



APPROPRIATION ACCOUNTS

2007-2008

GOVERNMENT OF TRIPURA

**GOVERNMENT OF TRIPURA
APPROPRIATION ACCOUNTS
2007-2008
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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.

SUMMARY OF APPROPRIATION ACCOUNTS - 2007 - 2008

GOVERNMENT OF TRIPURA

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(In thousands of Rupees)									
1	Department of Parliamentary 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.A.) Department								
	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 Department								
	Voted	1,29,46	...	99,86	...	29,60	...	...	...
8	Appointment and Services Department								
	Voted	60,00	...	60,00	...	...	...	...	...
	Charged	1,90,00	...	1,88,28	...	1,72	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - 2007 - 2008 - Contd.										
Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(In thousands of Rupees)										
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	...	...
		<i>Charged</i>	<i>6,37</i>	<i>14,00</i>	<i>6,37</i>	<i>13,96</i>	...	<i>4</i>	...	...
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	...	...
		<i>Charged</i>	<i>30,40,00</i>	<i>24,58,00</i>	<i>28,18,77</i>	<i>24,57,29</i>	<i>2,21,23</i>	<i>71</i>	...	...
14	Power Department	Voted	1,11,00	1,06,71,28	77,54	97,18,47	33,46	9,52,81	...	...
		<i>Charged</i>	...	<i>5,00</i>	...	...	...	<i>5,00</i>	...	...
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	...	...
		<i>Charged</i>	<i>1,68,00</i>	<i>1,32,52</i>	<i>1,14,09</i>	<i>1,32,51</i>	<i>53,91</i>	<i>1</i>	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - 2007 - 2008 - Contd.

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(In thousands of Rupees)										
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 Affairs and Tourism Department	Voted	12,63,13	2,75,84	11,11,76	2,75,84	1,51,37	...	...	...
18	General Administration (Political) Department	Voted	1,37,48	5,00	96,00	5,00	41,48	...	...	...
19	Tribal Welfare Department	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 Castes Department	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	...	...
22	Relief and Rehabilitation Department	Voted	11,26,23	...	10,23,85	...	1,02,38	...	...	...
23	Panchayati Raj Department	Voted	66,26,84	6,37,50	67,60,32	6,14,41	...	23,09	1,33,48	...
									(1,33,48,483)	

SUMMARY OF APPROPRIATION ACCOUNTS - 2007 - 2008 - Contd.

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(In thousands of Rupees)										
24	Industries and Commerce Department									
	Voted	24,47,62	18,00,50	21,53,73	15,35,50	2,93,89	2,65,00	...	...
25	Industries (Handloom, Handicrafts and Sericulture) Department									
	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	...	...	4	
	Charged	21,25	...	13,01	...	8,24	...	...	(4,378)	
29	Animal Resource Development Department									
	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	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - 2007 - 2008 - Contd.

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(In thousands of Rupees)										
31	Rural Development Department									
	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 Plantation and Primitive Group Programme Department									
	Voted	6,94,10	...	6,37,30	...	56,80	...	...	...
33	Science, Technology and Environment									
	Voted	2,48,00	2,25,64	2,06,97	1,53,90	41,03	71,74	...	...
34	Planning and Co-ordination Department									
	Voted	3,72,60	1,31,10,00	2,08,94	14,28,00	1,63,66	1,16,82,00	...	...
35	Urban Development Department									
	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	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - 2007 - 2008 - Contd.

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(In thousands of Rupees)										
38	General Administration(Printing and Stationery) Department	Voted	6,64,10	1,00	6,17,13	59	46,97	41	...	...
39	Education (Higher) Department	Voted	36,64,92	17,75,92	30,23,99	3,83,84	6,40,93	13,92,08	...	...
40	Education (School) Department	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	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	...	...
		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	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - 2007 - 2008 - Contd.

Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(In thousands of Rupees)										
46	Treasuries	Voted	3,45,69	...	2,96,21	...	49,48	...	...	...
47	Chief Minister's Secretariat	Voted	56,20	...	44,76	...	11,44	...	...	...
48	High Court	<i>Charged</i>	<i>3,20,00</i>	...	<i>15,38,83</i>	...	...	...	<i>12,18,83</i>	...
									<i>(12,18,83,020)</i>	
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 Health Engineering) Department	Voted	25,95,00	61,65,17	13,99,23	58,78,19	11,95,77	2,86,98	...	...
52	Family Welfare and Preventive Medicine	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 APPROPRIATION ACCOUNTS - 2007 - 2008 - Contd.									
Number and Name of Grant or Appropriation	Voted/ Charged	Total of Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(In thousands of Rupees)									
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- Concl.

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		<i>Charged</i>	
	Revenue	Capital	Revenue	Capital
	(In thousands 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 Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2011	Parliament/State/Union Territory Legislatures		
Voted			
Original	6,68,50	6,68,50	- 71,09
Amount surrendered during the year (March 2008)			6,00
Charged			
Original	9,50		
Supplementary	1,50	11,00	- 3,55
Amount surrendered during the year			...

Notes and comments

REVENUE

Voted

- (a) Out of the overall saving of Rs.71.09 lakh, only Rs.6.00 lakh were anticipated and surrendered in March 2008.
- (b) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
05 Establishment			
03 Assembly Secretariat (Non-Plan)			
O	5,42.80		
R	-3.95	5,38.85	-55.90

Reduction in provision by surrender of Rs.6.00 lakh and by reappropriation of Rs.15.34 lakh mainly from salaries & contribution and augmentation thereof for Rs.17.39 lakh (net Rs.3.95 lakh) mainly towards travel expenses were stated to be based on actual requirement.
Reasons for saving have not been intimated (August 2008).

Charged

- (a) As the overall expenditure did not come up to the original appropriation, supplementary appropriation of Rs.1.50 lakh obtained in March 2008 proved unnecessary.
- (b) No part of the available saving of Rs.3.55 lakh was anticipated and surrendered 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		
<i>Charged</i>			
<i>Original</i>	<i>1,78,21</i>	<i>1,78,21</i>	<i>- 7,58</i>
<i>Amount surrendered during the year(March 2008)</i>			<i>1,15</i>

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 Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2013	Council of Ministers		
2052	Secretariat-General Services		
2059	Public Works		
2070	Other Administrative Services		
3451	Secretariat-Economic Services		
Voted			
Original	21,34,47	21,34,47	19,68,96
Amount surrendered during the year (March 2008)			- 1,65,51
			80,66
CAPITAL			
4070	Capital Outlay on Other Administrative Services		
Voted			
Original	4,00		
Supplementary	80,00	84,00	81,89
Amount surrendered during the year			- 2,11
			...

Notes and comments

REVENUE

Voted

- (a) Out of the huge overall saving of Rs.1,65.51 lakh, only Rs.80.66 lakh were anticipated and surrendered in March 2008.
- (b) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	2052	Secretariat-General Services	
	090	Secretariat	
	01	Emoluments and Allowances	
	04	Ministers	
		(Non-Plan)	
	O	1,86.35	
	R	-25.20	1,61.15
			1,36.31
			-24.84
Reduction in provision of Rs.27.80 lakh mainly from office expenses and augmentation of Rs.2.60 lakh (net Rs.25.20 lakh) towards electric charges by reappropriation were stated to be based on actual requirement.			
Reasons for saving have not been intimated (August 2008).			
(ii)	2059	Public Works	
	80	General	
	053	Maintenance and Repairs	

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

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

25	Public Works			
14	Public Building (Non-Plan)			
	O	1,00.00		
	R	- 1,00.00	...	...

Withdrawal of entire provision by surrender (Rs.80.66 lakh) and by reappropriation (Rs.19.34 lakh) from minor works was stated to be based on actual requirement.

(iii)	2070	Other Administrative Services			
	115	Guest Houses, Government Hostels etc.			
	05	Establishment			
	50	Tripura Bhavan - Calcutta (Non-Plan)			
		O	1,90.60		
		R	-3.3	1,87.30	1,50.41
					-36.89

Reduction in provision by Rs.22.33 lakh and augmentation thereof by Rs.19.03 lakh (net Rs.3.30 lakh) through reappropriation were stated to be based on actual requirement.

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

(c) An instance has been noticed against the Major Head 2059-Public Works, 80-General, 053-Maintenance and Repairs, 43- Finance commission and 14- High Court Building under Non-plan where provision of Rs.7.00 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	Actual Expenditure	Excess + Saving -
		(In 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

Augmentation of provision by Rs.75.91 lakh and reduction in provision by Rs.43.57 lakh (net Rs.32.34 lakh) through reappropriation were stated to be based on actual requirement.

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

(ii)	2070	Other Administrative Services			
	115	Guest Houses, Government Hostels etc.			
	05	Establishment			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
49	Tripura Bhavan - New Delhi (Plan)		
	...	...	5.30
(iii)	2070	Other Administrative Services	+ 5.30
	115	Guest Houses, Government Hostels etc.	
	05	Establishment	
	50	Tripura Bhavan - Calcutta (Plan)	
	...	...	0.70
			+ 0.70

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 Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2015 Elections			
Voted			
Original	9,77,00		
Supplementary	30,00	10,07,00	9,82,41
Amount surrendered during the year			- 24,59
			...

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs.24.59 lakh, supplementary provision of Rs.30.00 lakh obtained in March 2008 proved excessive.
- (b) No part of the available saving of Rs.24.59 lakh was anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 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
Reduction in provision of Rs.56.25 lakh by reappropriation mainly from salaries and augmentation of Rs.1.25 lakh (net Rs.55.00 lakh) mainly towards wages & office expenses were stated to be based on actual requirement.			
Reasons for ultimate excess were stated to be due to payment of salaries/ increased DA/ office expenses etc.			
(ii) 106 Charges for conduct of elections to State/Union Territory 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-receipt of bills within March 2008.			
(iii) 800 Other Expenditure			
99 Others			
57 Photo Identity Card			

Grant No. 4 - Election Department - Concl'd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs 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-utilisation of entire provision were not stated by the department specifically.

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 2015 Elections			
103 Preparation and Printing of Electoral rolls			
99 Others			
63 Revision of Electoral 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.

(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 Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2014	Administration of Justice		
2059	Public Works		
2070	Other Administrative Services		
Voted			
Original	15,65,00		
Supplementary	13,57	15,78,57	- 1,48,53
Amount surrendered during the year (March 2008)			54,00
CAPITAL			
4070	Capital Outlay on Other Administrative Services		
Voted			
Original	5,00,00	5,00,00	- 4,09,34
Amount surrendered during the year (March 2008)			1,57,54

Notes and comments

REVENUE

Voted

- (a) As the expenditure did not even come up to the original provision, supplementary grant of Rs.13.57 lakh obtained in March 2008 was unnecessary.
- (b) Out of the huge overall saving of Rs.1,48.53 lakh, Rs.54.00 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)	2014 Administration of Justice		
	105 Civil and Session Courts		
	22 Judicial		
	05 Judicial Administration (Plan)		
	O	25.00	
	R	-25.00	...
Withdrawal of entire provision by surrender was stated to be based on actual requirement.			
(ii)	(Non-Plan)		
	O	6,54.75	
	R	17.34	6,72.09
		5,96.48	-75.61

Grant No. 5 - Law Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
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(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		
		R	-35.31	2,00.95	1,98.88
					-2.07

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. 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 : -

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

(i)	2014	Administration of Justice			
	108	Criminal Courts			
	22	Judicial			
	05	Judicial Administration (Non-Plan)			
		O	3,82.72		
		R	9.24	3,91.96	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 - Concl'd.

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 -
			(In lakhs of rupees)	
(i)	4070 Capital Outlay on Other Administrative 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).

(ii)	86 C.S. Scheme - I			
	01 Construction of Court			
	(C.S.S.)			
	O	2,25.00		
	R	-0.95	2,24.05	...
				- 2,24.05

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 Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4070 Capital Outlay on Other Administrative Services			
	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 Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2029	Land Revenue		
2030	Stamps and Registration		
2052	Secretariat-General Services		
2053	District Administration		
2059	Public Works		
2235	Social Security and Welfare		
2245	Relief on account of Natural Calamities		
2250	Other Social Services		
2506	Land Reforms		
3475	Other General Economic Services		
Voted			
Original	64,29,30		
Supplementary	58,07	64,87,37	53,46,13
Amount surrendered during the year (March 2008)			- 11,41,24
			2,47

CAPITAL

4070	Capital Outlay on Other Administrative Services		
4250	Capital Outlay on other Social Services		
Voted			
Original	8,15,36		
Supplementary	13,99,73	22,15,09	9,06,10
Amount surrendered during the year (March 2008)			- 13,08,99
			2,10,80

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure fell far short of the original provision, supplementary grant of Rs.58.07 lakh obtained in March 2008 was totally unnecessary.
- (b) Out of the huge saving of Rs.11,41.24 lakh, Rs.2.47 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) 2029	Land Revenue		
103	Land Records		
05	Establishment		
60	Survey and Settlement		

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving -			
	(Non-Plan)					
	O	2,18.85	2,18.85	1,97.10	-21.75	
	Reasons for saving have not been intimated (August 2008).					
(ii)	2030	Stamps and Registration				
	03	Registration				
	001	Direction and Administration				
	98	Administration				
	06	Revenue				
		(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				
	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.					
(v)	2235	Social Security and Welfare				
	02	Social Welfare				
	200	Other programmes				

Grant No. 6 - Revenue Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
99	Others		
16	Ex-Gratia to public members affected by extremist violence (Non-Plan)		
	O	75.00	75.00
			49.75
			-25.25
	Reasons for saving have not been intimated (August 2008).		
(vi)	2245	Relief on account of Natural Calamities	
	05	Calamity Relief Fund	
	101	Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund	
	99	Others	
	30	Natural Calamities (Non-Plan)	
		O	18,57.00
			18,57.00
			3,60.00
			- 14,97.00
	Excessive provision at the budget stage has contributed to the huge saving, reason of which have not been intimated (August 2008).		
(vii)	3475	Other General Economic Services	
	106	Regulation of Weights and Measures	
	05	Establishment	
	61	Weight & Measures (Non-Plan)	
		O	1,70.48
		R	-10.00
			1,60.48
			1,28.79
			-31.69
	Withdrawal of provision from salaries by reappropriation was stated to be based on actual requirement. Reasons for saving have not been intimated (August 2008).		
(d)	Saving was partly offset by excess under :-		
Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i)	2053	District Administration	
	093	District Establishments	
	05	Establishment	
	07	Circuit House (Non-Plan)	
		O	35.80
		S	38.07
		R	23.48
			97.35
			85.34
			-12.01

Grant No. 6 - Revenue Department - Contd.

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

Addition to the provision by supplementary grant in March 2008, mainly towards office expenses and anticipated excess towards electricity charges and minor works, were stated to be based on actual requirement.

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

(ii)	2245	Relief on account of Natural Calamities		
	05	Calamity Relief Fund		
	101	Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund		
	43	Finance Commission		
	29	Calamity Relief Fund		
		(Non-Plan)		
		
			7,82.00	+ 7,82.00

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

(iii)	2250	Other Social Services		
	103	Upkeep of Shrines,Temples etc.		
	99	Others		
	09	Contributions Towards Upkeep Public Place of Worship		
		(Non-Plan)		
		O	50.00	
		S	20.00	
		R	50.00	1,20.00
			1,16.87	-3.13

Reasons for addition to the provision towards minor works by supplementary grant in March 2008 have not been intimated (August 2008). Anticipated excess towards P.P.W.(minor works) was stated to be based on actual requirement.

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

(iv)	2506	Land Reforms		
	001	Direction and Administration		
	98	Administration		
	06	Revenue		
		(Plan)		
		O	10.85	
		R	0.25	11.10
			17.29	+ 6.19

Anticipated excess towards electricity charges was stated to be based on actual requirement.

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

Grant No. 6 - Revenue Department - Contd.

CAPITAL

Voted

- (a) In view of the overall saving of Rs.13,08.99 lakh, supplementary 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 Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4070	Capital Outlay on Other Administrative Services		
	800	Other expenditure		
	43	Finance Commission		
	01	Augmentation of Traditional Water Sources (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)		
		O	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)		
		O	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).				

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(iv)	86 C.S. Scheme-I			
	05 Computerisation of Land Records (C.S.S)			
	O	5,55.00		
	R	-3,08.40	2,46.60	72.09
				- 1,74.51

Withdrawal of provision by surrender of Rs.2,10.80 lakh and by reappropriation of Rs.97.60 lakh from machinery and equipment was stated to be based on actual requirement. Anticipated saving was substantially less in view of the huge final saving. Reasons for further huge saving have not been intimated (August 2008).

(v)	4250 Capital Outlay on other Social Services			
	800 Other expenditure			
	05 Establishment			
	68 Vulnerability Assessment (Plan)			
	O	69.36		
	R	-69.36	...	...

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

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4070 Capital Outlay on Other Administrative Services			
	800 Other expenditure			
	44 Additional Central Assistance			
	01 A.C.A (Plan)			
		...	...	74.34
				+ 74.34

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

(ii)	86 C.S. Scheme-I			
	06 Strengthening of Revenue Administration & Updating of Land Records (C.S.S.)			
	R	97.60	97.60	23.94
				-73.66

Creation of provision by reappropriation and expenditure therein without observing budgetary formalities is irregular and this constitutes 'New Service'.

Grant No. 7 - Administrative Reforms Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2070	Other Administrative Services		
Voted			
Original	1,29,46	1,29,46	99,86
Amount surrendered during the year (March 2008)			- 29,60
			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	...
Amount surrendered during the year			...
Charged			
Original	1,66,00		
Supplementary	24,00	1,90,00	1,88,28
Amount surrendered during the year			- 1,72
			...

Grant No. 9 - Statistical Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
3454	Census Surveys and Statistics		
Voted			
Original	2,63,50	2,63,50	- 24,80
Amount surrendered during the year (March 2008)			17,35
CAPITAL			
4070	Capital Outlay on Other Administrative Services		
Voted			
Original	15,00	15,00	- 15,00
Amount surrendered during the year			...

Notes and comments

REVENUE

Voted

- (a) Out of the overall saving of Rs.24.80 lakh, only Rs.17.35 lakh were anticipated and surrendered in March 2008.
- (b) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	3454	Census Surveys and Statistics	
	01	Census	
	001	Direction and Administration	
	05	Establishment	
	44	Statistical Unit	
		(Non-Plan)	
	O	1,54.75	
	R	-18.75	1,36.00
			1,37.95
			+ 1.95
Reduction in provision by surrender of Rs.11.00 lakh and by reappropriation Rs.8.10 lakh mainly from salaries & wages and augmentation thereof by Rs.0.35 lakh (net Rs.18.75 lakh) towards office expenses, were stated to be based on actual requirement.			
Reasons for ultimate excess have not been intimated (August 2008).			
(ii)	800	Other expenditure	
	86	C.S. Scheme -I	
	07	Economic Census	
		(C.S.S.)	
	O	18.00	
	R	-15.89	2.11
			1.85
			-0.26

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

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

(i)	3454	Census Surveys and Statistics		
	02	Surveys and Statistics		
	201	National Sample Survey Organisation		
	99	Others		
	56	National Sample Survey (Non-Plan)		
		O	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 Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2052	Secretariat-General Services		
2053	District Administration		
2055	Police		
2059	Public Works		
2070	Other Administrative Services		
3275	Other Communication Services		
Voted			
Original	3,32,63,50		
Supplementary	34,08,36	3,66,71,86	3,44,70,34
Amount surrendered during the year			-22,01,52

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
Amount surrendered during the year (March 2008)			- 16,76,87
			7,17,29

Notes and comments

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	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2053	District Administration		
101	Commissioners		
08	Police		
07	Forensic Science Laboratory (Non-Plan)		
	O	58.15	
	R	-58.15	...

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
	Withdrawal of entire provision by reappropriation in March 2008 was stated to be due to non-filling up of vacant posts, based on actual requirement and austerity measure in expenditure.			
(ii)	800 Other expenditure			
	08 Police			
	15 Secret Service			
	(Non-Plan)			
	O	5.00	5.00	...
				-5.00
	Reasons for non-utilisation of entire provision have not been intimated (August 2008).			
(iii)	09 Security Related Expenditure			
	03 District Administration			
	(Non-Plan)			
	O	7,20.00		
	R	-54.64	6,65.36	5,89.91
				-75.45
	Withdrawal of provision of Rs.2,20.00 lakh from grant-in-aid was partly offset by addition of provision of Rs.165.36 lakh mainly towards minor works by reappropriation in March 2008 and both were stated to be based on actual requirement.			
	Reasons for saving have not been intimated (August 2008).			
(iv)	2055 Police			
	003 Education and Training			
	08 Police			
	14 Police Training College			
	(Non-Plan)			
	O	7,80.45		
	S	7,12.15		
	R	4.03	14,96.63	13,92.29
				- 1,04.34
	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 and payment of DA and based on actual requirement, mainly towards supplies and materials respectively.			
	Reasons for saving have not been intimated (August 2008).			
(v)	101 Criminal Investigation and Vigilance			
	08 Police			
	03 Criminal Investigation Branch			
	(Non-Plan)			
	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) Department - Contd.

	Head		Total 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
		Withdrawal of provision by reappropriation(net) in March 2008 was stated mainly due to non-filling up of vacant posts. Reasons for saving have not been intimated (August 2008).			
(vii)	03	Battalion No.III (Non-Plan)			
		O	11,78.80		
		R	82.09	12,60.89	10,74.69
					- 1,86.20
		Addition to the provision by reappropriation(net) in March 2008 was stated to be mainly due to merger of 50% DA and payment of DA. Reasons for saving have not been intimated (August 2008).			
(viii)	12	Indian Reserve Battalion (Non-SRE)			
	01	Battalion No.I (Non-Plan)			
		O	11,78.60		
		S	1,27.21		
		R	0.40	13,06.21	11,88.95
					- 1,17.26
		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. Reasons for saving have not been intimated (August 2008).			
(ix)	03	Battalion No.III (Non-Plan)			
		O	11,48.60		
		S	17.46	11,66.06	11,37.35
					-28.71
		Addition to the provision by supplementary grant in March 2008 was stated to be due to merger of 50% DA to basic pay and payment of DA. Reasons for saving have not been intimated (August 2008).			
(x)	04	Battalion No.IV (Non-Plan)			
		O	11,27.50		
		S	82.54		
		R	25.14	12,35.18	10,94.89
					- 1,40.29

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

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

Addition to the provision by supplementary grant and reappropriation(net) in March 2008 were stated to be due to merger of 50% DA to basic pay, payment of DA and based on actual requirement. Reasons for saving have not been intimated (August 2008).

(xi)	05	Battalion No.V (Non-Plan)			
		O	12,44.50		
		R	-63.58	11,80.92	11,51.23
					-29.69

Withdrawal of provision by reappropriation (net) in March 2008 mainly from cost of ration, medicine etc. was stated to be based on actual requirement. Reasons for saving have not been intimated (August 2008).

(xii)	06	Battalion No-VI (Non-Plan)			
		O	10,33.50		
		S	2,40.00		
		R	3.16	12,76.66	11,27.87
					- 1,48.79

Addition to the provision by supplementary grant and reappropriation(net) in March 2008 were stated to be due to merger of 50% DA to basic pay, payment of DA and based on actual requirement respectively. Reasons for saving have not been intimated (August 2008).

(xiii)	07	Battalion No-VII (Non-Plan)			
		O	8,99.70		
		S	1,99.09	10,98.79	10,51.47
					-47.32

Addition to the provision by supplementary grant in March 2008 was stated to be due to merger of 50% DA to basic pay and payment of DA. Reasons for saving have not been intimated (August 2008).

(xiv)	109	District Police			
	08	Police			
	04	District Armed Reserve (Non-Plan)			
		O	42,09.60		
		S	3,99.04		
		R	22.64	46,31.28	43,43.14
					- 2,88.14

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(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).		
(xvi)	09	Mobile Task Force	
		(Non-Plan)	
	O	2,69.65	
	R	-40.76	2,28.89
			2,19.62
			-9.27
	Net withdrawal of provision by reappropriation in March 2008 was the result of reduction mainly from salaries due to non-filling up of vacant posts and addition mainly towards travel expenses stated to be based on actual requirement.		
	Reasons for saving have not been intimated (August 2008).		
(xvii)	09	Security Related Expenditure	
	03	District Administration	
		(Non-Plan)	
	O	13,50.00	
	R	-39.96	13,10.04
			11,69.31
			- 1,40.73
	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).		
(xviii)	800	Other expenditure	
	08	Police	
	02	Central M.T.Pool	
		(Non-Plan)	
	O	6,54.35	
	S	1,16.17	
	R	1.01	7,71.53
			7,03.98
			-67.55
	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, procurement of new vehicles and more requirement of POL.		
	Reasons for saving have not been intimated (August 2008).		
(xix)	09	Security Related Expenditure	
	01	Amenities for Central Para Military Force	
		(Non-Plan)	
	O	1,50.00	
	R	-35.00	1,15.00
			1,02.64
			-12.36

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Withdrawal of provision by reappropriation (net) in March 2008 was stated to be based on actual requirement.			
Reasons for saving have not been intimated (August 2008).			
(xx)	02	Amenities for Police/TSR Personnel (Non-Plan)	
	O	50.00	
	R	-27.24	22.76
			16.15
			-6.61
Withdrawal of provision by reappropriation (net) was stated to be based on actual requirement.			
Reasons for saving have not been intimated (August 2008).			
(xxi)	2059	Public Works	
	80	General	
	053	Maintenance and Repairs	
	25	Public Works	
	14	Public Building (Non-Plan)	
	O	2,00.00	2,00.00
			1,23.38
			-76.62
Reasons for saving have not been intimated (August 2008).			
(xxii)	43	Finance Commission	
	28	Public Building (Non-Plan)	
	O	80.00	
	R	10.00	90.00
			19.22
			-70.78
Addition to the provision by reappropriation in March 2008 was stated to be based on actual requirement towards minor works.			
Reasons for saving have not been intimated (August 2008).			
(xxiii)	2070	Other Administrative Services	
	107	Home Guards	
	10	Home Guards	
	04	Home Guards Organisation (Non-Plan)	
	O	8,91.10	
	R	-2,07.44	6,83.66
			6,82.58
			-1.08
Withdrawal of provision by reappropriation (net) was stated to be mainly due to non-filling up of vacant posts.			
Reasons for saving have not been intimated (August 2008).			
(xxiv)	3275	Other Communication Services	
	101	Wireless Planning and Coordination	
	08	Police	
	10	Police Communication	

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

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

(Non-Plan)

O	10,24.20		
R	87.30	11,11.50	- 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.

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

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

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

(i) 2052 Secretariat-General Services
090 Secretariat
05 Establishment
11 Co-ordination Cell

(Non-Plan)

O	2.00		
R	8.00	10.00	-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)

O	3,45.90		
R	-11.07	3,34.83	+ 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)

(Non-Plan)

O	7,50.00		
R	2,02.20	9,52.20	-2.46

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).

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

	Head	Total Grant	Actual Expenditure	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	13,04.77	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)			
	O	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 expenditure			
	08 Police			
	08 Miscellaneous Provisioning 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	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2055 Police			
	001 Direction and Administration			
	05 Establishment			
	71 State Police Accountability Commission (Non-Plan)			
	R	30.60	30.60	-13.52
(ii)	116 Forensic Science			
	08 Police			
	07 Forensic Science (Non-Plan)			
	R	55.35	55.35	-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	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4055 Capital Outlay on Police			
	800 Other Expenditure			
	08 Police			
	11 Police Force Modernisation (Non-Plan)			
	O	22,00.00		
	R	-5,68.50	16,31.50	- 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)

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
O	1,00.00		
R	-1,00.00	...	+ 14.24

Withdrawal of entire provision by surrender in March 2008 was stated to be due to non-release of funds by the Government of India.

Reasons for incurring expenditure subsequently have not been intimated (August 2008).

(iii)	12	Indian Reserve Battalion(non-SRE)			
	05	Battalion No.V (Plan)			
	O		2,00.00		
	R		-1,53.18	46.82	-46.82

Withdrawal of provision by surrender and reappropriation in March 2008 was stated to be due to non-release of funds by the Government of India and based on actual requirement.

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

(iv)	06	Battalion No.VI (Non-Plan)			
	O		20.00		
	R		-20.00	...	...

Withdrawal of entire provision by reappropriation in March 2008 was stated to be based on actual requirement.

(v)	5275	Capital Outlay on other Communication Services			
	101	Other Communication Facilities			
	08	Police			
	10	Police Communication (Non-Plan)			
	O		1,00.00		
	R		-60.00	40.00	-6.97

Withdrawal of provision from machinery and equipment by reappropriation in March 2008 was stated to be based on actual requirement.

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

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

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

(i)	4055	Capital Outlay on Police			
	800	Other Expenditure			
	12	Indian Reserve Battalion(non-SRE)			
	04	Battalion No.IV (Plan)			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
O	2,00.00		
R	1,03.18	3,03.18	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 Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i) 4055	Capital Outlay on Police		
800	Other Expenditure		
08	Police		
21	Strengthening of Enforcement Capabilities for Combating Illicit Traffic in Narcotic Drugs and Psychotropic Substances (Non-Plan)		
O	...		
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

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2041	Taxes on Vehicles		
2059	Public Works		
3055	Road Transport		
Voted			
Original	1,34,00		
Supplementary	9,90	1,43,90	1,24,78
Amount surrendered during the year			- 19,12
			...

CAPITAL			
4552	Capital Outlay on North Eastern Areas		
5055	Capital Outlay on Road Transport		
5056	Capital Outlay on Inland Water Transport		
Voted			
Original	22,82,00		
Supplementary	10,32,58	33,14,58	29,90,98
Amount surrendered during the year (March 2008)			- 3,23,60
			1,00

Notes and comments

REVENUE

Voted

- (a) In view of the actual expenditure being less than the original provision, the supplementary grant of Rs.9.90 lakh obtained in March 2008 proved unnecessary.
- (b) No part of the available saving of Rs.19.12 lakh was anticipated for surrender during the year.

CAPITAL

Voted

- (a) In view of the overall saving of Rs.3,23.60 lakh, supplementary provision of Rs.10,32.58 lakh obtained in March 2008 proved excessive.
- (b) A token amount of Rs.1.00 lakh was surrendered out of Rs.3,23.60 lakh available for surrender. This proves lack of foresight in financial management.
- (c) Saving occurred mainly under : -

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(i) 4552	Capital Outlay on North Eastern Areas		
050	Lands and Buildings		
57	North Eastern Area Development		
47	Inter State Truck Terminus at Transport Nagar near Jirania, Tripura		

Grant No. 11 - Transport Department - Contd.

Head		Total Grant	Actual Expenditure	Excess + Saving -
			(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 Public Sector and other undertakings			
	23	Corporations/ PSUs/ Boards			
	05	Tripura Road Transport 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 Expenditure			
	44	Additional Central 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 - Concl.

Head		Total 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 on Road Transport			
	050	Lands and Buildings			
	13	Transportation			
	02	Maintenance and 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).

Grant No. 12 - Co-operation Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2049	Interest Payments		
2059	Public Works		
2425	Co-operation		
Voted			
Original	8,63,03		
Supplementary	3,83,82	12,46,85	11,28,43
Amount surrendered during the year (March 2008)			1,06,38
Charged			
Original	4,59		
Supplementary	1,78	6,37	6,37
Amount surrendered during the year			...
CAPITAL			
4059	Capital Outlay on Public Works		
4425	Capital Outlay on Co-operation		
6003	Internal Debt of the State Government		
6425	Loans for Co-operation		
Voted			
Original	1,41,39		
Supplementary	35,83	1,77,22	1,70,03
Amount surrendered during the year (March 2008)			6,36
Charged			
Original	14,00	14,00	13,96
Amount surrendered during the year (March 2008)			4

Notes and comments

REVENUE

Voted

- (a) Supplementary provision of Rs.3,83.82 lakh obtained in March 2008 proved excessive.
- (b) Out of the overall saving of Rs.1,18.42 lakh, only Rs.1,06.38 lakh were anticipated and surrendered in March 2008.
- (c) Saving occurred mainly under :-

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

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs 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			
	86	C. S. Scheme - I			
	09	Integrated Co-operative Development Project (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

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

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2045	Other Taxes and Duties on Commodities and Services		
2049	Interest Payments		
2059	Public Works		
2216	Housing		
3054	Roads and Bridges		
Voted			
Original	1,96,32,00		
Supplementary	10,60,00	2,06,92,00	1,96,38,11
Amount surrendered during the year (March 2008)			-10,53,89
			20,00
Charged			
Original	30,40,00	30,40,00	28,18,77
Amount surrendered during the year (March 2008)			-2,21,23
			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
Amount surrendered during the year (March 2008)			-44,02,49
			65,00
Charged			
Original	24,00,00		
Supplementary	58,00	24,58,00	24,57,29
Amount surrendered during the year			-71
			...

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs.10,53.89 lakh, supplementary grant of Rs.10,60.00 lakh obtained in March 2008 proved excessive. Overall saving of Rs.61,53.91 lakh and Rs.11,15.74 lakh had occurred under this grant in 2005-06 and 2006-07 respectively also.
- (b) Out of the available saving of Rs.10,53.89 lakh, Rs.20.00 lakh only were anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2045	Other Taxes and Duties on Commodities and Services		
	103	Collection Charges-Electricity Duty		
	25	Public Works		
	02	Direction (Non-Plan)		
		O	41.21	
		R	-1.00	40.21
				17.65
				-22.56
	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.			
(ii)	2059	Public Works		
	80	General		
	001	Direction and Administration		
	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 be 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.			
(iv)	053	Maintenance and Repairs		
	25	Public Works		
	01	Administrative Building (Non-Plan)		
		O	9,60.00	9,60.00
				7,26.03
				-2,33.97
	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.			

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

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
(v)	43	Finance Commission			
	28	Public Building (Non-Plan)			
		O	2,40.00		
		S	60.00	3,00.00	1,20.00
					-1,80.00
		Augmentation of provision by supplementary grant in March 2008 towards minor works was stated to be based on actual requirement which ultimately proved totally unnecessary.			
		Reasons for saving at Sl.nos. (c) (iv) and (v) stated to be " as per actual execution of works" are not adequate and specific.			
(vi)	2216	Housing			
	01	Government Residential Buildings			
	106	General Pool Accommodation			
	25	Public Works			
	03	Execution (Non-Plan)			
		O	6,00.00	6,00.00	4,62.32
					-1,37.68
		Saving of Rs.11,06.97 lakh and Rs.2,16.15 lakh compared with original provision had occurred under this head in 2005-06 and 2006-07 respectively also.			
(vii)	3054	Roads and Bridges			
	04	District and Other Roads			
	800	Other expenditure			
	25	Public Works			
	03	Execution (Non-Plan)			
		O	72,32.00		
		S	10,00.00	82,32.00	79,40.91
					-2,91.09
		Augmentation of provision by supplementary grant in March 2008 towards minor works was stated to be due to maintenance and repair of public building.			
		Reasons for saving at Sl.Nos. (c) (vi) and (vii) stated to be "as per actual execution of works" are not adequate and specific.			
(d)		Saving was partly offset by excess under :-			
(i)	2059	Public Works			
	80	General			
	001	Direction and Administration			
	25	Public Works			
	03	Execution			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(Non-Plan)			
O	41,60.04		
R	-32.00	41,28.04	45,87.26 +4,59.22

(In lakhs of rupees)

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.

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

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 rupees)				
2059	Public Works			
1	Stock	-15,14.03	49,18.44	49,51.87
2	Purchase	+3,69.88	...	...
3	Miscellaneous Public Works Advances	+7,84.20	...	...
4	Workshop Suspense	+ 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	Total Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2059 Public Works			
80 General			
053 Maintenance and Repairs			
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 :-

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2049 Interest Payments			
	01 Interest on Internal Debt			
	200 Interest on Other Internal Debts			
	58 Debt Services			
	06 General Insurance Company Loans (GIC Loans) (Non-Plan)			
		...	53.54	+ 53.54

Excess was stated to be due to payment of interest as per schedule as agreed.

CAPITAL

Voted

- (a) In view of the overall saving of Rs.44,02.49 lakh, supplementary grant of Rs.64,37.97 lakh obtained in March 2008 proved excessive. Excessive provisions of Rs.67,22.69 lakh and Rs.65,07.72 lakh made by supplementary grant in March each year contributed to the huge overall saving of Rs.50,61.65 lakh and Rs.31,61.86 lakh in 2005-06 and 2006-07 respectively also.
- (b) Anticipation and surrender of Rs.65.00 lakh in March 2008 was substantially smaller than the amount of Rs.44,02.49 lakh available for surrender.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	25 Public Works			
	07 General Administration (Plan)			
	O	4,00.00	1,63.18	-2,36.82
				Saving of Rs.48.23 lakh compared with original provision had occurred under this head in 2006-07 also.
(ii)	10 State Legislature (Plan)			
	O	1,00.00	78.19	-21.81
				Entire provisions of Rs.1,00.00 lakh (original Rs.50.00 lakh) and Rs.50.00 lakh remained unutilized in 2005-06 and 2006-07 respectively also.
(iii)	43 Finance Commission			
	25 Capital Complex			

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

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
	Creation of provision by supplementary grant in March 2008 towards major works was stated to be due to maintenance and repair of public building.		
	Entire original provision of Rs.3,75.00 lakh was withdrawn by reappropriation in 2006-07.		
(iv)	56	Non-lapsable	
	03	Capital Complex	
		(C.S.S.)	
	O	16,00.00	
	R	-7,76.20	8,23.80
			7,20.20
			-1,03.60
	Withdrawal of provision from major works through reappropriation was stated to be based on actual requirement.		
(v)	4216	Capital Outlay on Housing	
	01	Government Residential Buildings	
	106	General Pool Accommodation	
	52	Housing	
	05	Jail	
		(Plan)	
	O	1,00.00	1,00.00
			74.92
			-25.08
	Saving of Rs.24.20 lakh and Rs.21.90 lakh had occurred under this head in 2005-06 and 2006-07 respectively also.		
(vi)	06	State Legislature	
		(Plan)	
	O	1,00.00	1,00.00
			...
			-1,00.00
	Saving of Rs.38.53 lakh and non-utilisation of entire original provision of Rs.40.00 lakh had occurred under this head in 2005-06 and 2006-07 respectively also.		
(vii)	08	Fire Protection	
		(Plan)	
	O	1,00.00	1,00.00
			...
			-1,00.00
	Entire original provision of Rs.1,00.00 lakh remained unutilized in 2006-07 also.		
(viii)	13	School Education	
		(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	
	04	District and Other Roads	
	800	Other Expenditure	

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
57	North Eastern Area Development		
09	Road of Fatikroy-Kailashahar-Dharmanagar-Kukital-Chankira Road Pechartal-Chebri Road		
	(N.E.C. Scheme)		
	(Plan)		
	O	20,00.00	
	S	22,55.48	42,55.48
			22,02.72
			-20,52.76

Augmentation of provision by supplementary grant towards major works was stated to be due to approval of the NEC scheme by the Government of India.

The department worked out saving of Rs.3,25.76 lakh in relation to amount of Rs.25,28.48 lakh released by the Finance Department and not in relation to the total provision of Rs.42,55.48 lakh. This is not tenable. Reasons for huge saving stated to be 'as per actual execution of works' is also not adequate and specific.

(xi)	5054	Capital Outlay on Roads and Bridges			
	02	Strategic and Border Roads			
	337	Road Works			
	86	C.S. Scheme-I			
	12	Central Road Fund			
		(C.S.S.)			
		O	1,50.00		
		S	50.00	2,00.00	1,72.69
					-27.31

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

(xii)	04	District and Other Roads			
	800	Other Expenditure			
	44	Additional Central Assistance			
	01	A.C.A			
		(Plan)			
		O	1.00		
		S	13,55.67		
		R	-0.99	13,55.68	7,31.70
					-6,23.98

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.

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

(xiii)	48	Border Area Development Programme			
	01	B.A.D.P			
		(Plan)			
		S	10,30.84	10,30.84	...
					-10,30.84

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
	Creation of provision by supplementary grant in March 2008 towards major works was stated to be due to sanction of fund under ACA (State Plan) by the Government of India.			
(xiv)	54	National Bank for Agriculture and Rural Development (NABARD)		
	07	State Share		
		(Plan)		
		O	11,88.00	11,88.00
			8,10.00	-3,78.00

Reasons for saving/huge saving/entire saving at Sl. nos. (c)(i) to (ix) and (c) (xi) to (xiv) above stated to be 'Expenditure has been incurred as per actual execution of works' are neither to the point nor adequate and specific.

Entire supplementary provision of Rs.20,85.00 lakh was neither utilised nor surrendered in 2005-06 and saving of Rs.97.17 lakh compared with original provision had also occurred in 2006-07 under this subhead.

(xv)	68	Road and Bridges		
	01	R&B		
		(Plan)		
		O	3,35.00	3,35.00
			...	-3,35.00

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

Entire original provision of Rs.3,16.00 lakh was neither utilized nor surrendered under this subhead in 2006-07 also.

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4059	Capital Outlay on Public Works		
	01	Office Buildings		
	051	Construction		
	25	Public Works		
	06	Civil Works		
		(Plan)		
		O	5,00.00	
		S	65.00	5,65.00
			5,70.19	+ 5.19

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

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

(ii)	4216	Capital Outlay on Housing		
	01	Government Residential Buildings		
	106	General Pool Accommodation		
	52	Housing		
	02	Civil Works		

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -	
			(In lakhs of rupees)		
	(Plan)				
	O	18,00.00	18,00.00	20,32.38	+2,32.38
(iii)	03	General Administration			
	(Plan)				
	O	14,00.00	14,00.00	14,37.13	+ 37.13
(iv)	04	Police			
	(Plan)				
	O	2,00.00	2,00.00	2,50.04	+ 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			
	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 State and Economic Importance			
	(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.			

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -	
			(In lakhs of rupees)		
(viii)	04	District and Other Roads			
	800	Other Expenditure			
	54	National Bank for Agriculture and Rural Development (NABARD)			
	01	RIDF-V-Construction of Ongoing Rural Bridges Project			
		(Plan)			
	O	10,92.00	10,92.00	12,83.07	+1,91.07
	Reasons for excess at Sl.Nos. (d)(i) to (vi) & (viii) stated to be 'due to better / speedy progress of work' are not tenable for being non-specific.				
(ix)	99	Others			
	60	Other than M.N.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 Head		Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)				
REVENUE				
2049	Interest Payments			
2801	Power			
Voted				
Original		1,11,00	77,54	- 33,46
Amount surrendered during the year (March 2008)				26,00
CAPITAL				
4552	Capital Outlay on North Eastern Areas			
4801	Capital Outlay on Power Projects			
6003	Internal debt of the State Government			
Voted				
Original		97,77,00		
Supplementary		8,94,28	97,18,47	- 9,52,81
Amount surrendered during the year (March 2008)				25,43,79
Charged				
Supplementary		5,00	...	- 5,00
Amount surrendered during the year				...

Notes and comments

REVENUE

Voted

- (a) Out of the overall saving of Rs.33.46 lakh, Rs.26.00 lakh only were anticipated and surrendered in March 2008.
- (b) Saving occurred mainly under :-

Head		Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2801 Power			
	80 General			
	001 Direction and Administration			
	26 Power			
	14 G.P.F., Pension etc. Cell (Non-Plan)			
	O	35.80		
	R	-21.00	14.80	-1.72

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 +	Credit -	Closing Balance as on 31st March 2008 Debit + Credit -
		(In lakhs of rupees)			
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 unnecessary 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	Supplementary grant	Total Provision	Total expenditure	Saving	Surrender
(In 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 Expenditure	Excess + 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 on Power Projects			
	80	General			
	190	Investment in Public 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 - Concl'd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
16	Extension of Lines (Plan)		
	O	5,20.00	5,20.00
			8,40.00
			+ 3,20.00

Reasons for excess stated to be due to release of fund to the extent of expenditure incurred is not specific.

Excess of Rs.2,87.28 lakh compared with original provision had occurred under this head in 2006-07 also.

(e) Instances of incurring expenditure to the tune of Rs.13,30.39 lakh against provision created by reappropriation without knowledge of the legislature have been noticed under :-

(i)	4552	Capital Outlay on North Eastern Areas			
	04	Diesel / Gas Power Generation			
	800	Other Expenditure			
	57	North Eastern Area Development			
	58	Augmentation of Substation Capacity by Addition of Transformer (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. Scheme)			
		R	79.54	79.54	79.54
					...
(iii)	65	21 MW Baramura Unit - V Gas Based Power Project (Plan)(N.E.C. Scheme)			
		R	10,00.00	10,00.00	10,00.00
					...

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

(iv)	4801	Capital Outlay on Power Projects			
	06	Rural Electrification			
	800	Other Expenditure			
	26	Power			
	18	Grants for Service (Plan)			
		R	1,00.00	1,00.00	1,00.00
					...

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

Reappropriation of fund from one Major Head of account to another is not permissible as per rule 8 (i) of the Delegation of Financial Power Rules, Tripura 2007. Hence the provision created by such reappropriation from 4801-Capital Outlay on Power Project, at Sl.no.(e) (ii) is irregular.

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

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2049	Interest Payments		
2059	Public Works		
2702	Minor Irrigation		
2711	Flood Control and Drainage		
Voted			
Original	63,55,02	63,55,02	56,84,54
Amount surrendered during the year (March 2008)			-6,70,48
Charged			1,76,32
<i>Original</i>	<i>1,68,00</i>	<i>1,68,00</i>	<i>1,14,09</i>
<i>Amount surrendered during the year (March 2008)</i>			<i>-53,91</i>
			<i>53,90</i>
CAPITAL			
4701	Capital Outlay on Major and Medium Irrigation		
4702	Capital Outlay on Minor Irrigation		
4705	Capital Outlay on Command Area Development		
4711	Capital Outlay on Flood Control Projects		
6003	Internal debt of the State Government		
Voted			
Original	37,70,18	37,70,18	22,35,81
Amount surrendered during the year (March 2008)			-15,34,37
Charged			6,55,91
<i>Original</i>	<i>1,23,00</i>		
<i>Supplementary</i>	<i>9,52</i>	<i>1,32,52</i>	<i>1,32,51</i>
<i>Amount surrendered during the year</i>			<i>-1</i>
			<i>...</i>

Notes and comments

REVENUE

Voted

- (a) Insertion/Deletion of Sub-Major Head/Minor Head under Major Head '2702-Minor Irrigation' as per Correction Slip No.510 dated 13.05.2004 has not yet been implemented by the Government of Tripura (August 2008).
- (b) Against the available saving of Rs.6,70.48 lakh in the grant, Rs,1,76.32 lakh only were anticipated and surrendered in March 2008. Rs.0.66 lakh only were anticipated and surrendered against the available saving of Rs.1,48.54 lakh in 2006-07 also.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2702	Minor Irrigation		
	01	Surface Water		
	102	Lift Irrigation Schemes		
	27	Water Resource		
	07	Lift Irrigation		
		(Non-Plan)		
		O	7,00.20	
		R	-4,32.65	2,67.55
				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 Administration		
	27	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.

(iii)	2711	Flood Control and Drainage		
	01	Flood Control		
	001	Direction and Administration		
	27	Water Resource		
	05	Flood Control and Drainages		
		(Non-Plan)		
		O	5,81.70	
		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 :-

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
(i)	2059	Public Works			
	80	General			
	053	Maintenance and Repairs			
	25	Public Works			
	14	Public Building			
		(Non-Plan)			
		O	3,00.00		
		R	50.00	3,50.00	3,46.66
					-3.34

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

(ii)	2711	Flood Control and Drainage			
	01	Flood Control			
	800	Other expenditure			
	27	Water Resource			
	05	Flood Control and Drainages			
		(Non-Plan)			
		O	1,12.00		
		R	35.64	1,47.64	1,32.40
					-15.24

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

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.

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 -	Debit + (In lakhs of rupees)	Credit -	Closing Balance as on 31st March 2008 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 Drainage				
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	Total Appropriation	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2049 Interest Payments			
	01 Interest on Internal debt			
	200 Interest on Other Internal Debts			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	09 RIDF-XII Minor Irrigation Projects (Deep Tubewell Projects) (Non-Plan)			
	<i>O</i>	<i>1,00.00</i>		
	<i>R</i>	<i>-72.36</i>	<i>27.64</i>	<i>27.64</i> ...

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.

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

	Head	Total Appropriation	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2049 Interest Payments			
	01 Interest on Internal debt			
	200 Interest on Other Internal Debts			
	54 National Bank for Agriculture and Rural Development (NABARD)			
	05 RIDF-VI Muhari Irrigation Project (Non-Plan)			
	O	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	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	4701 Capital Outlay on Major and Medium Irrigation			
	80 General			
	800 Other Expenditure			
	45 Accelerated Irrigation Benefit Programme (AIBP)			
	01 Gumati Irrigation Projects (Plan)			
	O	1,65.00		
	R	-78.00	87.00	53.98 -33.02
(ii)	02 Khowai Irrigation Projects (Plan)			
	O	2,20.00	2,20.00	1,80.33 -39.67
(iii)	03 Manu Irrigation Projects (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 Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)		
(iv)	46	State Share of AIBP			
	01	Gumati Irrigation Projects (Plan)			
		O	55.00		
		R	-33.00	22.00	10.56
					-11.44
(v)	02	Khowai Irrigation 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 on Minor Irrigation			
	101	Surface Water			
	46	State share of AIBP			
	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 to the provision towards major works through reappropriation was stated to be based on actual requirement.			
(ix)	4705	Capital Outlay on Command Area Development			
	101	Water Resource Command Area Development			
	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 Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(x)	86	C.S. Scheme-I		
	15	Command Area Development (C.S.S.)		
		O	30.00	
		R	-19.74	10.26
				...
				-10.26

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

(xi)	4711	Capital Outlay on Flood Control Projects		
	01	Flood Control		
	800	Other expenditure		
	27	Water Resource		
	17	Critical Flood Control and Anti Erosion Scheme in Brahmaputra and Barak Valley (Plan)		
		O	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 - Concltd.

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

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 Governemnt 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			
	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 Works		
2210	Medical and Public Health		
2552	North Eastern Areas		
Voted			
Original	54,05,54		
Supplementary	3,46,12	57,51,66	51,92,46
Amount surrendered during the year (March 2008)			3,26

CAPITAL			
4210	Capital Outlay on Medical and Public Health		
4552	Capital Outlay on North Eastern Areas		
Voted			
Original	84,53,56		
Supplementary	10,81,76	95,35,32	62,30,96
Amount surrendered during the year (March 2008)			13,46,18

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure fell far short of the original provision, supplementary grant of Rs.3,46.12 lakh obtained in March 2008 proved unnecessary.
- (b) Out of the huge saving of Rs.5,59.20 lakh, Rs.3.26 lakh only were anticipated and surrendered in March 2008.
- (c) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Savings -
(in lakh of rupees)			
(i)	2210	Medical and Public Health	
	01	Urban Health Services-Allopathy	
	001	Direction and Administration	
	98	Administration	
	16	Health (Non-Plan)	
	O	36,95.11	
	R	-0.24	36,94.87
			33,41.67
			- 3,53.20

Withdrawal of provision by reappropriation was stated to be based 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	Actual Expenditure (in lakh of rupees)	Excess + Savings -
(ii)	110	Hospital and Dispensaries		
	16	Hospital		
	12	Sub-Divisional Hospital (Non-Plan)		
		O	1,23.60	
		R	-3.47	1,20.13
				99.94
				-20.19

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			
	18	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 Homeopathic 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, Training and Research			
	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 Grant	Actual Expenditure (in lakh of rupees)	Excess + Savings -
(i)	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	001 Direction and Administration			
	98 Administration			
	16 Health (Plan)			
	O	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.

(iii)	71 Medical College			
	01 Establishment (Plan)			
	O	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	Actual Expenditure (in lakh of rupees)	Excess + Savings -
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
(In lakhs of rupees)					
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 Grant	Actual Expenditure (in lakh of rupees)	Excess + Savings -
(i) 4210 Capital Outlay on Medical and Public Health			
01 Urban Health Services			
110 Hospital and Dispensaries			
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	Total 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 stated to be due to non-utilisation of fund by the executing agency.			
(iii)	44 Additional Central Assistance			
	01 ACA (Plan)			
	O	1.00		
	S	9,82.83	9,83.83	4,28.76
				- 5,55.07
	Augmentation of provision by supplementary grant obtained in March 2008 towards major works was stated as "Scheme under C.S.S. as sanctioned by the Government of India" is not tenable as the sub-head pertains to State Plan.			
	Reasons for huge saving were stated to be due to delay in taking up the construction works by the Public Works Department.			
(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
	Withdrawal of provision from major works by surrender was stated to be due to non-receipt of fund from the Government of India.			
	Reasons for further saving were stated to be due to non-utilisation of fund and non-supply of material by the executing agency.			
(v)	23 Para Medical Institute (C.S.S)			
	O	9,15.24	9,15.24	6,83.19
				- 2,32.05
	Reasons for huge saving were stated to be due to non-utilisation of fund by the executing agency.			
(vi)	24 Development of G.B.P.Hospital (C.S.S)			
	O	9,32.28		
	R	-5,40.28	3,92.00	71.79
				- 3,20.21
	Withdrawal of provision, mainly from major works by surrender, was stated to be due to non-receipt of fund from the Government of India.			
	Reasons for further saving were stated to be due to non-commencement of the construction work and non-supply of equipment in time by the executing agency.			
(vii)	25 South District Hospital (C.S.S)			
	O	6,70.00		
	R	-3,70.00	3,00.00	1,81.67
				- 1,18.33

Grant No. 16 - Health Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Savings -
(in lakh of rupees)				
	Withdrawal of provision by surrender of Rs.3,25.25 lakh and by reappropriation of Rs.44.75 lakh (total Rs.3,70.00 lakh) from major works was stated to be due to non-receipt of fund from the Government of India.			
(viii)	26 North District Hospital (C.S.S)			
	O	6,70.00		
	R	-1,00.00	5,70.00	5,00.91 -69.09
	Withdrawal of provision from major works by reappropriation was stated to be due to non-receipt of fund from the Government of India.			
	Reasons for further saving at Sl.no. (vii) and (viii) above were stated to be due to non-utilisation of fund by the executing agency.			
(ix)	86 C.S. Scheme-I			
	18 District Ayurvedic Hospital (C.S.S)			
	O	15.00		
	R	15.00	30.00	... -30.00
(x)	19 District Homoeopathic Hospital (C.S.S)			
	O	15.00		
	R	15.00	30.00	... -30.00
	Augmentation of provision against Sl.No.(ix) and (x) above by reappropriation towards machinery and equipment was stated to be due to release of fund by the Government of India.			
	Reasons for non-utilisation of entire provision at Sl.Nos. (ix) and (x) above were stated by the department that the state government sought permission to the Government of India for utilisation of fund in the new construction of 150-bedded District Hospital building. For non-receipt of reply in time the fund remained unutilised.			
(xi)	03 Medical Education, Training and Research			
	105 Allopathy			
	71 Medical College			
	01 Establishment (Plan)			
	O	10,00.00		
	R	-2,96.67	7,03.33	6,73.15 -30.18
	Withdrawal of Rs.4,42.67 lakh from major works and augmentation of Rs.1,46.00 lakh (net Rs.2,96.67 lakh) towards grant-in-aid by reappropriation were stated to be based on actual requirement.			
	Reasons for further saving were stated to be due to non-utilisation of fund by the executing agency.			
(xii)	4552 Capital Outlay on North Eastern Areas			
	05 Medical Education, Training and Research			
	200 Other Systems			
	57 North Eastern Area Development			

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure (in lakh of rupees)	Excess + Savings -
30	Regional Institute of Pharmaceutical Science and Technology N.E.C. Scheme (Plan)		
	O	50.00	
	R	-48.00	2.00 0.66 -1.34

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	45.43 ... -45.43

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.

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

Head	Total Grant	Actual Expenditure (in lakh of rupees)	Excess + Savings -
(i)	4210	Capital Outlay on Medical and Public Health	
	04	Public Health	
	107	Public Health Laboratories	
	86	C.S.Scheme-I	
	21	Drugs Testing Laboratory (C.S.S)	
		R	5.37 5.37 ... -5.37

(ii)	4552	Capital Outlay on North Eastern Areas	
	05	Medical Education, Training and Research	
	200	Other Systems	

Grant No. 16 - Health Department - Contd.

Head	Total Grant	Actual Expenditure (in lakh of rupees)	Excess + Savings -
57	North Eastern Area Development		
53	Construction of Boundary Wall of Boys Hostel N.E.C. Scheme (Plan)		
	R	5.40	5.40
			...
			-5.40

Unnecessary provision under Sl.Nos. (i) and (ii) above was made by reappropriation without the knowledge of the Legislature. The entire provision in the above two cases ultimately remained unutilized. The provision made in this manner deprived necessary funds to other heads.

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

Head	Total Grant	Actual Expenditure (in lakh of rupees)	Excess + Savings -
(i)	4210	Capital Outlay on Medical and Public Health	
	01	Urban Health Services	
	110	Hospital and Dispensaries	
	56	Non- Lapsable	
	35	Construction of Some Components of 150 Bedded Dhalai District Hospital (C.S.S)	
	R	1,09.38	1,09.38
			90.00
			-19.38

Creation of provision by reappropriation towards major works was stated to be due to release of fund by the Government of India. Such provision by reappropriation and expenditure thereof is irregular and constitute 'New Service'.

(ii)	38	State Share of NLCPR (Plan)	
	S	90.26	
	R	2,51.07	3,41.33
			2,79.52
			-61.81

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	

Grant No. 16 - Health Department - Concltd.

Head	Total Grant	Actual Expenditure	Excess + 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 Head	Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE			
2059	Public Works		
2205	Art and Culture		
2220	Information and Publicity		
3452	Tourism		
Voted			
Original	12,63,13	12,63,13	11,11,76
Amount surrendered during the year (March 2008)			- 1,51,37
			1,04,44
CAPITAL			
4070	Capital Outlay on Other Administrative Services		
4220	Capital Outlay on Information and Publicity		
5452	Capital Outlay on Tourism		
Voted			
Original	45,93		
Supplementary	2,29,91	2,75,84	2,75,84
Amount surrendered during the year			...

Notes and comments

REVENUE

Voted

- (a) Out of the overall saving of Rs.1,51.37 lakh, Rs.1,04.44 lakh only were anticipated and surrendered in March 2008.
- (b) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2220	Information and Publicity		
60	Others		
001	Direction and Administration		
98	Administration		
17	I.C.A.T. (Plan)		
	O	3,22.00	
	R	-1,06.15	2,15.85
			2,16.71
			+ 0.86

Head	Total Grant	Actual Expenditure	Excess + 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		
	(Plan)		
	O	75.00	
	R	-25.00	50.00 49.60 -0.40

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

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 1,06.27 -5.73

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 rupees)			
(i)	2220 Information and Publicity		
	60 Others		
	103 Press Information Services		
	21 Tourism and Publicity		
	07 Press Information		
	(Plan)		
	O	0.50	
	R	2.00	2.50 2.28 -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.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
	Addition to the provision through reappropriation towards office expenses was stated to be based on actual requirement.			
	Final saving was stated to be due to non-filling up of vacant post.			
(iii)	106	Field Publicity		
	21	Tourism and Publicity		
	05	Field Publicity		
		(Plan)		
		O	2.25	
		R	2.00	
			4.25	3.47
				-0.78
	Augmentation of provision by reappropriation towards office expenses was stated to be based on actual requirement.			
	Final saving stated to be due to non-implementation of programme for various reasons is not tenable for being vague and non-specific.			
(iv)	107	Song and Drama Services		
	21	Tourism and Publicity		
	08	Cultural		
		(Plan)		
		O	0.50	
		R	16.00	
			16.50	16.50
				...
	Addition to the provision through reappropriation towards grant-in-aid was stated to be based on actual requirement.			
(v)	3452	Tourism		
	01	Tourist Infrastructure		
	102	Tourist Accommodation		
	21	Tourism and Publicity		
	11	Infrastructural Facilities		
		(Plan)		
		O	2.50	
		R	2.83	
			5.33	5.63
				+ 0.30
	Addition to the provision by reappropriation (Rs.4.83 lakh) mainly towards supplies and materials was partly offset by reduction in provision also by reappropriation (Rs.2.00 lakh) from salaries. Both addition and reduction were stated to be based on actual requirement.			
	Excess was stated to be due to supply of newspaper materials for VIPs/Observers during the Assembly Election in 2008.			
(vi)	80	General		
	800	Other expenditure		
	21	Tourism and Publicity		
	01	Tourist Information and Publicity		
		(Plan)		

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

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

O	6.50		
R	10.10	16.60	16.01
			-0.59

Addition to the provision through reappropriation mainly towards other administrative expenses was stated to be based on actual requirement.

Final saving stated to be due to postponement of various programmes is not tenable for being vague and non-specific.

(vii)	02	Tourist Transport Services (Plan)			
	O		1.02		
	R		4.68	5.70	4.69
					-1.01

Augmentation of provision by reappropriation towards cost of fuel etc. and maintenance cost of vehicles was stated to be based on actual requirement.

Final saving stated to be due to non-receipt of bill in respect of vehicle of the Tourism department is not tenable for being vague and non-specific.

(d)		Instances of incurring expenditure against provision made by reappropriation without the knowledge of the Legislature have been noticed under :-			
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Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	

(i)	2059	Public Works			
	80	General			
	053	Maintenance and Repairs			
	43	Finance Commission			
	28	Public Building (Non-Plan)			
	R		9.00	9.00	9.00
					...

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

(ii)	2205	Art and Culture			
	102	Promotion of Arts and Culture			
	21	Tourism and Publicity			
	08	Cultural (Plan)			
	R		5.50	5.50	5.47
					-0.03

Creation of provision towards other administrative expenses by reappropriation was stated to be based on actual requirement.

(ii)	2220	Information and Publicity			
	60	Others			
	003	Research and Training in mass Communication			

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

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

Grant No. 18 - General Administration (Political) Department

Major Head		Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)				
REVENUE				
2070	Other Administrative Services			
2235	Social Security and Welfare			
2250	Other Social Services			
Voted				
Original		1,37,48	1,37,48	96,00
Amount surrendered during the year (March 2008)				- 41,48
				31,29

CAPITAL

4235 Capital Outlay on Social Security and Welfare

Voted

Original		1,00		
Supplementary		4,00	5,00	5,00
Amount surrendered during the year				...
				...

Notes and comments

REVENUE

Voted

- (a) Out of the overall saving of Rs.41.48 lakh, Rs.31.29 lakh only were anticipated and surrendered in March 2008.
- (b) Significant saving occurred under :-

Head		Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	102 Pensions under Social Security Schemes			
	02 Pension			
	04 Pension to Freedom Fighters (Non-Plan)			
	O	38.00		
	R	-26.00	12.00	11.40
				-0.60

Withdrawal of provision of Rs.23.79 lakh by surrender and Rs.2.21 lakh by reappropriation from social pension was stated to be based on actual requirement.

Reasons for saving were stated to be due to the death of some freedom fighters for which amount remained unspent.

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

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2250	Other Social Services		
	800	Other expenditure		
	99	Others		
	04	Celebration of Independence Day (Non-Plan)		
	O	14.00		
	R	2.00	16.00	16.00 ...
(ii)	05	Celebration of Republic 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.

Grant No. 19 - Tribal Welfare Department

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

Grant No. 19 - Tribal Welfare Department - Contd.

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In thousands of rupees)	
Voted			
Original	2,15,92,27		
Supplementary	65,06,03	2,80,98,30	2,44,11,05
Amount surrendered during the year (March 2008)			- 36,87,25
			6,79,28

CAPITAL

4059	Capital Outlay on Public Works
4070	Capital Outlay on Other Administrative Services
4202	Capital Outlay on Education, Sports, Art and Culture
4210	Capital Outlay on Medical and Public Health
4211	Capital Outlay on Family Welfare
4215	Capital Outlay on Water Supply and Sanitation
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
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
5452	Capital Outlay on Tourism

Grant No. 19 - Tribal Welfare Department - Contd.

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
5465	Investments in General Financial and Trading Institutions		
5475	Capital Outlay on other General Economic Services		
6425	Loans for Cooperation		
Voted			
Original	2,73,06,68		
Supplementary	84,05,45	3,57,12,13	1,74,03,14
Amount surrendered during the year (March 2008)			- 1,83,08,99
			83,86,42

Notes and comments

REVENUE

Voted

- (a) Out of the huge saving of Rs.36,87.25 lakh; Rs.6,79.28 lakh only could be anticipated and surrendered in March 2008.
- (b) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
Co-operation Department			
(i)	2425	Co-operation	
	800	Other expenditure	
	86	C.S.Scheme-I	
	09	Integrated Co-operative Development 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 Affairs and Tourism Department

(ii)	2220	Information and Publicity	
	60	Others	
	103	Press Information Services	
	21	Tourism and Publicity	
	07	Press Information (Plan)	
	O	48.00	
	R	-20.00	28.00
			27.99
			-0.01

Grant No. 19 - Tribal Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
	Withdrawal of provision by reappropriation from supplies and materials was stated to be based on actual requirement.			
	Tribal Welfare Department			
(iii)	2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		
	02	Welfare of Scheduled Tribes		
	001	Direction and Administration		
	33	Welfare Programme		
	09	General		
		(Non-Plan)		
	O	8,54.50	8,54.50	6,82.84
				- 1,71.66
	Reasons for huge saving have not been intimated (August 2008).			
(iv)	277	Education		
	34	Tribal Sub-Plan		
	19	Coaching and Allied Scheme		
		(Plan)		
	O	1,97.50		
	R	-37.28	1,60.22	1,52.72
				-7.50
	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).			
(v)	86	C.S. Scheme- I		
	26	Book Bank for Students		
		(C.S.S)		
	O	25.00		
	R	-25.00	...	...
(vi)	30	Post- Matric Scholarship to General Students		
		(C.S.S)		
	O	1,12.00		
	R	- 1,12.00	...	...
(vii)	32	Upgradation of Merit		
		(C.S.S)		
	O	26.50		
	R	-21.70	4.80	4.80
(viii)	2552	North Eastern Areas		
	01	Forestry		
	105	Forest Produce		
	57	North Eastern Area Development		

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
55	Setting up of a Project for Livelihood Development through a Pilot Bamboo Enterprise for Rehabilitation of Surrendered Militants N.E.C. Scheme (Plan)		
	O	2,00.00	
	R	- 2,00.00	...
Reasons for withdrawal of entire/part provision from Sl.Nos. (v) to (viii) above by reappropriation/surrender stated as "Released by the Government of India" and "Released by N.E.C." are not tenable as the amount withdrawn from the original provision does not relate to the release of fund by the Government of India/N.E.C.			
(ix)	2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	
	02	Welfare of Scheduled Tribes	
	800	Other expenditure	
	33	Welfare Programme	
	59	Special Package for Tribal Development in Tripura (Non-Plan)	
	S	5,50.00	5,50.00
			3,04.37
			- 2,45.63
Provision made by supplementary provision in March 2008 towards grant-in-aid was stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008).			
(x)	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	
	108	Taxes on Professions, Trade, Callings and Employment	
	34	Tribal Sub-Plan	
	14	Sixth Schedule (Plan)	
	O	6,20.00	
	S	3,51.06	
	R	-2,40.45	7,30.61
			...
			-7,30.61
Addition to the provision by supplementary grant in March 2008 towards grant-in-aid and simultaneous withdrawal of Rs.6,20.00 lakh from purchase of vehicle and augmentation of Rs.3,79.55 lakh towards grant-in-aid by reappropriation were stated to be based on actual requirement. The addition to the provision by supplementary grant proved totally unjustified in view of non-utilisation of the entire remaining provision. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008).			
(xi)	200	Other Miscellaneous Compensations and Assignments	
	34	Tribal Sub -Plan	
	14	Sixth Schedule (Plan)	
	O	9,64.00	
	R	1,10.62	10,74.62
			...
			-10,74.62

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
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(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 Development Programmes			
	101	Panchayati Raj			
	99	Others			
	54	Panchayat Development Fund			
		(Plan)			
		O	11,42.35		
		S	2,25.27	13,67.62	11,42.35
					- 2,25.27
(xiii)	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)			
		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 Employment			
	03	Training			
	003	Training of Craftsmen & Supervisors			
	05	Establishment			
	29	Industrial Training Institute			
		(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 Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
21	Swavalamban (Plan)		
	O	93.00	
	R	-93.00	...

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

Industries (Handloom, Handicrafts and Sericulture) Department

(xvi)	2851	Village and Small Industries			
	107	Sericulture Industries			
	86	C.S. Scheme - I			
	52	Sericulture Project (C.S.S)			
	S	67.44	67.44	...	-67.44

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

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

Agriculture Department

(xvii)	2401	Crop Husbandry			
	109	Extension and Farmers Training			
	86	C.S. Scheme - I			
	68	Intensive Cotton Development Project (C.S.S)			
	O	30.00			
	R	-30.00	...	...	...

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.

(xviii)	800	Other expenditure			
	87	C.S. Scheme - II			
	97	Macro Management in Agriculture (C.S.S)			
	O	6,98.28			
	R	-1,66.63	5,31.65	5,25.00	-6.65

Reasons for withdrawal of provision by surrender and reappropriation 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.

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

(xix)	2415	Agricultural Research and Education			
	01	Crop Husbandry			
	277	Education			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
37	Agricultural Development		
68	Agricultural College (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 Administration			
	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 Husbandry			
	103	Poultry Development			
	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.

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(C.S.S)			
O	9.60		
S	96.31	1,05.91	60.69
			-45.22
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.			
Reasons for saving have not been intimated (August 2008).			
(xxiii)	2406	Forestry and Wild Life	
	01	Forestry	
	800	Other expenditure	
	40	Forestry	
	40	Management of Gregarious Flowering of Muli Bamboos	
		(Plan)	
	O	39.90	
	R	-39.90	...
Withdrawal of entire provision by reappropriation was stated to be based on actual requirement.			
(xxiv)	02	Environmental Forestry and Wild Life	
	110	Wild Life Preservation	
	40	Forestry	
	28	Wild Life Conservation and Education	
		(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			
(xxv)	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	
	200	Other Miscellaneous Compensations and Assignments	
	32	Urban Development	
	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 Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
103	Government Colleges and Institutes		
41	Human Development		
49	Government Degree College		
	(Plan)		
	O	63.07	
	R	-51.07	12.00
			11.69
			-0.31

Withdrawal of Rs.61.32 lakh mainly from salaries and augmentation of Rs.10.25 lakh towards travel expenses and grant-in-aid by reappropriation were stated to be based on actual requirement.

Education (School) Department

(xxviii)	2202	General Education			
	01	Elementary Education			
	106	Teachers and Other Services			
	42	Government Primary Schools			
	01	Middle Stage Education (From Class VI to VIII)			
		(Plan)			
		O	66.60		
		R	-13.50	53.10	47.08
					-6.02

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

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

(xxix)	02	Primary Education (From Class I to V)			
		(Plan)			
		O	2,06.10		
		S	56.03		
		R	-60.89	2,01.24	1,91.93
					-9.31

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

Withdrawal of provision of Rs.1,51.36 lakh mainly from scholarship/stipend and augmentation of Rs.90.47 lakh towards salaries through reappropriation were stated to be based on actual requirement.

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

(xxx)	02	Secondary Education			
	104	Teachers and Other Services			
	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 Grant	Actual Expenditure	Excess + Saving -
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(In lakhs of rupees)

Withdrawal of Rs.1,02.00 lakh mainly from salaries and office expenses and augmentation of Rs.14.33 lakh mainly towards wages by reappropriation were stated to be based on actual requirement.

(xxxii)	2236	Nutrition			
	02	Distribution of nutritious food and beverages			
	102	Mid-day Meals			
	41	Human Development			
	56	Mid-day meals (renamed as National Programme of Nutritional Support to Primary Education)(NP-NSPE) (Plan)			
		S	2,82.00	2,82.00	1,05.00
					- 1,77.00

Provision made by supplementary grant in March 2008 towards grant-in-aid (Rs.2,02.00 lakh) and transfer of fund of TTAADC, PRI & ULB (Rs.80.00 lakh) was stated to be based on actual requirement. Reasons for huge saving have not been intimated (August 2008).

(xxxii)	87	C.S.Scheme-II			
	07	Establishment of Modern Slaughter House (C.S.S)			
		O	2,63.50		
		R	- 2,63.50	...	...

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.

Education (Social) Department

(xxxiii)	2235	Social Security and Welfare			
	02	Social Welfare			
	102	Child Welfare			
	33	Welfare Programme			
	15	Integrated Child Development Scheme (C.S.S)			
		O	6,20.00		
		R	- 6,20.00	...	...

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.

(xxxiv)	02	Social Welfare			
	102	Child Welfare			
	70	State Share			
	41	Social Welfare and Social Education			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(Plan)			
O	3,72.00		
R	-17.27	3,54.73	2,10.17
			-1,44.56
	Withdrawal of provision by reappropriation from the cost of ration, diet, medicine etc. was 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).		
(xxxv)	103	Women's Welfare	
	33	Welfare Programme	
	58	Monthly Pension for Widows and Deserted Women from BPL families between 18 and 65 years	
	(Plan)		
	S	1,49.94	
	R	29.14	1,79.08
			...
			-1,79.08
	Provision made by supplementry grant in March 2008 towards social pension was stated to be based on actual requirement. Reasons for non-utilisation of entire provision after augmentation of provision by reappropriation have not been intimated (August 2008). Such anticipated excess in the month of March 2008 proved lack of foresight in financial management.		
(xxxvi)	03	National Social Assistance Programme	
	102	National Family Benefit Scheme	
	67	National Social Assistance Programme (NSAP)	
	03	National Family Benefit Scheme (NFBS)	
	(Plan)		
	O	49.60	
	S	25.12	
	R	2.68	77.40
			46.90
			-30.50
	Augmentation of provision in March 2008 by supplementary grant and reappropriation towards grant-in-aid was totally unjustified in view of the final saving. Reasons for saving have not been intimated (August 2008).		
(xxxvii)	2236	Nutrition	
	02	Distribution of nutritious food and beverages	
	101	Special Nutrition programmes	
	69	National Programme for Adolescent Girls (NPAG)	
	01	N.P.A.G	
	(Plan)		
	O	29.14	
	R	-29.14	...
			...
			...
	Withdrawal of entire provision was stated to be based on actual requirement.		

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
Family Welfare and Preventive Medicine					
(xxxviii)	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	9,88.90	5,39.38
					-4,49.52
		Augmentation of provision by supplementary grant and reappropriation in March 2008 was totally unnecessary in view of the actual expenditure.			
		Reasons for huge saving have not been intimated (August 2008).			
(xxxix)	104	Community Health Centres			
	16	Hospital			
	02	Community Health Centre			
		(Plan)			
		O	1,30.45		
		R	-39.27	91.18	71.93
					-19.25
		Withdrawal of Rs.41.27 lakh mainly from the cost of ration, diet, medicine etc. and augmentation of Rs.2.00 lakh towards machinery and equipment by reappropriation were stated to be based on actual requirement.			
		Reasons for further saving have not been intimated (August 2008).			
(xl)	04	Rural Health Services-Other Systems of medicine			
	101	Ayurveda			
	17	Dispensary			
	01	Ayurvedic Dispensary			
		(Plan)			
		O	20.60		
		R	-20.00	0.60	...
					-0.60
(xli)	102	Homeopathy			
	17	Dispensary			
	03	Homeopathic Dispensary			
		(Plan)			
		O	20.90		
		R	-20.00	0.90	...
					-0.90
		Withdrawal of provision by reappropriation from the cost of ration, diet, medicine etc. at Sl.Nos. (xl) and (xli) above was stated to be based on actual requirement.			

Grant No. 19 - Tribal Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(xlii)	06	Public Health		
	101	Prevention and Control of diseases		
	87	C.S.Scheme - II		
	74	National Vector Borne Disease Control Programme (C.S.S)		
	O	54.76		
	R	-26.46	28.30	-28.30

Reasons for withdrawal of 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.

Reasons for non-utilisation of the remaining provision at Sl.Nos. (xl) to (xlii) above have not been intimated (August 2008).

(xliii)	2211	Family Welfare		
	001	Direction and Administration		
	87	C.S.Scheme-II		
	71	District Family Welfare Bureau (C.S.S)		
	O	82.40	82.40	-41.46

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

- (c) In addition to the saving listed under Note (b), the entire provision of Rs.63.91 lakh spread over 5 (five) different sub-heads (all Rs.10.00 lakh and above but below Rs.20.00 lakh) was withdrawn by reappropriation/surrender and except under CSS all are stated to be based on actual requirement. Reasons stated as "Released by the Government of India" under CSS is not tenable as the amount withdrawn does not relate to the release of fund by the Government of India.
- (d) Saving was partly offset by excess under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
Health Services				
(i)	2210	Medical and Public Health		
	01	Urban Health Services-Allopathy		
	110	Hospital and Dispensaries		
	16	Hospital		
	01	Cancer Hospital(Cancer Control Programme) (Plan)		
	O	5.40		
	R	1.50	6.90	-0.15

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant		Actual Expenditure	Excess + Saving -
					(In lakhs of rupees)	
(ii)	04	District Hospital (Plan)				
		O	13.85			
		R	3.96	17.81	17.47	-0.34

Augmentation of provision at Sl.Nos.(i) and (ii) above was stated to be based on actual requirement. 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 Publicity				
	60	Others				
	001	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 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 -
				(In lakhs of rupees)	
(vi)	102	Economic Development			
	56	Non-lapsable			
	11	Tribal Area Development Programme (C.S.S)			
		S	4,41.40		
		R	1,68.70	6,10.10	6,10.10 ...
		Provision made by supplementary grant and addition thereto by reappropriation in March 2008 was stated to be due to release of fund by the Government of India.			
(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 ...
		Augmentation of Rs.83.75 lakh towards grant-in-aid and withdrawal of Rs.9.03 lakh also from grant-in-aid through reappropriation were stated to be based on actual requirement. Such reappropriation within the same object head is contradictory.			
(viii)	794	Special Central Assistance for Tribal sub-plan			
	34	Tribal Sub-Plan			
	15	Special Central Assistance (Plan)			
		O	7,69.00		
		R	3,94.08	11,63.08	11,32.78 -30.30
		Augmentation of provision towards grant-in-aid by reappropriation was stated to be based on actual requirement.			
		Reasons for ultimate saving have not been intimated (August 2008).			
(ix)	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
	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
		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 Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
Industries (Handloom, Handicrafts and Sericulture) Department				
(x)	2851	Village and Small Industries		
	103	Handloom Industries		
	86	C.S. Scheme - I		
	50	Handloom Industries (C.S.S)		
	...	...	49.75	+ 49.75

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

Fisheries Department

(xi)	2405	Fisheries		
	101	Inland fisheries		
	36	Fishery Development		
	02	Development of Inland Fisheries (Plan)		
		O	2,39.75	
		S	10.24	
		R	16.45	2,66.44
			2,66.43	-0.01

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

Agriculture Department

(xii)	2401	Crop Husbandry		
	001	Direction and Administration		
	98	Administration		
	27	Agriculture (Plan)		
		O	7,47.45	
		R	16.95	7,64.40
			7,63.56	-0.84

Augmentation of Rs.96.13 lakh mainly towards grant-in-aid and subsidies and withdrawal of Rs.79.18 lakh mainly from supplies and materials were stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008).

Animal Resource Development Department

(xiii)	2403	Animal Husbandry		
	101	Veterinary Services and Animal Health		
	39	Animal Resource Development		
	47	Medicine, Vaccine and Appliances for ARDD (Plan)		

Grant No. 19 - Tribal Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
		O	20.91	
		R	17.11	38.02
(xiv)	70	State share		38.01
	29	Animal Resource Development (Plan)		-0.01
		O	0.85	
		R	10.00	10.85
(xv)	102	Cattle and Buffalo Development		10.81
	39	Animal Resource Development		-0.04
	48	Feed for ARDD (Plan)		
		O	3.10	
		R	1.58	4.68
(xvi)	103	Poultry Development		4.68
	39	Animal Resource Development		...
	47	Medicine, Vaccine and Appliances for ARDD (Plan)		
		O	1.70	
		R	1.40	3.10
(xvii)	105	Piggery Development		2.92
	39	Animal Resource Development		-0.18
	47	Medicine, Vaccine and Appliances for ARDD (Plan)		
		O	1.70	
		R	1.40	3.10
(xviii)	109	Extension and Training		2.92
	39	Animal Resource Development		-0.18
	24	Professional Efficiency Development Programme (Plan)		
		O	6.16	
		R	3.19	9.35
				9.35
				...
		Augmentation of provision by reappropriation from Sl.Nos. (xiii) to (xviii) above was stated to be based on actual requirement.		
(xix)	113	Administrative Investigation and Statistics		
	86	C.S.Scheme - I		
	97	17th Quinquennial 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

Augmentation of provision 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).

Forest Department

(xx)	2406	Forestry and Wild Life			
	01	Forestry			
	001	Direction and Administration			
	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 Forestry			
	40	Forestry			
	09	Decentralised Peepul Nursery			
		(Plan)			
		O	2.64		
		R	11.16	13.80	13.44
					-0.36
(xxiii)	22	Raising Plantation of Minor Forest Produce- Medicinal Plants			
		(Plan)			
		O	2.48		
		S	19.47		
		R	5.00	26.95	25.03
					-1.92
(xxiv)	27	Treatment of Wasteland and Degraded Forests.			
		(Plan)			
		O	2.17		
		R	6.63	8.80	8.55
					-0.25

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant		Actual Expenditure	Excess + Saving -
					(In lakhs 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 Sanitation				
	01	Water Supply				
	001	Direction and Administration				
	30	Rural Development				
	21	North Tripura District (Plan)				
		O	34.17	34.17	63.23	+ 29.06
(xxviii)	22	Dhalai District (Plan)				
		O	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 Expenditure	Excess + Saving -
		(In lakhs 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.

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

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
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(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 Welfare			
	02	Social Welfare			
	001	Direction and Administration			
	33	Welfare Programme			
	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 Development Scheme			
		(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)	2210	Medical and Public Health			
	04	Rural Health Services-Other Systems of medicine			
	101	Ayurveda			
	87	C.S.Schemes-II			
	68	Ayurvedic Dispensary			
		(C.S.S.)			
		S	28.00		
		R	18.00	46.00	44.59
					-1.41

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
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(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).

- (e) 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

(i)	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

(ii)	2405	Fisheries			
	109	Extension and Training			
	03	Research and Training			
	07	Fisheries Training and Extension (Plan)			
		R	11.97	11.97	11.97

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

(iii)	800	Other expenditure			
	70	State Share			
	26	Fisheries (Plan)			
		R	16.83	16.83	11.93

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

Education (Social) Department

(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			

Grant No. 19 - Tribal Welfare Department - Contd.

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

(Plan)

R	1.97	1.97	5.07	+ 3.10
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Creation of provision by reappropriation towards social pension was stated to be based on actual requirement.

Education (Sports & Youth Programme) Department

(v)	2204	Sports and Youth Services		
	800	Other expenditure		
	41	Human Development		
	61	Tripura Sports Council		
		(Plan)		
	R		16.75	16.75
			13.29	- 3.46

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

Reasons for further excess at Sl.no. (iv) and final saving at Sl.nos. (iii) and (v) have not been intimated (August 2008).

CAPITAL

Voted

- (a) As the overall expenditure fell far short of the original provision, supplementary grant of Rs.84,05.45 lakh obtained in March 2008, proved unnecessary.
- (b) Out of the huge saving of Rs.183,08.99 lakh, Rs.83,86.42 lakh only could be anticipated and surrendered in March 2008.
- (c) Saving occurred mainly under :-

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

Revenue Department

(i)	4070	Capital Outlay on Other Administrative Services		
	800	Other expenditure		
	43	Finance Commission		
	03	District Administration		
		(Plan)		
	O		1,40.00	
	R		- 1,40.00	...
				...

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

(ii)	44	Additional Central Assistance		
	01	A.C.A		
		(Plan)		

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
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)			
		O	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 on Road Transport			
	050	Lands and Buildings			
	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).

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
Power Department					
(vii)	4801	Capital Outlay on Power Projects			
	06	Rural Electrification			
	800	Other Expenditure			
	26	Power			
	16	Extension of Lines			
		(Plan)			
		O	3,10.00	3,10.00	...
		S			- 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

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

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

Public Works(W.R) Department

(ix)	4701	Capital Outlay on Major and Medium Irrigation			
	80	General			
	800	Other Expenditure			
	45	Accelerated Irrigation Benefit Programme (AIBP)			
	01	Gumati Irrigation Projects			
		(Plan)			
		O	90.00	90.00	29.13
		S			-60.87
(x)	03	Manu Irrigation Projects			
		(Plan)			
		O	1,80.00	1,80.00	34.00
		S			- 1,46.00

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

(xi)	46	State Share of AIBP			
	01	Gumati Irrigation Projects			
		(Plan)			
		O	30.00		
		R	-18.00	12.00	...
					-12.00
(xii)	02	Khowai Irrigation Projects			
		(Plan)			

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

Withdrawal of provision from major works by reappropriation at Sl.Nos. (xi), (xii) and (xiii) above was stated to be based on actual requirement.

Reasons for non-utilisation of the remaining provision in the above 3 (three) cases have not been intimated (August 2008).

(xiv)	4702	Capital Outlay on Minor Irrigation		
	101	Surface Water		
	45	Accelerated Irrigation Benefit Programme (AIBP)		
	04	Other Irrigation Projects (Plan)		
	O	10,00.00		
	R	-1,90.00	8,10.00	-3,13.43
(xv)	46	State share of AIBP		
	04	Other Irrigation Projects (Plan)		
	O	2,00.00		
	R	- 90.00	1,10.00	- 1,02.00

Withdrawal of provision from major works by reappropriation at Sl.Nos.(xiv) and (xv) above was stated to be based on actual requirement. In view of the actual expenditure in the above 2(two) cases the anticipated saving was abnormally less.

Reasons for further huge saving at Sl.Nos. (xiv) and (xv) above have not been intimated (August 2008).

(xvi)	54	National Bank for Agriculture and Rural Development (NABARD)		
	05	RIDF-VI-Muhari Irrigation Project (Plan)		
	O	2,00.00		
	S	4,02.38		
	R	5,54.45	11,56.83	-7,00.09

Augmentation of provision by supplementary grant and addition thereto by reappropriation in March 2008 towards major works was stated to be based on actual requirement. The anticipated excess was abnormally high in view of the actual expenditure.

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

(xvii)	07	State Share (Plan)		
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Grant No. 19 - Tribal Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
	O	90.00		
	R	39.00	1,29.00	-1,29.00
	Reasons for non-utilisation of entire provision even after augmentation of provision by reappropriation towards major works in March 2008, have not been intimated (August 2008).			
(xviii)	09	RIDF-XII Minor Irrigation Projects (Deep Tubewell Projects)		
	(Plan)			
	O	3,00.00		
	R	- 3,00.00	...	...
	Withdrawal of entire provision by reappropriation was stated to be based on actual requirement.			
(xix)	4711	Capital Outlay on Flood Control Projects		
	01	Flood Control		
	800	Other expenditure		
	27	Water Resource		
	08	Protective Works		
	(Plan)			
	O	1,80.00		
	R	6.00	1,86.00	1,49.13
				-36.87
	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).			
Health Services				
(xx)	4210	Capital Outlay on Medical and Public Health		
	03	Medical Education Training and Research		
	105	Allopathy		
	71	Medical College		
	01	Establishment		
	(Plan)			
	O	17,00.00		
	R	-12,53.33	4,46.67	3,69.77
				-76.90
	Withdrawal of provision by reappropriation from major works and machinery and equipment was stated to be based on actual requirement.			
Information, Cultural Affairs and Tourism Department				
(xxi)	4070	Capital Outlay on Other Administrative Services		
	800	Other expenditure		
	70	State Share		
	17	ICAT		
	(Plan)			

Grant No. 19 - Tribal Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
	O	22.10		
	R	-22.10	...	...
	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.)		
	O	50.00		
	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.			
(xxiii)	800	Other expenditure		
	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.			
(xxiv)	70	State Share		
	19	Tribal Welfare (Plan)		
	O	1,60.00		
	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		
	19	Construction of Boys/Girls Hostel (C.S.S)		
	S	2,00.00		
	R	28.78	2,28.78	90.62 -1,38.16

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
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(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			
	01	Water-Shed Development 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 Development			
	44	Additional Central 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 on Dairy Development			
	102	Dairy Development Projects			
	87	C.S.Scheme-II			
	09	Integrated Dairy Development Project			
		(C.S.S)			
		O	31.25		
		R	-31.25	...	...

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 Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
Forest Department					
(xxix)	4406	Capital Outlay on Forestry and Wild Life			
	01	Forestry			
	800	Other expenditure			
	51	Externally Aided Project			
	06	Japan Bank of International Co-operation			
		(Plan)			
	S		1,43.91		
	R		6.09	1,50.00	-1,50.00
		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. 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).			
(xxx)	87	C.S.Scheme-II			
	29	Strengthening of Infrastructure for Forest Protection			
		(C.S.S)			
	O		70.00		
	R		-69.26	0.74	-0.09
		Withdrawal of 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.			
		Reasons for further saving have not been intimated (August 2008).			
Science, Technology and Environment					
(xxxix)	4810	Capital Outlay on Non-Conventional Sources of Energy			
	600	Others			
	31	Science and Technology			
	12	Tripura Renewable Energy Development Agency (TREDA)			
		(Plan)			
	S		35.50		
	R		10.00	45.50	-45.50
		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).			
(xxxixii)	70	State Share			
	33	Science, Technology and Environment			
		(Plan)			
	S		1,29.00	1,29.00	-1,29.00

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Provision made by supplementary grant in March 2008 towards grant-in-aid was stated to be based on actual requirement.			
Reasons for non-utilisation of entire provision have not been furnished (August 2008).			
(xxxiii)	5425	Capital Outlay on other Scientific and Environmental Research	
	800	Other Expenditure	
	70	State Share	
	33	Science, Technology and Environment	
		(Plan)	
		O	1,71.17
		R	- 1,71.17
		
Withdrawal of entire provision by reappropriation was stated to be based on actual requirement.			
Planning and Co-ordination Department			
(xxxiv)	4070	Capital Outlay on Other Administrative Services	
	800	Other expenditure	
	44	Additional Central Assistance	
	01	A.C.A	
		(Plan)	
		O	26,35.00
		R	- 26,35.00
		
(xxxv)	48	Border Area Development Programme	
	01	B.A.D.P	
		(Plan)	
		O	5,15.00
		R	- 5,15.00
		
(xxxvi)	51	Externally Aided Project	
	37	Provision for Distribution Under Functional Head of Account	
		(Plan)	
		O	36,58.00
		R	- 36,58.00
		
Withdrawal of entire provision by surrender at Sl.Nos. (xxxiv), (xxxv) and (xxxvi) above was stated to be based on actual requirement.			
(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 Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
Withdrawal of Rs.5,36.75 lakh by surrender and Rs.23.25 lakh by reappropriation from grant-in-aid was stated to be based on actual requirement.			
Reasons for non-utilisation of the remaining provision have not been intimated (August 2008).			
(xxxviii)	99	Others	
	27	M.L.A. Local Area Development Programme (Plan)	
		O	2,00.00
		R	23.25
			2,23.25
			...
			-2,23.25

Augmentation of provision towards grant-in-aid 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).

Jail Department

(xxxix)	4070	Capital Outlay on Other Administrative Services	
	800	Other expenditure	
	70	State Share	
	36	Jail (Plan)	
		O	1,00.81
		R	- 1,00.81
			...
			...
			...

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

Education (Higher) Department

(xl)	4202	Capital Outlay on Education, Sports, Art and Culture	
	01	General Education	
	203	University and Higher Education	
	41	Human Development	
	49	Government Degree College (Plan)	
		O	82.66
		R	-11.01
			71.65
			49.66
			-21.99

Augmentation of Rs.49.60 lakh towards minor works and withdrawal of Rs.38.59 lakh from supplies and materials and grant-in-aid through reappropriation were stated to be based on actual requirement.

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

(xli)	44	Additional Central Assistance	
	01	ACA (Plan)	

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
O	0.31		
S	7,97.03		
R	8.61	8,05.95	28.56 -7,77.39
Augmentation of provision by supplementary grant and reappropriation towards major works was stated to be based on actual requirement. Such huge augmentation in view of the actual expenditure proved lack of foresight in financial management.			
Reasons for huge saving have not been intimated (August 2008).			
(xlii) 56	Non-lapsable		
27	Bhavan's Tripura College of Science and Technology (C.S.S)		
S	1,38.92	1,38.92	... - 1,38.92
Provision made by supplementary grant in March 2008 towards grant-in-aid was stated to be due to release of fund by the Government of India.			
Reasons for non-utilisation of entire provision have not been intimated (August 2008).			
Education (School) Department			
(xliii) 4202	Capital Outlay on Education, Sports, Art and Culture		
01	General Education		
201	Elementary Education		
70	State Share		
40	School Education (Plan)		
O	5,24.00		
R	-3,05.86	2,18.14	75.00 -1,43.14
Withdrawal of provision from grant-in-aid by reappropriation was stated to be based on actual requirement. Anticipated saving was substantially less in view of the final saving.			
Reasons for further huge saving have not been intimated (August 2008).			
(xliv) 202	Secondary Education		
41	Human Development		
18	Government Secondary Schools (Plan)		
O	85.00		
R	-49.35	35.65	35.65 ...
Withdrawal of provision by reappropriation mainly from machinery and equipment was stated to be based on actual requirement.			
(xlv) 44	Additional Central Assistance		
01	ACA (Plan)		
S	7,50.26		
R	2,28.20	9,78.46	5,24.69 -4,53.77

Grant No. 19 - Tribal Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + 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 based on actual requirement. The anticipated excess was excessive and proved lack of foresight in financial management.		
		Reasons for huge saving have not been intimated (August 2008).		
(xlvii)	56	Non-lapsable		
	32	Upgradation of Secondary Schools (C.S.S)		
		O	8,80.32	
		R	- 8,80.32	...
				...
		Withdrawal of entire provision by surrender and 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.		
(xlviii)	70	State Share		
	40	School Education (Plan)		
		S	2,75.21	2,75.21
				... - 2,75.21
		Provision made by supplementary grant in March 2008 towards grant-in-aid was stated to be based on actual requirement.		
		Reasons for non-utilisation of entire provision have not been intimated (August 2008).		
(xlviii)	88	C.S.Scheme-III		
	03	Information and communication Technology in Schools in Tripura (C.S.S)		
		O	5,45.91	
		R	- 5,45.91	...
				...
		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.		
	Public Works (PHE) Department			
(xlix)	4215	Capital Outlay on Water Supply and Sanitation		
	01	Water Supply		
	102	Rural Water Supply		
	28	Public Health		
	02	Accelerated Urban Water Supply Scheme (Plan)		
		O	1,40.00	
		R	- 1,20.00	20.00
				20.00 ...
		Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement.		

Grant No. 19 - Tribal Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(l)	04	Rural Water Supply Programme (Plan)		
		O	50.00	
		S	1,62.92	
		R	55.98	2,68.90
				52.96
				-2,15.94

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 huge saving have not been intimated (August 2008).

(li)	06	Execution (Plan)		
		O	7,22.48	
		R	-84.73	6,37.75
				2,98.64
				-3,39.11

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).

(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

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)		
		O	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.

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

(liv)	44	Additional Central Assistance		
	01	A.C.A. (Plan)		

Grant No. 19 - Tribal Welfare Department - Contd.

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

S	4,74.00		
R	30.00	5,04.00	18.00
			-4,86.00

Creation of provision by supplementary grant and augmentation by reappropriation was stated to be based on actual requirement towards major works. Such creation of provision and augmentation in March 2008 was substantially in excess of the actual expenditure. This is indicative of making provision without proper assessment of requirement.

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

(lv)	04	Public Health			
	101	Prevention and Control of Diseases			
	87	C.S.Scheme-II			
	74	National Vector Borne Disease Control Programme (C.S.S)			
	O		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

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

(d) In addition to the saving listed under Note (c), the entire provision of Rs.1,05.29 lakh spread over 7 (seven) different sub-heads (all Rs.10.00 lakh and above but below Rs.20.00 lakh) was withdrawn by reappropriation/surrender and except under CSS all have been stated to be based on actual requirement. Reasons under CSS stated as "Released by the Government of India" is not tenable as the amount withdrawn does not relate to the release of fund by the Government of India.

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

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

Pubic Works (R &B) Department

(i)	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-Construction of Ongoing Rural Bridges Project (Plan)			
	O		6,51.00	6,51.00	7,64.91
					+ 1,13.91

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

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
Public Works(W.R) Department					
(ii)	4701	Capital Outlay on Major and Medium Irrigation			
	04	Medium Irrigation-Non-Commercial			
	001	Direction and Administration			
	27	Water Resource			
	13	Direction			
		(Plan)			
		O	5.80		
		R	1.95	7.75	7.94
					+ 0.19
		Augmentation of Rs.2.25 lakh mainly towards office expenses and withdrawal of Rs.0.30 lakh from travel expenses by reappropriation were stated to be based on actual requirement.			
		Reasons for further excess have not been intimated (August 2008).			
(iii)	4702	Capital Outlay on Minor Irrigation			
	101	Surface Water			
	27	Water Resource			
	07	Lift Irrigation			
		(Plan)			
		O	13.00		
		R	16.50	29.50	27.65
					-1.85
		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).			
Health Services					
(iv)	4210	Capital Outlay on Medical and Public Health			
	01	Urban Health Services			
	110	Hospital and Dispensaries			
	16	Hospital			
	04	District Hospital			
		(Plan)			
		O	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 Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(vi)	12	Sub-Divisional Hospital (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

(viii)	4225	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)			

Grant No. 19 - Tribal Welfare Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(Plan)			
S	6.02		
R	16.18	22.20	-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 Development			
	39	Animal Resource Development			
	05	Breeding Operation			
	(Plan)				
	O	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 Development			
	39	Animal Resource Development			
	05	Breeding Operation			
	(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 Forestry and Wild Life			
	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 Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(xiv)	26	Management of Gregarious Flowering of Muli Bamboos (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 Rural Development Programmes		
	800	Other expenditure		
	88	C.S.Scheme - III		
	17	Swarna Jayanti Gram Swarajgar 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 , 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.

Grant No. 19 - Tribal Welfare Department - Contd.

	Head		Total Grant		Actual Expenditure	Excess + Saving -
					(In lakhs of rupees)	
Education (Higher) Department						
(xviii)	4202	Capital Outlay on Education, Sports, Art and Culture				
	02	Technical Education				
	104	Polytechnics				
	41	Human Development				
	50	Polytechnic Institute				
		(Plan)				
		O	1.50			
		R	3.00	4.50	2.79	-1.71
		Augmentation of Rs.4.00 lakh mainly towards supplies and materials and reduction of Rs.1.00 lakh from machinery and equipment through reappropriation were stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008).				
(xix)	04	Art and Culture				
	105	Public Libraries				
	48	Border Area Development Programme				
	01	B.A.D.P				
		(Plan)				
		O	0.31			
		R	2.87	3.18	3.20	+ 0.02
		Augmentation of Rs.3.18 lakh towards major works and withdrawal of Rs.0.31 lakh from machinery and equipment by reappropriation were stated to be based on actual requirement. Reasons for further excess have not been intimated (August 2008).				
Education (School) Department						
(xx)	4202	Capital Outlay on Education, Sports, Art and Culture				
	01	General Education				
	201	Elementary Education				
	42	Government Primary Schools				
	01	Middle Stage Education (From Class VI to VIII)				
		(Plan)				
		O	1.45			
		R	15.05	16.50	10.95	-5.55
		Augmentation of Rs.15.85 lakh towards supplies and materials and withdrawal of Rs.0.80 lakh from machinery and equipment by reappropriation were stated to be based on actual requirement. Reasons for ultimate saving have not been intimated (August 2008).				
(xxi)	02	Primary Education (From Class I to V)				
		(Plan)				
		O	1.15			
		R	29.80	30.95	25.14	-5.81

Grant No. 19 - Tribal Welfare Department - Contd.

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

Augmentation of Rs.30.30 lakh and withdrawal of Rs.0.50 lakh by reappropriation within the same object head machinery and equipment stated to be based on actual requirement is contradictory. Reasons for ultimate saving have not been intimated (August 2008).

Public Works (PHE) Department

(xxii)	4215	Capital Outlay on Water Supply and Sanitation			
	01	Water Supply			
	102	Rural Water Supply			
	87	C.S.Scheme - II			
	65	Rajib Gandhi National Drinking Water Mission (C.S.S)			
		O	13,08.00		
		R	60.17	13,68.17	15,09.43 + 1,41.26

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

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

Family Welfare and Preventive Medicine

	4210	Capital Outlay on Medical and Public Health			
	03	Medical Education Training and Research			
	102	Homeopathy			
	87	C.S.Scheme-II			
	73	Homeopathic Dispensary (C.S.S)			
	...	...	...	12.45	+ 12.45

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

- (f) 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.

Information, Cultural Affairs and Tourism Department

(i)	4220	Capital Outlay on Information and Publicity			
	60	Others			
	101	Buildings			
	21	Tourism and Publicity			
	13	Construction of the Nazrul Islam Cultural Complex at Agartala (Plan)			
		R	16.40	16.40	16.40 ...

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

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
Horticulture Department					
(ii)	4401	Capital Outlay on Crop Husbandry			
	119	Horticulture and Vegetable Crops			
	37	Agricultural Development			
	64	Scheme for Development of Horticulture in Tripura (Plan)			
		R	30.00	30.00	30.00
					...
Education (School) Department					
(iii)	4202	Capital Outlay on Education, Sports, Art and Culture			
	01	General Education			
	202	Secondary Education			
	56	Non-lapsable			
	36	Upgradation of Infrastructure of Higher Secondary Schools in Tripura (C.S.S)			
		R	4,54.10	4,54.10	4,54.10
					...
(iv)	37	Upgradation of Infrastructure of High Schools in Tripura (C.S.S)			
		R	3,93.54	3,93.54	3,93.54
					...

Creation of provision by reappropriation towards major works was stated to be based on actual requirement at Sl.nos. (i) and (ii) and due to release of fund by the Government of India at Sl.nos. (iii) and (iv)

Grant No. 20 - Welfare of Scheduled Castes Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE			
2049	Interest Payments		
2059	Public Works		
2202	General Education		
2203	Technical Education		
2204	Sports and Youth Services		
2205	Art and Culture		
2210	Medical and Public Health		
2211	Family Welfare		
2220	Information and Publicity		
2225	Welfare of Scheduled Castes,Scheduled Tribes and other Backward Classes		
2230	Labour and Employment		
2235	Social Security and Welfare		
2236	Nutrition		
2401	Crop Husbandry		
2402	Soil and Water Conservation		
2403	Animal Husbandry		
2404	Dairy Development		
2405	Fisheries		
2406	Forestry and Wild Life		
2407	Plantations		
2415	Agricultural Research and Education		
2425	Co-operation		
2515	Other Rural Development Programmes		
2552	North Eastern Areas		
2702	Minor Irrigation		
2851	Village and Small Industries		
2875	Other Industries		
3425	Other Scientific Research		
3452	Tourism		
3456	Civil Supplies		
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
Voted			
Original	75,69,70		
Supplementary	25,97,48	1,01,67,18	81,78,21
Amount surrendered during the year (March 2008)			3,64,12

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

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
<i>Charged</i>			
<i>Original</i>	5,00	5,00	- 3,14
<i>Amount surrendered during the year (March 2008)</i>			3,14

CAPITAL

4059	Capital Outlay on Public Works
4070	Capital Outlay on Other Administrative Services
4202	Capital Outlay on Education, Sports, Art and Culture
4210	Capital Outlay on Medical and Public Health
4211	Capital Outlay on Family Welfare
4215	Capital Outlay on Water Supply and Sanitation
4220	Capital Outlay on Information and Publicity
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
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
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
5054	Capital Outlay on Roads and Bridges
5055	Capital Outlay on Road Transport
5425	Capital Outlay on other Scientific and Environmental Research
5452	Capital Outlay on Tourism
5465	Investments in General Financial and Trading Institutions
5475	Capital Outlay on other General Economic Services
6003	Internal Debt of the State Government
6425	Loans for Co-operation

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

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In thousands of rupees)			
Voted			
Original	1,45,55,67		
Supplementary	31,59,51	1,77,15,18	92,15,05
Amount surrendered during the year (March 2008)			44,64,07
Charged			
Original	9,00	9,00	6,00
Amount surrendered during the year (March 2008)			3,00

Notes and comments

REVENUE

Voted

- (a) In view of the overall saving of Rs.19,88.97 lakh, supplementary grant of Rs.25,97.48 lakh obtained in March 2008 proved unnecessary.
- (b) Out of the huge saving of Rs.19,88.97 lakh, Rs.3,64.12 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)			
Co-operation Department			
(i) 2425	Co-operation		
800	Other expenditure		
86	C.S.Scheme-I		
09	Integrated Co-operative Development Project (C.S.S)		
	O	25.50	
	R	-25.50	...

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

Information, Cultural Affairs and Tourism Department

(ii) 2220	Information and Publicity		
60	Others		
102	Information Centres		
21	Tourism and Publicity		
06	Information (Plan)		
	O	25.00	
	R	-19.00	6.00
			3.45
			-2.55

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
		Withdrawal of Rs.15.50 lakh by surrender and Rs.3.50 lakh by reappropriation from supplies and materials was stated to be based on actual requirement.		
		Reasons for further saving have not been intimated (August 2008).		
	Welfare of Scheduled Castes and Other Backward Classes Department			
(iii)	2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		
	01	Welfare of Scheduled Castes		
	001	Direction and Administration		
	33	Welfare Programme		
	29	S.C. Welfare		
		(Non-Plan)		
		O	3,03.50	
		S	21.00	3,24.50
			1,83.97	- 1,40.53
		Augmentation of provision by supplementary grant mainly towards salaries was stated to be based on actual requirement.		
		In view of the final huge saving, addition to the original provision by supplementary grant in March 2008 was totally unnecessary.		
		Reasons for huge saving have not been intimated (August 2008).		
(iv)	277	Education		
	35	Scholarship and Stipend		
	09	Pre-Matric Scholarship to S.C. Students		
		(Plan)		
		O	2,88.30	
		R	-31.30	2,57.00
			2,57.00	...
		Withdrawal of provision by reappropriation from scholarship/stipend was stated to be based on actual requirement.		
(v)	03	Welfare of Backward Classes		
	102	Economic Development		
	33	Welfare Programme		
	21	Minorities Welfare		
		(Plan)		
		O	1,05.00	
		R	- 1,04.02	0.98
			0.98	...
		Withdrawal of provision from grant-in-aid by surrender of Rs.52.00 lakh and by reappropriation of Rs.52.02 lakh was stated to be based on actual requirement.		
(vi)	277	Education		
	33	Welfare Programme		
	27	O.B.C. Welfare		
		(Plan)		
		O	50.70	
		R	-38.80	11.90
			12.77	+ 0.87
	Grant No. 20 - Welfare of Scheduled Castes Department - Contd.			

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

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

(vii)	2515	Other Rural Development Programmes			
	101	Panchayati Raj			
	99	Others			
	54	Panchayat Development Fund			
		(Plan)			
		O	6,26.45		
		S	1,21.85	7,48.30	6,26.45
					- 1,21.85

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

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)			
		O	2,53.01		
		S	49.21	3,02.22	2,54.32
					-47.90

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	8.16	7.33
					-0.83

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.

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

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(x)	2875	Other Industries		
	60	Other Industries		
	800	Other Expenditure		
	29	Industries Development		
	21	Swavalamban (Plan)		
		O	57.00	
		R	-57.00	...

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

Industries (Handloom, Handicrafts and Sericulture) Department

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

Creation of provision 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 Administration		
	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 expenditure		
	87	C.S.Scheme - II		
	97	Macro Management in Agriculture (C.S.S)		
		O	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).

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(xiv)	2415	Agricultural Research and Education		
	01	Crop Husbandry		
	277	Education		
	37	Agricultural Development		
	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 Administration		
	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 Life		
	01	Forestry		
	800	Other expenditure		
	40	Forestry		
	40	Management of Gregarious Flowering of 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		

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(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 Colleges and Institutes			
	41	Human Development			
	49	Government Degree College			
		(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			
	104	Teachers and Other Services			
	41	Human Development			
	18	Government Secondary 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			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(C.S.S)			
O	3,40.00		
R	- 3,40.00	...	...
Withdrawal of entire provision by reappropriation was stated to be based on actual requirement.			
(xxi)	02 Social Welfare		
	102 Child Welfare		
	70 State Share		
	41 Social Welfare and Social Education		
	(Plan)		
	O	2,04.00	
	R	-9.37	1,94.63 1,08.80 -85.83
Withdrawal of provision by reappropriation from diet, medicine etc. was stated to be based on actual requirement. The anticipated saving was substantially less in view of the final saving. Reasons for further saving have not been intimated (August 2008).			
(xxii)	103 Women's Welfare		
	33 Welfare Programme		
	58 Monthly Pension for Widows and Deserted Women from BPL Families between 18 and 65 years		
	(Plan)		
	S	90.48	
	R	7.72	98.20 ... -98.20
Creation of provision by supplementary grant towards pension was stated to be based on actual requirement. Reasons for non-utilisation of entire provision created by supplementary grant and augmented by reappropriation in the month of March 2008, have not been intimated (August 2008).			
(xxiii)	03 National Social Assistance Programme		
	101 National Old Age Pension Scheme		
	67 National Social Assistance Programme (NSAP)		
	01 National Old Age Pension		
	(Plan)		
	O	4,48.00	
	R	-79.60	3,68.40 3,36.83 -31.57
Withdrawal of provision from social pension by reappropriation was stated to be based on actual requirement. 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		

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
16	Hospital		
10	Primary Health Centre (Plan)		
	O	4,03.00	
	S	91.20	
	R	30.39	5,24.59
			2,84.57
			-2,40.02

As the expenditure fell short of the original provision, the addition to the provision by supplementary grant and reappropriation (net) therein mainly towards grant-in-aid stated to be based on actual requirement finally proved totally injudicious.

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

(xxv)	06	Public Health			
	101	Prevention and Control of diseases			
	87	C.S.Scheme - II			
	74	National Vector Borne Disease Control Programme (C.S.S)			
		O	25.90		
		R	-20.45	5.45	...
					- 5.45

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

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

(xxvi)	2211	Family Welfare			
	101	Rural Family Welfare Services			
	87	C.S.Scheme-II			
	72	Health Sub-Centre (C.S.S)			
		O	1,45.70		
		R	1.65	1,47.35	1,13.28
					-34.07

Augmentation of provision by reappropriation towards rents, rates and taxes was stated to be based on actual requirement.

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

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

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

Information, Cultural Affairs and Tourism Department

(i)	2220	Information and Publicity
	60	Others
	110	Publications

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
21	Tourism and Publicity		
09	Publication		
	(Plan)		
	O	2.00	
	R	3.50	5.50
			7.76
			+ 2.26

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

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

Welfare of Scheduled Castes and Other Backward Classes Department

(ii)	2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
	01	Welfare of Scheduled Castes			
	800	Other expenditure			
	33	Welfare Programme			
	26	Nucleus Budget			
		(Plan)			
		O	50.00		
		R	10.00	60.00	58.97
					- 1.03

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

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

(iii)	03	Welfare of Backward Classes			
	102	Economic Development			
	33	Welfare Programme			
	26	Nucleus Budget			
		(Plan)			
		O	20.00		
		R	10.00	30.00	30.00
					...

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

(iv)	60	R M .Group Village			
		(Plan)			
		R	28.00	28.00	28.00
					...

Creation of provision by reappropriation and expenditure of Rs.28.00 lakh therein without observing budgetary formalities is irregular. Token provision could have been made at budget stage to avoid such creation of provision by reappropriation.

(v)	277	Education			
	33	Welfare Programme			
	21	Minorities Welfare			
		(Plan)			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
	O	42.80	
	R	14.38	57.18
			56.58
			-0.60
	Augmentation of provision by reappropriation (net) mainly towards scholarship/stipend was stated to be based on actual requirement.		
	Reasons for ultimate saving have not been intimated (August 2008).		
(vi)	35	Scholarship and Stipend	
	07	Pre-Matric Scholarship to O.B.C. Students	
		(Plan)	
	O	1,30.00	
	R	79.58	2,09.58
			1,98.98
			-10.60
	Augmentation of provision by reappropriation towards scholarship was stated to be based on actual requirement.		
	Reasons for ultimate saving have not been intimated (August 2008).		
(vii)	800	Other expenditure	
	33	Welfare Programme	
	26	Nucleus Budget	
		(Plan)	
	O	30.00	
	R	10.00	40.00
			41.91
			+ 1.91
	Augmentation of provision by reappropriation towards grant-in-aid was stated to be based on actual requirement.		
	Reasons for further excess have not been intimated (August 2008).		
Industries & Commerce Department			
(viii)	2851	Village and Small Industries	
	800	Other expenditure	
	29	Industries Development	
	12	District Industries Centre	
		(Plan)	
	O	10.41	
	R	47.00	57.41
			51.35
			-6.06
	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).		
(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.

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

O	19.50		
R	5.00	24.50	24.50
			...

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

Industries (Handloom, Handicrafts and Sericulture) Department

(x)	2851	Village and Small Industries			
	103	Handloom Industries			
	86	C.S. Scheme - I			
	50	Handloom Industries (C.S.S)			
			...	...	25.80
					+ 25.80

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

Fisheries Department

(xi)	2059	Public Works			
	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 grant-in-aid by reappropriation were stated to be based on actual requirement.

(xiii)	800	Other expenditure			
	70	State Share			
	26	Fisheries (Plan)			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -		
		(In lakhs of rupees)			
R	8.60	8.60	5.04	-3.56	
Creation of provision by reappropriation and expenditure of Rs.5.04 lakh therefrom without observing budgetary formalities is irregular. Token provision could have been made at budget stage to avoid such creation of provision by reappropriation.					
Animal Resource Development Department					
(xiv)	2403	Animal Husbandry			
	105	Piggery Development			
	39	Animal Resource Development			
	48	Feed for A.R.D.D.			
		(Plan)			
	O	16.15			
	R	1.80	17.95	18.94	+ 0.99
Augmentation of provision towards cost of ration, medicine etc. by reappropriation was stated to be based on actual requirement.					
Reasons for further excess have not been intimated (August 2008).					
(xv)	106	Other Live Stock Development			
	39	Animal Resource Development			
	06	Composite Live Stock Farm			
		(Plan)			
	O	0.17			
	R	1.83	2.00	2.00	...
Augmentation of provision towards grant-in-aid was stated to be based on actual requirement.					
(xvi)	109	Extension and Training			
	70	State Share			
	29	Animal Resource Development			
		(Plan)			
	R	10.00	10.00	10.00	...
Creation of provision by reappropriation and expenditure of Rs.10.00 lakh there from without observing budgetary formalities is irregular. Token provision could have been made at budget stage to avoid such creation of provision by reappropriation.					
(xvii)	2403	Animal Husbandry			
	113	Administrative Investigation and Statistics			
	86	C.S.Scheme - I			
	97	17th Quinquennial Live Stock Census			
		(C.S.S)			
	O	2.95			
	R	6.02	8.97	5.58	-3.39

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

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

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 Industrial and Commercial Uses (Plan)		
		O	7.20	
		R	7.40	14.60
				12.75
				-1.85
Augmentation of provision at Sl.Nos. (xxi) and (xxii) above by reappropriation mainly towards minor works was stated to be based on actual requirement.				
Reasons for ultimate saving at Sl.Nos. (xxi) and (xxii) have not been intimated (August 2008).				
(xxiii)	22	Raising Plantation of Minor Forest Produce- Medicinal Plants (Plan)		
		O	1.28	
		R	11.12	12.40
				16.07
				+ 3.67
(xxiv)	27	Treatment of Wasteland 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
Augmentation of provision by reappropriation towards minor works at Sl. Nos.(xxiii) to (xxv) above was stated to be based on actual requirement.				
Reasons for further excess at Sl.Nos. (xxiii) to (xxv) have not been intimated (August 2008).				
(xxvi)	800	Other expenditure		
	40	Forestry		
	37	Parks and Gardens (Plan)		
		O	4.80	
		S	14.38	
		R	9.20	28.38
				27.81
				-0.57
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).				
(xxvii)	02	Environmental Forestry and Wild Life		
	110	Wild Life Preservation		
	40	Forestry		
	08	Control of Poaching and Illegal Trading of Wild Life (Plan)		

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

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

O	0.32		
R	0.68	1.00	1.00
			...

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

Education (Higher) Department

(xxviii)	2202	General Education			
	03	University and Higher Education			
	107	Scholarships			
	35	Scholarship and Stipend			
	12	Other Stipend			
		(C.S.S)			
	...	...	...	1.16	+ 1.16

Incurring of expenditure without any budget provision was stated to be due to absorption of expenditure supposed to be made under (i) 107-87-44 - Other Stipend, (ii) 87-51 - National Merit Scholarship and (iii) 87-54 - Stipend for the Students Studying Hindi in Non-Hindi speaking states where total provision of Rs.1.16 lakh was made.

(xxix)	2203	Technical Education			
	105	Polytechnics			
	41	Human Development			
	50	Polytechnic Institute			
		(Plan)			
	O	2.72			
	R	3.08	5.80	5.08	-0.72

Augmentation of Rs.4.27 lakh mainly towards salaries and travel expenses and reduction of Rs.1.19 lakh from electric charges by reappropriation were stated to be based on actual requirement.

(xxx)	2204	Sports and Youth Services			
	102	Youth Welfare Programmes for Students			
	41	Human Development			
	34	National Services Scheme			
		(C.S.S)			
	...	...	...	11.60	+ 11.60

Reasons for incurring expenditure without provision have not been intimated (August 2008). Token provision could have been made at budget stage or in the supplementary grant to avoid such irregular expenditure.

(xxxi)	2205	Art and Culture			
	105	Public Libraries			
	41	Human Development			
	54	Libraries			
		(Plan)			

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

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

O	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 (xxxii) 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 to VIII)			
		(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 and Welfare			
	02	Social Welfare			
	001	Direction and Administration			
	33	Welfare Programme			
	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 -
		(In lakhs of rupees)	
58	Integrated Child Development Scheme (C.S.S)		
	S	2,47.01	
	R	3,40.00	5,87.01
			3,66.85
			-2,20.16
	Creation of provision by supplementary grant towards salaries was stated to be due to approval of fund by the Government of India under Centrally Sponsored Schemes.		
	Augmentation of provision by reappropriation mainly towards salaries, office expenses, cost of ration, diet, medicine etc. was stated to be based on actual requirement. In view of the huge final saving, the augmentation of provision in the month of March 2008 proved excessive.		
	Reasons for huge ultimate saving have not been intimated (August 2008).		
(xxxvi)	03	National Social Assistance Programme	
	101	National Old Age Pension Scheme	
	33	Welfare Programme	
	25	National Old Age Pension Scheme (Plan)	
	O	1,64.00	
	R	69.90	2,33.90
			2,14.98
			-18.92
	Augmentation of provision by reappropriation towards social pension was stated to be based on actual requirement.		
	Reasons for ultimate saving have not been intimated (August 2008).		
(xxxvii)	102	National Family Benefit Scheme	
	33	Welfare Programme	
	23	National Family Benefit Scheme (Plan)	
	O	27.20	
	R	15.20	42.40
			68.12
			+ 25.72
	Augmentation of provision by reappropriation towards grants-in-aid was stated to be based on actual requirement.		
	Reasons for further excess have not been intimated (August 2008).		
(xxxviii)	60	Other Social Security and Welfare Programmes	
	102	Pensions under Social Security Schemes	
	33	Welfare Programme	
	61	Pension to Persons who lost 100% Eye Sight (Plan)	
	R	8.16	8.16
			11.22
			+ 3.06
	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	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)					
Education (Sports & Youth Programme) Department					
(xxxix)	2204	Sports and Youth Services			
	800	Other expenditure			
	41	Human Development			
	61	Tripura Sports Council (Plan)			
		S	6.00		
		R	9.00	15.00	18.71
					+ 3.71

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

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

Family Welfare and Preventive Medicine

(xl)	2210	Medical and Public Health			
	02	Urban Health Services- Other systems of medicine			
	102	Homeopathy			
	87	C.S.Scheme - II			
	73	Homeopathic Dispensary (C.S.S)			
		R	16.00	16.00	9.99
					-6.01

Creation of provision by reappropriation and expenditure of Rs.9.99 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.

REVENUE

Charged

- (a) The available saving of Rs.3.14 lakh was anticipated and surrendered in March 2008.

CAPITAL

Voted

- (a) As the overall expenditure fell far short of the original provision, supplementary grant of Rs.31,59.51 lakh obtained in March 2008 proved unnecessary.
- (b) Out of the overall saving of Rs.85,00.13 lakh, Rs.44,64.07 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)					

Revenue Department

(i)	4070	Capital Outlay on Other Administrative Services			
	800	Other expenditure			
	43	Finance Commission			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
01	Augmentation of Traditional Water Sources (Plan)		
	O	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 Assistance		
	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 Power Projects		
	80	General		
	190	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.

	Head	Total Grant	Actual Expenditure	Excess + Saving -		
(In lakhs of rupees)						
	45	Accelerated Irrigation Benefit Programme (AIBP)				
	01	Gumati Irrigation Projects (Plan)				
		O	45.00	45.00	19.91	-25.09
(vi)	03	Manu Irrigation Projects (Plan)				
		O	90.00	90.00	18.00	-72.00
(vii)	4702	Capital Outlay on Minor Irrigation				
	101	Surface Water				
	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 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	75.00	...	-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)				
		O	1,90.00			
		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 Grant	Actual Expenditure	Excess + Saving -
	(In lakhs of rupees)		
(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 Information and Publicity	
	60	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 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.

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

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

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

Forest Department

(xiv)	4406	Capital Outlay on Forestry and Wild Life			
	01	Forestry			
	800	Other expenditure			
	87	C.S.Scheme-II			
	29	Strengthening of Infrastructure for Forest Protection (C.S.S)			
		O	40.00		
		R	-27.40	12.60	11.28
					-1.32

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

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

Science, Technology and Environment Department

(xv)	4810	Capital Outlay on Non-Conventional Sources of Energy			
	102	Solar			
	70	State Share			
	33	Science , Technology and Environment (Plan)			
		O	1,05.19		
		R	-1,05.19	...	25.00
					+ 25.00

Reasons for incurring expenditure after withdrawal of entire provision by reappropriation and surrender have not been intimated (August 2008).

Planning and Co-ordination Department

(xvi)	4070	Capital Outlay on Other Administrative Services			
	800	Other expenditure			
	44	Additional Central Assistance			
	01	A.C.A (Plan)			
		O	14,45.00		
		R	- 14,45.00	...	...
					...
(xvii)	48	Border Area Development Programme			
	01	B.A.D.P (Plan)			
		O	2,83.00		
		R	-2,83.00	...	...
					...

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(xviii)	51	Externally Aided Project		
	37	Provision of Distribution under Functional Head of Account (Plan)		
		O	20,06.00	
		R	- 20,06.00	...
				...
		Withdrawal of entire provision by surrender against Sl.No.(xvi) to (xviii) above was stated to be based on actual requirement.		
(xix)	66	Rastrio Sama Vikas Yojana (RSVY)		
	01	R.S.V.Y (Plan)		
		O	4,44.00	
		R	-3,56.50	87.50
				... - 87.50
		Withdrawal of provision from grant-in-aid by surrender of Rs.3,48.36 lakh and by reappropriation of Rs.8.14 lakh was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008).		
(xx)	99	Others		
	27	M.L.A. Local Area Development Programme (Plan)		
		O	70.00	
		R	8.14	78.14
				... -78.14
		Reasons for non-utilisation of the entire provision, even after augmentation of provision in the month of March 2008, have not been intimated (August 2008).		

Jail Department

(xxi)	4070	Capital Outlay on Other Administrative Services		
	800	Other expenditure		
	70	State Share		
	36	Jail (Plan)		
		O	55.28	
		R	-55.28	... ..
				...
		Withdrawal of entire provision by surrender was stated to be based on actual requirement.		

Education (Higher) Department

(xxii)	4202	Capital Outlay on Education, Sports, Art and Culture		
	01	General Education		
	203	University and Higher Education		
	44	Additional Central Assistance		
	01	ACA (Plan)		

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

Head	Total Grant	Actual Expenditure	Excess + Saving -	
	(In lakhs of rupees)			
	O	0.17		
	S	4,38.64		
	R	3.16	4,41.97	
			15.66	
			-4,26.31	
	Augmentation of provision by supplementary grant and reappropriation in the month of March 2008 towards major works was stated to be due to approval of the scheme under State Plan (ACA) by the Government of India and based on actual requirement respectively. Such addition proved excessive in view of the overall expenditure.			
(xxiii)	56	Non-Lapsable		
	27	Bhavan's Tripura College of Science and Technology		
		(Plan)		
	S	76.18	76.18	
			...	
			-76.18	
	Creation of provision by supplementary grant towards major works was stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India.			
	Reasons for huge saving at Sl.no. (c) (xxii) and non-utilisation of entire provision at Sl.no. (c)(xxiii) above were stated to be due to failure of the implementing agencies to utilise the remaining / entire fund respectively.			
Education (School) Department				
(xxiv)	4202	Capital Outlay on Education, Sports, Art and Culture		
	01	General Education		
	201	Elementary Education		
	70	State Share		
	40	School Education		
		(Plan)		
	O	2,76.00		
	R	-1,87.00	89.00	
			41.00	
			-48.00	
	Withdrawal of provision from grant-in-aid by reappropriation was stated to be based on actual requirement.			
(xxv)	202	Secondary Education		
	41	Human Development		
	18	Government Secondary Schools		
		(Plan)		
	O	80.00		
	R	-34.70	45.30	
			45.30	
			...	
	Withdrawal of provision mainly from supplies and materials and major works by reappropriation was stated to be based on actual requirement.			
(xxvi)	44	Additional Central Assistance		
	01	ACA		
		(Plan)		
	S	6,44.15		
	R	24.91	6,69.06	
			5,10.00	
			-1,59.06	

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
		Creation of provision by supplementary grant towards major works and supplies & materials was stated to be due to approval of fund under State Plan (ACA) by the Government of India.		
		Addition to the supplementary provision by reappropriation towards supplies and materials was stated to be based on actual requirement. in view of the huge saving the anticipated excess proved injudicious.		
		Reasons for huge saving at Sl.No.(c)(xxiv) and (xxvi) have not been intimated (August 2008).		
(xxvii)	56	Non-lapsable		
	32	Upgradation of Secondary Schools (C.S.S)		
		O	4,82.76	
		R	- 4,82.76	...
				...
		Withdrawal of entire provision by reappropriation was stated to be based on actual requirement.		
(xxviii)	88	C.S.Scheme-III		
	03	Information and Communication Technology in Schools in Tripura (C.S.S)		
		O	2,84.42	
		R	- 2,84.42	...
				...
		Withdrawal of entire provision by surrender of Rs.16.12 lakh and by reappropriation of Rs.2,68.30 lakh was stated to be based on actual requirement.		
Public Works (PHE) Department				
(xxix)	4215	Capital Outlay on Water Supply and Sanitation		
	01	Water Supply		
	102	Rural Water Supply		
	28	Public Health		
	06	Execution (Plan)		
		O	3,27.30	
		S	24.42	
		R	-17.42	3,34.30
				1,26.09
				-2,08.21
		Withdrawal of provision of Rs.25.00 lakh from salaries and augmentation of Rs.7.58 lakh mainly towards electricity charges through reappropriation were stated to be based on actual requirement.		
		Addition to the provision by supplementary grant towards overtime allowances stated to be based on actual requirement, had no relevancy with the expenditure.		
		Reasons for huge saving have not been intimated (August 2008).		
(xxx)	87	C.S.Scheme - II		
	65	Rajib Gandhi National Drinking Water Mission (C.S.S)		
		O	7,40.00	
		R	-66.79	6,73.21
				6,39.72
				-33.49

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

- (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 Expenditure	Excess + Saving -
(In lakhs of rupees)				
Revenue Department				
(i)	4070	Capital Outlay on Other Administrative Services		
	800	Other expenditure		
	48	Border Area Development Programme		
	01	B.A.D.P		
		(Plan)		
		O	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).

Public 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-Construction of Ongoing Rural Bridges Project		
		(Plan)		
		O	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	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
Health Services					
(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

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

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 Nazrul Islam Cultural Complex at Agartala			
		(Plan)			
		S	64.00		
		R	45.03	1,09.03	1,09.03
					...
(vi)	5452	Capital Outlay on Tourism			
	01	Tourist Infrastructure			
	102	Tourist Accommodation			
	21	Tourism and Publicity			
	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 Expenditure	Excess + Saving -
(Plan)		(In lakhs of rupees)	
...	...	4.82	+ 4.82

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

(viii)	4425	Capital Outlay on Co-operation		
	108	Investments in other Co-operatives		
	23	Corporations / PSUs/Boards		
	10	Apex Weavers Co-operative Society Ltd.		
		(Plan)		
	S	5.04	5.04	22.13
				+ 17.09

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

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

Animal Resource Development Department

(ix)	4403	Capital Outlay on Animal Husbandry		
	101	Veterinary services and Animal Health		
	39	Animal Resource Development		
	36	Veterinary Hospitals and Dispensaries		
		(Plan)		
	O	17.00		
	R	3.29	20.29	20.27
				- 0.02

Augmentation of Rs.4.54 lakh towards minor works and reduction of Rs.1.25 lakh from major works by reappropriation were stated to be based on actual requirement.

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

(x)	87	C.S.Scheme-II		
	01	Assistance to States for Control of Animal Diseases(ASCAD)		
		(C.S.S)		
	O	23.46		
	R	12.89	36.35	30.78
				- 5.57

Augmentation of Rs.16.56 lakh mainly towards supplies and materials and reduction of Rs.3.67 lakh mainly from minor works through reappropriation were stated to be based on actual requirement.

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

(xi)	103	Poultry Development		
	39	Animal Resource Development		
	05	Breeding Operation		
		(Plan)		
	O	1.55		
	R	1.00	2.55	2.55
				...

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

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

	Head		Total Grant	Actual Expenditure	Excess + Saving -
				(In lakhs of rupees)	
Forest Department					
(xii)	4406	Capital Outlay on Forestry and Wild Life			
	01	Forestry			
	800	Other expenditure			
	87	C.S.Scheme-II			
	22	Forest Fire Control and Management			
		(C.S.S)			
		O	10.00		
		R	8.27	18.27	18.27
					...
		Augmentation of provision towards minor works by reappropriation was stated to be based on actual requirement.			
(xiii)	26	Management of Gregarious Flowering of Muli Bamboos			
		(C.S.S)			
		O	95.00		
		S	94.97		
		R	34.03	2,24.00	2,15.50
					-8.50
		Augmentation of provision by supplementary grant and reappropriation (net) mainly towards minor works were stated to be due to approval of fund under Centrally Sponsored Scheme by the Government of India and based on actual requirement respectively.			
		Reasons for ultimate saving have not been intimated (August 2008).			
Rural Development Department					
(xiv)	4515	Capital Outlay on other Rural Development Programmes			
	103	Rural Development			
	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 Expenditure	Excess + Saving -
			(In lakhs of rupees)	
	O	1.00		
	R	73.00	74.00	...
	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 Education, Sports, Art and Culture		
	01	General Education		
	201	Elementary Education		
	42	Government Primary Schools		
	01	Middle Stage Education (From class VI to VIII)		
		(Plan)		
	O	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.			
(xvii)	02	Primary Education (From Class I to V)		
		(Plan)		
	O	0.60		
	R	12.40	13.00	9.45 -3.55
	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 Water Supply and Sanitation		
	01	Water Supply		
	102	Rural Water Supply		
	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 - Concl'd.

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

O	25.00		
R	-25.00	...	78.21 + 78.21

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

Family Welfare and Preventive Medicine

(xx)	4211	Capital Outlay on Family Welfare		
	800	Other expenditure		
	87	C.S.Scheme-II		
	84	Training of Auxiliary Nurse-cum-Midwives, Dhais and Local Health Visitors (C.S.S)		
	...	...	...	3.57 + 3.57

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

- (f) Instances of creation of huge provision under Education (School) Department have been noticed without observing budgetary formalities and thereby constituted 'New Service'.

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

Education (School) Department

(i)	4202	Capital Outlay on Education, Sports, Art and Culture		
	01	General Education		
	202	Secondary Education		
	56	Non-lapsable		
	36	Upgradation of Infrastructure of Higher Secondary Schools in Tripura (Plan)		
	R	5,44.92	5,44.92	5,44.92 ...
(ii)	37	Upgradation of Infrastructure of High Schools in Tripura (Plan)		
	R	2,06.14	2,06.14	2,06.14 ...

Provision created by reappropriation towards major works at Sl.nos. (i) and (ii) above are stated to be based on actual requirement.

In all such cases token provision could have been made at budget stage to avoid such creation of provision by reappropriation.

CAPITAL

Charged

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

Grant No. 21 - Food and Civil Supplies Department

Major Head		Total Grant	Actual Expenditure	Excess + Saving -
(In thousands of rupees)				
REVENUE				
2059	Public Works			
2408	Food, Storage and Warehousing			
3456	Civil Supplies			
Voted				
Original		14,42,17		
Supplementary		3,39	14,45,56	13,81,40
Amount surrendered during the year (March 2008)				52,20
CAPITAL				
4408	Capital Outlay on food Storage and Warehousing			
5475	Capital Outlay on other General Economic Services			
Voted				
Original		73,80	73,80	50,28
Amount surrendered during the year (March 2008)				9,61

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision, supplementary grant of Rs.3.39 lakh obtained in March 2008 proved unnecessary.
- (b) Out of the overall saving of Rs.64.16 lakh, only Rs.52.20 lakh were anticipated and surrendered in March 2008.
- (c) Significant saving occurred under :-

Head		Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2059 Public Works			
	80 General			
	053 Maintenance and Repairs			
	43 Finance Commission			
	28 Public Building (Non-Plan)			
	O	50.00		
	R	-25.00	25.00	25.00
Reduction in provision from minor works by surrender was stated to be based on actual requirement.				...
(ii)	2408 Food, Storage and Warehousing			
	01 Food			
	001 Direction and Administration			

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs 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 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			
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 - Concl'd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(Plan)			
R	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	...
Augmentation of provision by reappropriation mainly towards major works was stated to be based on actual requirement.			

Grant No. 22 - Relief and Rehabilitation Department

Major Head	Total Grant	Actual	Excess +
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			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

- (a) Out of the huge saving of Rs.1,02.38 lakh, Rs.0.21 lakh only were anticipated and surrendered in March 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 :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2235 Social Security and Welfare			
	01 Rehabilitation			
	800 Other expenditure			
	05 Establishment			
	36 Reang Refugees (Non-Plan)			
	O	11,00.00	11,00.00	9,99.99 - 1,00.01

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

Grant No. 23 - Panchayati Raj Department

Major Head	Total Grant	Actual	Excess +
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		Expenditure		Saving -
		(In thousands of rupees)		
REVENUE				
2059	Public Works			
2515	Other Rural Development Programmes			
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted				
Original		58,19,94		
Supplementary		8,06,90	66,26,84	67,60,32
	Amount surrendered during the year			+ 1,33,48
				...
CAPITAL				
4515	Capital Outlay on other Rural Development Programmes			
Voted				
Original		4,00		
Supplementary		6,33,50	6,37,50	6,14,41
	Amount surrendered during the year			- 23,09
				...

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 occurred 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 +
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			Expenditure		Saving -
			(In lakhs of rupees)		
(ii)	101	Panchayati Raj			
	99	Others			
	54	Panchayat Development 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 Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2515	Other Rural Development Programmes		
	001	Direction and Administration		
	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	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2515	Other Rural Development Programmes		
	001	Direction and Administration		
	98	Administration		
	23	Panchayat		

Grant No. 23 - Panchayati Raj Department - Concl'd.

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

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 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 other Rural Development Programmes		
	101	Panchayati Raj		
	43	Finance Commission		
	19	PRI (Normal Areas)		
		(Non-Plan)		
	O	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 +
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		Expenditure		Saving -
		(In thousands of rupees)		
REVENUE				
2059	Public Works			
2230	Labour and Employment			
2407	Plantations			
2851	Village and Small Industries			
2875	Other Industries			
Voted				
Original		20,40,03		
Supplementary		4,07,59	24,47,62	21,53,73
Amount surrendered during the year				-2,93,89
				...

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
Amount surrendered during the year (March 2008)				- 2,65,00
				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 Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	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 +
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			Expenditure		Saving -
			(In lakhs of rupees)		
	O	86.39			
	R	8.60	94.99	64.56	-30.43
	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.				
(iii)	2851	Village and Small Industries			
	001	Direction and Administration			
	98	Administration			
	24	Industries and Commerce			
	(Non-Plan)				
	O	3,24.72			
	S	1.00	3,25.72	2,71.73	-53.99
	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 +
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Expenditure **Saving -**
(In lakhs of rupees)

(Plan)

O	1,50.00				
R	-1,50.00

Withdrawal of entire provision by reappropriation in March 2008 was stated to be based on actual requirement.

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

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

(i)	2407	Plantations			
	01	Tea			
	800	Other expenditure			
	40	Forestry			
	21	Plantation for Industrial and Commercial Uses			
		(Plan)			
	O	12.00			
	R	3.92	15.92	15.92	...

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

(ii)	2851	Village and Small Industries			
	102	Small Scale Industries			
	44	Additional Central Assistance			
	01	A.C.A.			
		(Plan)			
	O	1.00			
	S	4,03.09			
	R	1,11.26	5,15.35	5,15.35	...

Addition to the provision towards grants-in-aid by supplementary grant and reappropriation in March 2008 was stated to be due to release of additional fund by the Government of India as ACA and based on actual requirement respectively.

(iii)	105	Khadi and Village Industries			
	29	Industries Development			
	15	Khadi Development			
		(Plan)			
	O	1,04.00			
	R	5.00	1,09.00	1,09.00	...

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

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
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(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 Services	
	800	Other expenditure	
	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 - Concl'd.

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

(i)	4860	Capital Outlay on Consumer Industries				
	60	Others				
	600	Others				
	23	Corporations/PSUs/Boards				
	07	Tripura Tea Development Corporation (Plan)				
		O	1,61.00			
		R	25.00	1,86.00	1,86.00	...

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

(ii)	4885	Capital Outlay on Industries and Minerals				
	01	Investments in Industrial Financial Institutions				
	200	Other Investments				
	23	Corporations/PSUs/Boards				
	03	Tripura Industrial Development Corporation (Plan)				
		O	70.50			
		R	10.00	80.50	80.50	...

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

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

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

REVENUE

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 Expenditure	Excess + Saving -
(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 Expenditure	Excess + Saving -
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(In lakhs of rupees)

50	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 assesment 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 Grant	Actual Expenditure	Excess + Saving -
(i)			
2851	Village and Small Industries		
001	Direction and Administration		
98	Administration		
25	Industries and Commerce (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 Expenditure	Excess + Saving -
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(In lakhs of rupees)

(ii)	103	Handloom Industries				
	29	Industries Development				
	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

- In view of the overall saving of Rs.9.28 lakh, supplementary grant of Rs.65.21 lakh obtained in March 2008 proved excessive.
- No part of the available saving was surrendered during the year.
- 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 - Concl'd.

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

(i)	4070	Capital Outlay on Other Administrative Services				
	800	Other expenditure				
	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 Expenditure	Excess + Saving -
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(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 Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2405 Fisheries			
101 Inland fisheries			
36 Fishery Development			
01 Development of Fisheries (Non-Plan)			
O	1,30.90		
S	69.10	2,00.00	1,56.85 -43.15

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

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

Grant No. 26 - Fisheries Department - Contd.

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

(ii)	109	Extension and Training				
	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 Expenditure	Excess + Saving -
(In lakhs of rupees)			
(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 Development Agency (C.S.S.)	
		O	47.19
		R	-47.19
			...
(iii)	2552	North Eastern Areas	
	003	Training	
	57	North Eastern Area Development	
	48	Scheme for Popularisation and Propagation of Fresh Water Prawn Culture in Tripura N.E.C. Scheme (Plan)	
		O	20.25
		R	-20.25
			...

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

Grant No. 26 - Fisheries Department - Concl'd.

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

(i)	2405	Fisheries				
	109	Extension and Training				
	03	Research and Training				
	07	Fisheries Training and Extension (Plan)				
		O	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 Expenditure	Excess + Saving -
(In lakhs 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 Aquaculture and Fisheries (C.S.S.)	
		R	47.19
			47.19
			17.45
			-29.74
(iv)	88	C.S. Scheme - III	
	21	Demonstration Programme for Pisciculture under the Assistance 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 Appropriation	Actual Expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE

2049 Interest Payments

2059 Public Works

2401 Crop Husbandry

2408 Food, Storage and Warehousing

2415 Agricultural Research and Education

2435 Other Agricultural Programmes

2552 North Eastern Areas

Voted

Original	74,89,88	74,89,88	68,17,83	- 6,72,05
Amount surrendered during the year (March 2008)				4,98,08

Charged

Original	30,00	30,00	20,36	- 9,64
Amount surrendered during the year (March 2008)				9,00

CAPITAL

4401 Capital Outlay on Crop Husbandry

4415 Capital Outlay on Agricultural Research and Education

4435 Capital Outlay on Other Agricultural Programmes

6003 Internal debt of the State Government

Voted

Original	27,52,00			
Supplementary	32,17	27,84,17	12,49,13	- 15,35,04
Amount surrendered during the year				...

Charged

Original	1,00	1,00	...	- 1,00
Amount surrendered during the year (March 2008)				1,00

Notes and comments

REVENUE

Voted

- (a) Out of the huge overall saving of Rs.6,72.05 lakh, Rs.4,98.08 lakh only were anticipated and 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 Grant	Actual Expenditure	Excess + Saving -
------	-------------	--------------------	-------------------

(In lakhs of rupees)

(i)	2059	Public Works				
	80	General				
	053	Maintenance and Repairs				
	25	Public Works				
	14	Public Building				
		(Non-Plan)				
		O	1,00.00			
		R	-50.00	50.00	21.38	-28.62

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

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

(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

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).

(iii)	104	Agricultural Farms				
	87	C.S. Scheme - II				
	94	Development and Strengthening of infrastructural Facilities & Agri. Production & Distribution of Quality Seeds				
		(C.S.S.)				
		O	47.50			
		R	-47.50	...	...	...

Withdrawal of entire provision by surrender (Rs.45.39 lakh) and by reappropriation (Rs.2.11 lakh) was stated to be based on actual requirement.

(iv)	113	Agricultural Engineering				
	86	C.S. Scheme - I				
	76	Promotion and Strengthening of Agricultural Mechanism Through Training and Testing				
		(C.S.S.)				
		O	25.00			
		R	-25.00	...	...	...

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

(v)	800	Other expenditure				
	87	C.S. Scheme - II				

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + 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			
	57	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

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)			
	O	74.76			
	R	-49.76	25.00	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 :-

Head	Total Grant	Actual Expenditure	Excess + 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
					+ 4.53

Reasons 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 Grant	Actual Expenditure	Excess + Saving -
-------------	--------------------	---------------------------	--------------------------

(In lakhs of rupees)

(i)	2401	Crop Husbandry			
	108	Commercial Crops			
	37	Agricultural Development			
	06	Mini Mission - II of Jute Technology (Plan)			
		R	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.)			
		R	8.00	8.00	7.90
					-0.10

Creation of provision mainly towards supplies & materials and minor works by reappropriation was stated to be based on actual requirement.

(iii)	109	Extension and Farmers' Training			
	37	Agricultural Development			
	70	State Extension Programme (ATMA)			

Grant No. 27 - Agriculture Department - Contd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
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(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 12.79 ...

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
(In 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	Excess + Saving -
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(In lakhs of rupees)

- (i) 4401 Capital Outlay on Crop Husbandry
103 Seeds
65 Suspense Account
05 Agriculture

Grant No. 27 - Agriculture Department - Concl'd.

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

(Non-Plan)

	O	5,00.00	5,00.00	2,98.83	- 2,01.17
	Reasons for huge saving have not been intimated (August 2008).				
(ii)	105	Manures and Fertilisers			
	44	Additional Central Assistance			
	01	ACA.			
		(Plan)			
	S	32.17			
	R	67.83	1,00.00	...	- 1,00.00
	Creation of provision by supplementary grant and addition to the provision in March 2008 by reappropriation towards major works were stated to be based on actual requirement. Finally the entire provision remained unutilised and it proved lack of foresight in financial management. Reasons for non-utilisation of entire provision have not been intimated (August 2008).				
(iii)	105	Manures and Fertilisers			
	65	Suspense Account			
	05	Agriculture			
		(Non-Plan)			
	O	14,00.00	14,00.00	3,08.08	- 10,91.92
	Reasons for huge saving have not been intimated (August 2008).				
(iv)	107	Plant Protection			
	65	Suspense Account			
	05	Agriculture			
		(Non-Plan)			
	O	1,00.00	1,00.00	0.33	-99.67
	Reasons for huge saving have not been intimated (August 2008).				
(v)	4435	Capital Outlay on Other Agricultural Programmes			
	01	Marketing and Quality Control			
	101	Marketing facilities			
	54	NABARD			
	08	RIDF - IX. Development of Infrastructure in Rural Market Project with Facilities of Cold Storage			
		(Plan)			
	O	1,00.00			
	R	-97.97	2.03	2.03	...
	Withdrawal of provision from major works by reappropriation was stated to be based on actual requirement.				

Charged

(a) The entire provision of Rs.1.00 lakh was surrendered in March 2008.

Grant No. 28 - Horticulture Department

Major Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE

2059	Public Works				
2401	Crop Husbandry				
2402	Soil and Water Conservation				
Voted					
Original		14,70,30			
Supplementary		12,60	14,82,90	12,33,69	- 2,49,21
Amount surrendered during the year (March 2008)					1,21,80
Charged					
Original		21,25	21,25	13,01	- 8,24
Amount surrendered during the year					...

CAPITAL

4401	Capital Outlay on Crop Husbandry				
4402	Capital Outlay on Soil and Water Conservation				
4552	Capital Outlay on North Eastern Areas				
Voted					
Original		1,59,10			
Supplementary		3,07,39	4,66,49	4,66,53	+ 4
Amount surrendered during the year					...

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure of Rs.12,33.69 lakh did not even come up to the original provision, supplementary grant of Rs.12.60 lakh obtained in March 2008 proved unnecessary.
- (b) Out of the overall saving of Rs.2,49.21 lakh, Rs.1,21.80 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)	2401	Crop Husbandry		
	001	Direction and Administration		
	98	Administration		
	28	Horticulture		
		(Plan)		

Grant No. 28 - Horticulture Department - Concl'd.

Head	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
	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)				
	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
	Reasons for saving was stated to be due to non-filling up of vacant post etc.				

Charged

- (a) No part of the available saving of *Rs.8.24 lakh* was anticipated and surrendered during the year.

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 Expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE

2059	Public Works				
2403	Animal Husbandry				
2404	Dairy Development				
2552	North Eastern Areas				
Voted					
Original		30,33,24			
Supplementary		13,02	30,46,26	27,87,41	- 2,58,85
Amount surrendered during the year (March 2008)					1,34,83

CAPITAL

4403	Capital Outlay on Animal Husbandry				
4404	Capital Outlay on Dairy Development				
4552	Capital Outlay on North Eastern Areas				
Voted					
Original		5,04,08			
Supplementary		1,58,41	6,62,49	5,19,08	- 1,43,41
Amount surrendered during the year (March 2008)					1,35,66

Notes and comments

REVENUE

Voted

- (a) As the expenditure fell short of the original provision by Rs.2,45.83 lakh, supplementary grant of Rs.13.02 lakh obtained in March 2008 proved totally unnecessary. Similarly, supplementary grant of Rs.28.96 lakh and Rs.79.63 lakh were obtained, though the expenditure fell short of the original provision by Rs.1,66.08 lakh and Rs.63.28 lakh in 2005-06 and 2006-07 respectively.
- (b) Out of the overall saving of Rs.2,58.85 lakh, Rs.1,34.83 lakh were anticipated and surrendered in March 2008.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2403 Animal Husbandry			
	001 Direction and Administration			
	98 Administration			
	29 Animal Resource Development (Non-Plan)			
	O	10,50.74		
	R	-58.50	9,92.24	9,62.47
				-29.77

Grant No. 29 - Animal Resource Development Department - Contd.

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

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			
		R	-41.19	6,43.82	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.

(iii)	102	Cattle and Buffalo Development				
	39	Animal Resource Development				
	05	Breeding Operation				
		(Non-Plan)				
		O	3,58.15			
		R	-41.35	3,16.80	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).

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2059	Public Works		
	80	General		
	053	Maintenance and Repairs		
	43	Finance Commission		
	28	Public Building		
		(Non-Plan)		
		O	50.00	
		R	55.00	1,05.00
				84.97
				-20.03

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

(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 Expenditure	Excess + Saving -
			(In lakhs of rupees)	
		(Plan)		

		O	0.50			
		R	1.50	2.00	2.00	...
		Addition to the provision by reappropriation in March 2008 mainly towards supplies and materials was stated to be based on actual requirement.				
(iii)	48	Feed for ARDD (Plan)				
		O	5.20			
		R	2.66	7.86	7.86	...
		Addition to the provision by reappropriation in March 2008 towards cost of ration, diet, medicine etc. was stated to be based on actual requirement.				
(iv)	104	Sheep and Wool Development				
	39	Animal Resource Development				
	05	Breeding Operation (Non-Plan)				
		O	13.67			
		R	4.48	18.15	16.84	-1.31
		Addition to the provision by reappropriation in March 2008 mainly towards wages was stated to be based on actual requirement.				
		Reasons for ultimate saving at Sl.Nos. (i) and (iv) above have not been intimated (August 2008).				
(v)	105	Piggery Development				
	39	Animal Resource Development				
	05	Breeding Operation (Non-Plan)				
		O	33.49			
		R	12.29	45.78	46.86	+ 1.08
		Addition to the provision towards wages (Rs.12.29 lakh) by reappropriation (net) in March 2008 was stated to be based on actual requirement.				
(vi)	48	Feed for A.R.D.D. (Plan)				
		O	49.40			
		R	5.49	54.89	54.88	-0.01
		Addition to the provision by reappropriation in March 2008 towards cost of ration, diet, medicine etc. was stated to be based on actual requirement.				
(vii)	107	Fodder and Feed Development				
	39	Animal Resource Development				
	11	Fodder Production and Demonstration				

Grant No. 29 - Animal Resource Development Department - Contd.

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

O	95.93			
R	1.94	97.87	1,05.85	+ 7.98

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	1.37	-0.08

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 Expenditure	Excess + Saving -
		(In lakhs of rupees)	
(i)	4403	Capital Outlay on Animal Husbandry	
	101	Veterinary Services and Animal Health	
	39	Animal Resource Development	
	36	Veterinary Hospitals and Dispensaries (Plan)	
	O	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 Expenditure	Excess + Saving -
		(In lakhs of rupees)	
		(Plan)	

		O	21.84			
		R	-21.84	...	...	...
	Withdrawal of entire provision by reappropriation in March 2008 was stated to be based on actual requirement.					
(iii)	87	C.S.Scheme-II				
	07	Establishment of Modern Slaughter House (C.S.S.)				
		O	29.48			
		R	-29.48	...	...	...
	Withdrawal of entire provision by reappropriation (Rs.28.32 lakh) and surrender (Rs.1.16 lakh) in March 2008 was stated to be based on actual requirement.					
(iv)	4404	Capital Outlay on Dairy Development				
	102	Dairy Development Projects				
	87	C.S.Scheme-II				
	09	Integrated Dairy Development Project (C.S.S.)				
		O	46.67			
		R	-46.67	...	...	...
	Withdrawal of entire provision by surrender in March 2008 was stated to be based on actual requirement.					
(v)	4552	Capital Outlay on North Eastern Areas				
	106	Other Live Stock Development				
	57	North Eastern Area Development				
	38	Establishment of Broiler Duck Breeding Farm at R.K. Nagar, Tripura N.E.C. Scheme (Plan)				
		O	30.23			
		R	-30.23	...	...	...
	Withdrawal of entire provision by surrender in March 2008 was stated to be based on actual requirement.					
(d)	Apart from saving listed at Note (c) above, entire provision amounting to Rs.55.94 lakh was withdrawn by reappropriation (Rs.2.89 lakh) and surrender (Rs.53.05 lakh) in March 2008 from 4 (four) sub-heads (each below 20 lakh) under Major Head 4403 and each withdrawal was stated to be based on actual requirement.					
(e)	Saving was partly offset by excess under :-					

Grant No. 29 - Animal Resource Development Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -	
(In lakhs of rupees)					
(i)	4403	Capital Outlay on Animal Husbandry			

101	Veterinary Services and Animal Health				
87	C.S.Scheme-II				
01	Assistance to States for Control of Animal Diseases(ASCAD)				
	(C.S.S.)				
	O	63.97			
	R	22.14	86.11	83.80	-2.31

Addition 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.

(ii)	12	National Project on Rinderpest Eradication Scheme (NPRE)			
		(C.S.S.)			
		O	1.63		
		R	6.18	7.81	2.99
					-4.82

Addition 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.

(iii)	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.

(iv)	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.

(v)	103	Poultry Development			
	39	Animal Resource Development			
	05	Breeding Operation			
		(Plan)			

Grant No. 29 - Animal Resource Development Department - Concl.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
O	2.60		

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			
	05	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 Expenditure	Excess + Saving -
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(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 surrendered during the year (March 2008)					1,79,47

CAPITAL

4406	Capital Outlay on Forestry and Wild Life				
5465	Investments in General Financial and Trading Institutions				
Voted					
Original		7,56,66			
Supplementary		2,78,28	10,34,94	5,91,36	-4,43,58
Amount surrendered during the year (March 2008)					5,00,00

Notes and comments

REVENUE

Voted

- (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.
- (b) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2406 Forestry and Wild Life			
	01 Forestry			
	001 Direction and Administration			
	98 Administration			
	30 Forest (Non-Plan)			
	O	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 Expenditure	Excess + Saving -
(In lakhs of rupees)				
(ii)	101 Forest Conservation, Development and Regeneration			

40	Forestry				
13	Forest Conservation ,Development and Regeneration (Plan)				
	O	37.10			
	R	-33.20	3.90	4.26	+ 0.36

Reduction in provision by surrender of Rs.25.17 lakh mainly from travel expenses, cost of fuel etc. and by reappropriation of Rs.8.03 lakh mainly from supplies and materials was stated to be based on actual requirement.

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

(iii)	102	Social and Farm Forestry			
	40	Forestry			
	21	Plantation for Industrial and Commercial Uses (Plan)			
		O	23.85		
		R	-20.55	3.30	4.91
					+ 1.61

Reduction in provision of Rs.21.05 lakh from minor works and augmentation thereof by Rs.0.50 lakh towards supplies and materials through reappropriation were stated to be based on actual requirement.

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

(iv)	40	Forestry			
	41	Area Oriented Project for Fuelwood , Fodder, Intercropping of Economic Species in Regeneration Through JFMC (Plan)			
		O	26.50		
		R	-25.05	1.45	1.25
					-0.20

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

(v)	800	Other expenditure			
	40	Forestry			
	40	Management of Gregarious Flowering of Muli Bamboos (Plan)			
		O	1,24.87		
		R	-1,24.87	...	...
					...

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

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

Grant No. 30 - Forest Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2406	Forestry and Wild Life		

01	Forestry				
001	Direction and Administration				
98	Administration				
30	Forest				
	(Plan)				
	O	95.40			
	R	1,05.85	2,01.25	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)			
		O	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	2.12		
		R	2.68	4.80	4.95
					+ 0.15

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

(iv)	070	Communications and Buildings			
	40	Forestry			
	32	Communication			
		(Plan)			
		O	82.80		
		R	-6.83	75.97	1,15.11
					+ 39.14

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 Expenditure	Excess + 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	7.70	8.13 + 0.43

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

(viii)	40	Forestry			
	37	Parks and Gardens (Plan)			
		O	15.90		
		R	27.10	43.00	43.40 + 0.40

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)			
		R	11.50	11.50	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 Expenditure	Excess + 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.
- (b) Out of the available saving of Rs.4,43.58 lakh, surrender of Rs.5,00.00 lakh in March 2008 proved 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)			
	O	5,00.00		
	R	-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			
	22 Forest Fire Control and Management (C.S.S)			
	O	78.00		
	R	-74.31	3.69	2.70
				-0.99

Reduction in provision from minor works by reappropriation was stated to be based on actual requirement.
Reasons for further saving have not been intimated (August 2008).

Grant No. 30 - Forest Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + 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 :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	4406	Capital Outlay on Forestry and Wild Life	
	01	Forestry	
	800	Other expenditure	
	51	Externally Aided Project	
	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 - Concl'd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(ii)	87	C.S.Scheme-II	

26	Management of Gregarious Flowering of Muli Bamboos (C.S.S)				
	O	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 Appropriation	Actual Expenditure	Excess + Saving -
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(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 Development				
2505	Rural Employment				
2515	Other Rural Development Programmes				

Voted

Original	92,63,61	92,63,61	66,67,80	-25,95,81
Amount surrendered during the year (March 2008)				4,38,58

Charged

Original	1,50	1,50	18	-1,32
Amount surrendered during the year				...

CAPITAL

4215	Capital Outlay on Water Supply and Sanitation			
4515	Capital Outlay on other Rural Development Programmes			
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 surrendered during the year (March 2008)				60,32

Charged

Original	8,00	8,00	...	-8,00
Amount surrendered during the year				...

Notes and comments

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 Administration				
	30	Rural Development				
	19	West Tripura District				
		(Non-Plan)				
		O	1,33.80			
		R	0.10	1,33.90	48.04	-85.86
(ii)	20	South Tripura District				
		(Non-Plan)				
		O	1,27.40			
		R	0.10	1,27.50	27.54	-99.96
(iii)	21	North Tripura District				
		(Non-Plan)				
		O	99.50			
		R	0.10	99.60	30.09	-69.51
		Augmentation of provision by reappropriation at Sl.Nos. (i) to (iii) above was stated to be based on actual requirement.				
(iv)	22	Dhalai District				
		(Non-Plan)				
		O	73.65	73.65	6.85	-66.80
(v)	23	Rural Development Division - Kumarghat				
		(Non-Plan)				
		O	23.15	23.15	0.45	-22.70
(vi)	799	Suspense				
	65	Suspense Account				
	06	Rural Development				
		(Non-Plan)				
		O	70,00.00	70,00.00	55,81.69	-14,18.31
		Reasons for huge saving at Sl.Nos. (i) to (vi) above have not been intimated (August 2008).				
(vii)	2501	Special Programmes for Rural Development				
	01	Integrated Rural Development programme				
	001	Direction and Administration				
	30	Rural Development				
	19	Expenditure on Community Development and Post Intensive Phase - West Tripura District				
		(Non-Plan)				

Grant No. 31 - Rural Development Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
O	2,21.37		

	R	-25.33	1,96.04	1,99.36	+ 3.32
	Reasons for ultimate excess have not been intimated (August 2008).				
(viii)	20	Expenditure on Community Development and Post Intensive Phase - South Tripura District			
	(Non-Plan)				
	O	2,07.98			
	R	-24.60	1,83.38	60.62	-1,22.76
	Anticipated saving was substantially less in view of the final saving.				
(ix)	21	Expenditure on Community Development and Post Intensive Phase - North Tripura District			
	(Non-Plan)				
	O	1,05.95			
	R	-25.40	80.55	52.71	-27.84
(x)	22	Expenditure on Community Development and Post Intensive Phase - Dhalai District			
	(Non-Plan)				
	O	1,05.90			
	R	-25.30	80.60	36.43	-44.17
	Withdrawal of provision mainly from salaries by surrender at Sl. Nos.(vii) to (x) was stated to be based on actual requirement.				
	Reasons for further saving at Sl. Nos. (viii) to (x) have not been intimated (August 2008).				
(xi)	2505	Rural Employment			
	60	Other programmes			
	800	Other Expenditure			
	30	Rural Development			
	14	Sampoorna Gramin Rojgar Yojana (SGRY)			
	(Plan)				
	O	3,55.00			
	R	-3,44.76	10.24	10.24	...
	Withdrawal of Rs.3,18.88 lakh by surrender and Rs.25.88 lakh by reappropriation from office expenses was stated to be based on actual requirement.				
(xii)	2515	Other Rural Development Programmes			
	001	Direction and Administration			
	30	Rural Development			
	03	Expenditure on Community Development			
	(Plan)				
	O	4,62.35			
	R	25.85	4,88.20	59.15	-4,29.05

Grant No. 31 - Rural Development Department - Contd.

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

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	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	2215 Water Supply and Sanitation			
	01 Water Supply			
	001 Direction and Administration			
	30 Rural Development			
	12 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. In view of the excess, anticipated saving proved injudicious.			
(ii)	19 West Tripura District (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	25.93		
	R	0.10	26.03	1,18.47
				+ 92.44
	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	5.10	31.67
				+ 26.57
(v)	2501 Special Programmes for Rural Development			
	01 Integrated Rural Development programme			
	001 Direction and Administration			
	30 Rural Development			
	27 State Level Monitoring Cell of I.R.D.P.			

Grant No. 31 - Rural Development Department - Contd.

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

(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 -	(In lakhs of rupees)		Debit + Credit -	
2215	Water Supply and Sanitation -				
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 - Concl'd.

Head	Total Grant	Actual Expenditure	Excess + 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)				
		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 Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	4515	Capital Outlay on other Rural Development Programmes	
	103	Rural Development	
	30	Rural Development	
	01	Construction of Block Building	
		(Plan)	
		O	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 Expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE

2059	Public Works
2225	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	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2225 Welfare of Scheduled Castes,Scheduled Tribes and other Backward Classes			
02 Welfare of Scheduled Tribes			
102 Economic Development			
87 C. S. Scheme - II			
33 Intensive Rehabilitation of P.G. Tribes (C.S.S.)			
O	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 Expenditure	Excess + Saving -
(In thousands of rupees)			

REVENUE**2810 Non-Conventional Sources of Energy****3425 Other Scientific Research****3435 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 unnecessary.
- (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 Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 3425 Other Scientific Research			
60 Others			
800 Other expenditure			
31 Science and Technology			
06 Science Promotion			
(Plan)			
O	48.00		
R	-40.00	8.00	8.00
			...

Withdrawal of provision of Rs.30.00 lakh by reappropriation and Rs.10.00 lakh by surrender from grant-in-aid was stated to be based on actual requirement.

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

Grant No. 33 - Science, Technology and Environment - Contd.

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

(i)	3435	Ecology and Environment				
	04	Prevention and Control of Pollution				
	800	Other expenditure				
	31	Science and Technology				
	10	Pollution Board				
		(Plan)				
		O	10.00			
		R	30.00	40.00	40.00	...

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

CAPITAL

Voted

(a) Out of the available saving of Rs.71.74 lakh, Rs.71.24 lakh only were anticipated and surrendered in March 2008.

(b) Saving occurred mainly under :-

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

(i)	5425	Capital Outlay on other Scientific and Environmental Research			
	800	Other Expenditure			
	70	State Share			
	33	Science, Technology and Environment			
		(Plan)			
		O	2,13.64		
		R	- 1,88.64	25.00	25.00
					...

Withdrawal of provision by reappropriation (Rs.1,17.40 lakh) and surrender (Rs.71.24 lakh) from grant-in-aid was stated to be based on actual requirement.

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

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

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

Grant No. 33 - Science, Technology and Environment - Concl'd.

Head	Total Grant	Actual Expenditure	Excess + 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 Environmental 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 Expenditure	Excess + 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 -
(In lakhs of rupees)				
(i)	3451 Secretariat-Economic 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 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)			
	O	44,20.00		
	R	-44,01.97	18.03	...
				-18.03
	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.			
	Reasons for non-utilisation of the remainder have not been intimated (August 2008).			
	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	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 Rastri Sama Vikas Yojana (RSVY)			
	01 RSVY			

Grant No. 34 - Planning and Co-ordination Department - Concl'd.

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

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

(i)	4070	Capital Outlay on Other Administrative Services			
	800	Other expenditure			
	99	Others			
	27	M.L.A. Local Area Development Programme			
		(Plan)			
	O	3,30.00			
	R	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 Expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE

2070 Other Administrative Services

2217 Urban Development

3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Voted

Original	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 :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(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		
R	-1,40.00	...	1,09.97
			+ 1,09.97

Grant No. 35 - Urban Development Department - Contd.

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

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	5,96.20	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	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			
		S	10.25	78.35	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.

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

(vi)	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
	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 Expenditure	Excess + Saving -
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(In lakhs of rupees)

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 sub-heads / 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 + Saving -
		(In lakhs of rupees)	
(i)	2217	Urban Development	
	01	State Capital Development	
	191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.	
	32	Urban Development	
	01	Assistance to Local Bodies, Corporation etc. (Plan)	
		O	93.38
		R	-93.38
(ii)	04	Integrated Development of Small and Medium Towns (Plan)	
		O	1,00.00
		R	-1,00.00
(iii)	15	National Lake Conservation Plan (NLCP) (Plan)	
		O	51.34
		R	-51.34
(iv)	18	Initiative for Strengthening of Urban Infrastructure(ISUI)/Urban Reforms Incentive Fund(URIF) (Plan)	
		O	95.00
		R	-95.00
(v)	87	C.S.Scheme II	
	36	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (C.S.S)	
		O	3,36.76
		R	-3,36.76

Grant No. 35 - Urban Development Department - Concl'd.

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

(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 Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	2217	Urban Development	
	01	State Capital Development	
	191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.	
	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'.

(ii)	87	C.S.Scheme II				
	41	Swarna Jayanti Sahari Rojgar Yojana (C.S.S)				
		O	10.00			
		R	2,65.72	2,75.72	2,75.72	...

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

Grant No. 36 - Jail Department

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
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(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 Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2056 Jails			
	101 Jails			
	99 Others			
	62 Prison Administration (Non-Plan)			
	O	8,77.40		
	S	5.87	8,83.27	9,37.32 + 54.05

Addition to the provision towards cost of ration, diet, medicine etc. by supplementary grant in March 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.

- (c) Excess was partly offset by saving mainly under :-

Grant No. 36 - Jail Department - Contd.

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

(i)	2059	Public Works				
	80	General				
	053	Maintenance and Repairs				
	43	Finance Commission				
	28	Public Building				
		(Non-Plan)				
		O	30.00	30.00	4.89	-25.11

Reasons for 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.1,87.92 lakh obtained in March 2008 was unnecessary. Huge saving of Rs.4,21.72 lakh (surrender Rs.3,01.90 lakh) and Rs.9,02.12 lakh (surrender Rs.1,15.20 lakh) constituting 53.31 percent and 62.49 percent of the total provision had also occurred in 2005-06 and 2006-07 respectively.
- (b) Out of the overall saving of Rs.3,01.23 lakh, Rs.1,95.11 lakh only were anticipated and surrendered in March 2008.
- (c) Saving occurred under :-

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	4059	Capital Outlay on Public Works	
	60	Other Buildings	
	800	Other Expenditure	
	43	Finance Commission	
	20	Prisons Administration	
		(Plan)	
		O	1,82.00
		R	-26.00
			1,56.00
			1,56.00
			...

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

(ii)	4070	Capital Outlay on Other Administrative Services			
	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 - Concl'd.

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

(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 Expenditure	Excess + Saving -
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(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 Expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE

2058 Stationery and Printing

2059 Public Works

Voted

Original	6,33,00			
Supplementary	31,10	6,64,10	6,17,13	- 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.
- (b) No part of the available saving of Rs.46.97 lakh was anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(i)	2058 Stationery and Printing			
	001 Direction and Administration			
	98 Administration			
	38 G.A.(P&S)			
	(Plan)			
	S	5.10	5.10	...
				-5.10

Creation of provision by supplementary grant in March 2008 for purchase of new vehicles was stated to be based on actual requirement.

Reasons for non-utilisation of entire provision were stated to be due to non-purchase of vehicle.

(ii)	(Non-Plan)			
	O	99.20		
	S	7.30	1,06.50	86.29
				-20.21

Augmentation of provision by supplementary grant in March 2008 towards salaries & office expenses 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 Expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE

2059	Public Works
2202	General Education
2203	Technical Education
2204	Sports and Youth Services
2205	Art and Culture
2552	North Eastern Areas

Voted

Original	36,25,88			
Supplementary	39,04	36,64,92	30,23,99	- 6,40,93
Amount surrendered during the year (March 2008)				5,16,93

CAPITAL

4202 Capital Outlay on Education, Sports, Art and Culture

Voted

Original	2,05,44			
Supplementary	15,70,48	17,75,92	3,83,84	- 13,92,08
Amount surrendered during the year (March 2008)				2,00

Notes and comments

REVENUE

Voted

- (a) As the overall expenditure fell far short of the original provision, supplementary grant of Rs.39.04 lakh obtained in March 2008 was totally unnecessary. Similarly, supplementary grants of Rs.18.65 lakh, Rs.40.26 lakh and Rs.6.32 lakh were obtained in March each year despite overall expenditure had fallen short of the original provision in 2004-05, 2005-06 and 2006-07 respectively also.
- (b) Out of the overall saving of Rs.6,40.93 lakh, Rs.5,16.93 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) 2202 General Education			
03 University and Higher Education			
103 Government Colleges and Institutes			
41 Human Development			
49 Government Degree College (Plan)			
O	1,04.94		
R	-83.98	20.96	19.26
			-1.70

Grant No. 39 - Education (Higher) Department - Contd.

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

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	-0.10

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			
	105	Polytechnics			
	41	Human Development			
	50	Polytechnic Institute			
		(Non-Plan)			
	O	3,54.75			
	R	-90.65	2,64.10	2,19.71	-44.39

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			
	R	-1,21.00	30.00	30.00	...

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.

(v)	2204	Sports and Youth Services			
	102	Youth Welfare Programmes for Students			
	87	C.S.Scheme - II			
	43	National Services Scheme			
		(C.S.S.)			
	S	35.49	35.49	...	-35.49

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 Expenditure	Excess + Saving -
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(In lakhs of rupees)

(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 Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)
(i)	2202	General Education	
	03	University and Higher Education	
	001	Direction and Administration	
	98	Administration	
	39	Higher Education	
		(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 Expenditure	Excess + Saving -
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(In lakhs of rupees)

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			
	102	Youth Welfare Programmes for Students			
	41	Human Development			
	34	National Services Scheme (C.S.S.)			
			...	35.49	+ 35.49

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)				
		O	0.50			
		R	2.00	2.50	4.23	+ 1.73

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

- 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.
- Surrender of Rs.2.00 lakh in March 2008 is also abnormally smaller than the overall saving of Rs.13,92.08 lakh.
- Saving occurred mainly under :-

Grant No. 39 - Education (Higher) Department - Contd.

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

(i)	4202	Capital Outlay on Education, Sports, Art and Culture				
	01	General Education				
	203	University and Higher Education				
	44	Additional Central Assistance				
	01	ACA				
		(Plan)				
		O	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.

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

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

(i)	4202	Capital Outlay on Education, Sports, Art and Culture				
	01	General Education				
	203	University and Higher Education				
	41	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 - Concl'd.

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

(ii)	56	Non-lapsable				
	27	Bhavan's Tripura College of Science and Technology (C.S.S)				
			...	...	1,40.40	+ 1,40.40

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.

(iii)	02	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 Expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE

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 :-

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)			
O	8,18.39		
R	-3,40.07	4,78.32	4,57.02
			-21.30

Grant No. 40 - Education (School) Department - Contd.

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

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)	106	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	1,08.80	87.79	-21.01

Addition to the provision by supplementary grant in March 2008 towards scholarship/stipend was stated to be based on actual requirement.

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

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			
		R	-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				
	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 Expenditure	Excess + Saving -
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(In lakhs of rupees)

(C.S.S)				
O	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			
R	-66.68	...	...	...

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

- (viii) 104 Teachers and Other Services
41 Human Development
18 Government Secondary Schools
(Plan)

O	6,73.48			
R	-1,09.92	5,63.56	5,63.44	-0.12

Withdrawal of Rs.2,14.63 lakh mainly from salaries and augmentation of Rs.1,04.71 lakh mainly towards minor works through reappropriation were stated to be based on actual requirement.

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

- (ix) (Non-Plan)
O 2,35,26.83
R -21,34.24 2,13,92.59 2,06,75.09 - 7,17.50

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).

- (x) 2236 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 Expenditure	Excess + Saving -
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(In lakhs of rupees)

(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).

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

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

(i)	2059	Public Works			
	80	General			
	053	Maintenance and Repairs			
	25	Public Works			
	14	Public Building			
		(Non-Plan)			
	O	1,30.00			
	R	50.00	1,80.00	1,77.06	-2.94

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).

(ii)	43	Finance Commission			
	28	Public Building			
		(Non-Plan)			
	O	4,00.00			
	R	1,49.00	5,49.00	5,33.60	-15.40

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)			
	O	1,38.30			
	R	91.40	2,29.70	2,58.09	+ 28.39

Augmentaiton of Rs.93.00 lakh mainly towards salaries and reduction of Rs.1.60 lakh from office and 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.

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

(iv)	02	Secondary Education				
	107	Scholarships				
	35	Scholarship and Stipend				
	12	Other Stipend				
		(Plan)				
		O	43.50			
		R	49.15	92.65	76.40	-16.25

Augmentation of provision through reappropriation towards scholarship/stipend was stated to be based on actual requirement.

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

(v)	110	Assistance to Non-Govt. Secondary Schools				
	41	Human Development				
	65	Non-Salary for Grant-in-aid institutions				
		(Plan)				
		R	...	...	10.00	+ 10.00

(vi)	191	Assistance to Local Bodies for Secondary Education				
	41	Human Development				
	64	Salary for Grant-in-aid institutions				
		(Non-Plan)				
		O	40.00			
		R	50.00	90.00	90.00	...

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

(vii)	2236	Nutrition				
	02	Distribution of nutritious food and beverages				
	102	Mid-day Meals				
	41	Human Development				
	56	Mid-day meals (renamed as National Programme of Nutritional Support to Primary Education)(NP-NSPE)				
		(Plan)				
		...	...	...	88.00	+ 88.00

Reasons for incurring expenditure without any budget provision at Sl.Nos. (v) and (vii) above have not been intimated (August 2008).

(viii)	2202	General Education				
	01	Elementary Education				
	104	Inspection				
	41	Human Development				
	63	Salary for Staff Deputed to TTAADC				

Grant No. 40 - Education (School) Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -

(In lakhs of rupees)

		(Non-Plan)				
		R	3,60.00	3,60.00	3,60.00	...
(ix)	106	Teachers and Other Services				
	41	Human Development				
	63	Salary for Staff Deputed to TTAADC				
		(Non-Plan)				
		R	15,26.40	15,26.40	15,26.40	...
(x)	2236	Nutrition				
	02	Distribution of nutritious food and beverages				
	102	Mid-day Meals				
	41	Human Development				
	63	Salary for Staff 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 Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 4202	Capital Outlay on Education, Sports, Art and Culture		
01	General Education		
201	Elementary Education		
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 Expenditure	Excess + 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)				
		O	1.00			
		S	21,67.26			
		R	1,32.90	23,01.16	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.

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.

(v)	600	General				
	41	Human Development				
	99	Others				
		(Plan)				
		O	60.00			
		R	41.00	1,01.00	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.

Reasons for huge saving in the above 2(two) cases have not been intimated (August 2008).

Grant No. 40 - Education (School) Department - Contd.

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

(vi)	4236	Capital Outlay on Nutrition				
	80	General				
	800	Other expenditure				
	87	C.S. Scheme - II				
	49	Mid-day Meals (NP-NSPE)				
		(C.S.S)				
		O	98.91			
		R	-95.43	3.48	3.32	-0.16

Reduction in provision from machinery and equipment by surrender was stated to be due to non-release of fund by the Government of India.

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

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

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4202	Capital Outlay on Education, Sports, Art and Culture		
	01	General Education		
	201	Elementary Education		
	41	Human Development		
	27	Inspectorate		
		(Plan)		
		O	10.40	
		R	-10.40	...
				12.75
				+ 12.75

Withdrawal of entire provision by reappropriation was stated to be based on actual requirement. Lack of foresight is evident in the subsequent expenditure, reasons for which have not been intimated (August 2008).

(ii)	42	Government Primary Schools			
	01	Middle Stage Education (From Class VI to VIII)			
		(Plan)			
		O	1.80		
		R	27.85	29.65	18.35
					-11.30

Augmentation of provision of Rs.28.65 lakh towards supplies and materials and withdrawal of Rs.0.80 lakh from machinery and equipment by reappropriation were stated to be based on actual requirement. Reasons for excess have not been intimated (August 2008).

(iii)	02	Primary Education (From Class I to V)			
		(Plan)			
		O	1.75		
		R	29.60	31.35	24.90
					-6.45

Grant No. 40 - Education (School) Department - Contd.

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

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				
	41	Human Development				
	18	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				
	02	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	4,31.40	...

Grant No. 40 - Education (School) Department - Concltd.

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

(In thousands of rupees)

REVENUE

2059	Public Works
2202	General Education
2235	Social Security and Welfare
2236	Nutrition

Voted

Original	79,16,00			
Supplementary	23,94,29	1,03,10,29	89,42,65	- 13,67,64
Amount surrendered during the year (March 2008)				6,04,12

CAPITAL**4235 Capital Outlay on Social Security and Welfare****Voted**

Original	3,41,00			
Supplementary	27,00,16	30,41,16	29,94,68	- 46,48
Amount surrendered during the year				...

Notes and comments**REVENUE****Voted**

- (a) Increase in provision by supplementary grant was abnormally in excess of the actual expenditure incurred during the year. This proves lack of foresight in financial management.
- (b) Out of the huge saving of Rs.13,67.64 lakh, Rs.6,04.12 lakh only were anticipated and surrendered during the year.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2059 Public Works			
	80 General			
	053 Maintenance and Repairs			
	25 Public Works			
	14 Public Building (Non-Plan)			
	O	35.00	35.00	5.32
				-29.68

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

- (ii) 43 Finance Commission
- 28 Public Building (Non-Plan)

Grant No. 41 - Education (Social) Department - Contd.

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

O	60.00			
R	-30.00	30.00	30.00	...

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

(iii)	2202	General Education			
	04	Adult Education			
	200	Other Adult Education Programmes			
	33	Welfare Programme			
	09	General			
		(Non-Plan)			
	O	26,07.53			
	R	-2,53.22	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).

(iv)	2235	Social Security and Welfare			
	02	Social Welfare			
	102	Child Welfare			
	70	State Share			
	41	Social Welfare and Social Education			
		(Plan)			
	O	6,24.00			
	R	-29.06	5,94.94	4,29.54	- 1,65.40

Withdrawal of provision by reappropriation from the cost of ration, medicine etc. was stated to be based on actual requirement.

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

(v)	87	C.S. Scheme - II			
	58	Integrated Child Development Scheme			
		(C.S.S)			
	O	6,78.44			
	S	13,69.64	20,48.08	18,58.54	- 1,89.54

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.

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

Grant No. 41 - Education (Social) Department - Contd.

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

(vi)	03	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	5.52	7,15.61	6,62.06	-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)	67	National Social Assistance Programme (NSAP)				
	01	National Old Age Pension (Plan)				
		O	9,06.00			
		S	2,20.94	11,26.94	10,18.10	- 1,08.84

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)	60	Other Social Security and Welfare Programmes				
	102	Pensions under Social Security Schemes				
	33	Welfare Programme				
	32	Subsistence Allowance to Physically Handicapped (Non-Plan)				
		O	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			
		R	-31.25	20.75	20.84	+ 0.09

Withdrawal 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.

(d) Instances of entire provision remaining unutilized have been noticed in the following cases :-

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

(i)	2235	Social Security and 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 Security and Welfare Programmes				
	102	Pensions under Social Security Schemes				
	33	Welfare Programme				
	61	Pension to Persons 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 Expenditure	Excess + Saving -
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(In lakhs of rupees)

(i)	2202	General Education				
	01	Elementary Education				
	106	Teachers and Other Services				
	33	Welfare Programme				
	09	General				
		(Non-Plan)				
		O	6,95.00			
		R	45.90	7,40.90	7,06.79	-34.11

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

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

(ii)	2235	Social Security and Welfare				
	02	Social Welfare				
	001	Direction and Administration				
	33	Welfare Programme				
	09	General				
		(Plan)				
		O	6,01.20			
		R	-10.58	5,90.62	6,06.22	+ 15.60

Withdrawal of provision of Rs.1,00.30 lakh mainly from major works and augmentation thereof by Rs.89.72 lakh (net Rs.10.58 lakh) mainly towards salaries and office expenses through reappropriation were stated to be based on actual requirement.

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

(iii)	103	Women's Welfare				
	33	Welfare Programme				
	58	Monthly Pension for Widows and Deserted Women from BPL families between 18 and 65 years				
		(Plan)				
		S	3,00.39	3,00.39	5,02.23	+ 2,01.84

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

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

(iv)	03	National Social Assistance Programme				
	102	National Family Benefit Scheme				
	67	National Social Assistance Programme (NSAP)				
	23	National Family Benefit Scheme (Non-Divisible Pool)				
		(Plan)				
		O	83.20			
		R	46.82	1,30.02	98.46	-31.56

Grant No. 41 - Education (Social) Department - Concl'd.

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

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

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)			
		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).

(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 Expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE**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	25,00	...
Amount surrendered during the year				...

Notes and comments**REVENUE****Voted**

- (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 surrender.
- (c) Saving occurred mainly under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2204 Sports and Youth Services			
	101 Physical Education			
	41 Human Development			
	10 Development of Infrastructure Games and Sports (Plan)			
	O	54.66		
	R	-34.79	19.87	19.58
				-0.29
	Reduction in provision by surrender mainly from other Administrative expenses was stated to be based on actual requirement.			
(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 Expenditure	Excess + Saving -
(In lakhs of rupees)			

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	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2204	Sports and Youth Services		
	102	Youth Welfare Programmes for Students		
	33	Welfare Programme		
	35	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 :-

(i)	2059	Public Works			
	80	General			
	053	Maintenance and Repairs			
	43	Finance Commission			
	28	Public Building (Non-Plan)			
		R	29.21	29.21	1.85
					-27.36

Provision created by reappropriation towards minor works was stated to be based on actual requirement.

(ii)	2204	Sports and Youth Services		
	800	Other expenditure		
	41	Human Development		

Grant No. 42 - Education (Sports and Youth Programme) Department - Concl'd.

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

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 Appropriation	Actual Expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE**2048 Appropriation for reduction or avoidance of debt****2049 Interest Payments****2052 Secretariat-General Services****2070 Other Administrative Services****2071 Pensions and other Retirement Benefits****2075 Miscellaneous General Services****2235 Social Security and Welfare****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 surrendered 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 surrendered during the year (March 2008)				21,06

CAPITAL**4070 Capital Outlay on Other Administrative Services****6003 Internal debt of the State Government****6004 Loans and Advances from the Central Government****7610 Loans to Government Servants etc****Voted**

Original	1,37,00,00	1,37,00,00	77,62	- 1,36,22,38
Amount surrendered during the year (March 2008)				1,34,65,00

Charged

Original	73,38,86			
Supplementary	17,39,22	90,78,08	90,83,13	+ 5,05
Amount surrendered during the year				...

Notes and comments**REVENUE****Voted**

- (a) Excessive provision made at budget stage contributed to the huge saving of Rs.1,54,18.67 lakh. Huge saving of Rs.68,58.92 lakh, Rs.1,73,68.18 lakh and Rs.1,78,04.27 lakh had occurred in 2004-05, 2005-06 and 2006-07 respectively also. Such persistent saving under the Revenue-Voted section of the grant points to the necessity of making budget estimates with more realistic basis.
- (b) Surrender of Rs.1,55,20.08 lakh in March 2008 was considerably in excess of the amount of Rs.1,54,18.67 lakh available for surrender.
- (c) Saving occurred mainly under : -

Grant No. 43 - Finance Department - Contd.

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

(i)	2052	Secretariat-General Services				
	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).

(ii)	2070	Other Administrative Services				
	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.

(iii)	99	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 Expenditure	Excess + Saving -
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(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.

(ii)	2071	Pensions and other Retirement Benefits				
	01	Civil				
	101	Superannuation and Retirement Allowances				
	02	Pension				
	01	General Pension				
		(Non-Plan)				
		O	2,28,76.00	2,28,76.00	2,30,23.28	+ 1,47.28

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

(iii)	102	Commuted value of Pensions				
	02	Pension				
	01	General Pension				
		(Non-Plan)				
		O	4,44.82			
		R	20,95.65	25,40.47	25,44.85	+ 4.38

Augmentation 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).

(iv)	104	Gratuities				
	02	Pension				
	01	General Pension				
		(Non-Plan)				
		O	26,50.00			
		R	1,00.00	27,50.00	27,54.52	+ 4.52

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

(v)	105	Family Pensions				
	02	Pension				
	01	General Pension				

Grant No. 43 - Finance Department - Contd.

Head	Total Grant	Actual Expenditure	Excess + Saving -
(Non-Plan)			

(In lakhs of rupees)

O	30,00.00			
R	50.00	30,50.00	30,54.67	+ 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.
- (c) Excess occurred under :-

Head	Total Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2049 Interest Payments			
01 Interest on Internal debt			
122 Interest on Investment in Special Central Government Securities issued against net collections of Small Saving from 1-4-99			
58 Debt Services			
17 Small Saving Collection (Non-Plan)			
O	1,10,00.00		
R	-9,90.00	1,00,10.00	1,11,76.40 + 11,66.40

Withdrawal of provision from interest by reappropriation was stated to be based on actual requirement. The anticipated saving proved injudicious in view of the huge ultimate excess.

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)			
O	56.90		
R	1.73	58.63	69.15 + 10.52

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 Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(iii) 04 Interest on Loans and Advances from Central Government			

109	Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission				
58	Debt Services				
44	National Small Savings Fund (Non-Plan)				
	<i>R</i>	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'.

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

	Head	Total Appropriation	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2049 Interest Payments			
	01 Interest on Internal debt			
	101 Interest on Market Loans			
	58 Debt Services			
	10 Market Loans (Non-Plan)			
	<i>O</i>	1,00,00.00		
	<i>R</i>	-7,39.00	92,61.00	94,99.22 + 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).

(ii)	03 Interest on Small Saving, Provident Funds etc.			
	104 Interest on State Provident Funds			
	58 Debt Services			
	05 General Provident Fund (Non-Plan)			
	<i>O</i>	1,17,30.61		
	<i>R</i>	-3,72.51	1,13,58.10	1,08,62.76 - 4,95.34

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).

(iii)	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 Appropriation	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
	<i>O</i>	18,04.65		

R	-8,96.02	9,08.63	9,08.63	...
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Withdrawal of provision from interest by reappropriation was stated to be based on actual requirement.

CAPITAL

Voted

- (a) 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	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4070 Capital Outlay on Other Administrative Services			
	800 Other expenditure			
	56 Non-lapsable			
	33 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 Distribution under Functional Head 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.				
(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
	R			-67.01

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

Grant No. 43 - Finance Department - Contd.

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(iv)	52 All India Services			

(Non-Plan)

O	45.00			
R	-15.00	30.00	3.65	-26.35

Withdrawal of provision of Rs.15.00 lakh by surrender from loans and advances was stated to be based on actual requirement. The anticipated saving was substantially less in view of the final saving. Reasons for further saving have not been intimated (August 2008).

(v)	53	Advance to Members of the Legislative Assembly				
		(Non-Plan)				
		O	1,00.00			
		R	-50.00	50.00	...	-50.00

Withdrawal of provision by surrender from loans and advances was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008).

(vi)	800	Other Advances				
	99	Others				
	51	State Government Employees				
		(Non-Plan)				
		O	1,50.00			
		R	-90.00	60.00	16.10	-43.90

Withdrawal of provision by surrender from loans and advances was stated to be based on actual requirement. The anticipated saving was substantially less in view of the final saving. Reasons for further saving have not been intimated (August 2008).

(vii)	52	All India Services				
		(Non-Plan)				
		O	30.00			
		R	-10.00	20.00	...	-20.00

Withdrawal of provision by surrender from loans and advances was stated to be based on actual requirement. Reasons for non-utilisation of the remaining provision have not been intimated (August 2008).

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

Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i)	4070	Capital Outlay on Other Administrative Services	
	800	Other expenditure	
	56	Non-lapsable	
	33	Provision for Distribution under Functional Head of Account	

Grant No. 43 - Finance Department - Contd.

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

... .. 49.88 + 49.88

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

Charged

- (a) The expenditure exceeded the appropriation by Rs.5.05 lakh (Actual excess Rs.5,04,517); the excess 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 Appropriation	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	6004 Loans and Advances from the Central Government			
	01 Non-Plan Loans			
	201 House Building Advances			
	58 Debt Services			
	22 AIS House Building Advance (Non-Plan)			
	<i>O</i>	10.73		
	<i>R</i>	2.05	12.78	+ 4.90

Augmentation 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).

(ii)	02 Loans for State/Union Territory Plan Schemes			
	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)			
	<i>S</i>	10.49		
	<i>R</i>	22,14.30	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.

(iii)	04 Loans for Centrally Sponsored Plan Schemes			
	800 Other Loans			
	58 Debt Services			
	32 Urban Development (Non-Plan)			
	<i>R</i>	11.17	11.17	...

Grant No. 43 - Finance Department - Concl'd.

	Head	Total Appropriation	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)		
(iv)	34 Crop -Husbandry			

		(Non-Plan)				
		<i>R</i>	59.31	59.31	55.56	-3.75
(v)	35	Soil Conservation				
		(Non-Plan)				
		<i>R</i>	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		Total Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)					
(i)	6004	Loans and Advances from the Central Government			
	02	Loans for State/Union Territory Plan Schemes			
	101	Block Loans			
	58	Debt Services			
	19	State Plan Scheme			
		(Non-Plan)			
		<i>O</i>	25,49.66		
		<i>R</i>	-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 Expenditure	Excess + 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 Expenditure	Excess + Saving -
REVENUE			

(In thousands of rupees)

2020 Collection of Taxes on Income and Expenditure**2039 State Excise****2040 Taxes on Sales, Trade etc.****2059 Public Works****Voted**

Original	5,85,67	5,85,67	4,08,97	- 1,76,70
Amount surrendered during the year (March 2008)				65,67

CAPITAL**4070 Capital Outlay on Other Administrative Services****Voted**

Original	49,88			
Supplementary	3,75,00	4,24,88	4,24,88	...
Amount surrendered during the year				...

Notes and comments**REVENUE****Voted**

- (a) Out of the huge saving of Rs.1,76.70 lakh, Rs.65.67 lakh only were anticipated and surrendered in 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 Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2039 State Excise			
	001 Direction and Administration			
	05 Establishment			
	10 Commissioner of 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 Taxes & Excise (Non-Plan)			

Grant No. 45 - Taxes and Excise - Concl'd.

	Head	Total Grant	Actual Expenditure	Excess + 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	8.70	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.				

Grant No. 46 - Treasuries

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
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(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 Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2054 Treasury and Accounts Administration			
	097 Treasury Establishment			
	05 Establishment			
	64 Treasury Establishment (Non-Plan)			
	O	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	3.95	2.27
				-1.68
	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).			

Grant No. 46 - Treasuries - Concl'd.

- (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 entire provision withdrawn through reappropriation was stated to be based on actual requirement.
- (e) Saving was partly counterbalanced by excess under :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2030	Stamps and Registration		
	02	Stamps-Non-Judicial		
	101	Cost of Stamps		
	06	District Treasuries		
	02	Agartala-II (Non-Plan)		
		O	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)		
		O	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 Expenditure	Excess + Saving -
(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 Appropriation	Actual Expenditure	Excess + 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 Appropriation	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2014 Administration of Justice			
	102 High Courts			
	01 Emoluments and Allowances			
	01 Judges			
	(Non-Plan)			
	O	47.00		
	R	-2.00	45.00	12,69.17
				+ 12,24.17

Withdrawal of Rs.2.00 lakh from salaries was stated to be based on actual requirement and was 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).

Grant No. 49 - Fire Service Organisation

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

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 Expenditure	Excess + Saving -
(In lakh of rupees)					
(i)	2070	Other Administrative Services			
	108	Fire Protection and Control			
	05	Establishment			
	22	Fire Service Organisation			
		(Non-Plan)			
		O	14,91.40		
		R	-86.69	14,04.71	13,92.93
					-11.78

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 non-filling up of 41(forty one) posts of driver for administrative reasons.

Grant No. 49 - Fire Service Organisation - Concl'd.

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 -
			(In lakh of rupees)		
(i)	4059	Capital Outlay on Public Works			
	01	Office Buildings			
	051	Construction			
	25	Public Works			
	01	Administrative Buildings			
		(Plan)			
		O	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 on Other Administrative Services			
	800	Other expenditure			
	05	Establishment			
	22	Fire Service Organisation			
		(Plan)			
		O	1,00.00		
		R	13.50	1,13.50	-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 Expenditure	Excess + 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 Expenditure	Excess + Saving -
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(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 Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2059 Public Works			
	80 General			
	053 Maintenance and Repairs			
	25 Public Works			
	14 Public Building			
	(Non-Plan)			
	O	1,00.00	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)				
	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	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
(i) 2215	Water Supply and Sanitation		
01	Water Supply		
102	Rural water Supply Programmes		
28	Public Health		
04	Rural Water Supply Programme (Non-Plan)		
	O	81.90	
	R	0.40	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.

(e) **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 Sanitation			
1	Stock	+ 15,40.76	3,28.01	4,62.56
2	Purchase	- 8,60.23	...	...
3	Miscellaneous Public Works Advances	+ 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 Expenditure	Excess + Saving -
(In lakhs of rupees)			

CAPITAL

Voted

- (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 -
(In lakhs of rupees)				
(i)	4215	Capital Outlay on Water Supply and Sanitation		
	01	Water Supply		
	102	Rural Water Supply		
	28	Public Health		
	02	Accelerated Urban Water Supply Scheme (Plan)		
		O	2,20.00	
		R	-2,00.00	20.00
				20.00
				...
(ii)	87	C.S.Scheme - II		
	64	Accelerated Urban Water Supply Scheme (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 National Drinking Water 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 Expenditure	Excess + Saving -
(In lakhs of rupees)				
(iv)	800	Other expenditure		
	28	Public Health		

11	Construction of Office Building (Plan)				
	O	1,00.00			
	R	-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

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 :-

	Head	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4215	Capital Outlay on Water Supply and Sanitation		
	01	Water Supply		
	102	Rural Water Supply		
	28	Public Health		
	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 - Concl'd.

	Head	Total Grant	Actual Expenditure	Excess + 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	2,84.25	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.

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	7,15.06	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 Expenditure	Excess + Saving -
(In thousands of rupees)			

REVENUE**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	Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2059 Public Works			
	80 General			
	053 Maintenance and Repairs			
	25 Public Works			
	14 Public Building (Non-Plan)			
	O	40.00		
	S	5.00	45.00	-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 Expenditure	Excess + Saving -
(In lakhs of rupees)				

(ii)	2210	Medical and Public Health				
	01	Urban Health Services-Allopathy				
	200	Other Health Schemes				
	87	C.S.Scheme-II				
	77	National Programme for Control of Blindness (C.S.S.)				
		O	42.35			
		R	-19.60	22.75	19.34	-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.

(iii)	02	Urban Health Services- Other systems of medicine				
	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)	03	Rural Health Services-Allopathy				
	103	Primary Health Centres				
	16	Hospital				
	10	Primary Health Centre (Non-Plan)				
		O	20,70.50			
		R	6.43	20,76.93	16,77.92	- 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 Expenditure	Excess + Saving -
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(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	37.08	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.

(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 Expenditure	Excess + Saving -

(In lakhs of rupees)

O	78.50			
R	-59.50	19.00	...	-19.00

Withdrawal of provision by surrender and reappropriation from wages were stated to be based on actual requirement.

Non-utilisation of the entire provision stated to be due to availability of fund through NRHM is not clear.

(ix)	2211	Family Welfare				
	101	Rural Family Welfare Services				
	87	C.S.Scheme-II				
	72	Health Sub-Centre (C.S.S)				
	O		4,60.92			
	R		5.00	4,65.92	3,96.49	-69.43

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

Saving was stated to be due to employment of staff on fixed pay basis and rent of health Sub-Centres were paid on the basis of bills received.

(d) In addition to the saving listed under Note (c) the entire provision/the entire remaining provision amounting to Rs.33.35 lakh spread over 6 (six) different sub-heads (all below Rs.20.00 lakh) under Major Head 2210-Medical and Public Health was withdrawn by surrender/ reappropriation and was stated to be based on actual requirement.

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

(i)	2059	Public Works				
	80	General				
	053	Maintenance and Repairs				
	43	Finance Commission				
	28	Public Building (Non-Plan)				
			...	...	26.18	+ 26.18

Incurring of expenditure without any provision was stated to be due to projection of provision of Rs.45.00 lakh under 2059-80-053-25-14 Public Building instead of that under this head (vide No.F.6(12)-FIN(B)/2005/10.407-36 dt. 28.5.2008).

(ii)	2211	Family Welfare				
	001	Direction and Administration				
	87	C.S.Scheme-II				
	71	District Family Welfare Bureau (C.S.S)				
	O		1,35.48	1,35.48	1,80.30	+ 44.82

Grant No. 52 - Family Welfare and Preventive Medicine - Contd.

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

(iii)	82	State Family Welfare Bureau (C.S.S)				
		O	30.90			
		R	-2.90	28.00	41.76	+ 13.76

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 :-

(i)	2210	Medical and Public Health				
	02	Urban Health Services- Other systems of medicine				
	102	Homeopathy				
	87	C.S.Scheme - II				
	73	Homeopathic Dispensary (C.S.S)				
		R	34.00	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	Supplementary 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 -
(In lakhs of rupees)			

- (i)
- | | | | | | |
|------|---|---------|-------|-------|--------|
| 4210 | Capital Outlay on Medical and Public Health | | | | |
| 01 | Urban Health Services | | | | |
| 200 | Other Health Schemes | | | | |
| 87 | C.S.Scheme-II | | | | |
| 77 | National Programme for Control of Blindness (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) | | | | |
| | O | 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 Expenditure	Excess + Saving -
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(In lakhs of rupees)

(iii)	104	Community Health Centres				
	47	PMGY				
	06	Primary Health (Plan)				
		O	20.00			
		R	-20.00	...	...	...

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

(iv)	04	Public Health				
	101	Prevention and Control of Diseases				
	87	C.S.Scheme-II				
	74	National Vector Borne Disease Control Programme (C.S.S)				
		O	3,00.00			
		R	-3,00.00	...	...	...

Withdrawal of entire provision by surrender (Rs.2,95.00 lakh) and reappropriation (Rs.5.00 lakh) was stated to be based on actual requirement.

(v)	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	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 -
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(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 - Concl'd.

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

	68	Ayurvedic Dispensary (C.S.S)				
		R	34.00	34.00	15.24	-18.76
(ii)	102	Homeopathy				
	87	C.S.Scheme-II				
	73	Homeopathic Dispensary (C.S.S)				
		R	37.00	37.00	26.91	-10.09
		Creation of provisions in the above 2(two) cases by reappropriation towards machinery and equipment and major works were stated to be based on actual requirement.				
		Reasons for final saving at Sl.Nos.(d)(i) and (ii) were stated as "Construction works of Ayush Dispensary was not completed during the financial year for which payment could not be made".				
(iii)	4211	Capital Outlay on Family Welfare				
	800	Other expenditure				
	87	C.S.Scheme-II				
	84	Training of Auxiliary Nurse-cum-Midwives, Dhais and Local 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)

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
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(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

Major Head	Total Grant	Actual Expenditure	Excess + Saving -
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(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

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

(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

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

REVENUE

2070 Other Administrative Services

Voted

Original	30,00			
Supplementary	1,91	31,91	29,24	- 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

- (a) As the expenditure did not even come up to the original provision, supplementary grant of Rs.1.91 lakh obtained in March 2008 was unnecessary.
- (b) Out of the overall saving of Rs.2.67 lakh, only Rs.1.00 lakh were anticipated and surrendered in March 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 - Concl.

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

(ii)	73	National E-governance 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

accounts in reduction of expenditure

No. and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates	
			More(+)	Less(-)
(In thousands of rupees)				
13	Public Works (Roads & Bridges) Department	Revenue		
		Voted	50,00,00	49,51,87
				-48,13
15	Public Works (Water resource) Department	Revenue		
		Voted	35,00,00	36,78,38
				+ 1,78,38
27	Agriculture Department	Capital		
		Voted	20,00,00	8,73,41
				-11,26,59
31	Rural Development Department	Revenue		
		Voted	70,00,00	81,05,92
				+ 11,05,92
51	Public works (Public Health Engineering) Department	Revenue		
		Voted	15,00,00	4,62,56
				-10,37,44
Total -				
Revenue				
		Voted	1,70,00,00	1,71,98,73
				+ 1,98,73
Capital				
		Voted	20,00,00	8,73,41
				-11,26,59
Grand Total			1,90,00,00	1,80,72,14
				-9,27,86