.P				
		(Plan)				
		О	0.31			
		R	2.87	3.18	3.20	+ 0.02
	equipme	ent by reappropriation	h towards major works and v n were stated to be based on a ave not been intimated (Augu	actual requiremen		machinery and
Education	(School) De		` `	,		
(xx)	4202	Capital Outlay or	n Education, Sports, Art and C	Culture		
	01	General Education	on			
	201	Elementary Educ	eation			
	42	Government Prin	nary Schools			
	01	Middle Stage Ed	ucation (From Class VI to VI	III)		
		(Plan)				
		O	1.45			
		R	15.05	16.50	10.95	-5.55
	machine Reasons	ery and equipment by s for ultimate saving l	kh towards supplies and mater reappropriation were stated have not been intimated (Aug	to be based on ac		
(xxi)	02	-	on (From Class I to V)			
		(Plan)	1 15			
		0	1.15	20.05	05.14	£ 0.1
		R	29.80	30.95	25.14	-5.81

	Head		Total	l Grant E	Actual Expenditure	Excess + Saving -
				(In la	akhs of rupees)	
	object h	ntation of Rs.30.30 la ead machinery and ea s for ultimate saving h	quipment stated to be	based on actual red		
Public Wo	orks (PHE) D	epartment				
(xxii)	4215	Capital Outlay or	n Water Supply and S	Sanitation		
	01	Water Supply				
	102	Rural Water Sup	ply			
	87	C.S.Scheme - II				
	65	Rajib Gandhi Na	tional Drinking Wate	er Mission		
		(C.S.S)				
		O	13,08.00			
		R	60.17	13,68.17	15,09.43	+ 1,41.26
Family W	fund by Reasons	ntation of provision to the Government of In a for huge further exc reventive Medicine	ndia.			to release of
·	4210		n Medical and Public	Health		
	03	•	on Training and Rese			
	102	Homeopathy	C			
	87	C.S.Scheme-II				
	73	Homeopathic Dis	spensary			
		(C.S.S)				
		•••			12.45	+ 12.45
	Reasons	s for incurring expend	liture without any bu		not been intimated ((August 2008).
(£)	.	os of creation of provi	ision by reappropriat	ion without the kno	wledge of the Legisla	ature have
(f)	been no estimate	ticed under the follow to avoid such creation	ving cases where token of provisions.			ng budget
	been no estimate	ticed under the follow	ving cases where token of provisions.			ng budget
	been no estimate	ticed under the follow to avoid such creation Affairs and Tourism	ving cases where token of provisions.	en provision could l		ng budget
Informati	been no estimate on, Cultural	ticed under the follow to avoid such creation Affairs and Tourism	ving cases where toke on of provisions. In Department	en provision could l		ng budget
Informati	been no estimate on, Cultural 4220	ticed under the follow to avoid such creation Affairs and Tourism Capital Outlay or	ving cases where toke on of provisions. In Department	en provision could l		ng budget
Informati	been no estimate on, Cultural 4220 60	ticed under the follow to avoid such creation Affairs and Tourism Capital Outlay or Others	ving cases where toke on of provisions. In Department In Information and Pu	en provision could l		ng budget
Informati	been no estimate on, Cultural 4220 60 101	ticed under the follow to avoid such creation Affairs and Tourism Capital Outlay or Others Buildings Tourism and Pub	ving cases where toke on of provisions. In Department In Information and Pu	en provision could l	nave been made duri	ng budget
Informati	been no estimate on, Cultural 4220 60 101 21	ticed under the follow to avoid such creation Affairs and Tourism Capital Outlay or Others Buildings Tourism and Pub	ving cases where token of provisions. In Department In Information and Purificity	en provision could l	nave been made duri	ng budget

	Head		Total Gran		Actual penditure	Excess + Saving -
				(In lak	ths of rupees)	
Horticultui	e Departme	ent				
(ii)	4401	Capital Outlay on Ca	rop Husbandry			
	119	Horticulture and Ve	getable Crops			
	37	Agricultural Develop	pment			
	64	Scheme for Develop	ment of Horticulture in	Tripura		
		(Plan)				
		R	30.00	30.00	30.00	
Education	(School) Dep	partment				
(iii)	4202	Capital Outlay on Ed	ducation, Sports, Art and	d Culture		
	01	General Education				
	202	Secondary Education	n			
	56	Non-lapsable				
	36	Upgradation of Infra	astructure of Higher Seco	ondary Schools	s in Tripura	
		(C.S.S)				
		R	4,54.10	4,54.10	4,54.10	
(iv)	37	Upgradation of Infra	astructure of High School	ols in Tripura		
		(C.S.S)				
		R	3,93.54	3,93.54	3,93.54	
			opriation towards major) and due to release of for			

	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			
2220	Information and Publicity			
2225	Welfare of Scheduled Castes,S	scheduled Tribes and other Bac	kward 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 Edu	ıcation		
2425	Co-operation			
2515	Other Rural Development Prog	grammes		
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 Assignment	s to Local Bodies and Panchay	ati Raj Institutions	
Voted				
Original		75,69,70		
Supplementar	у	25,97,48 1,01,67,18	81,78,21	-19,88,97
Amount surre	ndered during the year (March 2008	8)		3,64,12

	Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
		(1	(n thousands of rupees)	
Charged				
Original	5,00	5,00	1,86	- 3,14
Amount surre	ndered during the year (March 2008)			3,14
CAPITAL				
4059	Capital Outlay on Public Works			
4070	Capital Outlay on Other Administrative Se	ervices		
4202	Capital Outlay on Education, Sports, Art an	nd Culture		
4210	Capital Outlay on Medical and Public Heal	lth		
4211	Capital Outlay on Family Welfare			
4215	Capital Outlay on Water Supply and Sanita	ation		
4220	Capital Outlay on Information and Publici	ty		
4225	Capital Outlay on Welfare of Scheduled Ca	astes,Scheduled Tri	bes and other Backwar	d Classes
4250	Capital Outlay on other Social Services			
4401	Capital Outlay on Crop Husbandry			
4402	Capital Outlay on Soil and Water Conserva	ation		
4403	Capital Outlay on Animal Husbandry			
4404	Capital Outlay on Dairy Development			
4406	Capital Outlay on Forestry and Wild Life			
4408	Capital Outlay on Food Storage and Warel	housing		
4425	Capital Outlay on Co-operation			
4435	Capital Outlay on Other Agricultural Prog	rammes		
4515	Capital Outlay on other Rural Developmen	nt Programmes		
4552	Capital Outlay on North Eastern Areas			
4701	Capital Outlay on Major and Medium Irri	gation		
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 Source	ces of Energy		
4851	Capital Outlay on Village and Small Indust	tries		
5054	Capital Outlay on Roads and Bridges			
5055	Capital Outlay on Road Transport			
5425	Capital Outlay on other Scientific and Envi	ironmental Researd	ch	
5452	Capital Outlay on Tourism			
5465	Investments in General Financial and Trad	ling Institutions		
5475	Capital Outlay on other General Economic	Services		
6003	Internal Debt of the State Government			
6425	Loans for Co-operation			
	_			

 ${\bf Grant\ No.\ \ 20-Welfare\ of\ Scheduled\ Castes\ Department-Contd.}$

	Major He	ead		Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
				((In thousands of rupees))
Voted						
Original			1,45,55,67			
Supplement	ary		31,59,51	1,77,15,18	92,15,05	-85,00,13
Amount sur	rendered dur	ring the year (March 2008	3)			44,64,07
Charged						
Original			9,00	9,00	6,00	- 3,00
Amount sur	rendered dur	ring the year (March 200	8)			3,00
Notes and						
REVENUE						
Voted						
(a)		of the overall saving of R 2008 proved unnecessary.		akh, supplementary	grant of Rs.25,97.48 lakh	obtained in
(b)	Out of the	he huge saving of Rs.19,8		Rs.3,64.12 lakh only	were anticipated and sur	rendered in
(c)	March 2 Saving o	occurred mainly under :-				
	Head		Т	Total Grant	Actual	Excess +
					Expenditure	Saving -
				(In lakhs of rupees)	
_	on Departm					
(i)	2425	Co-operation				
	800	Other expenditure				
	86	C.S.Scheme-I	ъ. 1			
	09	Integrated Co-operati	ve Developi	ment Project		
		(C.S.S)	25.50			
		0	25.50			
	XX7'.1 1	R	-25.50			•••
Ifo		wal of entire provision by		was stated to be base	ed on actual requirement.	
		Affairs and Tourism Do	-			
(ii)	2220	Information and Publ	icity			
	60	Others Information Centres				
	102					
	21	Tourism and Publicity	y			
	06	Information (Plan)				
		(Pian) O	25.00			
		R	-19.00	6.00	3.45	-2.55
		K	-19.00	0.00	3.43	-2.55

	Head		Total	Grant	Actual Expenditure	Excess + Saving -
				(1	n lakhs of rupees)	
	material Reasons	s was stated to be ba for further saving ha	sed on actual requirent ave not been intimated	nent. I (August 2008)	appropriation from supp	lies and
			ackward Classes De	-		
(iii)	2225			ed Tribes and o	ther Backward Classes	
	01	Welfare of Scheo				
	001	Direction and Ad				
	33	Welfare Program	nme			
	29	S.C. Welfare				
		(Non-Plan)				
		O	3,03.50			
		S	21.00	3,24.50	1,83.97	- 1,40.53
(iv)	2008 wa	as totally unnecessary	-		by supplementary grant	. in March
	35	Scholarship and	Stipend			
	09	Pre-Matric Schol	larship to S.C. Student	ts		
		(Plan)				
		O	2,88.30			
		R	-31.30	2,57.00	2,57.00	
	requiren	nent.		scholarship/stip	end was stated to be bas	ed on actual
(v)	03	Welfare of Back				
	102	Economic Devel	•			
	33	Welfare Program				
	21	Minorities Welfa	are			
		(Plan)				
		O	1,05.00			
		R	- 1,04.02	0.98	0.98	
(vi)		_	n grant-in-aid by surre be based on actual req		00 lakh and by reapprop	riation of
• /	33	Welfare Program	nme			
		2				

27 O.B.C. Welfare (Plan) O 50.70

-38.80 11.90 R 12.77 +0.87

 ${\bf Grant\ No.\ \ 20-Welfare\ of\ Scheduled\ Castes\ Department-Contd.}$

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

(In lakhs of rupees)

6.26.45

- 1.21.85

Withdrawal of provision mainly from scholarship/stipend by reappropriation was stated to be based on actual requirement.

Reasons for ultimate excess have not been intimated (August 2008).

Panchayat Raj Department

2515 (vii) Other Rural Development Programmes 101

Panchayati Raj

99 Others

54 Panchayat Development Fund

(Plan)

O 6.26.45

S 1.21.85

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

7,48.30

The entire enhanced provision made by supplementary grant remained unutilized and proved lack of foresight in financial management.

Reasons for huge saving have not been intimated (August 2008).

(viii) 3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

> 200 Other Miscellaneous Compensations and Assignments

59 Devolution of Fund

02 Panchayati Raj Institutions (P.R.I)

(Plan)

S

0 2,53.01

49.21 2,54.32 -47.90 3.02.22

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

In view of the huge final saving, the addition to the provision by supplementary grant at the end of the year proved excessive.

Reasons for huge saving have not been intimated (August 2008).

Industries & Commerce Department

(ix) 2851 Village and Small Industries

> 102 **Small Scale Industries**

29 **Industries Development**

16 **Small Industries**

(Plan)

O 58.86

R -50.70

Withdrawal of provision mainly from grant-in-aid by reappropriation of Rs.47.25 lakh and by surrender of Rs.3.70 lakh followed by augmentation of provision towards professional services by reappropriation of Rs.0.25 lakh were stated to be based on actual requirement.

8.16

7.33

-0.83

Reasons for further saving have not been intimated (August 2008).

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rup	ees)
(x)	2875	Other Industries			
	60	Other Industries			
	800	Other Expenditure			
	29	Industries Developr	ment		
	21	Swavalamban			
		(Plan)			
		0	57.00		
		R	-57.00		
	Withdra requiren	•	by surrender and reappropr	iation was stated to be	based on actual
Industrie	s (Handloom	Handicrafts and Seri	cultura) Danartmant		

Industries (Handloom, Handicrafts and Sericulture) Department

(xi)	2851	Village and Small I	ndustries					
	107	Sericulture Industri	es					
	86	C.S. Scheme - I	C.S. Scheme - I					
	52	Sericulture Project						
		(C.S.S)						
		S	36.98	36.98		-36.98		

Creation of provisin by supplementary grant towards grant-in-aid was stated to be due to approval of fund by the Government of India under Centrally Sponsored Schemes.

Non-utilisation of entire provision have not been intimated (August 2008).

Agriculture Department

(xii)	2401	Crop Husbandry				
	001	Direction and Ac	lministration			
	98	Administration				
	27	Agriculture				
		(Plan)				
		O	4,18.54			
		R	-9.96	4,08.58	3,61.96	-46.62

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

Reasons for further saving have not been intimated (August 2008).

(xiii)	800	Other expenditu	re			
	87	C.S.Scheme - II				
	97	Macro Managen	nent in Agriculture			
		(C.S.S)				
		О	3,60.40			
		R	-1.14.39	2,46.01	2.41.99	-4.02

Withdrawal of provision from subsidies by surrender was stated to be based on actual requirement. Reasons for further saving have not been intimated (August 2008).

	Head		Total Grant		ctual nditure	Excess + Saving -
				(In lakhs	of rupees)	
(xiv)	2415	Agricultural Researc	ch and Education			
	01	Crop Husbandry				
	277	Education				
	37	Agricultural Develo	pment			
	68	Agricultural College	•			
		(Plan)				
		O	34.00			
		R	-21.00	13.00	13.47	+ 0.47

Withdrawal of provision from salaries by surrender of Rs.23.15 lakh and by reappropriation of Rs.10.85 lakh followed by augmentation of provision of Rs.13.00 lakh by reappropriation mainly towards travel expenses and office expenses were stated to be based on actual requirement.

Reasons for ultimate excess have not been intimated (August 2008).

Horticulture Department

(xv)	2401	Crop Husbandry						
	001	Direction and Adr	ministration					
	98	Administration						
	28	Horticulture						
		(Plan)						
		O	52.25					
		R	-36.75	15.50	9.30	-6.20		

Withdrawal of provision by surrender of Rs.36.20 lakh mainly from major works and by reappropriation of Rs.0.55 lakh from wages was stated to be based on actual requirement.

Reasons for further saving have not been intimated (August 2008).

Forest Department

(xvi)	2406	Forestry and Wild L	ife		
	01	Forestry			
	800	Other expenditure			
	40	Forestry			
	40	Management of Gre	garious Flowering o	f Muli Bamboos	
		(Plan)			
		O	46.40		
		R	-46.40		

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

Urban Development Department

(xvii)	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions
	800	Other Expenditure
	32	Urban Development
	14	Devolution

Head		Total C	Frant	Actual	Excess +	
			I	Saving -		
			(In l	akhs of rupees)		
	(Plan)					
	O	3,75.00				
	S	2,67.00	6,42.00	3,33.94	- 3,08.06	

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

As the expenditure fell short of the original provision, the addition to the original provision in the month of March 2008 by supplementary grant finally proved injudicious.

Reasons for huge saving have not been intimated (August 2008).

Education (Higher) Department

(xviii)	2202	General Education						
	03	University and Higher Education						
	103	Government Colleg	Government Colleges and Institutes					
	41	Human Development						
	49	Government Degre						
		(Plan)						
		O	34.99					
		R	-27.95	7.04	6.43	-0.61		

Withdrawal of provision mainly from salaries by reappropriation of Rs.29.89 lakh and by surrender of Rs.3.85 lakh followed by augmentation of Rs.5.79 lakh by reappropriation mainly towards grant-in-aid were stated to be based on actual requirement.

Reasons for further saving stated as 'Savings due to actual requirement' was not specific in respect of object heads involved.

Education (School) Department

(xix)	2202	General Education						
	02	Secondary Education	Secondary Education					
	104	Teachers and Other Services						
	41	Human Development						
	18	Government Secondar	ry Schools					
		(Plan)						
		O	2,29.00					
		R	-46.07	1,82.93	1,82.93			

Withdrawal of provision mainly from salaries and minor works by reappropriation was stated to be based on actual requirement.

Education (Social) Department

(xx)	2235	Social Security and Welfare
	02	Social Welfare
	102	Child Welfare
	33	Welfare Programme
	15	Integrated Child Development Scheme

	Head		Total C	Grant	Actual Expenditure	Excess + Saving -
				(I	n lakhs of rupees)	
		(C.S.S)				
		О	3,40.00			
		R	- 3,40.00			
	Withdra	wal of entire provision	n by reappropriation w	vas stated to be	e based on actual requir	ement.
(xxi)	02	Social Welfare				
	102	Child Welfare				
	70	State Share				
	41	Social Welfare and	d Social Education			
		(Plan)				
		О	2,04.00			
		R	-9.37	1,94.63	1,08.80	-85.83
(xxii)	_	went. The anticipated so for further saving have Women's Welfare Welfare Programm Monthly Pension for years (Plan)	re not been intimated ((August 2008)		een 18 and 65
		S	90.48			
		R	7.72	98.20		-98.20
(xxiii)	requirer Reasons	nent. s for non-utilisation of priation in the month of National Social As National Old Age	entire provision create of March 2008, have no ssistance Programme Pension Scheme ssistance Programme (ed by supplem not been intima	s stated to be based on a entary grant and augme ted (August 2008).	
		(Plan)				
		О	4,48.00			
		R	-79.60	3,68.40	3,36.83	-31.57
	Withdra requirer	=	social pension by rea	ppropriation w	vas stated to be based or	n actual

Reasons for huge further saving have not been intimated (August 2008).

Family Welfare and Preventive Medicine

(xxiv) 2210 Medical and Public Health 03 Rural Health Services-Allopathy 103 Primary Health Centres

	Head		Т	Total Grant	Actual Expenditure	Excess + Saving -	
				((In lakhs of rupees)		
	16	Hospital					
	10	Primary Health Centre	e				
		(Plan)					
		O	4,03.00				
		S	91.20				
		R	30.39	5,24.59	2,84.57	-2,40.02	
(xxv)	grant and requireme	expenditure fell short of the original provision, the addition to the provision by supplementary and reappropriation (net) therein mainly towards grant-in-aid stated to be based on actual ement finally proved totally injudicious. In for huge saving have not been intimated (August 2008). Public Health					
	101	Prevention and Contro	ol of disease	es			
	87	C.S.Scheme - II					
	74	National Vector Borne	e Disease C	ontrol Programme			
		(C.S.S)					
		O	25.90				
		R	-20.45	5.45	•••	- 5.45	
(xxvi)	requireme	or non-utilisation of the Family Welfare Rural Family Welfare C.S.Scheme-II Health Sub-Centre (C.S.S)	remaining p		was stated to be based on act		
		O R	1,45.70 1.65	1 47 25	1 12 20	24.07	
	actual req	R 1.65 1,47.35 1,13.28 -34.07 entation of provision by reappropriation towards rents, rates and taxes was stated to be based on requirement. In this provision by reappropriation towards rents, rates and taxes was stated to be based on requirement. In this provision by reappropriation towards rents, rates and taxes was stated to be based on requirement.					
(d)		Saving was partly offset by excess under:-					
	Head		Т	Total Grant	Actual Expenditure	Excess + Saving -	
				((In lakhs of rupees)		
		ffairs and Tourism De	_				
(i)	2220	Information and Publi	cıty				
	60	Others					
	110	Publications					

 ${\bf Grant\ No.\ \ 20-Welfare\ of\ Scheduled\ Castes\ Department-Contd.}$

	Heau		Total Grai	iit	Expenditure Expenditure	Saving -
				(I	n lakhs of rupees)	
	21	Tourism and Publ	icity			
	09	Publication				
		(Plan)				
		O	2.00			
		R	3.50	5.50	7.76	+ 2.26
	Augmer requirer	=	wards publications by rea	ppropriatio	n was stated to be based	d on actual
Welfare of			ve not been intimated (Auckward Classes Departi	-		
(ii)	2225	Welfare of Schedu	iled Castes,Scheduled Tr	ribes and ot	her Backward Classes	
	01	Welfare of Schedu	iled Castes			
	800	Other expenditure				
	33	Welfare Programn	ne			
	26	Nucleus Budget				
		(Plan)				
		O	50.00			
		R	10.00	60.00	58.97	- 1.03
	requirei Reasons	ment. s for ultimate saving ha	reappropriation towards			on actual
(iii)	03	Welfare of Backw				
	102	Economic Develop				
	33	Welfare Programm	ne			
	26	Nucleus Budget				
		(Plan)				
		O	20.00			
		R	10.00	30.00	30.00	
	Augmen requires		reappropriation towards	grant-in-aid	d was stated to be based	on actual
(iv)	60	R M .Group Villag	ge			
		(Plan)				
		R	28.00	28.00	28.00	
(v)	budgeta		propriation and expenditular. Token provision couleropriation.			_
	33	Welfare Programm	ne			
	21	Minorities Welfar	e			
		(Plan)				
	Grai	· · ·	re of Scheduled Cas	stes Deng	rtment - Contd	
	Orus	101100 20 Wella	re or semeatica cus	ces Depa	Timent Conta.	

Total Grant

Actual

Excess +

Head

	Head		Total Gran		Actual Expenditure	Excess + Saving -
				(In	lakhs of rupees)	
		O	42.80			
		R	14.38	57.18	56.58	-0.60
(vi)	based on a	ion of provision by reapportual requirement. r ultimate saving have not Scholarship and Stipend	_	-		tated to be
	07	Pre-Matric Scholarship to	o O.B.C. Students			
		(Plan)				
		0 1	,30.00			
		R	79.58	2,09.58	1,98.98	-10.60
(vii)	requiremen	r ultimate saving have not Other expenditure		-		actual
		Welfare Programme				
	26	Nucleus Budget				
		(Plan)	20.00			
		0	30.00	40.00	44.04	4.04
		R	10.00	40.00	41.91	+ 1.91
Industries & C	requirement Reasons fo	r further excess have not b			was stated to be based on	actual
Industries & C		-	mi a a			
(viii)	2851 800	Village and Small Indust	ries			
	29	Other expenditure				
		Industries Development				
	12	District Industries Centre	;			
		(Plan)	10.41			
		0	10.41	57 41	51.25	6.06
	Augmentat	R ion of provision by reappr	47.00 contiation mainly to	57.41 wards mino	51.35	-6.06
	actual requ	irement. r ultimate saving have not				aged off
(ix)	2875	Other Industries				
	60	Other Industries				
	800	Other Expenditure				
	29	Industries Development				
	20	Bamboo Project				
		(Plan)				

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

National 19.50		Head		Total	Grant	Actual Expenditure	Excess + Saving -
Region			0	10.50	(1	n takns of rupees)	
Number Provision by reappropriation towards grant-in-aid was stated to be based on actual requirement. Provision by reappropriation towards grant-in-aid was stated to be based on actual requirement.					24.50	24.50	
National Provision Provisi		_	tation of provision by rea				
103	Industries (-		ılture) Departm	nent		
Real	(x)	2851	Village and Small Ind	lustries			
So		103	Handloom Industries				
C.S.S)		86	C.S. Scheme - I				
Name		50	Handloom Industries				
Fisheries Department (xi) 2059 Public Works 80 General 25 Public Building 14 Public Building 14 Public Building 14 Public Building 14 15 16 44.10 42.38 -1.72 Augmentation of provision by supplementary grant and reappropriation towards minor works was stated to be based on actual requirement. Reasons For ultimate saving have not been intimated (August 2008). (xii) 2405 Fisheries 101 Inland Fisheries 102 Development of Inland Fisheries 102 Development of Inland Fisheries 109 98.70 1,04.76 1,04.76 Augmentation of Rs. 13.91 lakh towards supplies and materials and reduction of Rs. 7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. 1.04.76			(C.S.S)				
Fisheries Department (xi) 2059 Public Works 80 General 053 Maintenance and Repairs 25 Public Works 14 Public Building (Plan) (Plan) 80 30.60 80 Nagmentation of provision by supplementary grant and reappropriation towards minor works was stated to be based on actual requirement. 80 Reasons tultimate saving have not been intimated (August 2008). (xii) 2405 Fisheries 101 Inland Fisheries 36 Fishery Development 90 98.70 Reasons Fullimate of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grant-tim-aid by ± pappropriation were stated to be based on actual requirement.						25.80	+ 25.80
(xi) 2059 Public Works 80 General 053 Maintenance and Repairs 25 Public Works 14 Public Building (Plan) Value 8 0.34 10 13.16 44.10 42.38 -1.72 Augmentation of provision by supplementary grant and reappropriation towards minor works was stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008). (xii) 2405 Fisheries 36 Fisheries 36 Fishery Development 02 Development of Inland Fisheries (Plan) 0 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure		Reasons	for incurring expenditure	e without budget	provision have	not been intimated (Augu	st 2008).
(xi) 2059 Public Works 80 General 053 Maintenance and Repairs 25 Public Works 14 Public Building (Plan) Value 8 0.34 10 13.16 44.10 42.38 -1.72 Augmentation of provision by supplementary grant and reappropriation towards minor works was stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008). (xii) 2405 Fisheries 36 Fisheries 36 Fishery Development 02 Development of Inland Fisheries (Plan) 0 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure							
80 General 053 Maintenance and Repairs 25 Public Works 14 Public Building (Plan) O 30.60 S 0.34 R 13.16 44.10 42.38 -1.72 Augmentation of provision by supplementary grant and reappropriation towards minor works was stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008). (xii) 2405 Fisheries 101 Inland Fisheries 36 Fishery Development 02 Development of Inland Fisheries (Plan) O 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure		_					
053 Maintenance and Repairs 25 Public Works 14 Public Building (Plan) O 30.60 S 0.34 R 13.16 44.10 42.38 -1.72 Augmentation of provision by supplementary grant and reappropriation towards minor works was stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008). (xii) 2405 Fisheries 101 Inland Fisheries 36 Fishery Development 02 Development of Inland Fisheries (Plan) O 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement.	(xi)						
25 Public Works 14 Public Building (Plan) O 30.60 S 0.34 R 13.16 44.10 42.38 -1.72 Augmentation of provision by supplementary grant and reappropriation towards minor works was stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008). (xii) 2405 Fisheries 101 Inland Fisheries 36 Fishery Development 02 Development of Inland Fisheries (Plan) O 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure							
14			_	airs			
(Plan) O 30.60 S 0.34 R 13.16 44.10 42.38 -1.72 Augmentation of provision by supplementary grant and reappropriation towards minor works was stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008). (xii) 2405 Fisheries 101 Inland Fisheries 36 Fishery Development 02 Development of Inland Fisheries (Plan) O 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure							
O 30.60 S 0.34 R 13.16 44.10 42.38 -1.72 Augmentation of provision by supplementary grant and reappropriation towards minor works was stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008). (xii) 2405 Fisheries 101 Inland Fisheries 36 Fishery Development 02 Development of Inland Fisheries (Plan) O 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure		14	_				
S 0.34 R 13.16 44.10 42.38 -1.72 Augmentation of provision by supplementary grant and reappropriation towards minor works was stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008). (xii) 2405 Fisheries 101 Inland Fisheries 36 Fishery Development 02 Development of Inland Fisheries (Plan) O 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure							
R 13.16 44.10 42.38 -1.72 Augmentation of provision by supplementary grant and reappropriation towards minor works was stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008). (xii) 2405 Fisheries 101 Inland Fisheries 36 Fishery Development 02 Development of Inland Fisheries (Plan) O 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure							
Augmentation of provision by supplementary grant and reappropriation towards minor works was stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008). (xii) 2405 Fisheries 101 Inland Fisheries 36 Fishery Development 02 Development of Inland Fisheries (Plan) O 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure							
to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008). (xii) 2405 Fisheries 101 Inland Fisheries 36 Fishery Development 02 Development of Inland Fisheries (Plan) O 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure							1=
36 Fishery Development 02 Development of Inland Fisheries (Plan) O 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure	(xii)	to be bas Reasons	ed on actual requirement for ultimate saving have				ks was stated
02 Development of Inland Fisheries (Plan) O 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure		101	Inland Fisheries				
(Plan) O 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure		36	Fishery Development				
O 98.70 R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure		02	Development of Inlan	d Fisheries			
R 6.06 1,04.76 1,04.76 Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grantin-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure			(Plan)				
Augmentation of Rs.13.91 lakh towards supplies and materials and reduction of Rs.7.85 lakh from grant-in-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure			O	98.70			
in-aid by reappropriation were stated to be based on actual requirement. (xiii) 800 Other expenditure			R	6.06	1,04.76	1,04.76	
•	(xiii)	in-aid by	reappropriation were sta				kh from grant-
	. ,		-				

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Fisheries (Plan)

 ${\bf Grant\ No.\ \ 20-Welfare\ of\ Scheduled\ Castes\ Department-Contd.}$

	пеац		Total		Actual penditure	Saving -
				(In lak	hs of rupees)	
		R	8.60	8.60	5.04	-3.56
Animal Re	budgeta creation					_
(xiv)	2403	Animal Husband	ry			
	105	Piggery Develop	ment			
	39	Animal Resource	e Development			
	48	Feed for A.R.D.I	D.			
		(Plan)				
		О	16.15			
		R	1.80	17.95	18.94	+ 0.99
(xv)	based or	n actual requirement.	ave not been intimated		ppropriation was sta	ited to be
	39	Animal Resource	e Development			
	06	Composite Live	Stock Farm			
		(Plan)				
		O	0.17			
		R	1.83	2.00	2.00	
	Augmer	ntation of provision to	owards grant-in-aid wa	as stated to be based	on actual requireme	ent.
(xvi)	109	Extension and Tr	raining			
	70	State Share				
	29	Animal Resource	e Development			
		(Plan)				
		R	10.00	10.00	10.00	
(xvii)	budgeta					_
	113	Administrative In	nvestigation and Statis	tics		
	86	C.S.Scheme - I				
	97	17th Quinquenni	al Live Stock Census			
		(C.S.S)				
		O	2.95			
		R	6.02	8.97	5.58	

Total Grant

Actual

Excess +

Head

 ${\bf Grant\ No.\ \ 20-Welfare\ of\ Scheduled\ Castes\ Department-Contd.}$

Head	Total Grant	Actual	Excess +
		Expenditure	Saving -
		(In lakhs of rupees)	
Augmentation of Ps 6.45 la	kh mainly towards affice avnance	s and reduction of Ps 0.43 l	lakh mainly

Augmentation of Rs.6.45 lakh mainly towards office expenses and reduction of Rs.0.43 lakh mainly from machinery and equipment, travel expenses, etc. through reappropriation were stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (August 2008).

Forest Department

(xviii)	2406	Forestry and Wild Life				
	01	Forestry				
	003	Education and Training				
	03	Research and Training				
	05	Extension and Training				
		(Plan)				
		O	2.88			
		R	7.72	10.60	10.08	-0.52

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

Reasons for ultimate saving have not been intimated (August 2008).

(xix) 101 Forest Conservation, Development and Regeneration
40 Forestry
10 Development of Infrastructure for Protection of Forests from Biotic Interference
(Plan)
O 8.00
R 3.70 11.70 12.03 + 0.33

Augmentation of Rs.6.05 lakh towards travel expenses, cost of fuel etc. and reduction of Rs.2.35 lakh from minor works through reappropriation were stated to be based on actual requirement.

Reasons for further excess have not been intimated (August 2008).

(xx) 43 Finance Commission

27 Maintenance of Forest- Preservation of Forest Wealth
(Plan)

O 51.00

R 5.03 56.03 56.10 + 0.07

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

Reasons for further excess have not been intimated (August 2008).

 (xxi)
 102
 Social and Farm Forestry

 40
 Forestry

 09
 Decentralised Peepul Nursery

 (Plan)
 O
 1.36

 R
 2.04
 3.40
 3.13
 -0.27

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

	Head		Total (Grant	Actual Expenditure	Excess + Saving -
				(In	lakhs of rupees)	
(xxii)	21	Plantation for Industri	al and Commerci	al Uses		
		(Plan)				
		O	7.20			
		R	7.40	14.60	12.75	-1.85
(xxiii)	works w	ntation of provision at Sl.N yas stated to be based on a s for ultimate saving at Sl.l Raising Plantation of l	ctual requirement Nos. (xxi) and (xx	t. xii) have not bee	en intimated (August 20	
		(Plan)				
		O	1.28			
		R	11.12	12.40	16.07	+ 3.67
(xxiv)	27	Treatment of Wastelan	nd and Degraded	Forests		
		(Plan)				
		O	1.12			
		R	3.43	4.55	4.83	+ 0.28
(xxv)	105	Forest Produce				
	40	Forestry				
	15	Forest Produce				
		(Plan)				
		O	0.80			
		R	2.85	3.65	4.00	+ 0.35
(xxvi)	was stat	ntation of provision by rea ed to be based on actual re s for further excess at Sl.N Other expenditure	equirement.			
	40	Forestry				
	37	Parks and Gardens				
		(Plan)				
		O	4.80			
		S	14.38			
		R	9.20	28.38	27.81	-0.57
(xxvii)	to be ba	ntation of provision by sup sed on actual requirement s for ultimate saving have Environmental Foresta	not been intimate	d (August 2008)		orks was stated
	110	Wild Life Preservation	n			
	40	Forestry				
	08	Control of Poaching a	nd Illegal Trading	g of Wild Life		
		(Plan)				

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

				r		
				(In lakl	ns of rupees)	
		O	0.32			
		R	0.68	1.00	1.00	•••
	Augmer requiren	ntation of provision by nent.	reappropriation towa	rds minor works was	s stated to be based	on actual
Education	(Higher) De					
(xxviii)	2202	General Education				
	03	University and Hig	gher Education			
	107	Scholarships				
	35	Scholarship and St	ipend			
	12	Other Stipend				
		(C.S.S)				
			•••		1.16	+ 1.16
(xxix)	(iii) 87-:	d to be made under (i) 54 - Stipend for the Sti 16 lakh was made. Technical Education	idents Studying Hind	-		-
	105	Polytechnics				
	41	Human Developm	ent			
	50	Polytechnic Institu	te			
		(Plan)				
		O	2.72			
		R	3.08	5.80	5.08	-0.72
()	_	ntation of Rs.4.27 lakh	ropriation were stated	_		Rs.1.19 lakh
(xxx)		Sports and Youth				
	102 41	Human Developm	ogrammes for Student	S		
	34	National Services				
	34	(C.S.S)	Scheme			
					11.60	. 11.60
	Token p	or ovision could have be revision could have be rexpenditure.	_		_	
(xxxi)	2205	Art and Culture				
	105	Public Libraries				
	41	Human Developme	ent			
	54	Libraries				
		(Plan)				

Total Grant

Actual Expenditure

Excess +

Saving -

Head

 $\ \, \textbf{Grant No.} \ \, \textbf{20 - Welfare of Scheduled Castes Department - Contd.} \\$

Head	Total Grant		ctual	Excess +	
		Expenditure Sa			
		(In lakh	s of rupees)		
О	0.55				
R	0.95	1.50	1.45	-0.05	

Augmentation of provision by reappropriation towards office expenses and grant-in-aid was stated to be based on actual requirement.

Saving at Sl.nos. (d) (xxix) and (xxxi) stated to be due to actual requirement is not tenable as no specific reasons involving object heads are given.

Education (School) Department

(xxxii)	2202	General Education					
	01	Elementary Education					
	106	Teachers and Other Services					
	42	Government Primary Schools					
	01	Middle Stage Education	(From Class VI toV	/III)			
		(Plan)					
		O	36.60				
		R	16.95	53.55	50.55	-3.00	

Augmentation of Rs.22.50 lakh towards salaries and withdrawal of Rs.5.55 lakh mainly from scholarship/stipend and minor works through reappropriation were stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (August 2008).

(xxxiii) 02 Primary Education (From Class I To V)
(Plan)
O 54.70
S 90.36 1.45.06 1.58.80 + 13.74

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

Reasons for huge excess have not been intimated (August 2008).

Education (Social) Department

(xxxiv)	2235	Social Security an	nd Welfare			
	02	Social Welfare				
	001	Direction and Ada	ministration			
	33	Welfare Programi	me			
	09	General				
		(Plan)				
		O	1,24.10			
		R	17.68	1,41.78	1,30.15	-11.63

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

Reasons for ultimate saving have not been intimated (August 2008).

(xxxv) 102 Child Welfare 87 C.S. Scheme - II

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

Head		Total	Grant	Actual Expenditure	Excess + Saving -
			(I	n lakhs of rupees)	
58	Integrated Child	Development Scheme	e		
	(C.S.S)				
	S	2,47.01			
	R	3,40.00	5,87.01	3,66.85	-2,20.16
by the G Augmen diet, med augment Reasons 03	diction of provision diction of provision diction etc. was state tation of provision in for huge ultimate s National Social	under Centrally Spons by reappropriation mai d to be based on actua n the month of March aving have not been in Assistance Programme	sored Schemes. inly towards sala l requirement. In 2008 proved exc timated (August		ost of ration,
101	National Old Ag	ge Pension Scheme			
33	Welfare Prograi	nme			
25 National Old Age Pension Scheme					
	(Plan)				
	О	1,64.00			
	R	69.90	2,33.90	2,14.98	-18.92
requiren	nent. for ultimate saving	have not been intimated. Benefit Scheme	_	ion was stated to be base).	sed on actual
33	Welfare Prograi	nme			
23	National Family	Benefit Scheme			
	(Plan)				
	O	27.20			
	R	15.20	42.40	68.12	+ 25.72
requiren	nent. for further excess h Other Social Sec Pensions under Welfare Program	nave not been intimated curity and Welfare Pro	d (August 2008) grammes es	id was stated to be base	d on actual
	(Plan)				
	R	8.16	8.16	11.22	+ 3.06

(xxxvi)

(xxxvii)

(xxxviii)

Creation of provision by reappropriation and expenditure of Rs.11.22 lakh incurred therefrom without observing budgetary formalities is irregular. Token provision could have been made at budget stage to avoid such creation of provision by reappropriation.

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

	Head		Total Grant or Appropriation	Actua Expendi		Excess + Saving -
				(In lakhs of	rupees)	
Education (Sp	orts & Yo	uth Programme) Department				
(xxxix)	2204	Sports and Youth Services				
	800	Other expenditure				
	41	Human Development				
	61	Tripura Sports Council				
		(Plan)				
		S 6.0	0			
		R 9.0	00 15.	.00	18.71	+ 3.71
Family Welfa	aid were s Reasons fo	of provision by supplementary grated to be based on actual requior further excess have not been inventive Medicine	irement.		ppriation towards	grant-in-
(xl)	2210	Medical and Public Health				
	02	Urban Health Services- Other	systems of medicin	ne		
	102	Homeopathy				
	87	C.S.Scheme - II				
	73	Homeopathic Dispensary				
		(C.S.S)				
		R 16.0	00 16.	.00	9.99	-6.01
	observing	of provision by reappropriation a budgetary formalities is irregula a creation of provision by reappr	ır. Token provision			
REVENUE						
Charged						
(a)	The availa	able saving of Rs.3.14 lakh was	anticipated and sur	rendered in Mar	ch 2008.	
CAPITAL						
Voted						
(a)		erall expenditure fell far short of ned in March 2008 proved unne		ion, supplement	ary grant of Rs.3	1,59.51
(b)	Out of the in March	overall saving of Rs.85,00.13 la 2008.	akh, Rs.44,64.07 la	kh only were an	ticipated and surr	endered
(c)	Saving oc	curred mainly under :-				
	Head		Total Grant	Actua	ıl	Excess +
				Expendi	ture	Saving -
				(In lakhs of	rupees)	
Revenue Dep	artment					
(i)	4070	Capital Outlay on Other Admi	nistrative Services			
	800	Other expenditure				

 ${\bf Grant\ No.\ \ 20-Welfare\ of\ Scheduled\ Castes\ Department-Contd.}$

43

Finance Commission

Head		Total Grant	Actual	Excess +					
			Expenditure	Saving -					
			(In lakhs of rupees)						
01	Augmentation	of Traditional Water Sources							
	(Plan)								
	О	76.00							
	R	-76.00							

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

Transport Department

(ii)	5055	Capital Outlay on Road	Transport		
	050	Lands and Buildings			
	13	Transportation			
	02	Maintenance and Repair	to LWB		
		(Plan)			
		S	52.00	52.00	 -52.00
(iii)	800	Other Expenditure			
	44	Additional Central Assis	stance		
	01	A.C.A			
		(Plan)			
		S	68.84	68.84	 -68.84

Creation of provision by supplementary grant towards major works was stated to be (a) based on actual requirement at Sl.no.(c)(ii) and (b) due to approval of the scheme under State Plan (ACA) by the Government of India at Sl.No.(c)(iii).

Reasons for non-utilisation of entire provision at Sl.Nos. (ii) and (iii) above have not been intimated (August 2008).

Power Department

(iv)	4801	Capital Outlay on I	Power Projects					
	80	General						
	190	Investment in Publ	Investment in Public Sector and Other Undertakings					
	60	Accelerated Power Development Rural Programme (APDRP)						
	01	Metering						
		(Plan)						
		O	9,01.00					
		S	1.32.52	10,33.52		- 10.33.52		

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

Reasons for non-utilisation of entire provision even after addition to the provision by supplementary grant in the month of March 2008 have not been intimated (August 2008).

Public Works(W.R) Department

(v) 4701 Capital Outlay on Major and Medium Irrigation
 80 General
 800 Other Expenditure

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

Note		Head		Total	Grant	Actual Expenditure	Excess + Saving -
O1 Gunati Irrigation Projects (Plan) O 45.00 45.00 19.91 -25.09					(1	In lakhs of rupees)	
(vi) 03 Manu Irrigation Projects (Plan) 0 90.00 90.00 18.00 7-2.00 (vii) 4702 Capital Outlay on Minor Irrigation 101 Surface Water 45 Accelerated Irrigation Benefit Programme (AIBP) 04 Other Irrigation Projects (Plan) 0 5,40.00 5,40.00 2,83.61 - 2,56.39 Reasons for huge saving at SLNos. (v) to (vii) above have not been intimated (August 2008). (viii) 46 State Share of AIBP 04 Other Irrigation Projects (Plan) 0 68.00 R 7.00 75.00 75.00 Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)		45	Accelerated Irrigatio	n Benefit Progran	nme (AIBP)		
(vi) 03		01	Gumati Irrigation Pro	ojects			
(vi) 03 Manu Irrigation Projects (Plan) (vii) 4702 Capital Outlay on Minor Irrigation (vii) 4702 Capital Outlay on Minor Irrigation 101 Surface Water 45 Accelerated Irrigation Benefit Programme (AIBP) 04 Other Irrigation Projects (Plan) 0 5,40.00 5,40.00 2,83.61 - 2,56.39 (viii) 46 State Share of AIBP 04 Other Irrigation Projects (Plan) 0 68.00 R 7.00 75.00 -75.00 Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)			(Plan)				
Company Comp			O	45.00	45.00	19.91	-25.09
(vii) 4702 Capital Outlay on Minor Irrigation 101 Surface Water 45 Accelerated Irrigation Benefit Programme (AIBP) 04 Other Irrigation Projects (Plan) 2,83.61 - 2,56.39 Reasons for huge saving at Sl.Nos. (v) to (vii) above have not been intimated (August 2008). (viii) 46 State Share of AIBP 40 04 Other Irrigation Projects (Plan) 0 68.00 - 7.00 75.00 Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)	(vi)	03	Manu Irrigation Proj	ects			
(vii) 4702 Capital Outlay on Minor Irrigation 101 Surface Water 45 Accelerated Irrigation Benefit Programme (AIBP) 04 Other Irrigation Projects			(Plan)				
101 Surface Water 45 Accelerated Irrigation Benefit Programme (AIBP) 04 Other Irrigation Projects (Plan) 0 5,40.00 5,40.00 2,83.61 - 2,56.39 Reasons for huge saving at SI.Nos. (v) to (vii) above have not been intimated (August 2008). (viii) 46 State Share of AIBP 04 Other Irrigation Projects (Plan) 0 68.00 R 7.00 75.0075.00 Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)			O	90.00	90.00	18.00	-72.00
45 Accelerated Irrigation Benefit Programme (AIBP) 04 Other Irrigation Projects (Plan) O 5,40.00 5,40.00 2,83.61 - 2,56.39 Reasons for huge saving at SI.Nos. (v) to (vii) above have not been intimated (August 2008). (viii) 46 State Share of AIBP 04 Other Irrigation Projects (Plan) O 68.00 R 7.00 75.0075.00 Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)	(vii)	4702	Capital Outlay on Mi	inor Irrigation			
Other Irrigation Projects (Plan) O 5,40.00 5,40.00 2,83.61 - 2,56.39 Reasons for huge saving at Sl.Nos. (v) to (vii) above have not been intimated (August 2008). (viii) 46 State Share of AIBP 04 Other Irrigation Projects (Plan) O 68.00 R 7.00 75.0075.00 Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)		101	Surface Water				
(Plan) O 5,40.00 5,40.00 2,83.61 - 2,56.39 Reasons for huge saving at Sl.Nos. (v) to (vii) above have not been intimated (August 2008). (viii) 46 State Share of AIBP O4 Other Irrigation Projects (Plan) O 68.00 R 7.00 75.0075.00 Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects O1 Flood Control 800 Other expenditure 27 Water Resource O8 Protective Works (Plan)		45	Accelerated Irrigation	n Benefit Progran	nme (AIBP)		
Reasons for huge saving at Sl.Nos. (v) to (vii) above have not been intimated (August 2008). (viii) 46 State Share of AIBP 04 Other Irrigation Projects (Plan) O 68.00 R 7.00 75.0075.00 Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)		04	Other Irrigation Proje	ects			
Reasons for huge saving at Sl.Nos. (v) to (vii) above have not been intimated (August 2008). (viii) 46 State Share of AIBP 04 Other Irrigation Projects (Plan) 0 68.00 R 7.00 75.0075.00 Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)			(Plan)				
(viii) 46 State Share of AIBP 04 Other Irrigation Projects (Plan) 0 68.00 Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)			O	5,40.00	5,40.00	2,83.61	- 2,56.39
Other Irrigation Projects (Plan) O 68.00 R 7.00 75.0075.00 Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)		Reasons	s for huge saving at Sl.No	os. (v) to (vii) abo	ve have not bee	en intimated (August 20	008).
(Plan) O 68.00 Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)	(viii)	46	State Share of AIBP				
O 68.00 R 7.00 75.0075.00 Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)		04	Other Irrigation Proje	ects			
Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). (ix) 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)			(Plan)				
Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation in the month of March 2008 have not been intimated (August 2008). 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)			O	68.00			
in the month of March 2008 have not been intimated (August 2008). 4711 Capital Outlay on Flood Control projects 01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)			R	7.00	75.00		-75.00
01 Flood Control 800 Other expenditure 27 Water Resource 08 Protective Works (Plan)				_	_		reappropriation
Other expenditure Water Resource Protective Works (Plan)	(ix)	4711	Capital Outlay on Flo	ood Control project	cts		
Water Resource Protective Works (Plan)		01	Flood Control				
O8 Protective Works (Plan)		800	Other expenditure				
(Plan)		27	Water Resource				
		08	Protective Works				
O 1,90.00			(Plan)				
			0	1,90.00			
R -92.00 98.00 1,04.88 + 6.88			R	-92.00	98.00	1,04.88	+ 6.88

Withdrawal of provision by surrender from major works was stated to be based on actual requirement. Reasons for ultimate excess have not been intimated (August 2008).

Health Services

(x)	4210	Capital Outlay on Medical and Public Health
	01	Urban Health Services
	110	Hospital and Dispensaries
	44	Additional Central Assistance
	01	ACA

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

Head	Total	l Grant E	Actual xpenditure	Excess + Saving -
			khs of rupees)	0
(Plan)				
S	1,95.02			
R	8,04.40	9,99.42	52.03	-9,47.39

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

In view of the actual expenditure, the huge augmentation of provision by reappropriation in the month of March 2008 towards major works was totally unnecessary and proved lack of foresight in financial management.

Reasons for huge saving have not been intimated (August 2008).

(xi) 03 Medical Education, Training and Research
105 Allopathy
71 Medical College
01 Establishment
(Plan)
O 8,00.00
R - 8,00.00

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

Information, Cultural Affairs and Tourism Department

(xii)	4220	Capital Outlay on Infor	rmation and Publicity					
	60	Others	Others					
	101	Buildings						
	21	Tourism and Publicity						
	07	Press Information						
		(Plan)						
		O	44.67					
		R	-44.67					

Withdrawal of entire provision by reappropriation 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 Schedule	Welfare of Scheduled Castes					
	800	Other expenditure						
	70	State Share						
	20	Welfare of S.C.s ,O.	B.C.s & Minorities					
		(Plan)						
		O	71.99					
		R	-12.78	59.21	32.91	-26.30		

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

				rant	Actual Expenditure	Saving -
				(In lakhs of rupees)	3
	requiren	nent.	y reappropriation from gr			actual
Forest De	epartment					
(xiv)	4406	Capital Outlay	on Forestry and Wild Lif	e e		
	01	Forestry				
	800	Other expendit	ure			
	87	C.S.Scheme-II				
	29	Strengthening of	of Infrastructure for Fores	st Protection		
		(C.S.S)				
		O	40.00			
		R	-27.40	12.60	11.28	-1.32
	Withdra	wal of provision by	reappropriation mainly	from minor v	vorks was stated to be b	pased on actual
	requiren			(A	`	
Science T		for further saving and Environment D	have not been intimated ((August 2008).	
(xv)	4810		on Non-Conventional So	urces of Ene	·ov	
()	102	Solar	on I ton Conveniend So	4100 0 01 2110 .	-67	
	70	State Share				
	70 33	State Share Science . Techi	nology and Environment			
	70 33	Science, Techn	nology and Environment			
		Science, Techno(Plan)				
		Science , Techn (Plan) O	1,05.19		25.00	+ 25.00
	Reasons have not	Science, Techno (Plan) O R for incurring expet been intimated (A	1,05.19 -1,05.19 nditure after withdrawal ougust 2008).	 of entire prov	25.00 rision by reappropriation	
_	Reasons have not and Co-ordin	Science , Techno (Plan) O R for incurring expet been intimated (A	1,05.19 -1,05.19 nditure after withdrawal ougust 2008).	_		
Planning a	Reasons have not and Co-ordin 4070	Science , Techno (Plan) O R for incurring expense been intimated (A cation Department Capital Outlay	1,05.19 -1,05.19 nditure after withdrawal or ugust 2008).	_		
_	Reasons have not and Co-ordin 4070 800	Science , Techno (Plan) O R for incurring expension been intimated (A cation Department Capital Outlay Other expendit	1,05.19 -1,05.19 nditure after withdrawal ougust 2008). to on Other Administrative ure	_		
_	Reasons have not and Co-ordin 4070 800 44	Science , Techno (Plan) O R I for incurring expet been intimated (A cation Department Capital Outlay Other expendit Additional Center	1,05.19 -1,05.19 nditure after withdrawal ougust 2008). to on Other Administrative ure	_		
_	Reasons have not and Co-ordin 4070 800	Science , Techno (Plan) O R for incurring expension been intimated (A cation Department Capital Outlay Other expendit	1,05.19 -1,05.19 nditure after withdrawal ougust 2008). to on Other Administrative ure	_		
_	Reasons have not and Co-ordin 4070 800 44	Science , Techno (Plan) O R I for incurring expet been intimated (A cation Department Capital Outlay Other expendit Additional Center	1,05.19 -1,05.19 nditure after withdrawal ougust 2008). to on Other Administrative ure	_		
_	Reasons have not and Co-ordin 4070 800 44	Science , Techno (Plan) O R Information for incurring expension to be a second intimated (A second of the control of the contr	1,05.19 -1,05.19 nditure after withdrawal ougust 2008). to on Other Administrative ure	_		+ 25.00 on and surrender
_	Reasons have not and Co-ordin 4070 800 44	Science , Techno (Plan) O R for incurring expension been intimated (A cation Department Capital Outlay Other expendit Additional Centary A.C.A (Plan)	1,05.19 -1,05.19 nditure after withdrawal or ugust 2008). to on Other Administrative ure tral Assistance	_		
_	Reasons have not and Co-ordin 4070 800 44	Science , Techno (Plan) O R Information of the formation of the compartment of the compar	1,05.19 -1,05.19 nditure after withdrawal or ugust 2008). to on Other Administrative ure tral Assistance	Services	ision by reappropriatio	on and surrender
(xvi)	Reasons have not and Co-ordin 4070 800 44	Science , Techno (Plan) O R Information of the formation of the compartment of the compar	1,05.19 -1,05.19 nditure after withdrawal august 2008). to on Other Administrative ure tral Assistance 14,45.00 - 14,45.00	Services	ision by reappropriatio	on and surrender
(xvi)	Reasons have not 4070 800 44 01	Science , Techno (Plan) O R for incurring expense to been intimated (A cation Department Capital Outlay Other expendit Additional Centary A.C.A (Plan) O R Border Area De	1,05.19 -1,05.19 nditure after withdrawal august 2008). to on Other Administrative ure tral Assistance 14,45.00 - 14,45.00	Services	ision by reappropriatio	on and surrender
(xvi)	Reasons have not 4070 800 44 01	Science, Techno (Plan) O R I for incurring expension been intimated (A capital Outlay) Other expendit Additional Centary A.C.A (Plan) O R Border Area Do B.A.D.P	1,05.19 -1,05.19 nditure after withdrawal august 2008). to on Other Administrative ure tral Assistance 14,45.00 - 14,45.00	Services	ision by reappropriatio	on and surrender

Total Grant

Actual

Excess +

Head

	Head		1	Total Grant	Actu Expend		Excess + Saving -
					(In lakhs of	rupees)	
(xviii)	51	Externally Aide	ed Project				
	37	Provision of D	istribution under F	Functional Head	l of Account		
		(Plan)					
		O	20,06.00				
		R	- 20,06.00			•••	
		wal of entire provis ll requirement.	sion by surrender a	ngainst Sl.No.(x	vi) to (xviii) ab	ove was stated	to be based
(xix)	66	Rastrio Sama V	ikas Yojana (RSV	YY)			
	01	R.S.V.Y					
		(Plan)					
		O	4,44.00				
		R	-3,56.50	87	.50	•••	- 87.50
(xx)	Rs.8.14	wal of provision fro lakh was stated to be for non-utilisation Others	be based on actual	requirement. provision have r			
	21	(Plan)	dea Development	riogramme			
		(Fiail)	70.00				
		R	8.14	70	.14		-78.14
	Passons	for non-utilisation				of provision in	
		2008, have not been	-		augmentation	or provision in	the month of
Jail Departi	nent						
(xxi)	4070	Capital Outlay	on Other Adminis	trative Services			
	800	Other expenditu	ıre				
	70	State Share					
	36	Jail					
		(Plan)					
		O	55.28				
		R	-55.28			•••	
	Withdra	wal of entire provis	sion by surrender v	was stated to be	based on actua	l requirement.	
Education (I	Higher) De	partment					
(xxii)	4202	Capital Outlay	on Education, Spo	rts,Art and Cult	ture		
	01	General Educat	ion				
	203	University and	Higher Education				
	44	Additional Cent	tral Assistance				
	01	ACA					
		(Plan)					

 ${\bf Grant\ No.\ \ 20-Welfare\ of\ Scheduled\ Castes\ Department-Contd.}$

	Head		Total	Grant F	Actual Expenditure	Excess + Saving -
				(In la	akhs of rupees)	
		O	0.17			
		S	4,38.64			
		R	3.16	4,41.97	15.66	-4,26.31
(xxiii)	towards Governr	major works was st	by supplementary gran ated to be due to appro ased on actual requiren ture.	oval of the scheme	under State Plan (AC	A) by the
	27	Bhavan's Tripur	ra College of Science a	nd Technology		
		(Plan)				
		S	76.18	76.18		-76.18
	fund und Reasons	der Centrally Spons for huge saving at vere stated to be due	pplementary grant towored Scheme by the Go Sl.no. (c) (xxii) and no to failure of the imple	overnment of India n-utilisation of ent	ire provision at Sl.no.	(c)(xxiii)
Education (S	School) De	epartment				
(xxiv)	4202	Capital Outlay	on Education, Sports, A	Art and Culture		
	01	General Educat	ion			
	201	Elementary Edu	cation			
	70	State Share				
	40	School Education	on			
		(Plan)				
		O	2,76.00			
		R	-1,87.00	89.00	41.00	-48.00
	Withdra requiren	•	om grant-in-aid by reap	ppropriation was sta	ated to be based on ac	tual
(xxv)	202	Secondary Educ	cation			
	41	Human Develop	oment			
	18	Government Se	condary Schools			
		(Plan)				
		O	80.00			
		R	-34.70	45.30	45.30	
		wal of provision made be based on actual	ninly from supplies and requirement.	l materials and maj	or works by reapprop	riation was
(xxvi)	44	Additional Cent	ral Assistance			
	01	ACA				
		(Plan)				
		S	6,44.15			
		R	24.91	6,69.06	5,10.00	-1,59.06

					xpenuitui e	Saving -
				(In la	khs of rupees)	
	to be du Addition be based	n of provision by sup- te to approval of fund- in to the supplemental d on actual requirements is for huge saving at S	under State Plan (Abry provision by reappent. in view of the hug	CA) by the Governm propriation towards sign saving the anticipation	nent of India. upplies and materials ated excess proved in	s was stated to njudicious.
(xxvii)	56	Non-lapsable				
	32	Upgradation of S	econdary Schools			
		(C.S.S)				
		O	4,82.76			
		R	- 4,82.76			
	Withdra	wal of entire provision	on by reappropriation	was stated to be bas	sed on actual require	ment.
(xxviii)	88	C.S.Scheme-III				
	03	Information and	Communication Tech	nnology in Schools in	n Tripura	
		(C.S.S)				
		O	2,84.42			
		R	- 2,84.42			
Public Wor		wal of entire provision ed to be based on act Department	=	s.16.12 lakh and by r	eappropriation of Rs	.2,68.30 lakh
(xxix)	4215	Capital Outlay or	n Water Supply and S	Sanitation		
	01	Water Supply				
	102	Rural Water Sup	ply			
	28	Public Health				
	06	Execution				
		(Plan)				
		O	3,27.30			
		S	24.42			
		R	-17.42	3,34.30	1,26.09	-2,08.21
(xxx)	towards Addition actual re	ewal of provision of F electricity charges the n to the provision by equirement, had no re- s for huge saving hav C.S.Scheme - II Rajib Gandhi Na (C.S.S)	arough reappropriation supplementary grant elevancy with the expler not been intimated tional Drinking Water	on were stated to be be towards overtime all the state of	ased on actual requi	rement.
		О	7,40.00			
		R	-66.79	6,73.21	6,39.72	-33.49

Total Grant

Actual Expenditure

Excess +

Saving -

Head

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

	Head		Total C	Frant	Actual Expenditure	Excess + Saving -
				(]	In lakhs of rupees)	
		awal of provision by sur s for further saving have	-			ıl requirement.
(xxxi)	800	Other expenditure				
	28	Public Health				
	07	Urban Water Supp	ly			
		(Plan)				
		O	1,67.70			
		S	1,00.30	2,68.00	1,31.26	-1,36.74
	be based Reasons	n to the provision by sud on actual requirements for huge saving have it	t, was unusual with re	eference to act		works stated to
•		reventive Medicine				
(xxxii)	4210		Medical and Public H	lealth		
	02	Rural Health Servi				
	103	Primary Health Cer	ntres			
	47	PMGY				
	06	Primary Health				
		(Plan)	20.00			
		0	30.00	4.7.00		15.00
	XX7'.1 1	R	-15.00	15.00		-15.00
		awal of provision by sur s for non-utilisation of t	-			_
(xxxiii)	04	Public Health				
	101	Prevention and Con	ntrol of Diseases			
	87	C.S.Scheme-II				
	74	National Vector Bo	orne Disease Control	Programme		
		(C.S.S.)				
		O	1,02.00	1,02.00		-1,02.00
(xxxiv)	4211	Capital Outlay on I	Family Welfare			
	103	Maternity and Chil	d Health			
	87	C.S.Scheme-II				
	69	Child Survival and	Safe Motherhood			
		(C.S.S)				
		O	36.00	36.00		-36.00
	ъ	C	1	. C1 () (*** 17 . 1	1 .1

Total Grant

Actual

Excess +

Head

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

intimated (August 2008).

Reasons for non-utilisation of the entire provision at Sl.no.(c)(xxxiii) and (xxxiv) above have not been

- (d) In addition to the saving listed under Note (c), the entire provision of Rs.1,19.24 lakh spread over 09 (nine) different major heads, sub-heads and detailed heads (all in between Rs.9.00 lakh and Rs.20.00 lakh) was withdrawn by reappropriation/surrender and stated to be based on actual requirement.
- (e) Saving was partly offset by excess under :-

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

Revenue Department

(i)	4070	Capital Outlay	Capital Outlay on Other Administrative Services					
	800	Other expenditu	ire					
	48	Border Area Development Programme						
	01	B.A.D.P						
		(Plan)						
		O	0.15					
		S	1,85.03					
		R	1 09 44	2.94.62	4 00 49	+ 1 05 87		

Augmentation of provision by supplementary grant and reappropriation towards major works was stated to be due to approval of scheme under State Plan (BADP) by the Government of India and based on actual requirement respectively. The augmentation of provision made in March 2008 was substantially less compared with the actual expenditure.

Reasons for further excess have not been intimated (August 2008).

Pubic Works (R &B) Department

(ii)	5054	Capital Outlay on Roads and Bridges					
	04	District & Other	Roads				
	800	Other Expenditure					
	54	National Bank for Agriculture and Rural Development (NABARD)					
	01	RIDF-V-Constru	iction of Ongoing Rui	al Bridges Project			
		(Plan)					
		0	3,57.00	3.57.00	4.19.47	+ 62.47	

Reasons for huge excess have not been intimated (August 2008).

Public Works(W.R) Department

(iii)	4702	Capital Outlay on Minor Irrigation						
	101	Surface Water						
	27	Water Resource						
	07	Lift Irrigation						
		(Plan)						
		O	7.00					
		R	8.50	15.50	23.62	+ 8.12		

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

Reasons for further excess have not been intimated (August 2008).

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

	Head		Total Grant		tual nditure	Excess + Saving -
				(In lakhs	of rupees)	
Health Service	es					
(iv)	4210	Capital Outlay on Medical	and Public Health			
	01	Urban Health Services				
	110	Hospital and Dispensaries				
	16	Hospital				
	12	Sub-Divisional Hospital				
		(Plan)				
		O	4.53			
		R	6.69	11.22	15.46	+ 4.24
	•	tion of provision by reapproactual requirement.	ppriation towards gr	ants-in-aid and n	najor works was s	stated to be

Reasons for further excess have not been intimated (August 2008). **Information, Cultural Affairs and Tourism Department**

(v)	4220 Capital Outlay on Information and Publicity							
	60	Others						
	101	Buildings						
	21	Tourism and Publicity						
	13	Construction of the N	Construction of the Nazrul Islam Cultural Complex at Agartala					
		(Plan)						
		S	64.00					
		R	45.03	1,09.03	1,09.03			
(vi)	5452	Capital Outlay on Tou	ırism					
	01	Tourist Infrastructure						
	102	Tourist Accommodation						
	21	Tourism and Publicity	y					
	12	Accommodation						
		(Plan)						
		O	3.06					
		R	12.54	15.60	15.55	- 0.05		

Creation of provision by supplementary grant towards major works at Sl.no. (v) was stated to be based on actual requirement.

Augmentation of provision by reappropriation towards major works at Sl.Nos. (v) and (vi) above was stated to be based on actual requirement.

Industries (Handloom, Handicraft and Sericulture) Department

(vii)	4070	Capital Outlay on Other Administrative Services
	800	Other expenditure
	70	State Share
	24	Industries and Commerce

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

	Head		Total Grant		Actual penditure	Excess + Saving -
				(In lak	ths of rupees)	
		(Plan)				
					4.82	+ 4.82
	Reasons	for incurring expendi	ture without budget provision	on have not b	een intimated (Augu	ıst 2008).
(viii)	4425	Capital Outlay on	Co-operation			
	108	Investments in oth	er Co-operatives			
	23	Corporations / PSI	Us/Boards			
	10	Apex Weavers Co	-operative Society Ltd.			
		(Plan)				
		S	5.04	5.04	22.13	+ 17.09
	requiren	nent.	lementary grant towards inv		stated to be based or	n actual
Animal Reso		for excess have not be lopment Departmen	een intimated (August 2008).		
(ix)	4403	•	Animal Husbandry			
(IX)	101	_	s and Animal Health			
	39	Animal Resource l				
	36		als and Dispensaries			
	30	(Plan)	ais and Dispensaries			
		O	17.00			
		R	3.29	20.29	20.27	- 0.02
	Augman		towards minor works and re			
	reapprop Reasons	priation were stated to for ultimate saving ha	be based on actual requirent ave not been intimated (Aug	nent.	S.1.23 Idali Holli ili	ijoi works by
(x)	87	C.S.Scheme-II				
	01		es for Control of Animal Dis	seases(ASCA	(D)	
		(C.S.S)				
		O	23.46			
		R	12.89	36.35	30.78	- 5.57
	mainly f	rom minor works thro	h mainly towards supplies a ugh reappropriation were st we not been intimated (Aug	ated to be ba		
(xi)	103	Poultry Developm	ent			
	39	Animal Resource l	Development			
	05	Breeding Operation	on			
		(Plan)				
		0	1.55			
		R	1.00	2.55	2.55	
	_	tation of provision tov	wards supplies and materials	s by reapprop	riation was stated to	be based on

actual requirement.

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

	Head		Total G	rant	Actual Expenditure	Excess + Saving -
				(1	In lakhs of rupees)	
Forest Depa	rtment					
(xii)	4406	Capital Outlay on I	Forestry and Wild Life	e		
	01	Forestry				
	800	Other expenditure				
	87	C.S.Scheme-II				
	22	Forest Fire Control	and Management			
		(C.S.S)				
		O	10.00			
		R	8.27	18.27	18.27	
	Augmen requiren	-	rards minor works by	reappropriati	on was stated to be base	ed on actual
(xiii)	26	Management of Gr	egarious Flowering of	f Muli Bambo	oos	
		(C.S.S)				
		O	95.00			
		S	94.97			
		R	34.03	2,24.00	2,15.50	-8.50
	works w		approval of fund undequirement respectively	er Centrally S y.	riation (net) mainly toward ponsored Scheme by the second state of the second s	

Rural Development Department

	-	-					
(xiv)	4515	Capital Outlay of	on other Rural Develop	oment Programmes			
	103	Rural Developm	nent				
	30	Rural Development					
	01	Construction of	Block Building				
		(Plan)					
		O	1,32.00				
		S	44.69				
		R	21.84	1,98.53	1,98.44	-0.09	

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

Reasons for ultimate saving have not been intimated (August 2008).

Science, Technology and Environment Department

(xv)	4810	Capital Outlay on Non-Conventional Sources of Energy
	102	Solar
	31	Science and Technology
	04	P.V.Programme
		(Plan)

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

Head	Total Grant	Actual	Excess +			
		Expenditure	Saving -			
		(In lakhs of rupees)				
O	1.00					
R	73.00	74.00 74.00	•••			
Augmentation o	f provision towards grant-in-aid by reappro	opriation was stated to be base	ed on actual			

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

Education (School) Department

(xvi)	4202	Capital Outlay on Ed	ducation, Sports, A	rt and Culture					
	01	General Education							
	201	Elementary Education	on						
	42	Government Primary	Government Primary Schools						
	01	Middle Stage Educa	tion (From class V	I to VIII)					
		(Plan)							
		O	0.75						
		R	9.30	10.05	6.00	-4.05			

Augmentation of Rs.9.70 lakh towards supplies and materials was partly offset by reduction in provision of Rs.0.40 lakh from machinery and equipment by reappropriation and both were stated to be based on actual requirement.

Augmentation of Rs.12.65 lakh towards supplies and materials and reduction of Rs.0.25 lakh from machinery and equipment by reappropriation was stated to be based on actual requirement. Reasons for ultimate saving at Sl.No.(xvi) and (xvii) have not been intimated (August 2008).

Public Works (PHE) Department

(xviii)	4215	Capital Outlay on V	Vater Supply and Sa	anitation		
	01	Water Supply				
	102	Rural Water Supply	I			
	28	Public Health				
	04	Rural Water Supply	Programme			
		(Plan)				
		O	30.00			
		R	30.30	60.30	34.27	-26.03

Augmentation of provision by reappropriation mainly towards electricity charges was stated to be based on actual requirement. Augmentation of provision was excessive in view of the saving.

Reasons for ultimate saving have not been intimated (August 2008).

(xix) 87 C.S.Scheme - II

64 Accelerated Urban Water Supply Scheme
(C.S.S)

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

	Head		Total Gra Appropria		Actual Expenditure	Excess + Saving -
			• • •		lakhs of rupees)	
		O	25.00		-	
		R	-25.00		78.21	+ 78.21
		for incurring huge expend	liture on withdrawal	of entire prov	vision by surrender hav	e not been
Family Welfa		(August 2008).				
(xx)	4211	Capital Outlay on Fam	nily Welfare			
,	800	Other expenditure				
	87	C.S.Scheme-II				
	84	Training of Auxiliary I	Nurse-cum-Midwives	s, Dhais and l	Local Health Visitors	
		(C.S.S)				
					3.57	+ 3.57
	Reasons f	for incurring expenditure	without any budget p	provision hav	e not been intimated (A	August 2008).
(f)		of creation of huge proving budgetary formalities an		, ,		oticed without
	Head		Total Gra		Actual	Excess +
			Appropria		Expenditure	Saving -
F1 4 40				(In	lakhs of rupees)	
Education (So			and an Constant And an	101		
(i)	4202	Capital Outlay on Education	cation, Sports,Art and	a Culture		
	01					
	202	Secondary Education				
	56	Non-lapsable		d C - l	ala in Trinona	
	36	Upgradation of Infrast (Plan)	ructure of Higher Sec	condary Scho	oois in Tripura	
		(Fiail)	5,44.92	5,44.92	5,44.92	
	37					•••
(ii)	31	Upgradation of Infrasti (Plan)	ructure of High Scho	ois iii Tripur	a	
		(Fian) R	2,06.14	2,06.14	2,06.14	
	Provision	created by reappropriation	•			 stated to be
		actual requirement.	on towards major wo	nks at 31.110s.	(1) and (11) above are	stated to be
		h cases token provision c	ould have been made	e at budget sta	age to avoid such creat	ion of
	provision	by reappropriation.				
CAPITAL						

Entire saving of Rs.3.00 lakh was surrendered during the year. (a)

Grant No. 21 - Food and Civil Supplies Department

	Major He	ad		Total Grant	Actual Expenditure In thousands of rupees)	Excess + Saving -
REVENUE					-	
2059	Public V	Vorks				
2408	Food, St	orage and Warehousing				
3456	Civil Su	pplies				
Voted						
Original		1	4,42,17			
Supplementar	y		3,39	14,45,56	13,81,40	- 64,16
Amount surre	ndered duri	ng the year (March 2008)				52,20
CAPITAL						
4408	Capital	Outlay on food Storage a	nd Warehou	sing		
5475	Capital	Outlay on other General 1	Economic S	ervices		
Voted						
Original			73,80	73,80	50,28	- 23,52
Amount surre	ndered duri	ng the year (March 2008)				9,61
Notes and con	mments					
REVENUE						
Voted						
(a)		spenditure fell short of the cooperation of the coo	original prov	ision, supplement	eary grant of Rs.3.39 lakh	obtained in
(b)	March 20			Rs.52.20 lakh we	re anticipated and surrend	ered in
(c)	Significa	nt saving occurred under :-				
	Head		Tota	al Grant	Actual Expenditure	Excess + Saving -
				(1	n lakhs of rupees)	
(i)	2059	Public Works				
	80	General				
	053	Maintenance and Repair	rs			
	43	Finance Commission				
	28	Public Building				
		(Non-Plan)				
		O	50.00			
		R	-25.00	25.00	25.00	
	Reduction	n in provision from minor	works by sur	render was stated	to be based on actual req	uirement.
(ii)	2408	Food, Storage and Ware	chousing			
	01	Food				
	001	Direction and Administr	ration			

Grant No. 21 - Food and Civil Supplies Department - Contd.

Head		Total	Grant E	Actual Expenditure	Excess + Saving -
			(In la	akhs of rupees)	
98	Administration				
21	Food				
	(Non-Plan)				
	O	7,49.14			
	R	-20.98	7,28.16	7,24.14	-4.02

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

Reasons for saving were stated to be due to non-filling up of vacant posts, non-receipt of electric bills from TSECL, non-receipt of maintenance cost of vehicle bills, etc.

CAPITAL

Voted

- (a) Out of the overall saving of Rs.23.52 lakh, only Rs.9.61 lakh were anticipated and surrendered in March 2008.
- (b) Apart from saving of Rs.8.57 lakh under 5475-Capital Outlay on other General Economic Services, 102-Civil Supplies, 86-C.S.Scheme I, 43- District Fora, significant saving occurred under:-

	Head		Total G		Actual xpenditure	Excess + Saving -
				(In la	akhs of rupees)	
(i)	4408	Capital Outlay o	n food Storage and War	ehousing		
	01	Food				
	800	Other expenditu	re			
	44	Additional Centr	ral Assistance			
	01	A.C.A.				
		(Plan)				
		O	31.34			
		R	-9.81	21.53	7.62	-13.91

Reduction in provision by reappropriation (Rs.8.77 lakh) and by surrender (Rs.1.04 lakh) from major works was stated to be based on actual requirement.

Reasons for saving was stated to be due to non-incurring of expenditure within the scheduled period.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4408	Capital Outlay on food Storage and Warehousing		
	01	Food		
	800	Other expenditure		
	44	Additional Central Assistance		
	02	State Contribution for ACA Projects		

Grant No. 21 - Food and Civil Supplies Department - Concld.

Head		Total Grant	A	ctual	Excess +
		Expenditure Savi			
	(In lakhs of rupees)				
	(Plan)				
	R	6.03	6.03	6.03	

Creation of provision by reappropriation towards major works was stated to be based on actual requirement. Expenditure had been incurred without any provision either in the budget or in the supplementary estimates which led to incurring expenditure without the notice of the Legislature.

(ii) 99 Others
43 Strengthening of public Distribution System
(Plan)
O 26.52
R 3.26 29.78 29.78 ...

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

Expenditure Saving -(In thousands of rupees) **REVENUE** 2235 Social Security and Welfare Voted Original 11,26,23 11,26,23 10,23,85 - 1,02,38 Amount surrendered during the year (March 2008) 21 **Notes and comments** REVENUE Voted Out of the huge saving of Rs.1,02.38 lakh, Rs.0.21 lakh only were anticipated and surrendered in March (a) 2008. (b) Surrender of Rs.0.21 lakh was abnormally less than the huge amount of saving available for surrender. (c) Saving occurred mainly under :-**Total Grant** Head Actual Excess + Expenditure Saving -(In lakhs of rupees) (i) 2235 Social Security and Welfare 01 Rehabilitation 800 Other expenditure 05 Establishment 36 Reang Refugees (Non-Plan)

Reasons for huge saving were stated to be due to release of fund less than the budget provision.

11,00.00

9,99.99

- 1,00.01

11,00.00

O

Grant No. 23 - Panchayati Raj Department

Expenditure Saving -

(In thousands of rupees)

\mathbf{E}_{λ}			

2059 Public Works

2515 Other Rural Development Programmes

3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Voted

Original 58,19,94

Supplementary 8,06,90 66,26,84 67,60,32 +1,33,48

Amount surrendered during the year ...

CAPITAL

4515 Capital Outlay on other Rural Development Programmes

Voted

Original 4,00

Supplementary 6,33,50 6,37,50 6,14,41 - 23,09

Amount surrendered during the year .

Notes and comments

REVENUE

Voted

- (a) The expenditure exceeded the grant by Rs.1,33.48 lakh(Actual excess Rs.1,33,48,483); the excess requires regularisation.
- (b) In view of the excess expenditure of Rs.1,33.48 lakh in the grant, supplementary provision of Rs.8,06.90 lakh obtained in March 2008 proved inadequate.
- (c) Excess occured under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2515	Other Rural Development Programmes		
	001	Direction and Administration		
	98	Administration		
	23	Panchayat		

(Plan)
O 3,82.36
S 1,65.90
R 4,36.82

9,85.08 9,84.77

-0.31

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

Augmentation of provision of Rs.6,54.69 lakh, mainly towards salaries, was partly offset by reduction in

provision of Rs.2,17.87 lakh, mainly from wages. The above addition and reduction by reappropriation were stated to be based on actual requirement.

Reasons for final saving have not been intimated (August 2008).

Grant No. 23 - Panchayati Raj Department - Contd.

Head Total Grant Actual Excess +

				E	Expenditure	Saving -
				(In la	akhs of rupees)	
(ii)	101	Panchayati Ra	j			
	99	Others				
	54	Panchayat Dev	velopment Fund			
		(Plan)				
		O	19,16.20			
		R	-3,22.12	15,94.08	19,41.20	+ 3,47.12

Reduction in provision from grant-in-aid through reappropriation in March 2008 was stated to be based on actual requirement. Lack of foresight in financial management is evident in view of the huge excess. Reason for excess as stated by the department that the total expenditure incurred was based on the fund released by the Finance department. The reason furnished by the department is not tenable.

(d) Instances of creation of provision by reappropriation without the knowledge of the legislature have been noticed in the following cases. Provision of Rs.4,46.19 lakh (Plan and Non-plan) for salaries could have been made at budget or supplementary budget stage without resorting to irregular reappropriation depriving necessary funds to other sub-heads in the grant.

	Head		Total Gra		Actual xpenditure	Excess + Saving -		
				(In la	khs of rupees)			
(i)	2515	Other Rural Deve	elopment Programmes					
	001	Direction and Ad	ministration					
	99	Others						
	72	Salary for Staff Deputed to TTAADC						
		(Plan)						
		R	80.28	80.28	80.19	-0.09		
(ii)		(Non-Plan)						
		R	3,65.91	3,65.91	3,64.53	-1.38		

Creation of provision through reappropriation at Sl.Nos (i) and (ii) above was stated to be based on actual requirement towards grant-in-aid.

Reasons for saving in the above two cases have not been intimated (August 2008).

(e) Excess was partly offset by saving under :-

Head

		Actual Expenditure	Excess + Saving -				
		(In lakhs of rupees)					
2515	Other Rural Development Programmes						
001	Direction and Administration						
98	Administration						
23	Panchayat						
	001 98	Direction and AdministrationAdministration	(In lakhs of rupees) 2515 Other Rural Development Programmes 001 Direction and Administration 98 Administration				

Total Grant

Actual

Excess +

		(In la	khs of rupees)	
(Non-Plan)				
O	25,51.58			
S	4,53.00			
R	-3,64.91	26,39.67	22,86.67	- 3,53.00

Expenditure

Saving -

Augmentation of provision by supplementary grant in March 2008 mainly towards electricity charges was stated to be based on actual requirement. Reduction in provision of Rs.3,64.91 lakh (net) by reappropriation in March 2008, mainly from salaries was also stated to be based on actual requirement. Reasons for further saving have not been intimated (August 2008).

(ii)	003	Training						
	88	C.S. Scheme- III						
	07	Rastriya Gram Sv	Rastriya Gram Swaraj Yojana					
		(C.S.S.)						
		S	45.00	45.00	15.77	-29.23		

Creation of provision by supplementary grant in March 2008 towards other administrative expenses was stated to be due to release of fund by the Govt. of India under the scheme of Rastriya Gram Swaraj Yojana. Provision was excessive in view of the saving (almost 65 percent) which could have been anticipated and surrendered during the year.

Reasons for saving have not been specifically mentioned and stated that the Finance department has already accorded revalidation of the entire amount of saving for the year 2008-09. Such carry forward of unspent balances is not permissible.

CAPITAL

Voted

- (a) In view of the overall saving of Rs.23.09 lakh in the grant, supplementary provision of Rs.6,33.50 lakh obtained in March 2008 proved excessive.
- (b) No part of the available saving of Rs.23.09 lakh was anticipated and surrendered during the year.
- (c) Saving occurred under :-

	Head		Total (Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
(i)	4515	Capital Outlay on o	other Rural Develop	ment Program	mes	
	101	Panchayati Raj				
	43	Finance Commission	on			
	19	PRI (Normal Areas	s)			
		(Non-Plan)				
		О	1.00			
		S	5,69.00	5,70.00	5,46.91	-23.09

Augmentation of provision towards grant-in-aid by supplementary grant in March 2008 was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2008).

Grant No. 24 - Industries and Commerce Department

Major Head	Total Grant	Actual	Excess +

Expenditure Saving -

(In thousands of rupees)

D	\mathbf{E}	V	E.	N	TI	ы

2059 Public Works

2230 Labour and Employment

2407 Plantations

2851 Village and Small Industries

2875 Other Industries

Voted

Original 20,40,03

Supplementary 4,07,59 24,47,62 21,53,73 -2,93,89

Amount surrendered during the year ...

CAPITAL

4070 Capital Outlay on Other Administrative Services

4552 Capital Outlay on North Eastern Areas
 4860 Capital Outlay on Consumer Industries
 4885 Capital Outlay on Industries and Minerals

5465 Investments in General Financial and Trading Institutions

Voted

Original 17,47,50

Supplementary 53,00 18,00,50 15,35,50 - 2,65,00

Amount surrendered during the year (March 2008) 2,09,00

Notes and comments

REVENUE

Voted

- (a) In view of overall saving of Rs.2,93.89 lakh, supplementary grant of Rs.4,07.59 lakh obtained in March 2008 proved excessive.
- (b) No part of the saving of Rs.2,93.89 lakh was surrendered.
- (c) Saving occurred mainly under :-

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

(1)	2230	Labour and Employment
	03	Training
	003	Training of Craftsmen & Supervisors
	05	Establishment
	29	Industrial Training Institute

(Plan)

Grant No. 24 - Industries and Commerce Department - Contd.

Head Total Grant Actual Excess +

		Expenditure		Saving -	
		ths of rupees)			
O	86.39				
R	8.60	94.99	64.56	-30.43	
Addition (net effect of anti	cinated saving and exce	ss) to the provision b	ov reappropriation v	was stated to	

Addition (net effect of anticipated saving and excess) to the provision by reappropriation was stated to be based on actual requirement mainly towards minor works.

(ii) (Non-Plan)
O 1,41.91
S 0.50 1,42.41 1,20.22 -22.19

Addition to the provision by supplementary grant in March 2008 towards electricity charges was stated to be based on actual requirement.

Saving of Rs.23.71 lakh, compared with original provision, had occurred under this head in 2006-07 also.

2851 (iii) Village and Small Industries 001 Direction and Administration 98 Administration 24 **Industries and Commerce** (Non-Plan) O 3,24.72 S 3,25.72 -53.99 1.00 2,71.73

Addition to the provision by supplementary grant in March 2008 towards travel and office expenses was stated to be based on actual requirement.

Saving at Sl.Nos. (i), (ii) and (iii) above was stated to be mainly due to less expenditure towards salaries as a result of non-recruitment of staff as per target and superannuation of employees. Superannuation of staff is foreseeable well in advance of making provision and hence cannot be a valid reason for saving.

(iv) 102 Small Scale Industries
29 Industries Development
14 Operation and Maintenance
(Non-Plan)
O 2,59.52
S 1.00 2,60.52 1,51.85 - 1,08.67

Addition to the provision by supplementary grant in March 2008 towards electricity charges was stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2008).

Saving of Rs.58.83 lakh compared with original provision, had occurred under this head in 2006-07 also.

(v) 2875 Other Industries
60 Other Industries
800 Other Expenditure
29 Industries Development
21 Swavalamban

Grant No. 24 - Industries and Commerce Department - Contd.

Head Total Grant Actual Excess +

					Ex	penditure	Saving -
					(In lak	hs of rupees)	
		(Plan)					
		O	1,50.00				
		R	-1,50.00				•••
	Withdray requirem	wal of entire provision nent.	by reappropr	iation in March	1 2008 was s	stated to be based o	n actual
(d)	Saving v	vas partly offset by exc	ess under :-				
	Head			Total Grant		Actual penditure	Excess + Saving -
					(In lak	hs of rupees)	
(i)	2407	Plantations					
	01	Tea					
	800	Other expenditure					
	40	Forestry					
	21	Plantation for Indus	strial and Con	nmercial Uses			
		(Plan)					
		O	12.00				
		R	3.92	1	5.92	15.92	
	Augmen requirem	tation of provision townent.	ards grant-in-	aid by reappro	priation was	stated to based on	actual
(ii)	2851	Village and Small I	Industries				
	102	Small Scale Industr	ries				
	44	Additional Central	Assistance				
	01	A.C.A.					
		(Plan)					
		O	1.00				
		S	4,03.09				
		R	1,11.26	5,1	5.35	5,15.35	
	2008 wa	n to the provision towar as stated to be due to real l requirement respective	lease of addit				
(iii)	105	Khadi and Village l	Industries				
	29	Industries Develop	ment				
	15	Khadi Developmen	nt				
		(Plan)					
		О	1,04.00				

Addition to the provision towards grants-in-aid by reappropriation in March 2008 was stated to be based on actual requirement.

1,09.00

1,09.00

Grant No. 24 - Industries and Commerce Department - Contd.

5.00

R

Head	Total Grant	Total Grant Actual	
		Expenditure	Saving -

(In lakhs of rupees)

(iv)	2875	Other Industries				
	60	Other Industries				
	800	Other Expenditure				
	29	Industries Development				
	20	Bamboo Project				
		(Plan)				
		O	43.00			
		R	5.00	48.00	48.00	

Addition to the provision towards grants-in-aid by reappropriation in March 2008 was stated to be based on actual requirement.

CAPITAL

Voted

(a) As the expenditure fell short of the original provision, supplementary grant of Rs.53.00 lakh obtained in March 2008 proved unnecessary.

Huge saving of Rs.4,89.82 lakh (Surrender - Nil) and Rs.4,98.83 lakh (Surrender - Rs.4,45.00 lakh) constituting 23.97 per cent and 25.55 per cent of the total provision had occurred also in 2005-06 and 2006-07 respectively.

- (b) Out of the available saving of Rs.2,65.00 lakh, Rs.2,09.00 lakh only were anticipated and surrendered in March 2008.
- (c) Saving occurred mainly under: :-

	Head		Total	Grant	Actual Expenditure	Excess + Saving -
				(In	lakhs of rupees)	
(i)	4070	Capital Outlay	on Other Administrative	e Services		
	800	Other expendi	ture			
	70	State Share				
	24	Industries and	Commerce			
		(Plan)				
		O	3,00.00			
		R	-2,44.00	56.00	•••	-56.00

Withdrawal of provision from major works by reappropriation (Rs.35.00 lakh) and surrender (Rs.2,09.00 lakh) in March 2008 was stated to be based on actual requirement.

Reasons for non-utilisation of the remaining provision of Rs.56.00 lakh were stated to be due to non-release of State share of fund by the Finance Department.

Saving of Rs.1,02.00 lakh, compared with original provision had occurred under this head in 2006-07 also.

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

Grant No. 24 - Industries and Commerce Department - Concld.

Head	Total Grant	Actual	Excess +
		Expenditure	Saving -

(In la	khs	of	rup	ees)
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(i)	4860	Capital Outlay on Consumer Industries				
	60	Others				
	600	Others				
	23	Corporations/PSUs/Bo	oards			
	07	Tripura Tea Developm	nent Corporation			
		(Plan)				
		O	1,61.00			
		R	25.00	1,86.00	1,86.00	
		ion to the provision towards investments/loans by reappropriation in March 2008 was stated to be on actual requirement.				
(ii)	4885 Capital Outlay on Industries and Minerals					
01 Investments in Industrial Financial Institutions						
	200 Other Investments					
	23	Corporations/PSUs/Boards				

Tripura Industrial Development Corporation

70.50

10.00

03

(Plan) O

R

Addition to the provision towards investments by reappropriation in March 2008 was stated to be based on actual requirement.

80.50

80.50

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

Major Head	Total Grant	Actual	Excess +
		Expenditure	Saving -

(In thousands of rupees)

n	17.7	7	Α,	NT1	$\Pi \mathbf{E}$
к	н.	v	н.	N	IIH.

2059 Public Works

2552 North Eastern Areas

2851 Village and Small Industries

Voted

Original 8,25,64

Supplementary 2,20,23 10,45,87 10,15,70 - 30,17

Amount surrendered during the year (March 2008) 1,84

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 2,16,88

Supplementary 65,21 2,82,09 2,72,81 - 9,28

Amount surrendered during the year ...

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs.30.17 lakh, supplementary grant of Rs.2,20.23 lakh obtained in March 2008 proved excessive.
- (b) Out of the overall saving of Rs.30.17 lakh, Rs.1.84 lakh only were anticipated and surrendered in March 2008 which is too small compared to overall saving.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual	Excess +
		Expenditure	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 3,22.19 3,22.19 2,19.41 - 1,02.78 Reasons for huge saving were stated to be due to non-receipt of information from the Drawing &

Disbursing Officers.

(ii) 103 Handloom Industries

86 C.S. Scheme - I

Grant No. 25 - Industries(Handloom, Handicrafts and Sericulture) Department - Contd.

Head Total Grant Actual Excess + Expenditure Saving -

50	Handloom Indu	Handloom Industries						
	(C.S.S.)							
	O	14.00						
	S	1,17.10						
	R	27.71	1.58.81	83.17	-75.64			

Addition to the provision towards grants-in-aid by supplementary grant was stated to be due to approval of fund under C.S.S. by the Government of India and that by reappropriation was stated to be based on actual requirement.

In view of the saving of Rs.75.64 lakh, additional funds obtained in March 2008 were without proper assessment of requirement.

While furnishing the reasons for saving, the department stated that there was no saving as the expenditure was incurred to the tune of fund released by the Finance Department and the balance was allocated under grant nos. 19 and 20. This contention of the department is not tenable as the total released amount of Rs.1,58.72 lakh against the total provision of Rs.1,58.81 lakh has been consolidated with grant nos. 19 and 20.

(iii) 104 Handicraft Industries

86 C.S. Scheme - I

51 New Emporia

(C.S.S.)

O 30.00

R -17.71 12.29 ... -12.29

Withdrawal of provision from grants-in-aid by reappropriation in March 2008 was stated to be based on actual requirement.

Reasons for non-utilisation of provision were stated to be due to non-release of fund by the Government of India.

- (d) Non-utilisation of original provision of Rs.10.00 lakh was noticed under 2851-Village and Small Industries, 103-Handloom Industries, 88-C.S.Scheme III, 01-Assistance for Promotion of Handloom Industries (C.S.S.) where entire provision withdrawn through reappropriation was stated to be based on actual requirement.
- (e) Saving was partly offset by excess under :-

	Head		Total Gran		Actual penditure	Excess + Saving -
				(In lak	ths of rupees)	
(i)	2851	Village and Smal	l Industries			
	001	Direction and Ad	ministration			
	98	Administration				
	25	Industries and Co	ommerce (H.H.&S.)			
		(Plan)				
		O	15.78			
		R	0.62	16.40	20.40	+ 4.00

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

Grant No. 25 - Industries(Handloom, Handicrafts and Sericulture) Department - Contd.

Head	Total Grant	Actual	Excess +	
		Expenditure	Saving -	

(ii)	103	Handloom Industries					
	29	Industries Developme	ent				
	02	Handloom Industries					
		(Non-Plan)					
		O	99.78	99.78	1,40.77	+ 40.99	
(iii)	107	Sericulture Industries					
	29	Industries Development					
	03	Sericulture Project					
		(Non-Plan)					
		O	1,84.78	1,84.78	2,32.52	+ 47.74	

Reasons for excess stated to be due to increased expenditure towards salaries at Sl.No.(e)(i) to (iii) above were not specific.

(iv) 86 C.S. Scheme - I
52 Sericulture Project
(C.S.S.)

O 10.00

S 1,03.13 1,13.13 1,98.10 + 84.97

Addition to the provision towards grant-in-aid by supplementary grant in March 2008 was stated to be due to approval of fund by the Government of India under C.S.S.

While furnishing the reasons for excess against the total provision, the department stated that the entire amount of Rs.1,98.10 lakh released by the Finance Department was utilised and therefore there was no excess. This contention of the department is not tenable as the excess has occurred in relation to the total provision and not the released amount. Moreover, the department has not furnished any object headwise excess that has occurred.

CAPITAL

Voted

- (a) In view of the overall saving of Rs.9.28 lakh, supplementary grant of Rs.65.21 lakh obtained in March 2008 proved excessive.
- (b) No part of the available saving was surrendered during the year.
- (c) Saving of Rs.11.72 lakh under 4070-800-70-24 (Plan) and Rs.4.68 lakh under 5465-02-190-23-02 (Plan) did not qualify for comments being below the monetary limitations fixed by the P.A.C. The above saving amounting to Rs.16.40 lakh was partly offset by excess under:-

Grant No. 25 - Industries(Handloom, Handicrafts and Sericulture) Department - Concld.

Head Total Grant Actual Excess + Expenditure Saving -

(i)	4070	Capital Outlay on Other Administrative Services					
	800	Other expenditur	re				
	70	State Share					
	25	Industries and Commerce (H.H.&S.)					
		(Plan)					
		S	11.55				
		R	27.67	39.22	17.36	-21.86	

Creation of provision by supplementary grant and augmentation thereof by reappropriation in March 2008 towards major works were stated to be based on actual requirement.

While furnishing the reasons for saving, the department stated that the Finance Department has released Rs.23.39 lakh, out of which Rs.17.36 lakh was incurred leaving an unspent balance of Rs.6.03 lakh which was later revalidated for the year 2008-09. Except the reasons for saving of Rs.6.03 lakh stated to be due to release of this amount towards object head 53 instead of that towards 31, the contention of the department is not tenable for working out saving (or excess) in relation to the amount released and not that in relation to the total provision.

Grant No. 26 - Fisheries Department

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

REVENUE

2049 Interest Payments

2059 Public Works

2405 Fisheries

2552 North Eastern Areas

Voted

Original 17,06,34

Supplementary 1,10,47 18,16,81 16,88,00 - 1,28,81

Amount surrendered during the year (March 2008) 47,68

CAPITAL

4405 Capital Outlay on Fisheries

6003 Internal debt of the State Government

Voted

Original 2,00 2,00 ... - 2,00

Amount surrendered during the year (March 2008) 2,00

Notes and comments

REVENUE

Voted

(a) As the overall expenditure did not come up to the original provision, supplementary grant of Rs.1,10.47 lakh obtained in March 2008 proved totally unnecessary.

(b) Out of the available saving of Rs.1,28.81 lakh, Rs.47.68 lakh only were anticipated and surrendered in March 2008.

(c) Saving occurred mainly under :-

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

(i) 2405 Fisheries

101 Inland fisheries

S

towards salaries.

36 Fishery Development

01 Development of Fisheries

(Non-Plan)

O 1,30.90

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

2,00.00

1,56.85

-43.15

Reasons for saving furnished by the department are not specific and detailed head wise.

69.10

Grant No. 26 - Fisheries Department - Contd.

Head Total Grant Actual Excess + Expenditure Saving -

(In lakhs	of	rupees)
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(ii)	109	Extension and Tra	nining				
	86	C.S. Scheme - I					
	56	Fisheries Training and Extension					
		(C.S.S.)					
		O	30.00				
		R	-25.00	5.00	5.00		

Reduction in provision by surrender of Rs.16.88 lakh and by reappropriation of Rs.8.12 lakh (total Rs.25.00 lakh) from grant-in-aid was stated to be based on actual requirement.

(d) Withdrawal of entire provisions by reappropriation and/or surrender stated to be based on actual requirement have been noticed in the following cases:-

	Head		Total Grant	Actual Expenditu	ıre	Excess + Saving -
				(In lakhs of r	upees)	
(i)	2405	Fisheries				
	101	Inland fisheries				
	70	State Share				
	26	Fisheries				
		(Plan)				
		O	23.00			
		R	-23.00		•••	
(ii)	800	Other expenditure				
	86	C.S. Scheme - I				
	55	Fish Farmers Develop	oment Agency			
		(C.S.S.)				
		O	47.19			
		R	-47.19		•••	
(iii)	2552	North Eastern Areas				
	003	Training				
	57	North Eastern Area D	evelopment			
	48	Scheme for Popularis	ation and Propagation of l	Fresh Water Prawn	Culture in Trip	oura
		N.E.C. Scheme				
		(Plan)				
		O	20.25			
		R	-20.25		•••	
(e)	Saving v	was partly offset by excess	s as under :-			

Grant No. 26 - Fisheries Department - Concld.

Head	Total Grant	Actual	Excess +	
		Expenditure	Saving -	

(i)	2405	Fisheries					
	109	Extension and Training					
	03	Research and Training	Research and Training				
	07	Fisheries Training and E	Fisheries Training and Extension				
		(Plan)					
		0	13.05				
		R	12.56	25.61	25.60	-0.01	

Augmentation of provision of Rs.14.20 lakh mainly towards advertising & publicity, grant-in-aid and reduction therein by Rs.1.64 lakh (net Rs.12.56 lakh) mainly from supplies & materials through reappropriation were stated to be based on actual requirement.

(f) Instances of creation of provision by reappropriation and expenditure therein have been noticed in the following which constitute 'New Service'. In order to observe budgetary formalities, token provision could have been made in the original or in supplementary budget.

	Head		Total Grant		Actual xpenditure	Excess + Saving -
				(In la	khs of rupees)	
(i)	2405	Fisheries				
	101	Inland fisheries				
	86	C.S. Scheme - I				
	59	Strengthening of Post	Harvest Infrastructure			
		(C.S.S.)				
		R	20.00	20.00	20.00	
(ii)	800	Other expenditure				
	70	State Share				
	26	Fisheries				
		(Plan)				
		R	10.99	10.99	7.04	-3.95
(iii)	86	C.S. Scheme - I				
	53	Development of Inland	d Aquaculture and Fish	eries		
		(C.S.S.)				
		R	47.19	47.19	17.45	-29.74
(iv)	88	C.S. Scheme - III				
	21	Demonstration Progra	mme for Pisciculture u	nder the Assi	stance of CIFE	
		(C.S.S.)				
		R	2.03	2.03	2.03	

Provision made by reappropriation towards grant-in-aid was stated to be based on actual requirement in the four cases at Sl.No.(f)(i) to (iv) above.

Grant No. 27 - Agriculture Department

Major Head	Total Grant or	Actual	Excess +
	Appropriation	Expenditure	Saving -

(In thousands of rupees)

			(In	thousands of rupees	5)
REVENUE					
2049	Interest Payments				
2059	Public Works				
2401	Crop Husbandry				
2408	Food, Storage and Warehousing				
2415	Agricultural Research and Education	1			
2435	Other Agricultural Programmes				
2552	North Eastern Areas				
Voted					
Original	74,89	9,88	74,89,88	68,17,83	- 6,72,05
Amount surre	ndered during the year (March 2008)				4,98,08
Charged					
Original	30	,00	30,00	20,36	- 9,64
Amount surre	ndered during the year (March 2008)				9,00
CAPITAL					
4401	Capital Outlay on Crop Husbandry				
4415	Capital Outlay on Agricultural Resea	rch and H	Education		
4435	Capital Outlay on Other Agricultural	l Progran	nmes		
6003	Internal debt of the State Governmen	ıt			
Voted					
Original	27,52	2,00			
Supplementar	y 32	2,17	27,84,17	12,49,13	- 15,35,04
Amount surre	ndered during the year				
Charged					
Original	1	,00	1,00		- 1,00
Amount surre	ndered during the year (March 2008)				1,00
Notes and con	mments				
REVENUE					

Voted

Out of the huge overall saving of Rs.6,72.05 lakh, Rs.4,98.08 lakh only were anticipated and (a) surrendered in March 2008.

> Unnecessary supplementary grant of Rs.6,74.41 lakh had contributed to huge saving of Rs.8,76.22 lakh which constituted 13.77 percent of the total provision in 2006-07.

(b) Saving occurred mainly under :-

Grant No. 27 - Agriculture Department - Contd.

Head	Total	Actual	Excess +
	Grant	Expenditure	Saving -

				(In la	khs of rupees)				
(i)	2059	Public Works		`	•				
	80	General							
	053	Maintenance and	l Repairs						
	25	Public Works							
	14	Public Building							
		(Non-Plan)							
		O	1,00.00						
		R	-50.00	50.00	21.38	-28.62			
	requirer	ment.	m major works (TFC ave not been intimate	-	tated to be based on a	ctual			
(ii)	2401	Crop Husbandry							
	001	Direction and Administration							
	37	Agricultural Development							
	50	Project for Development of Infrastructural Facilities							
		(Non-Plan)	•						
		O	49,23.86						
		R	-1,20.86	48,03.00	47,18.18	-84.82			
		_	m salaries by surrend ave not been intimate		pased on actual require	ement.			
(iii)	104	Agricultural Far	ms						
	87	C.S. Scheme - II							
	94	Development an Distribution of (C.S.S.)		frastructural Faciliti	es & Agri. Production	&			
		O	47.50						
		R	-47.50						
		wal of entire provisi be based on actual	•	45.39 lakh) and by re	eappropriation (Rs.2.1	1 lakh) was			
(iv)	113	Agricultural Eng	ineering						
	86	C.S. Scheme - I							
	76	Promotion and S	trengthening of Agri	cultural Mechanism	Through Training and	l Testing			
		(C.S.S.)							
		O	25.00						
		R	-25.00						

(v) 800 Other expenditure

87 C.S. Scheme - II

Grant No. 27 - Agriculture Department - Contd.

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

97 Macro Management in Agriculture
(C.S.S.)

O 11,93.88

R -2,62.01 9,31.87 11,33.93 + 2,02.06

Withdrawal of provision by surrender (Rs.52.01 lakh) and reappropriation (Rs.5,12.09 lakh) from subsidies was partly offset by augmentation of provision by (Rs.3,02.09 lakh) towards grant-in-aid and major works and both were stated to be based on actual requirement. The withdrawal proved injudicious in view of the ultimate excess.

Reasons for ultimate excess have not been intimated (August 2008).

(vi) 2415 Agricultural Research and Education

01 Crop Husbandry

277 Education

37 Agricultural Development

68 Agricultural College

(Plan)

O 1,00.00

R -76.25 23.75 22.88 -0.87

Withdrawal of provision by surrender of Rs.80.86 lakh and by reappropriation of Rs.19.14 lakh from salaries was partly offset by augmentation of provision of Rs.23.75 lakh mainly towards travel expenses, office expenses, hiring charges, machinery & equipment, etc. and both were stated to be based on actual requirement.

Reasons for further saving have not been intimated (August 2008).

(vii) 2552 North Eastern Areas

800 Other Expenditure

North Eastern Area Development

51 Strengthening of Gram Sevak Training Centre, UGTC, Lembucherra, Tripura(W)

(Plan)(N.E.C. Scheme)

O 75.91

R -30.91 45.00 45.47 + 0.47

25.00

Withdrawal of provision by surrender from major works was stated to be based on actual requirement. Reasons for ultimate excess have not been intimated (August 2008).

(viii) 52 Construction of 500 M.T. Multi Chamber Cold Storage, Satchand, Tripura(S)

(Plan)(N.E.C. Scheme)

R

O 74.76

-49.76

2.50

-22.50

Withdrawal of provision by surrender from major works was stated to be based on actual requirement. Reasons for further saving have not been intimated (August 2008).

Grant No. 27 - Agriculture Department - Contd.

(c) In addition to the saving listed under Note (b), the entire provision of Rs.58.62 lakh spread over 6(six) different sub-heads (all below Rs.20.00 lakh) under Major Head 2401- Crop Husbandry was withdrawn by reappropriation / surrender stated to be based on actual requirement.

- (d) An instance has been noticed against M.H. 2401-Crop Husbandry, 109-Extension and Farmers' Training, 86-C.S.Scheme-I, 83-State Extension Programme (ATMA) under C.S.S. where provision of Rs.2,10.00 lakh was made by reappropriation without the knowledge of the Legislature and ultimately the entire provision remained unutilised. The provision made in this manner deprived necessary funds to other heads. (e) Saving was partly offset by excess under :-Total Head Actual Excess + Grant **Expenditure** Saving -(In lakhs of rupees) (i) 2552 North Eastern Areas 800 Other expenditure 57 North Eastern Area Development 54 Demonstration Project for Improvement of Crop and Soil in Tripura (Plan)(N.E.C. Scheme) O 72.00 72.00 76.53 +4.53Reasons for final excess have not been intimated (August 2008). (f) Instances of creation of provision by reappropriation have been noticed in the following cases. Creation of such provision and expenditure therein without observing budgetary formalities are irregular and constitute 'New Service' :-Head Total Excess + Actual Grant **Expenditure** Saving -(In lakhs of rupees) 2401 (i) Crop Husbandry 108 Commercial Crops 37 Agricultural Development 06 Mini Mission - II of Jute Technology (Plan) 1.92 1.92 1.92 Creation of provision mainly towards grant-in-aid by reappropriation was stated to be based on actual requirement. (ii) 88 C.S. Scheme - III 22 Mini Mission - II of Jute Technology (C.S.S.) 8.00 R 8.00 7.90 -0.10Creation of provision mainly towards supplies & materials and minor works by reappropriation was stated to be based on actual requirement. 109 Extension and Farmers' Training (iii) 37 Agricultural Development 70 State Extension Programme (ATMA) Grant No. 27 - Agriculture Department - Contd. Head Excess +
 - **Total Grant or** Actual

Appropriation **Expenditure** Saving -(In lakhs of rupees)

(Plan)

R 3.00 3.00 2.97 -0.03

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

(iv) 86 C.S. Scheme - I

87 Training of Women in Agriculture

(C.S.S.)

R

12.79

12.79

'9 .

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

REVENUE

Charged

(a) Out of the overall saving of *Rs.9.64 lakh*, *Rs.9.00 lakh* only were anticipated and surrendered in March 2008.

CAPITAL

Voted

(a) As the overall expenditure was 45.39 percent of the original provision, supplementary grant of Rs.32.17 lakh obtained in March 2008 was totally unnecessary.

Defective control over budget was evident in the Capital-Voted section during the preceding 3(three) years when supplementary grant had been obtained even though overall expenditure fell far short of the original grant.

Year	Original	Suppleme	Total Grant	Actual	Saving	Surrender
			(I	n lakhs of rupees)		
2004-05	19,85.38	33.08	20,18.46	8,37.35	-11,81.11	1,92.05
2005-06	20,79.50	72.07	21,51.57	11.91.24	-9,60.33	
2006-07	22,97.90	63.10	23,61.00	10,14.12	-13,46.88	

- (b) No part of the huge available saving of Rs.15,35.04 lakh was surrendered during the year.
- (c) Saving occurred mainly under :-

	Head		Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving -
(i)	4401	Capital Outlay on Crop Husband	ry		
	103	Seeds			
	65	Suspense Account			
	05	Agriculture			

Grant No. 27 - Agriculture Department - Concld.

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

(Non-Plan)

		O	5,00.00	5,00.00	2,98.83	- 2,01.17
	Reasons	s for huge saving have	e not been intima	ated (August 2008)).	
(ii)	105	Manures and Fert	tilisers			
(11)	44	Additional Centra	al Assistance			
	01	ACA.				
		(Plan)				
		S	32.17			
		R	67.83	1,00.00		- 1,00.00
(iii)	reapprop provisio	priation towards majo on remained unutilised	or works were sta I and it proved la f entire provision	ated to be based or ack of foresight in	ne provision in March n actual requirement. I financial managemen timated (August 2008	Finally the entire
,	65	Suspense Accoun	ıt			
	05	Agriculture				
		(Non-Plan)				
		0	14,00.00	14,00.00	3,08.08	- 10,91.92
	Reasons	s for huge saving have	e not been intima	ated (August 2008)).	
(iv)	107	Plant Protection		_		
	65	Suspence Accoun	nt			
	05	Agriculture				
		(Non-Plan)				
		O	1,00.00	1,00.00	0.33	-99.67
	Reasons	s for huge saving have	e not been intima	ated (August 2008)).	
(v)	4435	Capital Outlay on	Other Agricultu	ural Programmes		
	01	Marketing and Qu	uality Control			
	101	Marketing faciliti	es			
	54	NABARD				
	08	RIDF - IX. Devel Storage (Plan)	opment of Infra	structure in Rural	Market Project with F	acilities of Cold
		O	1,00.00			
		R	-97.97	2.03	2.03	
	Withdra requiren	*	n major works by	y reappropriation v	was stated to be based	on actual
Charged						
(a)	The enti	ire provision of Rs.1.0	00 lakh was surr	endered in March	2008.	
	Major He		. 28 - Horti	culture Depar Total Grant or	Actual	Excess +
				Appropriation	Expenditure	Saving -
					(In thousands of ru	pees)

192

REVENUE

2059	Public V	Vorks				
2401	Crop Hu	ısbandry				
2402	Soil and	Water Conservation				
Voted						
Original			14,70,30			
Supplementary	y		12,60	14,82,9	0 12,33,	69 - 2,49,21
Amount surrer	ndered duri	ing the year (March 200	8)			1,21,80
Charged						
Original			21,25	21,2.	5 13,0	- 8,24
Amount surrer	ıdered duri	ing the year				
CAPITAL						
4401	Capital (Outlay on Crop Husba	ındry			
4402	Capital (Outlay on Soil and Wa	ter Conser	vation		
4552	Capital (Outlay on North Easte	rn Areas			
Voted						
Original			1,59,10			
Supplementary	y		3,07,39	4,66,4	9 4,66,	53 + 4
Amount surrer	ndered duri	ing the year				
Notes and cor	nments					
REVENUE						
Voted						
(a)		verall expenditure of Rs. entary grant of Rs.12.60				-
(b)	Out of th March 20	ne overall saving of Rs.2	,49.21 lakh,	Rs.1,21.80 lakh o	nly were anticipated	d and surrendered in
c)	Saving o	ccurred mainly under :-				
,	Head			Total Grant	Actual Expenditure	Excess + Saving -
					(In lakhs of rupe	g
(i)	2401	Crop Husbandry			(III lakiis of Tupe	es)
(1)	001	Direction and Admin	victration			
	98	Administration	iistration			
	28	Horticulture				
	20					
		(Plan)				
		Grant No. 28 - I	Horticultı		nt - Concld.	
	Head			Total Grant	Actual	Excess +
				or Appropriation	Expenditure	Saving -
				** *	(In lakhs of rupe	es)
		O	1,74.55			

R -1,13.10 61.45 58.04 -3.41 Reduction in provision by surrender mainly from major works was stated to be based on actual requirement. (ii) (Non-Plan) \mathbf{O} 6,54.50 6,54.50 5,47.18 - 1.07.32 Reasons for further/huge saving at Sl.No. (c)(i) and (ii) above were stated to be due to over estimation of salary against recruitment of staff which ultimately did not materialise. (iii) 2402 Soil and Water Conservation 001 Direction and Administration 98 Administration 28 Horticulture (Non-Plan) O 4,88.25 4,88.25 4,67.57 -20.68

Charged

(a) No part of the available saving of Rs.8.24 lakh was anticipated and surrendered during the year.

Reasons for saving was stated to be due to non-filling up of vacant post etc.

CAPITAL

Voted

(a) The expenditure exceeded the grant by Rs.0.04 lakh (actual excess : Rs.4,378); the excess requires regularisation.

Grant No. 29 - Animal Resource Development Department

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

REVENUE

2059	Public W	Vorks					
2403	Animal l	Husbandry					
2404	Dairy De	evelopment					
2552	North Ea	astern Areas					
Voted							
Original			30,33,24				
Supplementary	,		13,02	30,46	,26	27,87,41	- 2,58,85
Amount surren	dered duri	ng the year (March 20	008)				1,34,83
CAPITAL							
4403	Capital (Outlay on Animal H	usbandry				
4404	Capital (Outlay on Dairy Dev	elopment				
4552	Capital (Outlay on North Eas	stern Areas				
Voted							
Original			5,04,08				
Supplementary	,		1,58,41	6,62	,49	5,19,08	- 1,43,41
Amount surren	dered duri	ng the year (March 20	008)				1,35,66
Notes and con	nments						
REVENUE							
Voted							
(a)	Rs.13.02 Rs.28.96	spenditure fell short of lakh obtained in Mar lakh and Rs.79.63 lal by Rs.1,66.08 lakh a	ch 2008 prov kh were obtai	ed totally unnecest ned, though the es	ssary. Simi xpenditure	larly, supplementa fell short of the or	ry grant of
(b)	Out of th 2008.	e overall saving of Rs	.2,58.85 lakh	, Rs.1,34.83 lakh	were antic	ipated and surrenc	lered in March
(c)	Saving o	ccurred mainly under	:-				
	Head			Total Grant		Actual enditure	Excess + Saving -
					(In lakl	ns of rupees)	
(i)	2403	Animal Husbandry	7				
	001	Direction and Adm	ninistration				
	98	Administration					
	29	Animal Resource I	Development				
		(Non-Plan)					
		O	10,50.74				
		R	-58.50	9,92	.24	9,62.47	-29.77
	Grant 1	No. 29 - Animal	Resource	Development	Departr	nent - Contd.	
	Head			Total Grant	•	Actual	Excess +
				_ June Grunt		enditure	Saving -

Reduction in provision by surrender in March 2008 from salaries and wages was stated to be based on actual requirement.

(ii) 101 Veterinary Services and Animal Health

> 39 Animal Resource Development

36 Veterinary Hospitals and Dispensaries

(Non-Plan)

O 6,85.01

-41.19 R

6,08.54

-35.28

Reduction in provision by surrender and reappropriation in March 2008 from salaries was stated to be based on actual requirement.

6,43.82

3,16.80

102 Cattle and Buffalo Development (iii)

> 39 Animal Resource Development

05 **Breeding Operation**

(Non-Plan)

O 3,58.15

3,06.62

-10.18

Reduction in provision by reappropriation in March 2008 from salaries and wages was stated to be based on actual requirement.

Reasons for saving at Sl.Nos. (i) to (iii) above have not been intimated (August 2008).

-41.35

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

R

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

(i) 2059 **Public Works**

> 80 General

053 Maintenance and Repairs

43 **Finance Commission**

28 **Public Building**

(Non-Plan)

O 50.00

R 55.00

84.97

-20.03

Addition to the provision by reappropriation towards minor works in March 2008 was stated to be based on actual requirement.

1,05.00

(ii) 2403 Animal Husbandry

> 102 Cattle and Buffalo Development

39 Animal Resource Development

05 **Breeding Operation**

Grant No. 29 - Animal Resource Development Department - Contd.

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

(Plan)

		0	0.50			
		0	0.50	2.00	2.00	
		R	1.50	2.00	2.00	
		to the provision by reapprope based on actual requiren	_	008 mainly towards	supplies and material	s was
(iii)	48	Feed for ARDD				
		(Plan)				
		O	5.20			
		R	2.66	7.86	7.86	
(iv)		to the provision by reappro I to be based on actual requ Sheep and Wool Develo	uirement.	008 towards cost of	ration, diet, medicine	etc.
. ,	39	Animal Resource Develo	_			
	05	Breeding Operation	- F			
		(Non-Plan)				
		0	13.67			
		R	4.48	18.15	16.84	-1.31
	A ddition t	to the provision by reappro				
(v)		actual requirement. for ultimate saving at Sl.No Piggery Development Animal Resource Develo Breeding Operation (Non-Plan)		have not been intim	nated (August 2008).	
		0	33.49			
		R	12.29	45.78	46.86	+ 1.08
	stated to b	to the provision towards we be based on actual requiren	ages (Rs.12.29 lakh)			
(vi)	48	Feed for A.R.D.D.				
		(Plan)				
		0	49.40			
		R	5.49	54.89	54.88	-0.01
		to the provision by reappro I to be based on actual requ		008 towards cost of	ration, diet, medicine	etc.
(vii)	107	Fodder and Feed Develo	pment			
	39	Animal Resource Develo	opment			
	11	Fodder Production and I	Demonstration			

Grant No. 29 - Animal Resource Development Department - Contd.

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

O 95.93 R 1.94 97.87 1.05.85 + 7.98

1.37

-0.08

Addition to the provision towards salaries and reduction from wages by reappropriation in March 2008 were stated to be based on actual requirement.

(viii) 109 Extension and Training

39 Animal Resource Development

24 Professional Efficiency Development Programme

(Plan)

O 0.25

R 1.20 1.45

Addition to the provision by reappropriation in March 2008 towards scholarship/stipend was stated to be based on actual requirement.

Reasons for excess at Sl.Nos. (v), (vii) and final saving at Sl.nos.(vi),(viii) above have not been intimated (August 2008).

CAPITAL

Voted

- (a) In view of huge saving of Rs.1,43.41 lakh, supplementary grant of Rs.1,58.41 lakh obtained in March 2008 proved excessive.
- (b) Out of the overall saving of Rs.1,43.41 lakh, Rs.1,35.66 lakh could be anticipated and surrendered in March 2008.
- (c) Saving occurred mainly under :-

	Head		Total Grant		Actual spenditure	Excess + Saving -
				(In la	khs of rupees)	
(i)	4403	Capital Outlay	on Animal Husbandry			
	101	Veterinary Serv	ices and Animal Health			
	39	Animal Resource	ce Development			
	36	Veterinary Hosp	pitals and Dispensaries			
		(Plan)				
		O	52.00			
		R	-25.25	26.75	26.72	-0.03

Reduction in provision by reappropriation in March 2008 from major works was stated to be based on actual requirement.

Reasons for further saving have not been intiated (August 2008).

(ii) 44 Additional Central Assistance

01 A.C.A

Grant No. 29 - Animal Resource Development Department - Contd.

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

	Withdra	R wal of entire provision	-21.84 on by reappropriation in March 2	 008 was stated to be based on	actual
	requiren	_	on by reappropriation in whaten 2	ovo was stated to be based on	actual
(iii)	87	C.S.Scheme-II			
	07	Establishment of	Modern Slaughter House		
		(C.S.S.)			
		O	29.48		
		R	-29.48		
		-	on by reappropriation (Rs.28.32 l based on actual requirement.	akh) and surrender (Rs.1.16 la	akh) in
(iv)	4404	Capital Outlay or	n Dairy Development		
	102	Dairy Developme	ent Projects		
	87	C.S.Scheme-II			
	09	Integrated Dairy	Development Project		
		(C.S.S.)			
		O	46.67		
		R	-46.67		
	Withdra requiren	_	on by surrender in March 2008 w	as stated to be based on actua	1
(v)	4552		n North Eastern Areas		
	106	Other Live Stock	Development		
	57	North Eastern Ar	rea Development		
	38	Establishment of	Broiler Duck Breeding Farm at I	R.K. Nagar, Tripura	
		N.E.C. Scheme			
		(Plan)			
		O	30.23		
		R	-30.23		
	Withdra requiren	-	on by surrender in March 2008 w	as stated to be based on actua	1
(d)	by reapp	propriation (Rs.2.89 lelow 20 lakh) under M	lote (c) above, entire provision ar lakh) and surrender (Rs.53.05 lak Major Head 4403 and each withd	th) in March 2008 from 4 (fou	r) sub-heads
(e)	-	was partly offset by e	excess under :-		
	Grant	No. 29 - Anima	al Resource Development	Department - Contd.	
		No. 29 - Anima	al Resource Development Total Grant	-	Excess +
	Grant Head	No. 29 - Anima	al Resource Development Total Grant	Department - Contd. Actual Expenditure	Excess + Saving -

Capital Outlay on Animal Husbandry

(i)

4403

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 63.97 R 22.14 86.11 83.80 -2.31Addition to the provision (Rs.24.62 lakh) mainly towards supplies and materials and machinery & equipment was partly offset by reduction (Rs.2.48 lakh) mainly from the administrative expenses and P.O.L. by reappropriation in March 2008. Addition and reduction were stated to be due to release of fund by the Government of India and based on actual requirement respectively. 12 National Project on Rinderpest Eradication Scheme (NPRE) (C.S.S.) O 1.63 R 6.18 7.81 2.99 -4.82Addition to the provision by reappropriation in March 2008 was stated to be due to release of fund by the Government of India mainly towards minor works. 102 Cattle and Buffalo Development 39 Animal Resource Development 05 **Breeding Operation** (Plan) O 1,37.84 R 20.64 1,58.48 1,58.03 -0.45 Addition to the provision (Rs.62.80 lakh) mainly towards machinery and equipment was partly offset by reduction (Rs.42.16 lakh) mainly from supplies and materials and grant-in-aid by reappropriation and both were stated to be based on actual requirement. 87 C.S.Scheme-II 11 National Project on Cattle and Buffalo Breeding (NPCBB) (C.S.S.) O 32.76 R 13.24 46.00 45.99 -0.01 Addition to the provision (Rs.29.58 lakh) mainly towards machinery and equipment was partly offset by reduction (Rs.16.34 lakh) mainly from purchase of vehicles, other administrative expenses and minor works by reappropriation in March 2008. Addition and reduction were stated to be due to release of fund by the Government of India and based on actual requirement respectively. 103 Poultry Development 39 Animal Resource Development 05 **Breeding Operation** (Plan) Grant No. 29 - Animal Resource Development Department - Concld. Head **Total Grant** Actual Excess + **Expenditure** Saving -(In lakhs of rupees)

(ii)

(iii)

(iv)

(v)

2.60

O

S 4.69 R 29.84 37.13 37.05 -0.08

Addition to the provision by supplementary grant and reappropriation in March 2008 was stated to be based on actual requirement mainly towards major works.

Reasons for ultimate saving at Sl.Nos. (i) to (v) have not been intimated (August 2008).

(vi) 105 Piggery Development

87 C.S. Scheme - II

Conservation of Threatened Breeds of Sheep, Goat, Pig, Equines, Yak and Camels at Pig Breeding Farm, Kanchanpur, North District

(C.S.S.)

O 1.42

R 1.59 3.01 3.01

Augmentation of provision by reappropriation mainly towards minor works was stated to be due to release of fund by the Government of India.

Grant No. 30 - Forest Department

Major Head Total Grant Actual Excess + Expenditure 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		33,36,22	33,36,22	30,86,30	-2,49,92
Amount surre	ndered during the year (March 200	8)			1,79,47
CAPITAL					
4406	Capital Outlay on Forestry and	d Wild Life			
5465	Investments in General Financ	ial and Trading	Institutions		
Voted					
Original		7,56,66			
Supplementar	y	2,78,28	10,34,94	5,91,36	-4,43,58

Notes and comments

REVENUE

Voted

(ii)

(a) Out of the huge overall saving of Rs.2,49.92 lakh, Rs.1,79.47 lakh only were anticipated and surrendered in March 2008.

Out of the amount of saving of Rs.4,88.90 lakh, Rs.4,83.97 lakh and Rs.4,90.48 lakh available for surrender, total amount anticipated and surrendered were Rs.4,18.02 lakh, Rs.2,65.31 lakh and Rs.62.21 lakh only in the preceding 3 (three) years. The entire supplementary grants obtained in those years were also included in the amount of saving available for surrender.

5,00,00

(b) Saving occurred mainly under :-

Amount surrendered during the year (March 2008)

	Head		Tota	al Grant	Actual Expenditure	Excess + Saving -
					(In lakhs of rupees)	
(i)	2406	Forestry and Wild	Life			
	01	Forestry				
	001	Direction and Adm	ninistration			
	98	Administration				
	30	Forest				
		(Non-Plan)				
		O	24,28.00			
		R	-1,29.00	22,99.00	22,33.67	-65.33

Reduction in provision from salaries by surrender was stated to be based on actual requirement. Reasons for further saving have not been intimated (August 2008).

Grant No. 30 - Forest Department - Contd.

Head	Total Grant	Actual	Excess +
		Expenditure	Saving -
		(In lakhs of rupees)	
101	Forest Conservation, Development and Regeneral	tion	

	40	Forestry				
	13	Forest Conservation ,Do	evelopment and Regen	neration		
		(Plan)				
		O	37.10			
		R	-33.20	3.90	4.26	+ 0.36
(iii)	by reapprorequireme Reasons for 102	or ultimate excess have no Social and Farm Forest	mainly from supplies a ot been intimated (Aug	and materials was s		
	40	Forestry				
	21	Plantation for Industria	and Commercial Use	S		
		(Plan)				
		О	23.85			
		R	-20.55	3.30	4.91	+ 1.61
	towards su	in provision of Rs.21.05 applies and materials throor ultimate excess have no	ugh reappropriation w	ere stated to be bas	-	
(iv)	40	Forestry				
	41	Area Oriented Project f Regeneration Through (Plan)	IFMC	Intercroping of E	conomic Species	in
		0	26.50			
	.	R	-25.05	1.45	1.25	-0.20
(v)	requireme 800	in provision from minor nt. Other expenditure	works by reappropriat	ion was stated to be	e based on actua	I
	40	Forestry				
	40	Management of Gregar	ious Flowering of Mul	i Bamboos		
		(Plan)	C			
		0	1,24.87			
		R	-1,24.87	•••		
	Withdraw	al of entire provision thro	ugh reappropriation w	ras stated to be base	ed on actual requ	irement.
(c)	Saving wa	s partly offset by excess	under :-			
		Grant No. 30	Forest Departm	ent - Contd.		
	Head		Total Grant	Actu		Excess +
				Expendi	iture	Saving -
				(In lakhs of		S

01 Forestry 001 Direction and Administration 98 Administration 30 Forest (Plan) O 95.40 2.01.25 R 1.05.85 1.64.48 -36.77

Augmentation of provision of Rs.1,19.17 lakh by reappropriation mainly towards supplies and materials, office expenses, cost of fuel etc. and reduction therein by Rs.13.32 lakh mainly from travel expenses and minor works were stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (August 2008).

(ii) 003 Education and Training
03 Research and Training
05 Extension and Training
(Plan)
0 9.54
R 32.22 41.76 40.40 -1.36

Augmentation of provision of Rs.32.91 lakh by reappropriation mainly towards other administrative expenses and reduction therein by Rs.0.69 lakh mainly from scholarship/stipend were stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (August 2008).

(iii) 005 Survey and Utilization of Forest Resources

40 Forestry

26 Survey and Utilization of Forest Resources

(Plan)

O

R 2.68

2.12

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

4.80

(iv) 070 Communications and Buildings

40 Forestry

32 Communication

(Plan)

O 82.80

R -6.83 75.97

1,15.11

4.95

+ 39.14

+0.15

Reduction in provision by Rs.8.60 lakh from supplies and materials and augmentation thereof by Rs.1.77 lakh towards minor works through reappropriation were stated to be based on actual requirement which finally proved injudicious.

Reasons for excess at Sl.nos. (c)(iii) and (iv) have not been intimated (August 2008).

Grant No. 30 - Forest Department - Contd.

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

(v) 102 Social and Farm Forestry

40 Forestry

22 Raising Plantation of Minor Forest Produce- Medicinal Plants
(Plan)

O 4.24

R 1.36 5.60 5.83 + 0.23

Augmentation of provision of Rs.1.65 lakh towards supplies and materials and reduction therein by Rs.0.29 lakh from minor works through reappropriation were stated to be based on actual requirement. Reasons for further excess have not been intimated (August 2008).

(vi) 27 Treatment of Wasteland and Degraded Forests.

(Plan)

O 3.71 R 3.99

Augmentation of provision by reappropriation mainly towards minor works was stated to be based on

7.70

8.13

43.40

+0.43

+0.40

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

Reasons for further excess have not been intimated (August 2008).

(vii) 800 Other expenditure

03 Research and Training

08 Forest Research Scheme

(Plan)

O 3.18

R 8.57 11.75 12.21 + 0.46

43.00

(viii) 40 Forestry

37 Parks and Gardens

(Plan)

O

R 27.10

Augmentation of provision towards minor works, supplies and materials by reappropriation at Sl. Nos. (vii) and (viii) above was stated to be based on actual requirement.

Reasons for further excess at Sl. Nos. (vii) and (viii) above have not been intimated (August 2008).

(ix) 70 State Share

30 Forest

(Plan)

11.50

15.90

11.50

Creation of provision by reappropriation and expenditure therein without observing budgetary formalities is irregular. Token provision could have been made at budget stage to avoid such creation of provision by reappropriation.

Grant No. 30 - Forest Department - Contd.

	Head	Total Grant	Actual	Excess +	
			Expenditure	Saving -	
			(In lakhs of rupees)		
(x)	02	Environmental Forestry and Wild Life			

110 Wild Life Preservation 40 Forestry 28 Wild Life Conservation and Education (Plan) O 45.05 R 56.23 1.01.28 93.29 -7.99 Augmentation of provision of Rs.56.48 lakh and reduction therein by Rs.0.25 lakh through

reappropriation were stated to be based on actual requirement.

Reasons for ultimate saving have not been intimated (August 2008).

CAPITAL

Voted

- (a) As the overall expenditure did not even come up to the original provision, supplementary grant of Rs.2,78.28 lakh obtained in March 2008 proved unnecessary.
- Out of the available saving of Rs.4,43.58 lakh, surrender of Rs.5,00.00 lakh in March 2008 proved (b) excessive and injudicious.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4406	Capital Outlay on Forestry and Wild Life		
	01	Forestry		
	102	Social and Farm Forestry		
	40	Forestry		
	36	Compensatory Afforestation		
		(Non-Plan)		

5,00.00

-5,00.00

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

(ii) 800 Other expenditure

> 87 C.S.Scheme-II

> > R

O

R

22 Forest Fire Control and Management

(C.S.S)

O 78.00

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

3.69

2.70

-0.99

requirement.

Reasons for further saving have not been intimated (August 2008).

Grant No. 30 - Forest Department - Contd.

-74.31

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

(iii) 29 Strengthening of Infrastructure for Forest Protection (C.S.S) O 85.00 R -34.73 50.27 28.84 -21.43

Reduction in provision from minor works by Rs.58.91 lakh and augmentation of Rs.24.18 lakh mainly towards purchase of vehicle through reappropriation were stated to be based on actual requirement. Reasons for further saving have not been intimated (August 2008).

(iv) 02 Environmental Forestry and Wild Life 110 Wild Life 87 C.S. Scheme - II 18 Assistance to Sepahijala Zoo (C.S.S)O 34.00 S 16.42 R 13.58 64.00 -64.00

Augmentation of provision by supplementary grant and reappropriation in March 2008 towards minor works was stated to be due to sanction of fund by the Government of India and actual requirement respectively.

Reasons for non-utilisation of entire provision have not been intimated (August 2008).

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

(ii)

	Head		Total Gra		Actual xpenditure	Excess + Saving -
					khs of rupees)	
(i)	4406	Capital Outlay	on Forestry and Wild Life			
	01	Forestry				
	800	Other expenditu	ure			
	51	Externally Aide	ed Project			
	06	Japan Bank of	International Co-operation			
		(Plan)				
		O	1.00			
		S	2,40.77			
		R	8.23	2,50.00	4,00.00	+ 1,50.00

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

Augmentation of provision towards grant-in-aid (Rs.9.23 lakh) and reduction therein (Rs.1.00 lakh) from machinery and equipment through reappropriation were stated to be based on actual requirement. Reasons for further excess have not been intimated (August 2008).

Grant No. 30 - Forest Department - Concld.

Head		Total Grant	Actual	Excess +
			Expenditure	Saving -
			(In lakhs of rupees)	
87	C.S.Scheme-II			

26 Management of Gregarious Flowering of Muli Bamboos
(C.S.S)
O 2.25
S 18.20
R 1,04.57 1,25.02 1,21.34 -3.68

Augmentation of provision by supplementary grant and reappropriation towards minor works was stated to be due to sanction of fund by the Government of India and actual requirement respectively. Reasons for ultimate saving have not been intimated (August 2008).

(iii) 27 Preparation of Working Plan/Survey and Demarcation
(C.S.S)

O 15.40

R 4.47 19.87 19.75 -0.12

Augmentation of provision of Rs.19.87 lakh towards supplies and materials and reduction therein by Rs.15.40 lakh from minor works through reappropriation were stated to be based on actual requirement.

Grant No. 31 - Rural Development Department

Major Head Total Grant or Actual Excess +
Appropriation Expenditure Saving -

(In thousands of rupees)

REVENUE

2049	Interest Payments				
2052	Secretariat-General Services				
2059	Public Works				
2070	Other Administrative Services				
2215	Water Supply and Sanitation				
2501	Special Programmes for Rural Develop	oment			
2505	Rural Employment				
2515	Other Rural Development Programme	s			
Voted					
Original	92,63,	61	92,63,61	66,67,80	-25,95,81
Amount surren	dered during the year (March 2008)				4,38,58
Charged					
Original	1,5	50	1,50	18	-1,32
Amount surren	dered during the year				
CAPITAL					
4215	Capital Outlay on Water Supply and S	anitation			
4515	Capital Outlay on other Rural Develop	ment Progr	ammes		
6003	Internal debt of the State Government				
Voted					
Original	10,08,	00			
Supplementary	3,54,	01	13,62,01	7,54,30	-6,07,71
Amount surren	dered during the year (March 2008)				60,32
Charged					
Original	8,6	00	8,00		-8,00
Amount surren	dered during the year				
Notes and con	nments				
REVENUE					
Voted					
(a)	Out of the huge saving of Rs.25,95.81 lakh, Rs.4,38.58 lakh only could be anticipated and surrendered in March 2008. Out of the overall saving of Rs.30,37.27 lakh and Rs.20,52.06 lakh in 2005-06 and 2006-07 respectively, Rs.1,65.54 lakh only were surrendered in 2006-07. Persistent huge saving indicates lack of foresight in financial management.				
(b)	Saving occurred mainly under :-				

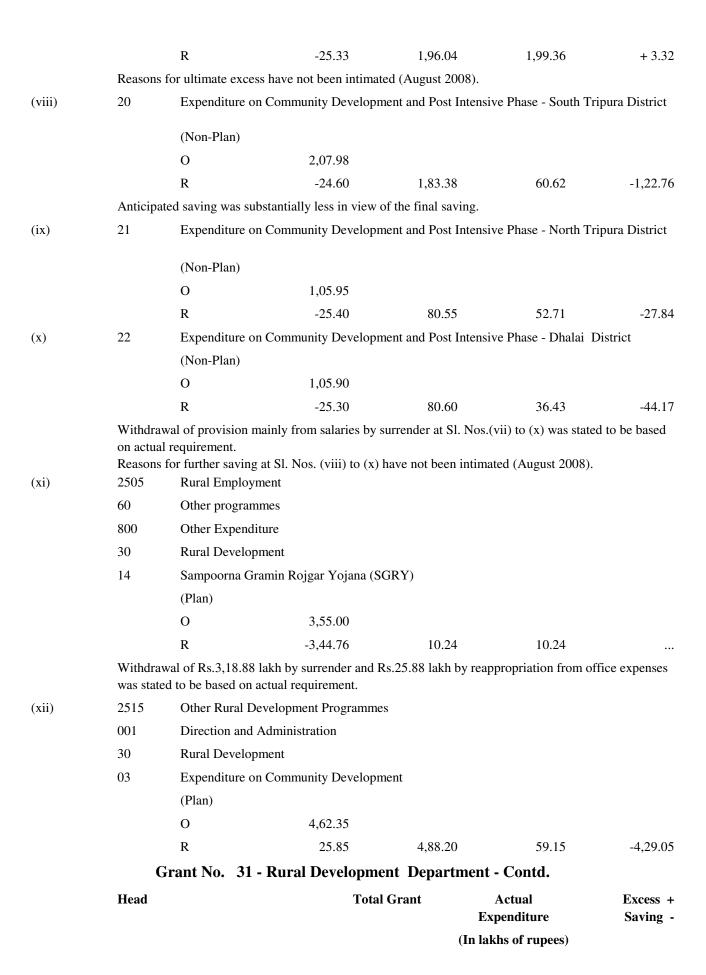
Grant No. 31 - Rural Development Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
(i)	2215	Water Supply and Sanitation			

	01	Water Supply				
	001	Direction and Adn	ninistration			
	30	Rural Developmen	nt			
	19	West Tripura Distr	rict			
		(Non-Plan)				
		O	1,33.80			
		R	0.10	1,33.90	48.04	-85.86
(ii)	20	South Tripura Dist	trict			
		(Non-Plan)				
		O	1,27.40			
		R	0.10	1,27.50	27.54	-99.96
(iii)	21	North Tripura Dist	trict			
		(Non-Plan)				
		O	99.50			
		R	0.10	99.60	30.09	-69.51
	_	ntation of provision by equirement.	reappropriation at	Sl.Nos. (i) to (iii) abo	ove was stated to be	based on
(iv)	22	Dhalai District				
		(Non-Plan)				
		О	73.65	73.65	6.85	-66.80
(v)	23	Rural Developmen	nt Division - Kumaı	ghat		
		(Non-Plan)				
		O	23.15	23.15	0.45	-22.70
(vi)	799	Suspense				
	65	Suspense Account				
	06	Rural Developmen	nt			
		(Non-Plan)				
		О	70,00.00	70,00.00	55,81.69	-14,18.31
	Reasons	s for huge saving at Sl.	Nos. (i) to (vi) above	ve have not been inti	nated (August 2008).
(vii)	2501	Special Programm	es for Rural Develo	opment		
	01	Integrated Rural D	evelopment progra	mme		
	001	Direction and Adn	ninistration			
	30	Rural Developmen	nt			
	19	Expenditure on Co	ommunity Develop	nent and Post Intensi	ve Phase - West Tri	pura District
		(Non-Plan)				
	(Grant No. 31 - R	ural Developm	ent Department	- Contd.	

Head		Total Grant Actual	Excess +
		Expenditure	Saving -
		(In lakhs of rupees)	
	O	2,21.37	

2,21.37



Augmentation of provision by reappropriation in March 2008, mainly, towards salaries was stated to be based on actual requirement. Anticipated excess proved injudicious in view of the huge final saving. Reasons for huge saving have not been intimated (August 2008).

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

	Head		Total Grant	t Actua Expendi		Excess + Saving -
				(In lakhs of	rupees)	
(i)	2215	Water Supply and Sanita	tion			
	01	Water Supply				
	001	Direction and Administra	ntion			
	30	Rural Development				
	12	S.E. Rural Development	Division, Agartala			
		(Plan)				
		O	21.35			
		R	-0.10	21.25	36.39	+ 15.14

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

25.93

5.10

In view of the excess, anticipated saving proved injudicious.

19 West Tripura District (ii) (Plan)

> O 35.82 R -0.20

35.62 1.67.70 +1,32.08

Withdrawal of provision by surrender was stated to be based on actual requirement. Anticipated saving proved injudicious in view of the excess.

(iii) 20 South Tripura District

(Plan)

O

0.10

Anticipated excess stated to be based on actual requirement was abnormally less in view of the further excess.

(iv) 24 Rural Development Division - Udaipur

(Plan)

O

5.10

26.03

31.67

1.18.47

+26.57

+ 92.44

2501 Special Programmes for Rural Development (v)

> 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** Excess + Actual **Expenditure** Saving -(In lakhs of rupees)

(Plan) O 4.91 R 0.03 4.94 8.02 + 3.08

Augmentation of provision by reappropriation was stated to be based on actual requirement. Reasons for excess / huge excess at Sl. Nos.(i) to (v) have not been intimated (August 2008).

(d) **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 2007-08 together with the opening and closing balances were as follows:-

	Heads	Opening Balance as on 1st April 2007	Debit +	Credit -	Closing Balance as on 31st March 2008
		Debit + Credit -	+ Credit - (In lakhs of rupees)		Debit + Credit -
2215	Water Supply and Sa	nitation -			
1	Stock	-17,38.23	55,81.69	81,05.92	-42,62.46
2	Miscellaneous Public Works Advances				
3	Purchase				
-	Total	-17,38.23	55,81.69	81,05.92	-42,62.46

REVENUE

Charged

(a) No part of the available saving of Rs.1.32 lakh was anticipated and surrendered during the year.

CAPITAL

Voted

- (a) As the overall expenditure fell far short of the original provision, supplementary grant of Rs.3,54.01 lakh obtained in March 2008 proved unnecessary.
- (b) Out of the available saving of Rs.6,07.71 lakh, Rs.60.32 lakh only were anticipated and surrendered in March 2008.
- (c) Saving occurred under :-

Grant No. 31 - Rural Development Department - Concld.

Head Total Grant Actual Excess + Expenditure Saving -

(In lakhs of rupees)

(i) 4215 Capital Outlay on Water Supply and Sanitation 01 Water Supply 800 Other expenditure 70 State Share 31 Rural Development (Plan) \mathbf{O} 9,30.00 R -1,71.18 7,58.82 2,15.65 -5,43.17

Withdrawal of Rs.7,09.68 lakh by reappropriation and Rs.60.32 lakh by surrender from major works, followed by augmentation of Rs.5,98.82 lakh by reappropriation towards grant-in-aid were stated to be based on actual requirement.

Anticipated saving was abnormally less in view of the final saving. Reasons for huge saving have not been intimated (August 2008).

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

	Head		Total G		Actual Expenditure	Excess + Saving -
				(In l	akhs of rupees)	
(i)	4515	Capital Outlay	on other Rural Developme	ent Programmes		
	103	Rural Develop	ment			
	30	Rural Develop	ment			
	01	Construction of	f Block Building			
		(Plan)				
		O	78.00			
		R	1,10.86	1,88.86	1,84.64	-4.22

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

Reasons for ultimate saving have not been intimated (August 2008).

CAPITAL

Charged

(a) The entire provision of *Rs.8.00 lakh* was neither utilised nor surrendered during the year.

Grant No. 32 - Tribal Rehabilitation in Plantation and Primitive Group Programme Department

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

REVENUE

2059 Public Works

Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes

2406 Forestry and Wild Life

Voted

Original 4,81,20

Supplementary 2,12,90 6,94,10 6,37,30 - 56,80

Amount surrendered during the year ...

Notes and comments

REVENUE

Voted

(a) No part of the available saving of Rs.56.80 lakh was anticipated and surrendered during the year.

(b) Saving occurred mainly under :-

	Head		To	otal Grant	Actual Expenditure	Excess + Saving -
				(Ir	n lakhs of rupees)	
(i)	2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
	02	Welfare of Scheduled Tribes				
	102	Economic Development				
	87	C. S. Scheme - II				
	33	Intensive Rehabilitation of P.G. Tribes				
		(C.S.S.)				
		О	50.00			
		S	2,00.00	2,50.00	1,95.00	-55.00

Augmentation of provision by supplementary grant in March 2008 was stated to be due to release of fund by the Government of India.

Reasons for saving as stated by the department in regard to the release of fund by the Government of India and carry forward of balance of previous year were not provided in the budget. Hence, reasons furnished are not tenable.

Grant No. 33 - Science, Technology and Environment

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

REVI	ENUE
2810	

Non-Conventional Sources of Energy

3425 Other Scientific Research3435 Ecology and Environment

Voted

Original 2,45,00

Supplementary 3,00 2,48,00 2,06,97 -41,03

Amount surrendered during the year (March 2008) 33,90

CAPITAL

4070 Capital Outlay on Other Administrative Services

4810 Capital Outlay on Non-Conventional Sources of Energy

5425 Capital Outlay on other Scientific and Environmental Research

Voted

Original 2,25,64 2,25,64 1,53,90 -71,74

Amount surrendered during the year (March 2008) 71,24

Notes and comments

REVENUE

Voted

(a) As the expenditure fell short of the original provision, supplementary grant of Rs.3.00 lakh obtained in March 2008 was unnecesary.

(b) Out of the available saving of Rs.41.03 lakh, only Rs.33.90 lakh were anticipated and surrendered in March 2008.

(c) Saving occurred mainly under :-

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

(i) 3425 Other Scientific Research

60 Others

800 Other expenditure

31 Science and Technology

06 Science Promotion

(Plan)

R

O 48.00

Withdrawal of provision of Rs.30.00 lakh by reappropriation and Rs.10.00 lakh by surrender from grantin-aid was stated to be based on actual requirement.

8.00

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

Grant No. 33 - Science, Technology and Environment - Contd.

-40.00

Head Total Grant Actual Excess + Expenditure Saving -

(In lakhs of rupees)

8.00

(i)	3435	Ecology and En	vironment			
	04	Prevention and	Control of Pollution			
	800	Other expenditu	ıre			
	31	Science and Tec	chnology			
	10	Pollution Board				
		(Plan)				
		O	10.00			
		R	30.00	40.00	40.00	
	Augmen requiren	_	by reappropriation tow	ards grant-in-aid	d was stated to be based	on actual
CAPITAL						
Voted						
(a)	Out of th	ne available saving	of Rs 71 74 lakh Rs 71	24 lakh only w	ere anticipated and surre	endered in
(u)	March 2		01 10.71.7 Takii, 10.77		ore uniferpated and surre	macroa m
(b)	Saving o	occurred mainly und	ler :-			
	Head			Total Grant	Actual	Excess +
					Expenditure	Saving -
				(Ir	n lakhs of rupees)	
(i)	5425	_	on other Scientific and	Environmental I	Research	
(i)	5425 800	Other Expenditu		Environmental F	Research	
(i)		_		Environmental I	Research	
(i)	800	Other Expenditu State Share			Research	
(i)	800 70	Other Expenditu State Share	ure		Research	
(i)	800 70	Other Expenditu State Share Science, Techno	ure		Research	
(i)	800 70	Other Expenditu State Share Science, Techno (Plan)	ure blogy and Environment		Research 25.00	
(i)	800 70 33 Withdra	Other Expenditu State Share Science, Techno (Plan) O R wal of provision by	ology and Environment 2,13.64 - 1,88.64	25.00 17.40 lakh) and		
(i) (c)	800 70 33 Withdra in-aid wa	Other Expenditu State Share Science, Techno (Plan) O R wal of provision by as stated to be based	ology and Environment 2,13.64 - 1,88.64 reappropriation (Rs.1,	25.00 17.40 lakh) and t.	25.00	
	800 70 33 Withdra in-aid wa	Other Expenditu State Share Science, Techno (Plan) O R wal of provision by as stated to be based	2,13.64 - 1,88.64 reappropriation (Rs.1, d on actual requiremen	25.00 17.40 lakh) and t.	25.00	
	800 70 33 Withdrain-aid was	Other Expenditu State Share Science, Techno (Plan) O R wal of provision by as stated to be based	2,13.64 - 1,88.64 reappropriation (Rs.1, d on actual requiremen	25.00 17.40 lakh) and t. r:- Total Grant	25.00 surrender (Rs.71.24 lakl Actual	n) from grant- Excess +
	800 70 33 Withdrain-aid was	Other Expenditu State Share Science, Techno (Plan) O R wal of provision by as stated to be based was partly counterba	2,13.64 - 1,88.64 reappropriation (Rs.1, d on actual requiremen	25.00 17.40 lakh) and t. r:- Total Grant (In	25.00 surrender (Rs.71.24 lakl Actual Expenditure n lakhs of rupees)	n) from grant- Excess +
(c)	800 70 33 Withdrain-aid was Saving was Head	Other Expenditu State Share Science, Techno (Plan) O R wal of provision by as stated to be based was partly counterba	ology and Environment 2,13.64 - 1,88.64 reappropriation (Rs.1, d on actual requirement	25.00 17.40 lakh) and t. r:- Total Grant (In	25.00 surrender (Rs.71.24 lakl Actual Expenditure n lakhs of rupees)	n) from grant- Excess +
(c)	800 70 33 Withdrain-aid was Saving v Head	Other Expenditus State Share Science, Technor (Plan) O R wal of provision by as stated to be based was partly counterbase Capital Outlay of	2,13.64 - 1,88.64 reappropriation (Rs.1, d on actual requirementalanced by excess under the control of the cont	25.00 17.40 lakh) and t. r:- Total Grant (In	25.00 surrender (Rs.71.24 lakl Actual Expenditure n lakhs of rupees)	n) from grant- Excess +

Grant No. 33 - Science, Technology and Environment - Concld.

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

	04	P.V. Programme					
		(Plan)					
		O	9.00				
		R	64.00	73.00	72.50	-0.50	
(ii)	5425	Capital Outlay on other	Scientific and Environment	onmental Research			
	800	Other expenditure					
	31	Science and Technology					
	02	Ecology Environment					
		(Plan)					
		O	2.00				
		R	54.40	56.40	56.40		

Augmentation of provision by reappropriation towards grant-in-aid against Sl.No. (i) &(ii) above was stated to be based on actual requirement.

Grant No. 34 - Planning and Co-ordination Department

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

REVENUE

2401 Crop Husbandry

3451 Secretariat-Economic Services

Voted

Original 3,67,60

Supplementary 5,00 3,72,60 2,08,94 - 1,63,66

Amount surrendered during the year (March 2008) 1,51,39

CAPITAL

4070 Capital Outlay on Other Administrative Services

Voted

Original 1,31,10,00 1,31,10,00 14,28,00 - 1,16,82,00 Amount surrendered during the year (March 2008) 1,23,11,10

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure fell short of the original provision, supplementary grant of Rs.5.00 lakh obtained in March 2008 was unnecessary. Similar instance was noticed in 2006-07 when supplementary grant of Rs.1.00 lakh was obtained at the fag end of the financial year (March 2007) even though overall expenditure of Rs.2,34.24 lakh fell far short of the original provision (Rs.4,82.52 lakh). The above facts indicate lack of foresight in budgeting.
- (b) Out of the available overall saving of Rs.1,63.66 lakh, Rs.1,51.39 lakh were anticipated and surrendered in March 2008.
- (c) Saving occurred mainly under :-

	Head			Total Grant	Actual Expenditure	Excess + Saving -
				(I	n lakhs of rupees)	
(i)	3451	Secretariat-Economi	ic Services			
	091	Attached Offices				
	05	Establishment				
	18	Establishment Cell				
		(Plan)				
		O	2,25.45			
		R	-1,50.79	74.66	71.09	-3.57

Withdrawal of provision, mainly from other administrative expenses, by surrender was stated to be based on actual requirement.

Reasons for further saving were stated to be due to non-receipt of bills..

Grant No. 34 - Planning and Co-ordination Department - Contd.

CAPITAL

Voted

- (a) The amount of Rs.1,23,11.10 lakh surrendered in March 2008 was considerably in excess of the overall saving of Rs.1,16,82.00 lakh available for surrender and was unjustified.
- (b) Lack of foresight is evident at budget stage and during surrender when overall expenditure stood at Rs.14,28.00 lakh only (10.89 percent) against original provision of Rs.1,31,10.00 lakh and surrendered amount stood at Rs.1,23,11.10 lakh (105.39 percent) against overall saving of Rs.1,16,82.00 lakh.
- (c) Saving occurred mainly under :-

	Head	Total Grant Actual Excess + Expenditure Saving -	
		(In lakhs of rupees)	
(i)	4070	Capital Outlay on Other Administrative Services	
	800	Other expenditure	
	44	Additional Central Assistance	
	01	A.C.A	
		(Plan)	

Reduction in provision of Rs.38.37 lakh by reappropriation and Rs.43,63.60 lakh by surrender from major works was stated to be based on actual requirement.

18.03

-18.03

Reasons for non-utilisation of the remainder have not been intimated (August 2008).

44,20.00

-44,01.97

Saving of Rs.36,35.88 lakh compared with original provision had occurred under this head in 2006-07 also.

(ii) 48 Border Area Development Programme

(Plan)

O

R

O 8,64.00 R -8,64.00

Entire provision of Rs.6,86.88 lakh each were withdrawn from this head in 2005-06 and 2006-07 also.

(iii) 51 Externally Aided Project

37 Provision for Distribution under functional Head of Account

(Plan)

O 61,36.00

R -61,36.00

Withdrawal of entire provision by surrender from other charges at Sl.No.(ii) and major works at Sl.No.(iii) above was stated to be based on actual requirement.

(iv) 66 Rastrio Sama Vikas Yojana (RSVY)

01 RSVY

Grant No. 34 - Planning and Co-ordination Department - Concld.

Head Total Grant Actual Excess +
Expenditure Saving -

(Plan) O 13,60.00 R -9,47.50 4,12.50 7,50.00 +3,37.50

Reduction in provision by surrender from grant-in-aid in March 2008 was stated to be based on actual requirement. Huge excess was left uncovered by excessive surrender.

Reasons for final excess have not been intimated (August 2008).

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

	Head		To	otal Grant	Actual Expenditure	Excess + Saving -
				(I :	n lakhs of rupees)	
(i)	4070	Capital Outlay	on Other Administrative S	ervices		
	800	Other expendit	ure			
	99	Others				
	27	M.L.A. Local	Area Development Program	nme		
		(Plan)				
		O	3,30.00			
		R	38.37	3,68.37	6,78.00	+ 3,09.63

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

Reasons for further excess have not been intimated (August 2008).

Excess of Rs.1,50.00 lakh, Rs.2,07.00 lakh and Rs.2,63.24 lakh compared with original provision had occurred under this head in 2004-05, 2005-06 and 2006-07 also respectively.

Grant No. 35 - Urban Development Department

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

n	17.7	7	Α,	NT1	$\Pi \mathbf{E}$
к	н.	v	н.	N	IIH.

2070 Other Administrative Services

2217 Urban Development

3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Voted

Original 43,71,65

Supplementary 10,25 43,81,90 34,97,60 -8,84,30

Amount surrendered during the year (March 2008) 10,75,65

CAPITAL

4070 Capital Outlay on Other Administrative Services

Voted

Original ...

Supplementary 1,00,00 1,00,00 1,00,00 ...

Amount surrendered during the year ...

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure fell far short (by 19.99%) of the original provision, supplementary grant of Rs.10.25 lakh obtained in March 2008 proved unnecessary. Similarly, supplementary provisions of Rs.37,14.39 lakh and Rs.1,74.70 lakh were obtained despite expenditure had fallen short (by 12.82% and 49.08%) of the original provisions in 2005-06 and 2006-07 respectively. The above facts indicate lack of foresight in financial management.
- (b) Out of the overall saving of Rs.8,84.30 lakh, surrender of Rs.10,75.65 lakh in March 2008 proved injudicious.
- (c) Saving occurred mainly under :-

R

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
(i)	2217	Urban Development			
	0.1	Contract Contract Description			

		(In lumb of Luptos)
(i)	2217	Urban Development
	01	State Capital Development
	191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.
	32	Urban Development
	08	Swarna Jayanti Sahari Rozgar Yojana
		(Plan)
		O 1,40.00

-1,40.00 ... 1,09.97 + 1,09.97

Grant No. 35 - Urban Development Department - Contd.

Head	Total Grant	Actual	Excess +
		Expenditure	Saving -

Withdrawal of entire provision from grant-in-aid by surrender was stated to be based on actual requirement. Subsequent expenditure indicates lack of foresight in financial management. Reasons for final excess have not been intimated (August 2008).

(ii) 20 Jawaharlal Nehru National Urban Renewal Mission (JNNURM)

(Plan)

O 8,77.00

R -2,80.80

7,98.82

+2,02.62

Withdrawal of provision of Rs.1,08.48 lakh by reappropriation and of Rs.1,72.32 lakh (Total Rs.2,80.80 lakh) by surrender from grant-in-aid was stated to be based on actual requirement.

Reasons for ultimate excess have not been intimated (August 2008).

(iii) 43 Finance Commission

24 ULBs(Normal Areas)

(Non-Plan)

O

1,60.00

1,60.00

5,96.20

80.00

-80.00

Reasons for huge saving have not been intimated (August 2008).

(iv) 87 C.S.Scheme II

35 Integrated Development of Small and Medium Towns

(C.S.S)

O 1,00.00

R -76.00

24.00

24.00

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

(v) 80 General

001 Direction and Administration

98 Administration

35 Urban

(Non-Plan)

O 68.10

49.55

-28.80

Addition to the provision towards salaries and grant-in-aid by supplementary grant obtained in March 2008 was stated to be based on actual requirement.

78.35

Reasons for saving have not been intimated (August 2008).

(vi) 3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

10.25

800 Other Expenditure

32 Urban Development

14 Devolution

(Plan)

O 20,00.00

R -2,12.00

17,88.00 18,70.46

+ 82.46

Grant No. 35 - Urban Development Department - Contd.

Head Total Grant Actual Excess + Expenditure Saving -

Withdrawal of provision by surrender from grant-in-aid was stated to be based on actual requirement. Anticipated saving was unjustified in view of the final excess. This indicates lack of control over expenditure.

Reasons for ultimate excess have not been intimated (August 2008).

(d) Apart from withdrawal of the entire provision of Rs.48.14 lakh spread over 07(seven) different subheads / detailed heads (all below Rs.20.00 lakh) under Major Head 2217-Urban Development, instances of withdrawal of entire provision occurred under:-

	Head		Total Grant	Actual Expenditure	Excess Savin	
				(In lakhs of rupe	ees)	
(i)	2217	Urban Development				
	01	State Capital Develo	pment			
	191	Assistance to Local I Improvement Boards	Bodies, Corporations, Urbans, etc.	Development Author	rities, Town	
	32	Urban Development				
	01	Assistance to Local I	Bodies, Corporation etc.			
		(Plan)				
		O	93.38			
		R	-93.38			•••
(ii)	04	Integrated Developm	ent of Small and Medium T	owns		
		(Plan)				
		O	1,00.00			
		R	-1,00.00			
(iii)	15	National Lake Conse	ervation Plan (NLCP)			
		(Plan)				
		O	51.34			
		R	-51.34			
(iv)	18	Initiative for Strengtl Fund(URIF) (Plan)	nening of Urban Infrastructu	re(ISUI)/Urban Refo	rms Incentive	
		O	95.00			
		R	-95.00	•••		
(v)	87	C.S.Scheme II	75.00			•••
(*)	36		tional Urban Renewal Missi	ion (INNURM)		
	30	(C.S.S)	aronar Orban Renewar 141155			
		0	3,36.76			
		R	-3,36.76			
		IX	-5,50.70	•••	•••	•••

Grant No. 35 - Urban Development Department - Concld.

Head	Total Grant	Actual	Excess +
		Expenditure	Saving -

2,75.72

(vi) 39 Sewerage Project (C.S.S)O 20.00 R -20.00

> The entire provision against Sl.Nos. (i) to (vi) above was withdrawn by reappropriation and surrender from grant-in-aid and was stated to be based on actual requirement.

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

	Head		Total Gi	rant	Actual Expenditure	Excess + Saving -
				(In	n lakhs of rupees)	
(i)	2217	Urban Development				
	01	State Capital Develop	ment			
	191	Assistance to Local Bo Improvement Boards,	elopment Authorities, Town			
	70	State Share				
	35	Urban Development				
		(Plan)				
		R	1,08.48	1,08.48	35.00	-73.48

Creation of provision by reappropriation in March 2008 towards grant-in-aid was stated to be based on actual requirement.

Such creation of provision by reappropriation without observing budgetary formalities and incurring expenditure thereunder is irregular and constitutes 'New Service'.

87 (ii) C.S.Scheme II 41 Swarna Jayanti Sahari Rojgar Yojana (C.S.S)O 10.00 2,75.72 R 2,65.72

requirement.

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

Grant No. 36 - Jail Department

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

(In thousands of rupees)

REVENUE

2056 Jails

2059 Public Works

Voted

Original 9,33,40

Supplementary 5,87 9,39,27 9,59,11 + 19,84

Amount surrendered during the year ...

CAPITAL

4059 Capital Outlay on Public Works

4070 Capital Outlay on Other Administrative Services

Voted

Original 8,01,11

Supplementary 1,87,92 9,89,03 6,87,80 - 3,01,23

Amount surrendered during the year (March 2008) 1,95,11

Notes and comments

REVENUE

Voted

(a) The overall expenditure exceeded the grant by Rs.19.84 lakh (Actual excess Rs.19,83,736); the excess requires regularisation.

(b) Excess occurred under :-

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

(i) 2056 Jails 101 Jails

99 Others

62 Prison Administration

(Non-Plan)

S

O 8,77.40

Addition to the provision towards cost of ration, diet, medicine etc. by supplementary grant in March

5.87

2008 was stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2008).

Excess of Rs.79.22 lakh, compared with original provision, had occurred under this head in 2006-07 also.

8,83.27

9,37.32

+ 54.05

(c) Excess was partly offset by saving mainly under : -

Grant No. 36 - Jail Department - Contd.

Head	Total Grant	Actual	Excess +
		Expenditure	Saving -

				(]	n lakhs of rupees)	
(i)	2059	Public Works				
	80	General				
	053	Maintenance and	Repairs			
	43	Finance Commiss	sion			
	28	Public Building				
		(Non-Plan)				
		O	30.00	30.00	4.89	-25.11
	Reasons	for saving have not l	been intimated (August	2008).		
CAPITAL						
Voted						
(b)	Huge salakh) coa	ving of Rs.4,21.72 la nstituting 53.31 perce 6-07 respectively. ne overall saving of R	ent and 62.49 percent of	90 lakh) and lof the total pro	Rs.9,02.12 lakh (surren- vision had also occurre were anticipated and s	ed in 2005-06
(c)	Saving o	occured under :-				
	Head		Total (Grant	Actual Expenditure	Excess + Saving -
				(1	n lakhs of rupees)	
(i)	4059	Capital Outlay or	Public Works			
	60	Other Buildings				
	800	Other Expenditur	re			
	43	Finance Commiss	sion			
	20	Prisons Administ	ration			
		(Plan)				
		О	1,82.00			
		R	-26.00	1,56.00	1,56.00	
	Reduction	on in provision from	minor works by surren	der was stated	to be based on actual r	equirement.

(ii)	4070	Capital Outlay on Ot	her Administrative Service	S		
	800	Other expenditure				
	70	State Share				
	36	Jail				
		(Plan)				
		O	1,69.11			
		R	-1,69.11			

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

Grant No. 36 - Jail Department - Concld.

Head	Total Grant	Actual	Excess +
		Expenditure	Saving -

(iii) 99 Others
28 Modernisation of Prison Administration
(Non-Plan)

O 4,50.00
S 1,87.92 6,37.92 5,31.80 - 1,06.12

Addition to the provision by supplementary grant in March 2008 towards major works was stated to be due to receipt of fund from the Government of India.

Reasons for saving have not been intimated (August 2008).

Huge saving of Rs.3,01.90 lakh and Rs.4,18.55 lakh, compared with the original provision had also occurred under this head in 2005-06 and 2006-07 respectively.

Grant No. 37 - Labour Organisation

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

REVENUE

2230 Labour and Employment

Voted

Original 3,04,00 3,04,00 3,01,13 - 2,87

Amount surrendered during the year (March 2008) 15,90

Grant No. 38 - General Administration(Printing & Stationery) Department

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

REVENUE

2058 **Stationery and Printing**

2059 **Public Works**

Voted

Original 6,33,00

31.10 6,64,10 6.17.13 Supplementary - 46,97

Amount surrendered during the year

CAPITAL

4070 **Capital Outlay on Other Administrative Services**

Voted

Original 1.00 1.00 59 -41

Amount surrendered during the year (March 2008) 41

Notes and comments

REVENUE

Voted

(a) As the expenditure fell short of the original provision, supplementary grant of Rs.31.10 lakh obtained in March 2008 was unnecessary.

- No part of the available saving of Rs.46.97 lakh was anticipated and surrendered during the year. (b)
- (c) Saving occurred mainly under :-

(Plan)

	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)			

5.10

Creation of provision by supplementary grant in March 2008 for purchase of new vehicles was stated to be based on acutal requirement.

5.10

-5.10

-20.21

Reasons for non-utilisation of entire provision were stated to be due to non-purchase of vehicle.

(ii) (Non-Plan)

> O 99.20 7.30

Augmentation of provision by supplementary grant in March 2008 towards salaries & office expenses

1,06.50

86.29

was stated to be based on actual requirement.

Reasons for saving stated to be due to retirement of staff is not tenable.

Grant No. 39 - Education (Higher) Department

Major Head	Total Grant	Actual	Excess +
		Expenditure	Saving -

		(In thousands of rupees)				
REVENUE						
2059	Public V	Vorks				
2202	General	Education				
2203	Technic	al Education				
2204	Sports a	and Youth Servi	ces			
2205	Art and	Culture				
2552	North E	Castern Areas				
Voted						
Original			36,25,88			
Supplementary	у		39,04	36,64,92	30,23,99	- 6,40,93
Amount surrer	ndered dur	ing the year (Mar	rch 2008)			5,16,93
CAPITAL						
4202	Capital	Outlay on Educ	ation, Sports,Art and (Culture		
Voted						
Original			2,05,44			
Supplementary	y		15,70,48	17,75,92	3,83,84	- 13,92,08
Amount surre	ndered dur	ing the year (Mar	rch 2008)			2,00
Notes and con	mments					
Notes and cor REVENUE	mments					
	mments					
REVENUE	As the o obtained Rs.40.26 short of Out of the	in March 2008 v blakh and Rs.6.3 the original provine overall saving	e fell far short of the ori was totally unnecessary. 2 lakh were obtained in ision in 2004-05, 2005-0 of Rs.6,40.93 lakh, Rs.5	Similarly, suppler March each year of 06 and 2006-07 re	mentary grants of Rs.1 despite overall expending spectively also.	8.65 lakh, iture had fallen
REVENUE Voted (a) (b)	As the o obtained Rs.40.26 short of Out of the March 2	l in March 2008 v 5 lakh and Rs.6.3 the original provine overall saving 008.	was totally unnecessary. 2 lakh were obtained in ision in 2004-05, 2005-0 of Rs.6,40.93 lakh, Rs.5	Similarly, suppler March each year of 06 and 2006-07 re	mentary grants of Rs.1 despite overall expending spectively also.	8.65 lakh, iture had fallen
REVENUE Voted (a)	As the o obtained Rs.40.26 short of Out of the March 2 Saving of	in March 2008 v blakh and Rs.6.3 the original provine overall saving	was totally unnecessary. 2 lakh were obtained in ision in 2004-05, 2005-0 of Rs.6,40.93 lakh, Rs.5 ander:	Similarly, suppler March each year of 06 and 2006-07 re 5,16.93 lakh only v	mentary grants of Rs.1: despite overall expendi spectively also. were anticipated and su	8.65 lakh, iture had fallen urrendered in
REVENUE Voted (a) (b)	As the o obtained Rs.40.26 short of Out of the March 2	l in March 2008 v 5 lakh and Rs.6.3 the original provine overall saving 008.	was totally unnecessary. 2 lakh were obtained in ision in 2004-05, 2005-0 of Rs.6,40.93 lakh, Rs.5 ander:	Similarly, suppler March each year of 06 and 2006-07 re	mentary grants of Rs.1 despite overall expending spectively also. were anticipated and su Actual	8.65 lakh, iture had fallen urrendered in Excess +
REVENUE Voted (a) (b)	As the o obtained Rs.40.26 short of Out of the March 2 Saving of	l in March 2008 v 5 lakh and Rs.6.3 the original provine overall saving 008.	was totally unnecessary. 2 lakh were obtained in ision in 2004-05, 2005-0 of Rs.6,40.93 lakh, Rs.5 ander:	Similarly, supplet March each year of 06 and 2006-07 re 5,16.93 lakh only v	mentary grants of Rs.1: despite overall expendi spectively also. were anticipated and su Actual Expenditure	8.65 lakh, iture had fallen urrendered in Excess +
REVENUE Voted (a) (b) (c)	As the o obtained Rs.40.26 short of Out of th March 2 Saving of Head	l in March 2008 v 6 lakh and Rs.6.3 the original provine overall saving 008. occurred mainly u	was totally unnecessary. 2 lakh were obtained in a sision in 2004-05, 2005-0 of Rs.6,40.93 lakh, Rs.5 ander:	Similarly, supplet March each year of 06 and 2006-07 re 5,16.93 lakh only v	mentary grants of Rs.1 despite overall expending spectively also. were anticipated and su Actual	8.65 lakh, iture had fallen urrendered in Excess +
REVENUE Voted (a) (b)	As the o obtained Rs.40.26 short of Out of the March 2 Saving of Head	I in March 2008 volume for the original province overall saving 008. General Educ	was totally unnecessary. 2 lakh were obtained in a sision in 2004-05, 2005-0 of Rs.6,40.93 lakh, Rs.5 ander: Total	Similarly, supplet March each year of 06 and 2006-07 re 5,16.93 lakh only v	mentary grants of Rs.1: despite overall expendi spectively also. were anticipated and su Actual Expenditure	8.65 lakh, iture had fallen urrendered in Excess +
REVENUE Voted (a) (b) (c)	As the o obtained Rs.40.26 short of Out of the March 2 Saving of Head	I in March 2008 volume for the original provide overall saving 008. General Educ University and	was totally unnecessary. 2 lakh were obtained in ision in 2004-05, 2005-0 of Rs.6,40.93 lakh, Rs.5 ander: Tota ration d Higher Education	Similarly, supplet March each year of 06 and 2006-07 re 5,16.93 lakh only v	mentary grants of Rs.1: despite overall expendi spectively also. were anticipated and su Actual Expenditure	8.65 lakh, iture had fallen urrendered in Excess +
REVENUE Voted (a) (b) (c)	As the o obtained Rs.40.26 short of Out of the March 2 Saving of Head	I in March 2008 von the original province overall saving 008. General Educ University and Government of the following the follo	was totally unnecessary. 2 lakh were obtained in a sision in 2004-05, 2005-0 of Rs.6,40.93 lakh, Rs.5 under: Tota Tation d Higher Education Colleges and Institutes	Similarly, supplet March each year of 06 and 2006-07 re 5,16.93 lakh only v	mentary grants of Rs.1: despite overall expendi spectively also. were anticipated and su Actual Expenditure	8.65 lakh, iture had fallen urrendered in Excess +
REVENUE Voted (a) (b) (c)	As the o obtained Rs.40.26 short of Out of th March 2 Saving of Head 2202 03 103 41	I in March 2008 von the original province overall saving 2008. General Educ University and Government Government Guman Devel	was totally unnecessary. 2 lakh were obtained in a sision in 2004-05, 2005-0 of Rs.6,40.93 lakh, Rs.5 ander: Total ation d Higher Education Colleges and Institutes dopment	Similarly, supplet March each year of 06 and 2006-07 re 5,16.93 lakh only v	mentary grants of Rs.1: despite overall expendi spectively also. were anticipated and su Actual Expenditure	8.65 lakh, iture had fallen urrendered in Excess +
REVENUE Voted (a) (b) (c)	As the o obtained Rs.40.26 short of Out of the March 2 Saving of Head	d in March 2008 von the original province overall saving 2008. General Educe University and Government Covernment	was totally unnecessary. 2 lakh were obtained in a sision in 2004-05, 2005-0 of Rs.6,40.93 lakh, Rs.5 under: Tota Tation d Higher Education Colleges and Institutes	Similarly, supplet March each year of 06 and 2006-07 re 5,16.93 lakh only v	mentary grants of Rs.1: despite overall expendi spectively also. were anticipated and su Actual Expenditure	8.65 lakh, iture had fallen urrendered in Excess +
REVENUE Voted (a) (b) (c)	As the o obtained Rs.40.26 short of Out of th March 2 Saving of Head 2202 03 103 41	General Educ University and Government Government (Plan)	was totally unnecessary. 2 lakh were obtained in ision in 2004-05, 2005-0 of Rs.6,40.93 lakh, Rs.5 ander: Tota Tation d Higher Education Colleges and Institutes dopment Degree College	Similarly, supplet March each year of 06 and 2006-07 re 5,16.93 lakh only v	mentary grants of Rs.1: despite overall expendi spectively also. were anticipated and su Actual Expenditure	8.65 lakh, iture had fallen urrendered in Excess +
REVENUE Voted (a) (b) (c)	As the o obtained Rs.40.26 short of Out of th March 2 Saving of Head 2202 03 103 41	d in March 2008 von the original province overall saving 2008. General Educe University and Government Covernment	was totally unnecessary. 2 lakh were obtained in a sision in 2004-05, 2005-0 of Rs.6,40.93 lakh, Rs.5 ander: Total ation d Higher Education Colleges and Institutes dopment	Similarly, supplet March each year of 06 and 2006-07 re 5,16.93 lakh only v	mentary grants of Rs.1: despite overall expendi spectively also. were anticipated and su Actual Expenditure	8.65 lakh, iture had fallen

Head

Total Grant

Actual Expenditure Excess +

Saving -

-0.10

-44.39

-35.49

Withdrawal of Rs.1,02.44 lakh mainly from salaries and augmentation of Rs.18.46 lakh (net Rs.83.98 lakh) mainly towards grant-in-aid through reappropriation were stated to be based on actual requirement.

(ii) (Non-Plan)

O 21,87.60

R -2,10.40 19,77.20 19,77.10

Withdrawal of provision by surrender of Rs.2,46.00 lakh and augmentation of Rs.35.60 lakh by reappropriation were stated to be based on actual requirement.

Reasons for further saving furnished by the department at Sl.Nos.(i) and (ii) were not specific.

(iii) 2203 Technical Education

Polytechnics

41 Human Development

50 Polytechnic Institute

(Non-Plan)

O 3,54.75

R -90.65 2,64.10 2,19.71

Withdrawal of provision by surrender (Rs.98.00 lakh) and reappropriation (Rs.12.90 lakh) followed by augmentation by reappropriation (Rs.20.25 lakh) were stated to be based on actual requirement. Reasons for further saving were stated to be due to non-filling up of vacant posts.

(iv) 112 Engineering/Technical Colleges and Institutes

41 Human Development

51 Engineering College

(Non-Plan)

O 1,51.00

-1,21.00

35.49

Withdrawal of provision by reappropriation of Rs.1.00 lakh from wages and by surrender of Rs.1,20.00 lakh from salaries was stated to be based on actual requirement.

30.00

35.49

30.00

(v) 2204 Sports and Youth Services

R

102 Youth Welfare Programmes for Students

87 C.S.Scheme - II

43 National Services Scheme

(C.S.S.)

Provision made by supplementary grant in March 2008 towards grant-in-aid was stated to be due to

sanction of fund by the Government of India.

Reasons for non-utilisation of the entire provision was stated to be due to misposting of provision under this sub-head instead of posting under 2204-102-41-34 (C.S.S.) in the Revised Estimate.

Grant No. 39 - Education (Higher) Department - Contd.

Head Total Grant Actual Excess +
Expenditure Saving -

(vi)	2205	Art and Culture				
	105	Public Libraries				
	41	Human Development				
	54	Libraries				
		(Non-Plan)				
		O	1,84.70			
		R	-44.95	1,39.75	1,43.72	+ 3.97

Withdrawal of provision by surrender of Rs.34.81 lakh from salaries and by reappropriation of Rs.15.54 lakh mainly from salaries and wages followed by augmentation of Rs.5.40 lakh (net Rs.44.95 lakh) mainly towards office expenses, rents, rates and taxes were stated to be based on actual requirement. Ultimate excess was stated to be due to filling up of vacant post.

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

	Head		Total Grai		Actual xpenditure	Excess + Saving -		
				(In la	(In lakhs of rupees)			
(i)	2202	General Education	on					
	03	University and H	ligher Education					
	001	Direction and Administration						
	98	Administration						
	39	Higher Education	n					
		(Non-Plan)						
		O	1,66.20					
		R	7.00	1,73.20	1,73.11	-0.09		

Augmentation of provision by reappropriation of Rs.8.15 lakh mainly towards salaries and reduction therein by Rs.1.15 lakh (net Rs.7.00 lakh) mainly from supplies and materials were stated to be based on actual requirement.

Reasons for ultimate saving furnished by the department were not specific.

(ii) 107 Scholarships
35 Scholarship and Stipend
12 Other Stipend
(C.S.S.) 3.54 + 3.54

Incurring of expenditure without any budget provision under this detailed head was stated to be due to utilisation of provisions of Rs.3.55 lakh spread over 3(three) detailed heads pertaining to 107-87-C.S.S.-II.

(iii) 2203 Technical Education
 105 Polytechnics
 41 Human Development

Grant No. 39 - Education (Higher) Department - Contd.

Head	Total Grant Actual		Excess +
		Expenditure	Saving -

(In	lal	khs	of	riii	pees)
٠,		141	CILL	O.	1 4	peco,

50 Polytechnic Institute
(Plan)
O 10.32
R 11.33 21.65 15.52 -6.13

Augmentation of provision by reappropriation of Rs.15.22 lakh mainly towards salaries and travel expenses and reduction therein by Rs.3.89 lakh (net Rs.11.33 lakh) mainly from electricity charges were stated to be based on actual requirement.

Saving was stated to be due to administrative reasons.

(iv) 2204 Sports and Youth Services

Youth Welfare Programmes for Students

41 Human Development

34 National Services Scheme

(C.S.S.)

... 35.49 + 35.49

4.23

+1.73

Incurring of expenditure without any budget provision was stated to be due to making provision under (d) (v) instead of that under this head. The expenditure was against sanction no.39(4) Fin(B)/ 2005/13486-500 dated 08-08-2007 by the Finance Department and was duly reconciled by the Department.

(v) 2205 Art and Culture

105 Public Libraries

41 Human Development

54 Libraries

(Plan)

R

O 0.50

ion of provision by reappropriation mainly towards grant-in-aid was stated to be ba

2.50

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

Reasons for excess furnished by the department were not specific.

CAPITAL

Voted

(a) Huge supplementary grant of Rs.15,70.48 lakh obtained in March 2008 proved excessive in view of the overall expenditure of Rs.3,83.84 lakh only. The fact is indicative of lack of foresight in financial management.

2.00

- (b) Surrender of Rs.2.00 lakh in March 2008 is also abnormally smaller than the overall saving of Rs.13,92.08 lakh.
- (c) Saving occurred mainly under :-

Grant No. 39 - Education (Higher) Department - Contd.

Head Total Grant Actual Excess + Expenditure Saving -

A -4---1

(i)	4202 Capital Outlay on Education, Sports, Art and Culture						
	01	General Educa	ition				
	203	University and	Higher Education				
	44	Additional Cer	ntral Assistance				
	01	ACA					
		(Plan)					
		O	0.52				
		S	13,35.32				
		R	16.09	13,51.93	4.79	- 13,47.14	

Augmentation of provision by supplementary grant and reappropriation in March 2008 towards major works was stated to be due to sanction of fund under ACA by the Government of India and based on actual requirement respectively. Such huge augmentation in the month of March 2008 for carrying out major works proved injudicious and indicate lack of foresight in financial management. Huge saving was stated to be due to non-utilisation of the fund by the implementing agencies.

(ii) 56 Non-lapsable
12 Tripura University
(C.S.S)
S 2,33.02 2,33.02 ... - 2,33.02

Provision made by supplementary grant in March 2008 towards grant-in-aid was stated to be due to sanction of fund by the Government of India under NLCPR.

Non-utilisation of the entire provision was stated to be due to non-existence of any C.S. Scheme under Tripura University.

T-4-1 C---4

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

	Head		Total Gi	rant	Actual Expenditure	Excess + Saving -				
					lakhs of rupees)					
(i)	4202	Capital Outlay	on Education, Sports,Art a	and Culture						
	01	General Educat	General Education							
	203	University and Higher Education								
	41	Human Develop	Human Development							
	49	Government Degree College								
		(Plan)								
		O	1,39.40							
		R	-16.09	1,23.31	1,73.74	+ 50.43				

Reduction in provision of Rs.83.20 lakh from minor works followed by addition of Rs.67.11 lakh to the provision mainly towards grant-in-aid, supplies and materials and machinery and equipment by reappropriation were stated to be based actual requirement.

As the expenditure exceeded the original provision, withdrawal in March 2008 proved injudicious. Reasons for excess furnished by the department as "Expenditure incurred in excess of Revised Estimate has been met up from overall budget" are neither specific nor tenable.

Grant No. 39 - Education (Higher) Department - Concld.

Head	Total Grant Actual		Excess +
		Expenditure	Saving -

1,40.40

+1,40.40

(ii) 56 Non-lapsable
27 Bhavan's Tripura College of Science and Technology
(C.S.S)

While furnishing the reasons for incurring huge expenditure without any budget provision, the department stated that the provision of Rs.1,40.40 lakh was misposted under 4202-02-203-56-12-Tripura University (C.S.S.)- which is no longer under the Higher Education Department of the State Government.

02 (iii) **Technical Education** 104 Polytechnics 41 Human Development 50 Polytechnic Institute (Plan) O 3.00 R 4.00 7.00 6.84 -0.16

Augmentation of provision (net) by reappropriation was stated to be based on actual requirement. Reasons for ultimate saving furnished by the department were not specific.

(iv) 04 Art and Culture 105 **Public Libraries** 48 Border Area Development Programme 01 B.A.D.P (Plan) O 0.52 S 2.14 R 2.67 5.33 5.30 -0.03

Augmentation of provision towards major works by supplementary grant and reappropriation was stated to be due to sanction of fund by the Government of India under BADP and based on actual requirement respectively.

Reasons for ultimate saving stated as "the saving has been incurred in other demand" by the department were not tenable.

Grant No. 40 - Education (School) Department

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

n	17.7	7	Α,	NT1	$\Pi \mathbf{E}$
к	н.	v	н.	N	IIH.

2059 Public Works

2202 General Education

2236 Nutrition

Voted

Original 4,95,23,15

Supplementary 4,24,55 4,99,47,70 4,49,13,17 -50,34,53

Amount surrendered during the year (March 2008) 37,41,00

CAPITAL

4202 Capital Outlay on Education, Sports, Art and Culture

4236 Capital Outlay on Nutrition

Voted

Original 31,62,19

Supplementary 21,67,26 53,29,45 21,90,57 -31,38,88

Amount surrendered during the year (March 2008) 7,31,57

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell far short of the original provision, supplementary grant of Rs.4,24.55 lakh obtained in March 2008 proved unnecessary. Similarly, supplementary grant of Rs.7,41.08 lakh and Rs.21,36.50 lakh were obtained in March each year despite overall expenditure had fallen short of the original provisions in 2005-06 and 2006-07 respectively also.
- (b) Out of the huge saving of Rs.50,34.53 lakh, Rs.37,41.00 lakh only could be anticipated and surrendered in March 2008.
- (c) Saving occurred mainly under :-

R

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
(i)	2202	General Education			
	01	Elementary Education			
	104	Inspection			
	41	Human Development			
	27	Inspectorate			
		(Non-Plan)			
		0	8,18.39		

Grant No. 40 - Education (School) Department - Contd.

-3,40.07

Head Total Grant Actual Excess + Expenditure Saving -

4,78.32

4,57.02

-21.30

87.79

Withdrawal of provision of Rs.3,61.08 lakh from grant-in-aid and augmentation of Rs.21.01 lakh mainly towards office expenses through reappropriation were stated to be based on actual requirement. Reasons for further saving have not been intimated (August 2008).

(ii) Teachers and other Services

42 Government Primary Schools

01 Middle Stage Education (From Class VI to VIII)

(Plan)

O 1,07.05

S 1.75

Addition to the provision by supplementary grant in March 2008 towards scholarship/stipend was stated to be based on actual requirement.

1.08.80

Reasons for saving have not been intimated (August 2008).

(iii) (Non-Plan)

O 39,79.40

R -3,58.99

36,20.41 33,95.11

- 2,25.30

-21.01

Withdrawal of provision of Rs.3,65.42 lakh mainly from salaries and augmentation of Rs.6.43 lakh towards office expenses through reappropriation were stated to be based on actual requirement. Reasons for further saving have not been intimated (August 2008).

(iv) 02 Primary Education (From Class I to V)

(Non-Plan)

O 1,56,25.39

-29,69.14 1,26,56.25

1,26,30.24 -26.01

Withdrawal of provision mainly from salaries by reappropriation of Rs.13,63.77 lakh, by surrender of Rs.16,06.76 lakh mainly from grant-in-aid and augmentation by reappropriation of Rs.1.39 lakh towards office expenses were stated to be based on actual requirement.

Reasons for further saving have not been intimated (August 2008)

(v) 107 Teachers Training

87 C.S. Scheme - II

R

47 Restructuring and Reorganisation of Teacher Education (DIET)

(C.S.S)

O 32.00

R -32.00

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

(vi) 800 Other expenditure

87 C.S. Scheme - II

55 Transportation of Food Grain under Mid-Day Meal

Grant No. 40 - Education (School) Department - Contd.

Head Total Grant Actual Excess +
Expenditure Saving -

(C.S.S)			
0	30.00		
S	15.81		
R	1,00.32	1,46.13	 - 1,46.13

Addition to the provision by supplementary grant and reappropriation in March 2008 towards supplies and materials was stated to be due to approval of fund under CSS by the Government of India and based on actual requirement respectively.

Reasons for non-utilisation of the entire provision after augmentation of provision have not been intimated (August 2008).

This unnecessary enhancement of provision proved lack of foresight in financial management.

(vii) 02 Secondary Education

> 001 Direction and Administration

87 C.S. Scheme - II

56 Vocationalisation of Secondary Education

(C.S.S)

O 66.68

-66.68

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

104 Teachers and Other Services (viii)

> 41 **Human Development**

18 Government Secondary Schools

(Plan)

R

R

O 6,73.48

Withdrawal of Rs.2,14.63 lakh mainly from salaries and augmentation of Rs.1,04.71 lakh mainly

5,63,56

towards minor works through reappropriation were stated to be based on actual requirement.

Reasons for further saving have not been intimated (August 2008).

(Non-Plan) (ix)

> O 2,35,26.83

-21,34.24 2,13,92.59

-1.09.92

5.63.44

2,06,75.09 -7,17.50

-0.12

Withdrawal of provision from salaries by surrender was stated to be based on actual requirement. Reasons for further saving have not been intimated (August 2008).

2236 (x) Nutrition

> 02 Distribution of nutritious food and beverages

102 Mid-day Meals

41 Human Development

63 Salary for Staff Deputed to TTAADC

Grant No. 40 - Education (School) Department - Contd.

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

1.77.06

5,33.60

2.58.09

-2.94

-15.40

+28.39

(Plan)

S 1,76.00 1,76.00 - 1,76.00

Provision made through supplementary grant in March 2008 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 2008).

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

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

2059 **Public Works** (i)

> 80 General

053 Maintenance and Repairs

25 **Public Works**

14 Public Building

(Non-Plan)

O 1,30.00

R 50.00

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

1.80.00

5,49.00

Reasons for ultimate saving have not been intimated (August 2008).

(ii) 43 Finance Commission

> 28 **Public Building**

> > (Non-Plan)

O 4.00.00

R 1,49.00

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

Reasons for ultimate saving have not been intimated (August 2008).

(iii) 2202 General Education

> 01 **Elementary Education**

106 Teachers and Other Services

42 **Government Primary Schools**

02 Primary Education (From Class I to V)

(Plan)

R

O 1,38.30

Augmentaiton of Rs.93.00 lakh mainly towards salaries and reduction of Rs.1.60 lakh from office and

2,29.70

other administrative expenses through reappropriation were stated to be based on actual requirement. Reasons for further excess have not been intimated (August 2008).

Grant No. 40 - Education (School) Department - Contd.

91.40

Head	Total Grant	Actual	Excess +
		Expenditure	Saving -

				(In l	akhs of rupees)				
(iv)	02	Secondary Education	n						
	107	Scholarships							
	35	Scholarship and Stip	pend						
	12	Other Stipend							
		(Plan)							
		O	43.50						
		R	49.15	92.65	76.40	-16.25			
	on actua	tation of provision throu l requirement. for ultimate saving have			hip/stipend was stated	to be based			
(v)	110	Assistance to Non-G	Govt. Secondary School	ols					
	41	Human Developmen	nt						
	65	Non-Salary for Gran	nt-in-aid institutions						
		(Plan)							
		R			10.00	+ 10.00			
(vi)	191	Assistance to Local	Bodies for Secondary	Education					
	41	Human Developmen	nt						
	64	Salary for Grant-in-a	aid institutions						
		(Non-Plan)							
		O	40.00						
		R	50.00	90.00	90.00				
	_	tation of provision throu quirement.	ugh reappropriation to	wards grant-in	-aid was stated to be b	ased on			
(vii)	2236	Nutrition							
	02	Distribution of nutritious food and beverages							
	102	Mid-day Meals							
	41	Human Developmen	nt						
	56	Mid-day meals (rena Education)(NP-NSP (Plan)	-	gramme of Nutr	ritional Support to Prin	mary			
		•••	•••	•••	88.00	+ 88.00			
		for incurring expenditudinated (August 2008).	re without any budget	provision at S	l.Nos. (v) and (vii) abo	ove have not			
(viii)	2202	General Education							
	01	Elementary Education	on						
	104	Inspection							
	41	Human Developmen	nt						
	63	Salary for Staff Dep	outed to TTAADC						
	(Grant No. 40 - Ed	ucation (School)	Departmen	t - Contd.				
	Head		Total Gr	ant	Actual	Excess +			

Expenditure

(In lakhs of rupees)

Saving -

		(Non-Plan)								
		R	3,60.00	3,60.00	3,60.00					
(ix)	106	Teachers and Oth	ner Services							
	41	Human Developr	Human Development							
	63	Salary for Staff D	Deputed to TTAADC							
		(Non-Plan)								
		R	15,26.40	15,26.40	15,26.40					
(x)	2236	Nutrition								
	02	Distribution of nu	atritious food and be	verages						
	102	Mid-day Meals								
	41	Human Development								
	63	Salary for Staff D	Deputed to TTAADC							
		(Non-Plan)								
		R	18.00	18.00	18.00	•••				

Creation of provision by reappropriation and expenditure therefrom without observing budgetary formalities is irregular. Such provision and expenditure against Sl.Nos. (viii) to (x) above constitute 'New Service'.

CAPITAL

Voted

- (a) As the overall expenditure fell far short of the original provision, the supplementary grant of Rs.21,67.26 lakh obtained in March 2008 proved unnecessary. Similarly, supplementary grant of Rs.4,48.14 lakh and Rs.48,85.78 lakh were obtained in March each year despite overall expenditure had fallen short of the original provisions in 2005-06 and 2006-07 respectively also.
- (b) Out of the available saving of Rs.31,38.88 lakh, Rs.7,31.57 lakh only were anticipated and surrendered in March 2008.
- (c) Saving occurred mainly under :-

	Head		Total G	rant	Actual Expenditure	Excess + Saving -
				((In lakhs of rupees)	
(i)	4202	Capital Outlay on Ed	ducation, Sports,Art	and Culture		
	01	General Education				
	201	Elementary Education	on			
	70	State Share				
	40	School Education				
		(Plan)				
		O	6,92.00			
		R	-5,41.43	1,50.57	1,25.62	-24.95

Grant No. 40 - Education (School) Department - Contd.

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

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

Reasons for further saving have not been intimated (August 2008).

(ii) 202 Secondary Education

> 44 Additional Central Assistance

01 ACA

(Plan)

R

O 1.00 S 21,67.26

1,32.90

3,16.19 - 19,84.97

Addition to the provision by supplementary grant and reappropriation in March 2008 towards major works was stated to be due to sanction of funds under ACA by the Government of India and based on actual requirement respectively. In view of the huge saving such anticipated excess in provision in the month of March 2008 proved injudicious.

23,01.16

Reasons for huge saving have not been intimated (August 2008).

(iii) 56 Non-lapsable

> 32 Upgradation of Secondary Schools

> > (C.S.S)

O 14,76.66 R

-14,76.66

Withdrawal of entire provision by reappropriation (Rs.8,40.52 lakh) and surrender (Rs.6,36.14 lakh) was stated to be based on actual requirement and due to non-release of fund by the Government of India respectively.

(iv) 88 C.S.Scheme-III

> 03 Information and Communication Technology in Schools in Tripura

> > (C.S.S)

O 4,79.67

R 1,23.33

6,03.00

3.18.75

- 2,84.25

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

600 (v) General

> 41 **Human Development**

99 Others

(Plan)

O 60.00

R 41.00

9.26

-91.74

Augmentation of provision by reappropriation towards major works was stated to be based on actual requirement. Anticipated excess at Sl. Nos.(iv) and (v) above in the month of March 2008 was totally unnecessary in view of the expenditure falling below the original provision.

1,01.00

Reasons for huge saving in the above 2(two) cases have not been intimated (August 2008).

Grant No. 40 - Education (School) Department - Contd.

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

(:)	4026	Carital Outlan an Nut	:4:			
(vi)	4236	Capital Outlay on Nutr	rition			
	80	General				
	800	Other expenditure				
	87	C.S. Scheme - II				
	49	Mid-day Meals (NP-N	(SPE)			
		(C.S.S)				
		0	98.91			
		R	-95.43	3.48	3.32	-0.16
(d)	of fund b Reasons	on in provision from mach by the Government of Indi for further saving have no vas partly offset by excess	a. ot been intimated (A	-	der was stated to be due to).	non-release
	Head		Total Gra	ant	Actual Expenditure	Excess + Saving -
				(1	In lakhs of rupees)	o o
(i)	4202	Capital Outlay on Edu	cation, Sports, Art an		•	
	01	General Education				
	201	Elementary Education				
	41	Human Development				
	27	Inspectorate				
		(Plan)				
		0	10.40			
		R	-10.40		12.75	+ 12.75
	Withdray			s stated to b	e based on actual requiren	
	foresight 2008).	is evident in the subseque	ent expenditure, reas	sons for wh	ich have not been intimate	ed (August
(ii)	42	Government Primary S	Schools			
	01	Middle Stage Education	on (From Class VI to	VIII)		
		(Plan)				
		O	1.80			
		R	27.85	29.65	18.35	-11.30
	lakh fron	_	nt by reappropriatio	n were state	I materials and withdrawal ed to be based on actual re	
(iii)	02	Primary Education (Fr	om Class I to V)			
		(Plan)				
		O	1.75			
		R	29.60	31.35	24.90	-6.45
	(-	Grant No. 40 - Educ	cation (School)			
	Head		Total Gra	_	Actual	Excess +
	iicau		Total Gla	mall'	Expenditure	Saving -

Augmentation of provision of Rs.30.35 lakh towards supplies and materials and withdrawal of Rs.0.75 lakh from machinery and equipment by reappropriation were stated to be based on actual requirement. Reasons for excess have not been intimated (August 2008).

(iv)	202	Secondary Education	l				
	41	Human Development	Human Development				
	18	Government Seconda	Government Secondary Schools				
		(Plan)					
		O	2,00.00				
		R	-74.85	1,25.15	2,25.05	+ 99.90	

Withdrawal of provision of Rs.85.85 lakh from supplies and materials and machinery and equipment followed by augmentation of provision of Rs.11.00 lakh towards major works through reappropriation were stated to be based on actual requirement. In view of the huge excess the anticipated saving in the month of March 2008, proved unjustified.

Reasons for excess have not been intimated (August 2008).

(v) 70 State Share
40 School Education
(Plan)

O 1,34.00

R 69.00 2,03.00 1,75.66 -27.34

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

- (f) Instances of creation of provision by reappropriation and expenditure therefrom have been noticed in the following cases. Token provision could have been made in the original or supplementary budget in order to avoid creation of such irregular provision:-
- (i) 4202 Capital Outlay on Education, Sports,Art and Culture
 01 General Education
 202 Secondary Education
 - 41 Human Development
 - 59 Land Acquisition

(Plan)

R 57.30 57.30 65.02 + 7.72

(ii) 44 Additional Central Assistance

O2 State Contribution for ACA Projects

(Plan)

R 2,00.52 2,00.52 1,75.72 -24.80

(iii) 56 Non-lapsable

36 Upgradation of Infrastructure of Higher Secondary Schools in Tripura

(C.S.S)

R 4,31.40 4,31.40 ...

Grant No. 40 - Education (School) Department - Concld.

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

(iv) 37 Upgradation of Infrastructure of High School in Tripura
(C.S.S)

R 2,85.79 2,85.79 2,85.79 ...

The above 04 (four) cases are treated as 'New Service'.

Grant No. 41 - Education (Social) Department

Major Head

Total Grant
Excess +
Expenditure
Saving
(In thousands of rupees)

REVENUE		Works				
2059	Public V					
2202		l Education				
2235		Security and Welfare				
2236	Nutritio	on				
Voted			79,16,00			
Original Supplement	toer		23,94,29	1,03,10,29	89,42,65	- 13,67,64
	•	ring the year (March 20)		1,03,10,29	69,42,03	6,04,12
CAPITAL		ring the year (March 200	J6)			0,04,12
4235		Outley on Social Soci	witz and Walfar	***		
Voted	Capitai	Outlay on Social Secu	rity and wenai	re		
Original			3,41,00			
Supplement	torv		27,00,16	30,41,16	29,94,68	- 46,48
	rrendered dur	ing the year	27,00,10	30,41,10	29,94,00	
Notes and		ing the year				
RHVHNIH	Η'					
REVENUE Voted	<u>t</u>					
Voted		e in provision by supple	mentary grant wa	as abnormally in ex	cess of the actual expe	nditure
	Increase	e in provision by suppler I during the year. This p		•	•	nditure
Voted	Increase incurred	I during the year. This p he huge saving of Rs.13	roves lack of for	esight in financial i	management.	
Voted (a)	Increase incurred Out of the during the	I during the year. This p he huge saving of Rs.13	roves lack of for ,67.64 lakh, Rs.6	esight in financial i	management.	
Voted (a) (b)	Increase incurred Out of the during the	I during the year. This p he huge saving of Rs.13 he year.	roves lack of for ,67.64 lakh, Rs.6	esight in financial i	management. vere anticipated and sur Actual	rrendered Excess +
Voted (a) (b)	Increase incurred Out of the during the Saving of	I during the year. This p he huge saving of Rs.13 he year.	roves lack of for ,67.64 lakh, Rs.6	esight in financial i 5,04.12 lakh only w al Grant	management. vere anticipated and sur Actual Expenditure	rrendered
Voted (a) (b) (c)	Increase incurred Out of the during the Saving of	I during the year. This p he huge saving of Rs.13 he year.	roves lack of for ,67.64 lakh, Rs.6	esight in financial i 5,04.12 lakh only w al Grant	management. vere anticipated and sur Actual	rrendered Excess +
Voted (a) (b)	Increase incurred Out of the during the Saving of Head	I during the year. This p he huge saving of Rs.13 he year. occurred mainly under:	roves lack of for ,67.64 lakh, Rs.6	esight in financial i 5,04.12 lakh only w al Grant	management. vere anticipated and sur Actual Expenditure	rrendered Excess +
Voted (a) (b) (c)	Increase incurred Out of the during the Saving of Head	I during the year. This phe huge saving of Rs.13 he year. OCCURTED mainly under: Public Works General	roves lack of for ,67.64 lakh, Rs.6 - Tot	esight in financial i 5,04.12 lakh only w al Grant	management. vere anticipated and sur Actual Expenditure	rrendered Excess +
Voted (a) (b) (c)	Increase incurred Out of the during the Saving of Head 2059	I during the year. This p he huge saving of Rs.13 he year. occurred mainly under:	roves lack of for ,67.64 lakh, Rs.6 - Tot	esight in financial i 5,04.12 lakh only w al Grant	management. vere anticipated and sur Actual Expenditure	rrendered Excess +
Voted (a) (b) (c)	Increase incurred Out of the during the Saving of Head 2059 80 053	I during the year. This phe huge saving of Rs.13 he year. Coccurred mainly under: Public Works General Maintenance and Re	roves lack of for ,67.64 lakh, Rs.6 - Tot	esight in financial i 5,04.12 lakh only w al Grant	management. vere anticipated and sur Actual Expenditure	rrendered Excess +
Voted (a) (b) (c)	Increase incurred Out of the during the Saving of Head 2059 80 053 25	I during the year. This phe huge saving of Rs.13 he year. Coccurred mainly under: Public Works General Maintenance and Republic Works	roves lack of for ,67.64 lakh, Rs.6 - Tot	esight in financial i 5,04.12 lakh only w al Grant	management. vere anticipated and sur Actual Expenditure	rrendered Excess +
Voted (a) (b) (c)	Increase incurred Out of the during the Saving of Head 2059 80 053 25	l during the year. This phe huge saving of Rs.13 he year. Coccurred mainly under: Public Works General Maintenance and Republic Works Public Building	roves lack of for ,67.64 lakh, Rs.6 - Tot	esight in financial i 5,04.12 lakh only w al Grant	management. vere anticipated and sur Actual Expenditure	rrendered Excess +
Voted (a) (b) (c)	Increase incurred Out of the during the Saving of Head 2059 80 053 25 14	Public Works General Maintenance and Re Public Works Public Works General Maintenance and Re Public Works Public Works Public Works	roves lack of for ,67.64 lakh, Rs.6 Tot	esight in financial in 5,04.12 lakh only was al Grant (In	management. vere anticipated and sur Actual Expenditure a lakhs of rupees)	Excess + Saving -
Voted (a) (b) (c)	Increase incurred Out of the during the Saving of Head 2059 80 053 25 14	Public Works General Maintenance and Re Public Works Public Works General Maintenance and Re Public Works Outpublic Works Public Building (Non-Plan)	roves lack of for ,67.64 lakh, Rs.6 Tot appears 35.00 en intimated (Au	esight in financial in 5,04.12 lakh only was al Grant (In	management. vere anticipated and sur Actual Expenditure a lakhs of rupees)	Excess + Saving -
Voted (a) (b) (c)	Increase incurred Out of the during the Saving of Head 2059 80 053 25 14 Reasons	Public Works General Maintenance and Re Public Works General Maintenance and Re Public Building (Non-Plan) O s for saving have not bee	roves lack of for ,67.64 lakh, Rs.6 Tot appears 35.00 en intimated (Au	esight in financial in 5,04.12 lakh only was al Grant (In	management. vere anticipated and sur Actual Expenditure a lakhs of rupees)	Excess + Saving -
Voted (a) (b) (c)	Increase incurred Out of the during the Saving of Head 2059 80 053 25 14 Reasons 43	Public Works General Maintenance and Re Public Works Public Works General Maintenance and Re Public Building (Non-Plan) O s for saving have not bee	roves lack of for ,67.64 lakh, Rs.6 Tot appears 35.00 en intimated (Au	esight in financial in 5,04.12 lakh only was al Grant (In	management. vere anticipated and sur Actual Expenditure a lakhs of rupees)	Excess + Saving -
Voted (a) (b) (c)	Increase incurred Out of the during the Saving of Head 2059 80 053 25 14 Reasons 43 28	Public Works General Maintenance and Re Public Works Public Building (Non-Plan) O s for saving have not bee	roves lack of for ,67.64 lakh, Rs.6 Tot assignment to the state of t	esight in financial in 5,04.12 lakh only was al Grant (In 35.00 gust 2008).	Actual Expenditure a lakhs of rupees)	Excess + Saving -

Expenditure

(In lakhs of rupees)

Saving -

O 60.00 -30.00 30.00 R 30.00

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

2202 General Education (iii) 04 Adult Education 200 Other Adult Education Programmes 33 Welfare Programme 09 General (Non-Plan) O 26,07.53 -2,53.22 R 23,54.31 22,04.66 - 1,49.65

> Withdrawal of provision of Rs.2,05.72 lakh by surrender and Rs.48.60 lakh by reappropriation mainly from salaries followed by augmentation of Rs.1.10 lakh (net Rs.2,53.22 lakh) mainly towards wages and office expenses were stated to be due to non-filling up of vacant posts and based on actual requirement.

Reasons for further saving have not been intimated (August 2008).

Social Security and Welfare (iv) 2235

> 02 Social Welfare

102 Child Welfare

70 State Share

41 Social Welfare and Social Education

(Plan)

O 6,24.00

R -29.06

Withdrawal of provision by reappropriation from the cost of ration, medicine etc. was stated to be based

4,29.54

18,58.54

- 1,65.40

- 1,89.54

on actual requirement.

Reasons for further saving have not been intimated (August 2008).

87 C.S. Scheme - II (v)

> 58 Integrated Child Development Scheme

> > (C.S.S)

O 6,78.44

13,69.64 20,48.08

Addition to the provision by supplementary grant obtained in March 2008 mainly towards salaries, electricity charges and cost of ration, medicine etc. was stated to be due to sanction of fund by the Govt. of India.

5,94.94

Reasons for huge saving have not been intimated (August 2008).

Grant No. 41 - Education (Social) Department - Contd.

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

(In lakhs of rupees)

03 (vi) National Social Assistance Programme 101 National Old Age Pension Scheme 33 Welfare Programme 25 National Old Age Pension Scheme (Plan) O 3,06.84 S 4.03.25 R 7,15.61 6,62.06 5.52 -53.55 Augmentation of provision by supplementary grant and reappropriation towards Social Pension was stated to be based on actual requirement. Reasons for saving have not been intimated (August 2008). (vii) National Social Assistance Programme (NSAP) 67 01 National Old Age Pension (Plan) O 9,06.00 S 2,20.94 11.26.94 - 1,08.84 10,18.10 Augmentation of provision by supplementary grant obtained in March 2008 towards Social Pension was stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008). (viii) Other Social Security and Welfare Programmes 60 102 Pensions under Social Security Schemes 33 Welfare Programme 32 Subsistence Allowance to Physically Handicapped (Non-Plan) O 5.81.12 R -3,64.12 2,17.00 2,00.63 -16.37 Withdrawal of provision by surrender from social pension was stated to be based on actual requirement. Reasons for further saving have not been intimated (August 2008). (ix) 2236 Nutrition 02 Distribution of nutritious food and beverages 101 Special Nutrition programmes 70 State Share 41 Social Welfare and Social Education (Plan) O 52.00 -31.25 20.75 20.84 +0.09Withdrawal of provision by reappropriation from supplies and materials, cost of ration, diet etc. was stated to be based on actual requirement. Reasons for ultimate excess have not been intimated (August 2008). **Grant No. 41 - Education (Social) Department - Contd.**

Instances of entire provision remaining unutilized have been noticed in the following cases:-

(d)

(i)	2235	Social Security an	d Welfare		
· /	02	Social Welfare			
	102	Child Welfare			
	87	C.S. Scheme - II			
	57	Balika Samriddhi	Yojana		
		(C.S.S.)			
		O	10.00		
		S	40.00	50.00	 -50.00

Addition to the provision by supplementary grant obtained in March 2008 towards grants-in-aid was stated to be due to sanction of fund by the Govt. of India.

Reasons for non-utilisation of entire provision even after augmentation of provision have not been intimated (August 2008).

(ii)	60	Other Social Seco	urity and Welfare Pro	grammes	
	102	Pensions under S	ocial Security Scheme	es	
	33	Welfare Program	me		
	61	Pension to Person	ns who lost 100% Eye	Sight	
		(Plan)			
		S	24.96	24.96	 -24.96

Provision made by supplementary grant obtained in March 2008 towards pension was stated to be based on actual requirement.

Reasons for non-utilisation of entire provision have not been intimated (August 2008).

(iii)	2236	Nutrition						
	02	Distribution of nutritious food and beverages						
	101	Special Nutrition programmes						
	69	National Programme for Adolescent Girls						
	01	N.P.A.G						
		(Plan)						
		O	48.88					
		S	15.40					
		R	29.81	94.09		-94.09		

Augmentation of provision by supplementary grant and reappropriation in March 2008 towards cost of ration, diet, medicine etc. was stated to be based on actual requirement.

Reasons for non-utilisation of entire provision even after enhancement of provision have not been intimated (August 2008).

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

Grant No. 41 - Education (Social) Department - Contd.

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

	Head		Total G	rant	Actual Expenditure	Excess + Saving -
	G	Frant No. 41 - Edu	ication (Social)	Departmen	nt - Concld.	
		R	46.82	1,30.02	98.46	-31.56
		O	83.20			
		(Plan)				
	23	National Family Benderation	efit Scheme (Non-D	vivisible Pool)		
	67	National Social Assis	stance Programme (1	NSAP)		
	102	National Family Benderation	efit Scheme			
(iv)	03	National Social Assis	stance Programme			
	requireme Reasons	for huge excess have no	t been intimated (Au	-	ension was stated to be b	ased on actual
	ъ	S	3,00.39	3,00.39	5,02.23	+ 2,01.84
		years (Plan)	2.00.73	0.00		.
	58	Monthly Pension for	Widows and Desert	ed Women fro	om BPL families between	en 18 and 65
	33	Welfare Programme				
(iii)	Rs.89.72 were state	val of provision of Rs.1, lakh (net Rs.10.58 lakh ed to be based on actual for excess have not beer Women's Welfare) mainly towards sal requirement.	laries and offic		
		R	-10.58	5,90.62	6,06.22	+ 15.60
		0	6,01.20			
		(Plan)				
	09	General				
	33	Welfare Programme				
	001	Direction and Admin	istration			
	02	Social Welfare				
(ii)	requirem	ation of provision by rea ent. for ultimate saving have Social Security and V	not been intimated			actual
		R	45.90	7,40.90	7,06.79	-34.11
		0	6,95.00			
		(Non-Plan)				
	09	General				
	33	Welfare Programme				
	106	Teachers and Other S	Services			
	01	Elementary Education	n			
(i)	2202	General Education				

Reasons for ultimate saving have not been intimated (August 2008).

(v) 60 Other Social Security and Welfare Programmes

102 Pensions under Social Security Schemes

33 Welfare Programme

32 Subsistence Allowance to Physically Handicapped

(Plan)

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

O 26.00 S 6.66 32.66 57.99 + 25.33

Augmentation of provision by supplementary grant in March 2008 towards grant-in-aid was stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2008).

requirement.

(vi) 56 Pension to Unemployed Physically Challenged Persons with 80% Disability
 (Plan)
 S 3.31 3.31 5.84 + 2.53

Provision made by supplementary grant in March 2008 towards pension was stated to be based on actual requirement.

Reasons for excess have not been intimated (August 2008).

(f) An instance of making expenditure of Rs.1.84 lakh without any budget provision has been noticed against Major Head 2235-Social Security and Welfare, 02-Social Welfare, 106-Correctional Services, 33-Welfare Programme and 19-Juvenile Home under C.S.S. Token provision could have been made in the original or supplementary budget before incurring such irregular expenditure.

Grant No. 42 - Education (Sports and Youth Programme) Department

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

REV	/EN	UE
-----	-----	----

2059 Public Works

2204 Sports and Youth Services

2552 North Eastern Areas

Voted

Original 17,27,81 17,27,81 15,28,71 -1,99,10

Amount surrendered during the year (March 2008) 1,21,98

CAPITAL

4202 Capital Outlay on Education, Sports, Art and Culture

Voted

Original 2,00

Supplementary 23,00 25,00 ...

Amount surrendered during the year

Notes and comments

REVENUE

Voted

(c)

(a) Out of the huge saving of Rs.1,99.10 lakh, Rs.1,21.98 lakh only were anticipated and surrendered in March 2008.

(b) Surrender of Rs.1,21.98 lakh was considerably less than the huge amount of saving available for

-34.79

surrender.
Saving occurred mainly under:-

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

(i) 2204 Sports and Youth Services

101 Physical Education

41 Human Development

Development of Infrastructure Games and Sports

(Plan)

O 54.66

Reduction in provision by surrender mainly from other Administrative expenses was stated to be based

19.87

on actual requirement.

R

(ii) (Non-Plan)

O 15,79.45

R -95.45 14,84.00 14,45.22 -38.78

Grant No. 42 - Education (Sports and Youth Programme) Department - Contd.

Head Total Grant Actual Excess + Expenditure Saving -

(In lakhs of rupees)

19.58

-0.29

Reduction in provision by surrender of Rs.66.24 lakh from salaries and by reappropriation of Rs.37.86 lakh mainly from salaries followed by augmentation of Rs.8.65 lakh (net Rs.95.45 lakh) mainly towards supplies & materials were stated to be based on actual requirement.

Reasons for further saving at Sl.nos.(c)(i) and (ii) have not been intimated (August 2008).

(iii) 800 Other expenditure

41 Human Development

49 Government Degree College

(Plan)

O 18.20

R -18.20

The entire provision was withdrawn by reappropriation (Rs.16.81 lakh) and surrender (Rs.1.39 lakh) and was stated to be based on actual requirement.

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

	Head		Total Grant		ctual enditure	Excess + Saving -			
				(In lakh	s of rupees)				
(i)	2204	Sports and Youth Se	ervices						
	102	Youth Welfare Prog	Youth Welfare Programmes for Students						
	33	Welfare Programme	Welfare Programme						
	35	Youth Welfare Prog	Youth Welfare Programme						
		(Plan)							
		O	5.00						
		R	1.31	6.31	6.31				

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

(e) Instances of creation of provision by reappropriation without the knowledge of the Legislature have been noticed in the following cases:-

29.21

(i) 2059 Public Works

80 General

Maintenance and Repairs

43 Finance Commission

28 Public Building

(Non-Plan)

R

Provision created by reappropriation towards minor works was stated to be based on actual requirement.

29.21

(ii) 2204 Sports and Youth Services

800 Other expenditure

41 Human Development

Grant No. 42 - Education (Sports and Youth Programme) Department - Concld.

Head Total Grant Actual Excess +
Expenditure Saving -

(In lakhs of rupees)

1.85

-27.36

61 Tripura Sports Council
(Plan)

R 15.50 15.50 15.50 ...

Provision created by reappropriation towards Grant-in-aid was stated to be based on actual requirement. Creation of provision by reappropriation without any budget provision and expenditure therein at Sl.no. (e)(i) and (ii) above are irregular and constitute 'New Service'. In order to observe budgetary formalities, token provision could have been made in the original or in the supplementary budget.

Grant No. 43 - Finance Department

Major Head

Total Grant or Actual Excess +
Appropriation Expenditure Saving
(In thousands of rupees)

REVENUE									
2048	Appropriation for reduction or avoidance of	debt							
2049	Interest Payments	Interest Payments							
2052	Secretariat-General Services								
2070	Other Administrative Services								
2071	Pensions and other Retirement Benefits	Pensions and other Retirement Benefits							
2075	Miscellaneous General Services	Miscellaneous General Services							
2235	Social Security and Welfare								
2245	Relief on account of Natural Calamities								
Voted									
Original	5,11,29,93	5,11,29,93	3,57,11,26	- 1,54,18,67					
Amount surre	endered during the year (March 2008)			1,55,20,08					
Charged									
Original	3,57,18,99	3,57,18,99	3,66,31,22	+ 9,12,23					
Amount surre	endered during the year (March 2008)			21,06					
CAPITAL									
4070	Capital Outlay on Other Administrative Serv	vices							
6003	Internal debt of the State Government								
6004	Loans and Advances from the Central Gover	rnment							
7610	Loans to Government Servants etc								
Voted									
Original	1,37,00,00	1,37,00,00	77,62	- 1,36,22,38					
Amount surre	endered during the year (March 2008)			1,34,65,00					
Charged									
Original	73,38,86								
Supplementa	ry 17,39,22	90,78,08	90,83,13	+ 5,05					
Amount surre	endered during the year								
Notes and co	omments								
REVENUE									
Voted									
(a)	Excessive provision made at budget stage contri- saving of Rs.68,58.92 lakh, Rs.1,73,68.18 lakh a 06 and 2006-07 respectively also. Such persister points to the necessity of making budget estimat	and Rs.1,78,04.27 la nt saving under the F	kh had occurred in a Revenue-Voted secti	2004-05, 2005-					
(b)	Surrender of Rs.1,55,20.08 lakh in March 2008 Rs.1,54,18.67 lakh available for surrender.	was considerably in	excess of the amou	nt of					
(c)	Saving occurred mainly under: -								

Grant No. 43 - Finance Department - Contd.

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

2052 Secretariat-General Services (i) 090 Secretariat 05 Establishment 04 **Audit Organisation** (Non-Plan) O 1,94.88 R -38.00 1.56.88 96.18 -60.70 Withdrawal of provision by surrender from salaries and office expenses was stated to be based on actual requirement. The anticipated saving was considerably less in view of the final saving. Reasons for further saving have not been intimated (August 2008). 2070 Other Administrative Services (ii) 800 Other expenditure 88 C.S.Scheme-III 05 Provision for Distribution under Functional Head of Account (C.S.S)O 47,00.00 R -47,00.00 Withdrawal of entire provision by surrender was stated to be based on actual requirement. 99 (iii) Others 37 Provision for Distribution under Functional Head of Account (Non-Plan) O 1,50,00.00 R -1,50,00.00 Withdrawal of entire provision by reappropriation and surrender was stated to be based on actual requirement. (iv) 2235 Social Security and Welfare 60 Other Social Security and Welfare Programmes 104 Deposit Linked Insurance Scheme - Government P.F. 63 Insurance 01 G.P.F.Linked Insurance (Non-Plan) O 79.90 R -24.35 55.55 55.47 -0.08 Withdrawal of provision from other charges by surrender was stated to be based on actual requirement. Reasons for further saving have not been intimated (August 2008).

Grant No. 43 - Finance Department - Contd.

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

Head	Total Grant	Actual	Excess +
		Expenditure	Saving -

(In lakhs of rupees)

(i) 2048 Appropriation for reduction or avoidance of debt 101 Sinking Funds 99 Others 65 Redemption/Sinking Fund (Non-Plan) O 20,00.00 R 20,00.00 40,00.00 40,00.00 Augmentation of provision by reappropriation towards other charges was stated to be based on actual requirement. 2071 (ii) Pensions and other Retirement Benefits 01 Civil 101 Superannuation and Retirement Allowances 02 Pension 01 General Pension (Non-Plan) 2,28,76.00 2,28,76.00 2,30,23.28 +1,47.28Reasons for huge excess have not been intimated (August 2008). 102 (iii) Commuted value of Pensions 02 Pension 01 General Pension (Non-Plan) O 4,44.82 20,95.65 25,40.47 R 25,44.85 +4.38Augmentation of provision by reappropriation towards pensionary charges was stated to be based on actual requirement. Reasons for further excess have not been intimated (August 2008). 104 Gratuities (iv) 02 Pension 01 General Pension (Non-Plan) O 26,50.00 1,00.00 R 27,50.00 27,54.52 +4.52Reasons for further excess have not been intimated (August 2008). 105 **Family Pensions** (v) 02 Pension 01 General Pension Grant No. 43 - Finance Department - Contd.

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

(Non-Plan)

O 30,00.00 30,50.00 30.54.67 R 50.00 +4.67

Augmentation of provision by reappropriation towards pensionery charges was stated to be based on actual requirement.

Reasons for further excess have not been intimated (August 2008).

REVENUE

Charged

- (a) The expenditure exceeded the appropriation by Rs.9,12.23 lakh (Actual excess Rs.9,12,23,187); the excess requires regularization.
- (b) In view of the excess expenditure of Rs.9,12.23 lakh, surrender of Rs.21.06 lakh in the month of March 2008 proved injudicious.
- Excess occurred under :-(c)

Head		Total	Actual	Excess +
		Appropriation	Expenditure	Saving -
			(In lakhs of rupees)	
2049	Interest Payments			

(i)

01 Interest on Internal debt

122 Interest on Investment in Special Central Government Securities issued against net collections of Small Saving from 1-4-99

58 **Debt Services**

R

17 **Small Saving Collection**

(Non-Plan)

0 1,10,00.00

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

1,00,10.00

58.63

1,11,76.40

69.15

+ 11,66.40

+10.52

The anticipated saving proved injudicious in view of the huge ultimate excess.

56.90

-9.90.00

Reasons for huge excess have not been intimated (August 2008).

(ii) 03 Interest on Small Saving, Provident Funds etc.

> 104 Interest on State Provident Funds

58 **Debt Services**

01 All India Services Provident Fund

(Non-Plan)

0

R 1.73

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

Reasons for further excess have not been intimated (August 2008).

Grant No. 43 - Finance Department - Contd.

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

04 (iii) 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 National Small Savings Fund (Non-Plan) 30,03.47 30,03.47 30,03.47 Creation of provision by reappropriation and expenditure therein without the approval of the Legislature is irregular and constitute 'New Service'. Excess was partly offset by saving under :-Head Total Actual Excess + **Appropriation Expenditure** Saving -(In lakhs of rupees) 2049 **Interest Payments** 01 Interest on Internal debt 101 Interest on Market Loans 58 **Debt Services** 10 Market Loans (Non-Plan) 0 1,00,00.00 -7,39.00 92,61.00 94,99.22 R + 2,38.22 Withdrawal of Rs.7,17.94 lakh by reappropriation and Rs.21.06 lakh by surrender, both from interest, was stated to be based on actual requirement. The anticipated saving proved injudicious in view of the huge ultimate excess. Reasons for ultimate excess have not been intimated (August 2008). 03 Interest on Small Saving, Provident Funds etc. 104 Interest on State Provident Funds 58 **Debt Services** 05 General Provident Fund (Non-Plan) 0 1,17,30.61 -3,72.51 1,13,58.10 1.08.62.76 - 4,95.34 R Withdrawal of provision from interest by reappropriation was stated to be based on actual requirement. The anticipated saving was substantially less in view of the huge final saving. Reasons for further saving have not been intimated (August 2008). 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) **Grant No. 43 - Finance Department - Contd.** Head Total Actual Excess + **Expenditure Appropriation** Saving -(In lakhs of rupees)

(d)

(i)

(ii)

(iii)

18,04.65

0

R -8,96.02 9,08.63 9,08.63 ...

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

CAPITAL

Voted

- Excessive provision made at budget stage contributed to the huge saving of Rs.1,36,22.38 lakh in the grant. Overall saving of Rs.2,58,79.20 lakh, Rs.16,65.14 lakh and Rs.1,53,36.37 lakh constituting 99.26%, 87.73% and 99.26% of the total provision (original only) had occurred in 2004-05, 2005-06 and 2006-07 respectively and out of which Rs.2,57,76.93 lakh, Rs.15,71.10 lakh and Rs.1,51,50.00 lakh had been surrendered in the last month of the corresponding years.
- (b) Out of the huge saving of Rs.1,36,22.38 lakh; Rs.1,34,65.00 lakh only were anticipated and surrendered in March 2008.
- (c) Saving occurred under :-

	Head		,	Total Grant	Act Expen		Excess + Saving -	
					(In lakhs	of rupees)		
(i)	4070	Capital Outl	ay on Other Adminis	strative Services				
	800	Other expen	diture					
	56	Non-lapsable	e					
	33	Provision for	Provision for Distribution under Functional Head of Account					
		(C.S.S)						
		O	33,00.00					
		R	-33,00.00			•••		
(ii)	99	Others						
	37	Provision for	r Distribution under	Functional Head	d of Account			
		(Plan)						
		O	1,00,00.00					
		R	-1,00,00.00					

Withdrawal of entire provision by surrender against Sl.No. (i) and (ii) above was stated to be based on actual requirement.

-67.01

(iii) 7610 Loans to Government Servants etc

201 House Building Advances

99 Others

51 State Government Employees
(Non-Plan)

O 75.00 75.00 7.99

Reasons for huge saving have not been intimated (August 2008).

Grant No. 43 - Finance Department - Contd.

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

(iv) 52 All India Services

		0	45.00			
		R	-15.00	30.00	3.65	-26.35
	on actua	awal of provision of Rs.1 al requirement. The antic s for further saving have	cipated saving was subs	stantially le	ess in view of the fir	
(v)	53	Advance to Member	rs of the Legislative As	sembly		
· /		(Non-Plan)	C	J		
		O	1,00.00			
		R	-50.00	50.00		-50.00
	requirer	nwal of provision by surn ment. s for non-utilisation of the				
(vi)	800	Other Advances				
	99	Others				
	51	State Government E	Employees			
		(Non-Plan)				
		O	1,50.00			
		R	-90.00	60.00	16.10	-43.90
(vii)	requirer	nwal of provision by surnment. The anticipated says for further saving have All India Services	ving was substantially l	less in view	of the final saving.	
		(Non-Plan)	20.00			
		0	30.00	20.00		20.00
	XX7'.1 1	R	-10.00	20.00		-20.00
	requirer	nwal of provision by surnent. Is for non-utilisation of the				
(d)	Saving	was partly offset by exce	ess under :-			
	Head		Total Gra		Actual Expenditure In lakhs of rupees)	Excess + Saving -
(i)	4070	Capital Outlay on O	other Administrative Se		in taking of rupees)	
(1)	800	Other expenditure	and rammstrative se	i vices		
	56	Non-lapsable				
	33	_	oution under Functiona	l Head of A	Account	
		Grant No. 43	3 - Finance Depar	rtment -	Contd.	
	Head		Total Gra	int	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
		(Non-Plan)				

(Non-Plan)

49.88 +49.88Reasons for incurring expenditure without any budget provision have not been intimated (August 2008). Charged The expenditure exceeded the appropriation by Rs.5.05 lakh (Actual excess Rs.5,04,517); the excess (a) requires regularization. (b) In view of the excess, supplementary appropriation of Rs. 17,39.22 lakh obtained in March 2008 was inadequate. (c) Excess occurred mainly under :-Head Total Actual Excess + Expenditure Saving -**Appropriation** (In lakhs of rupees) 6004 Loans and Advances from the Central Government (i) 01 Non-Plan Loans 201 House Building Advances 58 **Debt Services** 22 AIS House Building Advance (Non-Plan) 0 10.73 R 2.05 12.78 17.68 +4.90Augmentation of provision by reappropriation towards repayment of borrowings was stated to be based on actual requirement. Reasons for excess have not been intimated (August 2008). Loans for State/Union Territory Plan Schemes (ii) 02 105 State plan Loans Consolidated in terms of recommendations of 12th Finance Commission 58 **Debt Services** 45 Repayment of Loans as per Recommendation of 12th Finance Commission (Non-Plan) S 10.49 R 22,14.30 22,24.79 22,24.79 Provision made by supplementary appropriation in March 2008 and augmentation thereof by reappropriation towards repayment of borrowings were stated to be based on actual requirement. 04 (iii) Loans for Centrally Sponsored Plan Schemes 800 Other Loans 58 **Debt Services** 32 Urban Development (Non-Plan) 11.17 R 11.17 11.17 Grant No. 43 - Finance Department - Concld. Head Total Actual Excess + **Appropriation Expenditure** Saving -(In lakhs of rupees) (iv) 34 Crop -Husbandry

(Non-Plan) R 59.31 59.31 55.56 -3.75 (v) 35 Soil Conservation (Non-Plan) R 3.53 3.53 8.60 +5.07

Creation of provision by reappropriation and expenditure incurred therefrom (against Sl.No. (iii) to (v) above) without observing budgetary formalities is irregular. In the above cases token provision could have been made in the original or in the supplementary budget to avoid such irregularities. The above heads constitute 'New Service'.

(d) Excess was partly offset by saving under :-

	Head		Tota App	al propriation	Actual Expenditure	Excess + Saving -		
				(1	In lakhs of rupees)			
(i)	6004	Loans and Advan	nces from the Centra	l Government				
	02	Loans for State/U	Loans for State/Union Territory Plan Schemes					
	101	Block Loans						
	58	Debt Services						
	19	State Plan Schen	ne					
		(Non-Plan)						
		0	25,49.66					
		R	-22,89.64	2,60.02	2,60.02			

Withdrawal of provision from repayment of borrowings by reappropriation was stated to be based on actual requirement.

Grant No. 44 - Institutional Finance

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

REVENUE

2047 Other Fiscal Services

2075 Miscellaneous General Services

Voted

Original 1,11,65

Supplementary 5,20 1,16,85 1,00,78 - 16,07

Amount surrendered during the year ...

CAPITAL

4075 Capital Outlay on Miscellaneous General Services

Voted

Original 49,88

Supplementary 13,67,94 14,17,82 14,17,81 -1

Amount surrendered during the year ...

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure did not come up to the original provision, supplementary grant of Rs.5.20 lakh obtained in March 2008 was unnecessary.
- (b) No part of the available saving of Rs.16.07 lakh was surrendered during the year.

Grant No. 45 - Taxes and Excise

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

REVENUE

2020	Collection of Taxes on Income and Expenditure						
2039	State Excise	State Excise					
2040	Taxes on Sales, Trade etc.	Taxes on Sales, Trade etc.					
2059	Public Works						
Voted							
Original		5,85,67	5,85,67	4,08,97	- 1,76,70		
Amount surrer	dered during the year (March	2008)			65,67		
CAPITAL							
4070	Capital Outlay on Other Administrative Services						
Voted							
Original		49,88					
Supplementary	1	3,75,00	4,24,88	4,24,88	•••		
Amount surrendered during the year .							
Notes and cor	nments						

REVENUE

Voted

- Out of the huge saving of Rs.1,76.70 lakh, Rs.65.67 lakh only were anticipated and surrendered in (a) March 2008.
- (b) Apart from saving of Rs.15.59 lakh under 2020-Collection of Taxes on Income and Expenditure, 105-Collection Charges-Taxes on Professions, Trades Callings and Employment, 05-Establishment, 10-Commissioner of Taxes & Excise (Non-plan) significant saving occurred under :-

	Head		Total Gran		Actual ependiture	Excess + Saving -				
				(In la	khs of rupees)					
(i)	2039	State Excise								
	001	Direction and Adm	ninistration							
	05	Establishment	Establishment							
	10	Commissioner of T	Taxes & Excise							
		(Non-Plan)								
		O	1,27.52							
		R	-17.99	1,09.53	87.33	-22.20				
(ii)	2040	Taxes on Sales, Trade etc.								
	001	Direction and Administration								
	05	Establishment								
	10	Commissioner of T	Taxes & Excise							
		(Non-Plan)								
		Grant No.	45 - Taxes and Exc	ise - Concle	1.					

Grant No. 45 - Taxes and Excise - Concld.

Head	Total Grant	Actual	Excess +
		Expenditure	Saving -
		(In lakhs of rupees)	
O	1,16.73		

R -12.26 1.04.47 49.95 -54.52

Reduction in provision by surrender at Sl.no. (i) and (ii) above, mainly from salaries & office expenses, was stated to be based on actual requirement.

(iii) 101 Collection Charges

05 Establishment

10 Commissioner of Taxes & Excise

(Non-Plan)

O 3,00.59

R -28.87 2,71.72

2,49.61 -22.11

Reduction in provision of Rs.25.83 lakh by surrender and Rs.7.41 lakh by reappropriation mainly from salaries followed by addition to the provision of Rs.4.37 lakh (net Rs.28.87 lakh) towards office expenses & other charges were stated to be based on actual requirement.

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

(i) 2040 Taxes on Sales, Trade etc.

800 Other expenditure

05 Establishment

40 Sales Tax Tribunal

(Non-Plan)

O 3.28

R 5.42

5.11

-3.59

Augmentation of provision of Rs.5.46 lakh towards salaries and reduction therein by Rs.0.04 lakh (net Rs.5.42 lakh) from wages through reappropriation were stated to be based on actual requirement. Reasons for saving at Sl.no. (b)(i),(ii),(iii) and (c)(i) above was stated to be due to misclassification against the Minor Head 001 of Major Head 2039 and 001 & 101 of Major Head 2040.

8.70

Grant No. 46 - Treasuries

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

REVENUE

2030 Stamps and Registration

2054 Treasury and Accounts Administration

Voted

Original 3,02,21

Supplementary 43,48 3,45,69 2,96,21 -49,48

Amount surrendered during the year ...

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs.43.48 lakh obtained in March 2008 was totally unnecessary.
- (b) No part of the available saving of Rs.49.48 lakh was anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

	Head		Total Grai		Actual xpenditure	Excess + Saving -
				(In la	khs of rupees)	
(i)	2054	Treasury and Accou	nts Administration			
	097	Treasury Establishm	nent			
	05	Establishment				
	64	Treasury Establishm	nent			
		(Non-Plan)				
		О	38.00			
		R	3.37	41.37	10.83	-30.54

Augmentation of provision by reappropriation of Rs.6.59 lakh mainly towards office expenses and reduction therein by Rs.3.22 lakh, (net Rs.3.37 lakh) mainly from minor works, were stated to be based on actual requirement.

Reasons for saving have not been intimated (August 2008).

(ii) 06 District Treasuries
02 Agartala-II
(Non-Plan)

O 37.79

R -33.84

Reduction in provision by reappropriation of Rs.33.91 lakh mainly from salaries & office expenses and augmentation thereof by Rs.0.07 lakh (net Rs.33.84 lakh) were stated to be based on actual requirement. Reasons for saving have not been intimated (August 2008).

3.95

2.27

-1.68

Grant No. 46 - Treasuries - Concld.

- (d) Non-utilisation of original provision of Rs.5.00 lakh was noticed under 2030-Stamps and Registration, 01-Stamps-Judicial, 101- Cost of Stamps, 06-District Treasuries, 02-Agartala-II (Non-plan) where enitre provision withdrawn through reappropriation was stated to be based on actual requirement.
- (e) Saving was partly counterbalanced by excess under :-

	Head		Total Gran		Actual xpenditure	Excess + Saving -
				(In la	khs of rupees)	
(i)	2030	Stamps and Registration				
	02	Stamps-Non-Judicial				
	101	Cost of Stamps				
	06	District Treasuries				
	02	Agartala-II				
		(Non-Plan)				
		O	33.00			
		S	43.48			
		R	25.53	1,02.01	1,02.00	-0.01

Augmentation of provision by Supplementary grant towards supplies and materials was stated to be due to requirement of more fund for meeting the outstanding dues of Stamps.

Augmentation of provision by reappropriation, mainly towards supplies & 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)						
		О	43.37					
		R	25.52	68.89	61.79	-7.10		

Augmentation of provision by reappropriation of Rs.25.62 lakh, mainly towards salaries and reduction therein of Rs.0.10 lakh (net Rs.25.52 lakh) were stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008).

(iii)	07	Sub-Treasuries				
	01	Amarpur				
		(Non-Plan)				
		O	9.37			
		R	2.35	11.72	11.67	-0.05

Augmentation of provision by reappropriation of Rs.2.57 lakh mainly towards salaries and reduction therein of Rs.0.22 lakh (net Rs.2.35 lakh) from overtime allowances were stated to be based on actual requirement.

Grant No. 47 - Chief Minister's Secretariat

Major Head	Total Grant Actual	Excess +
	Expenditure	Saving -
	(In thousands of rupee	s)

(In thousands of rupees)

REVENUE

2013 Council of Ministers

2052 Secretariat-General Services

Voted

Original 56,20 56,20 44,76 - 11,44

Amount surrendered during the year (March 2008) 8,55

Notes and comments

REVENUE

Voted

(a) Out of the overall saving of Rs.11.44 lakh, Rs.8.55 lakh only were anticipated and surrendered in March 2008.

Appropriation No. 48 - High Court

Major Head Total Actual Excess + Appropriation Expenditure Saving -

(In thousands of rupees)

REVENUE

2014 Administration of Justice

Charged

Original 3,03,00

Supplementary 17,00 3,20,00 15,38,83 + 12,18,83

Amount surrendered during the year .

Notes and comments

REVENUE

Charged

- (a) The expenditure exceeded the appropriation by *Rs.12,18.83 lakh* (Actual excess: *Rs.12,18,83,020*); the excess requires regularisation.
- (b) Supplementary appropriation of *Rs.17.00 lakh* obtained in March 2008 proved inadequate to cover the huge excess during the year.
- (c) Excess occurred under :-

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

- (i) 2014 Administration of Justice
 - High Courts

R

- 01 Emoluments and Allowances
- 01 Judges

(Non-Plan)

O 47.00

Withdrawal of Rs.2.00 lakh from salaries was stated to be based on actual requirement and was

45.00

injudicious in view of the huge excess.

Reasons for excess were stated to be due to adjustment of expenditure by R.B.I. (being the share of

Tripura Government) on common High Court for the financial year 1999-2000 to 2005-06. This has not been accepted by the Government.

(d) Excess was slightly offset by saving of *Rs.3.34 lakh* under 2014-Administration of Justice, 102-High Courts, 05-Establishment, 62-High Court Establishment (Non-Plan).

-2.00

Grant No. 49 - Fire Service Organisation

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

12,69.17

+ 12,24.17

REVENUE

2049 Interest Payments

2059 Public Works

2070 Other Administrative Services

Voted

Original 15,16,40 15,16,40 14,13,64 - 1,02,76

Amount surrendered during the year (March 2008) 86,69

CAPITAL

4059 Capital Outlay on Public Works

4070 Capital Outlay on Other Administrative Services

Voted

Original 3,70,50

Supplementary 12,85 3,83,35 1,46,75 - 2,36,60

Amount surrendered during the year (March 2008) 1,46,50

Notes and comments

REVENUE

Voted

(a) Out of the overall saving of Rs.1,02.76 lakh, Rs.86.69 lakh only were anticipated and surrendered in March 2008.

Overall saving of Rs.1,57.07 lakh occurred in 2006-07 also.

(b) Saving occurred mainly under :-

	Head		Total Grant	Actual	Excess +
				Expenditure	Saving -
			(I	n lakh of rupees)	
(i)	2070	Other Administrative Services			
	108	Fire Protection and Control			
	05	Establishment			
	22	Fire Service Organisation			

O 14,91.40

(Non-Plan)

R -86.69

Withdrawal of provision by surrender mainly from salaries was stated to be based on actual requirement. Reasons for saving were stated to be due to sudden death of 1(one) leading fireman, 2(two) firemen and

14,04.71

13,92.93

-11.78

non-filling up of 41(forty one) posts of driver for administrative reasons.

Grant No. 49 - Fire Service Organisation - Concld.

CAPITAL

Voted

(a) As the expenditure fell short of the original provision, supplementary grant of Rs.12.85 lakh obtained in March 2008 was unnecessary.

- (b) Out of the overall saving of Rs.2,36.60 lakh, Rs.1,46.50 lakh only were anticipated and surrendered in March 2008.
- (c) Saving occurred mainly under :-

	Head			Total Grant	Actual Expenditure	Excess + Saving -
				(1	In lakh of rupees)	
(i)	4059	Capital Outlay on Pub	olic Works			
	01	Office Buildings				
	051	Construction				
	25	Public Works				
	01	Administrative Buildi	ngs			
		(Plan)				
		О	2,50.00			
		R	-1,60.00	90.00	•••	-90.00

Withdrawal of provision of Rs.1,46.50 lakh by surrender and Rs.13.50 lakh by reappropriation (Total Rs.1,60.00 lakh) from major works was stated to be based on actual requirement.

Anticipated saving was substantially less in view of the final saving. But reappropriation of Rs.13.50 lakh from 4059-Capital Outlay on Public Works to 4070-Capital Outlay on Other Administrative Services was in contravention of Delegation of Financial Powers Rules, Tripura, 2007 wherein it has been stated "Funds shall not be reappropriated from one Major Head of account to another".

Reasons for further saving were stated that works remained held up due to election during 2007-08.

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

	Head			Total Grant	Actual Expenditure	Excess + Saving -
				((In lakh of rupees)	
(i)	4070	Capital Outlay o	n Other Administrati	ve Services		
	800	Other expenditu	re			
	05	Establishment				
	22	Fire Service Org	ganisation			
		(Plan)				
		O	1,00.00			
		R	13.50	1.13.50	1.13.49	-0.01

Augmentation of provision by reappropriation towards machinery & equipment was stated to be based on actual requirement. But reappropriation of provision of Rs.13.50 lakh is irregular as per Delegation of Financial Power Rules, Tripura 2007.

Grant No. 50 - Civil Defence

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

REVENUE

2070 Other Administrative Services

Voted

Original 47,00 47,00 35,78 -11,22

Amount surrendered during the year (March 2008) 7,00

Notes and comments

REVENUE

Voted

(a) Out of the overall saving of Rs.11.22 lakh, only Rs.7.00 lakh were anticipated and surrendered in March 2008

Grant No. 51 - Public Works (Public Health Engineering) Department

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

REVENUE

2059 Public Works

2215 Water Supply and Sanitation

Voted

Original 25,55,30

Supplementary 39,70 25,95,00 13,99,23 -11,95,77

Amount surrendered during the year ...

CAPITAL

4215 Capital Outlay on Water Supply and Sanitation

Voted

Original 43,76,02

Supplementary 17,89,15 61,65,17 58,78,19 - 2,86,98

Amount surrendered during the year ...

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs.39.70 lakh obtained in March 2008 proved wholly unnecessary. Similarly, supplementary grants of Rs.41.44 lakh and Rs.1,18.00 lakh were obtained even though overall expenditures constituted 46.30 percent and 52.17 percent of the original provisions in 2005-06 and 2006-07 respectively.
- (b) No part of the available saving of Rs.11,95.77 lakh was anticipated and surrendered during the year. Similarly overall saving of Rs.11,94.25 lakh and Rs.12,14.44 lakh were also not surrendered in 2005-06 and 2006-07 respectively.
- (c) Saving occurred mainly under :-

Head		Total Grant	Actual	Excess +
			Expenditure	Saving -
			(In lakhs of rupees)	
2059	Public Works			

(i) Public Works 80 General 053 Maintenance and Repairs 25 **Public Works** 14 **Public Building** (Non-Plan) O 1,00.00 1,00.00 74.88 -25.12

Reasons for saving were stated to be due to preparation of estimate on higher side for minor works. Reasons furnished by the department are not specific.

(ii) 2215 Water Supply and Sanitation

01 Water Supply

Grant No. 51 - Public Works (Public Health Engineering) Department - Contd.

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

799 Suspense

65 Suspense Account

07 Public Health Engineering

(Non-Plan)

O 15,00.00 15,00.00 3,28.01 - 11,71.99

Reasons for huge saving were stated that the revolving fund under 799-Suspense could not be achieved during the year.

Huge saving of Rs.11,48.68 lakh and Rs.11,51.97 lakh had occurred under this head in 2005-06 and 2006-07 respectively also.

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

	Head		Total Grant	Actua Expendi		Excess + Saving -
				(In lakhs of	rupees)	
(i)	2215	Water Supply and Sanitation				
	01	Water Supply				
	102	Rural water Supply Programn	nes			
	28	Public Health				
	04	Rural Water Supply Programs	me			
		(Non-Plan)				
		O 81.9	90			
		R 0.4	40	82.30	96.51	+ 14.21

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

Reasons for excess were stated to be due to clearance of pending electricity bills of earlier years and for carrying out emergent nature of minor works in rural areas.

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 2007-08 together with the opening and closing balances were as follows:-

	Heads	Opening Balance as on 1st April 2007	Debit+	Credit-	Closing Balance as on 31st March 2008
		Debit + Credit -	(In lakhs of rupees)		Debit + Credit -
2215	Water Supply and Sa	nitation			
1	Stock	+ 15,40.76	3,28.01	4,62.56	+ 14,06.21
2	Purchase	- 8,60.23			- 8,60.23
3	Miscellaneous Public Works Advances	+ 5,08.12			+ 5,08.12
	Total	+ 11,88.65	3,28.01	4,62.56	+ 10,54.10

Grant No. 51 - Public Works (Public Health Engineering) Department - Contd.

Head Total Grant Actual Excess + Expenditure Saving -

(In lakhs of rupees)

CAPITAL

Voted

(e)

- (a) In view of the overall saving of Rs.2,86.98 lakh, supplementary provision of Rs.17,89.15 lakh obtained in March 2008 proved excessive.
- (b) No part of the available saving of Rs.2,86.98 lakh was anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

	Head		Total	Grant	Actual Expenditure	Excess + Saving -
				(1	In lakhs of rupees)	
(i)	4215	Capital Outlay	on Water Supply and S	Sanitation		
	01	Water Supply				
	102	Rural Water Su	pply			
	28	Public Health				
	02	Accelerated Url	oan Water Supply Scho	eme		
		(Plan)				
		O	2,20.00			
		R	-2,00.00	20.00	20.00	
(ii)	87	C.S.Scheme - II				
	64	Accelerated Url	oan Water Supply Sche	eme		
		(C.S.S)				
		O	4,88.00			
		R	-2,47.45	2,40.55	1,29.97	- 1,10.58

Withdrawal of provision by reappropriation from major works at Sl.Nos.(i) and (ii) above was stated to be based on actual requirement.

Anticipated saving was inadequate in view of the huge saving of Rs.1,10.58 lakh at Sl. No.(ii) above. For further saving the department stated that it was 'utilised in grant no. 19 & 20 as per necessity'. This is not permissible.

(iii)	65	Rajib Gandhi N	ational Drinking Wate	er Mission		
		(C.S.S)				
		O	18,52.00			
		S	12,45.14			
		R	-6.00	30,91.14	26,61.30	- 4,29.84

Augmentation of provision towards major works by supplementary grant in March 2008 was stated to be due to release of fund by the Government of India and reduction in provision of Rs.6.00 lakh, mainly from salaries, through reappropriation was stated to be based on actual requirement.

Anticipated saving was abnormally small in view of the huge saving of Rs.4,29.84 lakh.

Reasons for huge final saving were stated that the revised estimate had been prepared on higher side. Reasons furnished by the department are not specific.

Grant No. 51 - Public Works (Public Health Engineering) Department - Contd.

	Head		Total Grant	Actual	Excess +
				Expenditure	Saving -
				(In lakhs of rupees)	
(iv)	800	Other expenditure			
	28	Public Health			

11 Construction of Office Building
(Plan)
O 1,00.00

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

(v) 56 Non-lapsable
19 Drinking Water
(C.S.S.)
S 4,35.97
R 2,53.45 6,89.42 1,84.85 - 5,04.57

-1,00.00

Provision made by supplementary grant in March 2008 towards major works was stated to be due to release of fund by the Govt. of India and addition thereto through reappropriation was stated to be based on actual requirement. Anticipated excess was totally unnecessary as the expenditure fell far short of the supplementary grant.

Reasons for huge saving were stated to be due to delay in execution of project works at Bishalgarh, Melaghar and Jatanbari - Nutanbazar.

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

R

	Head		Total	l Grant	Actual Expenditure	Excess + Saving -
				(I	n lakhs of rupees)	
(i)	4215	Capital Outlay o	n Water Supply and S	Sanitation		
	01	Water Supply				
	102	Rural Water Sup	oply			
	28	Public Health				
	05	Direction				
		(Plan)				
		O	2,09.60			
		R	11.90	2,21.50	3,18.73	+ 97.23

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

Reasons for excess were stated to be due to increase of expenditure in salary and other items.

(ii) 06 Execution
(Plan)
O 7,77.02
R 70.83 8,47.85 16,54.75 + 8,06.90

Grant No. 51 - Public Works (Public Health Engineering) Department - Concld.

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

Addition to the provision by reappropriation, mainly towards salaries was partly offset by reduction in provision by reappropriation mainly from wages and overtime allowances. Both were stated to be based on actual requirement.

Reasons for excess were stated mainly to be due to incurring of excess expenditure towards salary & wages and to some extent for other items.

(iii) 800 Other expenditure

28 Public Health

07 Urban Water Supply

(Plan)

O 6,68.40

R -3,84.15

7,08.03 + 4,23.78

Reduction in provision through reappropriation mainly from major works was stated to be based on actual requirement and was totally unnecessary in view of the expenditure exceeding the original grant. Lack of control over expenditure is evident in this sub-head.

2,84.25

7,15.06

Reasons for excess were stated to be due to taking up of more works on urban water supply programme.

(iv) 44 Additional Central Assistance

01 A.C.A

(Plan)

O 1.00 S 1,08.04

R 6,06.02

1,34.58 - 5,80.48

Addition to the provision towards major works by supplementary grant and reappropriation in March 2008 was stated to be due to sanction of the scheme by the Government of India and based on actual requirement respectively.

Excessive provision was made by reappropriation without proper assessment of the requirements. Reasons for huge ultimate saving were stated that the agencies could not supply the high power Rig machines and other accessories in time.

(v) 70 State Share

51 Public Works (P.H.E)

(Plan)

... 3.46 + 3.46

Reasons for incurring expenditure without any budget provision have not been intimated (August 2008).

Grant No. 52 - Family Welfare and Preventive Medicine

Major Head Total Grant Actual Excess + Expenditure Saving -

(In thousands of rupees)

ĸ	\mathbf{E}	V	H.	N	П	ır

2059 Public Works

2210 Medical and Public Health

2211 Family Welfare

Voted

Original 62,11,60

Supplementary 2,28,42 64,40,02 49,66,68 -14,73,34

Amount surrendered during the year (March 2008)

50,52

CAPITAL

4210 Capital Outlay on Medical and Public Health

4211 Capital Outlay on Family Welfare

Voted

Original 6,11,00 6,11,00 74,46 - 5,36,54

Amount surrendered during the year (March 2008) 3,41,00

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell far short of the original provision, supplementary grant of Rs.2,28.42 lakh obtained in March 2008 was wholly unnecessary. Persistent saving in 2004-05, 2005-06 and 2006-07 to the tune of Rs.8,69.32 lakh, Rs.6,16.90 lakh and Rs.6,30.13 lakh respectively point to the necessity of making budget estimate with proper assessment of actual requirement.
- (b) Surrender of Rs.50.52 lakh in March 2008 was considerably lesser than the amount of Rs.14,73.34 lakh available for surrender.
- (c) Saving occurred mainly under :-

	Head		To	otal Grant	Actua Expendit		Excess + Saving -
					(In lakhs of	rupees)	
(i)	2059	Public Works					
	80	General					
	053	Maintenance and Re	pairs				
	25	Public Works					
	14	Public Building					
		(Non-Plan)					
		O	40.00				
		S	5.00	45	5.00		-45.00

Addition to the provision towards minor works by supplementary grant in March 2008 was stated to be based on actual requirement. Reasons for non-utilisation of the entire provision were stated to be due to booking of expenditure under 053-43-28-27 as per instruction of the Finance Deptt. (vide No.F.6(12)-FIN(B)/2005/10,407-36 dt. 28.05.2008) in spite of projection of provision under this head.

Grant No. 52 - Family Welfare and Preventive Medicine - Contd.

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

2210 Medical and Public Health (ii) 01 Urban Health Services-Allopathy 200 Other Health Schemes 87 C.S.Scheme-II 77 National Programme for Control of Blindness (C.S.S.) \mathbf{O} 42.35 R 19.34 -19.60 22.75 -3.41

> Withdrawal of provision by surrender mainly from office expenses was stated to be based on actual requirement.

Saving was stated to be due to short release of fund by the Government of India.

Urban Health Services- Other systems of medicine (iii) 101 Ayurveda 17 Dispensary 01 Ayurvedic Dispensary (Plan)

> O 50.24 R -46.45 3.79 1.67 -2.12

Withdrawal of provision of Rs.46.95 lakh mainly from cost of ration, diet, medicine etc. and augmentation thereof by Rs.0.50 lakh (net Rs.46.45 lakh) from supplies and materials through reappropriation were stated to be based on actual requirement.

Reasons for further saving stated as "Savings made due to availability of fund under CSS from Government of India" are not clear and specific.

(iv) Rural Health Services-Allopathy 03

> 103 **Primary Health Centres**

16 Hospital

10 Primary Health Centre

(Non-Plan)

O 20,70.50

20.76.93 16,77,92 R 6.43 - 3,99.01

Augmentation of provision of Rs.33.13 lakh mainly towards grant-in-aid and reduction therein by Rs.26.70 lakh (net Rs.6.43 lakh) mainly from office expenses, cost of ration, diet, medicine etc. through reappropriation were stated to be based on actual requirement.

Huge saving was stated to be due to retirement of staff and based on actual requirement. But retirement of staff is not a valid reason for saving as the same could have been anticipated well in advance and provisions made accordingly. Moreover, "based on actual requirement" is vague and non-specific.

Grant No. 52 - Family Welfare and Preventive Medicine - Contd.

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

(In lakhs of rupees)

(v) (Plan)
O 13,10.62
S 2,23.42
R 1,57.03 16,91.07 10,14.34 - 6,76.73

Augmentation of provision towards major works by supplementary grant as well as further augmentation of Rs.3,55.59 lakh, mainly towards grant-in-aid followed by withdrawal of Rs.1,98.56 lakh (net Rs.1,57.03 lakh) mainly from salaries, cost of ration, diet, medicine etc. through reappropriation were stated to be based on actual requirement. Totally unnecessary augmentation of provision by supplementary grant and reappropriation (both in March 2008) without proper assessment of requirement has contributed to the huge saving.

Huge saving was stated to be due, mainly, to (i) retirement of staff, (ii) bills in respect of supply of medicine could not be passed for non-receipt of Drug Testing Report in time and (iii) short release of fund for grants-in-aid by the Finance Dept. But reasons put forward at (i) is not valid on the ground as stated at Sl.No.(c)(iv) above.

(vi) 104 Community Health Centres

16 Hospital

02 Community Health Centre

(Plan)

O 1,30.54

R -93.46

34.51

-2.57

Withdrawal of provision by reappropriation, mainly from cost of ration, diet and minor works, was stated to be based on actual requirement.

Further saving was stated to be due to less expenditure on traveling expenses, electricity charges, supplies and materials and based on actual requirement. But, "based on actual requirement" is vague and non-specific.

37.08

(vii) 06 Public Health

001 Direction and Administration

98 Administration

52 Family Welfare and Preventive Medicine

(Non-Plan)

O 17,70.21

R -1.05

17,69.16 15,04.33

- 2,64.83

Withdrawal of provision from salaries and electricity charges through reappropriation was stated to be based on actual requirement.

Huge saving was stated to be due, mainly to (i) retirement of staff and (ii) availability of fund through NRHM. But (i) is not valid on the ground as stated at Sl.No.(c)(iv) above and (ii) is not clear and specific.

(viii) 101 Prevention and Control of diseases

87 C.S.Scheme - II

74 National Vector Borne Disease Control Programme

(C.S.S)

Grant No. 52 - Family Welfare and Preventive Medicine - Contd.

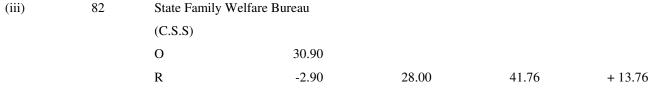
Head Total Grant Actual Excess +
Expenditure Saving (In lakhs of rupees)

	Head		Total	Grant	Actual	Excess +
		at No. 52 - Fami	ily Welfare and P		cine - Contd.	
		O	1,55.40	1,33.40	1,00.30	T 44.02
		0	1,35.48	1,35.48	1,80.30	+ 44.82
	/ 1	(C.S.S)	Tenare Dureau			
	71	District Family V	Velfare Rureau			
	87	C.S.Scheme-II	mmstation			
(II)	001	Direction and Ad	lministration			
(ii)	Rs.45.00	0 lakh under 2059-80	nout any provision wa 0-053-25-14 Public Bu 407-36 dt. 28.5.2008)	ilding instead of the		
	_	_			26.18	+ 26.18
		(Non-Plan)				
	28	Public Building				
	43	Finance Commis	sion			
	053	Maintenance and	Repairs			
	80	General				
(i)	2059	Public Works				
(e)	Saving v	was partly offset by e	excess under :-			
(d)	actual re Saving v were pai In additi amounti Major H	equirement. was stated to be due to do on the basis of bill toon to the saving listeng to Rs.33.35 lakh s	ed under Note (c) the espread over 6 (six) difind Public Health was	f on fixed pay basis entire provision/the ferent sub-heads (al	and rent of health Su entire remaining pro- l below Rs.20.00 lak	ub-Centres vision h) under
		R	5.00	4,65.92	3,96.49	-69.43
		O	4,60.92			
		(C.S.S)				
	72	Health Sub-Centr	re			
	87	C.S.Scheme-II				
	101	Rural Family We	elfare Services			
(ix)	requiren Non-util clear. 2211		provision stated to be	due to availability o	f fund through NRH	M is not
	Withdra	wal of provision by s	surrender and reappro	priation from wages	were stated to be ba	sed on actual
		R	-59.50	19.00		-19.00
		O	78.50			

Expenditure

(In lakhs of rupees)

Saving -



Withdrawal of provision of Rs.3.00 lakh from P.O.L. and augmentation of Rs.0.10 lakh (net Rs.2.90 lakh) towards salaries by reappropriation were stated to be based on actual requirement. Excess at Sl.No.(e)(ii) and (iii) was stated to be due to enhancement of DA but other reasons put forward, such as, payment of retirement benefit and other non-salary expenditure on actual requirement are not specific.

- (f) Instances have been noticed where expenditure were incurred (i) against provision created by reappropriation and (ii) without any budget provision as under:-
- Medical and Public Health (i) 2210 02 Urban Health Services- Other systems of medicine 102 Homeopathy 87 C.S.Scheme - II 73 Homeopathic Dispensary (C.S.S)34.00 R 34.00 36.21 +2.21

Provision created by reappropriation in March 2008 mainly towards cost of ration, diet, medicine etc. was stated to be based on actual requirement.

Such creation of provision without the knowledge of the Legislature constitutes 'New Service'. Reasons for further excess was stated as "There was no budget estimate and concerned DDO has booked the expenditure under Grant No.52 only but during RE allocation was shown in Grant No.52, 19 and 20 proportionately for which less expenditure shown under Grant No.19 and excess expenditure made under Grant No.52."

(ii) 04 Rural Health Services-Other Systems of medicine
101 Ayurveda
87 C.S.Schemes-II
68 Ayurvedic Dispensary
(C.S.S) ... 4.00 + 4.00

Reasons for incurring expenditure without any provision was stated as "There was budget estimate and concerned DDO has booked the expenditure under Grant No.52 only but during RE allocation was shown in Grant Nos. 19 and 20 proportionately for which less expenditure shown under Grant Nos.19 and excess made under Grant No.52."

Grant No. 52 - Family Welfare and Preventive Medicine - Contd.

CAPITAL

Voted

(a) Out of the available saving of Rs.5,36.54 lakh (87.81% of the provision), Rs.3,41.00 lakh only were anticipated and surrendered in March 2008.

The table given below shows huge persistent saving in previous 3 (three) years:

Year	Original grant	Suppleme ntary grant	Total Provision	Expenditure	Saving	% of Saving compared with original grant
			(In lakhs of	rupees)		
2004-05	10,21.17	NIL	10,21.17	4,89.38	-5,31.79	52.08%
2005-06	5,78.00	1,18.21	6,96.21	43.22	-6,52.99	112.97%
2006-07	6,09.21	NIL	6,09.21	99.14	-5,10.07	83.73%

The facts as revealed from the above table point to the necessity of making budget estimates / supplementary grants with more realistic basis.

(b) Saving occurred under :-

	Head		Total (Grant	Actual Expenditure	Excess + Saving -
				(1	n lakhs of rupees)	
(i)	4210	Capital Outlay on	Medical and Public I	Health		
	01	Urban Health Ser	vices			
	200	Other Health Scho	emes			
	87	C.S.Scheme-II				
	77	National Program	me for Control of Blin	ndness		
		(C.S.S)				
		O	1,10.00			
		R	-66.00	44.00	22.31	-21.69

Withdrawal of provision of Rs.72.00 lakh mainly from kinds and augmentation of Rs.6.00 lakh (net Rs.66.00 lakh) towards major works through reappropriation were stated to be based on actual requirement.

Further saving was stated to be due to non-receipt of fund from the Government of India and non-receipt of bills from the suppliers.

(ii) 02 Rural Health Services
103 Primary Health Centres
47 PMGY
06 Primary Health
(Plan)
0 70.00
R -70.00

Withdrawal of entire provision by reappropriation (Rs.24.00 lakh) and surrender (Rs.46.00 lakh) was stated to be based on actual requirement.

Grant No. 52 - Family Welfare and Preventive Medicine - Contd.

Head	Total Grant	Actual	Excess +
		Expenditure	Saving -

				(In lakhs o	of rupees)
(iii)	104	Community Health	Centres		
	47	PMGY			
	06	Primary Health			
		(Plan)			
		O	20.00		
		R	-20.00	•••	
	Withdra	wal of entire provision	by reappropriation	was stated to be based o	n actual requirement.
(iv)	04	Public Health			
	101	Prevention and Cor	ntrol of Diseases		
	87	C.S.Scheme-II			
	74	National Vector Bo	orne Disease Contro	ol Programme	
		(C.S.S)			
		O	3,00.00		
		R	-3,00.00	•••	
(v)		wal of entire provision be based on actual req Capital Outlay on F	uirement.	,95.00 lakh) and reappro	priation (Rs.5.00 lakh) was
(*)	103	Maternity and Chile	•		
	87	C.S.Scheme-II	- 1100101		
	69	Child Survival and	Safe Motherhood		
	0,	(C.S.S)			
		0	1,00.00	1,00.00	1,00.00

Reasons for non-utilisation of the entire provision was stated as "kinds supplied by G.O.I. and adjustment of expenditure reconciled by AG based on the expenditure received from the G.O.I." are not tenable as the expenditure was actually reconciled against 4211-800-87-84 Training of A.N.M., Dhais and L.H.Vs at Sl.No.(d)(iii) wherein expenditure was incurred without any budget provision.

- (c) In addition to the saving listed under Note (b), the entire provision of Rs.11.00 lakh spread over 02(two) different sub-heads under the Major Head 4210-Capital Outlay on Medical and Public Health (Plan) was withdrawn by reappropriation and stated to be based on actual requirement.
- (d) Instances of incurring expenditure against provision created by reappropriation without observing budgetary formalities have been noticed in the following cases. Such creation of provision without the knowledge of the Legislature constitutes 'New Service'

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4210	Capital Outlay on Medical and Public Health		
	03	Medical Education, Training and Research		
	101	Ayurveda		
	87	C.S.Scheme-II		

Grant No. 52 - Family Welfare and Preventive Medicine - Concld.

Head	Total Grant	Actual	Excess +
		Expenditure	Saving -

				(In lak	ths of rupees)	
	68	Ayurvedic Dispensa	ary			
		(C.S.S)				
		R	34.00	34.00	15.24	-18.76
(ii)	102	Homeopathy				
	87	C.S.Scheme-II				
	73	Homeopathic Dispe	nsary			
		(C.S.S)				
		R	37.00	37.00	26.91	-10.09
	and maj	n of provisions in the ab- jor works were stated to s for final saving at Sl.N sary was not completed of	be based on actual os.(d)(i) and (ii) we	requirement. ere stated as "Constr	uction works of Ayu	sh
(iii)	4211	Capital Outlay on Fa	amily Welfare			
	800	Other expenditure				
	87	C.S.Scheme-II				
	84	Training of Auxilian	y Nurse-cum-Midv	wives, Dhais and Loc	cal Health visitors	
		(C.S.S)				
					10.00	+ 10.00

Reasons for incurring expenditure without any budget provision have not been intimated (August 2008).

Grant No. 53 - Tribal Welfare (Research)

(In thousands of rupees)

REVENUE

2225 Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes

Voted

Original 1,00,00

Supplementary 8,40 1,08,40 84,47 - 23,93

Amount surrendered during the year (March 2008) 17,87

CAPITAL

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes

Voted

Original 1,00 1,00 ... - 1,00

Amount surrendered during the year (March 2008) 1,00

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs.8.40 lakh obtained in March 2008 was unnecessary.
- (b) Out of the overall saving of Rs.23.93 lakh, Rs.17.87 lakh only were anticipated and surrendered in March 2008.

Grant No. 54 - Factories and Boilers

$(In\ thousands\ of\ rupees)$

REVENUE

2059 Public Works

2230 Labour and Employment

Voted

Original 78,53 78,53 68,98 - 9,55

Amount surrendered during the year (March 2008) 11,63

Notes and comments

REVENUE

Voted

(a) Surrender of Rs.11.63 lakh was considerably in excess of the amount of Rs.9.55 lakh available for

surrender.

Grant No. 55 - Employment

(In thousands of rupees)

REVENUE

2230 Labour and Employment

Voted

Original 2,28,30

Supplementary 16,20 2,44,50 2,01,58 - 42,92

Amount surrendered during the year (March 2008) 23,00

CAPITAL

4070 Capital Outlay on Other Administrative Services

Voted

Original 1,00 1,00 ... - 1,00

Amount surrendered during the year(March 2008) 1,00

Notes and comments

REVENUE

Voted

(a) As the expenditure did not even come up to the original provision, supplementary grant of Rs.16.20 lakh obtained in March 2008 was unnecessary.

(b) Out of the overall saving of Rs.42.92 lakh, only Rs.23.00 lakh were anticipated and surrendered in March 2008.

CAPITAL

Voted

(a) The entire provision of Rs.1.00 lakh remained unutilised and was surrendered in March 2008.

Grant No. 56 - Information Technology Department

(In thousands of rupees)

DI	7 7 7		TTT	1.7
RF	· •	нт	J E I	н

2070 **Other Administrative Services**

Voted

Original 30,00

1,91 31,91 29,24 Supplementary - 2,67

Amount surrendered during the year (March 2008)

1,00

CAPITAL

4070 **Capital Outlay on Other Administrative Services**

Voted

Original 6,70,00

Supplementary 4,77,00 11,47,00 4,75,00 - 6,72,00

Amount surrendered during the year

Notes and comments

REVENUE

Voted

As the expenditure did not even come up to the original provision, supplementary grant of Rs.1.91 lakh (a) obtained in March 2008 was unnecessary.

Out of the overall saving of Rs.2.67 lakh, only Rs.1.00 lakh were anticipated and surrendered in March (b) 2008.

CAPITAL

Voted

(a) As the expenditure did not even come up to the original provision, supplementary grant of Rs.4,77.00 lakh obtained in March 2008 was unnecessary.

(b) No part of the huge available saving of Rs.6,72.00 lakh 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

29 **Industries Development** 17 Information Technology

(Plan)

O 1.47.00 1.47.00 - 1,47.00

Reasons for non-utilisation of entire provision was stated to be due to "surrender" and is not tenable.

Grant No. 56 - Information Technology Department - Concld.

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

(In lakhs of rupees)

(ii)	73	National E-gove	rnance Plan			
	01	NEGAP				
		(Plan)				
		O	5,23.00			
		S	4,77.00	10,00.00	4,75.00	- 5,25.00

Enhancement of provision by supplementary grant was stated to be based on actual requirement. Reasons for huge saving was stated that the Finance Department released fund for only Rs.4,75.00 lakh out of Rs.10,00.00 lakh.

Huge saving of Rs.4,46.00 lakh occurred under this head in 2006-07 also.

APPENDIX

(Reference-Summary of Appropriation Accounts at page-11)

Grant-wise details of estimates and actuals of recoveries adjusted in the

	No. and Name of Grant	Budget Esti	mates	Actuals	Actuals compared with Budget Estimates More(+) Less(-)
			(In tl	housands of rupe	es)
13	Public Works (Roads & Bridges) Department				
	Reven	ue			
	Voi	ted 50	0,00,00	49,51,87	-48,13
15	Public Works (Water resource) Department				
	Reven	iue			
	Vot	ted 35	5,00,00	36,78,38	+ 1,78,38
27	Agriculture Department				
	Capi	tal			
	Vot	ted 20	0,00,00	8,73,41	-11,26,59
31	Rural Development Department				
	Reven	iue			
	Voi	ted 70	0,00,00	81,05,92	+ 11,05,92
51	Public works (Public Health Engineering Department)			
	Reven	ue			
	Vot	ted 15	5,00,00	4,62,56	-10,37,44
	Total -				_
	Revenue				
	Vot	ed 1,70	,00,00	1,71,98,73	+ 1,98,73
	Capital				
	Vot	ed 20	,00,00	8,73,41	-11,26,59
	Grand Total	1,90	,00,00	1,80,72,14	-9,27,86