GOVERNMENT OF GOA

APPROPRIATION ACCOUNTS

2023-2024

APPROPRIATION ACCOUNTS
2023 - 2024

GOVERNMENT OF GOA

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Goa for the year 2023 - 2024 presents the accounts of sums expended in the year ended 31 March 2024 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*.

SUMMARY OF APPROPRIATION

Number and name of Grant or Appropriation			Amount of Grant or Appropriation	
			Revenue	Capital
1			2	3 (₹ in thousand)
01	Legislature Secretariat	*Charged*	*4,25,00*	*1,00*
		Voted	49,22,19	2,70,00
A1	Raj Bhavan (Charged)	*Charged*	*19,37,11*	...
02	General Administration and Coordination	Voted	1,22,82,24	36,50,00
03	District and Sessions Court, North Goa	Voted	45,23,55	...
04	District and Sessions Court, South Goa	Voted	43,30,32	...
05	Prosecution	Voted	19,43,45	...
06	Election Office	Voted	1,02,35,67	5,00
07	Settlement and Land Records	Voted	43,36,10	...
08	Treasury and Accounts Administration, North Goa	Voted	20,65,81,57	2,60,00
09	Treasury and Accounts Administration, South Goa	Voted	9,01,01	...
A2	Debt Services (Charged)	*Charged*	*20,57,62,27*	*19,22,66,10*
10	Notary Services	Voted	22,55,42	1,00,00
11	Excise	Voted	30,24,11	1,00
12	Commercial Taxes	Voted	55,73,51	6,00,00
13	Transport	Voted	2,43,69,79	53,05,60
A3	Goa Public Service Commission (Charged)	*Charged*	*7,71,71*	*50,00*
14	Goa Sadan	Voted	7,01,21	...
15	Collectorate, North Goa	Voted	66,05,66	1,05,00
16	Collectorate, South Goa	Voted	64,34,51	1,85,92
17	Police	Voted	9,41,16,05	60,23,03
18	Jails	Voted	27,64,61	...
19	Industries,Trade and Commerce	Voted	60,96,53	24,30,00
20	Printing and Stationery	Voted	19,01,00	50,01
21	Public Works	Voted	14,40,07,85	15,48,86,24

ACCOUNTS FOR 2023 - 2024 *-contd*

Expenditure		Expenditure compared with Total Grant or Appropriation			
		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
					(₹ in thousand)
3,23,14	...	*1,01,86*	*1,00*	...	...
42,77,11	1,82,10	6,45,08	87,90	...	...
15,21,70	...	*4,15,41*	...	...	...
95,50,65	4,00,00	27,31,59	32,50,00	...	...
44,05,25	...	1,18,30	...	...	...
29,25,72	...	14,04,60	...	...	...
15,44,34	...	3,99,11	...	...	...
34,60,17	...	67,75,50	5,00	...	...
26,79,90	...	16,56,20	...	...	...
20,23,84,22	73,14	41,97,35	1,86,86	...	...
6,65,42	...	2,35,59	...	...	...
19,19,28,21	*15,23,82,65*	*1,38,34,06*	*3,98,83,45*	...	...
16,21,51	...	6,33,91	1,00,00	...	...
25,28,00	...	4,96,11	1,00	...	...
33,14,44	...	22,59,07	6,00,00	...	...
1,87,10,52	95,92	56,59,27	52,09,68	...	...
7,02,12	*41,28*	*69,59*	*8,72*	...	...
5,64,33	...	1,36,88	...	...	...
56,04,57	...	10,01,09	1,05,00	...	...
47,29,28	5,85	17,05,23	1,80,07	...	...
7,76,96,99	29,97,84	1,64,19,06	30,25,19	...	...
19,84,58	...	7,80,03	...	...	...
26,86,85	9,54,13	34,09,68	14,75,87	...	...
15,42,13	2,82	3,58,87	47,19	...	...
8,22,36,44	12,70,14,90	6,17,71,41	2,78,71,34	...	...

SUMMARY OF APPROPRIATION

Number and name of Grant or Appropriation			Amount of Grant or Appropriation	
			Revenue	Capital
1			2	3 *(₹ in thousand)*
22	Vigilance	Voted	11,96,01	...
23	Home	Voted	69,47,36	15,00,00
24	Environment	Voted	36,13,51	...
25	Home Guards and Civil Defence	Voted	45,00,55	...
26	Fire and Emergency Services	Voted	85,16,11	44,03,00
27	Official Language	Voted	12,65,01	9,00,00
28	Administrative Tribunal	Voted	2,77,21	...
29	Public Grievances	Voted	1,86,11	...
30	Small Savings and Lotteries	Voted	23,61,14	...
31	Panchayats	Voted	2,53,56,75	1,03,38,34
32	Finance	Voted	6,50,00	3,80,00,00
33	Revenue	Voted	20,90,24	1,00,00
34	School Education	Voted	21,30,93,11	69,30,00
35	Higher Education	Voted	5,64,15,72	25,00,00
36	Technical Education	Voted	96,38,28	44,92,26
37	Government Polytechnic, Panaji	Voted	36,11,65	1,00,00
38	Government Polytechnic, Bicholim	Voted	17,30,02	...
39	Government Polytechnic, Curchorem	Voted	11,14,51	15,00
40	Goa College of Engineering	Voted	59,04,22	4,43,00
41	Goa Architecture College	Voted	8,59,21	7,50,00
42	Sports and Youth Affairs	Voted	5,32,16,42	39,29,00
43	Art and Culture	Voted	1,50,57,95	45,03,00
44	Goa College of Art	Voted	8,91,51	...
45	Department of Archives	Voted	24,37,35	3,00,00

ACCOUNTS FOR 2023 - 2024 *-contd*

Expenditure compared with Total Grant or Appropriation					
Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
					(₹ in thousand)
6,43,95	...	5,52,06	...	...	...
6,89,20	4,00,00	62,58,16	11,00,00	...	...
12,31,83	...	23,81,68	...	...	...
28,31,00	...	16,69,55	...	...	...
70,50,09	13,80,71	14,66,02	30,22,29	...	...
5,83,69	...	6,81,32	9,00,00	...	...
2,63,03	...	14,18	...	...	...
1,19,70	...	66,41	...	...	...
21,30,98	...	2,30,16	...	...	...
1,01,41,64	52,24,66	1,52,15,11	51,13,68	...	...
4,26,19	2,80,00,00	2,23,81	1,00,00,00	...	...
16,84,32	...	4,05,92	1,00,00	...	...
17,86,63,95	37,70,96	3,44,29,16	31,59,04	...	...
4,92,12,33	22,38,43	72,03,39	2,61,57	...	...
73,91,39	44,83,95	22,46,89	8,31	...	...
27,99,13	27,64	8,12,52	72,36	...	...
13,95,34	...	3,34,68	...	...	...
8,56,29	...	2,58,22	15,00	...	...
46,91,75	2,47,66	12,12,47	1,95,34	...	...
8,38,01	...	21,20	7,50,00	...	...
4,65,44,06	6,60,01	66,72,36	32,68,99	...	...
1,33,95,79	19,09,44	16,62,16	25,93,56	...	...
5,60,40	...	3,31,11	...	...	...
17,86,98	...	6,50,37	3,00,00	...	...

SUMMARY OF APPROPRIATION

Number and name of Grant or Appropriation			Amount of Grant or Appropriation	
			Revenue	Capital
1			2	3 *(₹ in thousand)*
46	Museum	Voted	4,67,71	10,00,00
47	Goa Medical College	Voted	8,99,17,03	1,72,19,00
48	Health Services	Voted	9,72,67,98	72,97,00
49	Institute of Psychiatry and Human Behaviour	Voted	57,00,91	15,00,02
50	Goa College of Pharmacy	Voted	27,63,06	11,80,00
51	Goa Dental College	Voted	62,40,12	45,00,00
52	Labour	Voted	1,05,73,74	...
53	Food and Drugs Administration	Voted	25,51,44	2,75,00
54	Town and Country Planning	Voted	32,41,71	8,10,10
55	Municipal Administration	Voted	2,37,82,07	4,08,01,26
56	Information and Publicity	Voted	1,40,18,22	...
57	Social Welfare	Voted	4,63,98,15	46,00,02
58	Women and Child Development	Voted	5,04,47,78	68,58
59	Factories and Boilers	Voted	9,75,00	5,00,00
60	Employment	Voted	9,81,21	...
61	Skill Development and Entrepreneurship	Voted	97,52,75	50,72,00
62	Law	Voted	59,42,77	1,31,00,00
63	Rajya Sainik Board	Voted	1,81,33	1,60,00
64	Agriculture	Voted	2,52,22,69	46,25,02
65	Animal Husbandry and Veterinary Services	Voted	1,69,51,19	10,05,00
66	Fisheries	Voted	43,86,59	60,57,00
67	Ports Administration	Voted	20,14,21	69,45,00
68	Forests	Voted	1,68,13,44	7,52,00
69	Handicraft, Textile and Coir	Voted	26,85,71	6,00,00

ACCOUNTS FOR 2023 - 2024 *-contd*

Expenditure compared with Total Grant or Appropriation					
Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
					(₹ in thousand)
2,86,89	...	1,80,82	10,00,00	...	...
7,60,52,18	35,49,11	1,38,64,85	1,36,69,89	...	...
7,10,22,99	55,37,38	2,62,44,99	17,59,62	...	...
52,20,55	15,00,00	4,80,36	2	...	...
14,13,51	85,80	13,49,55	10,94,20	...	...
49,37,52	6,73,62	13,02,60	38,26,38	...	...
69,01,71	...	36,72,03	...	...	...
20,47,85	...	5,03,59	2,75,00	...	...
23,40,22	88,78	9,01,49	7,21,32	...	...
58,62,50	3,20,10,90	1,79,19,57	87,90,36	...	...
1,05,58,69	...	34,59,53	...	...	...
3,86,39,76	18,84,00	77,58,39	27,16,02	...	...
3,10,16,42	34,28	1,94,31,36	34,30	...	...
6,92,18	...	2,82,82	5,00,00	...	...
5,62,61	...	4,18,60	...	...	...
67,30,17	29,45,92	30,22,58	21,26,08	...	...
39,83,70	33,89,18	19,59,07	97,10,82	...	...
1,45,62	34,54	35,71	1,25,46	...	...
1,79,66,74	36,00,58	72,55,95	10,24,44	...	...
1,34,49,78	2,65,46	35,01,41	7,39,54	...	...
27,13,18	19,74,90	16,73,41	40,82,10	...	...
16,44,71	23,90,81	3,69,50	45,54,19	...	...
1,19,11,98	2,70,24	49,01,46	4,81,76	...	...
11,19,22	35,65	15,66,49	5,64,35	...	...

SUMMARY OF APPROPRIATION

Number and name of Grant or Appropriation			Amount of Grant or Appropriation	
			Revenue	Capital
1			2	3 *(₹ in thousand)*
70	Civil Supplies	Voted	85,61,64	6,00,00
71	Co-operation	Voted	38,60,46	6,48,51
72	Science and Technology	Voted	72,15,01	1,44,00,00
73	State Election Commission	Voted	9,30,03	...
74	Water Resources	Voted	2,66,14,16	3,85,49,00
75	Planning, Statistics and Evaluation	Voted	43,57,10	...
76	Electricity	Voted	36,24,34,97	8,37,52,00
77	River Navigation	Voted	67,60,81	...
78	Tourism	Voted	1,69,84,73	1,45,01,00
79	Goa Gazetteer	Voted	1,20,75	...
80	Legal Metrology	Voted	11,89,01	1,00,00
81	Department of Tribal Welfare	Voted	93,98,67	87,70,00
82	Information Technology	Voted	1,23,63,95	1,17,50,01
83	Mines	Voted	28,51,86	2,50,00
84	Civil Aviation	Voted	7,14,06	37,50,00
85	Department of Rural Development	Voted	2,11,46,80	10,00,00
86	New and Renewable Energy	Voted	42,79,25	20,00,00
87	Department of Archaeology	Voted	7,59,43	40,00,00
88	Department of Public Private Partnership	Voted	3,40,01	...
89	Dept of Empowerment of Persons with Disabilities	Voted	1,20,08	...
	Total	*Charged*	*20,88,96,09*	*19,23,17,10*
		Voted	1,89,91,15,89	55,52,12,92

ACCOUNTS FOR 2023 - 2024 *-contd*

Expenditure compared with Total Grant or Appropriation					
Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
					(₹ in thousand)
52,64,94	-9,08,49	32,96,70	15,08,49	...	...
25,43,97	5,12,57	13,16,49	1,35,94	...	...
42,55,96	66,92,79	29,59,05	77,07,21	...	...
2,71,82	...	6,58,21	...	...	...
1,93,16,04	3,33,23,91	72,98,12	52,25,09	...	...
36,59,91	...	6,97,19	...	...	...
35,45,69,40	5,61,48,84	78,65,57	2,76,03,16	...	...
52,49,51	...	15,11,30	...	...	...
1,33,44,66	1,02,45,07	36,40,07	42,55,93	...	...
1,12,67	...	8,08	...	...	...
6,84,59	10,05	5,04,42	89,95	...	...
49,39,98	46,19,77	44,58,69	41,50,23	...	...
27,38,83	56,18,23	96,25,12	61,31,78	...	...
10,89,43	...	17,62,43	2,50,00	...	...
3,01,37	10,88,54	4,12,69	26,61,46	...	...
47,91,97	...	1,63,54,83	10,00,00	...	...
15,27,54	25,48	27,51,71	19,74,52	...	...
4,66,22	2,43,52	2,93,21	37,56,48	...	...
40,32	...	2,99,69	...	...	...
...	...	1,20,08	...	...	...
19,44,75,17	*15,24,23,93*	*1,44,20,92*	*3,98,93,17*	...	...
1,51,34,33,27	35,79,61,59	38,56,82,62	19,72,51,33	...	...

SUMMARY OF APPROPRIATION ACCOUNTS FOR 2023 - 2024 *-concld.*

The expenditure shown in the appropriation accounts does not include ₹ 47,88.33 thousand met out of advances from the Contingency Fund which were not recouped to the Fund before the closing of the year by authorization of the legislature. The details are given in Appendix- I.

As the grants and appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries (vide Appendix - II) which are adjusted in the accounts as 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 2023 - 2024 and that shown in the Finance Accounts for the same period is given below:

	Revenue	Capital	Total
Charged-			*(₹ in thousand)*
Total expenditure according to the Appropriation Accounts	*19,44,75,17*	*15,24,23,93*	*34,68,99,10*
Deduct - Total of recoveries shown in Appendix II	...	...	...
Net total expenditure as shown in Statement No. 11 of Finance Accounts	*19,44,75,17*	*15,24,23,93*	*34,68,99,10*
Voted-			
Total expenditure according to the Appropriation Accounts	1,51,34,33,27	35,79,61,59	1,87,13,94,86
Deduct - Total of recoveries shown in Appendix II	2,30,53,89	6,44,97	2,36,98,86
Net total expenditure as shown in Statement No. 11 of Finance Accounts	1,49,03,79,38	35,73,16,62	1,84,76,96,00

Certified to the best of my knowledge and belief that all expenditure included in the Appropriation Accounts of the Government of Goa for the year 2023-2024 has been sanctioned by the competent authority.

Porvorim (Goa),
The

(DILIP K. HUMRASKAR)
Director of Accounts,
Government of Goa.

(DR. V. CANDAVELOU)
Chief/Principal Secretary (Finance),
Government of Goa.

Porvorim (Goa),
The

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Goa

Opinion

The Appropriation Accounts of the Government of Goa for the year ended 31 March 2024 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2024 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Goa being presented separately for the year ended 31 March 2024.

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

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

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Director of Accounts and Finance Secretary, both of the Government of Goa for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

The Director of Accounts and Finance Secretary, both of the Government of Goa are responsible for compilation and preparation of Annual Accounts of the Government.

Responsibilities for the Audit of the Annual Accounts

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

Emphasis of Matter

I want to draw attention to:

1) An excess disbursement of ₹ 12,625.06 crore pertaining to the years 2008-09 to 2022-23 was yet to be regularised by the State Legislature.

My opinion on the Appropriation Accounts is not modified due to Emphasis of Matter section.

Date:
Place: New Delhi

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

GRANT No. 01 - LEGISLATURE SECRETARIAT

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2011 - Parliament/ State/ Union Territory Legislatures				
2071 - Pensions and Other Retirement Benefits				
Charged-				
Original	*4,25,00*			
Supplementary	*...*	*4,25,00*	*3,23,14*	*(-)1,01,86*
Amount surrendered during the year (March 2024)				*1,01,77*
Voted-				
Original	49,22,18			
Supplementary	1	49,22,19	42,77,11	(-)6,45,08
Amount surrendered during the year (March 2024)				6,44,34
Capital :				
4059 - Capital Outlay on Public Works				
7610 - Loans to Government Servants				
Charged-				
Original	*1,00*			
Supplementary	*...*	*1,00*	*...*	*(-)1,00*
Amount surrendered during the year (March 2024)				*1,00*
Voted-				
Original	2,70,00			
Supplementary	...	2,70,00	1,82,10	(-)87,90
Amount surrendered during the year (March 2024)				87,90

***Notes and comments* :-**

Revenue :

Charged:-

1. As against the final saving of ₹ 101.86 lakh, only ₹ 101.77 lakh were anticipated for surrender.

2. Saving occurred mainly under:-

GRANT No. 01 - *contd.*

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2011 - Parliament/ State/ Union Territory Legislatures				
02 - State/Union Territory Legislatures				
101 - Legislative Assembly				
01 - Speaker and Deputy Speaker (Charged)				
O	*425.00*			
R	*(-)101.77*	*323.23*	*323.14*	*(-)0.09*

The anticipated saving was mainly on account of less receipt of medical reimbursement claims from Honourable Speaker and Deputy Speaker and less bills received than anticipated towards advocate fees and other expenses.

Voted:-

3. In view of final saving of ₹ 645.08 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.

4. As against the final saving of ₹ 645.08 lakh, only ₹ 644.34 lakh were anticipated for surrender.

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2011 - Parliament/ State/ Union Territory Legislatures				
02 - State/Union Territory Legislatures				
101 - Legislative Assembly				
02 - Members				
O	2,322.00			
R	(-)128.17	2,193.83	2,193.79	(-)0.04

The anticipated saving was mainly on account of less receipt of medical reimbursement claims by members.

103 - Legislative Secretariat				
01 - Legislature Secretariat of the State				
O	2,297.68			
S	0.01			
R	(-)504.64	1,793.05	1,792.63	(-)0.42

The anticipated saving was mainly on account of non-filling of vacant posts, less medical claims/LTC received from staff.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	100.00			
R	(-)33.85	66.15	66.15	...

The reasons for anticipated saving are awaited (July 2024).

6. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2011 - Parliament/ State/ Union Territory Legislatures				
02 - State/Union Territory Legislatures				
101 - Legislative Assembly				
03 - Medical Facilities to ex-Members of Legislative Assembly				
O	202.50			
R	22.32	224.82	224.82	...

The anticipated excess was mainly on account of receipt of more number of medical reimbursement claims from Ex-MLAs.

Capital :

Voted:-

7. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
7610 - Loans to Government Servants				
201 - House Building Advances				
02 - House Building Advance to Members of Legislative Assembly.				
O	120.00			
R	(-)20.00	100.00	100.00	...

The anticipated saving was mainly on account of less claims being received from members.

GRANT No. 01 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
202 - Advances for purchase of Motor Conveyances				
01 - Advances for purchase of Motor Conveyances to Members				
O	150.00			
R	(-)67.90	82.10	82.10	...

The anticipated saving was mainly on account of less claims being received from members.

Revenue

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,273.00	1,214.85	58.15
2011 - 12	1,418.00	1,207.73	210.27
2012 - 13	1,956.00	1,837.15	118.85
2013 - 14	1,806.00	1,793.51	12.49
2014 - 15	1,926.00	1,882.52	43.48
2015 - 16	2,328.00	2,000.95	327.05
2016 - 17	2,069.00	2,012.46	56.54
2017 - 18	2,435.03	2,455.50	(-)20.47
2018 - 19	3,428.72	3,310.68	118.04
2019 - 20	3,918.00	3,334.17	583.83
2020 - 21	3,696.33	3,055.80	640.53
2021 - 22	3,473.00	3,150.97	322.03
2022 - 23	4,696.98	3,838.94	858.04

GRANT No. 01 - *concld.*

Capital

9. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	380.00	273.64	106.36
2011 - 12	170.00	24.00	146.00
2012 - 13	210.00	58.83	151.17
2013 - 14	250.00	230.83	19.17
2014 - 15	160.00	123.61	36.39
2015 - 16	160.00	43.60	116.40
2016 - 17	180.00	157.86	22.14
2017 - 18	270.00	178.81	91.19
2018 - 19	200.00	56.10	143.90
2019 - 20	200.00	45.00	155.00
2020 - 21	700.00	90.00	610.00
2021 - 22	200.00	60.00	140.00
2022 - 23	180.00	150.00	30.00

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. A1 - RAJ BHAVAN (CHARGED) (ALL CHARGED)

		Total appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2012 - President, Vice-President/Governor, Administrator of Union Territories				
2071 - Pensions and Other Retirement Benefits				
Original	*19,37,10*			
Supplementary	*1*	*19,37,11*	*15,21,70*	*(-)4,15,41*
Amount surrendered during the year (March 2024)				*4,14,33*

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 415.41 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.

2. As against the final saving of ₹ 415.41 lakh, only ₹ 414.33 lakh were anticipated for surrender.

3. Saving occurred mainly under:-

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2012 - President, Vice-President/Governor, Administrator of Union Territories				
03 - Governor/Administrator of Union Territories				
090 - Secretariat				
01 - Secretariat of the Governor (Charged)				
O	*795.00*			
S	*0.01*			
R	*(-)159.41*	*635.60*	*635.51*	*(-)0.09*

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less claims during the year than anticipated.

101 - Emoluments and Allowances of the Governor/Administrators of Union Territories				
01 - Emoluments and Allowances of the Governor (Charged)				
O	*65.00*			
R	*(-)22.98*	*42.02*	*42.01*	*(-)0.01*

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

GRANT No. A1 - *contd.*

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
102 - Discretionary Grants				
01 - Discretionary Grants by the Governor (Charged)				
O	*250.00*			
R	*(-)43.88*	*206.12*	*206.37*	*(+)0.25*

The anticipated saving was mainly on account of returning and cancellation of cheques issued to cancer/dialysis patients. The reasons for final excess are awaited (July 2024).

103 - Household Establishment				
01 - Household Establishments of the Governor (Charged)				
O	*545.00*			
R	*(-)116.72*	*428.28*	*427.74*	*(-)0.54*

The anticipated saving was mainly on account of less expenditure than anticipated towards salaries, LTC, medical claims, TA/DA claims, foreign tours and non-filling of vacant posts.

05 - Maintenance of Raj Bhavan and up keep of Gardens (Charged)				
O	*52.50*			
R	*(-)23.05*	*29.45*	*29.44*	*(-)0.01*

The anticipated saving was mainly on account of less expenditure incurred during the year than anticipated.

06 - Renewal and furnishings of Official Residence (Charged)				
O	*8.00*			
R	*(-)8.00*	...	...	...

The reasons for anticipated saving are awaited (July 2024).

107 - Expenditure from Contract Allowance				
01 - Expenditure from contract allowance of the Governor (Charged)				
O	*80.00*			
R	*(-)30.28*	*49.72*	*49.71*	*(-)0.01*

The anticipated saving was mainly on account of non-utilisation of funds which were kept to meet sudden requirements which can occur anytime.

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	*50.00*			
R	*(-)29.64*	*20.36*	*20.36*	*...*

The anticipated saving was mainly on account of less expenditure incurred during the year than anticipated and non-filling of vacant posts.

4. The above saving were partly offset by excess under:-

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2012 - President, Vice-President/Governor, Administrator of Union Territories				
03 - Governor/Administrator of Union Territories				
108 - Tour Expenses				
01 - Tour Expenses of the Governor (Charged)				
O	*78.60*			
R	*27.57*	*106.17*	*105.52*	*(-)0.65*

The anticipated excess was mainly on account of receipt of more number of claims towards domestic tours and expenditure for domestic travel expenses for Honourable Governor.

Revenue

5. This is the thirteenth year in succession in which the appropriation closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	439.64	311.49	128.15
2012 - 13	490.46	376.12	114.34
2013 - 14	525.21	401.42	123.79
2014 - 15	566.51	470.71	95.80
2015 - 16	642.80	565.76	77.04
2016 - 17	706.56	583.43	123.13
2017 - 18	897.03	664.95	232.08
2018 - 19	922.76	791.95	130.81
2019 - 20	1,017.99	774.52	243.47
2020 - 21	1,351.60	884.96	466.64
2021 - 22	1,477.85	963.90	513.95
2022 - 23	1,795.60	1,299.47	496.13

GRANT No. A1 - *concld.*

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 02 - GENERAL ADMINISTRATION AND COORDINATION (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2013 - Council of Ministers				
2052 - Secretariat -General Services				
2071 - Pensions and Other Retirement Benefits				
3451 - Secretariat -Economic Services				
Original	1,22,82,20			
Supplementary	4	1,22,82,24	95,50,65	(-)27,31,59
Amount surrendered during the year (March 2024)				26,74,01
Capital :				
4059 - Capital Outlay on Public Works				
4250 - Capital Outlay on Other Social Services				
Original	24,50,00			
Supplementary	12,00,00	36,50,00	4,00,00	(-)32,50,00
Amount surrendered during the year (March 2024)				32,50,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 2,731.59 lakh, the supplementary grant of ₹ 0.04 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 2,731.59 lakh, only ₹ 2,674.01 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2013 - Council of Ministers				
101 - Salary of Ministers and Deputy Ministers				
02 - Salaries and Allowances of Ministers staff				
O	2,022.00			
R	(-)445.36	1,576.64	1,572.12	(-)4.52

The anticipated saving was mainly on account of non-submission of bills on time.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2052 - Secretariat -General Services				
003 - Training				
03 - Other Training Programme				
O	30.00			
R	(-)11.67	18.33	18.33	...
The anticipated saving was mainly on account of non-submission of bills on time.				
090 - Secretariat				
01 - Department of Personnel and Administrative Reforms (Gazetted)				
O	2,200.00			
R	(-)339.04	1,860.96	1,856.77	(-)4.19
The anticipated saving was mainly on account of non-filling of vacant post.				
03 - Finance Department				
O	1,210.00			
R	(-)298.08	911.92	910.71	(-)1.21
The anticipated saving was mainly on account of non-filling of vacant post.				
04 - Law Department				
O	1,100.00			
R	(-)333.15	766.85	765.44	(-)1.41
The anticipated saving was mainly on account of non-filling of vacant post.				
800 - Other Expenditure				
01 - Hospitality and Entertainment Expenses				
O	972.00			
S	0.01			
R	(-)493.85	478.16	451.09	(-)27.07
The anticipated saving was mainly on account of non-submission of bills on time. The final saving was due to excess amount drawn on AC bill of ₹ 27.06 lakh deposited in Government Treasury by Protocol Department. However, due to oversight the same was not considered while surrendering of funds.				
04 - Uttarakhand Relief Fund				
O	200.00			
R	(-)200.00	...	...	...
The anticipated saving was mainly on account of non-receipt of proposal from Revenue Department to incur the expenditure.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
08 - Goa Staff Selection Commission				
O	200.00			
S	0.01			
R	(-)55.01	145.00	145.00	...

The anticipated saving was mainly on account of non-submission of bills on time.

2071 - Pensions and Other Retirement Benefits

01 - Civil

117 - Government Contribution for Defined Contribution Scheme

01 - Defined Contribution Pension Scheme

O	350.00			
R	(-)98.45	251.55	251.70	(+)0.15

The anticipated saving was mainly on account of non-filling of vacant posts. The final excess was due to amount being wrongly booked under Minor Head of Account '502' and the same was corrected by proposing a transfer entry after surrendering of funds.

3451 - Secretariat -Economic Services

800 - Other Expenditure

09 - Grants to Goa Human Resource Development Corporation

O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposal from Goa Human Resource Development Corporation to incur the expenditure.

11 - Chief Minister Apprenticeship Scheme

O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposal to incur the expenditure.

4. The above saving were partly offset by excess under:-

GRANT No. 02 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2013 - Council of Ministers				
101 - Salary of Ministers and Deputy Ministers				
01 - Salaries and Allowances of Ministers and Dy.Ministers				
O	215.00			
R	6.28	221.28	221.28	...

The anticipated excess was mainly on account of clearing bills of Minister's staff more than the budget provision under the detailed head 'foreign travel expenses'.

800 - Other Expenditure				
01 - Misc, Expenditure with the Office of the Ministers				
O	111.60			
R	35.81	147.41	146.58	(-)0.83

The anticipated excess was mainly on account of clearing bills of "Council of Ministers under detailed head office expenses" more than the budget provision.

2052 - Secretariat -General Services				
090 - Secretariat				
07 - Department of General Administration				
O	2,831.60			
S	0.01			
R	158.52	2,990.13	3,004.43	(+)14.30

The anticipated excess was mainly on account of receipt of more number of bills than expected. The final excess was due to wrong submission of surrender of funds by Public Works Department. As per statement submitted by them, the toal expenditure was ₹ 39.10 lakh, however upon verification from Directorate of Accounts it is seen that the actual expenditure is ₹ 54.13 lakh. Also, the excess was due to oversight as the department surrendered ₹ 50,000/- instead of ₹ 5,000/-.

Capital :

5. In view of final saving of ₹ 3,250.00 lakh, the supplementary grant of ₹ 1,200.00 lakh obtained during the year proved unnecessary.
6. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
60 - Other Buildings				
051 - Construction				
08 - Construction of New Secretariat Building Under Diamond Jubilee Year of Celebration.				
O	1,000.00			
R	(-)1,000.00	...	...	...
The anticipated saving was mainly on account of administrative reasons.				
09 - Construction of Memorial				
O	500.00			
R	(-)500.00	...	...	...
The anticipated saving was mainly on account of administrative reasons.				
10 - Alteration of Ministerial Block				
O	750.00			
R	(-)750.00	...	...	...
The anticipated saving was mainly on account of administrative reasons.				
11 - Outright Purchase of Premises				
O	...			
S	1,200.00			
R	(-)1,000.00	200.00	200.00	...
The anticipated saving was mainly on account of administrative reasons.				

Revenue

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	4,248.12	4,018.01	230.11
2011 - 12	4,315.00	4,209.30	105.70
2012 - 13	4,406.00	4,150.70	255.30
2013 - 14	4,623.90	4,156.03	467.87
2014 - 15	5,744.00	4,678.29	1,065.71
2015 - 16	8,122.00	5,570.26	2,551.74
2016 - 17	9,032.25	5,674.60	3,357.65
2017 - 18	8,322.17	7,054.65	1,267.52
2018 - 19	8,375.92	6,999.78	1,376.14
2019 - 20	9,707.41	6,546.88	3,160.53

GRANT No. 02 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2020 - 21	10,621.14	8,044.91	2,576.23
2021 - 22	10,987.71	8,122.69	2,865.02
2022 - 23	11,553.35	9,986.44	1,566.91

Capital

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,002.00	1,000.00	2.00
2011 - 12	1,820.00	...	1,820.00
2012 - 13	209.00	...	209.00
2013 - 14	1,275.00	304.54	970.46
2014 - 15	1,592.90	770.50	822.40
2015 - 16	2,895.00	1,023.67	1,871.33
2016 - 17	3,142.00	523.35	2,618.65
2017 - 18	3,272.00	2,113.73	1,158.27
2018 - 19	1,870.00	767.09	1,102.91
2019 - 20	1,400.00	50.00	1,350.00
2020 - 21	3,457.24	100.00	3,357.24
2021 - 22	9,655.00	300.00	9,355.00
2022 - 23	8,260.00	7,753.45	506.55

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 03 - DISTRICT AND SESSIONS COURT, NORTH GOA (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2014 - Administration of Justice				
2071 - Pensions and Other Retirement Benefits				
Original	45,23,54			
Supplementary	1	45,23,55	44,05,25	(-)1,18,30
Amount surrendered during the year (March 2024)				1,14,02

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 118.30 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 118.30 lakh, only ₹ 114.02 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2014 - Administration of Justice				
800 - Other Expenditure				
02 - Setting up of the C.B.I. Court				
O	220.24			
R	(-)19.03	201.21	201.09	(-)0.12

The anticipated saving was mainly on account of less Medical, LTC and tuition fee bills received than anticipated and non-filling of posts of judges and staff.

2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	300.00			
R	(-)123.01	176.99	177.10	(+)0.11

The anticipated saving was mainly on account of non-filling of vacant post and less expenditure incurred than expected. The final excess was due to non-consideration of the transfer of funds to Minor head '502' at the time of surrendering of funds.

4. The above saving were partly offset by excess under:-

GRANT No. 03 - *concld.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2014 - Administration of Justice				
105 - Civil and Session Courts				
01 - Civil Judges (North Goa)				
O	2,601.00			
S	0.01			
R	14.96	2,615.97	2,612.59	(-)3.38

The anticipated excess was mainly on account of the arrears of judicial officers regarding allowances as per the Judgement dated 04 January 2024 passed by Honourable Supreme Court writ petition (civil) No. 643 of 2015.

02 - District and Sessions Judge (North Goa)				
O	1,085.50			
R	11.27	1,096.77	1,096.22	(-)0.55

The anticipated excess was mainly on account of settling bills of tonners purchased for printers.

Revenue

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,348.00	1,317.93	30.07
2011 - 12	1,221.00	1,120.43	100.57
2012 - 13	1,341.71	1,256.81	84.90
2013 - 14	1,414.00	1,361.01	52.99
2014 - 15	1,686.39	1,650.82	35.57
2015 - 16	1,994.00	1,961.43	32.57
2016 - 17	2,387.67	2,137.83	249.84
2017 - 18	2,766.61	2,718.98	47.63
2018 - 19	2,715.12	2,657.86	57.26
2019 - 20	3,042.95	2,711.59	331.36
2020 - 21	3,396.99	3,134.43	262.56
2021 - 22	3,824.12	3,584.11	240.01
2022 - 23	4,301.95	4,031.75	270.20

During the year 2023 - 24, an amount of ₹ 111.8 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 112.45 lakh was spent leaving an amount of ₹ 0.82 lakh (including closing balance upto previous year) as unspent as on 31.03.2024.

GRANT No. 04 - DISTRICT AND SESSIONS COURT, SOUTH GOA (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2014 - Administration of Justice				
2071 - Pensions and Other Retirement Benefits				
Original	43,30,31			
Supplementary	1	43,30,32	29,25,72	(-)14,04,60
Amount surrendered during the year (March 2024)				14,02,96

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,404.60 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 1,404.60 lakh, only ₹ 1,402.96 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2014 - Administration of Justice				
105 - Civil and Session Courts				
01 - Civil Judges (South Goa)				
O	2,696.31			
S	0.01			
R	(-)841.59	1,854.73	1,854.42	(-)0.31

The anticipated saving was mainly on account of non-filling of six vacant posts of Judicial Officers and due to newly appointed employees joining in November 2023.

02 - District and Sessions Judge (South Goa)				
O	1,180.00			
R	(-)317.98	862.02	861.34	(-)0.68

The anticipated saving was mainly on account of non-filling of three vacant posts of Judicial Officers and due to newly appointed employees joining in November 2023.

800 - Other Expenditure				
01 - Establishment of Fast Track Court, South Goa				
O	204.00			
R	(-)102.83	101.17	101.14	(-)0.03

The anticipated saving was mainly on account of one Judicial Officer Post (FTC-I) being vacant from May 2023, one Judicial Officer Post (FTC-II) being vacant from August 2023 and one LDC and two peons posts being vacant.

GRANT No. 04 - *concld.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	250.00			
R	(-)140.56	109.44	109.44	...

The anticipated saving was mainly on account of late joining of newly appointed staff in the month of November 2023.

Revenue

4. This is the thirteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	1,141.00	1,011.64	129.36
2012 - 13	1,486.00	1,100.27	385.73
2013 - 14	1,390.00	1,213.60	176.40
2014 - 15	1,481.00	1,341.13	139.87
2015 - 16	1,715.43	1,532.12	183.31
2016 - 17	1,928.53	1,658.97	269.56
2017 - 18	2,244.22	2,087.64	156.58
2018 - 19	2,229.63	2,026.44	203.19
2019 - 20	2,679.00	2,152.28	526.72
2020 - 21	3,004.60	2,335.98	668.62
2021 - 22	3,121.50	2,522.74	598.76
2022 - 23	3,767.00	2,811.60	955.40

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 05 - PROSECUTION (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2014 - Administration of Justice				
2071 - Pensions and Other Retirement Benefits				
Original	19,43,44			
Supplementary	1	19,43,45	15,44,34	(-)3,99,11
Amount surrendered during the year (March 2024)				3,95,84

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 399.11 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 399.11 lakh, only ₹ 395.84 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2014 - Administration of Justice				
114 - Legal Advisers and Counsels				
01 - Public Prosecutors (North Goa)				
O	1,210.66			
S	0.01			
R	(-)277.32	933.35	958.35	(+)25.00

The anticipated saving was mainly on account of non-filling of vacant post and less claims being received from Goa Handicrafts Rural and Small Scale Industries Development Corporation. The final excess is due to misclassification of salary bills which were passed wrongly under Sub Major Head of Account '01' instead of '02'.

02 - Public Prosecutors (South Goa)				
O	632.88			
R	(-)108.74	524.14	495.87	(-)28.27

The anticipated saving was mainly on account of non-filling of vacant post. The final saving was due to misclassification of salary bills which were passed wrongly under Sub Major Head of Account '01' instead of '02'.

GRANT No. 05 - *concld.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	99.90			
R	(-)9.78	90.12	90.12	...

The anticipated saving was mainly on account of non-filling of vacant post.

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	516.85	468.17	48.68
2014 - 15	649.00	501.73	147.27
2015 - 16	714.00	509.56	204.44
2016 - 17	770.00	553.29	216.71
2017 - 18	990.26	794.17	196.09
2018 - 19	798.41	759.78	38.63
2019 - 20	974.11	925.25	48.86
2020 - 21	1,084.35	870.21	214.14
2021 - 22	1,397.65	1,103.73	293.92
2022 - 23	1,758.34	1,434.57	323.77

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 06 - ELECTION OFFICE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2015 - Elections				
2071 - Pensions and Other Retirement Benefits				
Original	1,02,35,66			
Supplementary	1	1,02,35,67	34,60,17	(-)67,75,50
Amount surrendered during the year (March 2024)				50,88,22
Capital :				
4059 - Capital Outlay on Public Works				
Original	5,00			
Supplementary	...	5,00	...	(-)5,00
Amount surrendered during the year (March 2024)				5,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 6,775.50 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 6,775.50 lakh, only ₹ 5,088.22 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2015 - Elections				
102 - Electoral Officers				
01 - Chief Electoral Officer				
O	327.86			
S	0.01			
R	(-)132.09	195.78	195.86	(+)0.08

The anticipated saving was mainly on account of non-filling of vacant post and due to less purchases, maintenance and other related expenditure. The final excess was due to rounding off difference.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
103 - Preparation and Printing of Electoral rolls				
01 - Preparation and Printing of Electoral Rolls				
O	759.00			
R	(-)457.95	301.05	330.68	(+)29.63

The anticipated saving was mainly on account of receipt of less claims than anticipated from DEOs towards honorarium for Block Level Officers, non-enhancement of honorarium, less claims towards outsourcing of DEOs/Jr. Stenos and other services and less purchases, maintenance and other related expenditure. The final excess was due to erroneous surrender done without considering full expenditure.

105 - Charges for conduct of elections to Parliament				
01 - Charges for conduct of Election to Parliament				
O	8,412.00			
R	(-)4,335.93	4,076.07	2,481.86	(-)1,594.21

The anticipated saving was mainly on account of receipt of less claims than anticipated from DEOs towards settlement of honorarium to Officers/Collectors, North/South District, office of the Commissioner of Excise, Superintendent of Police, Election Cell, Panaji for performing election duties, non-receipt of bills from concerned parties towards stationery expenses and administrative reasons. The final saving are was due to AC bill not being drawn despite of sanction order being issued to draw AC bill & considering the same while surrendering the funds.

106 - Charges for conduct of elections to State/Union Territory Legislature				
01 - Charges for conduct of Election to State Legislature				
O	711.00			
R	(-)147.79	563.21	562.91	(-)0.30

The anticipated saving was mainly on account of pendency of honorarium in connection with the General Elections to Goa State Legislative Assembly 2022 and less purchases, maintenance and other related expenditure.

108 - Issue of Photo Identity Cards to Voters				
01 - Issue of Photo Identity Card to Voters				
O	5.80			
R	(-)5.80	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	20.00			
R	(-)8.66	11.34	11.34	...

The anticipated saving was mainly on account of non-filling of vacant post.

Capital :

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
01 - Construction of Building (EO)				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of no major works being undertaken during the year.

Revenue

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	350.00	220.19	129.81
2011 - 12	2,045.00	2,038.87	6.13
2012 - 13	1,112.00	813.79	298.21
2013 - 14	1,437.00	821.35	615.65
2014 - 15	2,692.00	1,807.64	884.36
2015 - 16	1,264.00	798.30	465.70
2016 - 17	3,500.43	3,082.58	417.85
2017 - 18	2,448.74	1,270.54	1,178.20
2018 - 19	2,505.90	1,739.01	766.89
2019 - 20	8,182.50	2,696.08	5,486.42
2020 - 21	1,905.50	445.19	1,460.31
2021 - 22	6,426.95	5,736.16	690.79
2022 - 23	11,415.86	3,192.81	8,223.05

GRANT No. 06 - *concld.*

Capital

6. This is the sixth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2018 - 19	5.00	...	5.00
2019 - 20	100.00	...	100.00
2020 - 21	100.00	...	100.00
2021 - 22	1,000.00	...	1,000.00
2022 - 23	5.00	...	5.00

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 07 - SETTLEMENT AND LAND RECORDS (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2029 - Land Revenue				
2071 - Pensions and Other Retirement Benefits				
Original	43,35,92			
Supplementary	18	43,36,10	26,79,90	(-)16,56,20
Amount surrendered during the year (March 2024)				16,52,76

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,656.20 lakh, the supplementary grant of ₹ 0.18 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 1,656.20 lakh, only ₹ 1,652.76 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2029 - Land Revenue				
102 - Survey and Settlement Operations				
01 - Survey and Settlement Operation in Goa				
O	2,821.80			
S	0.01			
R	(-)990.49	1,831.32	1,828.35	(-)2.97

The anticipated saving was mainly on account of non preparation of salary bills as per revised pay scale anomaly in r/o Field Supervisor, Head Supervisor. Supervisor and Inspector of Survey and Land Records, non-appointment of LDC, MTS's proposal pending with Goa Staff Selection Commission, non-appointment of sweepers from Goa Human Resources Development Corporation.

02 - Cadastral Survey				
O	215.00			
S	0.04			
R	(-)51.14	163.90	163.90	...

The anticipated saving was mainly due to provision initially made to enter into a MOU with India Post for dispatch of notices generated for partition mutation / demarcation etc. However, this money was saved because later the public themselves were directed to bear the cost of postage.

GRANT No. 07 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - Computerisation and Updating of Land Records				
O	70.00			
S	0.03			
R	(-)49.15	20.88	20.88	...

The anticipated saving was mainly on account of non-purchase of materials and delay in e-tendering.

04 - City Survey				
O	534.50			
R	(-)177.91	356.59	356.59	...

The anticipated saving was mainly on account of non-preparation of salary bills as per revised pay scale anomaly in r/o. Field Supervisor, Head Supervisor. Supervisor and Inspector of Survey and Land Records, non appointment of LDC and MTS's proposal pending with Goa Staff Selection Commission.

05 - Online updation of Land Records (A)				
O	40.00			
S	0.03			
R	(-)24.81	15.22	14.75	(-)0.47

The anticipated saving was mainly on account of non-receipt of bills.

06 - Modern equipment for Survey and Settlement Operation (A)				
O	50.00			
S	0.01			
R	(-)6.19	43.82	43.82	...

The anticipated saving was mainly on account of part purchase of equipments being made from Central Funds and the proposal to purchase additional equipment was returned so as to submit the proposal in the next financial year.

07 - Upgradation of Standards of Administration				
O	135.32			
S	0.03			
R	(-)108.14	27.21	27.21	...

The anticipated saving was mainly on account of return of proposal to purchase additional equipments so as to submit the same in the next financial year.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
08 - Strengthening of Revenue Administration& Updating of Land Records (A)				
O	18.00			
S	0.03			
R	(-)15.67	2.36	2.36	...

The anticipated saving was mainly on account of provision being initially made to settle the pending bill of re-survey carried out in the year 2015-16 but the proposal was moved to settle the same from Central Funds.

09 - Demarcation and Survey of Cumeri Cultivation				
O	15.00			
R	(-)15.00	...	...	...

The anticipated saving was mainly on account of non-utilisation of funds due non-receipt of certificate from the Collector North Goa & South Goa.

10 - National Land Records Modernization Programme (NLRMP) (A).				
O	200.00			
R	(-)188.17	11.83	11.83	...

The anticipated saving was mainly on account of efforts being made to converge this scheme into Central Sector Scheme. This is the State share of Centrally Sponsored Schemes.

2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	233.30			
R	(-)23.10	210.20	210.20	...

The reasons for anticipated saving are awaited (July 2024).

Revenue

4. This is the thirteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	1,167.00	1,020.53	146.47
2012 - 13	1,022.00	853.56	168.44
2013 - 14	1,059.30	941.75	117.55
2014 - 15	1,427.47	943.05	484.42
2015 - 16	1,301.20	1,085.78	215.42

GRANT No. 07 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2016 - 17	1,440.00	1,026.35	413.65
2017 - 18	1,768.08	1,341.28	426.80
2018 - 19	1,783.61	1,411.12	372.49
2019 - 20	1,941.71	1,373.85	567.86
2020 - 21	2,118.25	1,708.92	409.33
2021 - 22	2,293.50	1,788.99	504.51
2022 - 23	4,375.16	2,335.01	2,040.15

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 08 - TREASURY AND ACCOUNTS ADMINISTRATION, NORTH GOA (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2030 - Stamps and Registration				
2054 - Treasury and Accounts Administration				
2071 - Pensions and Other Retirement Benefits				
2075 - Miscellaneous General Services				
2235 - Social Security and Welfare				
Original	17,91,43,90			
Supplementary	2,74,37,67	20,65,81,57	20,23,84,22	(-)41,97,35
Amount surrendered during the year (March 2024)				1,10,88,06
Capital :				
4059 - Capital Outlay on Public Works				
7610 - Loans to Government Servants				
Original	2,60,00			
Supplementary	...	2,60,00	73,14	(-)1,86,86
Amount surrendered during the year (March 2024)				1,85,86

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 4,197.35 lakh, the supplementary grant of ₹ 27,437.67 lakh obtained during the year proved excessive.
2. As against the final saving of ₹ 4,197.35 lakh, the surrender of ₹ 11,088.06 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2054 - Treasury and Accounts Administration				
095 - Directorate of Accounts and Treasuries				
01 - Directorate of Accounts				
O	2,847.40			
R	(-)462.98	2,384.42	2,380.60	(-)3.82

The anticipated saving was mainly on account of receipt of less claims than anticipated and increase in dearness allowance and release of increment was less than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - Computerization of Accounts Department				
O	234.00			
R	(-)110.24	123.76	123.75	(-)0.01

The anticipated saving was mainly on account of no claims being received from National Informatics Centre Services Incorprated till the end of financial year 2023-24 despite of provision being made towards payment of manpower costs of National Informatics Centre Services Incorprated.

2071 - Pensions and Other Retirement Benefits

01 - Civil

101 - Superannuation and Retirement Allowances

02 - Superannuation & Retirement allowances of Employees working on Establishment of High Court of Bombay at Goa

O	2.50			
S	99.28			
R	(-)2.50	99.28	...	(-)99.28

The final saving is due to non-receipt of approval for grant of pension and pensionary benefits in respect of High Court employees.

03 - Voluntary Retirement Scheme

O	1,000.00			
R	(-)1,000.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

102 - Commuted Value of Pensions

01 - Commuted Value of Pensions

O	17,000.00			
R	(-)3,835.40	13,164.60	13,299.45	(+)134.85

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The reasons for final excess is more number of claims received than anticipated.

02 - Commuted values of Employees working on Establishmentof High Court of Bombay at Goa.

O	2.50			
S	207.87			
R	(-)2.50	207.87	...	(-)207.87

The final saving is due to non-receipt of approval for grant of pension and pensionary benefits in respect of High Court employees.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
104 - Gratuities				
01 - Gratuities				
O	18,000.00			
R	(-)1,427.40	16,572.60	16,885.09	(+)312.49

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The final excess is due to payment of arrears of Pre-2016 revision of pension & non-estimation of expenditure in connection with NPS i.e. payment of retirement/death gratuity etc. Also, due to payment of difference of pension of prematurely retired pensioners.

02 - Gratuities of Employees working on Establishment of High Court of Bombay at Goa				
O	0.50			
S	228.02			
R	(-)0.50	228.02	...	(-)228.02

The final saving is due to non-receipt of approval for grant of pension and pensionary benefits in respect of High Court employees.

109 - Pensions to Employees of State aided Educational Institutions				
01 - Triple Benefit Scheme				
O	50.00			
R	(-)33.31	16.69	15.98	(-)0.71

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

03 - Gratuities				
O	5,200.00			
S	500.00			
R	(-)1,291.15	4,408.85	4,560.50	(+)151.65

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The final excess is due to receipt of more number of claims than anticipated.

04 - Commutations				
O	5,200.00			
R	(-)1,316.84	3,883.16	4,031.02	(+)147.86

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The final excess is due to receipt of more number of claims than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Family Pensions				
O	2,200.00			
S	2,000.00			
R	(-)1.07	4,198.93	4,125.28	(-)73.65

The final saving was mainly on account of receipt of less claims during the year than anticipated.

117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	195.00			
R	(-)29.22	165.78	165.07	(-)0.71

The anticipated saving was mainly on account of non-filling of vacant posts.

200 - Other Pensions				
01 - Pensions to ex-Military Goan Portuguese Army Personnel				
O	35.00			
R	(-)33.05	1.95	2.05	(+)0.10

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The final excess are due to rounding off.

02 - Ex-Gratia Pension to the Family of the deceased Pensioners				
O	300.00			
R	(-)28.00	272.00	270.08	(-)1.92

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

03 - Ex-Gratia Pension -Families-deceased Commuted Pension				
O	20.00			
R	(-)13.89	6.11	6.58	(+)0.47

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The final excess is due to receipt of more number of claims.

04 - Ex-Gratia Payment-Families of deceased C.P.F.Benefit				
O	1.00			
R	(-)0.99	0.01	0.08	(+)0.07

The final excess is due to more number of claims received than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2075 - Miscellaneous General Services				
800 - Other Expenditure				
01 - Subsidy on Interest on House Building Advances to Government Servants				
O	1,500.00			
R	(-)884.68	615.32	615.32	...

The anticipated saving was mainly on account of receipt of less subsidy claims towards HBA during the year than anticipated.

02 - Subsidy on Interest on Motor Conveyance to Government Servants				
O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of non-receipt of subsidy towards MCA due to closure of MCA.

03 - Consultancy fees for Financial Services				
O	50.00			
R	(-)8.71	41.29	41.30	(+)0.01

The anticipated saving was mainly on account of reduction in service charge. The final excess was due to rounding off.

2235 - Social Security and Welfare				
60 - Other Social Security and Welfare Programmes				
102 - Pensions under Social Security Schemes				
02 - Swatantra Sainik Samman Pension Scheme				
O	1,200.00			
R	(-)75.25	1,124.75	1,100.72	(-)24.03

The anticipated saving and final saving was mainly on account of receipt of less claims during the year than anticipated.

104 - Deposit Linked Insurance Scheme - G.P.F.				
01 - Deposit Linked Insurance Scheme G.P.F.				
O	100.00			
R	(-)50.00	50.00	45.00	(-)5.00

The anticipated and final saving was mainly on account of receipt of less claims during the year than anticipated. Since the Deposit Linked Insurance account of expenditure is closed beyond the period of expected date, the exact amount of expenditure cannot be worked out.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2030 - Stamps and Registration				
01 - Stamps - Judicial				
101 - Cost of Stamps				
01 - Cost of Stamps supplied from Central Stamps Store				
O	5.00			
R	24.08	29.08	29.07	(-)0.01

The anticipated excess was mainly on account of settlement of payment in respect of security printing press, Hyderabad towards purchase of stamps.

2071 - Pensions and Other Retirement Benefits				
01 - Civil				
101 - Superannuation and Retirement Allowances				
01 - Superannuation and Retirement Allowances				
O	80,000.00			
S	20,000.00			
R	...	1,00,000.00	1,00,066.69	(+)66.69

The final excess is due to payment of arrears of Pre-2016 revision of pension & non-estimation of expenditure in connection with NPS i.e. payment of retirement/death gratuity etc. Also, due to payment of difference of pension of prematurely retired pensioners.

105 - Family Pensions				
01 - Family Pensions				
O	15,800.00			
S	2,000.00			
R	...	17,800.00	20,754.04	(+)2,954.04

The final excess is due to payment of arrears of Pre-2016 revision of pension & non-estimation of expenditure in connection with NPS i.e. payment of retirement/death gratuity etc. Also, due to payment of difference of pension of prematurely retired pensioners.

109 - Pensions to Employees of State aided Educational Institutions				
02 - Pensionery Benefits to State Aided Education Institute 1985				
O	26,000.00			
S	2,000.00			
R	...	28,000.00	31,469.33	(+)3,469.33

The final excess is due to payment of arrears on account of revision of pension & pensionary benefits and non-estimation of expenditure in connection with NPS i.e. payment of retirement/death gratuity etc. Also, due to payment of difference of pension of prematurely retired pensioners.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
111 - Pensions to Legislators				
01 - State Legislators				
O	1,100.00			
S	400.00			
R	...	1,500.00	1,744.32	(+)244.32

The final excess was mainly on account of receipt of more number of claims during the year than anticipated.

Capital :

5. As against the final saving of ₹ 186.86 lakh, only ₹ 185.86 lakh were anticipated for surrender.

6. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
01 - Contribution to GSIDC (Dir. of Accounts (Building)				
O	200.00			
R	(-)180.53	19.47	19.46	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

7610 - Loans to Government Servants				
800 - Other Advances				
02 - Advances for purchase of Computers				
O	60.00			
R	(-)5.33	54.67	53.67	(-)1.00

The anticipated saving was mainly on account of receipt of less applications towards computer advance during the year than anticipated.

Revenue

7. This is the seventh year since 2010 - 11 in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	52,096.00	39,404.12	12,691.88
2011 - 12	52,122.00	43,593.71	8,528.29
2012 - 13	52,799.76	51,719.58	1,080.18
2018 - 19	1,39,287.01	1,36,989.72	2,297.29

GRANT No. 08 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2019 - 20	1,49,161.30	1,37,768.95	11,392.35
2020 - 21	1,50,424.80	1,44,501.58	5,923.22

Capital

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,303.00	866.94	436.06
2011 - 12	1,303.00	290.23	1,012.77
2012 - 13	1,022.00	853.56	168.44
2013 - 14	353.00	178.18	174.82
2014 - 15	178.00	149.84	28.16
2015 - 16	851.00	201.27	649.73
2016 - 17	851.00	169.53	681.47
2017 - 18	425.00	8.14	416.86
2018 - 19	1,025.00	34.63	990.37
2019 - 20	3,050.00	90.01	2,959.99
2020 - 21	840.00	738.19	101.81
2021 - 22	4,040.00	4,027.21	12.79
2022 - 23	2,040.00	1,156.79	883.21

During the year 2023 - 24, an amount of ₹ 1,14,047.32 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 1,14,010.77 lakh was spent leaving an amount of ₹ 36.55 lakh as unspent as on 31.03.2024.

GRANT No. 09 - TREASURY AND ACCOUNTS ADMINISTRATION, SOUTH GOA (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2054 - Treasury and Accounts Administration				
2071 - Pensions and Other Retirement Benefits				
Original	9,01,00			
Supplementary	1	9,01,01	6,65,42	(-)2,35,59
Amount surrendered during the year (March 2024)				2,35,57

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 235.59 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2054 - Treasury and Accounts Administration				
095 - Directorate of Accounts and Treasuries				
01 - Directorate of Accounts (South Goa)				
O	836.00			
S	0.01			
R	(-)212.51	623.50	623.48	(-)0.02

The anticipated saving was mainly on account of vacant posts of head clerks, accounts clerks, junior stenos, treasurer grade II and III and drivers etc.

2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	65.00			
R	(-)23.06	41.94	41.94	...

The anticipated saving was mainly on account of vacant posts of head clerk, accounts clerk, junior steno, treasurer grade II and III and driver etc.

GRANT No. 09 - *concld.*

Revenue

3. This is the thirteenth year since 2010 - 11 in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	297.00	296.09	0.91
2011 - 12	297.00	295.55	1.45
2013 - 14	377.00	371.38	5.62
2014 - 15	414.70	403.36	11.34
2015 - 16	456.17	359.32	96.85
2016 - 17	501.79	440.53	61.26
2017 - 18	473.89	469.77	4.12
2018 - 19	489.59	456.08	33.51
2019 - 20	538.20	459.25	78.95
2020 - 21	586.30	519.63	66.67
2021 - 22	647.10	540.75	106.35
2022 - 23	869.50	608.95	260.55

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. A2 - DEBT SERVICES (CHARGED) (ALL CHARGED)

		Total appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2048 - Appropriation for reduction or avoidance of Debt (Charged)				
2049 - Interest Payments (Charged)				
Original	*20,57,62,27*			
Supplementary	*...*	*20,57,62,27*	*19,19,28,21*	*(-)1,38,34,06*
Amount surrendered during the year (March 2024)				*25,62,89*
Capital :				
6003 - Internal Debt of the State Government				
6004 - Loans and Advances from Central Government				
Original	*19,22,66,10*			
Supplementary	*...*	*19,22,66,10*	*15,23,82,65*	*(-)3,98,83,45*
Amount surrendered during the year (March 2024)				*31,50,58*

***Notes and comments* :-**

Revenue :

1. As against the final saving of ₹ 13,834.06 lakh, only ₹ 2,562.89 lakh were anticipated for surrender.

2. Saving occurred mainly under:-

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2048 - Appropriation for reduction or avoidance of Debt (Charged)				
101 - Sinking Funds				
01 - Consolidated Sinking Fund for repayment of Open Market Loans				
O	*5,000.00*			
R	*...*	*5,000.00*	*3,000.00*	*(-)2,000.00*

The final saving is due to less contribution towards Consolidated Sinking Fund than anticipated during the year.

02 - Guarantee Redemption Fund

O	*1,000.00*			
R	*(-)1,000.00*	*...*	*...*	*...*

The anticipated saving was mainly on account of no contribution being made towards Guarantee Redemption Fund during the year.

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049 - Interest Payments (Charged)				
01 - Interest on Internal Debt				
101 - Interest on Market Loans				
00 - Goa Government Stock				
O	*1,46,000.00*			
R	*(-)3,038.94*	*1,42,961.06*	*1,38,227.38*	*(-)4,733.68*

The anticipated saving was mainly on account of less claims received than anticipated towards payment of loan interest on market loans for the financial year 2023-24. The final saving is due to less borrowing of open market loan than anticipated during the year.

123 - Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government				
01 - Interest on Special Securities issued to NSSF of Central Government by State Government				
O	*16,000.00*			
R	*...*	*16,000.00*	*14,541.35*	*(-)1,458.65*

The final saving is due to less claim towards interest on NSSF than anticipated during the year.

200 - Interest on Other Internal Debts				
01 - Interest on Ways and Means Advances from RBI				
O	*250.00*			
R	*(-)200.00*	*50.00*	*2.95*	*(-)47.05*

The anticipated saving was mainly on account of less claims received than anticipated towards payment of loan interest on ways and means advances from RBI for the financial year 2023-24. The final saving is due to less draws of ways and means advances from Reserve Bank of India than anticipated during the year.

05 - Interest on Loans from N.C.D.C.				
O	*7.50*			
R	*(-)5.04*	*2.46*	*2.46*	*...*

The anticipated saving was mainly on account of less claims received than anticipated towards payment of loan interest on loans from N.C.D.C. for the financial year 2023-24.

03 - Interest on Small Savings, Provident Fund, etc.				
104 - Interest on State Provident Funds				
01 - General Provident Fund				
O	*17,500.00*			
R	*...*	*17,500.00*	*16,061.97*	*(-)1,438.03*

The final saving is due to account of expenditure being closed beyond the period of expected date and hence, the exact amount of expenditure cannot be worked out.

GRANT No. A2 - *contd.*

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
108 - Interest on Insurance and Pension Fund				
03 - Goa State Employees Group Insurance Fund				
O	*68.00*			
R	*...*	*68.00*	*8.26*	*(-)59.74*

The reasons for final saving are awaited (July 2024).

04 - Goa State Employees Group Saving Fund				
O	*650.00*			
R	*...*	*650.00*	*605.01*	*(-)44.99*

The reasons for final saving are awaited (July 2024).

04 - Interest on Loans & Advances for Central Government				
101 - Interest on Loans for State/Union Territory Plan Schemes				
01 - Interest on Loans for State/U.T. Plan Scheme				
O	*5,000.00*			
R	*(-)3,646.46*	*1,353.54*	*1,353.53*	*(-)0.01*

The anticipated saving was mainly on account of less claim received than anticipated towards U.T. Plan Schemes Loan for the financial year 2023-24.

05 - Interest on Reserve Funds				
105 - Interest on General and Other Reserve Fund				
10 - Interest on State CAMPA Fund				
O	*1,047.05*			
R	*...*	*1,047.05*	*986.42*	*(-)60.63*

The reasons for final saving are awaited (July 2024).

60 - Interest on Other Obligations				
101 - Interest on Deposits				
01 - Interest on Aided School Teacher and Employees P.F.				
O	*5,655.18*			
R	*...*	*5,655.18*	*4,603.34*	*(-)1,051.84*

The final saving was due to less claims received during the year than anticiapted.

GRANT No. A2 - *contd.*

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Interest on Goa University and Non Government Employee C.P.F.				
O	*315.44*			
R	*...*	*315.44*	*...*	*(-)315.44*
The final saving was due to less claims received during the year than anticiapted.				
07 - Interest on Government Aided Polytechnic Employees P. F.				
O	*168.53*			
R	*...*	*168.53*	*156.15*	*(-)12.38*
The final saving was due to less claims received during the year than anticiapted.				

3. The above saving were partly offset by excess under:-

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049 - Interest Payments (Charged)				
01 - Interest on Internal Debt				
200 - Interest on Other Internal Debts				
06 - Interest on Loans from NABARD				
O	*4,200.00*			
R	*1,971.53*	*6,171.53*	*6,171.53*	*...*
The anticipated excess was mainly on account of new loan taken from NABARD during the year.				
08 - Interest on Small Industries Development Bank of India (SIDBI)				
O	*0.01*			
R	*824.97*	*824.98*	*824.98*	*...*
The anticipated excess was mainly on account of new loan taken from SIDBI during the year.				
09 - Interest on Loans from Other Financial Institutions				
O	*...*			
R	*2,083.57*	*2,083.57*	*2,083.56*	*(-)0.01*
The anticipated excess was mainly on account of new loan taken from EDC during the year.				

GRANT No. A2 - *contd.*

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
305 - Management of Debt				
01 - Management of Debt through RBI				
O	*600.00*			
R	*450.00*	*1,050.00*	*471.72*	*(-)578.28*

The anticipated excess was mainly on account of more number of claims received than anticipated towards payment of management of debt interest for the financial year 2023-24. The final saving is due to less claim towards management of debt charges of Reserve Bank of India than anticipated during the year.

60 - Interest on Other Obligations				
101 - Interest on Deposits				
03 - Interest on Goa University and Non Government E.P.F.				
O	*1,270.94*			
R	*...*	*1,270.94*	*1,500.00*	*(+)229.06*

The final excess was due to more number of claims received during the year than anticiapted.

09 - Interest on Defined Contribution Pension System				
O	*1,000.00*			
R	*...*	*1,000.00*	*1,302.56*	*(+)302.56*

The reasons for final excess are awaited (July 2024).

Capital :

4. As against the final saving of ₹ 39,883.45 lakh, only ₹ 3,150.58 lakh were anticipated for surrender.

5. Saving occurred mainly under:-

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6003 - Internal Debt of the State Government				
105 - Loans from National Bank for Agricultural and Rural Development				
01 - Loans from NABARD				
O	*13,000.00*			
R	*(-)563.73*	*12,436.27*	*12,436.26*	*(-)0.01*

The anticipated saving was mainly on account of receipt of less claim than anticipated towards principal on NABARD loan during the financial year 2023-24.

GRANT No. A2 - *contd.*

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
110 - Ways and Means Advances from the Reserve Bank of India				
01 - Ways and Means Advances from R.B.I.				
O	*50,000.00*			
R	*...*	*50,000.00*	*13,328.00*	*(-)36,672.00*

The final saving is due to less draws of ways and means advances than anticipated during the year.

111 - Special Securities Issued to National Small Savings Fund of the Central Government				
01 - Issued to National Small Savings Fund of the Central Government				
O	*20,200.00*			
R	*...*	*20,200.00*	*20,139.15*	*(-)60.85*

The final saving is due to less claim towards repayment of principal towards NSSF than anticipated during the year.

6004 - Loans and Advances from Central Government				
02 - Loans for State/UT Plan Schemes				
101 - Block Loans				
01 - Loans for State Plan Schemes				
O	*2,540.00*			
R	*(-)38.59*	*2,501.41*	*2,501.41*	*...*

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

103 - Loans against External Assistance received in kind				
01 - Block Loans for EAP .				
O	*7,500.00*			
R	*(-)2,543.41*	*4,956.59*	*4,956.58*	*(-)0.01*

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

6. Consolidated Sinking Fund:- The expenditure in the grant includes an amount of ₹ 30,00.00 lakh contributed by State Government to the Consolidated Sinking Fund during the year 2023-2024. Reserve Bank of India is the agency for managing the Consolidated Sinking Funds of State Governments. The contributions are invested in Government of India securities.

Following the recommendation of the Tenth Finance Commission, a Consolidated Sinking Fund was set up with intention to use the same as an Amortization Fund for redemption of the open market loans of the State Governments commencing from the financial year 2003-2004. The interest earned on the investments will also be invested by the Reserve Bank of India.

The expenditure on the State's contribution is debited to the head of account '2048 Appropriation for reduction or avoidance of Debt'. An account of the Fund is given in Statement No. 21 of the Finance

Accounts for the year.

9. Guarantee Redemption Fund:- The expenditure in the grant contributed by the State Government to the Guarantee Redemption Fund was NIL. As per para 9 of the scheme, 'Guarantee Redemption Fund', the accretions to the fund together with the income earned on the investment of the Fund are invested.

The fund is intended for meeting the payment of obligations arising out of the guarantees issued by the State Government on behalf of State Level Bodies. The scheme is operative from the year 2003-2004.

The expenditure on the states contribution is debited to the Head of Account '2048 Appropriation for reduction or avoidance of Debt'. An account of the transactions of the fund is included in Statement No. 21 of the Finance Accounts 2023-2024.

Revenue

8. This is the ninth year in succession in which the appropriation closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2015 - 16	1,10,619.93	1,07,469.94	3,149.99
2016 - 17	1,23,953.83	1,17,803.15	6,150.68
2017 - 18	1,33,706.67	1,27,428.43	6,278.24
2018 - 19	1,42,213.67	1,38,445.31	3,768.36
2019 - 20	1,59,232.17	1,46,509.26	12,722.91
2020 - 21	1,78,619.50	1,59,037.24	19,582.26
2021 - 22	1,95,378.15	1,83,253.40	12,124.75
2022 - 23	2,06,829.95	1,89,644.32	17,185.63

Capital

10. This is the fifth year since 2010 - 11 in which the appropriation closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	30,936.14	20,798.75	10,137.39
2011 - 12	36,357.94	27,829.44	8,528.50
2013 - 14	39,078.81	38,505.45	573.36
2022 - 23	2,58,276.62	1,27,944.82	1,30,331.80

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 10 - NOTARY SERVICES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2030 - Stamps and Registration				
2071 - Pensions and Other Retirement Benefits				
Original	22,55,40			
Supplementary	2	22,55,42	16,21,51	(-)6,33,91
Amount surrendered during the year (March 2024)				6,37,39
Capital :				
4059 - Capital Outlay on Public Works				
Original	1,00,00			
Supplementary	...	1,00,00	...	(-)1,00,00
Amount surrendered during the year (March 2024)				1,00,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 633.91 lakh, the supplementary grant of ₹ 0.02 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 633.91 lakh, the surrender of ₹ 637.39 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2030 - Stamps and Registration				
03 - Registration				
001 - Direction and Administration				
01 - Superintendence				
O	648.90			
S	0.02			
R	(-)179.78	469.14	468.50	(-)0.64

The anticipated saving was mainly on account of receipt of less claims of LTC, leave encashment, medical bills and other bills during the year than anticipated.

02 - District Charges				
O	1,286.50			
R	(-)309.42	977.08	980.95	(+)3.87

The anticipated saving was mainly on account of receipt of less claims of LTC, leave encashment, medical bills and other bills during the year than anticipated. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - Digitization of Microfilm Images				
O	200.00			
R	(-)134.31	65.69	65.69	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

2071 - Pensions and Other Retirement Benefits

01 - Civil

117 - Government Contribution for Defined Contribution Scheme

01 - Defined Contribution Pension Scheme

O	120.00			
R	(-)13.88	106.12	106.71	(+)0.59

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

Capital :

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
01 - Building (Notary Services)				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of new office premises for Bicholim office not being purchased.

Revenue

5. This is the thirteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	600.10	368.76	231.34
2012 - 13	600.00	451.58	148.42
2013 - 14	670.50	565.80	104.70
2014 - 15	801.00	711.79	89.21
2015 - 16	888.00	754.69	133.31
2016 - 17	955.00	694.31	260.69
2017 - 18	1,144.22	997.01	147.21

GRANT No. 10 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2018 - 19	1,117.37	932.43	184.94
2019 - 20	1,674.57	1,071.94	602.63
2020 - 21	1,719.60	1,409.64	309.96
2021 - 22	1,783.80	1,163.25	620.55
2022 - 23	1,923.50	1,362.76	560.74

Capital

6. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	60.00	16.09	43.91
2014 - 15	91.00	...	91.00
2015 - 16	113.00	0.80	112.20
2016 - 17	110.00	12.19	97.81
2017 - 18	110.00	58.43	51.57
2018 - 19	60.00	10.41	49.59
2019 - 20	100.00	...	100.00
2020 - 21	100.00	...	100.00
2021 - 22	100.00	...	100.00
2022 - 23	150.00	112.87	37.13

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 11 - EXCISE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2030 - Stamps and Registration				
2039 - State Excise				
2071 - Pensions and Other Retirement Benefits				
Original	30,24,10			
Supplementary	1	30,24,11	25,28,00	(-)4,96,11
Amount surrendered during the year (March 2024)				4,86,41
Capital :				
4059 - Capital Outlay on Public Works				
Original	1,00			
Supplementary	...	1,00	...	(-)1,00
Amount surrendered during the year (March 2024)				1,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 496.11 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 496.11 lakh, only ₹ 486.41 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2039 - State Excise				
001 - Direction and Administration				
01 - Superintendence				
O	225.10			
R	(-)87.28	137.82	137.27	(-)0.55

The anticipated saving was mainly on account of non-filling of vacant post of Additional Commissioner, late filling of one vacant post of assistant commissioner in September, 2023 and non-purchase of new xerox machines, computers and printers for which budget provision was made.

02 - District Executive Establishment				
O	2,539.00			
R	(-)347.54	2,191.46	2,185.32	(-)6.14

The anticipated saving was mainly on account of non-filling of vacant posts of excise inspectors, excise sub-inspectors, junior stenographer and assistant excise guards during the year. The reasons for final saving are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
800 - Other Expenditure				
01 - Toddy Tappers Welfare Fund Scheme				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-receipt of bills during the year.

02 - Implementation of Feni Policy				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-receipt of bills during the year.

2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	250.00			
R	(-)70.11	179.89	179.91	(+)0.02

The anticipated saving was mainly on account of non-filling of vacant posts of excise inspectors, excise sub-inspectors, junior stenographer and assistant excise guards during the year. The reasons for final excess are awaited (July 2024).

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2030 - Stamps and Registration				
03 - Registration				
001 - Direction and Administration				
01 - Superintendence				
O	...			
S	0.01			
R	28.52	28.53	28.52	(-)0.01

The anticipated excess was mainly on account of payment of salaries towards appointment of thirty four apprentices (data entry operator and multi tasking staff) during the year.

GRANT No. 11 - *concld.*

Revenue

5. This is the thirteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	1,043.00	885.04	157.96
2012 - 13	1,500.00	954.00	546.00
2013 - 14	1,500.00	1,173.85	326.15
2014 - 15	1,730.00	1,279.53	450.47
2015 - 16	1,976.50	1,324.65	651.85
2016 - 17	2,167.30	1,480.35	686.95
2017 - 18	2,043.08	1,959.33	83.75
2018 - 19	2,137.83	1,968.21	169.62
2019 - 20	2,399.50	2,138.19	261.31
2020 - 21	2,481.62	2,115.55	366.07
2021 - 22	2,484.81	2,239.43	245.38
2022 - 23	2,503.10	2,406.60	96.50

Capital

6. This is the tenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2014 - 15	10.50	...	10.50
2015 - 16	100.00	...	100.00
2016 - 17	300.00	...	300.00
2017 - 18	100.00	...	100.00
2018 - 19	100.00	...	100.00
2019 - 20	458.39	5.50	452.89
2020 - 21	200.00	125.34	74.66
2021 - 22	450.00	205.77	244.23
2022 - 23	150.00	...	150.00

During the year 2023 - 24, an amount of ₹ 324.97 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 12 - COMMERCIAL TAXES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2040 - Taxes on Sales, Trade, etc.				
2045 - Other Taxes and Duties on Commodities and Services				
2071 - Pensions and Other Retirement Benefits				
Original	55,73,50			
Supplementary	1	55,73,51	33,14,44	(-)22,59,07
Amount surrendered during the year (March 2024)				22,50,23
Capital :				
4059 - Capital Outlay on Public Works				
Original	6,00,00			
Supplementary	...	6,00,00	...	(-)6,00,00
Amount surrendered during the year (March 2024)				6,00,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 2,259.07 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 2,259.07 lakh, only ₹ 2,250.23 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2040 - Taxes on Sales, Trade, etc.				
001 - Direction and Administration				
01 - Office of the Commissioner of Sales Tax				
O	2,476.96			
S	0.01			
R	(-)807.55	1,669.42	1,667.64	(-)1.78

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less claims during the year than anticipated.

04 - Goods & Service Tax Network				
O	219.00			
R	(-)169.80	49.20	49.19	(-)0.01

The anticipated saving was mainly on account of administrative reasons.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
101 - Collection Charges				
01 - District Establishment				
O	2,235.54			
R	(-)988.60	1,246.94	1,243.67	(-)3.27

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less claims during the year than anticipated.

2045 - Other Taxes and Duties on Commodities and Services				
101 - Collection Charges-Entertainment Tax				
01 - Office of the Commissioner of Sales Tax				
O	242.00			
R	(-)112.00	130.00	130.00	...

The anticipated saving was mainly on account of non-filling of vacant post.

2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	400.00			
R	(-)172.28	227.72	227.72	...

The anticipated saving was mainly on account of non-filling of vacant post.

Capital :

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
01 - Construction of Office Complex for CCT at Altinho				
O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of final bill not being received from Goa State Infrastructure Development Corporation for construction of office building of Commissioner of Commercial Taxes State Tax (Goa Rajya Kar Bhavan) at Altinho, Panaji, Goa.

GRANT No. 12 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Acquisition/Construction of Office Premises for various Ward Offices of CCT.				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of repair work bill from Public Works Department as work is in process.

Revenue

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,157.00	878.93	278.07
2011 - 12	1,302.00	1,014.95	287.05
2012 - 13	1,775.00	1,270.17	504.83
2013 - 14	2,436.12	1,364.05	1,072.07
2014 - 15	2,194.00	1,474.34	719.66
2015 - 16	2,282.00	1,743.77	538.23
2016 - 17	3,463.40	2,119.97	1,343.43
2017 - 18	2,723.51	2,452.17	271.34
2018 - 19	2,751.75	2,578.15	173.60
2019 - 20	4,038.13	2,915.77	1,122.36
2020 - 21	5,175.48	2,510.64	2,664.84
2021 - 22	5,709.92	3,102.35	2,607.57
2022 - 23	5,357.90	3,085.80	2,272.10

GRANT No. 12 - *concld.*

Capital

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	800.00	17.84	782.16
2011 - 12	1,000.00	...	1,000.00
2012 - 13	250.00	92.63	157.37
2013 - 14	593.00	275.74	317.26
2014 - 15	355.00	169.77	185.23
2015 - 16	1,500.00	1,053.37	446.63
2016 - 17	3,085.00	438.32	2,646.68
2017 - 18	3,035.00	...	3,035.00
2018 - 19	2,535.00	1,009.47	1,525.53
2019 - 20	1,400.00	405.57	994.43
2020 - 21	800.00	482.82	317.18
2021 - 22	1,300.00	500.00	800.00
2022 - 23	600.00	27.08	572.92

During the year 2023 - 24, an amount of ₹ 428.59 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 421.03 lakh was spent leaving an amount of ₹ 7.56 lakh as unspent as on 31.03.2024.

GRANT No. 13 - TRANSPORT (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2041 - Taxes on Vehicles				
2045 - Other Taxes and Duties on Commodities and Services				
2071 - Pensions and Other Retirement Benefits				
3055 - Road Transport				
Original	2,43,69,78			
Supplementary	1	2,43,69,79	1,87,10,52	(-)56,59,27
Amount surrendered during the year (March 2024)				56,56,74
Capital :				
5055 - Capital Outlay on Road Transport				
Original	53,05,60			
Supplementary	...	53,05,60	95,92	(-)52,09,68
Amount surrendered during the year (March 2024)				52,09,67

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 5,659.27 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 5,659.27 lakh, only ₹ 5,656.74 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2041 - Taxes on Vehicles				
001 - Direction and Administration				
01 - Directorate of Transport				
O	414.00			
S	0.01			
R	(-)73.88	340.13	340.09	(-)0.04

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills and non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
101 - Collection Charges				
01 - Collection Wing				
O	318.50			
R	(-)50.48	268.02	268.00	(-)0.02

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills and non-filling of vacant post.

2045 - Other Taxes and Duties on Commodities and Services				
104 - Collection Charges - Taxes on Goods and Passengers				
01 - Enforcement of Goods and Passengers Tax Act				
O	149.50			
R	(-)35.62	113.88	113.87	(-)0.01

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills and non-filling of vacant post.

2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	211.50			
R	(-)25.61	185.89	185.89	...

The anticipated saving was mainly on account of non-filling of vacant post.

3055 - Road Transport				
001 - Direction and Administration				
01 - Rationalisation of Road Transport Services				
O	1,301.50			
R	(-)107.76	1,193.74	1,193.68	(-)0.06

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills, non-filling of vacant post and non-receipt of bills towards various expenses.

04 - Road Safety				
O	506.50			
R	(-)190.75	315.75	315.72	(-)0.03

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills, non-filling of vacant post and non-receipt of bills towards various expenses.

GRANT No. 13 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Establishment of Border Check Post in Goa				
O	288.50			
R	(-)61.98	226.52	226.51	(-)0.01

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills, non-filling of vacant post and non-receipt of bills towards various expenses.

06 - Strengthening of Transport Department				
O	727.00			
R	(-)62.51	664.49	664.45	(-)0.04

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills, non-filling of vacant post and non-receipt of bills towards various expenses.

07 - Computerisation of Records				
O	958.00			
R	(-)601.41	356.59	356.56	(-)0.03

The anticipated saving was mainly on account of digitisation of records still being under process.

12 - Road Safety Fund				
O	498.13			
R	(-)498.13	...	...	...

The anticipated saving was mainly on account of administrative reasons.

13 - Grants to KTC for hiring of Private Carriages Service				
O	2,500.00			
R	(-)2,066.00	434.00	434.00	...

The anticipated saving was mainly on account of less receipt of proposals from Kadamba Transport Corporation Limited.

15 - Implementation of Intelligent Transport Management System				
O	34.00			
R	(-)34.00	...	...	...

The anticipated saving was mainly on account of non-implementation of scheme as it is still under process.

16 - Goa Digital Meter Scheme/VLDT				
O	200.00			
R	(-)200.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

GRANT No. 13 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
800 - Other Expenditure				
02 - Subsidy to Kadamba Transport Corporation Ltd.				
O	14,500.00			
R	(-)1,464.77	13,035.23	13,035.22	(-)0.01

The anticipated saving was mainly on account of non-receipt of proposal from KTCL.

08 - Goa Bus Replacement Scheme				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

16 - Setting up of Command and Control Centre for Vehicle Tracking Platform (A)				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposal from National Informatics Centre.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3055 - Road Transport				
001 - Direction and Administration				
11 - Accidental Death/Injury Insurance Scheme				
O	150.00			
R	20.60	170.60	170.60	...

The anticipated excess was mainly on account of amendment to the scheme wherein one time relaxation was provided to forty three cases, which were submitted late beyond one eighty days and increase in limit from three lakh to ten lakh.

Capital :

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5055 - Capital Outlay on Road Transport				
050 - Land and Buildings				
01 - Construction of Bus Stand				
O	2,000.00			
R	(-)1,905.20	94.80	92.27	(-)2.53

The anticipated saving was mainly on account of non-receipt of claims from Goa State Infrastructure Development Corporation Limited etc.

02 - Establishment of Driver Training/Testing Facilities				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-implementation of scheme.

03 - Construction of Office Buildings				
O	100.00			
R	(-)98.87	1.13	1.12	(-)0.01

The anticipated saving was mainly on account of non-finalisation of construction of Transport Bhavan.

190 - Investment in Public Sector and Other Undertakings				
01 - Kadamba Transport Corporation Ltd.				
O	3,192.00			
R	(-)3,192.00	...	...	...

The anticipated saving was mainly on account of administrative reasons.

6. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5055 - Capital Outlay on Road Transport				
050 - Land and Buildings				
07 - Construction of KTCL Bus Stand				
O	...			
R	...	...	2.52	(+)2.52

The reasons for final excess are awaited (July 2024).

GRANT No. 13 - *concld.*

Revenue

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	4,317.00	3,535.17	781.83
2011 - 12	8,477.50	3,860.77	4,616.73
2012 - 13	9,240.50	4,663.01	4,577.49
2013 - 14	11,856.70	7,893.35	3,963.35
2014 - 15	14,917.10	9,015.35	5,901.75
2015 - 16	16,883.60	9,131.99	7,751.61
2016 - 17	16,771.30	12,046.41	4,724.89
2017 - 18	13,893.90	12,581.20	1,312.70
2018 - 19	17,417.75	16,356.03	1,061.72
2019 - 20	17,853.50	13,730.24	4,123.26
2020 - 21	23,046.73	17,592.37	5,454.36
2021 - 22	27,210.89	16,004.00	11,206.89
2022 - 23	21,830.67	19,016.65	2,814.02

Capital

8. This is the thirteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	6,608.50	719.82	5,888.68
2012 - 13	7,444.50	3,003.46	4,441.04
2013 - 14	8,600.00	(-)470.81	9,070.81
2014 - 15	1,800.00	1,069.53	730.47
2015 - 16	2,800.00	671.16	2,128.84
2016 - 17	4,875.00	786.46	4,088.54
2017 - 18	15,315.00	4,772.53	10,542.47
2018 - 19	4,091.00	2,632.58	1,458.42
2019 - 20	4,400.00	477.46	3,922.54
2020 - 21	6,940.00	1,024.52	5,915.48
2021 - 22	6,923.60	1,829.76	5,093.84
2022 - 23	7,751.01	4,444.91	3,306.10

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. A3 - GOA PUBLIC SERVICE COMMISSION (CHARGED) (ALL CHARGED)

		Total appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2051 - Public Service Commission (Charged)				
2071 - Pensions and Other Retirement Benefits				
Original	*7,71,70*			
Supplementary	*1*	*7,71,71*	*7,02,12*	*(-)69,59*
Amount surrendered during the year (March 2024)				*69,58*
Capital :				
4059 - Capital Outlay on Public Works				
Original	*50,00*			
Supplementary	*...*	*50,00*	*41,28*	*(-)8,72*
Amount surrendered during the year (March 2024)				*9,23*

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 69.59 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.

2. Saving occurred mainly under:-

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2051 - Public Service Commission (Charged)				
102 - State Public Service Commission				
01 - State Public Service Commission (Charged)				
O	*751.70*			
S	*0.01*			
R	*(-)65.45*	*686.26*	*686.35*	*(+)0.09*

The anticipated saving was mainly on account of less bills received than anticipated, less domestic tours undertaken and lesser interviews conducted for various posts than anticipated. The final excess was due to misclassification under Head of Account 2051/00/102/01/01 instead of 2071/01/117/01/01 as per transfer entry letter number COM/IV/Accts-323/2019-20/272 dated 23/05/2023.

Capital :

3. As against the final saving of ₹ 8.72 lakh, the surrender of ₹ 9.23 lakh proved to be injudicious.

GRANT No. A3 - *concld.*

4. Saving occurred mainly under:-

Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
01 - Purchase of Office Premise (GPSC)				
O	*50.00*			
R	*(-)9.23*	*40.77*	*41.28*	*(+)0.51*

The anticipated saving was mainly on account of less bills received than expected. The anticipated excess was due to centage charges not being included in the estimates and being charged at fag end of the year.

Revenue

5. This is the thirteenth year since 2010 - 11 in which the appropriation closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	153.00	151.85	1.15
2011 - 12	181.00	177.32	3.68
2013 - 14	261.50	257.63	3.87
2014 - 15	348.50	272.17	76.33
2015 - 16	365.50	292.82	72.68
2016 - 17	385.00	357.02	27.98
2017 - 18	576.77	436.83	139.94
2018 - 19	541.10	369.21	171.89
2019 - 20	586.00	496.56	89.44
2020 - 21	494.50	429.84	64.66
2021 - 22	555.00	528.47	26.53
2022 - 23	692.00	599.51	92.49

Capital

6. This is the seventh year in succession in which the appropriation closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2017 - 18	100.00	...	100.00
2018 - 19	200.00	130.00	70.00
2019 - 20	100.00	...	100.00
2020 - 21	100.00	...	100.00
2021 - 22	70.00	57.10	12.90
2022 - 23	10.00	4.80	5.20

During the year 2023 - 24, an amount of ₹ 26.28 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 14 - GOA SADAN (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2052 - Secretariat -General Services				
2070 - Other Administrative Services				
2071 - Pensions and Other Retirement Benefits				
Original	7,01,20			
Supplementary	1	7,01,21	5,64,33	(-)1,36,88
Amount surrendered during the year (March 2024)				1,36,86

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 136.88 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2052 - Secretariat -General Services				
090 - Secretariat				
01 - Resident Commissioner's Office, New Delhi				
O	110.10			
R	(-)30.54	79.56	79.56	...

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills and non-filling of vacant post.

2070 - Other Administrative Services				
115 - Guest Houses, Government Hostels, etc.				
01 - Goa Government Guest House, New Delhi				
O	426.10			
S	0.01			
R	(-)135.51	290.60	290.60	...

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills, adoption of economy measures and non-filling of vacant post.

3. The above saving were partly offset by excess under:-

GRANT No. 14 - *concld.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2070 - Other Administrative Services				
115 - Guest Houses, Government Hostels, etc.				
02 - Goa Niwas,Chanakyapuri,New Delhi				
O	150.00			
R	32.94	182.94	182.93	(-)0.01

The anticipated excess was mainly on account of increase in electricity and water charge by New Delhi Municipal Council, New Delhi. Further, the regular housekeeping service provider discontinued services and a new agency was appointed the interim contract.

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	400.00	343.66	56.34
2014 - 15	383.50	348.24	35.26
2015 - 16	467.86	395.64	72.22
2016 - 17	519.75	300.60	219.15
2017 - 18	444.64	397.32	47.32
2018 - 19	420.54	384.02	36.52
2019 - 20	558.18	455.68	102.50
2020 - 21	619.20	431.80	187.40
2021 - 22	1,247.20	667.71	579.49
2022 - 23	631.20	496.85	134.35

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 15 - COLLECTORATE, NORTH GOA (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2053 - District Administration				
2071 - Pensions and Other Retirement Benefits				
2245 - Relief on account of Natural Calamities				
Original	66,05,65			
Supplementary	1	66,05,66	56,04,57	(-)10,01,09
Amount surrendered during the year (March 2024)				9,97,14
Capital :				
4059 - Capital Outlay on Public Works				
Original	1,05,00			
Supplementary	...	1,05,00	...	(-)1,05,00
Amount surrendered during the year (March 2024)				1,05,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,001.09 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 1,001.09 lakh, only ₹ 997.14 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2053 - District Administration				
093 - District Establishment				
01 - Civil Administration (North Goa)				
O	5,701.65			
S	0.01			
R	(-)390.55	5,311.11	5,308.47	(-)2.64

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards medical reimbursement, children education reimbursement, leave encashment, LTC claims, arrears bills and stoppage of Salary to SIT Chairman. Further, less expenditure was incurred towards maintenance.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
800 - Other Expenditure				
01 - Support for demolition squad				
O	10.00			
R	(-)9.53	0.47	0.47	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

2071 - Pensions and Other Retirement Benefits

01 - Civil

117 - Government Contribution for Defined Contribution Scheme

01 - Defined Contribution Pension Scheme

O	365.00			
R	(-)76.84	288.16	288.19	(+)0.03

The anticipated saving was mainly on account of non-receipt of MACP arrears during the year. The final excess was due to rounding off difference.

2245 - Relief on account of Natural Calamities

02 - Flood, Cyclones, etc.

101 - Gratuitous Relief

01 - Gratuitous Relief for affected victims

O	520.50			
R	(-)515.77	4.73	4.73	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Capital :

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
01 - Contribution to GSIDC-Building (Bardez Taluka Annex Building)				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Construction of Revenue Bhavan at Porvorim				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of administrative reasons.

Revenue

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,772.72	1,353.47	419.25
2011 - 12	2,650.00	1,430.34	1,219.66
2012 - 13	1,600.00	1,474.18	125.82
2013 - 14	1,820.00	1,726.57	93.43
2014 - 15	1,984.30	1,973.34	10.96
2015 - 16	2,307.00	2,222.07	84.93
2016 - 17	2,545.50	2,010.97	534.53
2017 - 18	2,831.82	2,629.76	202.06
2018 - 19	2,953.45	2,517.45	436.00
2019 - 20	3,171.78	3,084.13	87.65
2020 - 21	3,315.66	3,238.78	76.88
2021 - 22	6,479.16	4,480.48	1,998.68
2022 - 23	4,725.63	3,902.78	822.85

Capital

6. This is the thirteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	140.00	40.00	100.00
2012 - 13	200.00	...	200.00
2013 - 14	200.00	...	200.00
2014 - 15	150.00	...	150.00
2015 - 16	100.00	0.20	99.80
2016 - 17	100.00	38.56	61.44
2017 - 18	100.00	79.01	20.99
2018 - 19	601.00	28.53	572.47
2019 - 20	675.00	10.59	664.41
2020 - 21	475.00	22.08	452.92
2021 - 22	1,110.00	6.87	1,103.13
2022 - 23	1,065.00	6.43	1,058.57

GRANT No. 15 - *concld.*

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 16 - COLLECTORATE, SOUTH GOA (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2053 - District Administration				
2071 - Pensions and Other Retirement Benefits				
2245 - Relief on account of Natural Calamities				
Original	64,34,50			
Supplementary	1	64,34,51	47,29,28	(-)17,05,23
Amount surrendered during the year (March 2024)				17,02,20
Capital :				
4059 - Capital Outlay on Public Works				
Original	1,85,92			
Supplementary	...	1,85,92	5,85	(-)1,80,07
Amount surrendered during the year (March 2024)				1,79,64

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,705.23 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 1,705.23 lakh, only ₹ 1,702.20 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2053 - District Administration				
093 - District Establishment				
01 - Civil Administration (South Goa)				
O	5,996.00			
S	0.01			
R	(-)1,534.36	4,461.65	4,461.57	(-)0.08

The anticipated saving was mainly on account of non-filling of vacant posts of Junior Steno, LDC, Talathis and MTS.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	280.00			
R	(-)66.73	213.27	213.30	(+)0.03

The anticipated saving was mainly on account of non-filling of vacant posts of Jr. Steno, LDC, Talathis and MTS. The reasons for final excess are awaited (July 2024).

2245 - Relief on account of Natural Calamities				
02 - Flood, Cyclones, etc.				
101 - Gratuitous Relief				
01 - Gratuitous Relief for affected victims				
O	95.00			
R	(-)51.47	43.53	43.53	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards floods, cyclones etc.

07 - Strengthening of District Disaster Management Authority				
O	52.00			
R	(-)43.89	8.11	8.11	...

The anticipated saving was mainly on account of a provision being made for settlement of Covid 19 pending bills. However, the same has been settled by the Revenue Department, Government of Goa.

Capital :

4. As against the final saving of ₹ 180.07 lakh, only ₹ 179.64 lakh were anticipated for surrender.

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
04 - Construction of Administration Building Complex at Dharbandora Taluka.				
O	185.92			
R	(-)179.64	6.28	5.85	(-)0.43

The anticipated saving was mainly on account of non-utilisation of funds allotted to Public Works Department.

GRANT No. 16 - *concld.*

Revenue

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,363.00	954.18	408.82
2011 - 12	2,125.00	1,091.63	1,033.37
2012 - 13	1,200.00	1,127.57	72.43
2013 - 14	1,607.00	1,507.06	99.94
2014 - 15	1,873.20	1,749.96	123.24
2015 - 16	2,129.20	1,886.74	242.46
2016 - 17	2,233.20	2,248.34	(-)15.14
2017 - 18	3,018.88	2,929.30	89.58
2018 - 19	3,184.45	3,019.61	164.84
2019 - 20	3,564.91	3,336.37	228.54
2020 - 21	5,444.70	4,744.17	700.53
2021 - 22	5,968.70	4,829.06	1,139.64
2022 - 23	5,925.50	4,722.10	1,203.40

Capital

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,845.00	1,648.82	196.18
2011 - 12	2,020.00	1,878.79	141.21
2012 - 13	2,905.00	1,500.00	1,405.00
2013 - 14	2,900.00	...	2,900.00
2014 - 15	1,300.00	...	1,300.00
2015 - 16	5,675.00	554.21	5,120.79
2016 - 17	400.00	278.48	121.52
2017 - 18	548.10	222.38	325.72
2018 - 19	6,011.87	5,007.96	1,003.91
2019 - 20	1,009.07	218.37	790.70
2020 - 21	300.00	202.17	97.83
2021 - 22	625.00	515.10	109.90
2022 - 23	270.00	212.76	57.24

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 17 - POLICE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2055 - Police				
2071 - Pensions and Other Retirement Benefits				
3055 - Road Transport				
Original	9,41,16,04			
Supplementary	1	9,41,16,05	7,76,96,99	(-)1,64,19,06
Amount surrendered during the year (March 2024)				1,63,60,74
Capital :				
4055 - Capital Outlay on Police				
Original	52,73,03			
Supplementary	7,50,00	60,23,03	29,97,84	(-)30,25,19
Amount surrendered during the year (March 2024)				30,26,31

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 16,419.06 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 16,419.06 lakh, only ₹ 16,360.74 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2055 - Police				
003 - Education and Training				
01 - Training Programme				
O	626.20			
R	(-)284.91	341.29	339.57	(-)1.72

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills and adoption of economy measures.

101 - Criminal Investigation and Vigilance				
01 - Criminal Investigation Department				
O	8,225.70			
R	(-)999.67	7,226.03	7,223.57	(-)2.46

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills, adoption of economy measures and non-filling of vacant post.

GRANT No. 17 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Registration and Surveillance of Foreigners				
O	655.50			
R	(-)166.98	488.52	488.38	(-)0.14

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills.

03 - Crime and Criminal Tracking Network & System				
O	518.70			
R	(-)468.20	50.50	50.49	(-)0.01

The anticipated saving was mainly on account of administrative reasons.

04 - Centralise Monitoring System (CMS) Project				
O	70.00			
R	(-)26.30	43.70	43.69	(-)0.01

The anticipated saving was mainly on account of administrative reasons and adoption of economic measures.

06 - Cyber Crime Prevention against Women and Child (A)				
O	6.99			
R	(-)6.99	...	...	...

The anticipated saving was mainly on account of non-filling of post of Junior Cyber Forensic consultant.

07 - Assistance to State for Narcotics Control				
O	12.35			
R	(-)12.35	...	...	...

The anticipated saving was mainly on account of administrative reasons.

109 - District Police				
01 - Police Force				
O	54,565.20			
R	(-)7,897.45	46,667.75	46,669.73	(+)1.98

The anticipated saving was mainly on account of administrative reasons, receipt of less claims of LTC and medical reimbursement bills, adoption of economy measures and non-filling of vacant post. The reasons for final excess is due to clearence of arears bill at the fag end of the year.

GRANT No. 17 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Women Help Desks (Nirbhaya Fund)				
O	6.12			
R	(-)6.12	...	...	...

The anticipated saving was mainly on account of administrative reasons.

04 - Spectrum Charges				
O	150.00			
R	(-)8.08	141.92	141.91	(-)0.01

The anticipated saving was mainly on account of administrative reasons.

05 - Emergency Response System of State (A)				
O	82.50			
R	(-)82.50	...	...	...

The anticipated saving was mainly on account of administrative reasons.

06 - Indian Reserve Battalion				
O	19,397.30			
R	(-)4,824.93	14,572.37	14,565.55	(-)6.82

The anticipated saving was mainly on account of non-recruitment of police personnel of Indian Reserve Battalion. The reasons for final saving are awaited (July 2024).

07 - Coastal Security Police Force				
O	2,266.10			
R	(-)179.18	2,086.92	2,086.70	(-)0.22

The anticipated saving was mainly on account of administrative reasons, receipt of less claims of LTC and medical reimbursement bills.

113 - Welfare of Police Personnel				
01 - Hospital Charges				
O	128.00			
R	(-)63.24	64.76	64.76	...

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills and adoption of economy measures.

115 - Modernisation of Police Force				
01 - Modernisation of Police Force				
O	363.00			
R	(-)260.55	102.45	102.45	...

The anticipated saving was mainly on account of administrative reasons.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Modernization of Police Force (State Share)				
O	250.00			
R	(-)156.20	93.80	93.80	...

The anticipated saving was mainly on account of administrative reasons.

116 - Forensic Science				
04 - Forensic Science Laboratory				
O	986.40			
R	(-)597.88	388.52	388.49	(-)0.03

The anticipated saving was mainly on account of administrative reasons, receipt of less claims of LTC, medical reimbursement bills and adoption of economy measures.

3055 - Road Transport				
003 - Training				
01 - Road Safety Education and Training				
O	675.00			
R	(-)598.44	76.56	76.54	(-)0.02

The anticipated saving was mainly on account of administrative reasons and adoption of economy measures.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2055 - Police				
001 - Direction and Administration				
01 - Direction				
O	1,115.00			
S	0.01			
R	67.10	1,182.11	1,181.43	(-)0.68

The anticipated excess was mainly on account of claims to settle scholarship/stipend of apprentice recruited under "The Goa Chief Minister's Apprenticeship Policy".

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	4,000.00			
R	216.96	4,216.96	4,216.99	(+)0.03

The anticipated excess was mainly on account of settling claims of Government contribution pension scheme. The reasons for final was due to rounding off.

Capital :

5. In view of final saving of ₹ 3,025.19 lakh, the supplementary grant of ₹ 750.00 lakh obtained during the year proved unnecessary.

6. As against the final saving of ₹ 3,025.19 lakh, the surrender of ₹ 3,026.31 lakh proved to be injudicious.

7. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4055 - Capital Outlay on Police				
207 - State Police				
01 - Highway Patrol				
O	200.00			
R	(-)200.00	...	...	...

The anticipated saving was mainly on account of administrative reasons and adoption of economy measures.

02 - Construction of Police Buildings				
O	2,000.00			
R	(-)1,918.94	81.06	79.47	(-)1.59

The anticipated saving was mainly on account of non-commencement of works.

215 - Coastal Security				
01 - Coastal Security Police Force				
O	1,323.00			
R	(-)907.34	415.66	416.79	(+)1.13

The anticipated saving was mainly on account of administrative reasons and non-commencement of works. The reasons for final excess are due to centage charges.

8. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4055 - Capital Outlay on Police				
211 - Police Housing				
02 - Residential Quarters for Police Personnel				
O	1,750.00			
S	750.00			
R	...	2,500.00	2,501.59	(+)1.59

The reasons for final excess are due to centage charges.

Revenue

9. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	19,104.00	18,275.00	829.00
2011 - 12	22,120.00	19,139.81	2,980.19
2012 - 13	24,921.00	22,331.74	2,589.26
2013 - 14	26,636.65	24,051.89	2,584.76
2014 - 15	29,135.30	27,029.96	2,105.34
2015 - 16	36,233.90	34,185.79	2,048.11
2016 - 17	42,343.20	35,855.18	6,488.02
2017 - 18	50,259.56	48,868.90	1,390.66
2018 - 19	53,129.48	50,106.56	3,022.92
2019 - 20	58,931.78	53,575.96	5,355.82
2020 - 21	63,516.93	56,191.28	7,325.65
2021 - 22	71,163.24	60,969.95	10,193.29
2022 - 23	95,391.74	67,004.15	28,387.59

GRANT No. 17 - *concld.*

Capital

10. This is the twelfth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2012 - 13	2,920.00	545.06	2,374.94
2013 - 14	1,000.00	455.57	544.43
2014 - 15	850.00	349.37	500.63
2015 - 16	1,619.57	662.70	956.87
2016 - 17	1,700.00	178.34	1,521.66
2017 - 18	2,200.00	111.07	2,088.93
2018 - 19	2,700.00	155.12	2,544.88
2019 - 20	1,950.00	96.47	1,853.53
2020 - 21	1,800.00	316.11	1,483.89
2021 - 22	5,118.00	540.33	4,577.67
2022 - 23	2,610.00	838.35	1,771.65

During the year 2023 - 24, an amount of ₹ 17234.11 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 27,972.72 lakh (including closing balance upto previous year) was spent leaving an amount of ₹ 2,941.98 lakh as unspent as on 31.03.2024.

GRANT No. 18 - JAILS (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2056 - Jails				
2071 - Pensions and Other Retirement Benefits				
Original	27,64,60			
Supplementary	1	27,64,61	19,84,58	(-)7,80,03
Amount surrendered during the year (March 2024)				7,74,16

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 780.03 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 780.03 lakh, only ₹ 774.16 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2056 - Jails				
001 - Direction and Administration				
01 - Superintendence				
O	432.90			
R	(-)131.19	301.71	301.21	(-)0.50
The anticipated saving was mainly on account of administrative reasons.				
101 - Jails				
01 - Central Jails				
O	1,495.00			
S	0.01			
R	(-)262.69	1,232.32	1,230.84	(-)1.48
The anticipated saving was mainly on account of administrative reasons.				
02 - Other Jails				
O	509.20			
R	(-)161.36	347.84	347.85	(+)0.01

The anticipated saving was mainly on account of administrative reasons. The final excess was due to rounding off.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - e-Prison project (Central Share)				
O	10.00			
R	(-)5.28	4.72	4.72	...
The anticipated saving was mainly on account of administrative reasons.				
04 - e-Prison project (state Share)				
O	10.00			
R	(-)10.00	...	...	...
The anticipated saving was mainly on account of administrative reasons.				
102 - Jail Manufactures				
01 - Jail Manufactures				
O	52.50			
R	(-)21.09	31.41	31.41	...
The anticipated saving was mainly on account of administrative reasons.				
800 - Other Expenditure				
01 - Modernisation of Prisons Administration				
O	40.00			
R	(-)40.00	...	...	...
The anticipated saving was mainly on account of non-implementation of scheme due to link to PFMS.				
03 - Upgradation of Standards of Administration				
O	130.00			
R	(-)117.10	12.90	12.90	...
The anticipated saving was mainly on account of administrative reasons.				
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	85.00			
R	(-)25.45	59.55	59.55	...
The anticipated saving was mainly on account of administrative reasons.				

GRANT No. 18 - *concld.*

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	1,036.00	885.85	150.15
2014 - 15	1,147.70	954.23	193.47
2015 - 16	1,645.50	1,156.55	488.95
2016 - 17	1,854.50	1,177.49	677.01
2017 - 18	1,745.06	1,339.93	405.13
2018 - 19	1,879.61	1,538.09	341.52
2019 - 20	3,159.00	1,403.72	1,755.28
2020 - 21	3,231.00	1,472.55	1,758.45
2021 - 22	2,943.01	1,744.72	1,198.29
2022 - 23	2,930.86	2,173.20	757.66

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 19 - INDUSTRIES,TRADE AND COMMERCE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2851 - Village and Small Industries				
2852 - Industries				
Original	60,96,40			
Supplementary	13	60,96,53	26,86,85	(-)34,09,68
Amount surrendered during the year (March 2024)				34,08,44
Capital :				
4851 - Capital Outlay on Village and Small Industries				
6851 - Loans for Village and Small Industries				
Original	24,30,00			
Supplementary	...	24,30,00	9,54,13	(-)14,75,87
Amount surrendered during the year (March 2024)				14,75,87

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 3,409.68 lakh, the supplementary grant of ₹ 0.13 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 3,409.68 lakh, only ₹ 3,408.44 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	50.00			
R	(-)13.16	36.84	36.84	...

The anticipated saving was mainly on account of less claim of employees contribution towards new pension scheme.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2851 - Village and Small Industries				
001 - Direction and Administration				
01 - Strengthening of Directorate				
O	317.90			
S	0.01			
R	(-)73.13	244.78	244.48	(-)0.30

The anticipated saving was mainly on account of receipt of less claims towards medical reimbursement, tuition fee bills, office expenses, IT procurement and other expenses during the year than anticipated.

101 - Industrial Estates				
01 - Reimbursement of taxes to Village Panchayats/Municipalities				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims towards reimbursement of taxes from village panchayat.

02 - Subsidy Scheme for Industrial/Investment Policy				
O	1,150.50			
R	(-)1,112.45	38.05	38.05	...

The anticipated saving was mainly on account of non-payment of professional fees, no Grant-in-aid being released to beneficiaries, less applications received from entrepreneurs and non-receipt of request for contribution from EDC, Panaji.

105 - Khadi and Village Industries				
01 - Grants to the Goa Khadi & Village Industries Board(PL)				
O	311.00			
R	(-)25.00	286.00	286.00	...

The anticipated saving was mainly on account of less claims being received.

02 - Mukhyamantri Godhan Yojana				
O	300.00			
R	(-)300.00	...	...	...

The anticipated saving was mainly on account of the scheme awaiting approval from Government.

GRANT No. 19 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	6.00			
R	(-)6.00	...	...	...

The anticipated saving was mainly on account of the scheme awaiting approval from Government.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	212.50			
R	(-)191.57	20.93	20.93	...

The anticipated saving was mainly on account of less claim for subsidies received from Goa Tribal Employment Generation Programme.

800 - Other Expenditure				
01 - District Industries Centre				
O	209.00			
R	(-)44.36	164.64	164.64	...

The anticipated saving was mainly on account of less claims for medical reimbursement bill, tuition fees and less official tours conducted by staff.

22 - Cluster Development Programme				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-approval of cluster by the Government.

26 - Trade fair exhibition for Micro, Small and Medium Enterprises				
O	100.00			
R	(-)78.19	21.81	21.81	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

33 - Entrepreneurship Development Programmes				
O	22.50			
R	(-)13.72	8.78	8.78	...

The anticipated saving was mainly on account of receipt of less claims during the year from Forum for Integrated Development and Research and Institutes of Entrepreneurship of Development Programmes.

GRANT No. 19 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
34 - Employment subsidies for Cashew Industries				
O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of non-receipt of applications from beneficiaries and vendors on stipulated time.

47 - Goa Investment Promotion and Facilitation Board				
O	450.00			
R	(-)162.50	287.50	287.50	...

The anticipated saving was mainly on account of non-receipt of claims under Grant-in-aid (salaries) and less claims under Grant-in-aid.

48 - Setting up of Sfurti Cluster				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of final approval from Ministry of Micro, Small and Medium Enterprises, Government of India.

2852 - Industries

08 - Consumer Industries

600 - Others

01 - Food Processing Industries (A).				
O	600.00			
R	(-)391.97	208.03	208.03	...

The anticipated saving was mainly on account of less amount being released by Ministry of Food Processing Industries, New Delhi.

02 - PM-Formalization of Micro Food Processing Enterprises PM -FME (State Share)				
O	400.00			
R	(-)258.28	141.72	141.72	...

The anticipated saving was mainly on account of less claims due to less corresponding share from Central Government.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2852 - Industries				
80 - General				
001 - Direction and Administration				
01 - Directorate of Industries				
O	216.00			
R	12.64	228.64	228.64	...

The anticipated excess was mainly on account of clearing salary bills of both Gazetted and Non-Gazetted staff.

Capital :

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4851 - Capital Outlay on Village and Small Industries				
800 - Other Expenditure				
05 - Industrial Development Corporation Infrastructure				
O	1,000.00			
R	(-)1,000.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposal for additional fund from Goa Industrial Development Corporation.

6851 - Loans for Village and Small Industries				
789 - Special Component Plan for Scheduled Caste				
01 - S.C. Development Scheme				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	500.00			
R	(-)470.00	30.00	30.00	...

The anticipated saving was mainly on account of less claim received from Goa Tribal Employment Generation Programme.

GRANT No. 19 - *concld.*

Revenue

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	2,912.54	2,450.04	462.50
2011 - 12	4,183.25	1,655.51	2,527.74
2012 - 13	4,600.01	2,267.90	2,332.11
2013 - 14	6,983.16	2,117.08	4,866.08
2014 - 15	7,896.02	1,068.44	6,827.58
2015 - 16	8,333.64	1,406.30	6,927.34
2016 - 17	7,069.25	1,597.98	5,471.27
2017 - 18	5,252.28	1,336.68	3,915.60
2018 - 19	9,033.02	3,113.13	5,919.89
2019 - 20	7,387.20	1,560.70	5,826.50
2020 - 21	8,199.93	1,427.47	6,772.46
2021 - 22	5,916.30	2,203.49	3,712.81
2022 - 23	4,938.64	2,038.05	2,900.59

Capital

7. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	31.05	...	31.05
2014 - 15	31.05	...	31.05
2015 - 16	12.05	...	12.05
2016 - 17	105.20	...	105.20
2017 - 18	1,850.21	1,500.00	350.21
2018 - 19	6,672.44	1,124.13	5,548.31
2019 - 20	4,405.10	1,914.13	2,490.97
2020 - 21	4,130.10	924.13	3,205.97
2021 - 22	2,300.10	1,724.13	575.97
2022 - 23	4,405.00	2,944.13	1,460.87

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 20 - PRINTING AND STATIONERY (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2058 - Stationery and Printing				
2071 - Pensions and Other Retirement Benefits				
Original	19,01,00			
Supplementary	...	19,01,00	15,42,13	(-)3,58,87
Amount surrendered during the year (March 2024)				3,56,26
Capital :				
4058 - Capital Outlay on Stationery and Printing				
Original	50,00			
Supplementary	1	50,01	2,82	(-)47,19
Amount surrendered during the year (March 2024)				47,18

***Notes and comments* :-**

Revenue :

1. As against the final saving of ₹ 358.87 lakh, only ₹ 356.26 lakh were anticipated for surrender.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2058 - Stationery and Printing				
001 - Direction and Administration				
01 - Direction				
O	630.50			
R	(-)74.55	555.95	555.95	...
The anticipated saving was mainly on account of non-recruitment of staff.				
103 - Government Presses				
01 - Government Printing Press				
O	1,000.50			
R	(-)249.07	751.43	751.40	(-)0.03
The anticipated saving was mainly on account of non-recruitment of staff.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	90.00			
R	(-)30.95	59.05	59.05	...

The anticipated saving was mainly on account of non-recruitment of staff.

Capital :

3. In view of final saving of ₹ 47.19 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4058 - Capital Outlay on Stationery and Printing				
103 - Government Presses				
01 - Machinery and Equipment				
O	50.00			
R	(-)47.18	2.82	2.82	...

The anticipated saving was mainly on account of non-purchase of machinery.

Revenue

5. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	1,010.00	760.67	249.33
2014 - 15	1,111.45	872.96	238.49
2015 - 16	1,175.45	894.73	280.72
2016 - 17	1,354.45	1,125.47	228.98
2017 - 18	1,251.25	1,119.40	131.85
2018 - 19	1,225.10	1,048.84	176.26
2019 - 20	1,279.70	1,095.58	184.12
2020 - 21	1,399.70	1,080.54	319.16
2021 - 22	1,495.70	1,247.01	248.69
2022 - 23	1,644.90	1,345.14	299.76

GRANT No. 20 - *concld.*

Capital

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	70.00	69.99	0.01
2011 - 12	65.00	64.01	0.99
2012 - 13	200.00	20.20	179.80
2013 - 14	200.00	...	200.00
2014 - 15	150.00	33.61	116.39
2015 - 16	250.00	93.47	156.53
2016 - 17	100.00	...	100.00
2017 - 18	700.00	514.29	185.71
2018 - 19	250.00	85.49	164.51
2019 - 20	150.00	99.83	50.17
2020 - 21	80.00	...	80.00
2021 - 22	60.00	...	60.00
2022 - 23	30.00	...	30.00

During the year 2023 - 24, an amount of ₹ 246.99 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 21 - PUBLIC WORKS (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2059 - Public Works				
2070 - Other Administrative Services				
2071 - Pensions and Other Retirement Benefits				
2215 - Water Supply and Sanitation				
2216 - Housing				
3054 - Roads and Bridges				
Original	12,18,67,85			
Supplementary	2,21,40,00	14,40,07,85	8,22,36,44	(-)6,17,71,41
Amount surrendered during the year (March 2024)				6,17,13,74
Capital :				
4059 - Capital Outlay on Public Works				
4215 - Capital Outlay on Water Supply and Sanitation				
4216 - Capital Outlay on Housing				
4551 - Capital Outlay on Hill Areas				
5054 - Capital Outlay on Roads and Bridges				
Original	14,68,86,24			
Supplementary	80,00,00	15,48,86,24	12,70,14,90	(-)2,78,71,34
Amount surrendered during the year (March 2024)				3,00,33,47

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 61,771.41 lakh, the supplementary grant of ₹ 22,140.00 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 61,771.41 lakh, only ₹ 61,713.74 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2059 - Public Works				
01 - Office Buildings				
053 - Maintenance and Repairs				
01 - Maintenance & Repairs				
O	4,200.00			
R	(-)1,295.24	2,904.76	2,933.58	(+)28.82

The anticipated saving was mainly on account of non-receipt of cash assignment. The reasons for final excess are awaited (July 2024).

02 - Maintenance & Repairs of Raj Bhavan				
O	500.00			
R	54.12	554.12	556.24	(+)2.12

The anticipated saving was mainly on account of non-receipt of cash assignment. The reasons for final excess are awaited (July 2024).

796 - Tribal Area Sub Plan				
01 - Maintenance & Repairs				
O	587.50			
R	(-)587.50	...	...	...

The anticipated saving was mainly on account of no proposal received.

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60 - Other Buildings				
053 - Maintenance and Repairs				
01 - Maintenance and Repairs				
O	4,000.00			
R	(-)704.40	3,295.60	3,264.44	(-)31.16

The anticipated saving was mainly on account of non-receipt of cash assignment and less number of proposals received. The reasons for final saving are awaited (July 2024).

02 - Maintenance works of Health Department				
O	4,890.00			
R	(-)4,813.86	76.14	71.13	(-)5.01
03 - Maintenance works of Education Department's buildings				
O	1,500.00			
R	(-)1,500.00	...	...	...

The anticipated saving was mainly on account of no proposals received.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Maintenance works of GMC				
O	1,100.00			
R	(-)1,100.00	...	...	...
The anticipated saving was mainly on account of no proposals received.				
06 - Maintenance works of Fire Service Department				
O	1,335.00			
R	(-)1,291.65	43.35	43.35	...
The anticipated saving was mainly on account of less proposals received.				
07 - Maintenance works of Treasury & Accounts, Goa (North & South)				
O	40.00			
R	(-)40.00	...	...	...
The anticipated saving was mainly on account of no proposals received.				
08 - Maintenance works of Excise Department				
O	20.00			
R	(-)20.00	...	...	...
The anticipated saving was mainly on account of no proposals received.				
09 - Maintenance works of Commercial Taxes Department				
O	10.00			
R	(-)10.00	...	...	...
The anticipated saving was mainly on account of no proposals received.				
10 - Maintenance works of Jails				
O	230.00			
R	(-)211.60	18.40	18.40	...
The anticipated saving was mainly on account of less proposals received.				
11 - Maintenance works of School Education				
O	1,500.00			
R	(-)1,085.50	414.50	414.51	(+)0.01

The anticipated saving was mainly on account of less proposals received. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
13 - Maintenance works of Technical Education				
O	2,400.00			
R	(-)2,338.45	61.55	42.48	(-)19.07

The anticipated saving was mainly on account of less proposals received. The reasons for final saving are awaited (July 2024).

14 - Maintenance works of Government Polytechnic, Panaji				
O	10.00			
R	(-)9.51	0.49	0.49	...

The anticipated saving was mainly on account of less number of proposals received.

15 - Maintenance works of Government Polytechnic, Bicholim				
O	200.00			
R	(-)192.10	7.90	7.90	...

The anticipated saving was mainly on account of less number of proposals received.

16 - Maintenance works of Government Polytechnic, Curchorem				
O	800.00			
R	(-)775.03	24.97	24.97	...

The anticipated saving was mainly on account of less number of proposals received.

17 - Maintenance works of Skill Development and Entrepreneurship				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non receipt of cash assignment.

18 - Maintenance works of Collectorate, North Goa				
O	100.00			
R	(-)92.66	7.34	7.33	(-)0.01

The anticipated saving was mainly on account of less number of proposals received.

GRANT No. 21 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
19 - Maintenance works of Collectorate, South Goa				
O	900.00			
R	(-)857.75	42.25	42.26	(+)0.01

The anticipated saving was mainly on account of less number of proposals received. The reasons for final excess are awaited (July 2024).

21 - Maintenance works of Fisheries Department				
O	16.50			
R	(-)16.50	...	...	...

The anticipated saving was mainly on account of non receipt of cash assignment.

22 - Maintenance works of Institute of Psychiatry & Human Behaviour				
O	750.00			
R	(-)635.99	114.01	114.01	...

The anticipated saving was mainly on account of less number of proposals received.

23 - Maintenance works of Goa Dental College				
O	515.00			
R	(-)501.88	13.12	13.11	(-)0.01

The anticipated saving was mainly on account of less number of proposals received.

24 - Maintenance works of Forests Department				
O	701.00			
R	(-)701.00	...	...	...

The anticipated saving was mainly on account of no proposals received.

25 - Maintenance works of Transport Department				
O	2,000.00			
R	(-)2,000.00	...	...	...

The anticipated saving was mainly on account of no proposal received.

27 - Maintenance works of Sports & Youth Affairs Department				
O	75.00			
R	(-)75.00	...	...	...

The anticipated saving was mainly on account of no proposal received.

GRANT No. 21 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
28 - Maintenance works of Art & Culture Department				
O	107.30			
R	(-)77.24	30.06	30.06	...
The anticipated saving was mainly on account of non receipt of cash assignment.				
29 - Maintenance works of Department of Archives				
O	10.00			
R	(-)10.00	...	...	...
The anticipated saving was mainly on account of no proposals received.				
30 - Maintenance works of Social Welfare Department				
O	100.00			
R	(-)78.19	21.81	21.80	(-)0.01
The anticipated saving was mainly on account of less number of proposals received.				
31 - Maintenance works of River Navigation Department				
O	10.00			
S	140.00			
R	(-)149.72	0.28	0.28	...
The anticipated saving was mainly on account of less number of proposals received.				
32 - Maintenance works of Department of Archaeology				
O	60.00			
R	(-)58.05	1.95	1.94	(-)0.01
The anticipated saving was mainly on account of less number of proposals received.				
33 - Maintenance works of Agriculture Department				
O	81.00			
R	(-)81.00	...	...	...
The anticipated saving was mainly on account of no proposals received.				

GRANT No. 21 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
34 - Maintenance works of Civil Supplies Department				
O	345.00			
R	(-)345.00	...	...	...

The anticipated saving was mainly on account of no proposals received.

35 - Maintenance works of Goa College of Pharmacy				
O	200.00			
R	(-)180.04	19.96	19.96	...

The anticipated saving was mainly on account of less number of proposals received.

36 - Maintenance works of State Election Commission				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of no proposals received.

37 - Government Quarters				
O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of no proposals received.

38 - Government Buildings (North & South)				
O	1,100.00			
R	(-)1,095.79	4.21	4.21	...

The anticipated saving was mainly on account of less number of proposals received.

39 - Government Bungalows				
O	1,000.00			
R	(-)990.30	9.70	9.69	(-)0.01

The anticipated saving was mainly on account of less number of proposals received.

40 - Court Complexes and Residences				
O	200.00			
R	(-)105.28	94.72	95.91	(+)1.19

The anticipated saving was mainly on account of non receipt of cash assignment. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
41 - Secretariat Complex and Assembly Complex				
O	900.00			
R	(-)771.40	128.60	128.60	...
The anticipated saving was mainly on account of less number of proposals received.				
42 - Maintenance of WCD Buildings				
O	1,100.00			
R	(-)1,091.37	8.63	8.63	...
The anticipated saving was mainly on account of less number of proposals received.				
80 - General				
001 - Direction and Administration				
01 - Direction				
O	3,290.51			
R	(-)1,494.38	1,796.13	1,794.22	(-)1.91
The anticipated saving was mainly on account of non-filling of vacant post.				
02 - Execution				
O	4,487.05			
R	(-)2,067.65	2,419.40	2,417.95	(-)1.45
The anticipated saving was mainly on account of non-filling of vacant post.				
03 - Designs				
O	960.50			
R	(-)374.39	586.11	586.11	...
The anticipated saving was mainly on account of non-filling of vacant post.				
04 - Architecture				
O	761.00			
R	(-)322.79	438.21	438.21	...
The anticipated saving was mainly on account of non-filling of vacant post.				
05 - Strengthening of Public Works Department				
O	682.00			
R	(-)288.78	393.22	393.22	...
The anticipated saving was mainly on account of non-filling of vacant post.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
053 - Maintenance and Repairs				
01 - Repairs and Carriage				
O	750.00			
R	(-)299.69	450.31	450.83	(+)0.52

The anticipated saving was mainly on account of non receipt of cash assignment. The reasons for final excess are awaited (July 2024).

799 - Suspense				
02 - Miscellaneous Public Works Advances				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of no proposals received.

800 - Other Expenditure				
02 - MLA LAD Scheme				
O	10,025.00			
R	(-)9,609.36	415.64	448.68	(+)33.04

The anticipated saving was mainly on account of less number of proposals received. The reasons for final excess are awaited (July 2024).

2070 - Other Administrative Services				
115 - Guest Houses, Government Hostels, etc.				
01 - Circuit House				
O	90.75			
R	(-)67.51	23.24	23.24	...

The anticipated saving was mainly on account of return of arrears bills.

2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	4,500.00			
R	(-)2,839.73	1,660.27	1,667.53	(+)7.26

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2215 - Water Supply and Sanitation				
01 - Water Supply				
001 - Direction and Administration				
01 - Direction				
O	860.00			
R	(-)448.31	411.69	411.71	(+)0.02

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

02 - Execution				
O	7,623.00			
R	(-)3,162.02	4,460.98	4,460.07	(-)0.91

The anticipated saving was mainly on account of non-filling of vacant post.

04 - National Rural Drinking Water Programme (NRDWP) (A)				
O	404.00			
R	(-)239.85	164.15	164.15	...

The anticipated saving was mainly on account of non-filling of vacant post.

101 - Urban Water Supply Programme				
02 - Operation and Maintenance of Urban Water Supplies				
O	5,500.00			
R	(-)1,273.93	4,226.07	4,226.96	(+)0.89

The anticipated saving was mainly on account of non receipt of cash assignment. The reasons for final excess are awaited (July 2024).

796 - Tribal Area Sub Plan				
01 - Urban Water Supply Program				
O	2,337.50			
R	(-)2,337.50	...	...	...

The anticipated saving was mainly on account of no proposals received.

02 - Rural Water Supply Program				
O	625.00			
R	(-)625.00	...	...	...

The anticipated saving was mainly on account of no proposals received.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
799 - Suspense				
01 - Stock - Suspense				
O	150.00			
R	(-)99.59	50.41	50.40	(-)0.01

The anticipated saving was mainly on account of less number of proposals received.

800 - Other Expenditure				
05 - Water Supply Bills				
O	200.00			
R	(-)187.40	12.60	12.61	(+)0.01

The anticipated saving was mainly on account of less number of bills received. The reasons for final excess are awaited (July 2024).

06 - Stores Material for Operation and Maintenance				
O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of no bills received.

02 - Sewerage and Sanitation				
107 - Sewerage Services				
01 - Sewerage Treatment Plant and Service Scheme				
O	1,250.00			
R	(-)200.24	1,049.76	1,049.57	(-)0.19

The anticipated saving was mainly on account of non receipt of cash assignment.

02 - Operation and Maintenance of Sewerage Treatment Plant				
O	900.00			
R	(-)394.70	505.30	505.30	...

The anticipated saving was mainly on account of non receipt of cash assignment.

2216 - Housing				
05 - General Pool Accommodation				
106 - General Pool Accommodation				
03 - Maintenance and Repairs				
O	1,800.00			
R	15.33	1,815.33	1,815.40	(+)0.07

The anticipated saving was mainly on account of non receipt of cash assignment. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Furnishing Government Residential Buildings				
O	50.00			
R	(-)19.56	30.44	30.44	...
The anticipated saving was mainly on account of non receipt of cash assignment.				
3054 - Roads and Bridges				
03 - State Highways				
102 - Bridges				
01 - Bridges				
O	300.00			
R	(-)258.90	41.10	41.09	(-)0.01
The anticipated saving was mainly on account of less number of proposals received.				
337 - Road Works				
01 - Road Works				
O	750.00			
R	(-)487.71	262.29	262.29	...
The anticipated saving was mainly on account of non receipt of cash assignment.				
03 - Road Safety Measures				
O	200.00			
R	(-)200.00	...	...	...
The anticipated saving was mainly on account of no proposals received.				
04 - District and Other Roads				
796 - Tribal Area Sub Plan				
01 - District Roads				
O	437.50			
R	(-)437.50	...	...	...
The anticipated saving was mainly on account of no proposals received.				
02 - Rural Roads				
O	1,375.00			
R	(-)1,375.00	...	...	...
The anticipated saving was mainly on account of no proposals received.				

GRANT No. 21 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
800 - Other Expenditure				
02 - District Roads				
O	3,062.50			
R	(-)1,294.76	1,767.74	1,769.21	(+)1.47

The anticipated saving was mainly on account of less number of proposals received. The reasons for final excess are awaited (July 2024).

03 - Rural Roads				
O	9,625.00			
R	(-)1,051.85	8,573.15	8,574.84	(+)1.69

The anticipated saving was mainly on account of non receipt of cash assignment.The reasons for final excess are awaited (July 2024).

08 - Goa Telecom Infrastructure Policy, 2020				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of less number of proposals received.

80 - General				
001 - Direction and Administration				
01 - Execution				
O	4,077.00			
R	(-)2,057.02	2,019.98	2,017.42	(-)2.56

The anticipated saving was mainly on account of non-filling of vacant post.

052 - Machinery and Equipment				
03 - Repairs and Carriages				
O	450.00			
R	(-)307.79	142.21	142.22	(+)0.01

The anticipated saving was mainly on account of non receipt of cash assignment. The reasons for final excess are awaited (July 2024).

800 - Other Expenditure				
03 - National Highway Project				
O	2,549.90			
R	(-)1,339.70	1,210.20	1,210.18	(-)0.02

The anticipated saving was mainly on account of non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Reinstatement of Roads				
O	250.00			
R	(-)236.58	13.42	...	(-)13.42

The anticipated saving was mainly on account of less number of proposals received. The reasons for final saving are awaited (July 2024).

05 - Repairs of Potholes				
O	250.00			
R	(-)250.00	...	...	...

The anticipated saving was mainly on account of no proposals received.

06 - Hiring of Vehicles for PWD				
O	750.00			
R	(-)311.71	438.29	439.78	(+)1.49

The anticipated saving was mainly on account of non receipt of cash assignment. The reasons for final excess are awaited (July 2024).

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2059 - Public Works				
60 - Other Buildings				
053 - Maintenance and Repairs				
04 - Maintenance works of Police Department				
O	200.00			
R	147.82	347.82	347.82	...

The anticipated excess was mainly on account of number of proposals received.

12 - Maintenance works of Higher Education				
O	20.00			
R	28.36	48.36	48.36	...

The anticipated excess was mainly on account of settlement of pending bills.

20 - Maintenance works of Animal Husbandry and Veterinary Services				
O	35.80			
R	8.87	44.67	44.66	(-)0.01

The anticipated excess was mainly on account of settlement of pending bills

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
80 - *General*				
799 - Suspense				
01 - Stock - Suspense				
O	200.00			
R	126.65	326.65	326.33	(-)0.32
The anticipated excess was mainly on account of settlement of pending bills				
800 - Other Expenditure				
01 - Contribution towards Employees Provident Fund				
O	0.01			
R	50.07	50.08	50.08	...
The anticipated excess was mainly on account of settlement of pending bills.				
2215 - Water Supply and Sanitation				
01 - *Water Supply*				
101 - Urban Water Supply Programme				
01 - Urban Water Supply Scheme in Goa				
O	10,663.00			
R	639.24	11,302.24	11,301.40	(-)0.84
The anticipated excess was mainly on account of settlement of pending bills.				
102 - Rural Water Supply Programme				
01 - Rural Water Supply Scheme in Goa				
O	4,375.00			
R	133.91	4,508.91	4,507.40	(-)1.51
The anticipated excess was mainly on account of settlement of pending bills.				
800 - Other Expenditure				
02 - Misc. Works - Drinking Water from other sources				
O	0.50			
R	151.53	152.03	152.03	...
The anticipated excess was mainly on account of settlement of pending bills.				

Capital :

5. In view of final saving of ₹ 27,871.34 lakh, the supplementary grant of ₹ 8,000.00 lakh obtained during the year proved unnecessary.

6. As against the final saving of ₹ 27,871.34 lakh, the surrender of ₹ 30,033.47 lakh proved to be injudicious.

7. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
02 - Public Works				
O	2,187.50			
R	(-)1,731.53	455.97	456.06	(+)0.09

The anticipated saving was mainly on account of non receipt of cash assignment. The reasons for final excess are awaited (July 2024).

03 - Other Departments				
O	...			
S	2,500.00			
R	(-)1,340.62	1,159.38	1,159.37	(-)0.01

The anticipated saving was mainly on account of non receipt of cash assignment.

796 - Tribal Area Sub Plan				
01 - Public Works				
O	3,121.50			
R	(-)3,121.50	...	...	...

The anticipated saving was mainly on account of non receipt of cash assignment.

60 - Other Buildings				
051 - Construction				
02 - Construction of Goa Sadan, Chanakayapuri, New Delhi				
O	40.00			
R	(-)40.00	...	...	...

The anticipated saving was mainly on account of less number of proposals received.

4215 - Capital Outlay on Water Supply and Sanitation				
01 - Water Supply				
101 - Urban Water Supply				
01 - Water Supply Scheme at Opa				
O	3,000.00			
R	(-)2,049.88	950.12	950.12	...

The anticipated saving was mainly on account of non receipt of cash assignment.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Water Supply Scheme at Assonora				
O	2,000.00			
R	(-)2,000.00	...	...	...
The anticipated saving was mainly on account of non receipt of cash assignment.				
03 - Other Water Supply Schemes				
O	3,000.00			
R	(-)2,138.07	861.93	861.93	...
The anticipated saving was mainly on account of non receipt of cash assignment.				
06 - Augmentation of Water Supply Schemes at Opa, Assonora and Sanquelim				
O	2,000.00			
R	(-)1,351.37	648.63	648.62	(-)0.01
The anticipated saving was mainly on account of non receipt of cash assignment.				
12 - External Assistance for Water Supply and Sanitation (JICA).				
O	1,000.00			
R	(-)278.00	722.00	722.00	...
The anticipated saving was mainly on account of non receipt of cash assignment.				
102 - Rural Water Supply				
01 - Rural Piped Water Supply Schemes				
O	5,687.50			
R	1,111.11	6,798.61	6,798.63	(+)0.02
The anticipated saving was mainly on account of non receipt of cash assignment. The reasons for final excess are awaited (July 2024).				
06 - National Rural Drinking Water Programme (NRDWP) (A)				
O	3,937.50			
R	(-)2,702.02	1,235.48	1,235.48	...
The anticipated saving was mainly on account of non receipt of cash assignment.				
07 - Jal Jeevan Mission (JJM) (A)				
O	5,000.00			
R	(-)5,000.00	...	...	...
The anticipated saving was mainly on account of non receipt of cash assignment.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
08 - Jal Jeevan Mission (JJM) (State Share)				
O	5,000.00			
R	(-)3,507.62	1,492.38	1,491.21	(-)1.17
The anticipated saving was mainly on account of non receipt of cash assignment.				
789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	30.00			
R	(-)30.00	...	...	...
The anticipated saving was mainly on account of less number of proposals received.				
796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	1,375.00			
R	(-)1,338.85	36.15	36.15	...
The anticipated saving was mainly on account of non receipt of cash assignment.				
02 - Sewerage and Sanitation				
106 - Sewerage Services				
01 - Sewerage Treatment Plant and Sewage Schemes				
O	4,000.00			
R	(-)2,006.09	1,993.91	1,993.89	(-)0.02
The anticipated saving was mainly on account of non receipt of cash assignment.				
02 - Sewerage Treatment Plant for Vasco				
O	100.00			
R	(-)78.47	21.53	21.53	...
The anticipated saving was mainly on account of non receipt of cash assignment.				
04 - Conservation of Zuari River in Goa under NRCP (Central Share)				
O	...			
S	1,500.00			
R	(-)283.00	1,217.00	1,217.00	...
The anticipated saving was mainly on account of non receipt of cash assignment.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Conservation of Zuari River in Goa under NRCP (State Share)				
O	...			
S	1,000.00			
R	(-)188.50	811.50	811.50	...
The anticipated saving was mainly on account of less release of Central Share.				
19 - Sewerage Treatment Plant at Ponda and Porvorim				
O	1,000.00			
R	(-)1,000.00	...	...	...
The anticipated saving was mainly on account of no proposals received.				
789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Cast Development Scheme				
O	20.00			
R	(-)20.00	...	...	...
The anticipated saving was mainly on account of no proposals received.				
4216 - Capital Outlay on Housing				
01 - Government Residential Buildings				
106 - General Pool Accommodation				
01 - Construction of Residential Buildings for Government Servants Goa & Delhi				
O	50.00			
R	(-)50.00	...	...	...
The anticipated saving was mainly on account of no proposals received.				
4551 - Capital Outlay on Hill Areas				
01 - Western Ghats				
796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Schemes				
O	5.00			
R	(-)5.00	...	...	...
The anticipated saving was mainly on account of no proposals received.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5054 - Capital Outlay on Roads and Bridges				
03 - State Highways				
101 - Bridges				
01 - Bridges				
O	2,250.00			
R	(-)1,459.29	790.71	790.71	...
The anticipated saving was mainly on account of non receipt of cash assignment.				
337 - Road Works				
01 - Roads				
O	8,000.00			
S	3,000.00			
R	10,505.07	21,505.07	21,775.35	(+)270.28
The anticipated saving was mainly on account of non receipt of cash assignment. The reasons for final excess are awaited (July 2024).				
02 - Road under ESCROW Account				
O	3,000.00			
R	(-)2,500.13	499.87	499.87	...
The anticipated saving was mainly on account of non receipt of cash assignment.				
04 - District and Other Roads				
789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	300.00			
R	(-)139.79	160.21	160.20	(-)0.01
The anticipated saving was mainly on account of non receipt of cash assignment.				
800 - Other Expenditure				
01 - District Road				
O	7,000.00			
R	(-)3,216.41	3,783.59	3,784.66	(+)1.07
The anticipated saving was mainly on account of non receipt of cash assignment. The reasons for anticipated excess are awaited (July 2024).				
02 - Mining Roads				
O	50.00			
R	(-)50.00	...	...	...
The anticipated saving was mainly on account of no proposals received.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Roads of Touristic Importance				
O	3,000.00			
R	(-)1,488.47	1,511.53	1,511.50	(-)0.03

The anticipated saving was mainly on account of non receipt of cash assignment.

05 - Central Road and Infrastructure Fund (A)				
O	8,000.00			
R	(-)4,308.86	3,691.14	3,682.94	(-)8.20

The anticipated saving was mainly on account of non receipt of cash assignment. The reasons for anticipated saving are awaited (July 2024).

08 - BRICS Summit 2016				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of expenditure sanction was approved at the end of the financial year.

09 - Goa Telecom Infrastructure Policy, 2020				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of expenditure sanction was approved at the end of the financial year.

11 - G-20 Summit				
O	18,000.00			
R	(-)6,755.33	11,244.67	11,244.67	...

8. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4215 - Capital Outlay on Water Supply and Sanitation				
01 - Water Supply				
102 - Rural Water Supply				
13 -				
O	...			
R	...	...	401.76	(+)401.76

The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
14 -				
O	...			
R	...	...	46.36	(+)46.36

The reasons for final excess are awaited (July 2024).

02 - Sewerage and Sanitation

106 - Sewerage Services

07 - Contribution to Sewerage & Infrastructural Development Corporation of Goa Limited

O	20,000.00			
R	6,500.00	26,500.00	26,500.00	...

The anticipated excess was mainly on account of settlement of pending bills.

09 - Rural Sanitation - Sulabh Sauchalayas

O	500.00			
R	347.74	847.74	847.73	(-)0.01

The anticipated excess was mainly on account of settlement of pending bills.

5054 - Capital Outlay on Roads and Bridges

04 - District and Other Roads

796 - Tribal Area Sub Plan

01 - Scheduled Tribe Development Scheme

O	...			
R	2,646.04	2,646.04	2,646.04	...

The anticipated excess was mainly on account of settlement of pending bills.

800 - Other Expenditure

03 - Rural Roads

O	25,000.00			
R	1,670.49	26,670.49	27,101.83	(+)431.34

The anticipated excess was mainly on account of settlement of pending bills. The reasons for final excess are awaited (July 2024).

10 - Reinstatement of Roads

O	100.00			
R	347.31	447.31	447.28	(-)0.03

The anticipated excess was mainly on account of settlement of pending bills.

9. Suspense Transactions: The expenditure in the grant includes ₹ 376.73 lakh booked under the minor head 'Suspense' below the major heads "2059- Public Works", "2215- Water Supply and Sanitation" and "3054- Roads and Bridges". This minor head is not a final head of account. It accommodates interim transactions where further payments or adjustments of value are necessary before the transactions can be considered

complete and finally accounted for. Accordingly, the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year. The transactions embrace both debits and credits. The demands for grants exclude the credits and are for gross debits.

The transactions are accounted for under the following three sub-heads:-

a) Stock

b) Miscellaneous Public Works Advances

c) Workshop Suspense

The nature of accounting of the transactions under each of the sub-heads are explained below:

a) Stock - This sub-head is debited with the value of materials received for stock purpose and not for any particular work. It is credited with the value of materials issued to work or transferred to another division or otherwise disposed off. The balance represents the value of materials held in stock.

b) Miscellaneous Public Works Advances - The debits under this sub-head represent (i) value of stores sold on credit, (ii) expenditure incurred on deposit works in excess of deposits received, (iii) loss of cash or stores and (iv) sums recoverable from Government servants etc. The debit balance under the sub head represents recoverable amounts.

c) Workshop Suspense - The charges for jobs executed or other operations in Public Works Department Workshops are debited to this sub head pending their recovery or adjustment.

An analysis of the transactions under "Suspense" during the year 2023-24 together with opening and closing balances major head wise is given below:

GRANT No. 21 - *contd.*

Major Head - **2059 —— Public Works**

Suspense head	Opening balance (Debit+) (Credit-)	Debit	Credit	Closing balance (Debit+) (Credit-)
		(₹ in lakh)		
Stock	(+)270.38	326.33	258.36	(+)338.35
Miscellaneous Public Works Advances	(+)1,085.72	...	35.09	(+)1,050.63
Workshop Suspense	(+)429.22	...	29.79	(+)399.43
Total	(+)1,785.32	326.33	323.24	(+)1,788.41

Major Head - **2215 —— Water Supply and Sanitation**

Suspense head	Opening balance (Debit+) (Credit-)	Debit	Credit	Closing balance (Debit+) (Credit-)
		(₹ in lakh)		
Stock	(+)4,344.29	50.40	2,017.72	(+)2,376.97
Miscellaneous Public Works Advances	(+)13.11	...	225.92	(-)212.81
Total	(+)4,357.40	50.40	2,243.64	(+)2,164.16

Major Head - **3054 —— Roads and Bridges**

Suspense head	Opening balance (Debit+) (Credit-)	Debit	Credit	Closing balance (Debit+) (Credit-)
		(₹ in lakh)		
Stock	(+)157.10	...	...	(+)157.10
Miscellaneous Public Works Advances	(-)147.22	...	...	(-)147.22
Total	(+)9.88	...	...	(+)9.88

Revenue

10. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	43,608.89	42,703.04	905.85
2011 - 12	52,842.68	50,039.60	2,803.08
2012 - 13	56,699.00	48,933.18	7,765.82
2013 - 14	59,010.00	49,929.22	9,080.78
2014 - 15	64,585.37	53,816.12	10,769.25
2015 - 16	78,805.29	63,501.52	15,303.77

GRANT No. 21 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2016 - 17	65,909.17	54,005.02	11,904.15
2017 - 18	75,947.37	68,981.85	6,965.52
2018 - 19	71,817.12	54,778.46	17,038.66
2019 - 20	79,797.01	60,277.55	19,519.46
2020 - 21	88,569.36	68,337.37	20,231.99
2021 - 22	1,67,198.79	1,33,117.62	34,081.17
2022 - 23	91,480.55	52,538.69	38,941.86

Capital

11. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	44,506.07	38,223.71	6,282.36
2011 - 12	49,244.70	42,728.74	6,515.96
2012 - 13	48,673.00	28,773.27	19,899.73
2013 - 14	53,859.93	29,540.81	24,319.12
2014 - 15	50,009.03	33,049.36	16,959.67
2015 - 16	83,777.80	49,203.66	34,574.14
2016 - 17	1,27,764.36	56,776.30	70,988.06
2017 - 18	1,55,007.14	71,246.37	83,760.77
2018 - 19	1,36,415.81	59,238.68	77,177.13
2019 - 20	1,40,739.89	43,120.10	97,619.79
2020 - 21	1,31,660.91	62,686.27	68,974.64
2021 - 22	2,05,442.72	79,913.31	1,25,529.41
2022 - 23	1,42,500.46	1,06,146.84	36,353.62

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 22 - VIGILANCE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2062 - Vigilance				
2071 - Pensions and Other Retirement Benefits				
Original	11,96,00			
Supplementary	1	11,96,01	6,43,95	(-)5,52,06
Amount surrendered during the year (March 2024)				5,51,31

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 552.06 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 552.06 lakh, only ₹ 551.31 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2062 - Vigilance				
103 - Lokayukta/Up-Lokayukta				
01 - Establishment of Lokayukta				
O	321.00			
R	(-)147.44	173.56	173.55	(-)0.01

The anticipated saving was mainly on account of non-filling of vacant posts, non-submission of bills and adoption of economy measures.

02 - Special Squads				
O	62.00			
R	(-)62.00	...	...	...

The anticipated saving was mainly on account of non-filling of vacant posts.

105 - Other Vigilance Agencies				
01 - Directorate of Vigilance				
O	743.00			
S	0.01			
R	(-)293.91	449.10	448.36	(-)0.74

The anticipated saving was mainly on account of non-filling of vacant posts, non-submission of bills and adoption of economy measures.

GRANT No. 22 - *concld.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	70.00			
R	(-)47.96	22.04	22.04	...

The anticipated saving was mainly on account of non-filling of vacant posts.

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	525.50	238.43	287.07
2014 - 15	475.00	196.16	278.84
2015 - 16	483.00	262.12	220.88
2016 - 17	515.00	316.43	198.57
2017 - 18	700.55	412.57	287.98
2018 - 19	604.52	426.50	178.02
2019 - 20	763.50	562.88	200.62
2020 - 21	833.00	587.14	245.86
2021 - 22	791.01	541.79	249.22
2022 - 23	971.00	595.25	375.75

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 23 - HOME (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2070 - Other Administrative Services				
2071 - Pensions and Other Retirement Benefits				
2235 - Social Security and Welfare				
Original	69,47,33			
Supplementary	3	69,47,36	6,89,20	(-)62,58,16
Amount surrendered during the year (March 2024)				62,06,22
Capital :				
4059 - Capital Outlay on Public Works				
Original	15,00,00			
Supplementary	...	15,00,00	4,00,00	(-)11,00,00
Amount surrendered during the year (March 2024)				11,00,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 6,258.16 lakh, the supplementary grant of ₹ 0.03 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 6,258.16 lakh, only ₹ 6,206.22 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2070 - Other Administrative Services				
105 - Special Commission of Enquiry				
02 - State Level Police Complaints Authority.				
O	196.11			
S	0.01			
R	(-)59.10	137.02	137.03	(+)0.01

The anticipated saving was mainly on account of post of superintendent remained vacant. The reasons for final excess are awaited (July 2024).

03 - Goa State Human Rights Commission				
O	585.72			
R	(-)485.72	100.00	100.00	...

The anticipated saving was mainly on account of less bills received than expected.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
06 - Witness Protection Scheme 2018				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

07 - Facilitations Center for Welfare of NRI (Goans)				
O	300.50			
R	(-)181.25	119.25	119.25	...

The anticipated saving was mainly on account of less bills received than expected.

08 - Welfare/Pension Scheme for Seafarer				
O	300.00			
R	(-)50.00	250.00	250.00	...

The anticipated saving was mainly on account of non-implementation of scheme.

790 - International Conference/Meeting				
01 - G-20 Conference				
O	3,500.00			
R	(-)3,500.00	...	...	...

The anticipated saving was mainly on account of non-implementation of scheme.

02 - Ministry of External Affairs Events/Matters				
O	1,500.00			
S	0.02			
R	(-)1,431.51	68.51	68.86	(+)0.35

The anticipated saving was mainly on account of less bills received than expected. The reasons for final excess are awaited (July 2024).

800 - Other Expenditure				
02 - Victim Compensation & Rehabilitation Scheme				
O	30.00			
R	(-)14.00	16.00	16.35	(+)0.35

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - Secret Service Fund				
O	20.00			
R	...	20.00	...	(-)20.00

The reasons for final saving are awaited (July 2024).

2071 - Pensions and Other Retirement Benefits

01 - Civil

117 - Government Contribution for Defined Contribution Scheme

01 - Defined Contribution Pension Scheme

O	20.00			
R	(-)18.94	1.06	1.06	...

The reason for anticipated saving is towards NPS contribution of staff against vacant posts.

2235 - Social Security and Welfare

60 - Other Social Security and Welfare Programmes

102 - Pensions under Social Security Schemes

01 - Welfare of Swatantrata Sainik

O	40.00			
R	(-)32.70	7.30	6.92	(-)0.38

The anticipated saving was mainly on account of less receipt of claims.

800 - Other Expenditure

01 - Haj Committee Pilgrimage charges

O	37.00			
R	(-)17.00	20.00	20.00	...

The anticipated saving was mainly on account of less claims received for Haj pilgrimage.

05 - Setting up of School of National Security & Strategic Studies

O	200.00			
R	(-)200.00	...	...	...

The anticipated saving was mainly on account of no proposal processed during the financial year.

06 - Ex-gratia Payment to Naval Drivers

O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of no proposal processed during the financial year.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
07 - Financial Assistance to Freedom Fighters				
O	200.00			
R	(-)200.00	...	...	...

The anticipated saving was mainly on account of no proposal processed during the financial year.

Capital :

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
80 - General				
051 - Construction				
01 - Construction of Patradevi Monument				
O	1,000.00			
R	(-)600.00	400.00	400.00	...

The anticipated saving was mainly on account of there was a delay in granting the forest clearance.

02 - Purchase of Land/Building for Disaster Shelter				
O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of non-implementation of scheme.

Revenue

5. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	653.93	234.59	419.34
2014 - 15	1,593.39	957.06	636.33
2015 - 16	874.60	280.36	594.24
2016 - 17	1,423.50	522.73	900.77
2017 - 18	898.31	428.71	469.60
2018 - 19	957.00	432.29	524.71
2019 - 20	997.40	258.56	738.84
2020 - 21	1,738.36	427.47	1,310.89
2021 - 22	1,295.46	587.86	707.60
2022 - 23	3,084.61	2,593.49	491.12

GRANT No. 23 - *concld.*

Capital

6. This is the eighth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2016 - 17	300.00	...	300.00
2017 - 18	500.00	...	500.00
2018 - 19	300.00	200.00	100.00
2019 - 20	250.00	200.00	50.00
2020 - 21	800.00	...	800.00
2021 - 22	550.00	...	550.00
2022 - 23	1,000.00	...	1,000.00

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 24 - ENVIRONMENT (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
3435 - Ecology and Environment				
Original	31,13,50			
Supplementary	5,00,01	36,13,51	12,31,83	(-)23,81,68
Amount surrendered during the year (March 2024)				23,79,21

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 2,381.68 lakh, the supplementary grant of ₹ 500.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 2,381.68 lakh, only ₹ 2,379.21 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	100.00			
R	(-)77.43	22.57	22.57	...

The anticipated saving was mainly on account of some Gazetted and Non-Gazetted post not being filled due to administrative and technical reasons.

3435 - Ecology and Environment				
60 - Others				
796 - Tribal Area Sub Plan				
01 - Scheduled Tribes Development Scheme				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-implementation of scheme.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
800 - Other Expenditure				
01 - Environment Programme including control of Air & Water Pollution				
O	1,285.00			
S	500.01			
R	(-)880.07	904.94	904.93	(-)0.01

The anticipated saving was mainly on account of some Gazetted and Non-Gazetted posts not being filled due to administrative/technical difficulties, adoption of economy measures and less proposals received from beneficiaries.

02 - Integrated Coastal Zone Management Project (ICZMP)				
O	300.00			
R	(-)300.00	...	...	...

The anticipated saving was mainly on account of scheme not being approved by Government.

05 - Survey and Inquiry of CRZ Area				
O	300.00			
R	(-)259.48	40.52	40.52	...

The anticipated saving was mainly on account of claim for the work of preparation of GCZMP not being settled due to administrative difficulties.

07 - Support Science Seminar and Research on Rivers and Water Bodies				
O	18.50			
R	(-)18.50	...	...	...

The anticipated saving was mainly on account of non-receipt of proposals from beneficiaries.

08 - Formation of Goa State Biodiversity Board				
O	600.00			
R	(-)377.00	223.00	223.00	...

The anticipated saving was mainly on account of administrative difficulties.

09 - State Action Plan on Climate Change				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of administrative difficulties.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
10 - Goa State Wetland Authority				
O	100.00			
R	(-)58.21	41.79	41.79	...
The anticipated saving was mainly on account of lack of proposals for Grant-in-aid.				
11 - Establishment of Goa State Pollution Control Board				
O	100.00			
R	(-)98.52	1.48	1.48	...
The anticipated saving was mainly on account of receipt of less claims and economy measures.				
12 - Formation of Goa- SEAC				
O	100.00			
R	(-)100.00	...	...	...
The anticipated saving was mainly on account of non-receipt of proposals from beneficiaries.				
13 - Setting up of Sfurti Cluster				
O	100.00			
R	(-)100.00	...	...	...
The anticipated saving was mainly on account of non-receipt of proposals from beneficiaries.				

Revenue

4. This is the sixth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2018 - 19	8,163.38	1,842.34	6,321.04
2019 - 20	2,986.00	2,269.74	716.26
2020 - 21	4,056.00	370.84	3,685.16
2021 - 22	3,002.00	(-)641.58	3,643.58
2022 - 23	2,538.50	440.76	2,097.74

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 25 - HOME GUARDS AND CIVIL DEFENCE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2070 - Other Administrative Services				
2071 - Pensions and Other Retirement Benefits				
Original	45,00,54			
Supplementary	1	45,00,55	28,31,00	(-)16,69,55
Amount surrendered during the year (March 2024)				16,69,51

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,669.55 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2070 - Other Administrative Services				
106 - Civil Defence				
01 - Directorate of Civil Defence				
O	153.16			
R	(-)70.08	83.08	83.05	(-)0.03

The anticipated saving was mainly on account of non-filling up of vacant post and non-purchase of vehicle due to economy measures.

107 - Home Guards				
01 - Home Guards				
O	4,335.38			
S	0.01			
R	(-)1,596.19	2,739.20	2,739.19	(-)0.01

The anticipated saving was mainly on account of non-filling up of vacant post and due to 40 percent absorption of home guards to police constable.

Revenue

3. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	710.60	555.60	155.00
2011 - 12	810.00	533.26	276.74

GRANT No. 25 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2012 - 13	956.00	669.62	286.38
2013 - 14	1,550.00	701.29	848.71
2014 - 15	1,728.40	1,064.14	664.26
2015 - 16	2,020.90	1,420.38	600.52
2016 - 17	2,804.81	1,955.63	849.18
2017 - 18	2,677.81	2,402.44	275.37
2018 - 19	2,609.31	2,487.91	121.40
2019 - 20	3,011.20	2,588.66	422.54
2020 - 21	2,779.03	2,610.67	168.36
2021 - 22	3,037.93	2,800.80	237.13
2022 - 23	3,732.77	3,021.27	711.50

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 26 - FIRE AND EMERGENCY SERVICES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2070 - Other Administrative Services				
2071 - Pensions and Other Retirement Benefits				
Original	85,16,11			
Supplementary	...	85,16,11	70,50,09	(-)14,66,02
Amount surrendered during the year (March 2024)				14,43,10
Capital :				
4059 - Capital Outlay on Public Works				
4070 - Capital Outlay on Other Administrative Services				
Original	44,03,00			
Supplementary	...	44,03,00	13,80,71	(-)30,22,29
Amount surrendered during the year (March 2024)				30,22,29

***Notes and comments* :-**

Revenue :

1. As against the final saving of ₹ 1,466.02 lakh, only ₹ 1,443.10 lakh were anticipated for surrender.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2070 - Other Administrative Services				
108 - Fire Protection and Control				
01 - Fire Services				
O	7,809.58			
R	(-)1,273.85	6,535.73	6,534.53	(-)1.20

The anticipated saving was mainly on account of vacant posts as some posts are lapsed and further recruitment for the posts of fire fighter, watch room operator and driver operator are recruited at the later stage of the financial year.

05 - Ex-gratia payment to Fire Personnel				
O	60.00			
R	(-)40.00	20.00	20.00	...

The anticipated saving was mainly on account of provision was towards unforeseen events involving life threatening/death of fire personnels under the grant of Ex-Gratia lumpsum amount in the case of disability in service to Fire and Emergency Service Personnel Scheme 2014 as no claims were received.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
07 - State Disaster Response Force				
O	46.51			
R	(-)16.10	30.41	30.41	...

The anticipated saving was mainly on account of tents with required specifications are not available on Government Electronic Market portal for purchase of ten numbers of Rapid Deployment Shelter.

2071 - Pensions and Other Retirement Benefits

01 - Civil

117 - Government Contribution for Defined Contribution Scheme

01 - Defined Contribution Pension Scheme

O	600.00			
R	(-)113.14	486.86	486.86	...

The anticipated saving was mainly on account of vacant posts as some posts are lapsed and further recruitment for the posts of fire fighter, watch room operator and driver operator are recruited at the later stage of the financial year.

Capital :

3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
05 - Contribution to GSIDC-Construction of Fire Stations				
O	2,000.00			
R	(-)685.85	1,314.15	1,314.15	...

The anticipated saving was mainly on account of Government approval is awaited for placing of funds to Goa State Infrastructure Development Corporation for construction of modern fire station at Valpoi, Goa.

4070 - Capital Outlay on Other Administrative Services

800 - Other Expenditure

01 - Upgradation of Standard of Administration

O	2,403.00			
R	(-)2,336.44	66.56	66.56	...

The anticipated saving was mainly on account of work order has been issued towards fabrication work and expenditure towards water tender along with equipments/accessories is pending due to non completion of supply order.

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	2,282.32	2,206.39	75.93
2014 - 15	2,538.55	2,500.88	37.67
2015 - 16	3,723.75	2,818.52	905.23
2016 - 17	4,051.25	3,258.22	793.03
2017 - 18	4,377.29	4,122.49	254.80
2018 - 19	4,468.67	4,108.10	360.57
2019 - 20	4,707.50	4,313.78	393.72
2020 - 21	4,988.10	4,485.26	502.84
2021 - 22	5,590.00	5,074.96	515.04
2022 - 23	8,113.68	5,804.40	2,309.28

Capital

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	634.55	440.43	194.12
2011 - 12	979.06	665.12	313.94
2012 - 13	1,068.96	152.59	916.37
2013 - 14	1,550.00	760.14	789.86
2014 - 15	1,464.08	46.93	1,417.15
2015 - 16	2,089.38	952.01	1,137.37
2016 - 17	2,000.00	1,407.04	592.96
2017 - 18	2,050.00	705.92	1,344.08
2018 - 19	2,100.00	163.01	1,936.99
2019 - 20	4,015.93	632.05	3,383.88
2020 - 21	4,050.00	43.18	4,006.82
2021 - 22	4,500.00	1,862.58	2,637.42
2022 - 23	2,640.00	2,221.92	418.08

During the year 2023 - 24, an amount of ₹ 1,265.68 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 1,261.59 lakh was spent leaving an amount of ₹ 4.09 lakh (including closing balance upto previous year) as unspent as on 31.03.2024.

GRANT No. 27 - OFFICIAL LANGUAGE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2070 - Other Administrative Services				
2071 - Pensions and Other Retirement Benefits				
2202 - General Education				
Original	12,65,00			
Supplementary	1	12,65,01	5,83,69	(-)6,81,32
Amount surrendered during the year (March 2024)				6,81,31
Capital :				
4059 - Capital Outlay on Public Works				
Original	9,00,00			
Supplementary	...	9,00,00	...	(-)9,00,00
Amount surrendered during the year (March 2024)				9,00,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 681.32 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2070 - Other Administrative Services				
119 - Official Languages				
01 - Department of Official Language				
O	344.00			
S	0.01			
R	(-)69.54	274.47	274.45	(-)0.02

The anticipated saving was mainly on account of vacant posts not being filled and economic measures.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	50.00			
R	(-)28.89	21.11	21.11	...

The anticipated saving was mainly on account of non-filling of vacant post.

2202 - General Education

05 - Language Development

800 - Other Expenditure

02 - Konkani Academy

O	300.00			
R	(-)148.38	151.62	151.62	...

The anticipated saving was mainly on account of quantum of grants being released as per pattern of assistance.

03 - Marathi Academy

O	300.00			
R	(-)250.00	50.00	50.00	...

The anticipated saving was mainly on account of quantum of grants being released as per pattern of assistance.

05 - Promotion and Development of Official Language

O	95.00			
R	(-)95.00	...	...	...

The anticipated saving was mainly on account of proposals under the scheme being under process.

07 - Rajbhas Prashikshan Evzonn

O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of scheme is to be streamlined.

08 - Scheme for Publication in Official Language Konkani and Marathi.

O	10.00			
R	(-)7.27	2.73	2.73	...

The anticipated saving was mainly on account of further proposals restricted due to economic measures.

GRANT No. 27 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
11 - Promotion of Sanskrit and Langugues-8th Schedule				
O	30.00			
R	(-)14.27	15.73	15.74	(+)0.01

The anticipated saving was mainly on account of being approached by less beneficiaries. The final excess was due to rounding off.

14 - Bhasha Puraskar Yojana				
O	15.00			
R	(-)5.68	9.32	9.32	...

The anticipated saving was mainly on account of further activities under the scheme was restricted due to Economic measures.

15 - Rajbhasha Akshar Mitra Yojana				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of further activities under the scheme was restricted due to economic measures.

17 - Grants to Konkani Bhasha Mandal				
O	25.00			
R	(-)13.00	12.00	12.00	...

The anticipated saving was mainly on account of grants being released as per pattern of assistance.

19 - Animation and Documentation in Konkani Language				
O	30.00			
R	(-)30.00	...	...	...

The anticipated saving was mainly on account of no proposals being received under the scheme.

Capital :

3. Saving occurred mainly under:-

GRANT No. 27 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
60 - Other Buildings				
051 - Construction				
02 - Construction of Bhasha Bhavan				
O	900.00	...	...	...
R	(-)900.00			

The anticipated saving was mainly on account of proposal for construction of Bhasha Bhavan is under process.

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	481.00	218.96	262.04
2014 - 15	1,018.00	308.47	709.53
2015 - 16	1,093.20	271.10	822.10
2016 - 17	1,114.50	322.16	792.34
2017 - 18	875.55	479.04	396.51
2018 - 19	988.84	459.28	529.56
2019 - 20	929.00	398.01	530.99
2020 - 21	984.00	355.41	628.59
2021 - 22	1,474.50	428.10	1,046.40
2022 - 23	1,165.00	537.57	627.43

Capital

5. This is the twelfth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2012 - 13	100.00	...	100.00
2013 - 14	200.00	...	200.00
2014 - 15	200.00	...	200.00
2015 - 16	200.00	...	200.00
2016 - 17	200.00	...	200.00
2017 - 18	200.00	...	200.00
2018 - 19	300.00	...	300.00
2019 - 20	200.00	...	200.00
2020 - 21	200.00	...	200.00
2021 - 22	500.00	...	500.00
2022 - 23	100.00	...	100.00

GRANT No. 27 - *concld.*

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 28 - ADMINISTRATIVE TRIBUNAL (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2070 - Other Administrative Services				
2071 - Pensions and Other Retirement Benefits				
Original	2,77,20			
Supplementary	1	2,77,21	2,63,03	(-)14,18
Amount surrendered during the year (March 2024)				14,18

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 14.18 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2070 - Other Administrative Services				
800 - Other Expenditure				
01 - Administrative Tribunal				
O	259.20			
S	0.01			
R	(-)10.70	248.51	248.52	(+)0.01

The anticipated saving was mainly on account of less claim under reimbursement of children education allowance, LTC and no claim under medical reimbursement. The final excess was due to rounding off.

Revenue

3. This is the thirteenth year since 2010 - 11 in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure *(₹ in lakh)*	Saving
2010 - 11	95.00	87.45	7.55
2011 - 12	105.00	104.75	0.25
2013 - 14	204.50	125.11	79.39
2014 - 15	204.50	136.49	68.01
2015 - 16	204.50	143.03	61.47
2016 - 17	204.50	144.05	60.45
2017 - 18	177.21	176.15	1.06
2018 - 19	178.21	177.80	0.41
2019 - 20	207.60	193.47	14.13
2020 - 21	212.60	172.81	39.79

GRANT No. 28 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2021 - 22	212.60	187.72	24.88
2022 - 23	270.15	250.81	19.34

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 29 - PUBLIC GRIEVANCES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2070 - Other Administrative Services				
2071 - Pensions and Other Retirement Benefits				
Original	1,86,00			
Supplementary	11	1,86,11	1,19,70	(-)66,41
Amount surrendered during the year (March 2024)				66,47

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 66.41 lakh, the supplementary grant of ₹ 0.11 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 66.41 lakh, the surrender of ₹ 66.47 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2070 - Other Administrative Services				
800 - Other Expenditure				
01 - Department of Public Grievances				
O	176.00			
S	0.01			
R	(-)63.24	112.77	112.76	(-)0.01

The anticipated saving was mainly on account of some posts were not filled and due to economy measures.

02 - CM's Helpline				
O	...			
S	0.10			
R	(-)0.11	(-)0.01	...	(+)0.01

The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	10.00			
R	(-)3.12	6.88	7.00	(+)0.12

The reasons for final excess are awaited (July 2024).

Revenue

4. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	20.00	0.44	19.56
2011 - 12	25.00	0.48	24.52
2012 - 13	50.00	0.72	49.28
2013 - 14	100.00	8.34	91.66
2014 - 15	179.00	16.75	162.25
2015 - 16	50.00	31.45	18.55
2016 - 17	58.00	18.89	39.11
2017 - 18	137.47	46.44	91.03
2018 - 19	39.23	30.34	8.89
2019 - 20	64.00	39.06	24.94
2020 - 21	64.00	57.86	6.14
2021 - 22	86.50	65.42	21.08
2022 - 23	141.00	98.78	42.22

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 30 - SMALL SAVINGS AND LOTTERIES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2075 - Miscellaneous General Services				
2235 - Social Security and Welfare				
Original	22,61,00			
Supplementary	1,00,14	23,61,14	21,30,98	(-)2,30,16
Amount surrendered during the year (March 2024)				2,30,16

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 230.16 lakh, the supplementary grant of ₹ 100.14 lakh obtained during the year proved unnecessary.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2075 - Miscellaneous General Services				
103 - State Lotteries				
01 - Lotteries				
O	311.00			
S	0.11			
R	(-)165.32	145.79	145.79	...

The anticipated saving was mainly on account of non-filling up of vacant post for which the provision was made during the year and adoption of economy measures.

02 - Remuneration to Draw Committee				
O	70.00			
S	0.01			
R	(-)60.87	9.14	9.14	...

The anticipated saving was mainly on account of adoption of economy measures.

GRANT No. 30 - *concld.*

Revenue

3. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	1,079.00	865.40	213.60
2014 - 15	1,417.50	1,199.73	217.77
2015 - 16	1,867.50	1,125.91	741.59
2016 - 17	2,367.50	986.06	1,381.44
2017 - 18	2,102.03	1,214.01	888.02
2018 - 19	1,919.44	1,085.99	833.45
2019 - 20	1,889.50	1,464.02	425.48
2020 - 21	2,010.00	1,352.17	657.83
2021 - 22	1,863.16	1,590.43	272.73
2022 - 23	2,076.00	1,886.42	189.58

During the year 2023 - 24, an amount of ₹ 7.33 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 6.59 lakh was spent leaving an amount of ₹ 0.74 lakh as unspent as on 31.03.2024.

GRANT No. 31 - PANCHAYATS (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2515 - Other Rural Development Programmes				
3451 - Secretariat -Economic Services				
Original	2,53,56,70			
Supplementary	5	2,53,56,75	1,01,41,64	(-)1,52,15,11
Amount surrendered during the year (March 2024)				1,46,98,94
Capital :				
4515 - Capital Outlay on other Rural Development Programmes				
Original	1,03,38,34			
Supplementary	...	1,03,38,34	52,24,66	(-)51,13,68
Amount surrendered during the year (March 2024)				51,06,67

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 15,215.11 lakh, the supplementary grant of ₹ 0.05 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 15,215.11 lakh, only ₹ 14,698.94 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	375.75			
R	(-)15.61	360.14	360.15	(+)0.01

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2515 - Other Rural Development Programmes				
001 - Direction and Administration				
01 - Project/Block Headquarters (North Goa)				
O	1,686.25			
R	(-)126.64	1,559.61	1,559.67	(+)0.06

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

003 - Training				
02 - Training of Officials/ Non-Officials of Village Panchayats				
O	28.00			
R	(-)27.33	0.67	0.67	...

The anticipated saving was mainly on account of non-filling of vacant post.

101 - Panchayati Raj				
01 - Charges in connection with Panchayati Act, North Goa				
O	900.00			
R	(-)305.59	594.41	591.87	(-)2.54

The anticipated saving was mainly on account of non-filling of vacant post.

05 - Charges in connection with Panchayat Act, South Goa				
O	851.50			
R	(-)447.07	404.43	403.67	(-)0.76

The anticipated saving was mainly on account of non-filling of vacant post.

06 - Strengthening of Panchayati Raj Institutions				
O	1,321.00			
R	(-)187.71	1,133.29	1,131.66	(-)1.63

The anticipated saving was mainly on account of non-filling of vacant post and economic measures.

07 - Assistance to Village Panchayats, South Goa				
O	249.24			
R	(-)195.68	53.56	53.56	...

The anticipated saving was mainly on account of release of exact amount of funds as per criteria for releasing matching grants to village panchayats.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
08 - Establishment to Zilla Panchayats, North Goa				
O	498.48			
R	(-)498.48	...	...	...
The anticipated saving was mainly on account of administrative reasons.				
09 - Establishment to Zilla Panchayats, South Goa				
O	498.48			
R	(-)498.48	...	...	...
The anticipated saving was mainly on account of administrative reasons.				
16 - Salaries to Sarpanch, Dy. Sarpanch and directly elected Panchayat Members (S.G.)				
O	373.86			
S	0.01			
R	(-)175.85	198.02	197.44	(-)0.58
The anticipated saving was mainly on account of less expenditure incurred on salaries of South Goa on Sarpanch, Dy. Sarpanch and directly elected panchayat members because of less claim received.				
20 - Rural Garbage Disposal				
O	218.08			
R	(-)218.08	...	...	...
The anticipated saving was mainly on account of administrative reasons.				
24 - Financial Assistance to weaker panchayats for payment of salaries				
O	934.65			
S	0.01			
R	(-)143.41	791.25	791.25	...
The anticipated saving was mainly on account of administrative reasons.				
25 - Financial Assistance for the construction/repairs of houses under Rajiv Aawas Yojana				
O	5.00			
R	(-)5.00	...	...	...
The anticipated saving was mainly on account of no claims received.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
34 - Swatch Bharat Mission Gramin				
O	300.01			
R	(-)280.86	19.15	19.16	(+)0.01

The anticipated saving was mainly on account of administrative reasons. The reasons for final excess are awaited (July 2024).

35 - Rashtriya Gram Swaraj Abhiyan (A)				
O	150.00			
R	(-)61.00	89.00	89.00	...

The anticipated saving was mainly on account of administrative reasons.

38 - Grants to local Bodies under Fifteenth Finance Commission				
O	6,700.00			
R	(-)5,050.00	1,650.00	1,650.00	...

The anticipated saving was mainly on account of administrative reasons.

40 - Grants to Rural Local Bodies under Fifteenth Finance Commission (untied)				
O	3,500.00			
R	(-)3,500.00	...	...	...

The anticipated saving was mainly on account of administrative reasons.

102 - Community Development				
08 - Financial Assistance for Village Panchayats for Infrastructure Dev.				
O	1,090.42			
R	(-)564.90	525.52	109.30	(-)416.22

The anticipated saving was mainly on account of non-submission of bills on time. The reasons for final saving are awaited (July 2024).

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	201.00			
R	(-)201.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposals.

GRANT No. 31 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - Assistance to Village Panchayats, South Goa				
O	41.88			
R	(-)41.88	...	...	...
The anticipated saving was mainly on account of non-receipt of claims.				
04 - Establishment to Zilla Panchayats, North Goa				
O	83.76			
R	(-)83.76	...	...	...
The anticipated saving was mainly on account of administrative reasons.				
05 - Establishment to Zilla Panchayats, South Goa				
O	83.76			
R	(-)83.76	...	...	...
The anticipated saving was mainly on account of administrative reasons.				
07 - Salaries to Sarpanch, Dy. Sarpanch and Directly elected Panchayat Members, South Goa				
O	62.22			
R	(-)62.22	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
08 - Rural Garbage Disposal				
O	36.29			
R	(-)36.29	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
10 - Financial Assistance to Village Panchayats for Infrastructure Development				
O	183.22			
R	(-)183.22	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				

GRANT No. 31 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	902.00			
R	(-)892.59	9.41	9.41	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
02 - Assistance to Village Panchayats, North Goa				
O	108.88			
R	(-)68.35	40.53	40.53	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
03 - Assistance to Village Panchayats, South Goa				
O	108.88			
R	(-)21.93	86.95	86.95	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
04 - Establishment to Zilla Panchayats, North Goa				
O	217.76			
R	(-)217.76	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
05 - Establishment to Zilla Panchayats, South Goa				
O	217.76			
R	(-)217.76	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
06 - Salaries to Sarpanch, Dy. Sarpanch and Directly elected Panchayat Members, North Goa				
O	163.32			
R	(-)111.21	52.11	52.11	...
The anticipated saving was mainly on account of less receipt of claims during the year.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
08 - Rural Garbage Disposal				
O	95.27			
R	(-)95.27	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

09 - Financial Assistance to weaker Panchayats for payment of Salaries				
O	408.03			
R	(-)11.21	396.82	396.82	...

The anticipated saving was mainly on account of less receipt of claims during the year.

10 - Financial Assistance to Village Panchayats for Infrastructure Development				
O	476.35			
R	(-)476.35	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

3451 - Secretariat -Economic Services

800 - Other Expenditure

01 - Office of the Directorate of Panchayats

O	29.50			
R	(-)8.87	20.63	20.63	...

The anticipated saving was mainly on account of less receipt of claims during the year.

02 - State Finance Commission Division

O	96.50			
R	(-)18.64	77.86	77.88	(+)0.02

The anticipated saving was mainly on account of less receipt of claims during the year. The reasons for final excess are awaited (July 2024).

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2515 - Other Rural Development Programmes				
001 - Direction and Administration				
02 - Project/Block Headquarters (South Goa)				
O	1,026.50			
R	38.41	1,064.91	1,064.32	(-)0.59

The anticipated excess was mainly on account of payment of salaries to staff.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
101 - Panchayati Raj				
15 - Salaries to Sarpanch, Dy. Sarpanch and directly elected Panchayat Members (N.G.)				
O	373.86			
S	0.01			
R	188.11	561.98	560.03	(-)1.95

The anticipated excess was mainly on account of payment of salaries to Sarpanchas, Dy.Sarpanchas and directly elected Panchayat Members.

36 - Rashtriya Gram Swaraj Abhiyan (State Share)				
O	50.01			
R	9.32	59.33	59.33	...

The anticipated excess was mainly on account of release of State share and repayment of interest.

41 - Grants to Local Bodies under Fifteenth Finance Commission Health Grants				
O	0.01			
R	102.99	103.00	103.00	...

The anticipated excess was mainly on account of release of grants to various panchayats as Health Grants.

789 - Special Component Plan for Scheduled Caste				
02 - Assistance to Village Panchayats, North Goa				
O	41.88			
R	1.95	43.83	43.84	(+)0.01

The anticipated excess was mainly on account of release of assistance to Village Panchayats, North Goa. The reasons for final excess are awaited (July 2024).

06 - Salaries to Sarpanch, Dy. Sarpanch and Directly elected Panchayat Members, North Goa				
O	62.22			
R	32.12	94.34	94.34	...

The anticipated excess was mainly on account of payment of salaries to Sarpanchas, Dy. Sarpanchas and Panchayat Members, North Goa.

GRANT No. 31 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
796 - Tribal Area Sub Plan				
07 - Salaries to Sarpanch, Dy. Sarpanch and Directly elected Panchayat Members, South Goa				
O	163.32			
R	65.13	228.45	228.45	...

The anticipated excess was mainly on account of payment of salaries to Sarpanchas, Dy.Sarpanchas and Panchayat Members. South Goa.

Capital :

5. As against the final saving of ₹ 5,113.68 lakh, only ₹ 5,106.67 lakh were anticipated for surrender.

6. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4515 - Capital Outlay on other Rural Development Programmes				
101 - Panchayati Raj				
01 - Buildings				
O	65.00			
R	(-)65.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

07 - Deendayal Infrastructure Development Scheme				
O	373.86			
R	(-)272.08	101.78	101.78	...

The anticipated saving was mainly on account of administrative reasons.

08 - Swatch Bharat Mission-Gramin (Central Share)				
O	5,000.00			
R	(-)3,036.69	1,963.31	1,963.31	...

The anticipated saving was mainly on account of administrative reasons.

09 - Swachh Bharat Mission-Gramin (State Share)				
O	3,333.34			
R	(-)1,447.89	1,885.45	1,885.45	...

The anticipated saving was mainly on account of administrative reasons.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
10 - IHHLs (Swatch Bharat Mission)				
O	1,340.00			
R	(-)58.87	1,281.13	1,281.13	...

The anticipated saving was mainly on account of administrative reasons.

789 - Special Component Plan for Scheduled Caste				
01 - Deendayal Infrastructure Development Scheme				
O	62.82			
R	(-)62.82	...	...	...

The anticipated saving was mainly on account of administrative reasons.

796 - Tribal Area Sub Plan				
01 - Deendayal Infrastructure Development Scheme				
O	163.32			
R	(-)163.32	...	...	...

The anticipated saving was mainly on account of administrative reasons.

Revenue

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	8,467.02	8,317.75	149.27
2011 - 12	10,358.00	8,817.32	1,540.68
2012 - 13	13,591.46	8,943.26	4,648.20
2013 - 14	11,414.00	9,266.29	2,147.71
2014 - 15	14,148.03	7,055.75	7,092.28
2015 - 16	18,001.47	12,994.77	5,006.70
2016 - 17	18,407.86	14,111.18	4,296.68
2017 - 18	21,366.90	14,221.67	7,145.23
2018 - 19	18,903.82	11,381.69	7,522.13
2019 - 20	20,632.55	12,010.93	8,621.62
2020 - 21	32,638.00	21,770.88	10,867.12
2021 - 22	36,475.07	27,860.74	8,614.33
2022 - 23	28,927.56	15,977.24	12,950.32

Capital

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	355.10	74.69	280.41
2011 - 12	515.00	198.43	316.57
2012 - 13	1,627.00	7.96	1,619.04
2013 - 14	4,127.00	403.41	3,723.59
2014 - 15	3,041.00	12.86	3,028.14
2015 - 16	3,056.00	379.97	2,676.03
2016 - 17	2,566.00	669.02	1,896.98
2017 - 18	2,616.00	(-)0.02	2,616.02
2018 - 19	6,066.00	(-)2.99	6,068.99
2019 - 20	12,244.56	869.66	11,374.90
2020 - 21	13,321.00	1,833.00	11,488.00
2021 - 22	16,900.00	5,105.86	11,794.14
2022 - 23	14,016.60	9,673.91	4,342.69

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 32 - FINANCE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2885 - Other Outlays on Industries and Minerals				
Original	6,50,00			
Supplementary	...	6,50,00	4,26,19	(-)2,23,81
Amount surrendered during the year (March 2024)				2,23,81
Capital :				
4059 - Capital Outlay on Public Works				
Original	3,80,00,00			
Supplementary	...	3,80,00,00	2,80,00,00	(-)1,00,00,00
Amount surrendered during the year (March 2024)				1,00,00,00

***Notes and comments* :-**

Revenue :

1. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2885 - Other Outlays on Industries and Minerals				
60 - Others				
800 - Other Expenditure				
01 - Interest Subsidy on loan disbursed by EDC towards CMRY/NPA Assets				
O	600.00			
R	(-)173.81	426.19	426.19	...

The anticipated saving was mainly on account of less claim by EDC.

02 - Contribution to Corpus Fund				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of no claims by EDC.

Capital :

2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
80 - General				
051 - Construction				
01 - Contribution to Goa State Infrastructure Development Corporation				
O	38,000.00			
R	(-)10,000.00	28,000.00	28,000.00	...

The anticipated saving was mainly on account of less claim by Goa State Infrastructure Development Corporation.

Revenue

3. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	5,345.02	139.45	5,205.57
2011 - 12	1,300.00	159.59	1,140.41
2012 - 13	1,300.00	158.96	1,141.04
2013 - 14	4,850.00	904.49	3,945.51
2014 - 15	1,035.00	234.20	800.80
2015 - 16	2,475.00	243.45	2,231.55
2016 - 17	6,555.00	358.05	6,196.95
2017 - 18	7,535.88	303.28	7,232.60
2018 - 19	3,906.08	359.41	3,546.67
2019 - 20	3,906.08	392.29	3,513.79
2020 - 21	2,166.08	407.44	1,758.64
2021 - 22	1,170.01	989.22	180.79
2022 - 23	751.00	471.31	279.69

GRANT No. 32 - *concld.*

Capital

4. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	32,914.98	15,150.95	17,764.03
2011 - 12	22,500.00	15,453.27	7,046.73
2012 - 13	23,500.00	7,936.76	15,563.24
2013 - 14	29,000.00	15,000.00	14,000.00
2014 - 15	38,000.00	28,000.00	10,000.00
2015 - 16	71,000.00	19,000.00	52,000.00
2016 - 17	50,500.00	15,000.00	35,500.00
2017 - 18	75,000.00	32,145.00	42,855.00
2018 - 19	53,200.00	33,000.00	20,200.00
2019 - 20	51,200.00	23,500.00	27,700.00
2020 - 21	46,200.00	32,000.00	14,200.00
2021 - 22	54,521.01	25,000.00	29,521.01
2022 - 23	37,200.00	30,468.23	6,731.77

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 33 - REVENUE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2070 - Other Administrative Services				
2071 - Pensions and Other Retirement Benefits				
2235 - Social Security and Welfare				
2245 - Relief on account of Natural Calamities				
Original	20,90,22			
Supplementary	2	20,90,24	16,84,32	(-)4,05,92
Amount surrendered during the year (March 2024)				3,80,59
Capital :				
4059 - Capital Outlay on Public Works				
Original	1,00,00			
Supplementary	...	1,00,00	...	(-)1,00,00
Amount surrendered during the year (March 2024)				1,00,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 405.92 lakh, the supplementary grant of ₹ 0.02 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 405.92 lakh, only ₹ 380.59 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2070 - Other Administrative Services				
800 - Other Expenditure				
04 - Salary Grants to Weaker Communidade Employees				
O	250.00			
S	0.01			
R	(-)16.66	233.35	233.33	(-)0.02

The anticipated saving was mainly on account of administrative reasons.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
07 - Fees charge under Goa Regularization of unauthorized Construction Act, 2016				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of administrative reasons.

08 - Maintenance expenses of State Emergency Operative Centre (SEOC)				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of administrative reasons.

2235 - Social Security and Welfare				
01 - Rehabilitation				
800 - Other Expenditure				
01 - Rehabilitation of persons affected by development of various projects, etc.				
O	122.00			
R	(-)61.00	61.00	61.00	...

The anticipated saving was mainly on account of balance after distributing in one equal instalment to Goa Rehabilitation Board.

2245 - Relief on account of Natural Calamities				
08 - State Disaster Mitigation Fund				
102 - Transfer to Reserve Funds and Deposit Account				
03 - State Disaster Mitigation Fund				
O	320.00			
R	(-)200.00	120.00	120.00	...

The reasons for anticipated saving are awaited (July 2024).

80 - General				
800 - Other Expenditure				
07 - Strengthening of State Disaster & District Disaster Management Authorities				
O	37.00			
R	(-)36.86	0.14	0.14	...

The anticipated saving was mainly on account of receipt of less claims during the year.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
10 - SDMA Website				
O	20.00			
R	(-)19.84	0.16	0.16	...

The reasons for anticipated saving are awaited (July 2024).

11 - Sendai Framework for Disaster Risk Reduction				
O	38.10			
S	0.01			
R	(-)23.11	15.00	15.00	...

The anticipated saving was mainly on account of administrative reasons.

Capital :

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
80 - General				
051 - Construction				
01 - Rehabilitation project under taken by Goa Rehabilitation Board				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of administrative reasons.

5. State Disaster Response Fund:-
   During the year total contribution of ₹ 960.00 lakh received from Central Government is credited under the Head 1601- Grant in aid from Central Government. The total amount of ₹ 1,280.00 lakh (Central Share ₹ 960.00 lakh + State Share ₹ 320.00 lakh) has been transferred to the fund by debit to the head of accounts 2245- Relief on account of Natural Calamities, 07- State Disaster Response Fund, 102- Transfers to Reserve Funds and Deposit, 02- State Disaster Response Fund.
   The accretions to the Fund together with returns earned on the investment are required to be invested in the Interest earning deposits and certificate of deposits with scheduled commercial Banks and interest earning deposits in Co- operative Banks. The liability on account of relief is met after encashment of the securities to the extent required.
   The expenditure of ₹ 169.85 lakh was met out of the fund during the year. The closing balance in the fund at the end of the year was ₹ 8,490.13 lakh out of which an amount of ₹ 313.47 lakh was invested. An account of the Fund is given in Statement No.21 of the Finance Accounts for the year 2023-2024.

6. National Calamity Contingency Fund:-
   No amount was received under National Calamity Contingency Fund during the year 2023-2024. The closing

balance in the Fund at the end of the year was ₹ 299.00 lakh. No expenditure was met out of the Fund during the year. An account of the fund is given in Statement No.21 of the Finance Accounts for the year 2023-2024.

Revenue

7. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	739.64	485.85	253.79
2014 - 15	2,810.00	684.08	2,125.92
2015 - 16	3,113.27	829.34	2,283.93
2016 - 17	2,624.47	510.50	2,113.97
2017 - 18	2,644.61	644.64	1,999.97
2018 - 19	1,225.05	272.29	952.76
2019 - 20	3,720.97	700.35	3,020.62
2020 - 21	3,647.02	2,077.24	1,569.78
2021 - 22	1,933.00	1,541.14	391.86
2022 - 23	2,361.22	2,100.60	260.62

Capital

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	331.00	...	331.00
2011 - 12	364.00	...	364.00
2012 - 13	1,300.00	...	1,300.00
2013 - 14	2,000.00	...	2,000.00
2014 - 15	1,300.00	...	1,300.00
2015 - 16	1,500.00	...	1,500.00
2016 - 17	1,500.00	127.84	1,372.16
2017 - 18	5,500.00	312.63	5,187.37
2018 - 19	2,969.50	969.50	2,000.00
2019 - 20	2,300.00	...	2,300.00
2020 - 21	2,000.00	...	2,000.00
2021 - 22	1,000.00	...	1,000.00
2022 - 23	100.00	12.44	87.56

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 34 - SCHOOL EDUCATION (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2202 - General Education				
2203 - Technical Education				
2235 - Social Security and Welfare				
Original	21,24,73,95			
Supplementary	6,19,16	21,30,93,11	17,86,63,95	(-)3,44,29,16
Amount surrendered during the year (March 2024)				3,46,19,86
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
6202 - Loans for Education, Sports, Art and Culture				
Original	69,30,00			
Supplementary	...	69,30,00	37,70,96	(-)31,59,04
Amount surrendered during the year (March 2024)				31,59,04

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 34,429.16 lakh, the supplementary grant of ₹ 619.16 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 34,429.16 lakh, the surrender of ₹ 34,619.86 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 - General Education				
01 - Elementary Education				
104 - Inspection				
01 - Zonal Offices and Inspectorate of Education				
O	1,484.50			
S	0.05			
R	(-)492.45	992.10	991.79	(-)0.31

The anticipated saving was mainly on account of non-filling of vacant post and less claims received towards office vehicle maintenance.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
106 - Teachers and Other Services				
01 - Government Primary Schools				
O	22,475.40			
S	0.03			
R	(-)4,558.83	17,916.60	17,906.68	(-)9.92

The anticipated saving was mainly on account of non-filing of vacant regular posts and appointment of LBT and contract staffs in place of regular staff. The reasons for final saving are awaited (July 2024).

02 - Government Middle Schools				
O	1,920.50			
R	(-)785.81	1,134.69	1,135.45	(+)0.76

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

04 - Pre-Primary Education				
O	56.00			
R	(-)41.70	14.30	14.30	...

The anticipated saving was mainly on account of less claims received towards medical and LTC.

06 - Strengthening of Administration				
O	51.50			
R	(-)5.52	45.98	45.98	...

The anticipated saving was mainly on account of receipt of less medical reimbursement claims and LTC.

10 - Samagra Shiksha Abhiyan (Central Share 60%)				
O	4,000.01			
R	(-)2,585.27	1,414.74	1,414.74	...

The anticipated saving was mainly on account of less funds received from Central Government under Goa Samagra Shiksha Abhiyan.

11 - Samagra Shiksha Abhiyan (State Share 40%)				
O	2,650.01			
R	(-)1,706.84	943.17	943.16	(-)0.01

The anticipated saving was mainly on account of less funds received from Central Government under Goa Samagra Shiksha Abhiyan.

12 - Payment to Para Teachers and Other Staff				
O	850.00			
R	(-)11.94	838.06	838.06	...

The anticipated saving was mainly on account of administrative reasons.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
13 - PM SHRI (PM Schools for Rising India (Central Share 60%)				
O	...			
S	371.36			
R	(-)46.46	324.90	324.94	(+)0.04

The anticipated saving was mainly on account of less received funds from Centre towards PM SHRI scheme.The reasons for final excess are awaited (July 2024).

14 - PM SHRI (PM Schools for Rising India (State Share 40%)				
O	...			
S	247.58			
R	(-)30.95	216.63	216.63	...

The anticipated saving was mainly on account of less funds released by Centre towards PM SHRI scheme.

107 - Teachers Training				
01 - Pre-service Teacher Education				
O	121.50			
R	(-)42.49	79.01	78.36	(-)0.65

The anticipated saving was mainly on account of less claims received towards medical and LTC.

796 - Tribal Area Sub Plan				
01 - Grants to non-Government Primary Schools				
O	3,000.00			
R	(-)1,305.76	1,694.24	1,694.24	...

The anticipated saving was mainly on account of less salary and other claims received under tribal areas aided schools.

04 - Special Grants to Konkani/Marathi School				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims.

800 - Other Expenditure				
05 - Feeding for School Children 6-11 years (A)				
O	1,800.01			
R	(-)1,800.01	...	...	...

The anticipated saving was mainly on account of unmappng of head to SNA.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
06 - Estt. of Council of Educational Research & Training				
O	70.00			
R	(-)41.57	28.43	28.43	...

The anticipated saving was mainly on account of less claims submitted.

08 - State Institute of Education				
O	229.00			
R	(-)34.55	194.45	194.01	(-)0.44

The anticipated saving was mainly on account of non-filling of regular posts and less claims submitted.

11 - Supply of text/note books to EBC Students				
O	100.00			
R	(-)14.12	85.88	85.88	...

The anticipated saving was mainly on account of administrative reasons.

14 - District Institute of Education and Training (A)				
O	215.90			
R	(-)42.16	173.74	155.05	(-)18.69

The anticipated saving was mainly on account of non-filling of regular posts and engaging of contract and LBT in place of regular staff. The reasons for final saving are awaited (July 2024).

21 - Grants for Children with Special need				
O	100.00			
R	(-)22.41	77.59	77.59	...

The anticipated saving was mainly on account of less claims received.

25 - Vocational Courses				
O	50.00			
R	(-)26.22	23.78	23.77	(-)0.01

The anticipated saving was mainly on account of less claims received from vocational institutions.

33 - Special Grants to Konkani/Marathi School				
O	600.00			
R	(-)597.14	2.86	2.86	...

The anticipated saving was mainly on account of no claims received.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
34 - Purchase of Books for School Library				
O	30.00			
R	(-)24.12	5.88	5.88	...

The anticipated saving was mainly on account of less claims received.

02 - Secondary Education

107 - Scholarships

03 - Other Scholarship

O	120.00			
R	(-)68.37	51.63	51.63	...

The anticipated saving was mainly on account of less claims received.

109 - Government Secondary Schools

01 - Government Higher Secondary Schools

O	3,092.45			
S	0.01			
R	(-)1,617.25	1,475.21	1,492.79	(+)17.58

The anticipated saving was mainly on account of non-recruitment of staff and less claims received. The reasons for final excess are awaited (July 2024).

02 - Government High Schools

O	13,698.50			
S	0.01			
R	(-)4,602.46	9,096.05	9,082.15	(-)13.90

The anticipated saving was mainly on account of non-recruitment of staff and less claims received. The reasons for final saving are awaited (July 2024).

110 - Assistance to non-Government Secondary Schools

01 - Salary and Maintenance Grants to non-Government Secondary Schools

O	71,300.00			
R	(-)6,640.80	64,659.20	64,623.93	(-)35.27

The anticipated saving was mainly on account of non-recruitment of staff and less claims received. The reasons for final saving are awaited (July 2024).

04 - Establishment of School Complex

O	32.60			
R	(-)29.82	2.78	2.78	...

The anticipated saving was mainly on account of non-recruitment of staff.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789 - Special Component Plan for Scheduled Caste				
03 - Mid Day Meal				
O	40.00			
R	(-)16.00	24.00	24.00	...
The anticipated saving was mainly on account of less funds received from Central Government.				
796 - Tribal Area Sub Plan				
04 - Financial Assistance for ST children for purchase of books and examination fees				
O	20.00			
R	(-)20.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
06 - Salary and Maintenance Grants to non-Government Secondary Schools				
O	15,000.00			
R	(-)8,883.44	6,116.56	6,113.92	(-)2.64
The anticipated saving was mainly on account of less funds received from Central Government				
07 - Grants to Higher Secondary Schools				
O	4,500.00			
R	(-)2,440.63	2,059.37	2,059.37	...
The anticipated saving was mainly on account of less claims received.				
08 - Vocational Guidance at +2 Stage				
O	500.00			
R	(-)80.76	419.24	419.24	...
The anticipated saving was mainly on account of non-recruitment of staff.				
800 - Other Expenditure				
02 - Board of Secondary Education				
O	90.50			
R	(-)41.79	48.71	48.51	(-)0.20
The anticipated saving was mainly on account of non-recruitment of staff.				
03 - Vocational Guidance at +2 Stage (A)				
O	30.00			
R	(-)10.66	19.34	19.34	...
The anticipated saving was mainly on account of less number of claims received.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Institution of Academic Excellence				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-submission of claims.

08 - Vocational Guidance at +2 Stage				
O	5,200.00			
R	(-)945.39	4,254.61	4,242.52	(-)12.09

The anticipated saving was mainly on account of non-recruitment of staff. The reasons for final saving are awaited (July 2024).

22 - Pedagogical Training and R&D Hub				
O	200.00			
R	(-)200.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

23 - Subsidy on Interest on HBA to employees of Non Government Aided Schools				
O	300.00			
R	(-)298.07	1.93	1.93	...

The anticipated saving was mainly on account non-receipt of claims.

26 - Mhaji Lab Bari Lab				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-implementation of scheme.

27 - Bharat Yatra				
O	3.50			
R	(-)3.28	0.22	0.23	(+)0.01

The reasons for final excess are awaited (July 2024).

32 - Wired Internet Scheme for Remote Schools				
O	100.00			
S	0.01			
R	(-)100.01	...	...	...

The anticipated saving was mainly on account of non-implementation of scheme.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
33 - Laptop Scheme-2011 for Student of XI STD.				
O	100.00			
R	(-)31.00	69.00	69.00	...
The anticipated saving was mainly on account of less claims received.				
40 - Mukhyamantri Vasishtha Guru Puraskar				
O	5.00			
R	(-)5.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims.				
41 - Babu Daji Laad School of Academics Excellence				
O	10.00			
R	(-)10.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims.				
42 - Mukhyamantri Vidhya Sahayya				
O	5.00			
R	(-)5.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims.				
04 - Adult Education				
200 - Other Adult Education Programme				
01 - Eradication of Illiteracy				
O	192.50			
R	(-)63.28	129.22	129.14	(-)0.08
The anticipated saving was mainly on account of non-recruitment of staff.				
02 - Expansion of Adult Education Programme/Pilot Literacy Projects				
O	5.00			
R	(-)5.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims.				
03 - New India Literacy Programme (Central Share 60%)				
O	23.00			
R	(-)23.00	...	...	...
The anticipated saving was mainly on account of non-receipt of funds from the centre.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - New India Literacy Programme (State Share 40%)				
O	15.00			
R	(-)15.00	...	...	...

The anticipated saving was mainly on account of non-receipt of funds from the centre.

80 - General
001 - Direction and Administration
01 - Directorate of Education

O	1,419.01			
S	0.04			
R	(-)248.83	1,170.22	1,166.61	(-)3.61

The anticipated saving was mainly on account of non- recruitment of staff and curtailment of expenditure.

2203 - Technical Education
103 - Technical Schools
01 - Government Technical High School at Mapusa, Panaji

O	196.55			
R	(-)77.78	118.77	118.18	(-)0.59

The anticipated saving was mainly on account of non-filling of vacant post.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	9,100.00			
R	124.90	9,224.90	9,663.22	(+)438.32

The anticipated excess was mainly on account of settlement of pending bills towards Government contribution (NPS). The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 - General Education				
01 - Elementary Education				
800 - Other Expenditure				
01 - Grants to non-Government Primary Schools				
O	16,980.00			
R	845.72	17,825.72	17,823.37	(-)2.35
The anticipated excess was mainly on account of settlement of salary bills of aided schools.				
17 - Establishment of Sanjay Centre				
O	1,800.00			
R	330.00	2,130.00	2,130.00	...
The anticipated excess was mainly on account of release of Grant-In-Aid to Sanjay Centre due to revised pattern of assistance.				
26 - Mid Day Meal for V-Xth Standard (State Share)				
O	1,400.01			
R	715.40	2,115.41	2,115.41	...
The anticipated excess was mainly on account of payment towards extra amount borne by state under PM Poshan Scheme.				
36 - Goa Chief Ministers Apprenticeship Policy-2023				
O	...			
S	0.01			
R	215.49	215.50	215.50	...
The anticipated excess was mainly on account of additional funds are required to make payment towards the scheme.				
02 - Secondary Education				
110 - Assistance to non-Government Secondary Schools				
06 - Grants to Higher Secondary Schools				
O	20,500.00			
R	3,597.25	24,097.25	24,092.45	(-)4.80
The anticipated excess was mainly on account of settlement of maintenance grants of aided high school.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789 - Special Component Plan for Scheduled Caste				
02 - Samagra Shiksha Abhiyan (Central Share 60%)				
O	20.01			
R	13.86	33.87	33.87	...
The anticipated excess was mainly on account of receipt of Central Grants under Samagra Shiksha Abhiyan.				
04 - Samagra Shiksha Abhiyan (State Share 40%)				
O	13.31			
R	9.27	22.58	22.58	...
The anticipated excess was mainly on account of receipt of Central Grants under Samagra Shiksha Abhiyan.				
796 - Tribal Area Sub Plan				
03 - Mid Day Meal				
O	100.00			
R	57.78	157.78	157.78	...
The anticipated excess was mainly on account of receipt of Central Grants.				
09 - Grants for Transport Support to Children in School and KTC				
O	300.00			
R	55.63	355.63	355.63	...
The anticipated excess was mainly on account of receipt of more number of claims.				
800 - Other Expenditure				
21 - Grants for Transport Support to Children in School and KTC				
O	2,001.00			
R	159.72	2,160.72	2,160.72	...
The anticipated excess was mainly on account of more proposals received.				
25 - Mid-day Meal for V - X th Standard				
O	1,600.00			
R	50.53	1,650.53	1,650.53	...

The anticipated excess was mainly on account of payment towards extra amount borne by state under PM Poshan Scheme.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Language Development				
103 - Sanskrit Education				
01 - Development of Sanskrit Education (A)				
O	100.00			
R	5.20	105.20	105.20	...

The anticipated excess was mainly on account of release of grants to Swami Brahmanand Sanskrit Pradodini under Sanskrit Education.

2203 - Technical Education				
103 - Technical Schools				
02 - Government Multipurpose High School at Margao				
O	101.00			
R	23.87	124.87	124.85	(-)0.02

The anticipated excess was mainly on account of payment of salaries to staff.

Capital :

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
01 - General Education				
202 - Secondary Education				
05 - Building (Directorate of Education)				
O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was mainly on account of non-finalization of proposals.

800 - Other Expenditure				
05 - Construction of SCERT Building through G.S.I.D.C.				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-finalization of proposals.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
07 - Annuity contribution to GEDC towards repayment of Infrastructure loan cum grant				
O	700.00			
R	(-)559.04	140.96	140.96	...

The anticipated saving was mainly on account of less caims received from Goa Euducation Development Corporation.

12 - Education Development Fund				
O	5,000.00			
R	(-)2,000.00	3,000.00	3,000.00	...

The anticipated saving was mainly on account of non-finalization of proposals.

13 - Infrastructure work for Sanjay Centre for Special Education				
O	1,000.00			
R	(-)400.00	600.00	600.00	...

The anticipated saving was mainly on account of administrative reasons.

6202 - Loans for Education, Sports, Art and Culture				
01 - General Education				
202 - Secondary Education				
01 - Infrastructure Loan Cum Grants Scheme for Special Schools				
O	200.00			
R	(-)170.00	30.00	30.00	...

The anticipated saving was mainly on account of less claims received.

Revenue

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	62,970.00	60,960.95	2,009.05
2011 - 12	71,253.00	61,422.45	9,830.55
2012 - 13	82,388.56	70,158.84	12,229.72
2013 - 14	84,829.90	80,537.53	4,292.37
2014 - 15	96,136.44	86,681.41	9,455.03
2015 - 16	1,07,062.78	93,587.96	13,474.82
2016 - 17	1,18,915.53	1,02,388.18	16,527.35
2017 - 18	1,26,993.43	1,21,067.16	5,926.27
2018 - 19	1,59,426.73	1,43,895.79	15,530.94

GRANT No. 34 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2019 - 20	1,58,668.58	1,33,208.01	25,460.57
2020 - 21	1,60,598.22	1,38,029.17	22,569.05
2021 - 22	1,82,639.41	1,49,542.98	33,096.43
2022 - 23	1,96,960.63	1,64,597.11	32,363.52

Capital

7. This is the thirteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	2,608.00	1,857.45	750.55
2012 - 13	5,160.43	1,584.86	3,575.57
2013 - 14	3,625.26	2,147.06	1,478.20
2014 - 15	3,212.00	828.73	2,383.27
2015 - 16	5,562.00	1,065.73	4,496.27
2016 - 17	6,282.14	1,013.49	5,268.65
2017 - 18	7,200.30	814.53	6,385.77
2018 - 19	14,185.26	6,773.29	7,411.97
2019 - 20	15,185.26	6,049.26	9,136.00
2020 - 21	14,585.26	18.14	14,567.12
2021 - 22	9,542.01	1,330.15	8,211.86
2022 - 23	7,510.00	883.39	6,626.61

During the year 2023 - 24, an amount of ₹ 2,146.88 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 2,081.97 lakh was spent leaving an amount of ₹ 64.91 lakh as unspent as on 31.03.2024.

GRANT No. 35 - HIGHER EDUCATION (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2202 - General Education				
2205 - Art and Culture				
Original	5,64,15,71			
Supplementary	1	5,64,15,72	4,92,12,33	(-)72,03,39
Amount surrendered during the year (March 2024)				68,95,36
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	25,00,00			
Supplementary	...	25,00,00	22,38,43	(-)2,61,57
Amount surrendered during the year (March 2024)				2,61,57

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 7,203.39 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 7,203.39 lakh, only ₹ 6,895.36 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	450.00			
R	(-)63.34	386.66	386.66	...

The anticipated saving was mainly on account of non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 - General Education				
03 - University and Higher Education				
001 - Direction and Administration				
01 - Directorate of Higher Education				
O	1,507.00			
S	0.01			
R	(-)658.29	848.72	848.71	(-)0.01

The anticipated saving was mainly on account of non-filling of post, less claims received than anticipated and curtailment of expenditure.

08 - Setting up of Modern Library				
O	51.00			
R	(-)38.41	12.59	12.59	...

The anticipated saving was mainly on account of less claims received than anticipated,

102 - Assistance to Universities				
01 - Goa University				
O	9,000.00			
R	(-)1,295.00	7,705.00	7,705.00	...

The anticipated saving was mainly on account of non-filling of post.

02 - Special Assistance to Goa University				
O	200.00			
R	(-)200.00	...	...	...

The anticipated saving was mainly on account of no claims received.

103 - Government Colleges and Institutes				
01 - Government College				
O	10,238.20			
R	(-)1,381.27	8,856.93	8,887.67	(+)30.74

The anticipated saving was mainly on account of non-filling of post and less claims received than anticipated. The reasons for final excess are awaited (July 2024).

04 - Grants for Student Council/Activities in Higher & Professional Education				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of no claims received.

GRANT No. 35 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Academic Development of Government and Aided Colleges				
O	49.50			
R	(-)49.38	0.12	0.12	...

The anticipated saving was mainly on account of less claims received than anticipated.

06 - State Award for Meritorious Teachers & Inst.				
O	30.00			
R	(-)30.00	...	...	...

The anticipated saving was mainly on account of no claims received.

104 - Assistance to non-Government Colleges & Inst.				
03 - Maintenance Grants to the Aided Colleges				
O	977.00			
R	(-)448.99	528.01	529.10	(+)1.09

The anticipated saving was mainly on account of less receipt of claims than anticipated. The reasons for final excess are awaited (July 2024).

05 - Salary Grants to skill based Institutions				
O	150.00			
R	(-)29.21	120.79	120.79	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

06 - Maintenance Grants to skill based institutions				
O	20.00			
R	(-)15.23	4.77	4.77	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

07 - Setting up of Incubation Centres				
O	255.00			
R	(-)255.00	...	...	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
08 - Special Grants to Higher Education Institute				
O	500.00			
R	(-)476.90	23.10	...	(-)23.10

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The reasons for final saving are awaited (July 2024).

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	59.00			
R	(-)53.08	5.92	5.92	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

796 - Tribal Area Sub Plan				
02 - Scheduled Tribes Development Scheme				
O	39.00			
R	(-)10.74	28.26	28.25	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

06 - Salary Grants to the Aided Colleges				
O	3,240.00			
R	(-)69.50	3,170.50	3,170.50	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

07 - Maintenance Grants to the Aided Colleges				
O	133.00			
R	(-)95.66	37.34	37.34	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

08 - Rashtriya Uchchatar Shiksha Abhiyan(RUSA)				
O	144.00			
R	(-)104.57	39.43	39.43	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

GRANT No. 35 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
800 - Other Expenditure				
01 - Starting of B.Ed. Special Education Course				
O	6.00			
R	(-)6.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
03 - Scheme to provide Financial support for conducting & attending Conference Workshops & Seminars				
O	125.00			
R	(-)78.12	46.88	46.83	(-)0.05
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
12 - Establishment of Smart Classroom in Colleges				
O	200.00			
R	(-)200.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
15 - Grants for Development of Laboratories				
O	100.00			
R	(-)100.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
18 - Assistance under High Educational Promotion Fund				
O	500.00			
R	(-)500.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
25 - Grants for Bursary Scheme				
O	200.00			
R	(-)200.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
26 - Rashtriya Uchchatar Shiksha Abhiyan (RUSA)				
O	1,200.01			
R	(-)700.01	500.00	500.00	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
29 - Engaging Resourceful Retired Teachers				
O	80.00			
R	(-)22.97	57.03	57.03	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
31 - Training and Human Resources Development				
O	35.00			
R	(-)19.46	15.54	15.54	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
37 - Establishment of State Research Foundation				
O	550.00			
R	(-)148.57	401.43	401.43	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
38 - Establishment of State Massive Open Online Courses (MOOC) Platform				
O	500.00			
R	(-)486.61	13.39	13.56	(+)0.17
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The reasons for final excess are awaited (July 2024).				
39 - Implementation of New Education Policy (NEP)				
O	221.00			
R	(-)115.41	105.59	105.59	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
40 - Establishment of Research Chairs				
O	150.00			
R	(-)150.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
41 - Rashtriya Uchchatar Shiksha Abhiyan Scheme (RUSA) (State Share)				
O	800.00			
R	(-)486.10	313.90	313.90	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

2205 - Art and Culture

101 - Fine Arts Education

01 - Goa College of Music

O	560.00			
R	(-)77.44	482.56	467.06	(-)15.50

The anticipated saving was mainly on account of non-filling of vacant post and less claims received than anticipated. The reasons for final saving are awaited (July 2024).

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 - General Education				
03 - University and Higher Education				
103 - Government Colleges and Institutes				
02 - State Council for Hr. Educ./State Awards for meritorious College Teachers				
O	415.00			
R	61.00	476.00	476.00	...

The anticipated excess was mainly on account of more number of claims received than anticipated.

104 - Assistance to non-Government Colleges & Inst.

01 - Salary Grants to the Aided Colleges

O	23,260.00			
R	1,585.73	24,845.73	24,845.02	(-)0.71

The anticipated excess was mainly on account of payment of salaries to staff.

800 - Other Expenditure

19 - Popularisation of Science Education

O	70.00			
R	8.98	78.98	78.98	...

The anticipated excess was mainly on account of clearing of proposals under the scheme for promotion of science education.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
27 - Goa Education Development Corporation (GEDC)				
O	265.00			
R	24.00	289.00	289.00	...

The anticipated excess was mainly on account of receipt of more number of claims by Goa Education Development Corporation.

Capital :

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
01 - General Education				
203 - University and Other Higher Education				
06 - Upgradation of Higher Education Building				
O	1,000.00			
R	(-)931.57	68.43	68.43	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

6. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
01 - General Education				
203 - University and Other Higher Education				
05 - Upgradation/Renovation of Government Colleges by GSIDC				
O	1,300.00			
R	670.00	1,970.00	1,970.00	...

The anticipated excess was mainly on account of renovation and upgradation of Government Colleges.

Revenue

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	14,164.45	14,080.30	84.15
2011 - 12	13,245.01	12,258.98	986.03
2012 - 13	14,566.07	13,163.27	1,402.80
2013 - 14	16,523.00	14,645.65	1,877.35
2014 - 15	18,948.03	17,830.71	1,117.32
2015 - 16	22,807.49	21,082.82	1,724.67
2016 - 17	24,251.14	22,163.03	2,088.11
2017 - 18	30,979.12	30,669.76	309.36
2018 - 19	35,514.86	33,883.05	1,631.81
2019 - 20	38,687.31	35,307.14	3,380.17
2020 - 21	41,793.20	37,943.20	3,850.00
2021 - 22	45,293.31	39,024.58	6,268.73
2022 - 23	51,669.34	44,013.70	7,655.64

Capital

8. This is the twelfth year since 2011 - 12 in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	1,040.00	913.99	126.01
2012 - 13	1,064.93	920.28	144.65
2013 - 14	1,250.00	610.39	639.61
2014 - 15	1,250.00	600.00	650.00
2015 - 16	1,250.00	1,208.78	41.22
2016 - 17	850.00	800.00	50.00
2018 - 19	2,050.00	1,070.00	980.00
2019 - 20	6,600.00	5,500.00	1,100.00
2020 - 21	6,600.00	(-)800.00	7,400.00
2021 - 22	5,101.00	2,777.58	2,323.42
2022 - 23	2,500.02	2,500.00	0.02

As per information received from 05 DDO's, an amount of ₹ 21.24 lakh was transferred to the DDO's Bank Account. Out of the transferred amount, an amount of ₹ 21.08 lakh was spent leaving a balance of ₹ 0.16 lakh as unspent to the end of the year. The information from remaining DDO's has not been received.

GRANT No. 36 - TECHNICAL EDUCATION (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2203 - Technical Education				
Original	96,38,27			
Supplementary	1	96,38,28	73,91,39	(-)22,46,89
Amount surrendered during the year (March 2024)				22,38,34
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	7,26			
Supplementary	44,85,00	44,92,26	44,83,95	(-)8,31
Amount surrendered during the year (March 2024)				8,31

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 2,246.89 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 2,246.89 lakh, only ₹ 2,238.34 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	120.00			
R	(-)7.42	112.58	112.57	(-)0.01

The anticipated saving was mainly on account of non-settlement of arrears bills.

2203 - Technical Education				
103 - Technical Schools				
01 - Technical Education Cell				
O	162.00			
R	(-)53.63	108.37	108.35	(-)0.02

The anticipated saving was mainly on account of non-recruitment of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
09 - Strengthening of Directorate of Technical Education				
O	3,555.20			
S	0.01			
R	(-)597.61	2,957.60	2,957.43	(-)0.17

The anticipated saving was mainly on account of non-filling of regular posts and due to non-submission of arrears bills on time.

11 - Implementation of Scheme of Community Polytechnic				
O	50.01			
R	(-)50.01	...	...	...

The anticipated saving was mainly on account of non-release of grants under Centrally Sponsored Scheme.

12 - CM-CARES Scheme for Coding and Robotics				
O	2,199.00			
R	(-)1,023.15	1,175.85	1,175.81	(-)0.04

The anticipated saving was mainly on account of less bills received than anticipated.

13 - Diamond Jubilee- Government Investment for Technical Education Scheme				
O	3,500.00			
R	(-)454.46	3,045.54	3,045.54	...

The anticipated saving was mainly on account of non-submission of bills within due date.

25 - Upgradation of Existing Polytechnic (Aided) (A)				
O	50.01			
R	(-)50.01	...	...	...

The anticipated saving was mainly on account of no grants released under Centrally Sponsored Scheme.

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	2,113.84	1,668.55	445.29
2014 - 15	2,227.71	1,607.81	619.90
2015 - 16	2,477.79	1,798.17	679.62

GRANT No. 36 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2016 - 17	2,538.35	1,855.91	682.44
2017 - 18	2,322.61	2,217.26	105.35
2018 - 19	2,457.65	2,400.72	56.93
2019 - 20	2,792.48	2,667.70	124.78
2020 - 21	2,710.31	2,557.61	152.70
2021 - 22	9,522.29	4,045.23	5,477.06
2022 - 23	8,259.29	7,237.18	1,022.11

Capital

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	90.00	89.98	0.02
2011 - 12	842.40	289.08	553.32
2012 - 13	268.82	(-)30.00	298.82
2013 - 14	715.05	89.23	625.82
2014 - 15	4,253.16	32.90	4,220.26
2015 - 16	4,650.01	3,796.79	853.22
2016 - 17	1,239.43	(-)33.86	1,273.29
2017 - 18	1,160.90	21.26	1,139.64
2018 - 19	5,250.02	1,244.13	4,005.89
2019 - 20	4,253.64	...	4,253.64
2020 - 21	4,153.65	(-)799.63	4,953.28
2021 - 22	753.00	2.69	750.31
2022 - 23	32.98	...	32.98

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 37 - GOVERNMENT POLYTECHNIC, PANAJI (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2203 - Technical Education				
Original	36,11,65			
Supplementary	...	36,11,65	27,99,13	(-)8,12,52
Amount surrendered during the year (March 2024)				8,11,30
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	1,00,00			
Supplementary	...	1,00,00	27,64	(-)72,36
Amount surrendered during the year (March 2024)				72,36

***Notes and comments* :-**

Revenue :

1. As against the final saving of ₹ 812.52 lakh, only ₹ 811.30 lakh were anticipated for surrender.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	110.00			
R	(-)31.00	79.00	78.56	(-)0.44
The anticipated saving was mainly on account of non-filling of vacant post.				
2203 - Technical Education				
105 - Polytechnics				
01 - Government Polytechnics Scheme				
O	3,083.11			
R	(-)662.06	2,421.05	2,420.93	(-)0.12
The anticipated saving was mainly on account of non-filling of vacant post.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Community Polytechnic,Panaji (A)				
O	14.54			
R	(-)14.54	...	...	...

The anticipated saving was mainly on account of non-appointment of contract staff.

05 - Testing Consultancy & Research Development				
O	12.00			
R	(-)12.00	...	0.99	(+)0.99

The anticipated saving was mainly on account of no orders being issued for payment.The reasons for final excess are awaited (July 2024).

08 - Strengthening of Technical Education - Government Poly., Panaji				
O	357.00			
R	(-)56.70	300.30	300.14	(-)0.16

The anticipated saving was mainly on account of non-filling of vacant post and less arrears claim.

14 - Upgradation of Existing Polytechnic (A)				
O	35.00			
R	(-)35.00	...	...	...

The anticipated saving was mainly on account of no purchase of materials and non-appointment of contract staff.

Capital :

3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
104 - Polytechnics				
01 - Buildings (Government Poly. Panaji)				
O	100.00			
R	(-)72.36	27.64	27.64	...

The anticipated saving was mainly on account of proposal could not be finalised.

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	1,627.00	1,522.49	104.51
2014 - 15	1,836.00	1,569.28	266.72
2015 - 16	2,329.00	1,717.72	611.28
2016 - 17	2,666.50	1,742.26	924.24
2017 - 18	2,598.46	2,363.71	234.75
2018 - 19	2,760.48	2,259.47	501.01
2019 - 20	2,856.47	2,474.50	381.97
2020 - 21	3,216.39	2,411.49	804.90
2021 - 22	3,288.52	2,713.31	575.21
2022 - 23	3,335.87	2,985.90	349.97

Capital

5. This is the thirteenth year since 2010 - 11 in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	45.75	45.49	0.26
2011 - 12	47.00	43.51	3.49
2013 - 14	120.00	68.74	51.26
2014 - 15	100.00	38.64	61.36
2015 - 16	182.00	38.58	143.42
2016 - 17	216.00	26.37	189.63
2017 - 18	201.72	68.74	132.98
2018 - 19	145.72	41.32	104.40
2019 - 20	200.00	12.71	187.29
2020 - 21	240.00	82.63	157.37
2021 - 22	110.00	31.74	78.26
2022 - 23	100.00	70.88	29.12

During the year 2023 - 24, an amount of ₹ 157.61 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 38 - GOVERNMENT POLYTECHNIC, BICHOLIM (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2203 - Technical Education				
Original	17,30,02			
Supplementary	...	17,30,02	13,95,34	(-)3,34,68
Amount surrendered during the year (March 2024)				3,33,93

***Notes and comments* :-**

Revenue :

1. As against the final saving of ₹ 334.68 lakh, only ₹ 333.93 lakh were anticipated for surrender.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	105.00			
R	(-)37.20	67.80	68.07	(+)0.27

The anticipated saving was mainly on account of non-filling of vacant post. The final excess was due to Government contribution being booked under Minor head of Account '502' and transfer entry being proposed to correct it. However, the same was not considered while surrendering of funds.

2203 - Technical Education				
105 - Polytechnics				
01 - Starting of Second Polytechnic in Goa - Bicholim				
O	738.72			
R	(-)115.70	623.02	622.66	(-)0.36

The anticipated saving was mainly on account of non-filling of vacant post and economic measures.

04 - Community Polytechnic Bicholim (A)				
O	32.10			
R	(-)32.10	...	...	...

The anticipated saving was mainly on account of non-implementation of scheme.

GRANT No. 38 - *concld.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
06 - Strengthening of Technical Education - Government Polytechnic, Bicholim				
O	850.00			
R	(-)144.73	705.27	704.93	(-)0.34

The anticipated saving was mainly on account of non-filling of vacant post.

Revenue

3. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	666.80	591.77	75.03
2014 - 15	744.50	650.48	94.02
2015 - 16	943.50	683.58	259.92
2016 - 17	1,171.50	712.26	459.24
2017 - 18	999.83	918.39	81.44
2018 - 19	1,023.10	942.46	80.64
2019 - 20	1,210.26	1,012.24	198.02
2020 - 21	1,267.32	1,028.49	238.83
2021 - 22	1,349.27	1,245.26	104.01
2022 - 23	1,598.61	1,260.07	338.54

During the year 2023 - 24, an amount of ₹ 66.32 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 39 - GOVERNMENT POLYTECHNIC, CURCHOREM (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2203 - Technical Education				
Original	11,14,50			
Supplementary	1	11,14,51	8,56,29	(-)2,58,22
Amount surrendered during the year (March 2024)				2,53,38
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	15,00			
Supplementary	...	15,00	...	(-)15,00
Amount surrendered during the year (March 2024)				15,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 258.22 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 258.22 lakh, only ₹ 253.38 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	90.00			
R	(-)39.66	50.34	50.34	...

The anticipated saving was mainly on account of non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2203 - Technical Education				
105 - Polytechnics				
01 - Starting of Third Polytechnic in Goa - Curchorem				
O	1,024.50			
S	0.01			
R	(-)213.72	810.79	810.79	...

The anticipated saving was mainly on account of non-filling of vacant post and engagement of less contract staff.

Capital :

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
104 - Polytechnics				
01 - Buildings (Government Poly. Curchorem)				
O	15.00			
R	(-)15.00	...	...	...

The anticipated saving was mainly on account of model code of conduct and economic measures.

Revenue

5. This is the thirteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	279.00	276.93	2.07
2012 - 13	351.00	333.95	17.05
2013 - 14	383.65	352.58	31.07
2014 - 15	480.00	401.92	78.08
2015 - 16	555.52	437.52	118.00
2016 - 17	577.00	465.77	111.23
2017 - 18	666.27	569.39	96.88
2018 - 19	722.25	640.49	81.76
2019 - 20	754.77	677.00	77.77
2020 - 21	832.25	673.34	158.91
2021 - 22	904.50	813.64	90.86
2022 - 23	934.75	830.55	104.20

GRANT No. 39 - *concld.*

Capital

6. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	75.00	12.74	62.26
2014 - 15	80.00	10.91	69.09
2015 - 16	100.00	23.44	76.56
2016 - 17	117.00	59.30	57.70
2017 - 18	520.00	63.77	456.23
2018 - 19	63.00	50.72	12.28
2019 - 20	31.50	9.84	21.66
2020 - 21	70.00	10.40	59.60
2021 - 22	570.00	36.63	533.37
2022 - 23	450.00	177.85	272.15

During the year 2023 - 24, an amount of ₹ 52.10 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 40 - GOA COLLEGE OF ENGINEERING (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2203 - Technical Education				
Original	59,04,21			
Supplementary	1	59,04,22	46,91,75	(-)12,12,47
Amount surrendered during the year (March 2024)				11,49,64
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	4,43,00			
Supplementary	...	4,43,00	2,47,66	(-)1,95,34
Amount surrendered during the year (March 2024)				1,75,34

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,212.47 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 1,212.47 lakh, only ₹ 1,149.64 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	260.00			
R	(-)106.75	153.25	153.25	...

The anticipated saving was mainly on account of non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2203 - Technical Education				
112 - Engineering /Technical Colleges and Institutes				
01 - Engineering College and Institutes				
O	4,451.00			
S	0.01			
R	(-)879.39	3,571.62	3,556.29	(-)15.33

The anticipated saving was mainly on account of non-filling of vacant post, non-appointment of utility attendant and bills not submitted by contractor/supplier. The reasons for final saving are awaited (July 2024).

14 - Expansion of Goa EngineeringCollege				
O	1,104.50			
R	(-)165.68	938.82	938.81	(-)0.01

The anticipated saving was mainly on account of non-filling of vacant post, non-purchase of IT Equipments and non-purchase of furniture.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2203 - Technical Education				
112 - Engineering /Technical Colleges and Institutes				
13 - Testing Consultancy Research Dev. & Continuing Education				
O	35.00			
R	2.78	37.78	25.31	(-)12.47

The anticipated excess was mainly on account of consultancy and training on drone technology, flying and data processing mapping with Q-GIS software. The reasons for final saving are awaited (July 2024).

Capital :

5. As against the final saving of ₹ 195.34 lakh, only ₹ 175.34 lakh were anticipated for surrender.

6. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
02 - Technical Education				
105 - Engineering Technical Colleges & Inst.				
02 - Establishment charges transferred from "2059 - Public Works"				
O	20.00			
R	...	20.00	...	(-)20.00
The reasons for final saving are awaited (July 2024).				
04 - Equipment (Government Engineering)				
O	150.00			
R	(-)73.89	76.11	76.11	...
The anticipated saving was mainly on account of codal formalities, funds could not be utilised.				
06 - Modernisation and Removal of Obsolescence in GEC.				
O	50.00			
R	(-)34.36	15.64	15.64	...
The anticipated saving was mainly on account of non-purchase of machinery & equipment.				
07 - Centre of Excellence (Development of Research Laboratory)				
O	200.00			
R	(-)44.09	155.91	155.91	...
The anticipated saving was mainly on account of less expenditure as anticipated.				
08 - Hostel building for SC & ST Students (A)				
O	20.00			
R	(-)20.00	...	...	...
The anticipated saving was mainly on account of no expenditure as anticipated.				

Revenue

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,828.10	1,775.11	52.99
2011 - 12	2,137.00	1,782.51	354.49
2012 - 13	2,306.65	1,734.36	572.29

GRANT No. 40 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	2,452.27	1,988.05	464.22
2014 - 15	2,468.67	2,137.83	330.84
2015 - 16	3,016.70	2,355.01	661.69
2016 - 17	3,523.35	2,580.98	942.37
2017 - 18	3,479.00	3,416.99	62.01
2018 - 19	3,328.46	3,232.11	96.35
2019 - 20	4,046.45	3,585.58	460.87
2020 - 21	4,513.36	3,581.41	931.95
2021 - 22	4,899.53	3,953.66	945.87
2022 - 23	5,258.51	4,573.28	685.23

Capital

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	908.00	679.93	228.07
2011 - 12	1,206.00	1,018.98	187.02
2012 - 13	1,648.35	295.00	1,353.35
2013 - 14	1,407.00	822.65	584.35
2014 - 15	1,206.63	569.92	636.71
2015 - 16	1,882.50	621.40	1,261.10
2016 - 17	2,152.50	621.35	1,531.15
2017 - 18	2,323.75	272.45	2,051.30
2018 - 19	516.81	307.43	209.38
2019 - 20	1,512.00	407.86	1,104.14
2020 - 21	1,632.00	182.18	1,449.82
2021 - 22	1,367.10	101.42	1,265.68
2022 - 23	543.00	167.49	375.51

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 41 - GOA ARCHITECTURE COLLEGE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2203 - Technical Education				
Original	8,59,20			
Supplementary	1	8,59,21	8,38,01	(-)21,20
Amount surrendered during the year (March 2024)				21,38
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	7,50,00			
Supplementary	...	7,50,00	...	(-)7,50,00
Amount surrendered during the year (March 2024)				7,50,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 21.20 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 21.20 lakh, the surrender of ₹ 21.38 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2203 - Technical Education				
112 - Engineering /Technical Colleges and Institutes				
05 - M.Arch Urban Design				
O	40.00			
R	(-)31.87	8.13	8.13	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and non-appointment of professional staff.

06 - M.Arch Sustainable Habitat				
O	50.00			
R	(-)41.34	8.66	8.66	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and non-appointment of professional staff.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	35.00			
R	0.77	35.77	36.04	(+)0.27

The anticipated excess was mainly on account of payment of government contribution. The final excess is due to expenditure under Minor Head of Account '502' of Gazetted officers not being considered for surrender of funds.

2203 - Technical Education				
112 - Engineering /Technical Colleges and Institutes				
01 - College of Architecture				
O	727.00			
S	0.01			
R	57.98	784.99	784.99	...

The anticipated excess was mainly on account of payment of salaries to staff, furniture bills and procurement of I.T. equipment for college on urgent basis.

Capital :

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
02 - Technical Education				
105 - Engineering Technical Colleges & Inst.				
01 - Buildings (Architecture College)				
O	750.00			
R	(-)750.00	...	...	...

The anticipated saving was mainly on account of non-receipt of Finance Concurrence for the work tendered.

Revenue

6. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	336.00	294.03	41.97
2014 - 15	344.90	336.59	8.31
2015 - 16	439.60	374.80	64.80
2016 - 17	544.45	404.04	140.41
2017 - 18	508.63	491.07	17.56
2018 - 19	537.39	530.98	6.41
2019 - 20	640.22	566.95	73.27
2020 - 21	849.90	561.81	288.09
2021 - 22	828.46	580.17	248.29
2022 - 23	762.20	705.58	56.62

Capital

7. This is the thirteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	446.00	...	446.00
2012 - 13	446.00	0.42	445.58
2013 - 14	200.00	...	200.00
2014 - 15	200.00	...	200.00
2015 - 16	100.00	1.20	98.80
2016 - 17	100.00	2.65	97.35
2017 - 18	275.00	27.26	247.74
2018 - 19	10.00	...	10.00
2019 - 20	25.00	...	25.00
2020 - 21	30.00	...	30.00
2021 - 22	250.00	...	250.00
2022 - 23	5.00	...	5.00

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 42 - SPORTS AND YOUTH AFFAIRS (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2204 - Sports and Youth Services				
Original	3,57,74,40			
Supplementary	1,74,42,02	5,32,16,42	4,65,44,06	(-)66,72,36
Amount surrendered during the year (March 2024)				64,51,12
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	26,50,00			
Supplementary	12,79,00	39,29,00	6,60,01	(-)32,68,99
Amount surrendered during the year (March 2024)				27,69,60

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 6,672.36 lakh, the supplementary grant of ₹ 17,442.02 lakh obtained during the year proved to be excessive.
2. As against the final saving of ₹ 6,672.36 lakh, only ₹ 6,451.12 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	90.00			
R	(-)19.55	70.45	70.45	...

The anticipated saving was mainly on account of non-filling of vacant posts.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2204 - Sports and Youth Services				
101 - Physical Education				
02 - Coaching Scheme & establishment of Centre of Excellence				
O	43.50			
R	(-)29.39	14.11	14.11	...

The anticipated saving was mainly on account of few camps being cancelled due to administrative approval and expenditrure sanction was not received, no deputation of sports persons for Netaji Subhas National Institute of Sports and non-filling of vacant posts.

03 - Strengthening of Directorate of Sports				
O	186.50			
R	(-)71.67	114.83	114.83	...

The anticipated saving was mainly on account of non-filling of vacant post.

04 - Directorate of Sports				
O	992.00			
S	0.01			
R	(-)176.54	815.47	814.08	(-)1.39

The anticipated saving was mainly on account of non-filling of vacant post.

05 - Strengthening of Physical Education				
O	187.00			
R	(-)68.05	118.95	117.55	(-)1.40

The anticipated saving was mainly on account of non-filling of vacant post.

10 - Establishment of Gymnasia at Village/Taluka Places				
O	165.00			
R	(-)58.49	106.51	106.51	...

The anticipated saving was mainly on account of most gyms being established in January and February 2024.

11 - Supply of Sports Equipment for Government & non-Government Schools				
O	45.00			
R	(-)34.36	10.64	10.27	(-)0.37

The anticipated saving was mainly on account of non-supply of equipments due to non-submission of requirements from the schools and higher secondary schools both aided and non-aided.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
18 - Days of National Importance				
O	125.00			
R	(-)8.77	116.23	115.93	(-)0.30

The anticipated saving was mainly on account of less participation from schools.

20 - Development of State Sports "Football"				
O	600.00			
R	(-)292.00	308.00	308.00	...

The reasons for anticipated saving are awaited (July 2024).

102 - Youth Welfare Programmes for Students				
01 - National Service Scheme (A)				
O	22.00			
R	(-)8.33	13.67	13.27	(-)0.40

The anticipated saving was mainly on account of less claims of LTC, TA and medical reimbursement bills being received.

09 - National Cadet Corps				
O	513.50			
R	(-)49.47	464.03	373.40	(-)90.63

The anticipated saving was mainly on account of non-filling of 25 vacant posts and some Non-Gazetted posts due to administrative and technical diffcultiues and also no bills being received towards LTC, TA, MACP and medical reimbursement. The final saving was due to non-receipt of LTC, TA, MACP and medical reimbursement bills.

13 - Directorate of Youth Services				
O	126.00			
R	(-)33.48	92.52	91.89	(-)0.63

The anticipated saving was mainly on account of non-filling of vacant post.

14 - Strengthening of Youth Affairs				
O	58.60			
R	(-)46.42	12.18	12.18	...

The anticipated saving was mainly on account of non-filling of vacant post.

22 - Promotion of Scouts and Guides Youth Movement				
O	15.00			
R	(-)10.71	4.29	4.29	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
24 - Awards to outstanding Youth/Voluntary Youth Organisation				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of only two applications being received but they did not fit the prescibed criteria.

25 - Youth Festival				
O	30.00			
R	(-)11.29	18.71	14.99	(-)3.72

The anticipated saving was mainly on account of initially the department porposing to conduct the event in two districts (North and South). However, the entries received district wise were very less as new components were received by the Ministry, Government of India, New Delhi for the year 2023-24. Hence, the Youth Festival was conducted directly at State level.

29 - State Youth Policy				
O	220.00			
R	(-)193.92	26.08	26.08	...

The anticipated saving was mainly on account of less applications being received from beneficiaries NGO/clubs/institutions/colleges/HSS for avail of the Grant-in-aid scheme.

104 - Sports and Games				
01 - Civil Service Tournaments				
O	100.00			
R	(-)71.75	28.25	28.09	(-)0.16

The anticipated saving was mainly on account of less teams being deputed for the All India Civil Service Tournaments.

03 - Grants to Sports Authority of Goa				
O	7,500.00			
R	(-)1,398.82	6,101.18	6,101.18	...

The reasons for anticipated saving are awaited (July 2024).

04 - Financial Assistance to indigenous Sportsmen				
O	88.00			
R	(-)24.94	63.06	63.06	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Awards for Special Talents in Sports and Games				
O	7.50			
R	(-)6.10	1.40	1.40	...
The anticipated saving was mainly on account of no eligible candidates for awards.				
08 - Grants to non-Government Colleges & Secondary Schools for Dev. of Playground				
O	100.00			
R	(-)70.00	30.00	30.00	...
The reasons for anticipated saving are awaited (July 2024).				
20 - 36th National Games Secretariat				
O	169.00			
R	(-)169.00	...	...	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
21 - Conducting National Games				
O	22,500.00			
S	17,342.00			
R	(-)2,658.27	37,183.73	37,183.72	(-)0.01
The anticipated saving was mainly on account of non-clearance of bills.				
23 - Grants to Khelo India State Centre of Excellence (CSS)				
O	1,361.30			
R	(-)1,158.05	203.25	199.73	(-)3.52
The anticipated saving was mainly on account of non-clearance of bills.				
789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Cast Development Scheme				
O	37.00			
R	(-)33.71	3.29	3.29	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	58.50			
R	(-)35.34	23.16	22.78	(-)0.38

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2204 - Sports and Youth Services				
102 - Youth Welfare Programmes for Students				
27 - Youth Activities				
O	25.00			
R	15.83	40.83	40.00	(-)0.83

The anticipated excess was mainly on account of organising North District Youth festival at Ravindra bhavan, Sankhali,

South District Youth festival at Ravindra bhavan, Margao and 20th Youth Festival 2023-2024.

104 - Sports and Games				
07 - Sports Festival				
O	270.00			
R	54.14	324.14	229.83	(-)94.31

The anticipated excess was mainly on account of organising mini secondary and higher secondary school sports in three age groups. The reasons for final saving are awaited (July 2024).

24 - Grants to GFA for organization of Bhausaheb Bandodkar Memorial Trophy in Goa				
O	...			
S	0.01			
R	129.99	130.00	130.00	...

The anticipated excess was mainly on account of organising in the memory of first Chief Minister of Goa Bhausaheb Memorial Trophy in Goa.

37 - Grants to SAG for Football Clubs				
O	100.00			
S	100.00			
R	100.00	300.00	300.00	...

The anticipated excess was mainly on account of release of the second installment to the Churchill Brothers Sports Clubs Private Limited of financial assistance as per the scheme of the Sports Authority of Goa.

Capital :

5. In view of final saving of ₹ 3,268.99 lakh, the supplementary grant of ₹ 1,279.00 lakh obtained during the year proved unnecessary.

6. As against the final saving of ₹ 3,268.99 lakh, only ₹ 2,769.60 lakh were anticipated for surrender.

7. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
03 - Sports and Youth Services - Sports Stadia				
789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Cast Development Scheme				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of funds not being sanctioned because of excessive amount being spent on National Games.

796 - Tribal Area Sub Plan				
01 - Development of Playground/ campsites in Tribal Areas				
O	1,000.00			
R	(-)890.00	110.00	203.99	(+)93.99

The anticipated saving was mainly on account of works being still in process. The reasons for final excess are awaited (July 2024).

800 - Other Expenditure				
01 - Construction of Playgrounds, Sports Complexes, etc. (Sports)				
O	800.00			
R	(-)487.47	312.53	312.53	...

The anticipated saving was mainly on account of funds not being sanctioned because of excessive amount being spent on National Games.

04 - Development of Playground of Schools (Sports)				
O	800.00			
R	(-)63.13	736.87	736.87	...

The anticipated saving was mainly on account of funds not being sanctioned because of excessive amount being spent on National Games.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
10 - Grants to SAG for Infrastructure Dev. & other Exp. (EDC/Lusofonia & National Game)				
O	...			
S	1,279.00			
R	(-)1,279.00	...	...	...

The anticipated saving was mainly on account of funds not being sanctioned because of excessive amount being spent on National Games.

Revenue

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	4,754.72	4,368.94	385.78
2011 - 12	5,743.30	4,770.46	972.84
2012 - 13	11,465.33	9,044.35	2,420.98
2013 - 14	17,259.25	14,168.17	3,091.08
2014 - 15	7,533.15	4,330.23	3,202.92
2015 - 16	9,639.00	2,787.62	6,851.38
2016 - 17	10,196.00	5,232.75	4,963.25
2017 - 18	8,343.88	6,251.70	2,092.18
2018 - 19	16,555.30	5,237.48	11,317.82
2019 - 20	19,311.79	7,462.15	11,849.64
2020 - 21	17,136.09	7,407.72	9,728.37
2021 - 22	23,220.56	7,285.14	15,935.42
2022 - 23	11,338.05	7,201.26	4,136.79

Capital

9. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	9,247.78	1,567.06	7,680.72
2011 - 12	9,191.70	1,273.05	7,918.65
2012 - 13	2,851.67	1,614.16	1,237.51
2013 - 14	2,816.00	1,955.86	860.14
2014 - 15	16,148.00	11,159.92	4,988.08
2015 - 16	17,026.00	8,616.17	8,409.83
2016 - 17	18,034.00	7,662.95	10,371.05
2017 - 18	14,924.00	8,540.43	6,383.57
2018 - 19	15,111.00	13,297.67	1,813.33
2019 - 20	14,421.00	4,697.14	9,723.86
2020 - 21	14,881.00	3,111.34	11,769.66
2021 - 22	5,885.00	3,480.49	2,404.51
2022 - 23	5,597.00	3,000.30	2,596.70

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 43 - ART AND CULTURE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2205 - Art and Culture				
Original	1,50,57,93			
Supplementary	2	1,50,57,95	1,33,95,79	(-)16,62,16
Amount surrendered during the year (March 2024)				16,52,03
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	45,03,00			
Supplementary	...	45,03,00	19,09,44	(-)25,93,56
Amount surrendered during the year (March 2024)				25,93,56

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,662.16 lakh, the supplementary grant of ₹ 0.02 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 1,662.16 lakh, only ₹ 1,652.03 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	900.00			
R	(-)222.09	677.91	696.58	(+)18.67

The anticipated saving was mainly on account of twenty percent of salary budget being transferred to Major Head of Account 2071 but actual NPS employees are less. The final excess was due to non-consideration of refund challans.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2205 - Art and Culture				
001 - Direction and Administration				
01 - Direction				
O	4,086.70			
S	0.02			
R	(-)191.86	3,894.86	3,894.51	(-)0.35

The anticipated saving was mainly on account of receipt of less claims of LTC, children education allowance, medical reimbursement bills and less expenditure incurred towards maintenance of cars.

101 - Fine Arts Education				
02 - Grants to Kala Academy				
O	1,200.00			
R	(-)6.82	1,193.18	1,193.18	...

The anticipated saving was mainly on account of receipt of less claims of LTC, children education allowance, medical reimbursement bills and less expenditure incurred towards maintenance of cars.

08 - Establishment of Centre of Art Culture at Old Sect. Building				
O	50.00			
R	(-)43.62	6.38	6.38	...

The anticipated saving was mainly on account of handover of old secretariat building to Directorate of Museum.

09 - Grants to Ravindra Bhavan, Curchorem				
O	160.00			
R	(-)57.64	102.36	102.36	...

The anticipated saving was mainly on account of less bills received towards Grant-in-aid than expected.

102 - Promotion of Art and Culture				
01 - Grants to Cultural Organisation				
O	60.00			
R	(-)20.32	39.68	39.68	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

19 - Conduct of Cultural courses/Camps/Festivals/Competition				
O	200.50			
R	(-)84.77	115.73	115.74	(+)0.01

The anticipated saving was mainly on account of less proposals being finalised than anticipated. The final excess was due to rounding off difference.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
24 - Kala Sanman Scheme				
O	700.00			
R	(-)35.26	664.74	664.69	(-)0.05

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

26 - Grants to Cultural Organisations for promotion of Cultural Activities				
O	62.00			
R	(-)40.48	21.52	21.56	(+)0.04

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The final excess was due to not considering refund challans at fag end of the year while surrendering funds.

34 - Scheme to provide Musical Instruments				
O	10.00			
R	(-)6.55	3.45	3.45	...

The anticipated saving was mainly on account of receipt of less proposals during the year than anticipated.

35 - State Reward to recipient of National Award				
O	6.00			
R	(-)6.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposals during the year.

40 - Scheme to provide financial assistance to goan Authors & Publishers				
O	40.00			
R	(-)9.28	30.72	30.72	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

42 - Development of Film Culture				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-finalisation of proposals during the year.

43 - Talent Search Programme/Competition				
O	25.00			
R	(-)25.00	...	...	...

The anticipated saving was mainly on account of non-finalisation of proposals during the year.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
50 - Kalakar Kritadnyata Nidhi				
O	25.00			
R	(-)21.69	3.31	3.31	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

56 - D.D. Kosambi Festival of Ideas				
O	27.50			
R	(-)27.50	...	...	...

The anticipated saving was mainly on account of non-finalisation of proposals.

63 - Establishment of various chairs at Goa University				
O	120.00			
R	(-)120.00	...	...	...

The anticipated saving was mainly on account of non-finalisation of proposals.

76 - Organising National and International Level Festivals with Innovative Ideas				
O	55.00			
R	(-)55.00	...	...	...

The anticipated saving was mainly on account of non-finalisation of national and international level festival.

78 - Development of Traditional Theatre				
O	21.00			
R	(-)10.20	10.80	10.80	...

The anticipated saving was mainly on account of receipt of less claims towards Grant-in-aid during the year than anticipated.

83 - Establishment of Swami Vivekanand Kendra				
O	60.00			
R	(-)60.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

84 - G-20 Presidency- Organisation of Cultural Events and Yoga Day				
O	144.48			
R	(-)64.79	79.69	79.69	...

The anticipated saving was mainly on account of less proposals received than expected.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
105 - Public Libraries				
01 - State Library				
O	204.85			
R	(-)75.42	129.43	129.42	(-)0.01

The anticipated saving was mainly on account of adoption of economy measures.

02 - Central Library				
O	462.70			
R	(-)129.90	332.80	332.80	...

The anticipated saving was mainly on account of adoption of economy measures and receipt of less claims of LTC, children education allowance and medical reimbursement bills.

03 - Mobile Library Services				
O	30.00			
R	(-)6.85	23.15	23.15	...

The anticipated saving was mainly on account of receipt of less claims of LTC, children education allowance and medical reimbursement bills.

05 - Development of Central Library				
O	775.20			
R	(-)239.75	535.45	535.37	(-)0.08

The anticipated saving was mainly on account of rationalisation and adoption of economy measures.

06 - Village Libraries				
O	146.45			
R	(-)13.53	132.92	132.90	(-)0.02

The anticipated saving was mainly on account of receipt of less claims of LTC, children education allowance and medical reimbursement bills.

07 - Development of Library Movement				
O	539.75			
R	(-)91.15	448.60	448.60	...

The anticipated saving was mainly on account of receipt of less claims of LTC, children education allowance, medical reimbursement bills and adoption of economy measures.

10 - Development of Taluka Libraries				
O	559.00			
R	(-)237.23	321.77	320.53	(-)1.24

The anticipated saving was mainly on account of non-finalisation of proposals during the year.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
12 - District Libraries				
O	387.30			
R	(-)111.47	275.83	275.75	(-)0.08

The anticipated saving was mainly on account of receipt of less claims of LTC, children education allowance, medical reimbursement bills and adoption of economy measures.

14 - Digitization of Documents				
O	19.50			
R	(-)19.50	...	...	...

The anticipated saving was mainly on account of receipt of less claims of LTC, children education allowance, medical reimbursement bills and adoption of economy measures.

15 - Inculcating reading Culture among Children				
O	108.00			
R	(-)103.46	4.54	4.54	...

The anticipated saving was mainly on account of adoption of economy measures and rationalisation of expenses.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	32.00			
R	(-)8.72	23.28	23.28	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	266.00			
R	(-)39.53	226.47	226.65	(+)0.18

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The final excess was due to not considering refund challans at fag end of the year while surrendering funds.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2205 - Art and Culture				
102 - Promotion of Art and Culture				
02 - Setting up of Tiatr Academy				
O	110.00			
R	6.05	116.05	116.05	...

The anticipated excess was mainly on account of payment of salaries to Tiatr Academy.

28 - Conduct of Cultural Exchange/Shows/Celebrations				
O	431.00			
R	293.13	724.13	726.07	(+)1.94

The anticipated excess was mainly on account of release of special grants due to increase in beneficiaries and increase in cultural events. The final excess was due to bill wrongly passed at fag end of the year to other head and surrendering funds accordingly.

30 - Establishment of Ravindra Bhavan/Cultural Complex				
O	1,080.00			
R	1.43	1,081.43	1,081.71	(+)0.28

The anticipated excess was mainly on account of clearing wage bills pertaining to muster roll peons. The final excess was due to not considering refund challans at fag end of the year while surrendering funds.

57 - Celebration of Lokatsav				
O	210.00			
R	228.61	438.61	438.61	...

The anticipated excess was mainly on account of organisation of Lokatsav 2024.

105 - Public Libraries				
11 - Payment of Grants to Voluntary Org. Libraries				
O	300.00			
R	46.49	346.49	346.49	...

The anticipated excess was mainly on account of payment of Grant-in-aid to voluntary organisation.

Capital :

5. Saving occurred mainly under:-

GRANT No. 43 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
04 - Art and Culture				
106 - Museums				
01 - Establishment of Cultural Complex/Hostels/Ravindra Bhavan				
O	4,500.00			
R	(-)2,590.56	1,909.44	1,909.44	...

The anticipated saving was mainly on account of non-completion of works.

Revenue

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	4,054.42	2,686.00	1,368.42
2011 - 12	14,248.21	9,227.22	5,020.99
2012 - 13	11,798.89	5,534.27	6,264.62
2013 - 14	9,925.77	5,263.18	4,662.59
2014 - 15	8,666.34	5,765.55	2,900.79
2015 - 16	10,189.90	7,511.79	2,678.11
2016 - 17	11,227.10	7,763.62	3,463.48
2017 - 18	10,280.55	9,283.60	996.95
2018 - 19	11,290.05	9,766.24	1,523.81
2019 - 20	11,822.70	9,966.45	1,856.25
2020 - 21	13,079.35	9,179.97	3,899.38
2021 - 22	13,080.57	10,029.68	3,050.89
2022 - 23	13,889.32	12,454.19	1,435.13

GRANT No. 43 - *concld.*

Capital

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	2,598.02	2,489.46	108.56
2011 - 12	3,751.21	1,028.72	2,722.49
2012 - 13	3,464.00	3,067.41	396.59
2013 - 14	1,750.00	19.68	1,730.32
2014 - 15	1,228.00	35.71	1,192.29
2015 - 16	1,240.00	11.00	1,229.00
2016 - 17	930.00	119.12	810.88
2017 - 18	540.00	10.00	530.00
2018 - 19	740.00	377.79	362.21
2019 - 20	1,340.00	23.18	1,316.82
2020 - 21	4,030.00	830.62	3,199.38
2021 - 22	7,223.00	4,423.91	2,799.09
2022 - 23	5,518.00	3,049.09	2,468.91

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 44 - GOA COLLEGE OF ART (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2205 - Art and Culture				
Original	8,91,50			
Supplementary	1	8,91,51	5,60,40	(-)3,31,11
Amount surrendered during the year (March 2024)				3,29,07

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 331.11 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 331.11 lakh, only ₹ 329.07 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	60.00			
R	(-)32.51	27.49	27.49	...

The anticipated saving was mainly on account of non-filling of vacant post.

2205 - Art and Culture				
101 - Fine Arts Education				
01 - Goa College of Art				
O	831.50			
S	0.01			
R	(-)296.56	534.95	534.87	(-)0.08

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills, rationalization of expenditure, adoption of economy measures and non-availability of experts to conduct workshops.

GRANT No. 44 - *concld.*

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	545.00	269.58	275.42
2014 - 15	590.00	339.95	250.05
2015 - 16	650.00	398.69	251.31
2016 - 17	680.00	398.54	281.46
2017 - 18	527.04	482.48	44.56
2018 - 19	494.10	437.74	56.36
2019 - 20	625.05	470.03	155.02
2020 - 21	685.00	470.21	214.79
2021 - 22	685.50	535.12	150.38
2022 - 23	915.50	563.63	351.87

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 45 - DEPARTMENT OF ARCHIVES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2205 - Art and Culture				
3454 - Census, Surveys and Statistics				
Original	24,37,35			
Supplementary	...	24,37,35	17,86,98	(-)6,50,37
Amount surrendered during the year (March 2024)				6,49,58
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	3,00,00			
Supplementary	...	3,00,00	...	(-)3,00,00
Amount surrendered during the year (March 2024)				3,00,00

***Notes and comments* :-**

Revenue :

1. As against the final saving of ₹ 650.37 lakh, only ₹ 649.58 lakh were anticipated for surrender.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	80.00			
R	(-)7.28	72.72	72.72	...

The anticipated saving was mainly on account of non-filling of vacant posts.

2205 - Art and Culture				
104 - Archives				
01 - Archives Department				
O	1,260.30			
R	(-)372.28	888.02	887.32	(-)0.70

The anticipated saving was mainly on account of receipt of less claims of LTC, child education allowance, medical reimbursement bills, non-filling of vacant post and non-receipt of bills.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Development and Reorganisation of Archives				
O	603.00			
R	(-)175.69	427.31	427.30	(-)0.01

The anticipated saving was mainly on account of receipt of less claims of LTC, child education allowance, medical reimbursement bills and non-filling of vacant.

06 - Dr. Pandurang Pissurlekar Research Fellowship Scheme				
O	13.00			
R	(-)13.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

07 - Special Assistance for Publication related to Archival Records and Translation				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

3454 - Census, Surveys and Statistics				
02 - Survey and Statistics				
110 - Gazetteer and Statistical Memoirs				
01 - Gazetter Unit				
O	71.05			
R	(-)71.05	...	...	...

The anticipated saving was mainly on account provision being unutilized as it pertains to Demand No.79 - Goa Gazetteer and not to Demand No. 45.

Capital :

3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
04 - Art and Culture				
106 - Museums				
01 - Buildings (Archives)				
O	300.00			
R	(-)300.00	...	...	...

The anticipated saving was mainly on account of the office premises being shifted to rental building and the proposal for re-construction of new office premises was pending.

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	800.00	466.22	333.78
2014 - 15	705.00	519.21	185.79
2015 - 16	827.50	611.24	216.26
2016 - 17	1,130.80	569.99	560.81
2017 - 18	1,101.56	879.07	222.49
2018 - 19	1,128.61	853.93	274.68
2019 - 20	1,232.05	851.90	380.15
2020 - 21	1,254.96	950.42	304.54
2021 - 22	6,160.00	871.82	5,288.18
2022 - 23	2,319.10	1,105.13	1,213.97

Capital

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	720.00	591.39	128.61
2011 - 12	1,044.80	31.10	1,013.70
2012 - 13	1,422.00	48.80	1,373.20
2013 - 14	1,200.00	143.01	1,056.99
2014 - 15	1,200.00	91.54	1,108.46
2015 - 16	1,000.00	169.79	830.21
2016 - 17	1,300.00	6.12	1,293.88
2017 - 18	1,550.00	548.06	1,001.94
2018 - 19	1,900.00	303.52	1,596.48
2019 - 20	3,000.00	611.50	2,388.50
2020 - 21	1,700.00	487.23	1,212.77
2021 - 22	2,020.00	...	2,020.00

GRANT No. 45 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2022 - 23	1,500.00	...	1,500.00

During the year 2023 - 24, an amount of ₹ 223.00 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 46 - MUSEUM (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2205 - Art and Culture				
Original	4,67,70			
Supplementary	1	4,67,71	2,86,89	(-)1,80,82
Amount surrendered during the year (March 2024)				1,80,79
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	10,00,00			
Supplementary	...	10,00,00	...	(-)10,00,00
Amount surrendered during the year (March 2024)				10,00,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 180.82 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	15.00			
R	(-)0.85	14.15	14.16	(+)0.01

The final excess was due to rounding off.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2205 - Art and Culture				
107 - Museums				
01 - Expansion of Museum				
O	214.00			
S	0.01			
R	(-)69.74	144.27	144.26	(-)0.01

The anticipated saving was mainly on account of receipt of less claims of LTC, tuition fee bills and medical reimbursement bills.

02 - State Museum				
O	238.70			
R	(-)110.20	128.50	128.47	(-)0.03

The anticipated saving was mainly on account of receipt of less claims of LTC, tuition fee bills, medical reimbursement bills and non-payment of arrears to outsourcing staff.

Capital :

3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
04 - Art and Culture				
106 - Museums				
01 - Buildings (State Museum)				
O	1,000.00			
R	(-)1,000.00	...	...	...

The anticipated saving was mainly on account of no construction work of new building being taken up.

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	295.00	167.12	127.88
2014 - 15	297.10	200.92	96.18
2015 - 16	329.10	179.77	149.33
2016 - 17	385.60	208.25	177.35
2017 - 18	255.37	237.38	17.99
2018 - 19	316.06	222.71	93.35
2019 - 20	367.50	229.52	137.98

GRANT No. 46 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2020 - 21	381.15	212.72	168.43
2021 - 22	396.60	240.39	156.21
2022 - 23	426.20	254.43	171.77

Capital

5. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	135.00	1.42	133.58
2014 - 15	50.00	...	50.00
2015 - 16	500.00	...	500.00
2016 - 17	500.00	...	500.00
2017 - 18	1,000.00	16.68	983.32
2018 - 19	650.00	0.49	649.51
2019 - 20	500.00	...	500.00
2020 - 21	300.00	...	300.00
2021 - 22	1,000.00	...	1,000.00
2022 - 23	1,000.00	...	1,000.00

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 47 - GOA MEDICAL COLLEGE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2210 - Medical and Public Health				
Original	8,99,16,96			
Supplementary	7	8,99,17,03	7,60,52,18	(-)1,38,64,85
Amount surrendered during the year (March 2024)				1,38,18,04
Capital :				
4210 - Capital Outlay on Medical and Public Health				
Original	1,72,19,00			
Supplementary	...	1,72,19,00	35,49,11	(-)1,36,69,89
Amount surrendered during the year (March 2024)				1,32,37,54

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 13,864.85 lakh, the supplementary grant of ₹ 0.07 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 13,864.85 lakh, only ₹ 13,818.04 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	3,200.00			
R	(-)1,032.41	2,167.59	2,167.72	(+)0.13

The anticipated saving was mainly on account of delay in filling the posts of the super speciality doctors on regular basis and short term posts and receipt of less number of bills during the year than anticipated. The final excess was due to correction transfer entry from Minor Head of Account '502' not being considered while surrendering of funds.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2210 - Medical and Public Health				
01 - Urban Health Services - Allopathy				
001 - Direction and Administration				
01 - Goa Medical College and attached Hospitals				
O	2,436.50			
R	(-)900.52	1,535.98	1,535.96	(-)0.02

The anticipated saving was mainly on account of delay in filling the posts of the super speciality doctors on regular basis and short term posts and receipt of less number of bills during the year than anticipated.

02 - Goa Medical College Library for Purchase of Journal & Books				
O	150.00			
R	(-)125.47	24.53	24.53	...

The anticipated saving was mainly on account of delay in receiving administrative and expenditure sanctions.

110 - Hospitals and Dispensaries				
01 - Panaji and Bambolim Hospitals and attached Institutions				
O	45,367.50			
R	(-)4,117.26	41,250.24	41,246.50	(-)3.74

The anticipated saving was mainly on account of less consumption of electricity as two lecture halls and three wards were under renovation, delay in filling the posts of the super speciality doctors on regular basis and short term posts and receipt of less number of bills during the year than anticipated.

02 - Blood Bank				
O	811.50			
R	(-)234.74	576.76	576.77	(+)0.01

The anticipated saving was mainly on account of delay in filling up the posts of the doctors by GPSC, arrears bills of MACPS/DACP not being preferred and non-receipt of T.A. bills in time. The final excess was due to rounding off.

04 - Strengthening of Administration of Goa Medical College (URHC)(State Share)				
O	79.66			
R	(-)79.66	...	...	...

The anticipated saving was mainly on account of administrative reasons and non-receipt of share of Central Funds.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Computerisation of Goa Medical College (MRD) Records				
O	49.00			
R	(-)46.05	2.95	2.95	...

The anticipated saving was mainly on account of delay in receiving administrative and expenditure sanctions.

07 - Trauma Unit				
O	1,319.00			
R	(-)919.69	399.31	399.12	(-)0.19

The anticipated saving was mainly on account of delay in filing the post of the doctors by GPSC, arrears bills of MACPS/DACP not being preferred and non-receipt of bills in time.

08 - Super Speciality Hospital				
O	4,106.00			
R	(-)403.54	3,702.46	3,702.46	...

The anticipated saving was mainly on account of delay in filling the post of the super speciality doctors on regular basis and short term post and receipt of less number of bills during the year than anticipated.

09 - Strengthening of Administration of Goa Medical College and Hospital (Central Share)				
O	120.00			
R	(-)120.00	...	...	...

The anticipated saving was mainly on account of due to non-receipt of bills than expected.

05 - Medical Education, Training and Research				
105 - Allopathy				
01 - Goa Medical College and attached Schools				
O	10,424.00			
R	(-)1,482.75	8,941.25	8,941.26	(+)0.01

The anticipated saving was mainly on account of delay in filling the post of the super speciality doctors on regular basis and short term post and receipt of less number of bills during the year than anticipated. The final excess was due to rounding off.

03 - Establishment of Super Speciality Department				
O	2,518.00			
R	(-)1,408.20	1,109.80	1,109.80	...

The anticipated saving was mainly on account of less bills received than expected.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Establishment of Oncology Unit - National Programme Cancer Control (A)				
O	671.00			
R	(-)12.78	658.22	658.22	...

The anticipated saving was mainly on account of delay in filling the post of the super speciality doctors on regular basis and short term post and receipt of less number of bills during the year than anticipated.

07 - Expenditure on visiting faculty				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-receipt of bills during the year.

09 - Strengthening of Paediatrics Department				
O	116.00			
R	(-)19.61	96.39	96.39	...

The anticipated saving was mainly on account of non-receipt of TA & other bills in time during the year.

11 - Insulin Programme				
O	353.50			
R	(-)30.95	322.55	322.55	...

The anticipated saving was mainly on account of non-receipt of bills in time during the year.

12 - Neuro Rehabilitation Centre				
O	91.50			
R	(-)34.38	57.12	57.09	(-)0.03

The anticipated saving was mainly on account of delay in receiving administrative and expenditure sanctions.

13 - National Programme for Control of Blindness (A)				
O	78.30			
R	(-)20.06	58.24	58.24	...

The anticipated saving was mainly on account of delay in filing the post of the doctors by GPSC and non-receipt of bills in time.

14 - National Programme for Prevention and Management of Burn Injuries				
O	295.00			
R	(-)243.04	51.96	51.96	...

The anticipated saving was mainly on account of delay in receiving administrative and expenditure sanctions and non-receipt of bills in time.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
15 - Setting up of Tertiary Care Cancer Centre (TCCC)(Central Share)				
O	1,135.00			
R	(-)1,001.96	133.04	133.04	...

The anticipated saving was mainly on account of administrative reasons as twenty five percent of funds from Central Government share was not received and fund could not be transferred to SNA Account.

16 - Setting up of Tertiary Care Cancer Centre (TCCC)(State Share)				
O	2,144.00			
R	(-)2,138.75	5.25	5.25	...

The anticipated saving was mainly on account of administrative reasons as twenty five percent of funds from Central Government share was not received and fund could not be transferred to SNA Account.

17 - Setting up of SOTTO in the State				
O	60.00			
S	0.07			
R	(-)42.67	17.40	17.40	...

The anticipated saving was mainly on account of delay in filling the post of the super speciality doctors on regular basis and short term post and receipt of less number of bills during the year than anticipated.

18 - Establishment of Oncology Unit				
O	677.00			
R	(-)3.98	673.02	673.03	(+)0.01

The anticipated saving was mainly on account of administrative reasons. The final excess was due to rounding off.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2210 - Medical and Public Health				
01 - Urban Health Services - Allopathy				
110 - Hospitals and Dispensaries				
03 - Strengthening of Administration of Goa Medical College (URHC)				
O	9,602.00			
R	523.19	10,125.19	10,124.33	(-)0.86

The anticipated excess was mainly on account of payment of pending bills for medicine, drugs, implants, consumables etc.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Medical Education, Training and Research				
105 - Allopathy				
05 - Expansion of Goa Medical College				
O	3,352.50			
R	87.42	3,439.92	3,439.82	(-)0.10

The anticipated excess was mainly on account of payment of salaries to staff.

Capital :

5. As against the final saving of ₹ 13,669.89 lakh, only ₹ 13,237.54 lakh were anticipated for surrender.

6. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4210 - Capital Outlay on Medical and Public Health				
03 - Medical Education, Training and Research				
105 - Allopathy				
01 - Contribution to GSIDC-Buildings (Goa Medical College)				
O	4,000.00			
R	(-)1,914.26	2,085.74	1,664.44	(-)421.30

The anticipated saving was mainly on account of delay in receiving administrative and expenditure sanctions. The final saving was due to non-receipt of bill towards construction of building (Goa Medical College) by Goa State Infrastructure Development Corporation.

04 - Equipment (Goa Medical College)				
O	4,719.00			
R	(-)4,259.58	459.42	459.42	...

The anticipated saving was mainly on account of delay in receiving administrative and expenditure sanctions.

10 - Setting up of Super Speciality Block under Phase III of PMSSY (A)				
O	7,500.00			
R	(-)6,063.70	1,436.30	1,425.26	(-)11.04

The anticipated saving was mainly on account of delay in receiving administrative and expenditure sanctions. The final saving was due to non-clearance of bill towards Super Speciality Block under phase III of PMSSY scheme.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
11 - Construction of New Blood Bank Block/ Building				
O	1,000.00			
R	(-)1,000.00	...	...	...

The anticipated saving was mainly on account of delay in receiving administrative and expenditure sanctions.

Revenue

7. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	17,867.70	17,545.60	322.10
2014 - 15	20,888.54	20,616.80	271.74
2015 - 16	24,042.30	23,249.12	793.18
2016 - 17	24,403.20	24,060.53	342.67
2017 - 18	31,345.70	31,041.17	304.53
2018 - 19	42,339.97	35,824.45	6,515.52
2019 - 20	45,683.61	39,052.13	6,631.48
2020 - 21	58,088.16	46,743.70	11,344.46
2021 - 22	65,755.31	56,502.25	9,253.06
2022 - 23	76,443.30	60,198.76	16,244.54

Capital

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,088.00	254.57	833.43
2011 - 12	2,315.00	1,531.25	783.75
2012 - 13	1,465.00	221.71	1,243.29
2013 - 14	1,570.00	814.11	755.89
2014 - 15	2,820.00	818.74	2,001.26
2015 - 16	2,640.00	1,332.26	1,307.74
2016 - 17	4,336.00	305.40	4,030.60
2017 - 18	9,186.71	1,943.54	7,243.17
2018 - 19	13,841.00	5,265.70	8,575.30
2019 - 20	19,216.00	8,659.10	10,556.90
2020 - 21	21,060.00	6,938.19	14,121.81
2021 - 22	24,550.00	7,486.73	17,063.27
2022 - 23	18,300.01	3,807.93	14,492.08

GRANT No. 47 - *concld.*

During the year 2023 - 24, an amount of ₹ 4,036.13 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 48 - HEALTH SERVICES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2210 - Medical and Public Health				
2211 - Family Welfare				
Original	9,72,67,90			
Supplementary	8	9,72,67,98	7,10,22,99	(-)2,62,44,99
Amount surrendered during the year (March 2024)				2,61,13,96
Capital :				
4210 - Capital Outlay on Medical and Public Health				
Original	72,97,00			
Supplementary	...	72,97,00	55,37,38	(-)17,59,62
Amount surrendered during the year (March 2024)				17,57,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 26,244.99 lakh, the supplementary grant of ₹ 0.08 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 26,244.99 lakh, only ₹ 26,113.96 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	6,000.00			
R	(-)3,530.42	2,469.58	2,467.53	(-)2.05

The anticipated saving was mainly on account of non-filling of vacant posts.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2210 - Medical and Public Health				
01 - Urban Health Services - Allopathy				
104 - Medical Stores Depot				
01 - Medical Depot				
O	4,339.50			
R	(-)1,523.00	2,816.50	2,814.47	(-)2.03

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards salary, LTC and non-finalisation of drug tender.

02 - Strengthening of Medical Depot				
O	248.56			
R	(-)130.50	118.06	117.03	(-)1.03

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

109 - School Health Schemes				
01 - School Health				
O	500.00			
R	(-)131.50	368.50	368.10	(-)0.40

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards salary, LTC and tuition fees.

110 - Hospitals and Dispensaries				
01 - Urban Health Centres				
O	1,756.70			
R	(-)570.51	1,186.19	1,180.47	(-)5.72

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards salary, LTC, tuition fees and other expenses. The reasons for final saving are awaited (July 2024).

02 - Tuberculosis Bacilli Hospital				
O	1,602.60			
R	(-)683.60	919.00	915.75	(-)3.25

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards medical reimbursement, LTC and other expenses.

03 - T. B. Hospital at Margao				
O	229.45			
R	(-)107.70	121.75	120.71	(-)1.04

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards medical reimbursement, LTC and other expenses and non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Hospicio Hospital				
O	5,028.10			
R	(-)946.00	4,082.10	4,076.43	(-)5.67

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards medical reimbursement, LTC and other expenses and non-filling of vacant post. The reasons for final saving are awaited (July 2024).

05 - Asilo Hospital				
O	3,782.65			
R	(-)559.00	3,223.65	3,218.80	(-)4.85

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards medical reimbursement, LTC and other expenses.

06 - Expansion of Hospicio Hospital				
O	3,971.90			
R	(-)726.48	3,245.42	3,242.05	(-)3.37

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

07 - Expansion of Asilo Hospital				
O	3,623.15			
R	(-)987.00	2,636.15	2,630.26	(-)5.89

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The reasons for final saving are awaited (July 2024).

02 - Urban Health Services - Other System of Medicine

101 - Ayurveda

01 - Opening of Indian System of Medical Dispensary

O	33.80			
R	(-)24.30	9.50	9.16	(-)0.34

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and non-filling of vacant post.

02 - Ayurveda Mahavidyalaya				
O	300.00			
R	(-)150.00	150.00	150.00	...

The anticipated saving was mainly on account of scheme for Grant-in-aid to Ayurvedic Mahavidhyalay Shiroda not further being renewed.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - Ayush (Central Share)				
O	1,419.55			
R	(-)228.55	1,191.00	1,190.77	(-)0.23

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

102 - Homeopathy
01 - Homeopathy Dispensary

O	175.75			
R	(-)118.15	57.60	57.26	(-)0.34

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards medical reimbursement, LTC and tuition fee bills.

03 - Rural Health Services - Allopathy
101 - Health Sub-Centres
01 - Sub-Centres

O	93.00			
R	(-)72.75	20.25	20.02	(-)0.23

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards medical reimbursement and tuition fee bills.

103 - Primary Health Centres
01 - Primary Health Centres

O	13,509.20			
R	(-)1,271.00	12,238.20	12,242.10	(+)3.90

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards maintenance, AMC charges, fuel charges, non-approval of proposal for hiring of office vehicles from Goa Tourism Development Corporation and due to procurement of drugs and diagnostics from funds provided under National Health Mission and XVth Finance commission. The reasons for final excess are awaited (July 2024).

104 - Community Health Centres
01 - Community Health Centres

O	1,025.86			
R	(-)538.76	487.10	486.43	(-)0.67

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards maintenance, AMC charges, due to procurement of drugs and diagnostics from funds provided under National Health Mission and XVth Finance commission and non-filling of vacant post.

110 - Hospitals and Dispensaries
01 - Rural Dispensaries

O	1,131.90			
R	(-)237.25	894.65	892.38	(-)2.27

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards salaries, LTC, medical reimbursement and purchase of drugs from Central Funds.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Maternity Homes				
O	715.75			
R	(-)318.65	397.10	396.72	(-)0.38

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards LTC, medical reimbursement and tuition fee bills.

03 - Cottage Hospitals				
O	1,331.10			
S	0.01			
R	(-)621.50	709.61	706.57	(-)3.04

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards maintenance of lift, AMC charges, purchase of fuel and lubricants and adoption of economy and rationalisation measures.

04 - Infectious Diseases Hospital				
O	4,032.00			
R	(-)913.50	3,118.50	3,111.88	(-)6.62

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards LTC, medical reimbursement bills, maintenance, repairs, AMC, other expenses and non-filling of vacant posts. The reasons for final saving are awaited (July 2024).

05 - Paediatric Wards				
O	260.10			
R	(-)84.50	175.60	175.18	(-)0.42

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards LTC and medical reimbursement bills.

07 - Upgrading of Cottage Hospitals of Vasco and Cacora				
O	224.25			
R	(-)103.00	121.25	120.10	(-)1.15

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards LTC and medical reimbursement bills.

10 - Central Hospital Tisca				
O	1,001.20			
R	(-)518.00	483.20	481.49	(-)1.71

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated towards LTC, medical reimbursement bills and other expenses.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
11 - Non-Communicable Diseases Cell				
O	97.50			
R	(-)87.50	10.00	9.59	(-)0.41

The anticipated saving was mainly on account of non-filling of vacant post.

12 - Sub District Hospital Ponda				
O	1,707.50			
R	(-)793.00	914.50	911.67	(-)2.83

The anticipated saving was mainly on account of non-filling of vacant post, adoption of economy and rationalisation measures and receipt of less claims during the year than anticipated.

05 - Medical Education, Training and Research				
105 - Allopathy				
01 - Nursing				
O	570.25			
R	(-)152.00	418.25	415.03	(-)3.22

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and non-receipt of approvals towards appointment of external lecturers.

03 - Four Year B.Sc (Nursing Course)				
O	288.10			
R	(-)104.29	183.81	180.49	(-)3.32

The anticipated saving was mainly on account of non-filling of vacant post and non-receipt of approvals towards appointment of external lecturers.

05 - M.Sc. Nursing				
O	21.13			
R	(-)21.13	...	...	...

The anticipated saving was mainly on account of non-filling of vacant post.

06 - Public Health				
001 - Direction and Administration				
01 - Directorate of Health Services				
O	2,271.90			
R	(-)744.50	1,527.40	1,527.30	(-)0.10

The anticipated saving was mainly on account of receipt of less claims of LTC, medical reimbursement bills, appointment of staff on contract, adoption of economy and rationalisation measures and non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Strengthening of Directorate of Health Services				
O	171.50			
R	(-)160.00	11.50	11.14	(-)0.36

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

03 - Computer System for Directorate of Health Services				
O	104.00			
R	(-)80.50	23.50	23.04	(-)0.46

The anticipated saving was mainly on account of non-approval of proposals towards procurement of IT equipments.

101 - Prevention and Control of Diseases				
01 - Dental Care				
O	978.25			
R	(-)321.75	656.50	655.34	(-)1.16

The anticipated saving was mainly on account of non-filling of vacant post.

02 - Malaria Eradication Programme				
O	1,768.70			
R	(-)328.00	1,440.70	1,438.12	(-)2.58

The anticipated saving was mainly on account of non-filling of vacant post.

06 - Eye Clinic Trachoma and Blindness Control				
O	326.30			
S	0.01			
R	(-)77.00	249.31	249.05	(-)0.26

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills.

07 - Tuberculosis Bacillii Control				
O	234.65			
S	0.01			
R	(-)117.00	117.66	117.08	(-)0.58

The anticipated saving was mainly on account of non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
10 - Sexually Transmitted Diseases Control				
O	456.30			
S	0.04			
R	(-)143.87	312.47	311.36	(-)1.11

The anticipated saving was mainly on account of receipt of less claims of salaries, LTC and medical reimbursement bills.

13 - National Trachoma and Blindness Control Programme (A)				
O	111.80			
R	(-)80.20	31.60	31.32	(-)0.28

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills.

18 - National Iodine Deficiency Control Programme (A)				
O	40.39			
R	(-)15.30	25.09	24.59	(-)0.50

The anticipated saving was mainly on account of receipt of less claims of tuition fees, LTC and medical reimbursement bills.

25 - National Rural Health Mission Scheme (A)				
O	4,500.00			
R	(-)1,995.00	2,505.00	2,505.00	...

The anticipated saving was mainly on account of non-receipt of sanction order towards release of grants.

29 - Fifteenth Finance Commission				
O	318.00			
R	(-)318.00	...	...	...

The anticipated saving was mainly on account of non-receipt of sanction order for release of XVth Finance Commission Grants.

30 - PM-Ayushman Bharat Health Infrastructure Mission (PMABHIM) (State Share)				
O	2,000.00			
R	(-)1,750.00	250.00	250.00	...

The anticipated saving was mainly on account of non-receipt of sanction order for release of grants under PMABHIM.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
31 - PM-Ayushman Bharat Health Infrastructure Mission (PMABHIM) (Central Share)				
O	3,000.00			
R	(-)2,625.00	375.00	375.00	...

The anticipated saving was mainly on account of non-receipt of sanction order for release of grants under PMABHIM.

32 - Emergency Response and health System Preparedness(ECRP-I)(Central Share)				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of discontinuation of the scheme.

33 - Emergency Response and health System Preparedness(ECRP-II)(State Share)				
O	40.00			
R	(-)40.00	...	...	...

The anticipated saving was mainly on account of discontinuation of the scheme.

34 - Emergency Response and health System Preparedness(ECRP-II)(Central Share)				
O	60.00			
R	(-)60.00	...	...	...

The anticipated saving was mainly on account of discontinuation of the scheme.

112 - Public Health Education				
01 - Health Education				
O	91.30			
R	(-)29.40	61.90	60.72	(-)1.18

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills.

800 - Other Expenditure				
01 - Post Partum Programme				
O	521.95			
R	(-)241.50	280.45	280.15	(-)0.30

The anticipated saving was mainly on account of receipt of less claims of tuition fee, LTC and medical reimbursement bills.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
80 - *General*				
004 - Health Statistics and Evaluation				
01 - Health Intelligence Bureau				
O	74.25			
R	(-)24.50	49.75	48.25	(-)1.50

The anticipated saving was mainly on account of receipt of less claims of tuition fee, LTC and medical reimbursement bills.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	334.75			
R	(-)189.50	145.25	144.44	(-)0.81

The anticipated saving was mainly on account of non-finalisation of drugs tender.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	1,313.00			
R	(-)118.00	1,195.00	1,194.68	(-)0.32

The anticipated saving was mainly on account of less claims received from ST beneficiaries under mediclaim and other expenses.

800 - Other Expenditure				
01 - Environmental and Pollution Control Wing				
O	76.30			
R	(-)19.00	57.30	56.31	(-)0.99

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

03 - Assistance to Voluntary Organisation - Red Cross				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-renewal of the scheme of assistance to voluntary organisation Red Cross.

04 - Mediclaim Scheme				
O	300.00			
R	(-)153.37	146.63	146.13	(-)0.50

The anticipated saving was mainly on account of receipt of less claims under the Goa Mediclaim scheme due to the introduction of DDSSY.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
06 - Health Education Bureau				
O	6.50			
R	(-)6.50	...	...	...

The anticipated saving was mainly on account of non-receipt of approvals for release of advertisements.

22 - New Born Babies Screening				
O	156.00			
R	(-)88.00	68.00	67.87	(-)0.13

The anticipated saving was mainly on account of receipt of less claims towards the scheme during the year than anticipated.

24 - Swarnajayanti Arogya Bima Yojna				
O	593.00			
R	(-)510.00	83.00	82.88	(-)0.12

The anticipated saving was mainly on account of returning back of proposal of ICICI bank in respect of Swarnajayanti Arogya Bima Nigam Yojana by Finance Department with observations.

26 - Training & Capacity Building				
O	3,500.00			
R	(-)785.00	2,715.00	2,714.72	(-)0.28

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

27 - G-20 India Summit				
O	595.00			
R	(-)431.01	163.99	162.73	(-)1.26

The anticipated saving was mainly on account of receipt of less claims towards G-20 India Summit during the year than anticipated.

2211 - Family Welfare

001 - Direction and Administration

01 - Family Welfare Bureau				
O	335.90			
R	(-)105.82	230.08	229.11	(-)0.97

The anticipated saving was mainly on account of receipt of less claims of tuition fee, LTC and medical reimbursement bills.

02 - Training/Workshop & Capacity Building				
O	144.00			
R	(-)49.67	94.33	94.33	...

The anticipated saving was mainly on account of non-clearance of bills.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
003 - Training				
01 - Training of Nursing Personnel.				
O	144.30			
R	(-)54.43	89.87	89.87	...

The anticipated saving was mainly on account of receipt of less claims of tuition fee, LTC and medical reimbursement bills.

101 - Rural Family Welfare Services				
01 - Rural Family Welfare Centres				
O	1,501.00			
R	(-)179.15	1,321.85	1,321.73	(-)0.12

The anticipated saving was mainly on account of some bills of MACPS, leave encashment, revised pay fixation being under process, some not being claimed and non-receipt of approvals for purchases.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2210 - Medical and Public Health				
02 - Urban Health Services - Other System of Medicine				
101 - Ayurveda				
04 - Ayush (State Share)				
O	400.01			
R	19.00	419.01	418.87	(-)0.14

The anticipated excess was mainly on account of settlement of balance amount of central share of grants pertaining to Ayush.

06 - Public Health				
101 - Prevention and Control of Diseases				
05 - Leprosy Control				
O	157.00			
R	29.00	186.00	185.02	(-)0.98

The anticipated excess was mainly on account of payment of salaries to staff, dues of retired staff and transfer of Chief Medical Officer to NLEP DHS against vacant post.

27 - National Rural Health Mission Scheme (State Share)				
O	3,000.01			
R	1,183.00	4,183.01	4,182.31	(-)0.70

The anticipated excess was mainly on account of fund required for allotment of state share bills in respect of National Health Mission Grants.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
80 - *General*				
800 - Other Expenditure				
11 - Emergency Services through EMRI				
O	2,000.00			
R	174.00	2,174.00	2,174.00	...

The anticipated excess was mainly on account of payment towards the fourth quarter of GVK EMRI Operations.

25 - Deen Dayal Swasthya Suraksha Yojana				
O	6,500.00			
R	685.50	7,185.50	7,185.12	(-)0.38

The anticipated excess was mainly on account of settling bills of Deen Dayal Swasthya Suraksha Yojana by private hospitals.

Capital :

5. As against the final saving of ₹ 1,759.62 lakh, only ₹ 1,757.00 lakh were anticipated for surrender.

6. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4210 - Capital Outlay on Medical and Public Health				
01 - *Urban Health Services*				
110 - Hospitals and Dispensaries				
01 - Buildings (Health Services)				
O	1,350.00			
R	(-)408.50	941.50	939.41	(-)2.09

The anticipated saving was mainly on account of non-receipt of approvals for purchases.

03 - Upgradation/Renovation of Primary Health Centres, CHC,RMD, Hospitals by GSIDC				
O	5,000.00			
R	(-)440.50	4,559.50	4,559.46	(-)0.04

The anticipated saving was mainly on account of non-receipt of approvals for payment to GSIDC.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Rural Health Services				
103 - Primary Health Centre				
01 - Buildings (Health Services)				
O	800.00			
R	(-)778.00	22.00	15.48	(-)6.52

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and non-receipt of proposal for new ambulances and hearse van. The reasons for final saving are awaited (July 2024).

104 - Community Health Centres				
01 - Buildings (Health Services)				
O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

04 - Public Health				
112 - Public Health and Education				
01 - Buildings (Health Services)				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposals.

80 - General				
789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	17.00			
R	(-)17.00	...	...	...

The anticipated saving was mainly on account of rejection of proposals of PHC Casarvarnem and insufficient allocation of funds for purchase of ambulances.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	90.00			
R	(-)83.00	7.00	6.54	(-)0.46

The anticipated saving was mainly on account of non-receipt of proposals for upgradation of PHC/units in tribal areas and for purchase of vehicles for PHC situated in tribal areas.

7. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4210 - Capital Outlay on Medical and Public Health				
02 - Rural Health Services				
101 - Health Sub-Centres				
01 - Buildings (Health Services)				
O	10.00			
R	...	10.00	16.49	(+)6.49

The reasons for final excess are awaited (July 2024).

Revenue

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	16,772.50	15,447.11	1,325.39
2011 - 12	19,391.98	18,736.64	655.34
2012 - 13	23,023.79	19,797.59	3,226.20
2013 - 14	25,916.76	22,325.82	3,590.94
2014 - 15	30,704.20	25,058.44	5,645.76
2015 - 16	36,095.31	26,168.13	9,927.18
2016 - 17	50,590.20	30,525.07	20,065.13
2017 - 18	51,918.06	45,005.18	6,912.88
2018 - 19	51,750.48	41,677.96	10,072.52
2019 - 20	68,178.38	48,891.26	19,287.12
2020 - 21	74,882.03	53,961.25	20,920.78
2021 - 22	80,883.63	66,835.91	14,047.72
2022 - 23	90,448.96	64,383.34	26,065.62

GRANT No. 48 - *concld.*

Capital

9. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,116.10	929.27	186.83
2011 - 12	839.02	318.64	520.38
2012 - 13	1,707.25	478.31	1,228.94
2013 - 14	1,373.24	246.09	1,127.15
2014 - 15	1,130.30	732.78	397.52
2015 - 16	3,100.07	1,707.50	1,392.57
2016 - 17	12,231.05	2,097.73	10,133.32
2017 - 18	9,415.05	5,433.47	3,981.58
2018 - 19	9,005.05	5,242.53	3,762.52
2019 - 20	15,402.55	5,780.75	9,621.80
2020 - 21	20,226.05	4,728.01	15,498.04
2021 - 22	24,590.00	9,668.45	14,921.55
2022 - 23	10,387.00	1,782.61	8,604.39

During the year 2023 - 24, an amount of ₹ 11,471.49 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 10,430.65 lakh was spent leaving an amount of ₹ 1,437.19 lakh (including closing balance upto previous year) as unspent as on 31.03.2024.

GRANT No. 49 - INSTITUTE OF PSYCHIATRY AND HUMAN BEHAVIOUR (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2210 - Medical and Public Health				
Original	57,00,90			
Supplementary	1	57,00,91	52,20,55	(-)4,80,36
Amount surrendered during the year (March 2024)				4,90,08
Capital :				
4210 - Capital Outlay on Medical and Public Health				
Original	15,00,00			
Supplementary	2	15,00,02	15,00,00	(-)2
Amount surrendered during the year (March 2024)				2

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 480.36 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 480.36 lakh, the surrender of ₹ 490.08 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	400.00			
R	(-)109.45	290.55	290.47	(-)0.08

The anticipated saving was mainly on account of non-receipt of PPAN numbers leading to non-submission of salary bills.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2210 - Medical and Public Health				
01 - Urban Health Services - Allopathy				
110 - Hospitals and Dispensaries				
01 - Institute of Psychiatry and Human Behaviour				
O	5,101.00			
S	0.01			
R	(-)286.52	4,814.49	4,825.30	(+)10.81

The anticipated saving was mainly on account of less receipt of bills towards medical reimbursement, LTC, children education allowance, administrative difficulty in procuring medical machinery and e-tender delayed due to administrative difficulty. The final excess was due to mentioning the wrong figures while surrendering of fund.

05 - Establishment of P.G. Department under center of Excellence				
O	124.90			
R	(-)19.11	105.79	105.79	...

The anticipated saving was mainly on account of administrative delay and non-receipt of PPAN numbers leading to non-submission of salary bills.

06 - State Mental Health Authority				
O	75.00			
R	(-)75.00	...	...	...

The anticipated saving was mainly on account of funds allotted for financial year 2022-23 not being utilized and utilization certificate not received in order to release 2023-24 funds under Grant-in-aid.

Capital :

4. In view of final saving of ₹ 0.02 lakh, the supplementary grant of ₹ 0.02 lakh obtained during the year proved unnecessary.

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4210 - Capital Outlay on Medical and Public Health				
03 - Medical Education, Training and Research				
105 - Allopathy				
05 - Establishment of Center of Excellence under NMHP (A)				
O	1,000.00			
R	(-)400.00	600.00	600.00	...

The anticipated saving was mainly on account of less bills received than expected.

6. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4210 - Capital Outlay on Medical and Public Health				
03 - Medical Education, Training and Research				
105 - Allopathy				
06 - Establishment of Center of Excellence under NMHP Scheme- A (State Share 40%)				
O	...			
S	0.01			
R	399.99	400.00	400.00	...

The anticipated excess was mainly on account of more number of bills received than expected.

Revenue

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,435.30	1,217.83	217.47
2011 - 12	1,293.50	1,220.45	73.05
2012 - 13	1,443.50	1,305.09	138.41
2013 - 14	1,589.50	1,458.38	131.12
2014 - 15	1,857.80	1,652.87	204.93
2015 - 16	2,020.50	1,884.59	135.91
2016 - 17	2,235.50	1,965.99	269.51
2017 - 18	2,715.67	2,551.62	164.05

GRANT No. 49 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2018 - 19	2,797.01	2,545.88	251.13
2019 - 20	3,378.17	2,740.76	637.41
2020 - 21	3,677.12	2,906.64	770.48
2021 - 22	4,215.33	3,146.90	1,068.43
2022 - 23	5,314.95	4,942.81	372.14

Capital

8. This is the twelfth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2012 - 13	326.50	2.09	324.41
2013 - 14	214.23	17.53	196.70
2014 - 15	215.06	47.21	167.85
2015 - 16	215.06	8.14	206.92
2016 - 17	742.00	0.58	741.42
2017 - 18	1,167.05	302.30	864.75
2018 - 19	1,167.05	80.70	1,086.35
2019 - 20	1,901.82	500.00	1,401.82
2020 - 21	1,627.00	4.72	1,622.28
2021 - 22	1,370.02	399.61	970.41
2022 - 23	1,463.00	1,415.50	47.50

During the year 2023 - 24, an amount of ₹ 1,000.00 lakh (including closing balance upto previous year) was transferred to the DDO's Bank Account. Out of this, NIL was spent leaving an amount of ₹ 1,000.00 lakh as unspent as on 31.03.2024.

GRANT No. 50 - GOA COLLEGE OF PHARMACY (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2210 - Medical and Public Health				
Original	27,63,05			
Supplementary	1	27,63,06	14,13,51	(-)13,49,55
Amount surrendered during the year (March 2024)				13,49,83
Capital :				
4210 - Capital Outlay on Medical and Public Health				
Original	11,80,00			
Supplementary	...	11,80,00	85,80	(-)10,94,20
Amount surrendered during the year (March 2024)				10,94,20

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,349.55 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 1,349.55 lakh, the surrender of ₹ 1,349.83 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	350.00			
R	(-)257.70	92.30	93.11	(+)0.81

The anticipated saving was mainly on account of non-filling of vacant post of teaching and non-teaching staff. The final excess was due to mismatch of grants as transfer of funds from Minor Head of Account '502' to regular salary Head of Account.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2210 - Medical and Public Health				
05 - Medical Education, Training and Research				
105 - Allopathy				
01 - Goa Pharmacy College				
O	1,976.75			
S	0.01			
R	(-)915.05	1,061.71	1,061.13	(-)0.58

The anticipated saving was mainly on account of non-filling of vacant post of teaching and non-teaching staff and non-purchase of new college bus costing approximately rupees thirty three lakh as it will be purchased only after condemnation of existing bus, which is under process.

02 - Post-Graduate Course in Pharmacy				
O	221.10			
R	(-)74.05	147.05	147.05	...

The anticipated saving was mainly on account of non-filling of vacant post.

03 - Strengthening of Goa Pharmacy College				
O	134.00			
R	(-)47.62	86.38	86.40	(+)0.02

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

04 - Post-Graduate Course in Pharmacy (A)				
O	81.20			
R	(-)55.41	25.79	25.81	(+)0.02

The anticipated saving was mainly on account of non-filling of vacant post, receipt of less claims during the year than anticipated and purchase of chemicals and materials in a judicious manner. The reasons for final excess are awaited (July 2024).

Capital :

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4210 - Capital Outlay on Medical and Public Health				
03 - Medical Education, Training and Research				
105 - Allopathy				
01 - Buildings (Goa College of Pharmacy)				
O	1,000.00			
R	(-)1,000.00	...	...	...

The anticipated saving was mainly due to project proposal with administrative approval for building the entire college premises by demolishing the hostel buildings at Altinho by Goa Human Resource Development Corporation not taking off as the space was insufficient. However, a proposal to build a research centre accommodating all PG & PHD programs is under consideration for phase wise construction.

04 - Equipment (Goa College of Pharmacy)				
O	75.00			
R	(-)29.22	45.78	45.79	(+)0.01

The anticipated saving was mainly on account of efforts being made to purchase good number of equipment through e-tender process. However, for few items there were no quotes, technical specifications were not upto the mark in some cases and some suppliers supplied the material but delayed the admission of bills. The reasons for final excess are awaited (July 2024).

05 - Implementation of MODROBS Project Scheme (Pharmacy Courses)				
O	30.00			
R	(-)30.00	...	...	...

The anticipated saving was mainly on account of funds not being granted under this scheme as the department does not fall under the ambit of All India Council for Technical Education any more.

06 - Centre of Excellence				
O	65.00			
R	(-)24.98	40.02	40.02	...

The anticipated saving was mainly on account of no major works being under taken by Public Works Department and delay in submission of bills by suppliers after supplying the materials.

07 - Implementation of Research Promotion Scheme				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of funds not being granted under this scheme as the department does not fall under the ambit of All India Council for Technical Education any more.

Revenue

5. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	923.67	612.02	311.65
2014 - 15	956.20	630.88	325.32
2015 - 16	995.05	691.79	303.26
2016 - 17	1,043.25	769.61	273.64
2017 - 18	899.73	922.20	(-)22.47
2018 - 19	1,093.09	989.53	103.56
2019 - 20	1,136.40	1,087.44	48.96
2020 - 21	1,254.75	995.45	259.30
2021 - 22	1,482.45	1,094.45	388.00
2022 - 23	2,203.00	1,295.17	907.83

Capital

6. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	309.50	85.72	223.78
2014 - 15	301.20	32.28	268.92
2015 - 16	366.20	57.08	309.12
2016 - 17	388.00	15.57	372.43
2017 - 18	400.00	7.28	392.72
2018 - 19	162.00	23.39	138.61
2019 - 20	187.00	9.36	177.64
2020 - 21	246.00	8.47	237.53
2021 - 22	311.00	2.85	308.15
2022 - 23	1,716.00	15.24	1,700.76

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 51 - GOA DENTAL COLLEGE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2210 - Medical and Public Health				
Original	62,40,12			
Supplementary	...	62,40,12	49,37,52	(-)13,02,60
Amount surrendered during the year (March 2024)				12,99,01
Capital :				
4210 - Capital Outlay on Medical and Public Health				
Original	45,00,00			
Supplementary	...	45,00,00	6,73,62	(-)38,26,38
Amount surrendered during the year (March 2024)				38,26,38

***Notes and comments* :-**

Revenue :

1. As against the final saving of ₹ 1,302.60 lakh, only ₹ 1,299.01 lakh were anticipated for surrender.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	300.00			
R	(-)90.96	209.04	209.04	...

The reasons for anticipated saving are awaited (July 2024).

2210 - Medical and Public Health				
05 - Medical Education, Training and Research				
105 - Allopathy				
01 - Goa Dental College and Hospital				
O	5,940.12			
R	(-)1,208.05	4,732.07	4,731.88	(-)0.19

The anticipated saving was mainly on account of non-recruitment of of Gazetted and Non-Gazetted staff.

Capital :

3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4210 - Capital Outlay on Medical and Public Health				
01 - Urban Health Services				
110 - Hospitals and Dispensaries				
02 - Building (GDCH) Phase-II				
O	2,500.00			
R	(-)2,500.00	...	...	...

The anticipated saving was mainly on account of bills not being submitted by Goa State Infrastructure Development Corporation for payment.

04 - Equipment (Goa Dental College and Hospital)				
O	2,000.00			
R	(-)1,326.38	673.62	673.62	...

The anticipated saving was mainly on account of non-clearance of bills.

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	1,505.00	1,308.98	196.02
2014 - 15	1,532.00	1,527.20	4.80
2015 - 16	1,982.76	1,652.29	330.47
2016 - 17	2,593.01	1,880.62	712.39
2017 - 18	2,440.97	2,329.16	111.81
2018 - 19	3,197.68	2,680.72	516.96
2019 - 20	3,982.60	3,386.29	596.31
2020 - 21	4,082.65	3,195.72	886.93
2021 - 22	4,558.51	3,901.43	657.08
2022 - 23	5,836.31	4,315.22	1,521.09

Capital

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	402.00	159.21	242.79
2011 - 12	1,760.00	84.79	1,675.21
2012 - 13	775.00	85.41	689.59
2013 - 14	1,026.00	9.14	1,016.86
2014 - 15	971.00	56.37	914.63
2015 - 16	3,127.00	6.39	3,120.61
2016 - 17	3,815.00	3,509.10	305.90
2017 - 18	2,520.00	17.11	2,502.89
2018 - 19	2,029.10	324.18	1,704.92
2019 - 20	2,028.50	145.27	1,883.23
2020 - 21	2,018.00	171.82	1,846.18
2021 - 22	3,500.50	1,007.49	2,493.01
2022 - 23	6,764.61	803.32	5,961.29

During the year 2023 - 24, an amount of ₹ 122.81 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 52 - LABOUR (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2210 - Medical and Public Health				
2230 - Labour and Employment				
Original	1,05,73,70			
Supplementary	4	1,05,73,74	69,01,71	(-)36,72,03
Amount surrendered during the year (March 2024)				36,38,85

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 3,672.03 lakh, the supplementary grant of ₹ 0.04 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 3,672.03 lakh, only ₹ 3,638.85 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	350.00			
R	(-)50.80	299.20	299.20	...

The anticipated saving was mainly on account of delay in filling of vacant post.

2210 - Medical and Public Health				
01 - Urban Health Services - Allopathy				
102 - Employees State Insurance Scheme				
01 - Implementation of Employees State Insurance Scheme				
O	7,291.30			
S	0.02			
R	(-)2,212.16	5,079.16	5,078.98	(-)0.18

The anticipated saving was mainly on account of receipt of less bills of LTC, child education allowance and medical reimbursement bills, non-receipt of bills pertaining to supply of medicine and late submission of bills of Goa Human Resource Development Corporation.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789 - Special Component Plan for Scheduled Castes				
01 - E.S.I. Dispensaries under Scheduled Castes Development				
O	162.60			
R	(-)117.75	44.85	44.85	...

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less bills of insured persons.

796 - Tribal Area Sub-plan				
01 - E.S.I. Dispensaries in Tribal Area				
O	975.60			
R	(-)858.09	117.51	117.52	(+)0.01

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less bills of insured persons. The reasons for final excess are awaited (July 2024).

2230 - Labour and Employment

01 - Labour

001 - Direction and Administration

01 - Direction

O	189.00			
S	0.02			
R	(-)15.34	173.68	173.67	(-)0.01

The anticipated saving was mainly on account of retirement of two staff.

02 - Strengthening of Labour Administration				
O	341.50			
R	(-)56.92	284.58	284.60	(+)0.02

The anticipated saving was mainly on account of receipt of less bills of LTC, child education allowance and medical reimbursement bills. The reasons for final excess are awaited (July 2024).

04 - Creation of Statistical Cell				
O	41.50			
R	(-)17.47	24.03	24.03	...

The anticipated saving was mainly on account of transfer of officer.

101 - Industrial Relations				
01 - Enforcement of Labour Laws				
O	24.00			
R	(-)9.91	14.09	14.08	(-)0.01

The anticipated saving was mainly on account of receipt of less bills of LTC, child education allowance and medical reimbursement bills.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Enforcement of Shops and Establishment Act				
O	102.50			
R	(-)14.83	87.67	87.55	(-)0.12

The anticipated saving was mainly on account of transfer of staff to ESI.

05 - Industrial Tribunal-cum-Labour Court				
O	66.05			
R	(-)27.89	38.16	38.17	(+)0.01

The anticipated saving was mainly on account of receipt of less bills of LTC, child education allowance and medical reimbursement bills. The reasons for final excess are awaited (July 2024).

06 - Establishment of Wage Fixation Cell				
O	31.00			
R	(-)9.21	21.79	21.80	(+)0.01

The anticipated saving was mainly on account of receipt of less bills of LTC, child education allowance and medical reimbursement bills. The reasons for final excess are awaited (July 2024).

103 - General Labour Welfare				
01 - Setting up of Labour Welfare Centre for Industrial Workers				
O	355.15			
R	(-)135.62	219.53	219.54	(+)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and delay in purchase of machinery. The reasons for final excess are awaited (July 2024).

03 - Computerisation of Department				
O	80.00			
R	(-)38.15	41.85	41.85	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and delay in purchase of computers.

04 - Enforcement of Welfare Fund Act				
O	62.10			
R	(-)25.41	36.69	36.69	...

The anticipated saving was mainly on account of transfer of staff to other head.

06 - Enforcement of building and other construction Workers Act				
O	144.30			
R	(-)28.74	115.56	115.53	(-)0.03

The anticipated saving was mainly on account of receipt of less bills of LTC, child education allowance and medical reimbursement bills.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
07 - Rashtriya Bima Swasthya Yojana BPL Beneficiaries				
O	92.60			
R	(-)34.55	58.05	58.05	...

The anticipated saving was mainly on account of retirement of staff.

09 - National Database for unorganised workers				
O	25.00			
R	(-)25.00	...	...	...

The anticipated saving was mainly on account of proposal being taken up in the next year.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	10.00			
R	(-)9.23	0.77	0.77	...

The anticipated saving was mainly on account of less proposals received than expected.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribes Development Scheme				
O	20.00			
R	(-)10.43	9.57	9.57	...

The anticipated saving was mainly on account of less proposals received than expected.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2230 - Labour and Employment				
01 - Labour				
101 - Industrial Relations				
07 - Setting up of Industrial-cum-Labour Court				
O	204.50			
R	56.17	260.67	260.67	...

The anticipated excess was mainly on account of clearing the arrears bills of judicial officers as per the judgement dated 14/02/2024.

GRANT No. 52 - *concld.*

Revenue

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	3,796.02	1,797.05	1,998.97
2011 - 12	4,640.00	2,133.86	2,506.14
2012 - 13	3,794.00	2,546.50	1,247.50
2013 - 14	3,757.80	2,429.67	1,328.13
2014 - 15	3,368.90	2,997.91	370.99
2015 - 16	3,969.43	3,477.44	491.99
2016 - 17	4,171.05	3,446.93	724.12
2017 - 18	4,808.07	4,704.93	103.14
2018 - 19	5,838.24	5,577.35	260.89
2019 - 20	6,012.43	5,213.48	798.95
2020 - 21	7,298.64	5,242.51	2,056.13
2021 - 22	6,170.22	5,755.77	414.45
2022 - 23	10,024.88	7,107.44	2,917.44

During the year 2023 - 24, an amount of ₹ 67.89 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 67.88 lakh (including closing balance upto previous year) was spent leaving an amount of ₹ 0.01 lakh as unspent as on 31.03.2024.

GRANT No. 53 - FOOD AND DRUGS ADMINISTRATION (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2210 - Medical and Public Health				
Original	25,51,44			
Supplementary	...	25,51,44	20,47,85	(-)5,03,59
Amount surrendered during the year (March 2024)				5,02,29
Capital :				
4210 - Capital Outlay on Medical and Public Health				
Original	2,75,00			
Supplementary	...	2,75,00	...	(-)2,75,00
Amount surrendered during the year (March 2024)				2,75,00

***Notes and comments* :-**

Revenue :

1. As against the final saving of ₹ 503.59 lakh, only ₹ 502.29 lakh were anticipated for surrender.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	129.00			
R	(-)5.83	123.17	123.17	...

The anticipated saving was mainly on account of delay in conducting DPC for grant of MACPS and recruitment of vacant posts.

2210 - Medical and Public Health				
06 - Public Health				
104 - Drug Control				
01 - Food and Drugs Administration				
O	824.50			
R	(-)322.98	501.52	501.52	...

The anticipated saving was mainly on account of delay in conducting DPC for grant of MACPS and recruitment of vacant posts.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Strengthening of Food & Drugs Administration				
O	960.40			
R	(-)117.14	843.26	841.97	(-)1.29

The anticipated saving was mainly on account of non-recruitment of staff on daily wages, delay in submission of claims by the suppliers and no new posts being created due to rationalisation of expenditure.

80 - General
800 - Other Expenditure
01 - Strengthening of Combined Food & Drugs Laboratory

O	387.50			
R	(-)51.83	335.67	335.66	(-)0.01

The anticipated saving was mainly on account of delay in conducting DPC for grant of MACPS and recruitment of vacant posts and less purchases due to rationalisation of expenditure.

Capital :

3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4210 - Capital Outlay on Medical and Public Health				
01 - Urban Health Services				
800 - Other Expenditure				
01 - Buildings (Food & Dugs Administration)				
O	250.00			
R	(-)250.00	...	...	...

The anticipated saving was mainly on account of delay in receiving of approvals.

02 - Procurement of Micro Biological Instrument

O	25.00			
R	(-)25.00	...	...	...

The anticipated saving was mainly on account of delay in receiving of approvals.

GRANT No. 53 - *concld.*

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	651.75	509.77	141.98
2014 - 15	695.00	601.79	93.21
2015 - 16	881.00	658.05	222.95
2016 - 17	915.00	760.39	154.61
2017 - 18	1,143.70	1,109.67	34.03
2018 - 19	1,059.77	979.00	80.77
2019 - 20	1,858.62	1,181.25	677.37
2020 - 21	2,012.67	1,247.28	765.39
2021 - 22	2,196.01	1,663.44	532.57
2022 - 23	2,662.65	1,884.25	778.40

Capital

5. This is the tenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2014 - 15	300.00	...	300.00
2015 - 16	400.00	...	400.00
2016 - 17	200.00	...	200.00
2017 - 18	200.00	100.00	100.00
2018 - 19	500.00	43.47	456.53
2019 - 20	550.00	127.45	422.55
2020 - 21	457.11	22.73	434.38
2021 - 22	456.27	316.20	140.07
2022 - 23	225.00	17.42	207.58

During the year 2023 - 24, an amount of ₹ 74.34 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 54 - TOWN AND COUNTRY PLANNING (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2217 - Urban Development				
Original	32,41,70			
Supplementary	1	32,41,71	23,40,22	(-)9,01,49
Amount surrendered during the year (March 2024)				9,03,51
Capital :				
4217 - Capital Outlay on Urban Development				
Original	8,10,10			
Supplementary	...	8,10,10	88,78	(-)7,21,32
Amount surrendered during the year (March 2024)				7,21,32

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 901.49 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 901.49 lakh, the surrender of ₹ 903.51 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	70.00			
R	(-)17.33	52.67	52.67	...

The anticipated saving was mainly on account of non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 - Urban Development				
001 - Direction and Administration				
01 - Town and Country Planning Department				
O	1,115.00			
S	0.01			
R	(-)115.81	999.20	999.20	...

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less bills of LTC and medical reimbursement bills,

800 - Other Expenditure				
01 - Basic Survey Unit				
O	25.10			
R	(-)21.65	3.45	3.37	(-)0.08

The anticipated saving was mainly on account of non-filling of vacant post.

04 - Town Planning Board				
O	20.10			
R	(-)18.65	1.45	1.53	(+)0.08

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

10 - Strengthening of Department of Administration				
O	1,052.60			
R	(-)234.72	817.88	820.65	(+)2.77

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less claims of LTC and medical reimbursement bills. The reasons for final excess are awaited (July 2024).

11 - Goa Conservation Committee				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposals and non-receipt of development schemes from PDAs.

12 - Planning and Development Authorities				
O	490.00			
R	(-)402.93	87.07	87.07	...

The anticipated saving was mainly on account of non-receipt of proposals and non-receipt of development schemes from PDAs.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
13 - State Land Use Board (A)				
O	12.00			
R	(-)11.62	0.38	0.38	...

The anticipated saving was mainly on account of non-filling of vacant post.

18 - Contribution for Improvement of Infrastructure				
O	15.00			
R	(-)15.00	...	...	...

The anticipated saving was mainly on account of non-implementation of scheme.

19 - Development of website for Auto DCR				
O	100.00			
R	(-)67.67	32.33	32.33	...

The anticipated saving was mainly on account of non-receipt of proposals and non-receipt of development schemes from PDAs and receipt of less claims during the year than anticipated.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 - Urban Development				
800 - Other Expenditure				
02 - Preparation and Implementation of Regional Plan				
O	282.00			
R	59.86	341.86	341.86	...

The anticipated excess was mainly on account of engaging services of senior counsels from Mumbai for defending PIL Writ petitions in High Court of Bombay at Goa in several matters for which purpose additional higher expenditure is to be incurred as per the fees approved by Law Department.

Capital :

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4217 - Capital Outlay on Urban Development				
800 - Other Expenditure				
01 - Buildings (CTP)				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of non-receipt of anticipated bills during the year.

02 - Outline Development Plan-Roads - Panaji PDA				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-receipt of anticipated bills during the year.

03 - Land Acquisition and Socialisation of Urban Land				
O	300.00			
R	(-)211.22	88.78	88.78	...

The anticipated saving was mainly on account of receipt of less bills during the year than anticipated.

04 - Development works for PDA's				
O	450.00			
R	(-)450.00	...	...	...

The anticipated saving was mainly on account of non-receipt of anticipated bills during the year.

Revenue

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	890.00	723.77	166.23
2011 - 12	1,046.00	745.19	300.81
2012 - 13	1,122.00	659.62	462.38
2013 - 14	1,694.44	846.17	848.27
2014 - 15	3,794.90	932.76	2,862.14
2015 - 16	4,035.00	1,096.04	2,938.96
2016 - 17	4,345.25	983.27	3,361.98
2017 - 18	3,410.15	1,258.83	2,151.32
2018 - 19	3,795.45	1,425.32	2,370.13
2019 - 20	2,876.70	1,627.36	1,249.34
2020 - 21	3,513.50	1,725.32	1,788.18
2021 - 22	2,861.90	1,819.67	1,042.23

GRANT No. 54 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2022 - 23	3,007.50	2,038.38	969.12

Capital

7. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	48.60	0.16	48.44
2014 - 15	34.00	...	34.00
2015 - 16	35.00	...	35.00
2016 - 17	35.00	...	35.00
2017 - 18	835.00	...	835.00
2018 - 19	2,731.58	1,774.28	957.30
2019 - 20	3,215.00	285.08	2,929.92
2020 - 21	2,765.00	16.88	2,748.12
2021 - 22	1,331.10	1,064.15	266.95
2022 - 23	800.00	(-)1,252.65	2,052.65

During the year 2023 - 24, an amount of ₹ 116.44 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 115.98 lakh was spent leaving an amount of ₹ 0.46 lakh as unspent as on 31.03.2024.

GRANT No. 55 - MUNICIPAL ADMINISTRATION (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2217 - Urban Development				
Original	2,27,82,06			
Supplementary	10,00,01	2,37,82,07	58,62,50	(-)1,79,19,57
Amount surrendered during the year (March 2024)				1,79,19,41
Capital :				
4217 - Capital Outlay on Urban Development				
Original	3,76,50,00			
Supplementary	31,51,26	4,08,01,26	3,20,10,90	(-)87,90,36
Amount surrendered during the year (March 2024)				87,90,36

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 17,919.57 lakh, the supplementary grant of ₹ 1,000.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 17,919.57 lakh, only ₹ 17,919.41 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	50.00			
R	(-)29.37	20.63	20.63	...

The reasons for anticipated saving are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 - Urban Development				
191 - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.				
01 - Grants to Municipalities				
O	3,250.00			
R	(-)1,311.23	1,938.77	1,938.77	...

The anticipated saving was mainly on account of receipt of less proposals from few councils and urban local bodies.

04 - Grants to City Corporation Panaji				
O	375.00			
R	(-)91.34	283.66	283.66	...

The anticipated saving was mainly on account of receipt of less bills due to administrative reasons.

05 - Grants to Margao Municipal Council				
O	375.00			
R	(-)217.09	157.91	157.91	...

The anticipated saving was mainly on account of receipt of less bills due to administrative reasons.

06 - Grants to Mormugao Municipal Council				
O	375.00			
R	(-)95.16	279.84	279.84	...

The anticipated saving was mainly on account of receipt of less bills due to administrative reasons.

09 - Grants to Ponda Municipal Council				
O	300.00			
R	(-)43.24	256.76	256.76	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

11 - Grants to Curchorem-Cacora Municipal Council				
O	300.00			
R	(-)292.37	7.63	7.63	...

The anticipated saving was mainly on account of receipt of less bills due to administrative reasons.

12 - Grants to Cuncolim Municipal Council				
O	175.00			
R	(-)170.10	4.90	4.90	...

The anticipated saving was mainly on account of receipt of less proposals from councils.

GRANT No. 55 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
13 - Grants to Canacona Municipal Council				
O	175.00			
R	(-)16.67	158.33	158.33	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
14 - Grants to Bicholim Municipal Council				
O	350.00			
R	(-)320.43	29.57	29.57	...
The anticipated saving was mainly on account of receipt of less bills due to administrative reasons.				
15 - Grants to Sanquelim Municipal Council				
O	200.00			
R	(-)123.07	76.93	76.93	...
The anticipated saving was mainly on account of receipt of less proposals from councils.				
16 - Grants to Pernem Municipal Council				
O	200.00			
R	(-)88.89	111.11	111.11	...
The anticipated saving was mainly on account of receipt of less proposals from councils.				
18 - Grants to Sanguem Municipal Council				
O	250.00			
R	(-)234.98	15.02	15.02	...
The anticipated saving was mainly on account of receipt of less proposals from councils.				
21 - Special Grant for Infrastructure Development at Mapusa				
O	450.00			
R	(-)450.00	...	...	...
The anticipated saving was mainly on account of non-receipt of proposals from councils.				
22 - Special Grant for Infrastructure Development at Curchorem				
O	900.00			
R	(-)571.70	328.30	328.30	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
23 - Special Grant for Infrastructure Development at Bicholim				
O	500.00			
R	(-)500.00	...	...	...
The anticipated saving was mainly on account of non-receipt of proposals from councils.				
24 - Grants to Local Bodies under 15th Finance Commission				
O	8,000.00			
R	(-)8,000.00	...	...	...
The anticipated saving was mainly on account of non-receipt of funds from Central Finance commission.				
25 - Grants to Local Bodies under Disaster Management				
O	175.00			
R	(-)116.32	58.68	58.68	...
The anticipated saving was mainly on account of receipt of less proposals from councils.				
26 - Special Grant for Infrastructure Development at Sankhali				
O	50.00			
S	1,000.00			
R	(-)1,050.00	...	...	...
The anticipated saving was mainly on account of non-receipt of proposals from councils.				
796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	50.00			
R	(-)21.83	28.17	28.17	...
The anticipated saving was mainly on account of receipt of less proposals from councils.				
800 - Other Expenditure				
01 - Strengthening of Directorate of Municipal Administration				
O	123.50			
R	(-)51.02	72.48	72.48	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Directorate of Municipal Administration				
O	459.50			
S	0.01			
R	(-)180.00	279.51	279.38	(-)0.13

The anticipated saving was mainly on account of bills not being settled due to non-renewal of contract.

04 - Pradhan Mantri Awas Yojana				
O	5.01			
R	(-)5.01	...	...	...

The anticipated saving was mainly on account of non-receipt of central share.

05 - Pradhan Mantri Awas Yojana (PMAY) -Urban (State Share)				
O	5.01			
R	(-)5.01	...	...	...

The anticipated saving was mainly on account of non-receipt of central share.

07 - Grants to Goa State Urban Development Agency				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposals from Goa State Urban Development Agency.

09 - Deendayal Antyodaya Yojana- National Urban Livelihood Mission (DAY-NULM)				
O	500.01			
R	(-)500.01	...	...	...

The anticipated saving was mainly on account of non-receipt of central share.

10 - Deendayal Antyodaya Yojana- National Urban Livelihood Mission (DAY-NULM) (State Share)				
O	500.01			
R	(-)500.01	...	...	...

The anticipated saving was mainly on account of non-receipt of central share.

GRANT No. 55 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
11 - Solid Waste Management				
O	500.00			
R	(-)15.23	484.77	484.77	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

16 - Swachh Bharat Mission (Urban)				
O	1,200.01			
R	(-)1,200.01	...	...	...

The anticipated saving was mainly on account of non-receipt of central share.

17 - Swachh Bharat Mission (SBM) (Urban) (State Share)				
O	1,200.01			
R	(-)1,200.01	...	...	...

The anticipated saving was mainly on account of non-receipt of central share.

24 - Settlement of Court Decree				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-clearance of bills.

25 - Grants to GSUDA for Slum Rehabilitation				
O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposals from Goa State Urban Development Agency.

Capital :

4. In view of final saving of ₹ 8,790.36 lakh, the supplementary grant of ₹ 3,151.26 lakh obtained during the year proved unnecessary.

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4217 - Capital Outlay on Urban Development				
800 - Other Expenditure				
05 - Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (A)				
O	8,500.00			
R	(-)4,316.50	4,183.50	4,183.50	...

The anticipated saving was mainly on account of non-receipt of proposals from Imagine Panaji Smart City Development Limited.

06 - Construction of Panaji Municipal Building				
O	1,000.00			
R	(-)1,000.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

08 - Construction of Panaji Municipal Market				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposals from Corporation of City of Panaji.

09 - Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (State Share))				
O	8,500.00			
R	(-)4,316.50	4,183.50	4,183.50	...

The anticipated saving was mainly on account of receipt of less proposals from Imagine Panaji Smart City Development Limited.

10 - Construction of CADA Market				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposals from Curchorem-Cacoda Municipality.

11 - Integrated Dev. of Major Town				
O	4,500.00			
R	(-)1,607.36	2,892.64	2,892.64	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

6. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4217 - Capital Outlay on Urban Development				
800 - Other Expenditure				
03 - Smart City Mission				
O	7,500.00			
R	2,300.00	9,800.00	9,800.00	...

The anticipated excess was mainly on account of releasing balance central share towards third installment of Project Funds to State Government of Goa for development of Panaji as Smart City to Imagine Panaji Smart City Development Limited.

01 - State Capital Development				
190 - Investments in Public Sector and Other Undertakings				
04 - Smart City Mission (State Share)				
O	7,500.00			
R	300.00	7,800.00	7,800.00	...

The anticipated excess was mainly on account of releasing balance central share towards third installment of Project Funds to State Government of Goa for development of Panaji as Smart City to Imagine Panaji Smart City Development Limited.

Revenue

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	13,795.50	7,746.02	6,049.48
2011 - 12	12,690.00	7,112.34	5,577.66
2012 - 13	31,420.71	5,394.65	26,026.06
2013 - 14	19,101.71	5,211.33	13,890.38
2014 - 15	18,837.45	5,831.20	13,006.25
2015 - 16	20,772.65	6,731.46	14,041.19
2016 - 17	19,565.10	7,990.01	11,575.09
2017 - 18	31,544.05	20,063.85	11,480.20
2018 - 19	31,206.88	8,600.17	22,606.71
2019 - 20	30,876.01	14,806.16	16,069.85
2020 - 21	23,803.38	9,187.67	14,615.71
2021 - 22	23,598.19	7,745.37	15,852.82
2022 - 23	20,178.35	11,096.58	9,081.77

GRANT No. 55 - *concld.*

Capital

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	318.00	169.34	148.66
2011 - 12	300.00	172.81	127.19
2012 - 13	300.00	51.78	248.22
2013 - 14	200.00	44.09	155.91
2014 - 15	150.00	12.36	137.64
2015 - 16	650.00	286.27	363.73
2016 - 17	14,650.00	2,195.00	12,455.00
2017 - 18	18,150.00	13,529.40	4,620.60
2018 - 19	30,769.01	8,128.00	22,641.01
2019 - 20	48,379.14	2,502.38	45,876.76
2020 - 21	43,699.00	5,988.19	37,710.81
2021 - 22	41,166.01	19,635.07	21,530.94
2022 - 23	42,300.00	24,820.35	17,479.65

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 56 - INFORMATION AND PUBLICITY (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2220 - Information and Publicity				
Original	76,04,20			
Supplementary	64,14,02	1,40,18,22	1,05,58,69	(-)34,59,53
Amount surrendered during the year (March 2024)				34,59,41

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 3,459.53 lakh, the supplementary grant of ₹ 6,414.02 lakh obtained during the year proved to be excessive.
2. As against the final saving of ₹ 3,459.53 lakh, only ₹ 3,459.41 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	50.00			
R	(-)23.48	26.52	26.52	...

The anticipated saving was due to excess provision made.

2220 - Information and Publicity				
01 - Films				
001 - Direction and Administration				
01 - Department of Information and Publicity				
O	627.50			
S	0.02			
R	(-)152.60	474.92	474.80	(-)0.12

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Strengthening of Administration				
O	6.00			
R	(-)6.00	...	...	...

The anticipated saving was mainly on account of no works being taken up.

03 - Goa State Information Commission				
O	400.00			
R	(-)241.29	158.71	158.71	...

The anticipated saving was mainly on account of unspent balance with Goa State Information Commission adjusted while releasing grant.

105 - Production of Films				
01 - Promotion of Regional Films				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposal for any regional films.

02 - Goa Scheme of Financial Assistance for Films 2010				
O	250.00			
R	(-)250.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposal for any films.

03 - Konkani/Marathi Film Festival				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposal for any films.

04 - Rural Small Cinema/Theatre				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non implementation of scheme.

05 - Grant to Films Promoting Goa				
O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
60 - *Others*				
101 - Advertising and Visual Publicity				
01 - Advertising and Visual Publicity				
O	1,500.00			
S	510.00			
R	(-)277.90	1,732.10	1,732.10	...

The anticipated saving was mainly on account of non-submission of bills by various publications and institutions. In some cases there was delay in obtaining approval due to administrative reasons.

02 - Publication				
O	80.00			
R	(-)12.64	67.36	67.36	...

The anticipated saving was mainly on account of non-submission of bills by respected dailies and organisations and some proposals not getting requisite approvals.

03 - Community Listening Scheme				
O	92.60			
R	(-)45.18	47.42	47.42	...

The anticipated saving was mainly on account of receipt of less claims of LTC, medical reimbursement bills and other expenses.

04 - G-20 Summit				
O	1,400.00			
R	(-)147.97	1,252.03	1,252.03	...

The anticipated saving was mainly on account of expenditure towards various additional works executed by the agency for G-20 Summit held in Goa which was initially planned from Directorate of Information and Publicity but was subsequently decided to be made through the G-20 cell of the Government.

103 - Press Information Services				
03 - Financial Assistance to indigent journalists (Patrakar Kritandnyatra Nidhi)				
O	30.00			
R	(-)30.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

09 - Scheme for Journalist for Purchase of Computers and Cameras				
O	50.00			
R	(-)49.57	0.43	0.43	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

GRANT No. 56 - *concld.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
106 - Field Publicity				
01 - Field Publicity				
O	1,108.55			
S	4,343.99			
R	(-)1,983.75	3,468.79	3,468.79	...

The anticipated saving was mainly on account of administrative reasons.

02 - Exhibition				
O	54.55			
R	(-)18.06	36.49	36.49	...

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills.

04 - Photo Services				
O	15.00			
S	160.00			
R	(-)85.83	89.17	89.17	...

The anticipated saving was mainly on account of finding lot of ambiguity besides some upgradation in certain equipments while trying to upgrade the photo unit and social media cell of Chief Minister's Office.

Revenue

4. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	2,096.30	2,059.95	36.35
2011 - 12	2,087.00	1,850.44	236.56
2012 - 13	2,549.05	1,971.50	577.55
2013 - 14	3,504.31	1,672.01	1,832.30
2014 - 15	2,937.00	1,529.09	1,407.91
2015 - 16	4,754.30	1,987.02	2,767.28
2016 - 17	4,516.45	2,325.06	2,191.39
2017 - 18	5,636.07	4,277.88	1,358.19
2018 - 19	5,066.43	2,595.00	2,471.43
2019 - 20	5,653.65	2,826.73	2,826.92
2020 - 21	4,474.95	2,532.25	1,942.70
2021 - 22	10,849.98	6,963.23	3,886.75
2022 - 23	9,478.77	6,565.15	2,913.62

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 57 - SOCIAL WELFARE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
2235 - Social Security and Welfare				
Original	4,53,98,09			
Supplementary	10,00,06	4,63,98,15	3,86,39,76	(-)77,58,39
Amount surrendered during the year (March 2024)				75,06,95
Capital :				
4059 - Capital Outlay on Public Works				
4225 - Capital Outlay on Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes and Minorities				
Original	46,00,02			
Supplementary	...	46,00,02	18,84,00	(-)27,16,02
Amount surrendered during the year (March 2024)				27,16,02

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 7,758.39 lakh, the supplementary grant of ₹ 1,000.06 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 7,758.39 lakh, only ₹ 7,506.95 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	230.00			
R	(-)93.79	136.21	136.21	...

The reasons for anticipated saving are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
01 - Welfare of Scheduled Castes				
277 - Education				
01 - Pre-matric scholarship to SC students				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of amount existing in SNA Account being sufficient to make payment to beneficiaries.

02 - Pre- Matric Scholarships to SC Student (State Share)				
O	10.00			
R	(-)7.95	2.05	2.04	(-)0.01

The anticipated saving was mainly on account of receipt of less applications.

07 - Post Matric Scholarships (A)				
O	40.00			
R	(-)40.00	...	...	...

The anticipated saving was mainly on account of non-receipt of Central Fund.

08 - Post Matric Scholarships (State Share)				
O	60.00			
R	(-)60.00	...	...	...

The anticipated saving was mainly on account of non-receipt of applications.

14 - Kanya Dhan for SC Students				
O	20.00			
R	(-)19.00	1.00	1.00	...

The anticipated saving was mainly on account of receipt of less applications.

15 - Dr Ambedkar Post Matric Scheme for EBC (A)				
O	20.00			
R	(-)15.21	4.79	4.79	...

The anticipated saving was mainly on account of less bills received than expected.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
800 - Other Expenditure				
01 - Extension of ST Schemes to SCs				
O	55.00			
R	(-)46.15	8.85	8.85	...
The anticipated saving was mainly on account of less bills received than expected.				
02 - Awards for inter-caste Marriages				
O	20.00			
R	(-)20.00	...	...	...
The anticipated saving was mainly on account of non-receipt of applications.				
03 - Grants to Voluntary org. for running hostels for SC students				
O	5.00			
R	(-)5.00	...	...	...
The anticipated saving was mainly on account of non-receipt of applications.				
04 - Compensation to victims under SC/ST (Prevention of Atrocities) Act 1989				
O	50.00			
R	(-)37.68	12.32	12.31	(-)0.01
The anticipated saving was mainly on account of non-receipt of Central Funds to transfer to SNA Account.				
05 - Protection of Civil Rights (Inter Caste Marriage) (State Share)				
O	20.00			
R	(-)19.55	0.45	0.45	...
The anticipated saving was mainly on account of receipt of less applications.				
03 - Welfare of Backward Classes				
277 - Education				
06 - Post Matric Scholarships (A)				
O	240.00			
R	(-)161.63	78.37	78.36	(-)0.01
The anticipated saving was mainly on account of non-receipt of Central Fund.				
07 - Post Matric Scholarships (State Share)				
O	160.00			
R	(-)111.79	48.21	48.20	(-)0.01
The anticipated saving was mainly on account of receipt of less applications.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
09 - Pre matric Scholarship to OBC (A)				
O	50.00			
R	(-)15.45	34.55	34.55	...
The anticipated saving was mainly on account of non-receipt of Central Fund.				
10 - Meritorious Scholarship/Stipend for OBC students				
O	50.00			
R	(-)38.60	11.40	11.40	...
The anticipated saving was mainly on account of receipt of less applications.				
11 - Pre- Matric Scholarships to OBC (State Share)				
O	50.00			
R	(-)41.80	8.20	8.20	...
The anticipated saving was mainly on account of receipt of less applications.				
800 - Other Expenditure				
01 - Welfare of Dhangar Community				
O	50.00			
R	(-)34.63	15.37	15.37	...
The anticipated saving was mainly on account of receipt of less applications.				
80 - General				
102 - Aid to Voluntary Organisations				
02 - Protection of Civil Rights				
O	10.00			
R	(-)10.00	...	...	...
The anticipated saving was mainly on account of non-receipt of applications and non-filling of vacant post. .				
2235 - Social Security and Welfare				
02 - Social Welfare				
001 - Direction and Administration				
01 - Directorate of Social Welfare				
O	314.00			
S	0.04			
R	(-)11.24	302.80	304.35	(+)1.55

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
101 - Welfare of Handicapped				
02 - Strengthening of Department under Social Welfare wing				
O	1,342.00			
R	(-)215.59	1,126.41	1,125.37	(-)1.04

The anticipated saving was mainly on account of non-filling of vacant post.

03 - Welfare of Handicapped				
O	35.00			
R	(-)18.71	16.29	16.29	...

The anticipated saving was mainly on account of receipt of less applications.

06 - Financial Assistance to persons with severe Disabilities				
O	6.50			
R	(-)6.50	...	...	...

The anticipated saving was mainly on account of non-receipt of applications.

08 - Accessible India Campaign(A)				
O	900.00			
R	(-)827.66	72.34	72.34	...

The anticipated saving was mainly on account of receipt of less bills during the year than anticipated.

09 - Integrated Centre for Disabled				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-receipt of applications.

24 - Subsidy to KTC in lieu of concession granted to disabled				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of non-receipt of approvals.

104 - Welfare of Aged, Infirm and Destitute				
04 - Freedom from Hunger				
O	28,000.00			
R	(-)2,216.47	25,783.53	25,783.52	(-)0.01

The anticipated saving was mainly on account of insufficient funds to release Dayanand Social Security Scheme pension.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Ummid - Day care centre and Medical Assistance to Sr. Citizens				
O	55.00			
R	(-)12.13	42.87	42.86	(-)0.01
The anticipated saving was mainly on account of receipt of less applications.				
07 - Pilgrimage Scheme for Senior Citizens				
O	1,000.00			
R	(-)872.95	127.05	127.05	...
The anticipated saving was mainly on account of receipt of less approvals.				
09 - Setting up Special Home/Care Centres for Palliative Care/Alzheimer & Others				
O	10.00			
R	(-)10.00	...	...	...
The anticipated saving was mainly on account of non-receipt of applications.				
10 - Detention Centre				
O	55.00			
R	(-)17.99	37.01	36.98	(-)0.03
The anticipated saving was mainly on account of less submission of bills.				
12 - Prevention of alcoholism and Drug Abuse				
O	196.13			
R	(-)167.88	28.25	28.25	...
The anticipated saving was mainly on account of administrative reasons and non-receipt of bills.				
13 - National Action Plan for Senior Citizens (A)				
O	22.00			
R	(-)22.00	...	...	...
The anticipated saving was mainly on account of non-receipt of Central Fund.				
14 - Covid-19 relief Marginalized/unorganized Sector				
O	2,000.00			
R	(-)1,416.95	583.05	583.05	...
The anticipated saving was mainly on account of submission of less bills during the year than anticipated.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
15 - Scheme for Provide ex-gratia financial assistance to the family of victims of Covid-19				
O	1,000.00			
R	(-)580.00	420.00	420.00	...
The anticipated saving was mainly on account of submission of less bills during the year than anticipated. .				
200 - Other Programmes				
02 - Subsidy to K.T.C in lieu of concession granted to Senior Citizens				
O	150.00			
R	(-)150.00	...	...	...
The anticipated saving was mainly on account of non-submission of bills.				
06 - Interest Subvention on Housing Loan				
O	100.00			
R	(-)100.00	...	...	...
The anticipated saving was mainly on account of non-implementation of scheme.				
14 - F.A. to Tiny Entrepreneurs padeli, rennder, khajekar, fougeri, chanekar, podders etc.				
O	10.00			
R	(-)10.00	...	...	...
The anticipated saving was mainly on account of non-receipt of applications.				
15 - Scheme for Supporting Traditional Occupants				
O	50.00			
R	(-)50.00	...	...	...
The anticipated saving was mainly on account of non-receipt of applications.				
21 - Mukhyamantri Sahayata Nidhi to NGO's				
O	500.00			
R	(-)490.00	10.00	10.00	...
The anticipated saving was mainly on account of receipt of less applications.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
22 - Financial Assistance to SC/OBC/Disabled minority community in nursing courses				
O	20.00			
R	(-)19.50	0.50	0.50	...

The anticipated saving was mainly on account of receipt of less applications.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
03 - Welfare of Backward Classes				
277 - Education				
03 - Education Programme -Scholarships to OBCs.				
O	...			
R	28.70	28.70	28.69	(-)0.01

The anticipated excess was mainly on account of receipt of more number of claims during the year than anticipated.

2235 - Social Security and Welfare

02 - Social Welfare

101 - Welfare of Handicapped

07 - Purple Fest for Person with Disabilities

O	...			
S	1,000.00			
R	578.27	1,578.27	1,578.27	...

The anticipated excess was mainly on account of receipt of more number of claims during the year than anticipated from Purple Fest vendors.

21 - Setting up of Accessible Library for Visually Challenged Persons

O	7.50			
R	11.10	18.60	18.60	...

The anticipated excess was mainly on account payment of first installment to National Association for the Blind, St. Cruz and Chetna Charitable Trust, Curchorem.

Capital :

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4225 - Capital Outlay on Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes and Minorities				
283 - Housing				
01 - Construction of Hostels for OBC Boys (State Share)				
O	600.00			
R	(-)600.00	...	...	...
The anticipated saving was mainly on account of non-receipt of Central Fund.				
02 - Construction of Hostels for OBC Boys (Central Share)				
O	1,000.00			
R	(-)1,000.00	...	...	...
The anticipated saving was mainly on account of non-receipt of Central Fund.				
03 - Construction of Hostels for OBC Girls (Central Share)				
O	900.00			
R	(-)900.00	...	...	...
The anticipated saving was mainly on account of non-receipt of Central Fund.				
04 - Construction of Hostels for OBC Girls (State Share)				
O	100.00			
R	(-)100.00	...	...	...
The anticipated saving was mainly on account of non-receipt of Central Fund.				
03 - Welfare of Backward Classes				
283 - Housing				
01 - Housing Scheme to OBC				
O	2,000.00			
R	(-)116.00	1,884.00	1,884.00	...

The anticipated saving was mainly on account of incomplete applications and pre-receipts not being submitted.

GRANT No. 57 - *concld.*

Revenue

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	16,090.51	14,717.56	1,372.95
2011 - 12	20,824.00	14,638.28	6,185.72
2012 - 13	26,983.70	25,158.79	1,824.91
2013 - 14	30,359.01	29,684.80	674.21
2014 - 15	31,920.00	28,013.45	3,906.55
2015 - 16	35,819.00	34,723.09	1,095.91
2016 - 17	29,781.00	27,702.12	2,078.88
2017 - 18	30,349.24	30,076.64	272.60
2018 - 19	31,243.32	29,894.62	1,348.70
2019 - 20	34,297.21	29,695.12	4,602.09
2020 - 21	42,551.20	36,343.15	6,208.05
2021 - 22	48,710.15	30,425.45	18,284.70
2022 - 23	55,764.82	50,200.47	5,564.35

Capital

7. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	202.00	0.11	201.89
2014 - 15	85.65	...	85.65
2015 - 16	85.65	0.11	85.54
2016 - 17	85.65	0.11	85.54
2017 - 18	1,085.65	250.00	835.65
2018 - 19	3,485.65	12.00	3,473.65
2019 - 20	3,282.00	71.75	3,210.25
2020 - 21	2,983.00	35.25	2,947.75
2021 - 22	3,532.00	25.25	3,506.75
2022 - 23	2,500.00	638.80	1,861.20

During the year 2023 - 24, an amount of ₹ 33,783.93 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 31,448.13 lakh was spent leaving an amount of ₹ 2,335.80 lakh as unspent as on 31.03.2024.

GRANT No. 58 - WOMEN AND CHILD DEVELOPMENT (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2235 - Social Security and Welfare				
2236 - Nutrition				
Original	5,03,45,07			
Supplementary	1,02,71	5,04,47,78	3,10,16,42	(-)1,94,31,36
Amount surrendered during the year (March 2024)				1,43,06,67
Capital :				
4235 - Capital Outlay on Social Security and Welfare				
Original	50,00			
Supplementary	18,58	68,58	34,28	(-)34,30
Amount surrendered during the year (March 2024)				15,74

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 19,431.36 lakh, the supplementary grant of ₹ 102.71 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 19,431.36 lakh, only ₹ 14,306.67 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	250.00			
R	(-)21.65	228.35	228.35	...

The anticipated saving was mainly on account of non-filling of vacant posts.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 - Social Security and Welfare				
02 - Social Welfare				
001 - Direction and Administration				
01 - Directorate of Women and Child Development				
O	442.00			
S	0.01			
R	(-)202.56	239.45	240.06	(+)0.61

The anticipated saving was mainly on account of receipt of less bills during the year than anticipated, new heads being created and bills being settled as per descriptions. The reasons for final excess are awaited (July 2024).

102 - Child Welfare				
03 - Integrated Child Development Scheme including Health Cover (A)				
O	1,200.00			
R	(-)810.00	390.00	390.00	...

The anticipated saving was mainly on account of non-release of funds from the Central Government.

05 - Anganwadi Workers Training Programme (A)				
O	11.78			
R	(-)11.78	...	...	...

The anticipated saving was mainly on account of non-receipt of bills during the year.

23 - Beti Bachao Beti Padhao (A)				
O	60.50			
R	(-)60.50	...	...	...

The anticipated saving was mainly on account of non-release of funds from the Central Government.

25 - National Nutrition Mission (A)				
O	60.00			
R	(-)58.35	1.65	1.65	...

The anticipated saving was mainly on account of non-release of funds from the Central Government.

39 - Integrated Child Protection Scheme (State Share)				
O	15.00			
R	(-)15.00	...	...	...

The anticipated saving was mainly on account of non-release of funds from the Central Government.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
40 - Anganwadi Services (Salaries)				
O	170.00			
R	(-)170.00	...	...	...
The anticipated saving was mainly on account of non-release of funds from the Central Government.				
41 - Integrated Child Development Scheme including Health Cover (A)				
O	7,355.00			
R	(-)5,216.43	2,138.57	2,136.87	(-)1.70
The anticipated saving was mainly on account of provision being made including the honorarium of AWW/AWH but the honorarium disbursement has been made under the scheme Anganwadi Services (General) GA-309.				
44 - Child Helpline				
O	...			
S	0.02			
R	(-)0.04	(-)0.02	...	(+)0.02
The reasons for final excess are awaited (July 2024).				
103 - Women's Welfare				
02 - Yashashvini				
O	30.00			
R	(-)19.54	10.46	10.44	(-)0.02
The anticipated saving was mainly on account of less bills received than expected.				
09 - Fin. incentives to Mother who deliver a Girl Child (Mamta)				
O	537.50			
R	(-)332.80	204.70	204.65	(-)0.05
The anticipated saving was mainly on account of non-transfer of fund to saving account.				
24 - Ladli Laxmi Scheme				
O	7,587.00			
S	0.01			
R	(-)4,526.73	3,060.28	3,060.27	(-)0.01
The anticipated saving was mainly on account of receipt of less bills during the year than anticipated.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
26 - Rehabilitation relief for Women				
O	10.00			
R	(-)10.00	...	...	...
The anticipated saving was mainly on account of non-implementation of scheme.				
27 - Sakhi- One Stop Centre (A)				
O	55.00			
R	(-)55.00	...	...	...
The anticipated saving was mainly on account of non-release of funds from the Central Government.				
28 - Universal Women Helpline (A)				
O	46.57			
R	(-)26.57	20.00	20.00	...
The anticipated saving was mainly on account of non-release of funds from the Central Government.				
29 - Swadhar Greh (A)				
O	15.10			
R	(-)15.10	...	...	...
The anticipated saving was mainly on account of merging of scheme to Shakti Sadan.				
34 - The Compensation Scheme for Women Victim/Survivors of sexual assault/Other Crimes 2018				
O	60.00			
R	(-)10.00	50.00	50.00	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
35 - Ujjawala Scheme				
O	10.00			
R	(-)10.00	...	...	...
The anticipated saving was mainly on account of merging of scheme to Shakti Sadan.				
36 - Scheme for working Women Hostel				
O	50.10			
R	(-)50.10	...	...	...
The anticipated saving was mainly on account of non-release of funds from the Central Government.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
38 - Working Women Hostel (State Share)				
O	13.33			
R	(-)13.33	...	...	...

The anticipated saving was mainly on account of non-release of funds from the Central Government.

40 - PM- Matrutva Vandana Yojana (PMMVY)(State Share)				
O	100.00			
R	...	100.00	...	(-)100.00

The reasons for final saving are awaited (July 2024).

41 - Swadhar Greh (State Share)				
O	10.06			
R	(-)10.06	...	...	...

The anticipated saving was mainly on account of non-release of funds from the Central Government.

43 - Ujjwala Scheme (State Share)				
O	6.66			
R	(-)6.66	...	...	...

The anticipated saving was mainly on account of merging of scheme to Shakti Sadan.

106 - Correctional Services				
01 - Programme for Delinquent Children				
O	479.50			
R	(-)27.01	452.49	452.14	(-)0.35

The anticipated saving was mainly on account of less bills received than expected.

02 - Protective Home-cum-Reception Centre for Women				
O	204.35			
R	(-)34.89	169.46	169.11	(-)0.35

The anticipated saving was mainly on account of less bills received than expected.

03 - Bal Niketan for Girls				
O	122.00			
R	(-)10.47	111.53	111.54	(+)0.01

The anticipated saving was mainly on account of less bills received than expected. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Office of the Probation Officer				
O	88.50			
R	(-)60.76	27.74	27.74	...

The anticipated saving was mainly on account of non-filling of vacant post.

107 - Assistance to Voluntary Organisations				
02 - Grants to State Social Welfare Board				
O	39.03			
R	(-)28.11	10.92	10.92	...

The anticipated saving was mainly on account of less bills received than expected.

108 - Ex-gratia payments to Indian Nationals for properties seized by Pakistan during and after 1965 conflict				
01 - Existing Institution - Apna Ghar (A)				
O	210.00			
R	(-)201.55	8.45	11.16	(+)2.71

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

02 - Juvenile Justice Board (JJB) (A)				
O	17.10			
R	(-)16.48	0.62	0.62	...

The anticipated saving was mainly on account of less bills received than expected.

03 - Children Welfare Committee (CWC) (A)				
O	41.50			
R	(-)25.58	15.92	15.91	(-)0.01

The anticipated saving was mainly on account of less bills received than expected.

05 - State Child Protection Society (A)				
O	51.60			
R	(-)51.60	...	...	...

The anticipated saving was mainly on account of expenditure being incurred through SNA.

06 - State Adoption Resource Agency (SARA) (A)				
O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was mainly on account of expenditure being incurred through SNA.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
09 - Specialised Adoption Agencies (A)				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of expenditure being incurred through SNA.

10 - Foster Care Scheme - Vatsalya				
O	8.00			
R	(-)5.40	2.60	2.68	(+)0.08

The anticipated saving was mainly on account of receipt of less beneficiaries. The reasons for final excess are awaited (July 2024).

11 - District Child Protection Unit (A)				
O	15.00			
R	(-)15.00	...	...	...

The anticipated saving was mainly on account of expenditure being incurred through SNA.

13 - Juvenile Justice Fund				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of expenditure being incurred through SNA.

200 - Other Programmes				
01 - Retirement Benefit Scheme for Anganwadi Workers/Helpers				
O	350.00			
R	(-)45.27	304.73	294.73	(-)10.00

The anticipated saving was mainly on account of less bills received than expected. The reasons for final saving are awaited (July 2024).

789 - Special Component Plan for Scheduled Caste				
01 - Ladli Laxmi Scheme				
O	200.00			
R	(-)200.00	...	...	...

The anticipated saving was mainly on account of non - availibility of eligible beneficiaries under ST category.

04 - Dearness Allowance to Housewives				
O	400.00			
R	(-)303.62	96.38	96.38	...

The anticipated saving was mainly on account of receipt of less claims under ST category.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
08 - Pradhan Mantri Matru Vandana Yojana				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-release of funds from the Central Government.

09 - Fin. incentive to Mother who deliver Girl Child (Mamta)				
O	26.00			
R	(-)25.40	0.60	0.60	...

The anticipated saving was mainly on account of non-transfer of fund to saving account.

796 - Tribal Area Sub Plan				
01 - Ladli Laxmi Scheme				
O	800.00			
R	(-)800.00	...	...	...

The anticipated saving was mainly on account of non-availibility of eligible beneficiaries under ST category.

04 - Dearness Allowance to Housewives				
O	1,600.00			
R	(-)518.80	1,081.20	1,081.19	(-)0.01

The anticipated saving was mainly on account of receipt of less claims under ST category.

08 - Pradhan Mantri Matru Vandana Yojana (PMMVY)				
O	27.00			
R	(-)27.00	...	...	...

The anticipated saving was mainly on account of non-release of funds from the Central Government.

800 - Other Expenditure				
01 - Anganwadi Services Scheme (State Share)				
O	2,500.00			
R	(-)1,405.26	1,094.74	1,094.74	...

The anticipated saving was mainly on account of non-release of funds from the Central Government.

02 - Poshan Abhiyan (State Share)				
O	92.01			
R	(-)90.92	1.09	1.10	(+)0.01

The anticipated saving was mainly on account of non-release of funds from the Central Government. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - Anganwadi Services (Salaries) (State Share)				
O	520.00			
R	(-)520.00	...	...	...

The anticipated saving was mainly on account of non-release of funds from the Central Government.

2236 - Nutrition

02 - Distribution of nutritious food and beverages

101 - Special Nutrition Programme

01 - Nutrition Programme for Children, Pre-Women

O	850.00			
R	(-)238.99	611.01	611.01	...

The anticipated saving was mainly on account of less release of funds from the Central Government.

789 - Special Component Plan for Scheduled Caste

01 - Scheduled Castes Development Scheme

O	19.00			
R	(-)12.00	7.00	7.00	...

The anticipated saving was mainly on account of less release of funds from the Central Government.

02 - Scheduled Castes Development Scheme (State Share)

O	43.00			
R	(-)22.96	20.04	20.04	...

The anticipated saving was mainly on account of less release of funds from the Central Government.

796 - Tribal Area Sub Plan

01 - Scheduled Tribe Development Scheme

O	115.00			
R	(-)74.01	40.99	40.99	...

The anticipated saving was mainly on account of less release of funds from the Central Government.

02 - Schedule Tribe Development Scheme (State Share)

O	254.00			
R	(-)136.52	117.48	117.48	...

The anticipated saving was mainly on account of less release of funds from the Central Government.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 - Social Security and Welfare				
02 - Social Welfare				
102 - Child Welfare				
01 - Welfare Projects				
O	717.40			
R	321.24	1,038.64	1,039.24	(+)0.60

The anticipated excess was mainly on account of settling pending bills of utility attendant of all blocks and bills of sanitary napkins for several months. The reasons for final excess are awaited (July 2024).

02 - Children Welfare				
O	10.70			
R	14.62	25.32	25.32	...

The anticipated excess was mainly on account of receipt of more number of claims during the year than anticipated.

07 - State Programme of Action for the Child in Goa				
O	120.50			
R	59.48	179.98	179.75	(-)0.23

The anticipated excess was mainly on account of clearing bills of Sayonara Telles-Laad President and Vandana Tendulkar Retired President Children's court as per second Judicial Pay Commission.

13 - Setting up of a State Commission for Children in Goa				
O	48.00			
R	16.49	64.49	64.49	...

The anticipated excess was mainly on account of transfer of grants to the GSCPCR as per the approved Pattern of Assistance.

103 - Women's Welfare				
06 - Shelter Home for Women				
O	50.00			
R	6.64	56.64	56.65	(+)0.01

The anticipated excess was mainly on account of release of grants to the shelter home for women schemes. The reasons for final excess are awaited (July 2024).

25 - Dearness Allowance to Housewives				
O	21,060.00			
S	0.01			
R	984.82	22,044.83	22,044.81	(-)0.02

The anticipated excess was mainly on account of submitting the Griha Aadhar bill for January 2024 and bills of Goa Electronics Limited.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
47 - Hub for Woman Empowerment (Central Share 60%)				
O	...			
S	0.01			
R	30.37	30.38	30.38	...

The anticipated excess was mainly on account of transfer Central share in to the SNA.

48 - Hub for Woman Empowerment (State Share 40%)				
O	...			
S	0.01			
R	20.24	20.25	20.25	...

The anticipated excess was mainly on account of transfer Central share in to the SNA.

107 - Assistance to Voluntary Organisations				
03 - State Commission for Women				
O	30.00			
R	10.00	40.00	40.00	...

The anticipated excess was mainly on account of sanctioning the grants (2nd installment) as per Pattern of Assistance to the Goa State Commission for Women.

789 - Special Component Plan for Scheduled Caste				
20 - Anganwadi Services General (SC) (Central Share)				
O	...			
S	0.01			
R	7.57	7.58	7.58	...

The anticipated excess was mainly on account of budget provision being made including SC & ST component since the budget head was not created during the budget proposal 2023-24.

21 - Anganwadi Services General (SC) (State Share)				
O	...			
S	0.01			
R	15.92	15.93	15.93	...

The anticipated excess was mainly on account of transfer the State share (ST component) into the SNA.

GRANT No. 58 - *contd.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
796 - Tribal Area Sub Plan				
20 - Anganwadi Services General (ST) (Central Share)				
O	...			
S	0.01			
R	44.47	44.48	44.48	...

The anticipated excess was mainly on account of transfer the Central share (ST component) into the SNA.

21 - Anganwadi Services General (ST) (State Share)				
O	...			
S	0.01			
R	195.54	195.55	195.55	...

The anticipated excess was mainly on account of transfer the State share (ST component) into the SNA.

2236 - Nutrition				
02 - Distribution of nutritious food and beverages				
101 - Special Nutrition Programme				
02 - Nutrition Programme for Children Pre-Women (State Share)				
O	1,000.00			
R	560.33	1,560.33	1,560.33	...

The anticipated excess was mainly on account of transfer the state share and additional state share into the State Nodal Agency of Special Nutrition Programme Scheme.

Capital :

5. In view of final saving of ₹ 34.30 lakh, the supplementary grant of ₹ 18.58 lakh obtained during the year proved unnecessary.

6. As against the final saving of ₹ 34.30 lakh, only ₹ 15.74 lakh were anticipated for surrender.

7. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4235 - Capital Outlay on Social Security and Welfare				
02 - Social Welfare				
103 - Women Welfare				
01 - Construction of One Stop Centre- Sakhi (A)				
O	50.00			
R	(-)31.40	18.60	...	(-)18.60

The anticipated saving was mainly on account of non-undertaking of construction work. The reasons for final saving are awaited (July 2024).

106 - Correctional Services				
01 - Construction of Institutional Complex and Protective Home Building				
O	...			
S	18.56			
R	(-)0.88	17.68	17.72	(+)0.04

The reasons for final excess are awaited (July 2024).

8. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4235 - Capital Outlay on Social Security and Welfare				
02 - Social Welfare				
102 - Child Welfare				
03 - Anganwadi Services (Construction/upgradation) (Central Share 60%)				
O	...			
S	0.01			
R	9.93	9.94	9.94	...

The anticipated excess was mainly on account of transfer the sixty percent central share into the SNA.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Anganwadi Services (Construction/upgradation) (State Share 40%)				
O	...			
S	0.01			
R	6.61	6.62	6.62	...

The anticipated excess was mainly on account of transfer the forty percent state share into the SNA.

Revenue

9. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	4,304.37	4,012.07	292.30
2011 - 12	5,841.45	5,293.39	548.06
2012 - 13	38,958.40	11,392.32	27,566.08
2013 - 14	23,425.48	21,959.04	1,466.44
2014 - 15	30,658.30	27,286.84	3,371.46
2015 - 16	34,005.55	32,246.18	1,759.37
2016 - 17	48,793.30	37,597.66	11,195.64
2017 - 18	47,101.09	38,984.74	8,116.35
2018 - 19	48,570.72	37,610.36	10,960.36
2019 - 20	50,354.39	32,024.55	18,329.84
2020 - 21	56,351.92	29,530.66	26,821.26
2021 - 22	60,056.57	44,954.67	15,101.90
2022 - 23	51,375.11	41,823.41	9,551.70

GRANT No. 58 - *concld.*

Capital

10. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	376.90	231.06	145.84
2011 - 12	333.05	95.85	237.20
2012 - 13	333.00	174.89	158.11
2013 - 14	283.00	69.23	213.77
2014 - 15	220.00	56.61	163.39
2015 - 16	440.00	233.02	206.98
2016 - 17	497.70	16.56	481.14
2017 - 18	457.70	192.93	264.77
2018 - 19	1,107.70	637.69	470.01
2019 - 20	1,747.70	41.37	1,706.33
2020 - 21	3,660.00	13.96	3,646.04
2021 - 22	3,350.94	78.35	3,272.59
2022 - 23	615.00	86.11	528.89

During the year 2023 - 24, an amount of ₹ 4,334.71 lakh was transferred to the DDO's Bank Account. Out of this (including previous year balance), an amount of ₹ 5,854.00 lakh was spent leaving an amount of ₹ 502.59 lakh as unspent as on 31.03.2024.

GRANT No. 59 - FACTORIES AND BOILERS (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2230 - Labour and Employment				
Original	9,75,00			
Supplementary	...	9,75,00	6,92,18	(-)2,82,82
Amount surrendered during the year (March 2024)				2,74,02
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	5,00,00			
Supplementary	...	5,00,00	...	(-)5,00,00
Amount surrendered during the year (March 2024)				5,00,00

***Notes and comments* :-**

Revenue :

1. As against the final saving of ₹ 282.82 lakh, only ₹ 274.02 lakh were anticipated for surrender.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	50.00			
R	(-)20.36	29.64	29.64	...
The anticipated saving was mainly on account of non-filling of vacant post.				
2230 - Labour and Employment				
01 - Labour				
102 - Working Conditions and Safety				
01 - Strengthening of Factories & Boilers Inspectorate				
O	900.50			
R	(-)239.50	661.00	660.97	(-)0.03
The anticipated saving was mainly on account of non-filling of vacant post.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - Development of E-Governance Software/Project				
O	14.00			
R	(-)5.33	8.67	8.68	(+)0.01

The anticipated saving was mainly on account of receipt of less bills during the year than anticipated. The final excess was due to rounding off difference.

277 - Education
01 - Institute of Safety, Occupational Health and Environmental

O	10.50			
R	(-)8.83	1.67	1.67	...

The anticipated saving was mainly on account of receipt of less bills during the year than anticipated.

Capital :

3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
02 - Technical Education				
800 - Other Expenditure				
01 - Buildings (Factories and Boilers)				
O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of delayed execution of major works.

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	366.00	346.69	19.31
2014 - 15	398.75	327.00	71.75
2015 - 16	450.00	370.17	79.83
2016 - 17	487.18	390.61	96.57
2017 - 18	512.36	500.81	11.55
2018 - 19	520.79	473.46	47.33
2019 - 20	712.30	486.83	225.47
2020 - 21	766.45	443.61	322.84

GRANT No. 59 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2021 - 22	735.30	489.79	245.51
2022 - 23	1,023.20	654.44	368.76

Capital

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	20.00	19.54	0.46
2011 - 12	20.00	7.77	12.23
2012 - 13	20.00	12.27	7.73
2013 - 14	70.00	18.15	51.85
2014 - 15	60.00	19.55	40.45
2015 - 16	100.00	24.38	75.62
2016 - 17	100.00	30.63	69.37
2017 - 18	100.00	21.85	78.15
2018 - 19	75.00	18.76	56.24
2019 - 20	75.00	1.69	73.31
2020 - 21	100.00	16.26	83.74
2021 - 22	520.00	15.47	504.53
2022 - 23	500.00	206.52	293.48

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 60 - EMPLOYMENT (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2230 - Labour and Employment				
Original	9,81,20			
Supplementary	1	9,81,21	5,62,61	(-)4,18,60
Amount surrendered during the year (March 2024)				4,31,41

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 418.60 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 418.60 lakh, the surrender of ₹ 431.41 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	60.00			
R	(-)44.70	15.30	15.30	...

The anticipated saving was mainly on account of provision being made towards retirements benefits in NPS but less claims received.

2230 - Labour and Employment				
02 - Employment Service				
101 - Employment Services				
01 - Employment Exchange				
O	63.50			
S	0.01			
R	(-)17.06	46.45	51.62	(+)5.17

The anticipated saving was mainly on account of non-filling of vacant post and less claims towards Goa Chief Ministers Apprenticeship Policy for Government Establishment-2023. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Manpower and Employment Scheme				
O	76.00			
R	(-)16.57	59.43	59.44	(+)0.01

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

03 - Employment Service Scheme				
O	62.70			
R	(-)36.47	26.23	30.42	(+)4.19

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

04 - Strengthening of Employment Exchange				
O	47.50			
R	(-)24.73	22.77	22.58	(-)0.19

The anticipated saving was mainly on account of non-filling of vacant post.

05 - Setting up of Job Development and Vocational Guidance Unit				
O	65.00			
R	(-)18.75	46.25	46.25	...

The anticipated saving was mainly on account of non-filling of vacant post.

06 - Setting up of Promotion of Job Development				
O	11.00			
R	(-)9.20	1.80	1.80	...

The anticipated saving was mainly on account of less expenditure incurred under various minor heads.

07 - Computerisation of Employment Exchange				
O	33.50			
R	(-)17.24	16.26	17.75	(+)1.49

The anticipated saving was mainly on account of non-procurement of IT Equipments. The reasons for final excess are awaited (July 2024).

08 - Strengthening of Enforcement Machinery in the Employment Exchange				
O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was mainly on account of non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
09 - Setting up of Training & Career Study Center				
O	35.00			
R	(-)33.89	1.11	1.11	...

The anticipated saving was mainly on account of proposal being under process for purchase of new vehicle and salary provision being made for creation of new post.

12 - Skill Development Mission				
O	504.00			
R	(-)189.80	314.20	316.34	(+)2.14

The anticipated saving was mainly on account of provision being made for final settlement of bills/payment towards renovation work and to organize regular job fairs, career fairs, placement drives, seminars/workshops and other outreach activities. However, less claims were received towards the same. The reasons for final excess are awaited (July 2024).

Revenue

4. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	134.00	127.90	6.10
2011 - 12	5,143.00	145.05	4,997.95
2012 - 13	3,250.00	148.11	3,101.89
2013 - 14	1,980.00	146.31	1,833.69
2014 - 15	1,471.00	156.05	1,314.95
2015 - 16	764.50	131.32	633.18
2016 - 17	1,792.75	150.29	1,642.46
2017 - 18	473.77	188.24	285.53
2018 - 19	2,707.84	219.50	2,488.34
2019 - 20	2,877.82	298.46	2,579.36
2020 - 21	1,274.90	295.64	979.26
2021 - 22	921.01	178.97	742.04
2022 - 23	972.70	612.26	360.44

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 61 - SKILL DEVELOPMENT AND ENTREPRENEURSHIP (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2230 - Labour and Employment				
Original	97,52,71			
Supplementary	4	97,52,75	67,30,17	(-)30,22,58
Amount surrendered during the year (March 2024)				30,24,35
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	50,72,00			
Supplementary	...	50,72,00	29,45,92	(-)21,26,08
Amount surrendered during the year (March 2024)				21,26,07

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 3,022.58 lakh, the supplementary grant of ₹ 0.04 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 3,022.58 lakh, the surrender of ₹ 3,024.35 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	550.00			
R	(-)311.60	238.40	238.40	...

The anticipated saving was mainly on account of non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2230 - Labour and Employment				
03 - Training				
101 - Industrial Training Institutes				
01 - Industrial Training Institute				
O	398.45			
R	(-)140.27	258.18	257.77	(-)0.41

The anticipated saving was mainly on account of non-filling of vacant post and non-receipt of non-IT bills.

02 - Industrial Training Centres and Expansion				
O	2,066.51			
R	(-)302.72	1,763.79	1,761.55	(-)2.24

The anticipated saving was mainly on account of non-filling of vacant post, non-receipt of non-IT and IT equipment bills, bank mandate form not submitted by some of trainees, non procurement of IT Equipments and receipt of less claims during the year than anticipated.

03 - Common Service Facility Centre				
O	180.10			
R	(-)103.53	76.57	76.56	(-)0.01

The anticipated saving was mainly on account of less bills received than expected.

04 - Industrial Training Institute Centre				
O	2,476.00			
R	(-)798.94	1,677.06	1,674.20	(-)2.86

The anticipated saving was mainly on account of non-filling of vacant post.

05 - Skill Development Project of World Bank				
O	470.00			
R	(-)198.08	271.92	271.75	(-)0.17

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less claims during the year than anticipated.

08 - Centre of Excellence				
O	70.20			
R	(-)18.14	52.06	52.05	(-)0.01

The anticipated saving was mainly on account of non-filling of vacant post.

11 - Upgradation of Government ITI into Model ITI (A)				
O	150.00			
R	(-)150.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
14 - Sankalp Project				
O	105.00			
R	(-)105.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
16 - Skills strengthening for Industrial value Enhancement (STRIVE)				
O	598.47			
R	(-)85.97	512.50	512.50	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
17 - World Skill Competition				
O	100.00			
R	(-)99.81	0.19	0.19	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
19 - Community Skilling				
O	5.00			
R	(-)5.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
20 - Convergence Model				
O	6.00			
R	(-)6.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
21 - Entrepreneurship Policy				
O	23.00			
R	(-)23.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
24 - State Apprenticeship Monitoring Cell (SAMC)				
O	128.00			
R	(-)128.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
26 - Skill Acquisition for Knowledge Awareness for livelihood Promotion (SANKALP) (State Share)				
O	70.01			
R	(-)70.01	...	...	...

The reasons for anticipated saving are awaited (July 2024).

27 - Kaushalya Path Scheme				
O	175.00			
R	(-)158.57	16.43	16.42	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

28 - Appointment of Counselors				
O	25.00			
R	(-)12.44	12.56	12.55	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

29 - Up-gradation of Existing Government Industrial Training Institutes into Model ITIs (State Contribution 30%)				
O	75.00			
R	(-)75.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

30 - Apprenticeship Policy through GEDC				
O	500.00			
R	(-)276.43	223.57	223.57	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

102 - Apprenticeship Training				
01 - Apprenticeship Scheme				
O	40.70			
R	(-)39.75	0.95	0.94	(-)0.01

The anticipated saving was mainly on account of non-filling of vacant post.

02 - Apprenticeship Scheme under Apprenticeship Act				
O	87.00			
R	(-)24.58	62.42	63.03	(+)0.61

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
06 - State Apprenticeship Promotion Scheme				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

789 - Special Component Plan for Scheduled Caste				
02 - Stipend &Tool kit to SC trainees				
O	10.80			
R	(-)10.46	0.34	0.33	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and bank mandate not being submitted by some of trainees.

03 - Financial Assistance Scheme				
O	9.00			
R	(-)7.13	1.87	1.87	...

The anticipated saving was mainly on account of bank mandate not being submitted by some of trainees.

06 - Expenses towards Pernem ITI				
O	250.00			
S	0.02			
R	(-)121.93	128.09	138.02	(+)9.93

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	305.05			
R	(-)128.08	176.97	176.93	(-)0.04

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

06 - Expenses towards Cacora and Canacona ITI's				
O	490.00			
S	0.02			
R	(-)88.71	401.31	401.00	(-)0.31

The anticipated saving was mainly on account of non-filling of vacant post.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2230 - Labour and Employment				
03 - Training				
101 - Industrial Training Institutes				
25 - Financial Assistance Scheme				
O	25.00			
R	20.99	45.99	45.99	...

The anticipated excess was mainly on account of settling supplies and material bills.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	30.10			
R	438.40	468.50	468.46	(-)0.04

The anticipated excess was mainly on account of launching programme of skilling initiative under PM Vishwakarma Scheme.

796 - Tribal Area Sub Plan				
03 - Financial Assistance Scheme				
O	10.00			
R	20.54	30.54	30.54	...

The anticipated excess was mainly on account of settling materials and supplies bills.

Capital :

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
02 - Technical Education				
105 - Engineering Technical Colleges & Inst.				
01 - Contribution to GSIDC-Buildings (ITI)				
O	2,000.00			
R	(-)1,780.00	220.00	215.80	(-)4.20

The anticipated saving was mainly on account of non-finalization of civil works and administrative approval and rationalisation of expenditure.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
08 - Upgradation of Government ITI into Modern ITI (A)				
O	150.00			
R	(-)150.00	...	...	...

The anticipated saving was mainly on account of non-finalization of civil works and administrative approval, non-receipt of claims and rationalisation of expenditure.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Caste Development Scheme				
O	150.00			
R	(-)150.00	...	...	...

The anticipated saving was mainly on account of non-finalization of civil works and administrative approval, rationalisation of expenditure and non-receipt of approval for purchase of machinery and equipment.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	70.00			
R	(-)43.39	26.61	30.80	(+)4.19

The anticipated saving was mainly on account of non-finalization of civil works and administrative approval, rationalisation of expenditure and non-receipt of approval for purchase of machinery and equipment. The reasons for final excess are awaited (July 2024).

Revenue

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	3,362.10	2,793.79	568.31
2011 - 12	3,991.80	2,974.19	1,017.61
2012 - 13	3,824.20	3,104.00	720.20
2013 - 14	4,504.70	3,385.99	1,118.71
2014 - 15	5,046.61	3,812.09	1,234.52
2015 - 16	4,292.17	3,223.95	1,068.22
2016 - 17	5,019.78	3,304.45	1,715.33
2017 - 18	5,311.52	4,179.04	1,132.48
2018 - 19	7,685.01	4,273.39	3,411.62
2019 - 20	10,406.22	4,876.19	5,530.03
2020 - 21	10,849.01	4,172.60	6,676.41
2021 - 22	9,050.79	4,940.62	4,110.17
2022 - 23	9,405.37	4,689.31	4,716.06

GRANT No. 61 - *concld.*

Capital

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	621.90	503.23	118.67
2011 - 12	1,932.50	680.50	1,252.00
2012 - 13	1,311.30	531.58	779.72
2013 - 14	1,244.00	233.13	1,010.87
2014 - 15	1,277.50	105.52	1,171.98
2015 - 16	3,130.01	189.94	2,940.07
2016 - 17	2,080.01	104.50	1,975.51
2017 - 18	2,316.87	374.63	1,942.24
2018 - 19	1,814.05	283.15	1,530.90
2019 - 20	3,089.81	125.79	2,964.02
2020 - 21	2,729.41	264.62	2,464.79
2021 - 22	3,033.31	152.08	2,881.23
2022 - 23	2,798.00	333.75	2,464.25

During the year 2023 - 24, an amount of ₹ 757.2 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 655.35 lakh was spent leaving an amount of ₹ 461.37 lakh (including closing balance upto previous year) as unspent as on 31.03.2024.

GRANT No. 62 - LAW (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2014 - Administration of Justice				
2071 - Pensions and Other Retirement Benefits				
2235 - Social Security and Welfare				
Original	59,42,75			
Supplementary	2	59,42,77	39,83,70	(-)19,59,07
Amount surrendered during the year (March 2024)				15,76,11
Capital :				
4059 - Capital Outlay on Public Works				
Original	1,31,00,00			
Supplementary	...	1,31,00,00	33,89,18	(-)97,10,82
Amount surrendered during the year (March 2024)				97,11,35

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,959.07 lakh, the supplementary grant of ₹ 0.02 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 1,959.07 lakh, only ₹ 1,576.11 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2014 - Administration of Justice				
102 - High Courts				
01 - High Court Bench at Goa				
O	2,647.03			
S	0.02			
R	(-)497.18	2,149.87	2,146.51	(-)3.36

The anticipated saving was mainly on account of non-filling of vacant post like clerks, software programmer, shorthand writer(Higher Grade and Lower Grade), junior translator and interpreter, console operator etc.

02 - Digitization of Court Records				
O	1,000.00			
R	(-)440.40	559.60	559.60	...

The anticipated saving was mainly on account of non-utilisation of provision made towards SAN storage for Digitalisation of Court records.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
800 - Other Expenditure				
05 - Establishment & Operating Gram Nayalayas (Central Share)				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

07 - Computerization and Digitization of All Quasi Judicial Authorities				
O	1,032.00			
R	(-)687.74	344.26	344.26	...

The anticipated saving was mainly on account of non-receipt of bills in time.

08 - Setting up of Fast Track Special Court (Central Share)				
O	48.00			
R	(-)26.32	21.68	21.68	...

The anticipated saving was mainly on account of non-receipt of bills in time.

09 - Establishment & Operating Gram Nayalayas (State Share)				
O	40.00			
R	(-)12.55	27.45	27.45	...

The anticipated saving was mainly on account of non-receipt of bills in time.

10 - Setting up of Fast Track Special Court (National Mission for safety of women Nirbhaya Fund) (State Share)				
O	32.00			
R	(-)5.39	26.61	26.62	(+)0.01

The anticipated saving was mainly on account of non-receipt of bills in time. The reasons for final excess are awaited (July 2024).

2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	132.00			
R	(-)37.04	94.96	95.08	(+)0.12

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 - Social Security and Welfare				
60 - Other Social Security and Welfare Programmes				
200 - Other Programmes				
02 - State Legal Service Authority				
O	175.00			
R	(-)18.69	156.31	156.27	(-)0.04

The anticipated saving was mainly on account of non-filling of vacant post like section officer, nazir, UDC, LDC and MTS staff.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2014 - Administration of Justice				
114 - Legal Advisers and Counsels				
01 - Government Pleader				
O	355.70			
R	162.48	518.18	516.79	(-)1.39

The anticipated excess was mainly on account of settling petrol bills, hiring of vehicles from Goa Tourism Development Corporation for use of Central Green Tribunal etc, settling bills of professional bills of Government Advocate, Additional Government Advocate, standing counsel appearing before the Honourable Supreme Court of India, New Delhi and National Green Tribunal and reimbursement of salary paid to staff by Government Advocate, Additional Government Advocate and Technical Office Assistant for uploading the status of various court cases.

2235 - Social Security and Welfare				
60 - Other Social Security and Welfare Programmes				
200 - Other Programmes				
03 - District Legal Services Authority (North Goa)				
O	240.00			
R	2.59	242.59	228.01	(-)14.58

The final excess was due to no budgetary provision being made for payment of allowances to judicial officers as the same is allowed by the Honourable Supreme Court vide judgement dated 04/01/2024. The reasons for final saving are awaited (July 2024).

Capital :

5. As against the final saving of ₹ 9,710.82 lakh, the surrender of ₹ 9,711.35 lakh proved to be injudicious.

6. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
01 - Buildings (Judiciary)				
O	500.00			
R	(-)329.73	170.27	136.21	(-)34.06

The anticipated saving was mainly on account of non-receipt of bills. The reasons for final saving are awaited (July 2024).

04 - Development of Infrastructural Facilities for the Judiciary (A)(Central Share)				
O	3,000.00			
R	(-)2,885.00	115.00	149.60	(+)34.60

The anticipated saving was mainly on account of non-receipt of bills. The reasons for final excess are awaited (July 2024).

05 - Construction of new High Court Building,Porvorim				
O	3,000.00			
R	(-)3,000.00	...	...	...

The anticipated saving was mainly on account of non-receipt of bills.

07 - Construction of Civil & Criminal Court at Margao				
O	1,500.00			
R	(-)1,473.29	26.71	26.71	...

The anticipated saving was mainly on account of Order no. 12/24/2013/Ld(Estt.)/1269 dated 25/07/2023 issued by Law Department (Estt.) and funds utilisation statement received from Public Works Department Division VIII.

08 - Construction of New Court Building at Mapusa				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of bills.

09 - Development of Infrastructure Facilities for the Judiciary(State Share)				
O	2,000.00			
R	(-)1,923.33	76.67	76.67	...

The anticipated saving was mainly on account of non-receipt of bills.

GRANT No. 62 - *concld.*

Revenue

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	940.00	707.09	232.91
2011 - 12	2,281.60	1,357.87	923.73
2012 - 13	2,198.00	1,418.29	779.71
2013 - 14	2,297.45	1,034.62	1,262.83
2014 - 15	2,063.98	909.23	1,154.75
2015 - 16	2,488.58	1,214.38	1,274.20
2016 - 17	3,466.75	1,264.41	2,202.34
2017 - 18	2,708.20	1,416.00	1,292.20
2018 - 19	3,843.49	2,512.76	1,330.73
2019 - 20	3,660.13	2,286.96	1,373.17
2020 - 21	4,399.01	1,755.34	2,643.67
2021 - 22	4,136.24	2,117.19	2,019.05
2022 - 23	4,287.14	2,701.23	1,585.91

Capital

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	581.00	402.59	178.41
2011 - 12	684.00	149.00	535.00
2012 - 13	220.00	62.13	157.87
2013 - 14	220.00	58.96	161.04
2014 - 15	767.82	46.65	721.17
2015 - 16	6,189.82	651.74	5,538.08
2016 - 17	3,520.00	587.31	2,932.69
2017 - 18	7,944.00	1,483.47	6,460.53
2018 - 19	7,665.00	4,355.30	3,309.70
2019 - 20	9,571.00	3,098.25	6,472.75
2020 - 21	8,984.00	5,983.28	3,000.72
2021 - 22	9,551.01	4,208.26	5,342.75
2022 - 23	10,400.00	8,335.93	2,064.07

During the year 2023 - 24, an amount of ₹ 303.29 lakh was transferred to the DDO's Bank Account. Out of this (including previous year balance), an amount of ₹ 2,408.96 lakh was spent leaving an amount of ₹ 9.79 lakh as unspent as on 31.03.2024.

GRANT No. 63 - RAJYA SAINIK BOARD (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2235 - Social Security and Welfare				
Original	1,81,32			
Supplementary	1	1,81,33	1,45,62	(-)35,71
Amount surrendered during the year (March 2024)				36,55
Capital :				
4059 - Capital Outlay on Public Works				
Original	1,60,00			
Supplementary	...	1,60,00	34,54	(-)1,25,46
Amount surrendered during the year (March 2024)				1,25,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 35.71 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 35.71 lakh, the surrender of ₹ 36.55 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 - Social Security and Welfare				
60 - Other Social Security and Welfare Programmes				
200 - Other Programmes				
01 - Reconstruction and Rehabilitation of ex-Servicemen				
O	142.25			
S	0.01			
R	(-)26.52	115.74	116.72	(+)0.98

The anticipated saving was mainly on account of non-filling of two LDC vacant post. The reasons for final excess are awaited (July 2024).

Capital :

4. As against the final saving of ₹ 125.46 lakh, only ₹ 125.00 lakh were anticipated for surrender.

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
60 - Other Buildings				
051 - Construction				
01 - Acquisition of land for Sainik Aramgarh				
O	160.00			
R	(-)125.00	35.00	34.54	(-)0.46

The anticipated saving was mainly on account of expenditure projected by Goa State Infrastructure Development Corporation being paid and construction work of Sainik Aramgarh being in progress and likely to be completed by August 2024.

Revenue

6. This is the tenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2014 - 15	79.80	62.16	17.64
2015 - 16	85.80	71.16	14.64
2016 - 17	105.91	67.42	38.49
2017 - 18	121.62	103.41	18.21
2018 - 19	289.55	99.15	190.40
2019 - 20	127.33	90.66	36.67
2020 - 21	141.10	80.32	60.78
2021 - 22	140.32	89.59	50.73
2022 - 23	148.81	108.04	40.77

GRANT No. 63 - *concld.*

During the year 2023 - 24, an amount of ₹ 94.12 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 99.69 lakh (including closing balance upto previous year) was spent leaving an amount of ₹ 0.10 lakh as unspent as on 31.03.2024.

GRANT No. 64 - AGRICULTURE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2401 - Crop Husbandry				
2402 - Soil and Water Conservation				
2415 - Agricultural Research and Education				
2551 - Hill Areas				
Original	2,52,22,67			
Supplementary	2	2,52,22,69	1,79,66,74	(-)72,55,95
Amount surrendered during the year (March 2024)				68,40,99
Capital :				
4401 - Capital Outlay on Crop Husbandry				
4402 - Capital Outlay on Soil and Water Conservation				
Original	25,25,02			
Supplementary	21,00,00	46,25,02	36,00,58	(-)10,24,44
Amount surrendered during the year (March 2024)				10,22,59

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 7,255.95 lakh, the supplementary grant of ₹ 0.02 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 7,255.95 lakh, only ₹ 6,840.99 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	640.50			
R	(-)252.96	387.54	387.54	...

The anticipated saving was mainly on account of non-filling of vacant post and non-settlement of arrears bills received late.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2401 - Crop Husbandry				
001 - Direction and Administration				
02 - Superintendence				
O	923.85			
R	(-)142.61	781.24	781.24	...

The anticipated saving was mainly on account of receipt of less claims of Children Education Allowance, MACP, LTC and medical reimbursement bills and non-filling of vacant post.

03 - Subordinate and Expert Staff				
O	1,272.95			
R	(-)87.49	1,185.46	1,185.46	...

The anticipated saving was mainly on account of receipt of less claims of Children Education Allowance, MACP, LTC and medical reimbursement bills.

102 - Food grain crops				
02 - Crop Production and Input Management				
O	852.57			
R	(-)91.57	761.00	761.00	...

The anticipated saving was mainly on account of receipt of less claims of Children Education Allowance, MACP, LTC and medical reimbursement bills and non-filling of vacant posts.

04 - Assistance for Fencing				
O	320.00			
R	(-)73.42	246.58	246.58	...

The anticipated saving was mainly on account of receipt of less claims than anticipated.

103 - Seeds				
02 - Agricultural Experiments and Research				
O	556.50			
R	(-)48.70	507.80	507.80	...

The anticipated saving was mainly on account of receipt of less claims of Children Education Allowance, MACP, LTC and medical reimbursement bills.

04 - Revitalization of Khazan Land				
O	6.00			
R	(-)4.89	1.11	1.12	(+)0.01

The reasons for final excess are awaited (July 2024).

05 - Assistance for Sugarcane planting Material				
O	16.00			
R	(-)15.17	0.83	0.83	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
107 - Plant Protection				
02 - Plant Protection				
O	31.35			
R	(-)5.60	25.75	25.75	...

The anticipated saving was mainly on account of receipt of less claims of Children Education Allowance, MACP, LTC and medical reimbursement bills.

108 - Commercial Crops				
04 - Coconut - Package Programme/ Development Board (CBD) (A)				
O	20.00			
R	(-)26.88	(-)6.88	(-)6.88	...

The anticipated saving was mainly on account of non-receipt of sanction from the Government.

09 - Cultivation of Red Oil Palm (A)				
O	15.01			
R	(-)12.08	2.93	2.93	...

The anticipated saving was mainly on account of release of less than anticipated central share.

10 - National Food Security Mission (A)				
O	9.00			
R	(-)9.00	...	...	...

The anticipated saving was mainly on account of non-release of central share.

12 - Agricultural Produce and Marketing Board				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

14 - National Food Security Mission-Oilseeds (NFSM) (Centre share 60%)				
O	8.01			
R	(-)8.01	...	...	...

The anticipated saving was mainly on account of non-release of central share.

15 - National Mission on Edible Oils (Oil Palm) (state Share)				
O	10.01			
R	(-)8.19	1.82	1.83	(+)0.01

The anticipated saving was mainly on account of release of less than anticipated central share. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
17 - National Food Security Mission-Pulses (State Share)				
O	6.01			
R	(-)6.01	...	...	...

The anticipated saving was mainly on account of non-release of central share.

109 - Extension and Farmer's Training				
05 - Extension Training Centre				
O	168.00			
R	(-)31.82	136.18	136.18	...

The anticipated saving was mainly on account of receipt of less claims of Children Education Allowance, MACP, LTC and medical reimbursement bills.

11 - National Mission on Agricultural Extention & Technology (NMAET) (A)				
O	400.01			
R	(-)202.50	197.51	197.51	...

The anticipated saving was mainly on account of release of less than anticipated central share.

12 - National Mission on Agricultural Extension & Technology (NMAET) (State Share))				
O	266.67			
R	(-)201.67	65.00	65.00	...

The anticipated saving was mainly on account of release of less than anticipated corresponding central share.

113 - Agricultural Engineering				
02 - Agricultural Machinery and Implements				
O	297.40			
R	(-)33.32	264.08	264.08	...

The anticipated saving was mainly on account of receipt of less claims of Children Education Allowance, MACP, LTC and medical reimbursement bills.

03 - Center of Excellence, Technology, Branding				
O	105.00			
R	(-)99.35	5.65	5.65	...

The anticipated saving was mainly on account of late receipt of sanction from Government.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Promotion of Mechanization in Agriculture				
O	300.00			
R	(-)168.91	131.09	131.09	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

119 - Horticulture and Vegetable Crops				
01 - National Crop Insurance Programme (A)				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

02 - Vegetable				
O	53.55			
R	(-)8.60	44.95	44.95	...

The anticipated saving was mainly on account of receipt of less claims of Children Education Allowance, MACP, LTC and medical reimbursement bills.

05 - Development of Horticulture				
O	851.30			
R	(-)124.78	726.52	726.52	...

The anticipated saving was mainly on account of receipt of less claims of Children Education Allowance, MACP, LTC, medical reimbursement bills, subsidies and late receipt of approval from Government.

07 - National Horticulture Mission Scheme (A)				
O	1,000.01			
R	(-)942.51	57.50	57.50	...

The anticipated saving was mainly on account of release of less than anticipated central share.

15 - National Horticulture Mission Scheme (StateShare)				
O	666.68			
R	(-)628.35	38.33	38.33	...

The anticipated saving was mainly on account of release of less than anticipated central share.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	20.69			
R	(-)14.92	5.77	5.77	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	941.75			
R	(-)77.79	863.96	863.94	(-)0.02

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

18 - Paramparagat Krishi Vikas Yojana (PKVY) (Central Share 60%)				
O	...			
R	(-)0.01	(-)0.01	...	(+)0.01

The reasons for final excess are awaited (July 2024).

800 - Other Expenditure				
06 - Rashtriya Krishi Vikas Yojana (RKVY) (A)				
O	1,354.70			
R	(-)1,260.20	94.50	94.50	...

The anticipated saving was mainly on account of non-release of Central share of Centrally Sponsored Scheme by Central Government, Ministry of Agriculture, Government of India vide letter number 1-6/2023-RKVY dated 22/12/2023 as informed that the projects under the scheme may be proposed for financial year 2024-25.

09 - Green House/Poly House				
O	15.75			
R	(-)15.75	...	...	...

The anticipated saving was mainly on account of non-receipt of claims from farmers.

19 - Watershed Development under PMKSY (Central Share 60%)				
O	882.01			
R	(-)434.51	447.50	447.50	...

The anticipated saving was mainly on account of release of less than anticipated central share.

21 - community Farming				
O	100.00			
R	(-)20.40	79.60	79.60	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
22 - Financial Support to Sugar Mill				
O	1,000.00			
R	(-)437.06	562.94	562.94	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

23 - Setting up of Sfurti Cluster				
O	200.00			
R	(-)200.00	...	...	...

The anticipated saving was mainly on account of non-implementation of scheme.

24 - Rashtriya Krishi Vikas Yojana (RKVY) (State Share)				
O	903.13			
R	(-)840.13	63.00	63.00	...

The anticipated saving was mainly on account of non-release of Central share of Centrally Sponsored Scheme by Central Government, Ministry of Agriculture, Government of India vide letter number 1-6/2023-RKVY dated 22/12/2023 as informed that the projects under the scheme may be proposed for financial year 2024-25.

26 - Pradhan Mantri Krishi Sinchayee yojana PMKSY - WDC (State Share 40%)				
O	588.01			
R	(-)289.68	298.33	298.33	...

The anticipated saving was mainly on account of release of less than anticipated central share.

27 - Paramparagat Krishi Vikas Yojana (PKVY) (Central Share)				
O	1,071.01			
R	(-)821.01	250.00	250.00	...

The anticipated saving was mainly on account of release of less than anticipated central share.

28 - Paramparagat Krishi Vikas Yojana (PKVY) (State Share)				
O	714.01			
R	(-)547.34	166.67	166.67	...

The anticipated saving was mainly on account of release of less than anticipated central share.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
29 - National Project on Soil health and Fertility (Central Share)				
O	105.01			
R	(-)105.01	...	...	...

The anticipated saving was mainly on account of release of less than anticipated central share.

30 - National Project on Soil health and Fertility (State Share)				
O	70.00			
R	(-)70.00	...	...	...

The anticipated saving was mainly on account of release of less than anticipated central share.

2402 - Soil and Water Conservation

001 - Direction and Administration

01 - Establishment

O	226.40			
R	(-)46.17	180.23	180.23	...

The anticipated saving was mainly on account of receipt of less claims of Children Education Allowance, MACP, LTC and medical reimbursement bills.

102 - Soil Conservation

04 - Revitalization of Waterbodies

O	16.90			
R	(-)8.92	7.98	7.98	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

2415 - Agricultural Research and Education

01 - Crop Husbandry

004 - Research

02 - Agri-Horticultural Research Station and Chemistry Section

O	258.25			
R	(-)33.86	224.39	224.13	(-)0.26

The anticipated saving was mainly on account of receipt of less claims of Children Education Allowance, MACP, LTC and medical reimbursement bills.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2401 - Crop Husbandry				
001 - Direction and Administration				
01 - Direction				
O	382.72			
S	0.01			
R	47.50	430.23	430.22	(-)0.01

The anticipated excess was mainly on account of more number of claims received during the year than anticipated.

109 - Extension and Farmer's Training				
08 - Development of Agricultural Extension				
O	737.87			
S	0.01			
R	578.29	1,316.17	1,316.18	(+)0.01

The anticipated excess was mainly on account of meeting expenditure towards Krishi Mohotsav held at Ponda, Goa and Sankhali, Goa and Save Soil Program. The reasons for final excess are awaited (July 2024).

800 - Other Expenditure				
05 - Support Price and Crop Compensation				
O	2,000.00			
R	950.00	2,950.00	2,950.00	...

The anticipated excess was mainly on account of more number of claims received than anticipated and increase in rate of subsidy.

12 - Organic Inputs				
O	42.05			
R	21.22	63.27	63.27	...

The anticipated excess was mainly on account of receipt of more number of claims than anticipated from farmers.

13 - Subsidy for Digging Well				
O	210.00			
R	16.44	226.44	226.44	...

The anticipated excess was mainly on account of settling the pending subsidy cases under the State Sector Scheme "Assistance for Creation of Irrigation Infrastructure" during the year.

2402 - Soil and Water Conservation				
102 - Soil Conservation				
01 - Soil Conservation				
O	170.44			
R	13.66	184.10	184.10	...

The anticipated excess was mainly on account of more than anticipated works to be carried out on an urgent basis.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2415 - Agricultural Research and Education				
01 - Crop Husbandry				
150 - Assistance to ICAR (Plan)				
01 - Krishi Vigyan Kendra in South Goa (A)				
O	163.00			
R	3.86	166.86	166.87	(+)0.01

The anticipated excess was mainly on account of opening of agriculture college. The reasons for final excess are awaited (July 2024).

2551 - Hill Areas				
01 - Western Ghats				
800 - Other Expenditure				
01 - Development of Land, Land Shaping and Contour Budding				
O	19.65			
R	4.59	24.24	24.25	(+)0.01

The anticipated excess was mainly on account of settling pending subsidy cases under "Western Ghat Development Programme" during the year. The reasons for final excess are awaited (July 2024).

Capital :

5. In view of final saving of ₹ 1,024.44 lakh, the supplementary grant of ₹ 2,100.00 lakh obtained during the year proved to be excessive.

6. As against the final saving of ₹ 1,024.44 lakh, only ₹ 1,022.59 lakh were anticipated for surrender.

7. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4401 - Capital Outlay on Crop Husbandry				
102 - Food Grain Crops				
01 - Crop Production and Input Management				
O	510.00			
R	(-)209.47	300.53	298.68	(-)1.85

The anticipated saving was mainly on account of financial approval not being accorded for Zonal Accounts Office Sanguem Building and compound wall at Codar.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	15.00			
R	(-)15.00	...	...	...

The anticipated saving was mainly on account of no purchases being made and no works being undertaken under the scheme.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4402 - Capital Outlay on Soil and Water Conservation				
102 - Soil Conservation				
02 - Protective Works Embankment				
O	2,000.00			
S	2,100.00			
R	(-)798.10	3,301.90	3,301.90	...

The anticipated saving was mainly on account of cash assignment not being granted.

Revenue

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	5,178.88	5,003.17	175.71
2011 - 12	9,043.45	8,577.99	465.46
2012 - 13	11,823.95	7,659.71	4,164.24
2013 - 14	14,433.18	11,467.60	2,965.58
2014 - 15	15,812.66	9,470.22	6,342.44
2015 - 16	17,277.76	12,249.09	5,028.67
2016 - 17	18,701.85	13,503.30	5,198.55
2017 - 18	14,073.52	11,343.67	2,729.85
2018 - 19	14,850.78	10,697.48	4,153.30
2019 - 20	16,229.00	10,131.76	6,097.24
2020 - 21	23,066.07	15,605.32	7,460.75
2021 - 22	20,195.71	14,559.36	5,636.35
2022 - 23	26,343.10	13,897.34	12,445.76

Capital

9. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,479.09	834.72	644.37
2011 - 12	1,161.05	440.52	720.53
2012 - 13	3,606.05	724.47	2,881.58
2013 - 14	2,500.25	1,205.47	1,294.78
2014 - 15	1,980.16	1,228.14	752.02
2015 - 16	2,311.17	1,548.52	762.65
2016 - 17	4,322.27	1,786.82	2,535.45
2017 - 18	3,595.27	1,780.74	1,814.53
2018 - 19	4,195.40	1,475.13	2,720.27
2019 - 20	3,703.63	1,393.91	2,309.72
2020 - 21	3,052.53	917.35	2,135.18
2021 - 22	3,264.03	798.04	2,465.99
2022 - 23	2,655.02	2,434.26	220.76

During the year 2023 - 24, an amount of ₹ 572.36 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 65 - ANIMAL HUSBANDRY AND VETERINARY SERVICES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2403 - Animal Husbandry				
2404 - Dairy Development				
2415 - Agricultural Research and Education				
2551 - Hill Areas				
Original	1,69,51,18			
Supplementary	1	1,69,51,19	1,34,49,78	(-)35,01,41
Amount surrendered during the year (March 2024)				33,11,99
Capital :				
4403 - Capital Outlay on Animal Husbandry				
Original	10,05,00			
Supplementary	...	10,05,00	2,65,46	(-)7,39,54
Amount surrendered during the year (March 2024)				7,39,53

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 3,501.41 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 3,501.41 lakh, only ₹ 3,311.99 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	350.00			
R	(-)43.43	306.57	306.56	(-)0.01

The anticipated saving was mainly on account of less recruitment of staff under New Pension Scheme during the year 2023- 2024.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2403 - Animal Husbandry				
001 - Direction and Administration				
01 - Direction				
O	1,068.34			
S	0.01			
R	(-)348.01	720.34	720.29	(-)0.05

The anticipated saving was mainly on account of less number of LTC claims, leave encashment, medical bills than anticipated.

101 - Veterinary Services and Animal Health				
01 - Rinderpest Eradication (A)				
O	112.50			
R	(-)59.17	53.33	53.32	(-)0.01

The anticipated saving was mainly on account of the sanction of Finance Department being delayed and DEOs not being deployed in time. However the AMC for 12 months was sanctioned w.e.f. 1st January 2024.

03 - Rinderpest Eradication				
O	92.00			
R	(-)25.27	66.73	66.72	(-)0.01

The anticipated saving was mainly on account of less number of claim towards LTC bills and medical bills than anticipated.

06 - Veterinary Dispensaries and Hospitals				
O	1,337.00			
R	(-)328.40	1,008.60	1,008.55	(-)0.05

The anticipated saving was mainly on account of less number of claim towards LTC bills, medical bills than anticipated. As per e-tender for medicines in 2023-2024, out of one hundred and sixty five items, sixty five items were not quoted. File is in progress for re-tendering for non quoted items.

10 - Clinical Investigation Unit				
O	25.00			
R	(-)21.64	3.36	3.35	(-)0.01

The anticipated saving was mainly on account of X-Ray and Ultrasound machine not being procured.

11 - Breeding of Local Cows Scheme				
O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of the scheme not being notified by the Government.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
12 - Interest Subsidy Scheme under Agriculture & Allied Activities				
O	10.00			
R	(-)9.66	0.34	0.33	(-)0.01

The anticipated saving was mainly on account of outbreak of Lumpy Skin Disease and short fall in purchase of Kamdhenu animals.

14 - Dhoodgram Yojana				
O	100.00			
R	(-)83.36	16.64	16.63	(-)0.01

The anticipated saving was mainly on account of the scheme not being implemented due to unavoidable circumstances. However, expenditure was incurred towards payment of conventional Frozen Semen straws and biomedical waste.

15 - Scheme for Rescue Animal Welfare				
O	300.00			
R	(-)122.45	177.55	177.55	...

The anticipated saving was mainly on account of poor response of local bodies to sign a MOU with NGOs for sterilization of small animal.

17 - Animal Emergency Management Scheme				
O	306.00			
R	(-)306.00	...	...	...

The anticipated saving was mainly on account of administrative reasons.

18 - Assistance to State for control of Animal Disease (State Share)				
O	6.84			
R	(-)5.44	1.40	1.40	...

The anticipated saving was mainly on account of non-receipt of permission from Government of India to purchase Goat Pox vaccine.

102 - Cattle and Buffalo Development				
01 - Government Livestock Farm				
O	430.00			
R	(-)148.37	281.63	281.61	(-)0.02

The anticipated saving was mainly on account of non-filling of vacant posts, less number of LTC claims, leave encashment and medical claims.

08 - Mass deworming of Cattle and Buffaloes				
O	8.50			
R	(-)8.50	...	...	...

The anticipated saving was mainly on account of less purchases during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
103 - Poultry Development				
01 - Government Poultry Farm				
O	358.05			
R	(-)217.93	140.12	140.10	(-)0.02

The anticipated saving was mainly on account of less number of LTC claims, leave encashment, medical bills than anticipated and purchases could not be made as anticipated as the poultry farm has been shut from July 2023.

03 - Asst. to Farmers for Establishment of Poultry Unit				
O	45.00			
R	(-)26.25	18.75	18.75	...

The anticipated saving was mainly on account of few farmers submitting the proposal for release of subsidy after due date of submission of bills.

04 - Strengthening of Infrastructure of Govt, Poultry Farm at Ela-Old Goa (A)				
O	15.00			
R	(-)14.51	0.49	0.48	(-)0.01

The anticipated saving was mainly on account of less materials purchased than anticipated.

05 - Subsidy for transport of Poultry feed.				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-receipt of approval from Finance (Expenditure) Department for concurrence.

07 - Cash Subsidy for Birds/Cages				
O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was mainly on account of Government Poultry farm being closed since July 2023 and Low Input Technology Birds not being supplied.

08 - Low Input Technology Birds Feeds				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of Government Poultry farm being closed since July 2023 and Low Input Technology Birds not being supplied.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
09 - National Livestock Mission (State Share)				
O	6.67			
R	(-)6.67	...	...	...

The anticipated saving was mainly on account of no funds being released from Government of India towards this Centrally Sponsored Scheme.

10 - National Livestock Mission (Central Share)				
O	10.01			
R	(-)10.01	...	...	...

The anticipated saving was mainly on account of no funds being released from Government of India towards this Centrally Sponsored Scheme.

105 - Piggery Development				
01 - Government Piggery Farm				
O	128.50			
R	(-)16.25	112.25	112.25	...

The anticipated saving was mainly on account of less number of LTC claims, leave encashment, medical bills than anticipated and as per the letter issued by the Finance (Budget) Division, Department of Finance, all the funds of minor works buildings has been processed under 27- Minor Works of Demand No. 21 from the financial year 2023-2024.

03 - Assistance to Farmers for Establishment of Piggery Unit				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of the proposal not being completed by the applicant which were sanctioned.

106 - Goatery Development				
01 - Goatery Scheme				
O	15.00			
R	(-)6.24	8.76	8.76	...

The anticipated saving was mainly on account of the required amount not being utilised as some of the sanctioned proposal have not been completed by the applicants.

107 - Fodder and Feed Development				
01 - Fodder Demonstration and Extension (A)				
O	179.30			
R	(-)66.45	112.85	112.85	...

The anticipated saving was mainly on account of less number of LTC claims, leave encashment, medical bills than anticipated and purchases not being made as per the requirements and as planned.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - Fodder Demonstration and Extension				
O	85.00			
R	(-)34.54	50.46	50.46	...

The anticipated saving was mainly on account of less number of LTC claims, leave encashment and medical bills than anticipated.

109 - Extension and Training
02 - Training and Extension Service

O	320.10			
R	(-)72.18	247.92	247.91	(-)0.01

The anticipated saving was mainly on account of workshops, seminars, farmers mela not being held as planned, exhibitions or fairs could not being conducted as planned and Finance Department did not concur with the proposal of advertising the various schemes of the Department through FM Radio- 92.7 Big FM.

111 - Meat Processing
01 - Modernization of Slaughter House at Goa Meat Complex Ltd.(A

O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was mainly on account of the tender was auto extended thrice due to poor bid response resulting into single tender. The single financial bid was opened on 12.02.2024 and it was observed that M/S Raveena Watertech, Mumbai has quoted amount of ₹ 20,11,428.00 which was higher than estimated cost.

113 - Administrative Investigations and Statistics
01 - Statistical Cell (A)

O	46.80			
R	(-)17.10	29.70	29.70	...

The anticipated saving was mainly on account of non-filling of one post of Statistical Officer and two posts of Investigators.

02 - Statistical Cell

O	41.00			
R	(-)6.82	34.18	34.18	...

The anticipated saving was mainly on account of less number of LTC claims, leave encashment and medical bills than anticipated.

03 - Livetsock Census (A)

O	10.07			
R	(-)10.07	...	...	...

The anticipated saving was mainly on account of funds not being released from Government of India.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Statistical Cell Integrated Sample Survey (ISS) (State Share)				
O	23.41			
R	(-)23.41	...	...	...

The anticipated saving was mainly on account of funds not being released from Government of India.

05 - Integrated Sample Survey (ISS) (Central Share)				
O	23.41			
R	(-)23.41	...	...	...

The anticipated saving was mainly on account of funds not being released from Government of India.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	16.00			
R	(-)16.00	...	...	...

The anticipated saving was mainly on account of no applications being received to avail the subsidies under the scheme.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	35.79			
R	(-)35.30	0.49	0.49	...

The anticipated saving was mainly on account of less purchases being made under the scheme and no applications being received to avail the subsidies under the scheme.

800 - Other Expenditure				
01 - Professional Efficiency Development (State Share)				
O	30.25			
R	(-)30.25	...	...	...

The anticipated saving was mainly on account of funds not being released by Government of India.

02 - Professional Efficiency Development (Central Share)				
O	82.75			
R	(-)15.75	67.00	67.00	...

The anticipated saving was mainly on account of less amount of bills being received from Maharashtra Animal and Fishery Service University and Rajiv Gandhi Institute of Veterinary Education and Research.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - State Advisory Board for Animal Welfare				
O	115.00			
R	(-)77.99	37.01	37.00	(-)0.01

The anticipated saving was mainly on account of the funds under State Advisory Board for Animal Welfare Scheme not being utilized since the unutilized funds released to the DSPCAs has been adjusted with the requirement of the funds for second installment resulting in the surplus amount. Also, no claims towards professional services were received.

10 - Rashtriya Gokul Mission (A)				
O	96.37			
R	(-)96.37	...	...	...

The anticipated saving was mainly on account of the funds were to be transferred to SNA account. But there were no funds in the financial year 2022-23 and hence provision was made in the financial year 2023-24. However, in March 2023 funds were received through supplementary grants and were transferred to SNA Account. Hence, the proposed funds in financial year 2023-24 remained unutilised.

11 - Disaster Management Scheme under Act 2005				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of the department seeking a provision of ₹ 100.00 lakh under the Disaster Management Scheme to cover up or take care of compensation to be given to farmers in case of any unfortunate disaster. The proposal was sent to the Finance Department on couple of occasions. However, the Finance Department has returned the file with remarks that the funds will be replenished when the existing funds are utilized.

2404 - Dairy Development

102 - Dairy Development Projects				
01 - Rural Dairy Extension				
O	109.40			
R	(-)41.31	68.09	68.08	(-)0.01

The anticipated saving was mainly on account of less applications received from the farmers and less number of claim towards LTC bills and medical bills than anticipated.

03 - Special Calf Rearing Scheme				
O	60.00			
R	(-)59.06	0.94	0.93	(-)0.01

The anticipated saving was mainly as the department has Pashupalan Scheme under which the crossbreed calves are provided subsidy for rearing of calves upto twenty seven months.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
06 - Government Livestock Farm				
O	1,422.21			
R	(-)180.65	1,241.56	1,241.52	(-)0.04

The anticipated saving was mainly on account of less number of LTC claims, leave encashment, medical bills than anticipated, late receipt of bills and purchases not being made due to economic measures.

07 - Key Village Scheme				
O	238.50			
R	(-)76.67	161.83	161.75	(-)0.08

The anticipated saving was mainly on account of less number of LTC claims, leave encashment, medical bills than anticipated, few bills of liquid nitrogen remained to be settled and sex sorted semen could not be purchased.

08 - Special Live Stock Breeding Programme				
O	261.20			
R	(-)61.59	199.61	199.60	(-)0.01

The anticipated saving was mainly on account of less number of LTC claims, leave encashment and medical bills than anticipated.

11 - Kamdhenu				
O	700.00			
R	(-)603.53	96.47	96.46	(-)0.01

The anticipated saving was mainly on account of ban on purchase of milch animals due to outbreak of Lumpy Skin disease.

12 - Community Dairy Farming				
O	80.00			
R	(-)80.00	...	...	...

The anticipated saving was mainly on account of non-receipt of new applications under the scheme.

13 - Pashupalan Scheme				
O	400.00			
R	(-)164.28	235.72	235.72	...

The anticipated saving was mainly on account of outbreak of Lumpy Skin Disease and short fall in purchase of Kamdhenu animals.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	156.00			
R	(-)142.89	13.11	13.11	...

The anticipated saving was mainly on account of no more applications being received from the applicants for various schemes of the department.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	864.50			
R	(-)358.96	505.54	505.54	...

The anticipated saving was mainly on account of no more applications being received from the applicants for various schemes of the department.

2415 - Agricultural Research and Education

03 - Animal Husbandry

800 - Other Expenditure

03 - Clinical Investigation Unit

O	28.10			
R	(-)6.14	21.96	21.95	(-)0.01

The anticipated saving was mainly on account of less number of LTC claims, leave encashment and medical bills than anticipated.

2551 - Hill Areas

01 - Western Ghats

800 - Other Expenditure

01 - Dairy Development

O	98.00			
R	(-)27.75	70.25	70.25	...

The anticipated saving was mainly on account of less number of LTC claims, leave encashment and medical bills than anticipated.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2403 - Animal Husbandry				
101 - Veterinary Services and Animal Health				
09 - Assistance to State for control of Animal Disease (Central Share)				
O	10.20			
R	5.63	15.83	15.82	(-)0.01

The anticipated excess was due to settling pending travelling allowance bills of sixteen veterinary officers of head office who were deputed for the CRP- Basic training Programme at CEAH - Bengaluru and also other tours to be undertaken for various seminars or trainings.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
800 - Other Expenditure				
07 - The Goa Stray Cattle Management Scheme 2013				
O	1,500.00			
R	1,176.83	2,676.83	2,676.83	...

The anticipated excess was mainly on account of release of funds for Grant-in-aid under Stray Cattle Management Scheme.

2404 - Dairy Development				
102 - Dairy Development Projects				
04 - Incentives to Milk Producers				
O	3,025.00			
R	324.97	3,349.97	3,349.96	(-)0.01

The anticipated excess was mainly on account of releasing incentives under "Revised Scheme for Incentives to Milk Producers".

Capital :

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4403 - Capital Outlay on Animal Husbandry				
102 - Cattle and Buffalo Development				
02 - Construction of Hospital and Residential Quarters for A.H.Staff				
O	1,000.00			
R	(-)734.53	265.47	265.46	(-)0.01

The reasons for anticipated saving are awaited (July 2024).

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of no civil works being carried out during the year 2023-2024.

GRANT No. 65 - *concld.*

Revenue

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	3,084.50	2,486.42	598.08
2011 - 12	4,764.07	2,957.85	1,806.22
2012 - 13	7,442.00	4,615.61	2,826.39
2013 - 14	9,602.79	5,136.91	4,465.88
2014 - 15	10,779.10	6,697.51	4,081.59
2015 - 16	11,926.65	7,782.64	4,144.01
2016 - 17	14,346.24	8,185.00	6,161.24
2017 - 18	11,353.90	9,527.99	1,825.91
2018 - 19	12,559.76	10,208.69	2,351.07
2019 - 20	15,167.00	9,869.48	5,297.52
2020 - 21	16,677.63	9,512.24	7,165.39
2021 - 22	16,713.43	11,090.28	5,623.15
2022 - 23	16,317.44	12,415.60	3,901.84

Capital

7. This is the thirteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	285.00	139.32	145.68
2012 - 13	435.00	178.12	256.88
2013 - 14	315.00	83.58	231.42
2014 - 15	245.00	25.08	219.92
2015 - 16	595.00	170.37	424.63
2016 - 17	525.00	126.34	398.66
2017 - 18	540.00	108.65	431.35
2018 - 19	540.00	302.02	237.98
2019 - 20	740.00	164.56	575.44
2020 - 21	865.00	273.07	591.93
2021 - 22	3,030.00	128.15	2,901.85
2022 - 23	507.00	262.69	244.31

During the year 2023 - 24, an amount of ₹ 6.1 lakh was transferred to the DDO's Bank Account. Out of this (including previous year balance), an amount of ₹ 19.56 lakh was spent leaving an amount of ₹ 109.96 lakh as unspent as on 31.03.2024.

GRANT No. 66 - FISHERIES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2405 - Fisheries				
2415 - Agricultural Research and Education				
2551 - Hill Areas				
Original	39,86,54			
Supplementary	4,00,05	43,86,59	27,13,18	(-)16,73,41
Amount surrendered during the year (March 2024)				16,70,78
Capital :				
4405 - Capital Outlay on Fisheries				
4415 - Capital Outlay on Agricultural Research and Education				
Original	60,57,00			
Supplementary	...	60,57,00	19,74,90	(-)40,82,10
Amount surrendered during the year (March 2024)				40,82,09

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,673.41 lakh, the supplementary grant of ₹ 400.05 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 1,673.41 lakh, only ₹ 1,670.78 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	266.50			
R	(-)164.75	101.75	101.75	...

The anticipated saving was mainly on account of non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2405 - Fisheries				
001 - Direction and Administration				
01 - Administrative Staff				
O	521.10			
S	0.05			
R	(-)96.36	424.79	424.70	(-)0.09

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills, administrative reasons and economic measures.

101 - Inland fisheries				
01 - Development of Infrastructure Facilities				
O	147.00			
R	(-)102.62	44.38	44.36	(-)0.02

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills and non-filling of vacant post.

02 - Strengthening of Data base Information				
O	46.00			
R	(-)28.09	17.91	17.89	(-)0.02

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills, administrative reasons and economic measures.

13 - Pradhan Mantri Matsya Sampada Yojana (PMMSY)(Centre Share)				
O	529.44			
R	(-)529.44	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

14 - Pradhan Mantri Matsya Sampada Yojana (State Share)				
O	352.96			
R	(-)316.56	36.40	36.40	...

The anticipated saving was mainly on account of less receipt of claims during the year.

102 - Estuarine/Brackish water Fisheries				
02 - Estuarine Farming				
O	148.00			
R	(-)56.83	91.17	91.15	(-)0.02

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - Integrated Brackish Water Fish Farmers Development Agency				
O	250.00			
R	(-)52.79	197.21	197.20	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

103 - Marine Fisheries
01 - Off-Shore Fisheries

O	94.00			
R	(-)25.62	68.38	68.36	(-)0.02

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills and non-filling of vacant post.

03 - Deep Sea Fisheries

O	148.00			
R	(-)58.50	89.50	89.49	(-)0.01

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills and non-filling of vacant post.

08 - F.A. towards subsidy for kerosene/ Onboard motors/Purchase of Nets.

O	400.00			
R	(-)24.65	375.35	375.34	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

105 - Processing, Preservation and Marketing
04 - Processing and Curing of Fish

O	15.80			
R	(-)6.71	9.09	9.05	(-)0.04

The anticipated saving was mainly on account of administrative reasons and economic measures.

05 - Supply of Insulated Boxes to Fisher Person

O	22.00			
R	(-)20.02	1.98	1.97	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

06 - Safety of Fishermen at Sea

O	57.50			
R	(-)25.98	31.52	31.51	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated, administrative reasons and economic measures.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
109 - Extension and Training				
01 - Training in Fisheries				
O	81.00			
R	(-)43.42	37.58	37.56	(-)0.02

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills and non-filling of vacant post.

800 - Other Expenditure				
01 - Other Miscellaneous Establishment				
O	212.00			
R	(-)89.57	122.43	122.42	(-)0.01

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills and non-filling of vacant post.

03 - Enforcement and Protection of Reserve Fishing Areas along Goa Coast				
O	141.70			
R	(-)25.50	116.20	115.39	(-)0.81

The anticipated saving was mainly on account of administrative reasons and economic measures.

2415 - Agricultural Research and Education				
05 - Fisheries				
277 - Education				
01 - Training in Fisheries				
O	42.00			
R	(-)12.60	29.40	29.37	(-)0.03

The anticipated saving was mainly on account of administrative reasons and economic measures.

2551 - Hill Areas				
01 - Western Ghats				
800 - Other Expenditure				
01 - Establishment of fresh water fish seed hatchery/Sela. Anju.				
O	26.00			
R	(-)13.98	12.02	12.00	(-)0.02

The anticipated saving was mainly on account of administrative reasons and economic measures.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2405 - Fisheries				
800 - Other Expenditure				
02 - Financial Assistance to Fishermen				
O	20.00			
R	29.22	49.22	49.21	(-)0.01

The anticipated excess was mainly on account of payment of subsidies.

Capital :

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4405 - Capital Outlay on Fisheries				
101 - Inland Fisheries				
01 - Landing and Berthing Facilities				
O	202.00			
R	(-)40.30	161.70	161.69	(-)0.01

The anticipated saving was mainly on account of non-completion of work.

05 - Pradhan Mantri Matsya Sampada Yojana (Centre Share)				
O	3,477.00			
R	(-)2,418.00	1,059.00	1,059.00	...

The anticipated saving was mainly on account of non-completion of work.

06 - Pradhan Mantri Matsya Sampada Yojana (PMMSY) (State Share)				
O	2,318.00			
R	(-)1,612.00	706.00	706.00	...

The anticipated saving was mainly on account of non-completion of work.

4415 - Capital Outlay on Agricultural Research and Education				
05 - Fisheries				
277 - Education				
03 - Fishing Berth - MPT				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of administrative reasons and non-commencement of works.

GRANT No. 66 - *concld.*

Revenue

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	2,533.81	2,030.91	502.90
2011 - 12	3,264.25	2,247.47	1,016.78
2012 - 13	3,087.11	2,459.84	627.27
2013 - 14	5,299.50	3,634.21	1,665.29
2014 - 15	4,688.80	3,883.72	805.08
2015 - 16	5,132.42	4,031.55	1,100.87
2016 - 17	4,768.65	1,831.01	2,937.64
2017 - 18	5,252.84	3,855.65	1,397.19
2018 - 19	4,447.28	2,781.52	1,665.76
2019 - 20	5,442.82	2,016.77	3,426.05
2020 - 21	5,930.47	2,914.24	3,016.23
2021 - 22	7,057.32	3,754.06	3,303.26
2022 - 23	6,472.79	4,356.12	2,116.67

Capital

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	311.00	116.91	194.09
2011 - 12	663.00	612.65	50.35
2012 - 13	781.00	216.98	564.02
2013 - 14	884.00	99.54	784.46
2014 - 15	774.20	281.70	492.50
2015 - 16	2,127.00	1,048.91	1,078.09
2016 - 17	2,097.00	1,530.49	566.51
2017 - 18	2,292.00	944.98	1,347.02
2018 - 19	2,453.00	25.58	2,427.42
2019 - 20	3,382.50	10.51	3,371.99
2020 - 21	2,725.50	270.84	2,454.66
2021 - 22	2,224.01	1,024.50	1,199.51
2022 - 23	5,666.00	570.83	5,095.17

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 67 - PORTS ADMINISTRATION (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2405 - Fisheries				
3051 - Ports and Lighthouses				
3056 - Inland Water Transport				
Original	16,14,20			
Supplementary	4,00,01	20,14,21	16,44,71	(-)3,69,50
Amount surrendered during the year (March 2024)				3,69,54
Capital :				
5051 - Capital Outlay on Ports and Lighthouses				
5056 - Capital Outlay on Inland Water Transport				
Original	69,45,00			
Supplementary	...	69,45,00	23,90,81	(-)45,54,19
Amount surrendered during the year (March 2024)				45,54,18

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 369.50 lakh, the supplementary grant of ₹ 400.01 lakh obtained during the year proved excessive.
2. As against the final saving of ₹ 369.50 lakh, the surrender of ₹ 369.54 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	130.00			
R	(-)41.31	88.69	88.69	...

The anticipated saving was mainly on account of non-filling of vacant posts.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3051 - Ports and Lighthouses				
02 - Minor Ports				
102 - Port Management				
01 - Port Establishment				
O	811.20			
S	0.01			
R	(-)15.18	796.03	796.48	(+)0.45

The anticipated saving was mainly on account of receipt of less claims of salaries, tuition fees, pension and medical reimbursement bills. The reasons for final excess are awaited (July 2024).

103 - Dredging and Surveying				
02 - Hydrographic Survey Organisation				
O	302.00			
R	(-)51.74	250.26	249.76	(-)0.50

The anticipated saving was mainly on account of receipt of less claims of salaries, tuition fees and medical reimbursement bills.

800 - Other Expenditure				
01 - Navigational Aid				
O	204.00			
R	(-)76.12	127.88	127.84	(-)0.04

The anticipated saving was mainly on account of receipt of less claims of salaries, tuition fees and medical reimbursement bills.

80 - General				
003 - Training				
01 - Maritime School				
O	96.00			
R	(-)44.31	51.69	51.69	...

The anticipated saving was mainly on account of receipt of less claims of salaries, tuition fees and medical reimbursement bills.

03 - Establishment of Maritime Board				
O	...			
S	400.00			
R	(-)95.43	304.57	304.57	...

The anticipated saving was mainly on account of less claims towards Global Maritime India Summit 2023.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3056 - Inland Water Transport				
800 - Other Expenditure				
02 - Survey & Registration Charges				
O	50.00			
R	(-)34.65	15.35	15.35	...

The anticipated saving was mainly on account of receipt of less claims towards supplies and materials from River Navigation Department during the year than anticipated.

Capital :

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5051 - Capital Outlay on Ports and Lighthouses				
02 - Minor Ports				
200 - Other Small Ports				
03 - Construction of Terminal Building at Jetty Panaji				
O	1,000.00			
R	(-)1,000.00	...	...	...

The anticipated saving was mainly on account of work of construction of Terminal Building being in process.

03 - Lighthouses and Lightships				
101 - Construction and Development of Lighthouses				
01 - Modernisation of Lighthouses				
O	200.00			
R	(-)194.14	5.86	5.86	...

The anticipated saving was mainly on account of non-utilisation of funds allotted to Public Works Department for various repairs to beacons at Reis Magos and urgent work of soil investigation for the light house at Campal.

5056 - Capital Outlay on Inland Water Transport				
101 - Landing Facilities				
01 - Construction of Jetties, Sheds and Dredging				
O	300.00			
R	(-)224.21	75.79	75.79	...

The anticipated saving was mainly on account of non-utilisation of funds allotted to River Navigation Department for construction and repairs of ramps and jetties.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Survey & registration Charges				
O	40.00			
R	(-)40.00	...	...	...

The anticipated saving was mainly on account of no bills received from River Navigation Department towards survey and registration of ferry boats.

03 - Maritime School				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly as Request For Proposal for reconstruction of GIME school was not floated.

04 - Dredging of River Mandovi, Zuari, Sal and Chapora				
O	100.00			
R	(-)37.13	62.87	62.87	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

07 - Construction of Jetties under Sagarmala Programme (A)				
O	3,000.00			
R	(-)3,000.00	...	...	...

The anticipated saving was mainly on account of the Sagarmala Scheme being under process and evaluation for selection of project management consultant is in progress.

800 - Other Expenditure				
01 - Construction and purchase of ferries, launches, etc				
O	500.00			
R	(-)115.13	384.87	384.87	...

The anticipated saving was mainly on account of the funds allotted to River Navigation Department for purchase of motor vehicles was not fully utilised.

02 - Construction of Twin Screws Big size Ferryboats				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of the funds allotted to River Navigation Department for purchase of ferry boats was not utilised.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
10 - Dredging of Inland Waterways of Goa				
O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

5. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5056 - Capital Outlay on Inland Water Transport				
101 - Landing Facilities				
06 - Desilting and Beautification of River Sal				
O	1,600.00			
R	146.46	1,746.46	1,746.46	...

The anticipated excess was mainly on account of desilting of river Sal.

800 - Other Expenditure				
05 - Replacement of Diesel Engines of Ferries/Launches				
O	40.00			
R	25.07	65.07	65.07	...

The anticipated excess was mainly on account of more number of claims received than anticipated.

07 - Expansion of Marine Workshop at Betim				
O	40.00			
R	9.90	49.90	49.90	...

The anticipated excess was mainly on account of settling bills of River Navigation Department.

Revenue

6. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	756.20	641.49	114.71
2014 - 15	757.00	706.27	50.73
2015 - 16	935.00	751.30	183.70
2016 - 17	992.40	779.33	213.07
2017 - 18	1,013.70	985.97	27.73
2018 - 19	1,006.55	963.25	43.30

GRANT No. 67 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2019 - 20	1,385.61	986.98	398.63
2020 - 21	1,454.67	943.99	510.68
2021 - 22	1,525.15	1,016.37	508.78
2022 - 23	1,747.70	1,197.21	550.49

Capital

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,952.45	309.99	1,642.46
2011 - 12	1,808.50	1,525.63	282.87
2012 - 13	1,550.30	849.12	701.18
2013 - 14	1,469.00	1,140.29	328.71
2014 - 15	1,014.50	337.12	677.38
2015 - 16	2,635.00	1,412.37	1,222.63
2016 - 17	3,640.20	2,249.18	1,391.02
2017 - 18	2,616.50	430.27	2,186.23
2018 - 19	2,399.00	1,441.41	957.59
2019 - 20	5,818.00	403.96	5,414.04
2020 - 21	4,920.90	1,491.94	3,428.96
2021 - 22	7,142.90	1,706.20	5,436.70
2022 - 23	5,845.00	2,158.35	3,686.65

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 68 - FORESTS (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2406 - Forestry and Wild Life				
2551 - Hill Areas				
Original	1,68,13,42			
Supplementary	2	1,68,13,44	1,19,11,98	(-)49,01,46
Amount surrendered during the year (March 2024)				25,59,98
Capital :				
4406 - Capital Outlay on Forestry and Wild Life				
Original	7,52,00			
Supplementary	...	7,52,00	2,70,24	(-)4,81,76
Amount surrendered during the year (March 2024)				4,83,21

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 4,901.46 lakh, the supplementary grant of ₹ 0.02 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 4,901.46 lakh, only ₹ 2,559.98 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	358.50			
R	(-)15.85	342.65	342.65	...

The anticipated saving was mainly on account of non-filling of vacant posts.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2406 - Forestry and Wild Life				
01 - Forestry				
001 - Direction and Administration				
05 - Forest Administration				
O	4,675.86			
S	0.01			
R	(-)467.42	4,208.45	4,200.64	(-)7.81

The anticipated saving was mainly on account of receipt of less claims of LTC, medical reimbursement bills and lack of approval/sanctions. The final saving was due to bills returned unpassed towards MACP, medical reimbursement, transfer Travelling Allowance.

101 - Forest Conservation, Development & Regeneration				
15 - Conservation and Management for Mangrove and coral Reefs (Central Share)				
O	105.00			
R	(-)105.00	...	...	...

The anticipated saving was mainly on account of non receipt of funds from Ministry Of Environment, Forest & Climate Change, New Delhi.

16 - Conservation and Management for Mangrove and coral Reefs (State Share)				
O	70.00			
R	(-)70.00	...	...	...

The anticipated saving was mainly on account of non receipt of funds from Ministry Of Environment, Forest & Climate Change, New Delhi.

102 - Social and Farm Forestry				
06 - Social and Urban Forestry				
O	898.00			
R	(-)98.05	799.95	800.28	(+)0.33

The anticipated saving was mainly on account of receipt of less claims of LTC, medical reimbursement bills. The final excess is due to bills passed at the end of the year.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Caste Development Schemes				
O	65.00			
R	(-)3.00	62.00	65.15	(+)3.15

The final excess is due to expenditure being booked by concerned division Scheduled Caste Development Scheme.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
800 - Other Expenditure				
13 - Grants for Rejuvenation of Cashew Plantation				
O	350.00			
R	(-)350.00	...	...	...

The anticipated saving was mainly on account of non-receipt of administrative and financial approval by Government.

15 - Pruning & Maintenance of older Cashew Plantation (A)				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of administrative and financial approval by Government.

02 - Environmental Forestry and Wild Life				
110 - Wild Life Preservation				
09 - Wild Life Management and Research				
O	395.10			
R	(-)38.92	356.18	356.40	(+)0.22

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills. The final excess is due to bills passed at the end of the year.

11 - Asst. for Development of Wild Life Sanctuaries/National Park (A)				
O	150.00			
R	(-)99.90	50.10	50.10	...

The anticipated saving was mainly on account of non-release of second installment from Ministry Of Environment, Forest & Climate Change, New Delhi.

12 - Compensation/Control of damage caused by Wildlife Animals				
O	20.00			
R	(-)10.00	10.00	10.00	...

The anticipated saving was mainly on account of non-receipt of approval/sanction.

13 - Forest Fire Prevention and Management Scheme (A)				
O	171.02			
R	(-)152.97	18.05	18.05	...

The anticipated saving was mainly on account of non-release of second installment from Ministry Of Environment, Forest & Climate Change, New Delhi.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
14 - Protection of Tigers				
O	200.00			
R	(-)55.13	144.87	144.87	...

The anticipated saving was mainly on account of non-receipt of approval/sanction.

15 - Organizing Bird Festival				
O	40.00			
R	(-)40.00	...	...	...

The anticipated saving was mainly on account of Bird Festival being organised under CAMPA.

16 - Project Tiger				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-receipt of funds from Ministry Of Environment, Forest & Climate Change, New Delhi.

17 - Forest Fire Prevention and Management Scheme (State Share)				
O	114.02			
R	(-)101.99	12.03	12.03	...

The anticipated saving was mainly on account of non-release of second installment from Ministry Of Environment, Forest & Climate Change, New Delhi.

18 - Integrated Development of Wild Life Habitats (State Share)				
O	70.00			
R	(-)36.60	33.40	33.40	...

The anticipated saving was mainly on account of non-release of second installment from Ministry Of Environment, Forest & Climate Change, New Delhi.

04 - Afforestation and Ecology Development

103 - State Compensatory Afforestation (SCA)

01 - State Authority

O	3,500.00			
R	(-)1,171.00	2,329.00	2,329.00	...

The anticipated saving was mainly on account of approved CAMPA APO by Ministry Of Environment, Forest & Climate Change, New Delhi being ₹ 31.21 crore.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2551 - Hill Areas				
01 - Western Ghats				
800 - Other Expenditure				
05 - Forest protection and Development				
O	541.80			
R	(-)31.17	510.63	510.58	(-)0.05

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills and lack of approvals/sanctions.

06 - Promotion of Eco Tourism				
O	153.55			
R	(-)16.99	136.56	137.50	(+)0.94

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills and lack of approvals/sanctions. The final excess was due to expenditure being booked by concerned division Promotion of Eco Tourism.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2406 - Forestry and Wild Life				
01 - Forestry				
001 - Direction and Administration				
06 - Intensification and Forestry Management				
O	640.58			
R	17.56	658.14	658.99	(+)0.85

The anticipated excess is due to taking minor works for protection of forests. The final excess is due to expenditure being booked by concerned division Intensification and Forestry Management.

101 - Forest Conservation, Development & Regeneration				
13 - Forest Conservation and Development				
O	1,176.50			
R	33.90	1,210.40	1,210.73	(+)0.33

The anticipated excess was mainly on account of payment of DWL and TSL for upkeep maintenance of Forest resources and purchase of supplies and materials related to plantation/survey equipments. The final excess is due to bills passed at the end of the year.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
14 - Rehabilitation of degraded forests plantation area				
O	263.02			
R	65.66	328.68	328.64	(-)0.04

The anticipated excess was mainly on account of payment of DWL and TSL for upkeep maintenance of Forest resources.

102 - Social and Farm Forestry
07 - G-20 Summit

O	121.97			
R	19.01	140.98	140.99	(+)0.01

The anticipated excess was due to payment of DWL for upkeeping work of G20 Summit and settling pending bills of G20 Summit. The final excess was due to rounding off.

796 - Tribal Area Sub Plan
01 - Scheduled Tribe Development Schemes

O	358.00			
R	85.13	443.13	443.14	(+)0.01

The anticipated excess was mainly on account of payment of DWL and TSL for upkeep maintenance of Forest resources. The final excess was due to rounding off difference.

02 - Environmental Forestry and Wild Life
110 - Wild Life Preservation
10 - Wild Life and Eco. Tourism

O	1,203.00			
R	175.39	1,378.39	1,375.90	(-)2.49

The anticipated excess was mainly on account of payment of DWL and TSL for upkeep maintenance of Forest resources, purchase of stationery items for office use and supplies and materials related to feeding of animals at Bondla Zoo.

2551 - Hill Areas
01 - Western Ghats
796 - Tribal Area Sub Plan
01 - Schedule Tribe Development Schemes

O	184.00			
R	16.98	200.98	200.97	(-)0.01

The anticipated excess was mainly on account of payment of DWL and TSL for upkeep maintenance of Forest resources.

Capital :

5. As against the final saving of ₹ 481.76 lakh, the surrender of ₹ 483.21 lakh proved to be injudicious.

6. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4406 - Capital Outlay on Forestry and Wild Life				
01 - Forestry				
070 - Communications and Buildings				
03 - Communication and Construction				
O	750.00			
R	(-)481.21	268.79	270.24	(+)1.45

The anticipated saving was mainly on account of work not being taken up due to administrative reasons and also on account of non receipt of expenditure sanction. The final excess was due to expenditure being booked by concerned division under Major Works.

7. Special Fund for Compensatory Afforestation:-

The Forest (Conservation) Act, 1980 prohibits the diversion of Government Forest Land for non-forestry purpose such as construction of roads, irrigation projects, transmission lines and mining without the approval of the Government of India, Ministry of Environment and Forests. Proposals for such use, when formulated, have to contain arrangements for making available non-forest land to the Forest Department and deposits of amount required for compensatory afforestation. When mining activities are undertaken in forest areas, the user agency has to make available, in advance, the cost of raising compensatory afforestation in twice the area diverted for mining.

The monetary contributions received from user agencies are credited to a Reserve Fund styled "Special Fund for Compensatory Afforestation" in Sector J-Reserve Fund (b) - Reserve Fund not bearing interest under the major and minor heads 8235- General and Other Reserve Funds, 200- Other Funds. The expenditure incurred on compensatory afforestation is initially debited to this grant and transferred to the Fund at the end of the year.

No amount was received during the year towards compensatory afforestation. So also no expenditure has been incurred during the year. The closing balance in the Fund at the end of the year was ₹ 7.74 lakh. An account of the Fund is given in Statement No. 22 of the Finance Accounts for the year.

State Compensatory Afforestation Fund:

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation. The moneys received by the State Governments from user agencies need to be credited in Public Account of the State under Minor Head 103 - State Compensatory Afforestation Deposits below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 per cent of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 per cent to be credited into the National Fund on yearly basis.

During the year 2023-24, the State Government has received ₹ 0.11 crore from the user agencies and same has been remitted/deposited by the user agencies in online mode in PARIVESH portal in account maintained by the Ministry of Environment Forest and Climate Change. The total balance in the State Compensatory Afforestation Fund as on 31 March 2024 was ₹ 369.04 crore. An account of the Fund is given in the Statement No. 21 of the Finance Accounts for the year.

GRANT No. 68 - *concld.*

Revenue

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	3,547.99	3,374.86	173.13
2011 - 12	5,019.00	4,337.87	681.13
2012 - 13	4,901.59	3,809.74	1,091.85
2013 - 14	5,210.13	4,602.40	607.73
2014 - 15	5,630.96	4,900.17	730.79
2015 - 16	6,495.84	5,576.97	918.87
2016 - 17	6,136.43	5,126.16	1,010.27
2017 - 18	6,842.35	6,064.14	778.21
2018 - 19	7,925.03	6,502.96	1,422.07
2019 - 20	10,361.59	7,268.73	3,092.86
2020 - 21	14,706.74	7,775.96	6,930.78
2021 - 22	15,178.78	10,447.20	4,731.58
2022 - 23	14,706.15	9,959.95	4,746.20

Capital

9. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	103.00	32.49	70.51
2014 - 15	76.50	...	76.50
2015 - 16	2,095.45	17.03	2,078.42
2016 - 17	2,282.45	1,782.45	500.00
2017 - 18	535.00	300.00	235.00
2018 - 19	1,452.00	1,442.00	10.00
2019 - 20	1,283.00	161.00	1,122.00
2020 - 21	2,274.00	60.54	2,213.46
2021 - 22	1,530.00	127.93	1,402.07
2022 - 23	755.00	274.67	480.33

During the year 2023 - 24, an amount of ₹ 952.61 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 947.47 lakh was spent leaving an amount of ₹ 5.14 lakh as unspent as on 31.03.2024.

GRANT No. 69 - HANDICRAFT, TEXTILE AND COIR (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2551 - Hill Areas				
2851 - Village and Small Industries				
Original	26,85,70			
Supplementary	1	26,85,71	11,19,22	(-)15,66,49
Amount surrendered during the year (March 2024)				15,66,36
Capital :				
4851 - Capital Outlay on Village and Small Industries				
Original	6,00,00			
Supplementary	...	6,00,00	35,65	(-)5,64,35
Amount surrendered during the year (March 2024)				5,62,32

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,566.49 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 1,566.49 lakh, only ₹ 1,566.36 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	50.00			
R	(-)17.34	32.66	32.66	...

The anticipated saving was mainly on account of non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2551 - Hill Areas				
01 - Western Ghats				
789 - Special Component Plan for Scheduled Caste				
02 - Scheduled Castes Development Scheme				
O	14.00			
R	(-)9.62	4.38	4.38	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

796 - Tribal Area Sub Plan				
03 - Scheduled Tribes Development Schemes				
O	20.00			
R	(-)9.10	10.90	10.90	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

2851 - Village and Small Industries				
001 - Direction and Administration				
01 - Department of Handicrafts, Textile and Coir				
O	398.00			
S	0.01			
R	(-)250.45	147.56	147.50	(-)0.06

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less proposals during the year than anticipated.

103 - Handlooms Industries				
01 - Development of Handloom Industries				
O	150.00			
R	(-)68.60	81.40	81.38	(-)0.02

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less claims during the year than anticipated.

03 - Development of Powerloom				
O	27.00			
R	(-)19.31	7.69	7.69	...

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Goa Integrated Skill Development Scheme 2014				
O	148.00			
R	(-)101.20	46.80	46.80	...

The anticipated saving was mainly on account of non-filling of vacant post, non-availability of proposals and receipt of less claims during the year than anticipated.

06 - Kunbi Handloom Craft Village (C.F.)				
O	300.00			
R	(-)287.75	12.25	12.25	...

The anticipated saving was mainly on account of non-receipt of expenditure sanction.

104 - Handicrafts Industries				
02 - Training - Cum- Production Centres				
O	240.00			
R	(-)106.70	133.30	133.30	...

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less claims during the year than anticipated.

03 - Establishment of Training and Design Centre				
O	290.00			
R	(-)146.50	143.50	143.50	...

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less claims during the year than anticipated.

06 - Trade Fair/Training				
O	85.00			
R	(-)81.85	3.15	3.15	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

07 - Swavalamban Yojana for Handicrafts Artisans				
O	191.70			
R	(-)184.22	7.48	7.44	(-)0.04

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less proposals during the year than anticipated.

08 - Design and Crafts School (C.F.)				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of expenditure sanction.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
106 - Coir Industries				
01 - Coir Factory-cum-Production Centre				
O	213.00			
R	(-)113.40	99.60	99.60	...

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less claims during the year than anticipated.

04 - Sfurti Cluster Scheme				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of non-implementation of scheme.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	41.00			
R	(-)16.63	24.37	24.37	...

The anticipated saving was mainly on account of receipt of less claims and proposals during the year than anticipated.

Capital :

4. As against the final saving of ₹ 564.35 lakh, only ₹ 562.32 lakh were anticipated for surrender.

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4851 - Capital Outlay on Village and Small Industries				
102 - Small Scale Industries				
01 - Establishment of Training and design Centre				
O	600.00			
R	(-)562.32	37.68	35.65	(-)2.03

The anticipated saving was mainly on account of non-finalisation of proposals.

Revenue

6. This is the tenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2014 - 15	...	(-)0.11	0.11
2015 - 16	1,740.90	625.87	1,115.03
2016 - 17	2,048.50	747.48	1,301.02
2017 - 18	1,236.26	816.20	420.06
2018 - 19	1,315.85	706.06	609.79
2019 - 20	1,019.34	769.89	249.45
2020 - 21	1,110.54	649.96	460.58
2021 - 22	1,812.16	1,130.74	681.42
2022 - 23	2,835.70	903.24	1,932.46

Capital

7. This is the ninth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2015 - 16	280.00	2.38	277.62
2016 - 17	280.00	...	280.00
2017 - 18	300.00	49.72	250.28
2018 - 19	500.00	49.82	450.18
2019 - 20	275.00	...	275.00
2020 - 21	300.00	4.95	295.05
2021 - 22	275.00	12.95	262.05
2022 - 23	100.00	...	100.00

During the year 2023 - 24, an amount of ₹ 85.13 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 85.08 lakh was spent leaving an amount of ₹ 0.05 lakh as unspent as on 31.03.2024.

GRANT No. 70 - CIVIL SUPPLIES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2408 - Food, Storage and Warehousing				
3456 - Civil Supplies				
Original	82,51,50			
Supplementary	3,10,14	85,61,64	52,64,94	(-)32,96,70
Amount surrendered during the year (March 2024)				32,94,62
Capital :				
4059 - Capital Outlay on Public Works				
4408 - Capital Outlay on Food, Storage and Warehousing				
Original	6,00,00			
Supplementary	...	6,00,00	(-)9,08,49	(-)15,08,49
Amount surrendered during the year (March 2024)				6,00,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 3,296.70 lakh, the supplementary grant of ₹ 310.14 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 3,296.70 lakh, only ₹ 3,294.62 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2408 - Food, Storage and Warehousing				
01 - Food				
001 - Direction and Administration				
01 - Civil Supplies Department				
O	920.00			
S	0.01			
R	(-)453.47	466.54	466.51	(-)0.03

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
101 - Procurement and Supply				
01 - Procurement of Levy Sugar				
O	427.50			
R	(-)419.44	8.06	8.06	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of no response being received towards the scheme.

02 - Subsidy for meeting shortfall in procurement of foodgrains, transportation and handling charges				
O	80.00			
R	(-)80.00	...	...	...

The anticipated saving was mainly on account of no response being received towards the scheme.

03 - Procurement of levy Sugar				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of no response being received towards the scheme.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	10.00			
R	(-)9.70	0.30	0.29	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

02 - Procurement of levy Sugar				
O	62.50			
R	(-)62.50	...	...	...

The anticipated saving was mainly on account of no response being received towards the scheme.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - Subsidy for meeting shortfall in procurement of foodgrains, transportation and handling charges				
O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of no response being received towards the scheme.

800 - Other Expenditure				
01 - Implementation of Annapurna Scheme (A)				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of no response being received towards the scheme.

06 - Food Security Scheme				
O	11.00			
R	(-)5.36	5.64	5.64	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

08 - Subsidy for supply of Edible Oil				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of no response being received towards the scheme.

09 - Subsidy for meeting shortfall in procurement of foodgrains,transportation and handling charges				
O	3,420.00			
R	(-)1,556.71	1,863.29	1,863.29	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

3456 - Civil Supplies				
001 - Direction and Administration				
01 - Civil Supplies Department				
O	628.00			
R	(-)261.34	366.66	366.66	...

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Civil Supplies Inspectorate				
O	658.50			
R	(-)150.09	508.41	508.42	(+)0.01

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills during the year than anticipated. The reasons for final excess are awaited (July 2024).

04 - Consumer Disputes Redressal Commission				
O	528.00			
S	0.10			
R	(-)120.63	407.47	406.01	(-)1.46

The anticipated saving was mainly on account of receipt of less claims of LTC and medical reimbursement bills during the year than anticipated.

05 - Goa State Food Commission				
O	9.00			
R	(-)9.00	...	...	...

The anticipated saving was mainly on account of office being in implementation stage.

800 - Other Expenditure				
02 - Strengthening & Modern. of Consumer Court (A)				
O	500.00			
R	(-)499.49	0.51	0.51	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

03 - Creation of awareness about Consumer Rights (A)				
O	100.00			
R	(-)62.91	37.09	37.09	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

05 - End to End Computerization of TPDS Operations (A)				
O	100.00			
R	(-)52.97	47.03	47.03	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
07 - Publicity Awareness for TPDS through Radio Jingles (A)				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of no response being received towards the scheme.

08 - Integrated Management of Public Distribution System (IM-PDS)				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of no response being received towards the scheme.

09 - Strengthening of PDA Operations				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of no response being received towards the scheme.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	100.00			
R	11.51	111.51	111.51	...

The anticipated excess was mainly on account of receipt of more number of claims towards MACPS arrears during the year than anticipated.

2408 - Food, Storage and Warehousing				
01 - Food				
800 - Other Expenditure				
11 - Subsidy for meeting shortfall in procurement of food grains, transportation and handling charges (A) (Central Share)				
O	...			
R	567.25	567.25	567.25	...

The anticipated excess was mainly on account of Sanction order No. 1/Goa/2016-NFSA/330254 dated 16/11/2023 received towards release of advance installment of central assistance to Government of Goa for providing margin money to Fair Price Shop dealers under National Food Security Act.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
12 - Subsidy for meeting shortfall in procurement of food grains, transportation and handling charges (State Share 50%)				
O	...			
S	0.01			
R	567.25	567.26	567.25	(-)0.01

The anticipated excess was mainly on account of payment of advance installment of central assistance to Government of Goa towards food grains margin to be paid to vendors on free quota and transportation. Also, as per Sanction order No. 1/Goa/2016-NFSA/330254 dated 16/11/2023 received towards release of advance installment of central assistance to Government of Goa for providing margin money to Fair Price Shop dealers under National Food Security Act.

Capital :

5. As against the final saving of ₹ 1,508.49 lakh, only ₹ 600.00 lakh were anticipated for surrender.

6. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
01 - Purchase of office Premises				
O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of no response being received towards the scheme.

4408 - Capital Outlay on Food, Storage and Warehousing				
01 - Food				
101 - Procurement and Supply				
01 - Public Distribution Schemes				
O	100.00			
R	(-)100.00	...	(-)908.49	(-)908.49

The anticipated saving was mainly on account of no response being received towards the scheme. The reasons for final saving are awaited (July 2024).

7. Consumer Welfare Fund:- An amount of ₹ 0.85 lakh was received during the year towards Consumer Welfare Fund. No expenditure was incurred during the year. The closing balance in the fund at the end of the year was ₹ 24.68 lakh. An account of the fund is given in Statement No. 21 of the Finance Accounts during the year.

GRANT No. 70 - *concld.*

Revenue

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,916.95	1,476.06	440.89
2011 - 12	2,584.02	1,942.21	641.81
2012 - 13	1,755.51	1,149.33	606.18
2013 - 14	2,386.44	593.17	1,793.27
2014 - 15	2,018.97	770.97	1,248.00
2015 - 16	2,448.62	923.56	1,525.06
2016 - 17	1,983.32	915.83	1,067.49
2017 - 18	1,838.07	1,234.93	603.14
2018 - 19	3,487.91	3,062.78	425.13
2019 - 20	6,775.19	4,262.12	2,513.07
2020 - 21	6,615.33	4,628.52	1,986.81
2021 - 22	8,227.08	5,315.29	2,911.79
2022 - 23	8,801.24	5,001.64	3,799.60

During the year 2023 - 24, an amount of ₹ 567.25 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 71 - CO-OPERATION (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2425 - Co-operation				
2435 - Other Agricultural Programmes				
Original	38,60,45			
Supplementary	1	38,60,46	25,43,97	(-)13,16,49
Amount surrendered during the year (March 2024)				12,49,67
Capital :				
4059 - Capital Outlay on Public Works				
4425 - Capital Outlay on Cooperation				
6425 - Loans for Cooperation				
Original	6,48,51			
Supplementary	...	6,48,51	5,12,57	(-)1,35,94
Amount surrendered during the year (March 2024)				1,40,45

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,316.49 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 1,316.49 lakh, only ₹ 1,249.67 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	175.00			
R	(-)14.23	160.77	160.73	(-)0.04

The anticipated saving was mainly on account of non-filling of vacant posts.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2425 - Co-operation				
001 - Direction and Administration				
01 - Direction				
O	1,531.00			
S	0.01			
R	(-)213.27	1,317.74	1,255.73	(-)62.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The final saving was due to challan deposited against reimbursement of salary for deputation post of Assistant Registrar of Cooperative Societies and transferred staff.

02 - Superintendence				
O	607.00			
R	(-)176.65	430.35	430.05	(-)0.30

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

04 - Strengthening of Co-operative through IT Intervention (Central Share)				
O	...			
R	(-)0.01	(-)0.01	...	(+)0.01

The final excess was due to rounding off difference.

003 - Training				
05 - Grants to the Goa Rajya Sahakar Sang				
O	40.00			
R	(-)17.08	22.92	22.92	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

06 - Deputation of Officials of Co-operative Department				
O	50.00			
R	(-)32.87	17.13	17.13	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

101 - Audit of Co-operatives				
01 - Audit				
O	502.00			
R	(-)131.63	370.37	369.38	(-)0.99

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
107 - Assistance to Credit Cooperatives				
01 - Subsidy for const. for Small and Medium size Godown				
O	20.00			
R	(-)20.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
09 - Subsidy for computerisation- PACS/Urban Coop. Credit Societies				
O	10.00			
R	(-)9.00	1.00	1.00	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
10 - Credit Society Deposit Protection Scheme				
O	5.00			
R	(-)5.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
108 - Assistance to Other Co-operatives				
06 - Assistance to Dairy co-opterative for Godowns				
O	20.00			
R	(-)20.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
18 - Grant to Coop. Societies under NCDC Programme				
O	5.00			
R	(-)5.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
21 - Managerial Subsidy to Women's Self Health Group Cooperatives				
O	5.00			
R	(-)5.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
24 - Primary Milk Society (Administration)				
O	130.00			
R	(-)69.85	60.15	60.15	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
27 - Financial Incentives to Coop. Societies				
O	10.00			
R	(-)10.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
28 - Computerisation of PACS (A)				
O	75.00			
R	(-)50.50	24.50	24.50	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
30 - Computerization of PACS (B) (State Share)				
O	37.00			
R	(-)20.67	16.33	16.33	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	76.43			
R	(-)76.43	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	250.00			
R	(-)227.70	22.30	22.30	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2435 - Other Agricultural Programmes				
01 - Marketing and quality control				
101 - Marketing facilities				
01 - Agricultural Marketing				
O	302.00			
R	(-)139.25	162.75	162.46	(-)0.29

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Capital :

4. As against the final saving of ₹ 135.94 lakh, the surrender of ₹ 140.45 lakh proved to be injudicious.

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4425 - Capital Outlay on Cooperation				
108 - Investments in Other Cooperatives				
15 - Share Capital contrib. to Processing Coop. under NCDC Programme				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

6425 - Loans for Cooperation				
107 - Loans to credit Cooperatives				
02 - Loans to Service Cooperative for construction of Godowns				
O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

04 - Loans to PACS/Urban Credit Coop. Societies- Computerisation				
O	7.50			
R	(-)6.50	1.00	1.00	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
108 - Loans to other Cooperatives				
02 - Loans to Dairy Cooperative for construction of Office-cum-Godown				
O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

09 - Loans to Processing Cooperatives under NCDC Programme				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	25.00			
R	(-)25.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

6. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
01 - Building (R.C.S.)				
O	...			
R	...	...	4.51	(+)4.51

The final excess was due to expenditure being done by Public Works Department without allocation of funds.

Revenue

7. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,163.42	893.86	269.56
2011 - 12	1,431.70	1,063.43	368.27
2012 - 13	1,815.61	1,308.26	507.35
2013 - 14	1,854.30	1,146.75	707.55
2014 - 15	1,993.44	1,137.30	856.14
2015 - 16	2,113.89	1,225.62	888.27
2016 - 17	1,983.27	1,168.60	814.67
2017 - 18	1,887.08	1,524.75	362.33
2018 - 19	2,065.15	1,507.27	557.88
2019 - 20	2,605.40	1,692.81	912.59
2020 - 21	2,635.81	1,655.04	980.77
2021 - 22	2,440.22	1,738.67	701.55
2022 - 23	3,285.46	2,405.09	880.37

Capital

8. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,055.62	650.90	404.72
2011 - 12	1,213.30	579.14	634.16
2012 - 13	1,282.92	902.97	379.95
2013 - 14	1,067.52	707.24	360.28
2014 - 15	1,768.75	824.13	944.62
2015 - 16	1,056.12	632.65	423.47
2016 - 17	2,496.24	172.80	2,323.44
2017 - 18	2,851.99	2,006.16	845.83
2018 - 19	3,756.97	1,025.79	2,731.18
2019 - 20	2,967.62	1,020.49	1,947.13
2020 - 21	3,969.52	137.28	3,832.24
2021 - 22	715.04	...	715.04
2022 - 23	798.50	522.61	275.89

During the year 2023 - 24, an amount of ₹ 46.93 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 54.13 lakh was spent leaving an amount of ₹ 26.18 lakh (including closing balance upto previous year) as unspent as on 31.03.2024.

GRANT No. 72 - SCIENCE AND TECHNOLOGY (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
3425 - Other Scientific Research				
3435 - Ecology and Environment				
Original	72,15,00			
Supplementary	1	72,15,01	42,55,96	(-)29,59,05
Amount surrendered during the year (March 2024)				29,49,89
Capital :				
5425 - Capital Outlay on Other Scientific and Environmental Research				
Original	1,44,00,00			
Supplementary	...	1,44,00,00	66,92,79	(-)77,07,21
Amount surrendered during the year (March 2024)				77,07,21

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 2,959.05 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 2,959.05 lakh, only ₹ 2,949.89 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	20.00			
R	(-)13.73	6.27	6.27	...

The anticipated saving was mainly on account of non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3425 - Other Scientific Research				
60 - Others				
796 - Tribal Area Sub Plan				
01 - Scheduled Tribes Development Scheme				
O	25.00			
R	(-)19.00	6.00	6.00	...
The anticipated saving was mainly on account of limited proposal received from beneficiaries.				
800 - Other Expenditure				
01 - Sponsored Science and Technology Programme				
O	536.00			
S	0.01			
R	(-)279.97	256.04	256.00	(-)0.04
The anticipated saving was mainly on account of limited proposal received from beneficiaries and non-filling of vacant posts.				
02 - Establishment of Remote Sensing Centre				
O	15.00			
R	(-)13.33	1.67	1.66	(-)0.01
The anticipated saving was mainly on account of no proposal for Grant-in-aid being received from the institutions.				
03 - Promotion of Information Systems in S &T				
O	23.00			
R	(-)22.86	0.14	0.13	(-)0.01
The anticipated saving was mainly on account of no proposal for Grant-in-aid being received from the institutions.				
05 - Goa Rajya Vidnyanik Puraskar				
O	6.00			
R	(-)6.00	...	...	...
The anticipated saving was mainly on account of proposal under the scheme deferred to next financial year.				
08 - Management of Solid waste & Other wastes in Goa				
O	5,585.13			
R	(-)2,367.53	3,217.60	3,217.60	...
The anticipated saving was mainly on account of non-receipt of proposal for release of Grant-in-aid during fourth quarter by Goa Waste Management Corporation.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3435 - Ecology and Environment				
04 - Prevention and Control of Pollution				
789 - Special Component Plan for Scheduled Castes				
01 - Management of Solid waste & Other wastes in Goa				
O	125.50			
R	(-)31.37	94.13	94.13	...

The anticipated saving was mainly on account of non-receipt of proposal for release of Grant-in-aid during fourth quarter by Goa Waste Management Corporation.

796 - Tribal Area Sub plan				
02 - Management of Solid waste & Other wastes in Goa				
O	784.37			
R	(-)196.10	588.27	588.27	...

The anticipated saving was mainly on account of non-receipt of proposal for release of Grant-in-aid during fourth quarter by Goa Waste Management Corporation.

Capital :

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5425 - Capital Outlay on Other Scientific and Environmental Research				
800 - Other Expenditure				
02 - L.A. for Management of Solid Waste and Other Wastes in Goa				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of proposal for land acquisition deferred to next financial year.

03 - Garbage Plants				
O	7,500.00			
R	(-)3,573.16	3,926.84	3,926.84	...

The anticipated saving was mainly on account of non-clearance of bills.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Management of Solid waste & Other wastes in Goa				
O	6,000.00			
R	(-)4,034.05	1,965.95	1,965.95	...

The anticipated saving was mainly on account of proposal deferred for next financial year.

Revenue

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	586.50	488.80	97.70
2011 - 12	717.00	483.65	233.35
2012 - 13	836.00	357.57	478.43
2013 - 14	1,304.14	419.08	885.06
2014 - 15	2,283.40	564.27	1,719.13
2015 - 16	1,791.56	746.02	1,045.54
2016 - 17	1,982.53	662.86	1,319.67
2017 - 18	8,944.06	2,656.50	6,287.56
2018 - 19	852.54	236.14	616.40
2019 - 20	8,787.50	2,995.19	5,792.31
2020 - 21	2,751.51	1,401.46	1,350.05
2021 - 22	9,051.50	6,031.95	3,019.55
2022 - 23	7,098.50	2,525.33	4,573.17

GRANT No. 72 - *concld.*

Capital

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	120.00	116.16	3.84
2011 - 12	340.00	339.27	0.73
2012 - 13	330.00	31.81	298.19
2013 - 14	923.01	303.90	619.11
2014 - 15	530.00	82.95	447.05
2015 - 16	3,200.00	...	3,200.00
2016 - 17	3,600.00	3,386.50	213.50
2017 - 18	4,000.00	3,500.00	500.00
2018 - 19	6,550.00	3,926.66	2,623.34
2019 - 20	13,850.00	3,018.66	10,831.34
2020 - 21	22,651.00	17,968.32	4,682.68
2021 - 22	18,500.00	14,161.14	4,338.86
2022 - 23	18,700.00	12,598.93	6,101.07

During the year 2023 - 24, an amount of ₹ 4.08 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 73 - STATE ELECTION COMMISSION (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2515 - Other Rural Development Programmes				
Original	9,30,00			
Supplementary	3	9,30,03	2,71,82	(-)6,58,21
Amount surrendered during the year (March 2024)				6,33,08

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 658.21 lakh, the supplementary grant of ₹ 0.03 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 658.21 lakh, only ₹ 633.08 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	9.00			
R	(-)6.29	2.71	2.71	...

The anticipated saving was mainly on account of no new recruitment being done during the year 2023-24.

2515 - Other Rural Development Programmes				
101 - Panchayati Raj				
02 - State Election Commission				
O	207.00			
S	0.03			
R	(-)88.32	118.71	118.46	(-)0.25

The anticipated saving was mainly on account of receipt of less bills of LTC, child education allowance, medical reimbursement bills and professional fees.

GRANT No. 73 - *concld.*

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - Elections to Local Bodies				
O	714.00			
R	(-)538.47	175.53	156.31	(-)19.22

The anticipated saving was mainly on account of honorarium of General Elections to Village Panchayat 2022 and Municipal Council Elections 2021 not yet being claimed and adoption of economy measures. The final saving was due to unspent amount for elections refunded by challan by other departments was not considered for surrendering of funds.

Revenue

4. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	195.00	161.30	33.70
2011 - 12	248.00	178.42	69.58
2012 - 13	950.00	423.37	526.63
2013 - 14	320.00	194.91	125.09
2014 - 15	695.50	532.12	163.38
2015 - 16	505.50	367.14	138.36
2016 - 17	326.85	213.00	113.85
2017 - 18	903.53	498.36	405.17
2018 - 19	360.50	181.91	178.59
2019 - 20	943.55	772.62	170.93
2020 - 21	1,119.96	922.52	197.44
2021 - 22	556.00	328.78	227.22
2022 - 23	1,935.00	1,417.83	517.17

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 74 - WATER RESOURCES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2551 - Hill Areas				
2701 - Medium Irrigation				
2702 - Minor Irrigation				
2705 - Command Area Development				
2711 - Flood Control and Drainage				
Original	2,40,14,12			
Supplementary	26,00,04	2,66,14,16	1,93,16,04	(-)72,98,12
Amount surrendered during the year (March 2024)				73,00,27
Capital :				
4551 - Capital Outlay on Hill Areas				
4701 - Capital Outlay on Medium Irrigation				
4702 - Capital Outlay on Minor Irrigation				
4705 - Capital Outlay on Command Area Development				
4711 - Capital Outlay on Flood Control Projects				
Original	3,65,49,00			
Supplementary	20,00,00	3,85,49,00	3,33,23,91	(-)52,25,09
Amount surrendered during the year (March 2024)				52,25,12

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 7,298.12 lakh, the supplementary grant of ₹ 2,600.04 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 7,298.12 lakh, the surrender of ₹ 7,300.27 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	1,280.00			
R	(-)536.27	743.73	744.40	(+)0.67

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

2551 - Hill Areas				
01 - Western Ghats				
800 - Other Expenditure				
01 - Minor Irrigation				
O	150.00			
R	(-)128.64	21.36	21.36	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

2701 - Medium Irrigation				
04 - Medium Irrigation-Non Commercial				
001 - Direction and Administration				
02 - Planning and Research				
O	202.60			
R	(-)36.35	166.25	166.27	(+)0.02

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The reasons for final excess are awaited (July 2024).

03 - Execution				
O	55.78			
R	(-)36.95	18.83	18.86	(+)0.03

The anticipated saving was mainly on account of non-filling of vacant post. The reasons for final excess are awaited (July 2024).

04 - Salaulim Irrigation Project				
O	4,227.05			
R	(-)1,201.42	3,025.63	3,025.08	(-)0.55

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

05 - Anjunem Medium Irrigation Project				
O	871.60			
R	(-)290.45	581.15	581.11	(-)0.04

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
06 - Mandovi River Basin				
O	433.90			
R	(-)116.12	317.78	317.77	(-)0.01

The anticipated saving was mainly on account of non-filling of vacant post.

07 - Tillari Irrigation Project				
O	1,292.89			
R	(-)454.65	838.24	852.97	(+)14.73

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less claims during the year than anticipated. The reasons for final excess are awaited (July 2024).

10 - Hydrology Project -Phase-II				
O	131.37			
R	(-)89.47	41.90	41.88	(-)0.02

The anticipated saving was mainly on account of non-filling of vacant post.

13 - Compensation to the Affected Persons of Tillari Irrigation Project				
O	200.00			
R	(-)157.67	42.33	7.33	(-)35.00

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The reasons for final saving are awaited (July 2024).

14 - Externally Aided Project Dam Rehabilitation & Improved Project (EAP-DR)				
O	90.00			
R	(-)90.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

80 - General				
004 - Research				
01 - Research and Development				
O	3.00			
R	(-)3.00	...	2.36	(+)2.36

The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
005 - Survey				
01 - Survey and Investigation of IP (Water Development)				
O	495.99			
R	(-)135.39	360.60	360.58	(-)0.02

The anticipated saving was mainly on account of non-filling of vacant post.

800 - Other Expenditure				
03 - National Cyclone Risk Mitigation Project-II				
O	223.99			
R	(-)204.02	19.97	19.97	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

2702 - Minor Irrigation				
01 - Surface Water				
101 - Water Tanks				
01 - Construction of new tanks and Desilting of tanks				
O	200.00			
S	600.00			
R	(-)350.97	449.03	99.04	(-)349.99

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The reasons for final saving are awaited (July 2024).

02 - Expansion of existing tanks				
O	600.00			
R	(-)79.28	520.72	860.71	(+)339.99

The anticipated saving was due to shortfall of cash assignment. The reasons for final excess are awaited (July 2024).

102 - Lift Irrigation Schemes				
01 - Lift Irrigation Schemes-installation of pumpsets				
O	280.00			
R	(-)235.95	44.05	44.04	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Maintenance of existing Lift Irrigation Scheme				
O	2,500.00			
R	(-)811.91	1,688.09	1,688.09	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

02 - Ground Water

005 - Investigation

01 - Investigation Survey for preparation of Master Plan

O	1,035.90			
S	0.01			
R	(-)456.40	579.51	579.51	...

The anticipated saving was mainly on account of non-filling of vacant post.

800 - Other Expenditure

05 - Water Resources Development Programme for water supply & Imp. purpose

O	1,000.00			
R	(-)123.45	876.55	876.56	(+)0.01

The anticipated saving was due to shortfall of cash assignment. The reasons for final excess are awaited (July 2024).

06 - Rejuvenation of Water Bodies and Wells

O	300.00			
R	(-)181.40	118.60	118.59	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

07 - Water Harvesting Structure

O	50.00			
R	(-)39.95	10.05	10.06	(+)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The reasons for final excess are awaited (July 2024).

03 - Maintenance

103 - Tube Wells

01 - Construction of Irrigation Wells

O	100.00			
R	(-)99.13	0.87	0.87	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
80 - *General*				
001 - Direction and Administration				
01 - Establishment				
O	1,525.05			
R	(-)570.01	955.04	955.01	(-)0.03
The anticipated saving was mainly on account of non-filling of vacant post.				
052 - Machinery and Equipment				
01 - Tools and Plant				
O	50.00			
R	(-)25.24	24.76	24.76	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
800 - Other Expenditure				
01 - Construction of new Weirs and Canals				
O	50.00			
R	(-)44.63	5.37	5.37	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
02 - Maintenance of Weirs & Canals at Khandepar & Paroda				
O	120.00			
R	(-)5.95	114.05	114.05	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
03 - Construction Of Bhandaras				
O	201.00			
R	(-)88.34	112.66	112.66	...
The anticipated saving was due to shortfall of cash assignment.				
2705 - Command Area Development				
800 - Other Expenditure				
01 - Command Area Development				
O	1,322.40			
R	(-)356.17	966.23	976.01	(+)9.78

The anticipated saving was due to shortfall of cash assignment and non-filling of vacant post. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
03 - Command Area Development-Tillari Irrigation Project				
O	736.00			
R	(-)392.97	343.03	342.28	(-)0.75

The anticipated saving was mainly on account of non-filling of vacant post.

2711 - Flood Control and Drainage

01 - Flood Control

103 - Civil Works

01 - Flood Control Works

O	2,500.00			
S	2,000.00			
R	(-)316.60	4,183.40	4,183.40	...

The anticipated saving was due to shortfall of cash assignment.

03 - Anti Landslide Measures

O	150.00			
R	(-)31.97	118.03	143.03	(+)25.00

The anticipated saving was due to shortfall of cash assignment. The reasons for final excess are awaited (July 2024).

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2701 - Medium Irrigation				
04 - Medium Irrigation-Non Commercial				
001 - Direction and Administration				
01 - Direction				
O	428.00			
S	0.02			
R	42.98	471.00	483.41	(+)12.41

The anticipated excess was mainly on account of clearing pending bills and payment to newly appointed trainees. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
80 - *General*				
800 - Other Expenditure				
02 - Computerisation and E-Governance of the Department				
O	0.50			
R	5.00	5.50	4.02	(-)1.48

The anticipated excess was mainly on account of settling pending bills towards maintenance of I.T. infrastructure.

2702 - Minor Irrigation

01 - Surface Water

102 - Lift Irrigation Schemes

03 - Electricity charges for Lift Irrigation Schemes & Raw Water Pumping Stations

O	750.00			
R	267.98	1,017.98	1,017.98	...

The anticipated excess was mainly on account of clearing pending bills.

2711 - Flood Control and Drainage

02 - Anti-Sea Erosion Project

103 - Civil Works

01 - Anti-Sea Erosion Works

O	200.00			
R	81.01	281.01	281.00	(-)0.01

The anticipated excess was mainly on account of clearing of pending bills.

Capital :

5. In view of final saving of ₹ 5,225.09 lakh, the supplementary grant of ₹ 2,000.00 lakh obtained during the year proved unnecessary.

6. As against the final saving of ₹ 5,225.09 lakh, the surrender of ₹ 5,225.12 lakh proved to be injudicious.

7. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4551 - Capital Outlay on Hill Areas				
01 - Western Ghats				
800 - Other Expenditure				
01 - Accelerated Development of western Ghats-Minor Irrigation				
O	350.00			
R	(-)296.46	53.54	53.54	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
4701 - Capital Outlay on Medium Irrigation				
04 - Medium Irrigation - Non-Commercial				
001 - Direction and Administration				
02 - Selauli Irrigation Project				
O	500.00			
R	(-)283.31	216.69	216.41	(-)0.28
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
05 - Hydrology Project- Phase II.				
O	80.00			
R	(-)80.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
06 - Anjunem Medium Irrigation Project				
O	100.00			
R	(-)89.72	10.28	10.28	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
11 - EAP Dam Rehabilitation and Improvement Project				
O	2,000.00			
R	(-)1,999.17	0.83	0.83	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
12 - Construction of Small Dams and Bandaras on Mhadei				
O	100.00			
R	(-)100.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
796 - Tribal Area Sub Plan				
01 - Scheduled Tribes Development Scheme.				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

800 - Other Expenditure				
02 - National Cyclone Risk Mitigation project-II				
O	2,000.00			
R	(-)1,495.05	504.95	504.95	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

03 - National Hydrology Project (A)				
O	11.00			
R	(-)11.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

4702 - Capital Outlay on Minor Irrigation				
789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Schemes				
O	100.00			
R	(-)66.85	33.15	33.15	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Schemes				
O	1,000.00			
R	(-)78.49	921.51	921.49	(-)0.02

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

800 - Other Expenditure				
01 - Minor Irrigation Works				
O	1,500.00			
R	(-)1,136.76	363.24	363.25	(+)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
09 - Pumping Schemes in Mining Areas				
O	1,000.00			
R	(-)590.68	409.32	409.32	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

4705 - Capital Outlay on Command Area Development

796 - Tribal Area Sub Plan

01 - Scheduled Tribe Development Schemes

O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was due to it being a provisional budget allocation.

800 - Other Expenditure

01 - Command Area Development

O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was due to payment being deffered at the fag end of the year.

03 - Command Area Dev.- Tillari Irrigation Project

O	2,500.00			
R	(-)1,672.83	827.17	657.17	(-)170.00

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The reasons for final saving are awaited (July 2024).

4711 - Capital Outlay on Flood Control Projects

01 - Flood Control

103 - Civil Works

01 - Flood Control Works - Protective Works

O	4,200.00			
R	(-)410.26	3,789.74	3,789.72	(-)0.02

The anticipated saving was due to receipt of less cash assignment.

789 - Special Component Plan for Scheduled Caste

01 - Scheduled Castes Development Schemes

O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was due to payments being deffered at the fag end of the year.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Schemes				
O	200.00			
R	(-)38.37	161.63	170.63	(+)9.00

The anticipated saving was due to payments being deffered at the fag end of the year. The reasons for final excess are awaited (July 2024).

02 - Anti-Sea Erosion Projects				
103 - Civil Works				
01 - Anti-Sea Erosion Works - Protective Works				
O	1,900.00			
R	(-)28.41	1,871.59	1,871.59	...

The anticipated saving was due to less cash assignment.

8. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4701 - Capital Outlay on Medium Irrigation				
04 - Medium Irrigation - Non-Commercial				
001 - Direction and Administration				
07 - Tillari Irrigation Project				
O	7,000.00			
R	1,235.12	8,235.12	8,235.13	(+)0.01

The anticipated excess was mainly on account of clearing pending bills of agencies. The reasons for final excess are awaited (July 2024).

4702 - Capital Outlay on Minor Irrigation				
800 - Other Expenditure				
05 - Water Resources Development Programme for Water Supply and Imp. purposes				
O	9,000.00			
S	2,000.00			
R	1,780.41	12,780.41	12,780.41	...

The anticipated excess was mainly on account of clearing bills of agencies/contractors.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4711 - Capital Outlay on Flood Control Projects				
03 - Drainage				
103 - Civil Works				
01 - Drainage				
O	2,000.00			
R	376.48	2,376.48	2,376.47	(-)0.01

The anticipated excess was mainly on account of clearing pending bills of agencies/contractors.

9. Suspense Transactions:- The expenditure in the revenue section of the grant is ₹ Nil under the head Suspense below the Major Heads detailed below. The nature of Suspense Transactions as explained in note 9 below the Appropriation Accounts of Grant No. 21 is similar to the below mentioned Major Heads.
An analysis of the transactions during 2023-2024 together with opening and closing balances Major head wise is given below:-

Major Head - **2701 —— Medium Irrigation**

Suspense head	Opening balance (Debit+) (Credit-)	Debit	Credit	Closing balance (Debit+) (Credit-)
		(₹ in lakh)		
Stock	(+)2.22	...	...	(+)2.22
Total	(+)2.22	...	...	(+)2.22

Major Head - **2702 —— Minor Irrigation**

Suspense head	Opening balance (Debit+) (Credit-)	Debit	Credit	Closing balance (Debit+) (Credit-)
		(₹ in lakh)		
Stock	(-)74.58	...	...	(-)74.58
Miscellaneous Public Works Advances	(+)8.40	...	...	(+)8.40
Total	(-)66.18	...	...	(-)66.18

Revenue

10. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	8,235.00	8,089.42	145.58

GRANT No. 74 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	8,882.50	8,071.87	810.63
2012 - 13	10,201.00	9,201.75	999.25
2013 - 14	11,557.00	9,550.55	2,006.45
2014 - 15	14,623.29	10,488.96	4,134.33
2015 - 16	17,548.18	12,408.33	5,139.85
2016 - 17	15,902.75	13,983.69	1,919.06
2017 - 18	17,662.60	17,310.20	352.40
2018 - 19	18,186.78	15,365.32	2,821.46
2019 - 20	18,958.80	13,551.04	5,407.76
2020 - 21	20,554.50	14,835.85	5,718.65
2021 - 22	23,097.83	14,076.42	9,021.41
2022 - 23	20,154.33	15,644.26	4,510.07

Capital

11. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	22,225.00	21,210.74	1,014.26
2011 - 12	27,395.09	19,812.54	7,582.55
2012 - 13	24,262.00	11,323.16	12,938.84
2013 - 14	25,518.00	14,949.95	10,568.05
2014 - 15	17,989.23	13,930.70	4,058.53
2015 - 16	18,835.70	10,022.35	8,813.35
2016 - 17	20,726.19	15,345.50	5,380.69
2017 - 18	23,116.33	15,429.72	7,686.61
2018 - 19	24,365.71	17,263.48	7,102.23
2019 - 20	41,955.75	21,253.03	20,702.72
2020 - 21	46,305.07	17,192.96	29,112.11
2021 - 22	42,576.05	19,292.82	23,283.23
2022 - 23	41,548.00	29,729.80	11,818.20

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 75 - PLANNING, STATISTICS AND EVALUATION (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2075 - Miscellaneous General Services				
3454 - Census, Surveys and Statistics				
Original	43,57,09			
Supplementary	1	43,57,10	36,59,91	(-)6,97,19
Amount surrendered during the year (March 2024)				6,91,42

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 697.19 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 697.19 lakh, only ₹ 691.42 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	120.00			
R	(-)42.14	77.86	77.86	...

The anticipated saving was mainly on account of less expenditure during the year than anticipated.

2075 - Miscellaneous General Services				
800 - Other Expenditure				
02 - Establishment of Swayampurna Goa Board				
O	250.00			
R	(-)225.37	24.63	24.63	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3454 - Census, Surveys and Statistics				
01 - Census				
800 - Other Expenditure				
02 - Population Census & Updation of NPR				
O	50.00			
R	(-)50.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
02 - Survey and Statistics				
111 - Vital Statistics				
01 - Department of Planning, Statistics				
O	1,425.75			
S	0.01			
R	(-)464.18	961.58	961.52	(-)0.06
The anticipated saving was mainly on account of less expenditure during the year than anticipated.				
02 - TFC-Improvement of Statistical System at State & District level				
O	25.94			
R	(-)12.95	12.99	12.99	...
The anticipated saving was mainly on account of less expenditure during the year than anticipated.				
03 - Setting up of Printing Unit				
O	15.00			
R	(-)15.00	...	...	...
The anticipated saving was mainly on account of non-receipt of claims during the year.				
04 - Reorganisation of Data Processing Unit				
O	1,000.00			
R	(-)541.28	458.72	458.72	...
The anticipated saving was mainly on account of less expenditure during the year than anticipated.				
05 - Modernisation Births and Deaths Registration				
O	42.10			
R	(-)37.89	4.21	4.21	...
The anticipated saving was mainly on account of less expenditure during the year than anticipated.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
10 - Agricultural Census (A)				
O	58.50			
R	(-)15.63	42.87	42.87	...

The anticipated saving was mainly on account of less expenditure during the year than anticipated.

13 - Strengthening of Civil Reg. of Vital Statistics				
O	95.00			
R	(-)89.87	5.13	5.13	...

The anticipated saving was mainly on account of less expenditure during the year than anticipated.

14 - Economic Census (A)				
O	16.00			
R	(-)16.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

19 - Unique Identification Number (A)				
O	75.10			
R	(-)70.93	4.17	4.17	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

21 - Evaluation of Government Schemes and Programme				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

24 - Integration of NPR Data with Biometrics				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

25 - Study of Human Development				
O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
27 - Chief Minister Fellowship Programme				
O	100.00			
R	(-)14.61	85.39	85.39	...

The anticipated saving was mainly on account of less expenditure during the year than anticipated.

28 - Goa Institution of Future Transformation				
O	45.00			
R	(-)45.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

203 - Computer Services				
02 - Setting up of Computer Centre in Goa				
O	30.00			
R	(-)30.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2075 - Miscellaneous General Services				
800 - Other Expenditure				
01 - Swayampurna Goa Programme				
O	750.00			
R	803.54	1,553.54	1,553.54	...

The anticipated excess was mainly on account of receipt of more number of claims during the year than anticipated.

3454 - Census, Surveys and Statistics				
02 - Survey and Statistics				
111 - Vital Statistics				
29 - Goa Corporate Social Responsibility Authority				
O	25.00			
R	259.58	284.58	284.58	...

The anticipated excess was mainly on account of more expenditure during the year than anticipated.

GRANT No. 75 - *concld.*

Revenue

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	940.70	700.22	240.48
2011 - 12	1,712.49	1,174.35	538.14
2012 - 13	1,937.05	986.07	950.98
2013 - 14	3,040.00	764.30	2,275.70
2014 - 15	2,674.16	621.77	2,052.39
2015 - 16	2,690.39	674.29	2,016.10
2016 - 17	2,761.04	885.20	1,875.84
2017 - 18	1,738.75	884.87	853.88
2018 - 19	1,609.65	812.53	797.12
2019 - 20	1,567.41	1,232.47	334.94
2020 - 21	1,629.70	607.64	1,022.06
2021 - 22	2,086.78	919.34	1,167.44
2022 - 23	2,566.55	1,263.49	1,303.06

During the year 2023 - 24, an amount of ₹ 188.82 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 76 - ELECTRICITY (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2801 - Power				
Original	31,18,84,96			
Supplementary	5,05,50,01	36,24,34,97	35,45,69,40	(-)78,65,57
Amount surrendered during the year (March 2024)				76,91,83
Capital :				
4801 - Capital Outlay on Power Projects				
Original	7,37,52,00			
Supplementary	1,00,00,00	8,37,52,00	5,61,48,84	(-)2,76,03,16
Amount surrendered during the year (March 2024)				2,69,18,86

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 7,865.57 lakh, the supplementary grant of ₹ 50,550.01 lakh obtained during the year proved to be excessive.
2. As against the final saving of ₹ 7,865.57 lakh, only ₹ 7,691.83 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	9,413.59			
R	(-)6,065.00	3,348.59	2,931.72	(-)416.87

The anticipated saving was mainly on account of non-filling of vacant posts. The reasons for final saving are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2801 - Power				
05 - Transmission and Distribution				
001 - Direction and Administration				
01 - Establishment				
O	42,780.05			
S	650.01			
R	(-)1,875.35	41,554.71	40,598.56	(-)956.15

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The reasons for final saving are awaited (July 2024).

800 - Other Expenditure				
06 - Maintenance and Repairs of Electricity Residential and non-Residential Buildings				
O	463.65			
S	100.00			
R	(-)59.90	503.75	503.75	...

The anticipated saving was mainly on account of delay in receipt of bills.

07 - Repairs and carriages - Running and Maintenance				
O	1,700.00			
S	500.00			
R	(-)138.44	2,061.56	2,056.65	(-)4.91

The anticipated saving was mainly on account of delay in receipt of bills.

08 - Compensation for electrocuted Animals				
O	7.35			
R	(-)6.70	0.65	0.65	...

The reasons for anticipated saving are awaited (July 2024).

09 - Compensation for electrocuted Human Beings				
O	20.79			
R	(-)17.04	3.75	3.75	...

The reasons for anticipated saving are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
12 - Operation and maintenance of Public Street Lighting				
O	2,566.20			
R	(-)436.43	2,129.77	1,466.83	(-)662.94

The anticipated saving was mainly on account of receipt of less arrears bills during the year than anticipated and non-submission of bills in time. The reasons for final saving are awaited (July 2024).

13 - Apprenticeship Scheme				
O	57.75			
R	(-)6.24	51.51	46.36	(-)5.15

The reasons for anticipated and final saving are awaited (July 2024).

15 - Out sourcing of Consumer Bills				
O	11.00			
R	(-)11.00	...	...	...

The reasons for anticipated saving are awaited (July 2024).

18 - Interest on Consumers Security Deposits.				
O	693.00			
R	(-)53.02	639.98	180.76	(-)459.22

The reasons for anticipated and final saving are awaited (July 2024).

20 - Solar Power Purchase from Prosumers/ Solar Generation				
O	200.00			
R	(-)159.81	40.19	39.54	(-)0.65

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

21 - Training of Departmental Staff				
O	55.00			
R	(-)29.77	25.23	25.23	...

The anticipated saving was mainly on account of less expenditure incurred on departmental staff during the year than anticipated.

23 - Subsidy to Domestic Consumer				
O	105.00			
R	(-)105.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
24 - Smart Meter Installation Project (Operational Payments)				
O	1,000.00			
R	(-)1,000.00	...	...	...

The anticipated saving was mainly on account of operational payment in respect of smart meters not materialising.

80 - General
800 - Other Expenditure
02 - State Electrical Inspectorate

O	38.00			
R	(-)14.83	23.17	23.17	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

03 - Joint Electricity Regulatory Commission

O	800.00			
R	(-)326.69	473.31	473.31	...

The anticipated saving was mainly on account of non-clearance of cases in time.

04 - Consumer Grievances Redressal Forum

O	27.54			
R	(-)10.07	17.47	17.47	...

The reasons for anticipated saving are awaited (July 2024).

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2801 - Power				
02 - Thermal Power Generation				
101 - Purchase of Power				
01 - Cost of bulk supply of power from NTPC,KPTCL and RSPCL				
O	1,85,000.00			
S	45,000.00			
R	...	2,30,000.00	2,32,473.36	(+)2,473.36

The reasons for final excess are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Transmission and Distribution				
799 - Suspense				
01 - Stocks				
O	6,500.00			
S	3,000.00			
R	1,234.18	10,734.18	10,727.18	(-)7.00

The anticipated excess was mainly on account of urgent procurement of power transformer and other equipments and settlement of outstanding contractors payment. The reasons for final saving are awaited (July 2024).

800 - Other Expenditure				
02 - Maintenance of sub-Station, Transmission and Distribution Lines				
O	3,355.00			
S	1,100.00			
R	899.96	5,354.96	5,308.45	(-)46.51

The anticipated excess was mainly on account of additional funds required for maintenance of sub-station. The reasons for final saving are awaited (July 2024).

03 - Running and maintenance of meters and relay testing Lab				
O	20.00			
R	30.00	50.00	50.00	...

The anticipated excess was mainly on account of settling contractors bills of meters and relay testing division of previous year which was not settled.

22 - Operation and Maintenance of Infrastructure under RAPDRP/IPDS				
O	2,048.00			
S	200.00			
R	461.36	2,709.36	2,709.36	...

The anticipated excess was mainly on account of receipt of more number of claims during the year than anticipated.

Capital :

5. In view of final saving of ₹ 27,603.16 lakh, the supplementary grant of ₹ 10,000.00 lakh obtained during the year proved unnecessary.
6. As against the final saving of ₹ 27,603.16 lakh, only ₹ 26,918.86 lakh were anticipated for surrender.
7. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4801 - Capital Outlay on Power Projects				
05 - Transmission and Distribution				
789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	500.00			
R	(-)303.10	196.90	192.53	(-)4.37

The anticipated saving was mainly on account of estimate recently being sanctioned.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	2,000.00			
R	(-)542.14	1,457.86	1,452.86	(-)5.00

The anticipated saving was mainly on account of delay in tendering process of works. The reasons for final saving are awaited (July 2024).

800 - Other Expenditure				
16 - Erection and augm. of 33/11KV Sub-Station line				
O	1,000.00			
R	(-)384.04	615.96	610.96	(-)5.00

The anticipated saving was mainly on account of less estimates sanctioned. The reasons for final saving are awaited (July 2024).

17 - Normal Development Schemes				
O	1,200.00			
R	(-)12.43	1,187.57	1,180.57	(-)7.00

The anticipated saving was mainly on account of less estimates sanctioned. The reasons for final saving are awaited (July 2024).

22 - System Improvement Schemes				
O	3,000.00			
R	(-)280.49	2,719.51	3,206.57	(+)487.06

The anticipated saving was mainly on account of non-materialisation of new estimates sanctioning and some bills being deferred to next financial year. The reasons for final excess are awaited (July 2024).

24 - Construction of staff quarters and office buildings				
O	500.00			
R	(-)373.27	126.73	126.73	...

The anticipated saving was mainly on account of less estimates being sanctioned.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
39 - Strengthening of 220 KV Transmission Network				
O	1,200.00			
R	(-)60.28	1,139.72	1,634.72	(+)495.00

The anticipated saving was mainly on account of delay in raising of bills. The reasons for final excess are awaited (July 2024).

45 - Erection of 220/110/33/11 KV Sub-Station at Verna (New)				
O	10,000.00			
R	(-)8,957.14	1,042.86	42.86	(-)1,000.00

The anticipated saving was mainly on account of administrative reasons. The reasons for final saving are awaited (July 2024).

53 - Underground Cabling Scheme				
O	10,000.00			
S	10,000.00			
R	(-)4,420.85	15,579.15	17,787.00	(+)2,207.85

The anticipated saving was mainly on account of non-submission of bills. The reasons for final excess are awaited (July 2024).

56 - EHV new Transmission Sub-station, Capacitor scheme				
O	50.00			
R	(-)50.00	...	...	...

The reasons for anticipated saving are awaited (July 2024).

57 - Sub-transmission & distribution improvement Scheme				
O	5,000.00			
R	(-)3,372.10	1,627.90	1,607.91	(-)19.99

The anticipated saving was mainly on account of less scope for work during the year than anticipated. The reasons for final saving are awaited (July 2024).

60 - Infrastructure for Public Street Lighting				
O	3,000.00			
R	...	3,000.00	...	(-)3,000.00

The reasons for final saving are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
63 - Smart Meter Installation Project (State Share)				
O	1,500.00			
R	(-)1,500.00	...	...	...

The anticipated saving was mainly on account of administrative reasons.

65 - SCADA and Automation (State Share)				
O	3,000.00			
R	(-)3,000.00	...	...	...

The anticipated saving was mainly on account of administrative reasons.

67 - System Strengthening work under Revamped Distribution Sector Scheme(State Share)				
O	9,700.00			
R	(-)3,820.55	5,879.45	5,987.26	(+)107.81

The anticipated saving was mainly on account of administrative reasons. The reasons for final excess are awaited (July 2024).

69 - G-20 Summit				
O	6,500.00			
R	(-)11.42	6,488.58	6,488.58	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

8. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4801 - Capital Outlay on Power Projects				
05 - Transmission and Distribution				
800 - Other Expenditure				
52 - Restructured Accelerated Power Development & Refoms Programme (R-APDRP) during 11th Plan Period				
O	500.00			
R	149.50	649.50	644.50	(-)5.00

The anticipated excess was mainly on account of payment of outstanding contractor bills. The reasons for final saving are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
55 - Restructured accelerated Power Development & Reforms Programme. (R-APDRP) Part-B				
O	100.00			
R	19.45	119.45	183.78	(+)64.33

The anticipated excess was mainly on account of increase in payment of bills. The reasons for final excess are awaited (July 2024).

9. Electricity Development Fund:- The Electricity Development Fund has been constituted under the Scheme for Infrastructure Development through Electricity Duty for development and upgradation of Power Infrastructure in the State of Goa.

   The amount Collected by way of Electricity Duty is accounted for under the Receipt head 0801-05-101-05 Electricity Duty Charges and transferred to 8229- Development and Welfare Fund 00-110- Electricity Development Fund by debiting the same to the expenditure head:- 4801-Capital Outlay on Power.
   During the year 2023-2024 an amount of ₹ 19,815.19 lakh was credited to the Fund. While the expenditure of ₹ 73,962.33 lakh incurred during the year was debited to the Fund.

10. Suspense Transactions: The expenditure in the revenue section of the grant includes ₹ 10,727.18 lakh under the head Suspense below the major head 2801-Power. The nature of Suspense Transactions as explained in note 9 below the Appropriation Accounts of Grant No. 21 is similar to the below mentioned Major Head.

    An analysis of the transactions during 2023-2024 together with opening and closing balances Major head wise is given below:-

Major Head - **2801 —— Power**

Suspense head	Opening balance (Debit+) (Credit-)	Debit	Credit	Closing balance (Debit+) (Credit-)
		(₹ in lakh)		
Stock	(+)563.36	10,727.18	12,224.54	(-)934.00
Miscellaneous Public Works Advances	(-)303.18	...	...	(-)303.18
Total	(+)260.18	10,727.18	12,224.54	(-)1,237.18

Revenue

11. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

    Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	90,705.00	90,219.40	485.60

GRANT No. 76 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2011 - 12	1,18,000.00	1,17,807.71	192.29
2012 - 13	1,40,409.17	1,29,660.73	10,748.44
2013 - 14	1,33,349.01	1,18,925.92	14,423.09
2014 - 15	1,45,197.02	1,34,806.91	10,390.11
2015 - 16	1,64,642.76	1,50,103.80	14,538.96
2016 - 17	1,65,396.81	1,57,344.14	8,052.67
2017 - 18	1,73,722.61	1,68,430.45	5,292.16
2018 - 19	1,92,970.79	1,90,421.75	2,549.04
2019 - 20	2,28,092.02	2,23,294.80	4,797.22
2020 - 21	2,20,913.01	2,07,686.05	13,226.96
2021 - 22	2,37,132.48	2,27,289.93	9,842.55
2022 - 23	2,89,218.34	2,83,297.41	5,920.93

Capital

11. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	19,400.00	19,297.03	102.97
2011 - 12	17,000.00	16,874.99	125.01
2012 - 13	22,469.00	20,515.44	1,953.56
2013 - 14	22,735.00	14,473.24	8,261.76
2014 - 15	23,644.50	16,879.33	6,765.17
2015 - 16	61,014.50	38,098.70	22,915.80
2016 - 17	62,754.50	22,232.79	40,521.71
2017 - 18	46,241.50	16,903.17	29,338.33
2018 - 19	45,616.50	17,700.44	27,916.06
2019 - 20	60,008.28	17,645.35	42,362.93
2020 - 21	54,301.05	22,137.18	32,163.87
2021 - 22	69,903.95	26,380.40	43,523.55
2022 - 23	65,412.07	47,812.45	17,599.62

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 77 - RIVER NAVIGATION (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
3056 - Inland Water Transport				
Original	67,60,80			
Supplementary	1	67,60,81	52,49,51	(-)15,11,30
Amount surrendered during the year (March 2024)				14,66,56

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,511.30 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 1,511.30 lakh, only ₹ 1,466.56 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	255.00			
R	(-)51.00	204.00	203.79	(-)0.21

The anticipated saving was mainly on account of the provision being made for new requirements of administrative staff, flotilla staff and marine workshop staff. However, recruitment could not be done due to administrative reasons.

3056 - Inland Water Transport				
105 - Landing Facilities				
01 - Government Transport Services - Working Expenses				
O	4,983.30			
R	(-)1,352.40	3,630.90	3,611.77	(-)19.13

The anticipated saving was mainly on account of the provision being made for recruitment of flotilla staff i.e sailor, TCs, coxswain, machinist,TM etc. However, recruitment could not be done due to implementation of Apprenticeship Scheme by the Government. Also, provision was made to pay overtime allowance to the flotilla staff as per Sixth Pay Commission. However, the Government approved to pay as per Fifth Pay Commission. Further, there was fall in price of diesel and non-commissioning of RORO ferry boats due to administrative reasons. The reasons for final saving are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Repairs and Maintenance				
O	1,274.00			
R	(-)80.45	1,193.55	1,190.14	(-)3.41

The anticipated saving was mainly on account of the provision being made for recruitment of flotilla staff i.e sailor, TCs, coxswain, machinist,TM etc. However, recruitment could not be done due to implementation of Apprenticeship Scheme by the Government. Saving was also due to non-receipt of invoices from the suppliers and contractors and non-submission of bills to Directorate of Accounts for payment.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3056 - Inland Water Transport				
001 - Direction and Administration				
01 - Direction				
O	238.50			
S	0.01			
R	16.29	254.80	252.51	(-)2.29

The anticipated excess was mainly on account of settling pending bills of Government printing press and office stationary bills received from local dealers purchase invited through quotations and purchase of stationary from Goa Printing Press,

Revenue

5. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure *(₹ in lakh)*	Saving
2013 - 14	3,029.72	2,993.96	35.76
2014 - 15	3,371.72	3,284.89	86.83
2015 - 16	3,485.50	3,301.33	184.17
2016 - 17	3,763.00	3,434.90	328.10
2017 - 18	4,894.52	4,601.37	293.15
2018 - 19	4,448.83	4,239.03	209.80
2019 - 20	4,874.20	3,784.34	1,089.86
2020 - 21	4,970.00	4,004.59	965.41
2021 - 22	4,956.00	4,362.26	593.74
2022 - 23	5,462.24	4,765.67	696.57

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 78 - TOURISM (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
3452 - Tourism				
Original	1,69,84,70			
Supplementary	3	1,69,84,73	1,33,44,66	(-)36,40,07
Amount surrendered during the year (March 2024)				36,39,76
Capital :				
5452 - Capital Outlay on Tourism				
Original	95,01,00			
Supplementary	50,00,00	1,45,01,00	1,02,45,07	(-)42,55,93
Amount surrendered during the year (March 2024)				42,51,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 3,640.07 lakh, the supplementary grant of ₹ 0.03 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 3,640.07 lakh, only ₹ 3,639.76 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	100.00			
R	(-)37.82	62.18	62.17	(-)0.01

The anticipated saving was mainly on account of non-filling of vacant post.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3452 - Tourism				
01 - Tourist Infrastructure				
001 - Direction and Administration				
01 - Directorate of Tourism				
O	1,045.00			
S	0.01			
R	(-)120.56	924.45	924.37	(-)0.08

The anticipated saving was mainly on account of non-filling of vacant post.

101 - Tourist Centre				
01 - Tourist Information Centre Margao				
O	21.00			
R	(-)9.66	11.34	11.32	(-)0.02

The anticipated saving was mainly on account of non-filling of vacant post.

02 - Tourist Information Centre, Vasco-da-Gama				
O	13.70			
R	(-)5.08	8.62	8.61	(-)0.01

The anticipated saving was mainly on account of non-filling of vacant post and adoption of economy measures.

03 - Maintenance of beaches/places of Tourist Importance				
O	20.00			
R	(-)8.48	11.52	11.51	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and adoption of economy measures.

04 - Beautification of places of Tourist Interest				
O	254.00			
R	(-)54.34	199.66	199.65	(-)0.01

The anticipated saving was mainly on account of non-filling of vacant post.

06 - Establishment of Goa Tourism Board				
O	316.00			
R	(-)308.44	7.56	7.55	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
07 - Tourist Establishment				
O	610.00			
R	(-)201.78	408.22	408.20	(-)0.02

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and non-filling of vacant post.

08 - Tourist Information and Facilitation Centers				
O	14.00			
R	(-)5.81	8.19	8.18	(-)0.01

The anticipated saving was mainly on account of adoption of economy measures.

10 - Amenities at Beach				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

12 - Tourist Guide Certificate Scheme				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

13 - Beach Safety Management				
O	5,000.00			
R	(-)36.33	4,963.67	4,963.66	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Caste Development Scheme				
O	7.00			
R	(-)7.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

800 - Other Expenditure				
05 - Disposal of Garbage				
O	1,500.00			
R	(-)612.43	887.57	887.57	...

The anticipated saving was mainly on account of receipt of less bills during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
09 - Hospitality and Entertainment Expenses				
O	10.00			
R	(-)9.06	0.94	0.93	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and no training programme/conference being organised.

10 - Promotion of Tourism through Information Technology				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

11 - Assistance to Goa Heritage House Tourism Scheme				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

80 - General				
104 - Promotion and Publicity				
01 - Traditional Festivals programmes				
O	4,252.00			
R	(-)449.42	3,802.58	3,802.57	(-)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

02 - Participation in International Travel markets				
O	2,700.00			
R	(-)979.61	1,720.39	1,720.38	(-)0.01

The anticipated saving was mainly on account of non-clearance of bills.

798 - International Cooperation				
01 - G-20 Presidency				
O	800.00			
R	(-)636.47	163.53	163.53	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3452 - Tourism				
01 - Tourist Infrastructure				
800 - Other Expenditure				
21 - Removal of River Princess				
O	50.00			
R	5.28	55.28	55.28	...

The anticipated excess was mainly on account of payment of arbitration matter.

80 - General				
104 - Promotion and Publicity				
03 - Promotion of Tourism through Information Technology				
O	100.00			
R	7.69	107.69	107.68	(-)0.01

The anticipated excess was mainly on account of payment of Goa Electronics Limited, Panaji to State Level Multilingual Tourism Call centre.

Capital :

5. In view of final saving of ₹ 4,255.93 lakh, the supplementary grant of ₹ 5,000.00 lakh obtained during the year proved to be excessive.

6. As against the final saving of ₹ 4,255.93 lakh, only ₹ 4,251.00 lakh were anticipated for surrender.

7. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5452 - Capital Outlay on Tourism				
01 - Tourist Infrastructure				
101 - Tourist Centre				
07 - Golden Jubilee package for Green Belt				
O	1,000.00			
R	(-)1,000.00	...	...	...

The anticipated saving was mainly on account of concept under the Golden Jubilee Package for Green Belt Scheme not being finalised.

08 - Contribution to GTDC (SPV) for Tourism Infrastructure Development				
O	7,500.00			
R	(-)2,250.00	5,250.00	5,250.00	...

The anticipated saving was mainly on account of non-clearance of bills due to administrative reasons.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789 - Special Component Plan for Scheduled Castes				
01 - Contribution to GTDC (SPV) for Tourism Infrastructure Development				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Plan				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

02 - Contribution to GTDC (SPV) for Tourism Infrastructure Development				
O	800.00			
R	(-)800.00	...	...	...

The anticipated saving was mainly on account of non-implementation of scheme due to administrative reasons.

8. Beach Improvement Fund:- An amount of ₹ 12.30 lakh was received during the year towards Beaches Improvement Fund. No expenditure has been incurred during the year. The closing balance in the fund at the end of the year was ₹ 3,896.85 lakh. An account of the fund is given in Statement No. 21 of the Finance Account for the year 2023-24.

Revenue

9. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	3,589.00	3,038.07	550.93
2011 - 12	5,223.00	3,903.49	1,319.51
2012 - 13	4,996.00	2,853.05	2,142.95
2013 - 14	5,423.00	4,530.38	892.62
2014 - 15	6,449.30	5,593.99	855.31
2015 - 16	16,784.10	14,584.42	2,199.68
2016 - 17	10,990.00	7,771.43	3,218.57
2017 - 18	12,232.55	8,078.37	4,154.18
2018 - 19	9,177.13	6,523.62	2,653.51
2019 - 20	10,118.90	7,555.31	2,563.59
2020 - 21	10,056.70	5,838.68	4,218.02
2021 - 22	10,411.40	3,796.66	6,614.74

GRANT No. 78 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2022 - 23	9,790.20	6,245.12	3,545.08

Capital

10. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	4,994.00	2,335.62	2,658.38
2011 - 12	4,320.00	2,536.13	1,783.87
2012 - 13	31,134.98	4,712.85	26,422.13
2013 - 14	10,974.00	7,136.78	3,837.22
2014 - 15	7,945.40	5,731.40	2,214.00
2015 - 16	11,225.00	7,394.21	3,830.79
2016 - 17	13,434.00	8,733.39	4,700.61
2017 - 18	13,151.00	9,308.51	3,842.49
2018 - 19	12,776.00	8,511.80	4,264.20
2019 - 20	12,576.00	6,584.75	5,991.25
2020 - 21	14,276.00	7,248.20	7,027.80
2021 - 22	15,606.80	15,513.54	93.26
2022 - 23	15,926.00	12,893.29	3,032.71

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 79 - GOA GAZETTEER (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
3454 - Census, Surveys and Statistics				
Original	1,20,64			
Supplementary	11	1,20,75	1,12,67	(-)8,08
Amount surrendered during the year (March 2024)				8,07

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 8.08 lakh, the supplementary grant of ₹ 0.11 lakh obtained during the year proved unnecessary.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3454 - Census, Surveys and Statistics				
02 - Survey and Statistics				
110 - Gazetteer and Statistical Memoirs				
01 - Gazetteer Unit				
O	113.80			
S	0.11			
R	(-)6.88	107.03	107.02	(-)0.01

The anticipated saving was mainly on account of late submission of bills by vendors and publications being under printing in Government Printing Press.

Revenue

3. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	30.00	21.24	8.76
2011 - 12	39.00	22.90	16.10
2012 - 13	43.00	23.80	19.20
2013 - 14	48.00	15.63	32.37
2014 - 15	51.60	19.41	32.19
2015 - 16	64.00	29.23	34.77
2016 - 17	59.00	24.13	34.87
2017 - 18	44.71	35.06	9.65
2018 - 19	59.00	24.13	34.87

GRANT No. 79 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2019 - 20	49.50	45.42	4.08
2020 - 21	81.43	42.45	38.98
2021 - 22	73.30	55.52	17.78
2022 - 23	78.40	58.99	19.41

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 80 - LEGAL METROLOGY (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2810 - New and Renewable Energy				
3475 - Other General Economic Services				
Original	10,89,00			
Supplementary	1,00,01	11,89,01	6,84,59	(-)5,04,42
Amount surrendered during the year (March 2024)				5,01,42
Capital :				
4059 - Capital Outlay on Public Works				
Original	1,00,00			
Supplementary	...	1,00,00	10,05	(-)89,95
Amount surrendered during the year (March 2024)				89,95

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 504.42 lakh, the supplementary grant of ₹ 100.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 504.42 lakh, only ₹ 501.42 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	80.00			
R	(-)40.13	39.87	39.86	(-)0.01

The anticipated saving was mainly on account of non-submission of salaries bills.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2810 - New and Renewable Energy				
105 - Supporting Programmes				
01 - India Energy Week				
O	...			
S	100.00			
R	(-)70.00	30.00	30.00	...

The anticipated saving was mainly on account of receipt of ₹ 30.00 lakh as first installment out of ₹ 100.00 lakh.

3475 - Other General Economic Services				
106 - Regulation of Weights and Measures				
01 - Metric System				
O	520.40			
S	0.01			
R	(-)187.03	333.38	332.51	(-)0.87

The anticipated saving was mainly on account of non-submission of LTC and medical reimbursement bills.

02 - Expansion of Metric System				
O	488.60			
R	(-)204.26	284.34	284.33	(-)0.01

The anticipated saving was mainly on account of non-submission of LTC and medical reimbursement bills.

Capital :

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
01 - Building (legal metrology)				
O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was mainly on account of non-submission of bills by Public Works Department authorities.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Construction of or outright purchase of working standard laboratory				
O	80.00			
R	(-)80.00	...	...	...

The anticipated saving was mainly on account of non-purchase of readymade premises due to not getting suitable place.

5. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
03 - Strengthening Legal Metrology Infrastructure (A)				
O	...			
R	10.05	10.05	10.05	...

The anticipated excess was mainly on account of settling payment of roofing to cover the roof of office the Assistant Controller, Legal Metrology, South Zone-I, Margao through Public Works Department authorities.

Revenue

6. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	403.36	232.95	170.41
2014 - 15	448.78	235.57	213.21
2015 - 16	533.10	273.57	259.53
2016 - 17	582.80	278.25	304.55
2017 - 18	399.40	380.70	18.70
2018 - 19	379.44	377.83	1.61
2019 - 20	530.30	395.71	134.59
2020 - 21	574.81	357.66	217.15
2021 - 22	649.31	406.36	242.95
2022 - 23	931.85	589.18	342.67

Capital

7. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	25.00	8.75	16.25
2014 - 15	90.00	2.16	87.84
2015 - 16	50.00	1.48	48.52
2016 - 17	35.00	8.85	26.15
2017 - 18	70.00	...	70.00
2018 - 19	100.00	...	100.00
2019 - 20	50.00	9.07	40.93
2020 - 21	50.00	5.07	44.93
2021 - 22	110.00	...	110.00
2022 - 23	140.00	...	140.00

During the year 2023 - 24, an amount of ₹ 13.55 lakh transferred to the DDO's Bank Account was fully utilised as confirmed by the Department.

GRANT No. 81 - DEPARTMENT OF TRIBAL WELFARE (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
Original	93,98,64			
Supplementary	3	93,98,67	49,39,98	(-)44,58,69
Amount surrendered during the year (March 2024)				44,09,48
Capital :				
4215 - Capital Outlay on Water Supply and Sanitation				
4225 - Capital Outlay on Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes and Minorities				
5054 - Capital Outlay on Roads and Bridges				
Original	67,70,00			
Supplementary	20,00,00	87,70,00	46,19,77	(-)41,50,23
Amount surrendered during the year (March 2024)				41,51,31

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 4,458.69 lakh, the supplementary grant of ₹ 0.03 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 4,458.69 lakh, only ₹ 4,409.48 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	100.00			
R	(-)55.43	44.57	44.57	...

The anticipated saving was mainly on account of receipt of less claim of salaries during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
02 - Welfare of Scheduled Tribes				
001 - Direction and Administration				
01 - Directorate of Tribal Affairs				
O	670.00			
S	0.01			
R	(-)137.33	532.68	532.55	(-)0.13

The anticipated saving was mainly on account of receipt of less claims of medical reimbursement and children education allowance during the year than anticipated.

277 - Education				
01 - Pre-matric Scholarship				
O	700.01			
R	(-)525.01	175.00	175.00	...

The anticipated saving was mainly on account of receipt of less claims of medical reimbursement and children education allowance during the year than anticipated.

02 - Post-matric Scholarship (A)				
O	1,200.01			
R	(-)673.47	526.54	526.54	...

The anticipated saving was mainly on account of receipt of less funds from Central Government than anticipated.

05 - Grants for Hostels for ST Students				
O	200.00			
R	(-)18.00	182.00	182.00	...

The anticipated saving was mainly on account of receipt of less claims from voluntary organisation for grants.

13 - Vidya Laxmi				
O	300.00			
R	(-)105.50	194.50	194.50	...

The anticipated saving was mainly on account of receipt of less applications under the scheme.

14 - Ashram Schools in Tribal Sub Plan Area				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposals.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
17 - Special Coaching for ST Students for Competitive Examination				
O	200.00			
R	(-)200.00	...	...	...
The anticipated saving was mainly on account of scheme being under amendment.				
20 - Prashikshan yatra Scheme for conducting study tour				
O	150.00			
R	(-)19.25	130.75	130.75	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
21 - Gagan Bharari Shiksha Yojana				
O	600.00			
R	(-)300.00	300.00	300.00	...
The anticipated saving was mainly on account of receipt of less applications under the scheme.				
22 - Merit based Award and recognition of high performance in the Board Exams				
O	250.00			
R	(-)125.00	125.00	125.00	...
The anticipated saving was mainly on account of receipt of less applications under the scheme.				
30 - Capacity Building for the Forest Rights Committee under forest Act				
O	60.00			
R	(-)54.86	5.14	5.14	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
33 - Pre Matric Scholarship to ST Students studying in 9th and 10th std				
O	120.00			
R	(-)67.50	52.50	52.50	...
The anticipated saving was mainly on account of receipt of less Central Funds.				
34 - Post Matric Scholarship - Tribal (State Share)				
O	400.01			
R	(-)224.49	175.52	175.51	(-)0.01
The anticipated saving was mainly on account of receipt of less Central Funds.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
35 - Pre- Matric Scholarship - Tribal (State Share)				
O	40.01			
R	(-)22.51	17.50	17.50	...

The anticipated saving was mainly on account of receipt of less Central Funds.

794 - Special Central Assistance for Tribal Sub-Plan				
02 - Non-recurring grants for infrastructure development & minor irrigation (A)				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposals.

03 - Raising Socio-economic level of Schedule Tribes (SCA to TSS) (A)				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of funds from Centre under the scheme.

796 - Tribal Area Sub Plan				
01 - Financial Assistance for Self Employment & Training (A)				
O	50.00			
R	(-)35.15	14.85	14.85	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

800 - Other Expenditure				
04 - Implementation of ST & other forest wellers Act (Recognition of Forest Right Act)				
O	1,001.00			
R	(-)908.77	92.23	92.22	(-)0.01

The anticipated saving was mainly on account of non-receipt of proposal from Land and Survey Department for placement of fund for forest right works.

05 - Setting up of office of Goa State Commission for ST				
O	120.00			
R	(-)41.78	78.22	78.22	...

The anticipated saving was mainly on account of unutilised amount of previous year adjusted against subsequent grants.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
09 - Setting up of Tribal Research Institute				
O	100.00			
R	(-)89.16	10.84	10.84	...

The anticipated saving was mainly on account of receipt of less proposals during the year than anticipated.

10 - F.A. for Construction of New Houses and Repairs- ATAL ASRA YOJANA				
O	1,500.00			
R	(-)177.00	1,323.00	1,323.00	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

12 - Grant to F.A. for performance of Funeral & Religious Ceremonies ANTYA SANSKAR SAHAY YOJANA				
O	300.00			
R	(-)145.83	154.17	154.16	(-)0.01

The anticipated saving was mainly on account of receipt of less applications during the year than anticipated.

14 - Scheme to support Orphan child/ Children of Widow belonging to ST community				
O	300.00			
R	(-)10.57	289.43	289.43	...

The anticipated saving was mainly on account of model code of conduct.

15 - F.A. for IVF (Invitro Fertilization) Method- MATRUTRA YOJANA				
O	400.00			
R	(-)200.00	200.00	200.00	...

The anticipated saving was mainly on account of receipt of less applications during the year than anticipated.

27 - My Right My Pad Scheme				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-formulation of scheme.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
29 - Project Cell of Schedule Tribes Finance and Development Corporation				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposals.

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
02 - Welfare of Scheduled Tribes				
277 - Education				
31 - Tribal Heritage Fair, Exhibition etc. for ST People				
O	100.00			
R	12.49	112.49	112.48	(-)0.01

The anticipated excess was mainly on account of payment of salaries and other allowances to staff of GSSTDFC Limited.

794 - Special Central Assistance for Tribal Sub-Plan				
05 - Administrative Cost to States/UTs for Implementation of Scheme				
O	...			
S	0.01			
R	24.99	25.00	25.00	...

The anticipated excess was mainly on account of transfer into SNA Account under CSS as first installment of ₹ 25.00 lakh received from Ministry of Tribal Affairs, New Delhi vide order no. 48016/01/2022 est dated 28.02.2024.

800 - Other Expenditure				
25 - Office of Goa State ST Development Corporation				
O	155.00			
R	5.00	160.00	160.00	...

The anticipated excess was mainly on account of payment of salaries and other allowances to staff of GSSTDFC Limited.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
26 - Celebration of Prerana Din				
O	20.00			
R	12.69	32.69	32.68	(-)0.01

The anticipated excess was mainly on account of payment for Vidhyarthi Sammellan.

Capital :

5. In view of final saving of ₹ 4,150.23 lakh, the supplementary grant of ₹ 2,000.00 lakh obtained during the year proved unnecessary.

6. As against the final saving of ₹ 4,150.23 lakh, the surrender of ₹ 4,151.31 lakh proved to be injudicious.

7. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4215 - Capital Outlay on Water Supply and Sanitation				
01 - Water Supply				
796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	500.00			
R	(-)454.38	45.62	45.62	...

The anticipated saving was mainly on account of non-receipt of proposal from Public Works Department/Water Resources Department for allotment of fund.

02 - Sewerage and Sanitation				
796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposal from Public Works Department for allotment of fund.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4225 - Capital Outlay on Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes and Minorities				
02 - Welfare of Scheduled Tribes				
190 - Investment in Public Sector & Other undertakings				
02 - Infrastructure Development Project in Scheduled Tribes Area				
O	600.00			
R	(-)342.01	257.99	260.29	(+)2.30

The anticipated saving was mainly on account of non-receipt of proposal from Public Works Department/executive agency for allotment of fund. The final excess was due to centage charges booked by the works division.

04 - Construction of Tribal Bhavan

O	1,000.00			
R	(-)993.92	6.08	6.08	...

The anticipated saving was mainly on account of works not yet started for construction of Tribal Bhavan.

05 - Land acquisition for construction of Houses for ST people residing in Forested Areas

O	20.00			
R	(-)20.00	...	...	...

The anticipated saving was mainly on account of no proposal received for land acquisition.

794 - Special Centre Assistance for Tribal Sub-Plan

01 - Raising socio-economic level of schedule tribes (SCA to TSS) (A)

O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of no Central Funds being received under the scheme.

796 - Tribal Area Sub Plan

01 - Welfare of STS under Article 275(1)

O	600.00			
R	(-)300.00	300.00	300.00	...

The anticipated saving was mainly on account of expenditure sanction issued but no proposal received for allotment of funds.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Eklavya Model Residential Schools (EMRS)				
O	1,000.00			
R	(-)1,000.00	...	...	...

The anticipated saving was mainly on account of non-receipt of proposal for payment of land acquisition.

03 - Tribal Research Institute (TRIs) (Capital)				
O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of no Central Funds being received under the scheme.

8. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5054 - Capital Outlay on Roads and Bridges				
04 - District and Other Roads				
796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	2,000.00			
S	2,000.00			
R	9.00	4,009.00	4,008.79	(-)0.21

The anticipated excess was mainly on account of allotment of funds to Public Works Department for payment to contractor.

Revenue

9. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	1,138.50	790.42	348.08
2011 - 12	1,500.00	980.61	519.39
2012 - 13	6,250.00	1,325.52	4,924.48
2013 - 14	12,668.00	5,327.40	7,340.60
2014 - 15	12,171.00	10,014.69	2,156.31
2015 - 16	11,960.00	11,046.09	913.91
2016 - 17	15,821.00	12,747.16	3,073.84
2017 - 18	14,048.15	9,484.17	4,563.98
2018 - 19	15,423.39	13,639.06	1,784.33
2019 - 20	12,787.60	6,975.29	5,812.31
2020 - 21	12,970.60	5,795.93	7,174.67

GRANT No. 81 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2021 - 22	13,914.12	2,930.51	10,983.61
2022 - 23	14,958.86	10,635.57	4,323.29

Capital

10. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	600.00	490.00	110.00
2011 - 12	1,000.00	700.00	300.00
2012 - 13	10,800.00	800.00	10,000.00
2013 - 14	14,329.97	3,132.06	11,197.91
2014 - 15	10,150.00	2,813.09	7,336.91
2015 - 16	11,600.00	2,124.39	9,475.61
2016 - 17	10,900.00	1,543.95	9,356.05
2017 - 18	5,400.00	3,881.56	1,518.44
2018 - 19	11,650.00	2,115.59	9,534.41
2019 - 20	12,900.00	3,622.67	9,277.33
2020 - 21	12,300.00	2,856.14	9,443.86
2021 - 22	14,800.00	5,711.06	9,088.94
2022 - 23	8,171.00	3,627.81	4,543.19

During the year 2023 - 24, an amount of ₹ 1400.28 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 2,628.78 lakh was spent leaving an amount of ₹ 1,474.30 lakh (including closing balance upto previous year) as unspent as on 31.03.2024.

GRANT No. 82 - INFORMATION TECHNOLOGY (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2852 - Industries				
Original	1,23,63,94			
Supplementary	1	1,23,63,95	27,38,83	(-)96,25,12
Amount surrendered during the year (March 2024)				96,25,08
Capital :				
4059 - Capital Outlay on Public Works				
4859 - Capital Outlay on Telecommunication and Electronic Industries				
Original	1,17,50,01			
Supplementary	...	1,17,50,01	56,18,23	(-)61,31,78
Amount surrendered during the year (March 2024)				61,89,52

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 9,625.12 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	250.00			
R	(-)212.66	37.34	37.34	...

The anticipated saving was mainly on account of non-filling of vacant post due to administrative reasons.

Head			Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2852 - Industries					
07 - Telecommunication and Electronic Industries					
001 - Direction and Administration					
01 - Direction					
O	1,421.90				
S	0.01				
R	(-)893.25		528.66	528.62	(-)0.04

The anticipated saving was mainly on account of non-filling of vacant post including contract posts and receipt of less charges during the year than anticipated.

789 - Special Component Plan for Scheduled Caste					
01 - Scheduled Castes Development Scheme					
O	100.00				
R	(-)75.86		24.14	24.14	...

The anticipated saving was mainly on account of receipt of less number of beneficiaries for laptop scheme during the year than anticipated.

796 - Tribal Area Sub Plan					
01 - Scheduled Tribe Development Plan					
O	200.00				
R	(-)29.01		170.99	170.99	...

The anticipated saving was mainly on account of receipt of less number of beneficiaries for laptop scheme during the year than anticipated.

800 - Other Expenditure					
01 - I. T. Promotion					
O	100.00				
R	(-)35.09		64.91	64.91	...

The anticipated saving was mainly on account of delay in payments due to delay in financial approvals.

03 - I. T. Council					
O	50.00				
R	(-)50.00		...	...	...

The anticipated saving was mainly on account of no meetings being conducted.

04 - Infrastructure Development					
O	5,600.00				
R	(-)3,919.07		1,680.93	1,680.93	...

The anticipated saving was mainly on account of delay in submission of bills due to delay in appointment of TPA agency for auditing the invoices.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - E-Governance				
O	532.00			
R	(-)409.30	122.70	122.70	...

The anticipated saving was mainly on account of awaiting completion of various projects.

10 - Capacity Building (NEGAP)				
O	25.00			
R	(-)25.00	...	...	...

The anticipated saving was mainly on account of delay in obtaining of approvals.

11 - Strengthening of GITDC				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of approvals.

12 - State Data Centre (NEGAP)				
O	900.00			
R	(-)852.06	47.94	47.94	...

The anticipated saving was mainly on account of delay in e-tender procedure.

14 - SSDG,Portal & e-Form Application (NEGAP)				
O	100.00			
R	(-)88.74	11.26	11.26	...

The anticipated saving was mainly on account of delay in launch of new portal.

15 - e-District				
O	250.00			
R	(-)250.00	...	...	...

The anticipated saving was mainly on account of non-utilisation of grants as utilisation certificates are received late from SDA.

16 - Citizen Service Centre				
O	200.00			
R	(-)150.00	50.00	50.00	...

The anticipated saving was mainly on account of delay in implementation due to non-receipt of approval in time.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
18 - Electronic System Design Manufacturing				
O	25.01			
R	(-)25.01	...	...	...

The anticipated saving was mainly on account of non-receipt of approval in time.

20 - Information Technology and Start up Policy				
O	1,000.00			
R	(-)1,000.00	...	...	...

The anticipated saving was mainly on account of non-receipt of approval in time.

21 - IT Park				
O	510.00			
R	(-)510.00	...	...	...

The anticipated saving was mainly on account of implementation delay due to non-receipt of approval in time.

22 - e-Office				
O	1,000.00			
R	(-)1,000.00	...	...	...

The anticipated saving was mainly on account of implementation delay due to non-receipt of approval in time.

Capital :

3. As against the final saving of ₹ 6,131.78 lakh, the surrender of ₹ 6,189.52 lakh proved to be injudicious.

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051 - Construction				
03 - Electronic City/IT Park				
O	7,000.00			
R	(-)1,939.51	5,060.49	5,118.23	(+)57.74

The anticipated saving was mainly on account of non-receipt of approval. The final excess is due to the amount not being considered while surrendering of funds as Electricity Department, Division XVII did not inform about the expenditure made towards the civil work for erection of new 220/33KV, 63MA, Power Transformer at Thivim.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
04 - Bharat Net				
O	3,100.00			
R	(-)3,100.00	...	...	...

The anticipated saving was mainly on account of non-receipt of approval.

4859 - Capital Outlay on Telecommunication and Electronic Industries

01 - Telecommunications

800 - Other Expenditure

05 - Optical Fiber Cable Network under central scheme of special assistance (A)

O	650.00			
R	(-)650.00	...	...	...

The anticipated saving was mainly on account of non-receipt of funds from Central Government.

06 - Digitization under central scheme of special assistance (A)

O	1,000.00			
R	(-)500.00	500.00	500.00	...

The anticipated saving was mainly on account of delay in getting approval.

Revenue

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	7,814.00	4,421.69	3,392.31
2011 - 12	5,628.00	4,685.23	942.77
2012 - 13	6,000.00	3,609.20	2,390.80
2013 - 14	5,800.00	4,290.54	1,509.46
2014 - 15	5,893.00	4,469.30	1,423.70
2015 - 16	6,058.00	4,183.69	1,874.31
2016 - 17	9,133.80	2,758.36	6,375.44
2017 - 18	10,486.35	4,819.93	5,666.42
2018 - 19	19,918.80	5,668.43	14,250.37
2019 - 20	16,956.84	3,237.03	13,719.81
2020 - 21	12,416.56	3,328.35	9,088.21
2021 - 22	14,282.21	8,140.99	6,141.22
2022 - 23	10,992.01	5,939.83	5,052.18

GRANT No. 82 - *concld.*

Capital

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	100.00	...	100.00
2011 - 12	100.00	...	100.00
2012 - 13	300.00	...	300.00
2013 - 14	1,000.00	500.00	500.00
2014 - 15	2,613.78	1,689.39	924.39
2015 - 16	3,500.00	2,400.00	1,100.00
2016 - 17	6,600.00	3,000.00	3,600.00
2017 - 18	8,500.00	4,321.60	4,178.40
2018 - 19	13,200.00	4,708.45	8,491.55
2019 - 20	22,500.00	2,000.00	20,500.00
2020 - 21	10,580.00	2,995.24	7,584.76
2021 - 22	14,080.00	...	14,080.00
2022 - 23	19,125.00	9,082.91	10,042.09

During the year 2023 - 24, an amount of ₹ 54.00 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 52.28 lakh was spent leaving an amount of ₹ 1.72 lakh as unspent as on 31.03.2024.

GRANT No. 83 - MINES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2853 - Non ferrous Mining and metallurgical Industries				
Original	28,51,85			
Supplementary	1	28,51,86	10,89,43	(-)17,62,43
Amount surrendered during the year (March 2024)				17,62,50
Capital :				
4853 - Capital Outlay on Non-Ferrous Mining and Metallurgical Industries				
Original	2,50,00			
Supplementary	...	2,50,00	...	(-)2,50,00
Amount surrendered during the year (March 2024)				2,50,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 1,762.43 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 1,762.43 lakh, the surrender of ₹ 1,762.50 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	75.00			
R	(-)21.22	53.78	53.78	...

The reasons for anticipated saving are awaited (July 2024).

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2853 - Non ferrous Mining and metallurgical Industries				
02 - Regulation and Development of Mines				
001 - Direction and Administration				
01 - Mines Development				
O	409.00			
S	0.01			
R	(-)60.06	348.95	349.01	(+)0.06

The anticipated saving was mainly on account of non-filling of vacant post. The final excess was due to rounding off difference.

02 - Strengthening of Mines Department				
O	757.25			
R	(-)322.77	434.48	434.32	(-)0.16

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less claims during the year than anticipated.

03 - Environmental Studies in Mining Areas				
O	40.00			
R	(-)14.35	25.65	25.81	(+)0.16

The anticipated saving was mainly on account of receipt of less claims of LTC, medical reimbursement bills and other claims during the year than anticipated. The final excess was due to transfer entry for misclassification not being proposed.

04 - Reclamation and Afforestation				
O	26.00			
R	(-)8.85	17.15	17.15	...

The anticipated saving was mainly on account of non-filling of vacant post and receipt of less claims of LTC and medical reimbursement bills.

05 - Modernisation of Mines Department				
O	203.00			
R	(-)203.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

06 - Welfare of Mining Affected People				
O	500.00			
R	(-)350.79	149.21	149.21	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
07 - Reimbursement of Green Tax and Fitness fees Scheme				
O	800.00			
R	(-)766.88	33.12	33.12	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

09 - Committee for EIA Study for Iron Ore Excavation				
O	24.50			
R	(-)12.32	12.18	12.18	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

Capital :

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4853 - Capital Outlay on Non-Ferrous Mining and Metallurgical Industries				
60 - Other Mining and Metallurgical Industries				
800 - Other Expenditure				
01 - Buildings (Mines)				
O	250.00			
R	(-)250.00	...	...	...

The anticipated saving was mainly on account of major works not being carried out.

Revenue

5. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	250.00	244.00	6.00
2011 - 12	10,675.01	259.66	10,415.35
2012 - 13	4,850.00	272.82	4,577.18
2013 - 14	14,903.70	7,340.61	7,563.09
2014 - 15	41,220.00	4,798.36	36,421.64
2015 - 16	13,228.00	7,183.75	6,044.25
2016 - 17	7,480.36	4,913.33	2,567.03
2017 - 18	5,523.27	1,503.65	4,019.62
2018 - 19	2,262.37	1,371.58	890.79

GRANT No. 83 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2019 - 20	3,087.31	721.80	2,365.51
2020 - 21	5,165.10	631.90	4,533.20
2021 - 22	4,285.70	633.22	3,652.48
2022 - 23	1,516.35	1,198.77	317.58

Capital

6. This is the fourteenth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2010 - 11	46.00	39.90	6.10
2011 - 12	325.00	...	325.00
2012 - 13	350.00	...	350.00
2013 - 14	100.00	42.32	57.68
2014 - 15	30.00	...	30.00
2015 - 16	15.00	...	15.00
2016 - 17	15.00	...	15.00
2017 - 18	15.00	...	15.00
2018 - 19	15.00	...	15.00
2019 - 20	15.00	(-)0.04	15.04
2020 - 21	20.00	...	20.00
2021 - 22	20.00	...	20.00
2022 - 23	30.00	...	30.00

During the year 2023 - 24, an amount of ₹ 573.97 lakh was transferred to the DDO's Bank Account. Out of this, an amount of ₹ 572.79 lakh (including closing balance upto previous year) was spent leaving an amount of ₹ 1.18 lakh as unspent as on 31.03.2024.

GRANT No. 84 - CIVIL AVIATION (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
3053 - Civil Aviation				
Original	7,14,05			
Supplementary	1	7,14,06	3,01,37	(-)4,12,69
Amount surrendered during the year (March 2024)				4,12,65
Capital :				
5053 - Capital Outlay on Civil Aviation				
Original	37,50,00			
Supplementary	...	37,50,00	10,88,54	(-)26,61,46
Amount surrendered during the year (March 2024)				26,61,45

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 412.69 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3053 - Civil Aviation				
02 - Airports				
800 - Other Expenditure				
01 - Establishment of Airport Cell				
O	172.05			
S	0.01			
R	(-)46.83	125.23	125.20	(-)0.03

The anticipated saving was mainly on account of receipt of less bills of LTC, child education allowance, tuition fee and medical reimbursement bills.

04 - Grants to Goa State Biodiversity Board for Replantation				
O	30.00			
R	(-)20.00	10.00	10.00	...

The anticipated saving was mainly on account of non-receipt of proposals from State Biodiversity Board for release of subsequent quarters as per the scheme.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
05 - Payment of Independent Engineer Fees				
O	500.00			
R	(-)341.69	158.31	158.31	...

The anticipated saving was mainly on account of receipt of less claims from agency during the year than anticipated.

Capital :

3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5053 - Capital Outlay on Civil Aviation				
02 - Airports				
800 - Other Expenditure				
01 - Construction of new International Airport at Mopa, Pernem				
O	2,250.00			
R	(-)2,082.22	167.78	167.78	...

The anticipated saving was mainly on account of over estimation of allocation. The provision was for the acquired land for construction of International Airport at Mopa and for whom the Government sanctioned three times additional compensation did not stake claims for the same.

02 - Construction of New Approach Road to Mopa Airport				
O	1,500.00			
R	(-)579.23	920.77	920.76	(-)0.01

The anticipated saving was mainly on account of provision for spill over work of the previous year was made. The said work completed and paid during current year. However, funds remain unutilized as the allocation was over estimated.

Revenue

4. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	134.00	2.30	131.70
2014 - 15	1,109.50	32.35	1,077.15
2015 - 16	1,000.00	153.57	846.43
2016 - 17	722.00	120.70	601.30
2017 - 18	906.89	338.39	568.50
2018 - 19	854.78	456.67	398.11
2019 - 20	724.00	245.79	478.21

GRANT No. 84 - *concld.*

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2020 - 21	730.00	632.69	97.31
2021 - 22	710.00	272.77	437.23
2022 - 23	932.00	685.94	246.06

Capital

5. This is the eleventh year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2013 - 14	5,000.00	...	5,000.00
2014 - 15	1,000.00	...	1,000.00
2015 - 16	31,032.54	...	31,032.54
2016 - 17	21,400.00	3,548.87	17,851.13
2017 - 18	10,100.00	1,648.87	8,451.13
2018 - 19	2,310.00	1,177.00	1,133.00
2019 - 20	2,310.00	1,038.73	1,271.27
2020 - 21	2,520.00	336.53	2,183.47
2021 - 22	11,890.53	7,109.44	4,781.09
2022 - 23	3,600.00	2,852.18	747.82

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 85 - DEPARTMENT OF RURAL DEVELOPMENT (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2070 - Other Administrative Services				
2071 - Pensions and Other Retirement Benefits				
2505 - Rural Employment				
2515 - Other Rural Development Programmes				
Original	2,11,46,63			
Supplementary	17	2,11,46,80	47,91,97	(-)1,63,54,83
Amount surrendered during the year (March 2024)				1,66,25,57
Capital :				
4070 - Capital Outlay on Other Administrative Services				
Original	10,00,00			
Supplementary	...	10,00,00	...	(-)10,00,00
Amount surrendered during the year (March 2024)				10,00,00

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 16,354.83 lakh, the supplementary grant of ₹ 0.17 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 16,354.83 lakh, the surrender of ₹ 16,625.57 lakh proved to be injudicious.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2070 - Other Administrative Services				
800 - Other Expenditure				
04 - Office of Department of Rural Development				
O	181.50			
S	0.01			
R	(-)151.14	30.37	30.37	...

The anticipated saving was mainly on account of non-filling of vacant post due to administrative difficulties.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	25.00			
R	(-)24.15	0.85	0.86	(+)0.01

The anticipated saving was mainly on account of non-filling of vacant post due to administrative difficulties. The final excess was due to rounding off difference.

2505 - Rural Employment				
01 - National Programmes				
702 - Jawahar Gram Samridhi Yojana				
23 - Financial Assistance for New Domestic LPG connection to BPL families				
O	1,560.00			
R	(-)1,518.70	41.30	41.30	...

The anticipated saving was mainly on account of non-receipt of approval for drawal of funds from the Treasury.

26 - Retirement Benefit Scheme for DRDA Staff				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

27 - Implementation of SARAS fair				
O	100.00			
R	(-)5.95	94.05	94.05	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

34 - District Rural Development Agency Administration (State Share 40%)				
O	800.00			
S	0.01			
R	(-)198.02	601.99	601.98	(-)0.01

The anticipated saving was mainly on account of non-payment of VIIth pay arrears of staff with effective from 01/01/2018 as Financial concurrences were not received.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
39 - Assistance to Self Help Groups				
O	2,000.00			
R	(-)2,000.00	...	...	...

The anticipated saving was mainly on account of scheme being under formulation.

789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Castes Development Scheme				
O	200.00			
R	(-)198.78	1.22	1.22	...

The anticipated saving was mainly on account of ST, SC community has been benefited through General SNA Account to show the expenditure.

03 - National Rural Livelihood Mission (Central Share 60%)				
O	24.00			
R	(-)12.16	11.84	11.84	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

04 - National Rural Employment Guarantee Act (NREGA Central Share 75%)				
O	6.00			
R	(-)6.00	...	...	...

The anticipated saving was mainly on account of non-receipt of Central share.

30 - National Rural Livelihood Mission (State Share 40%)				
O	16.00			
R	(-)8.12	7.88	7.88	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.

36 - Shyama Prasad Mukharjee RURBAN Mission Scheme (State Share 40%)				
O	7.20			
R	(-)7.20	...	...	...

The anticipated saving was mainly on account of non-receipt of Central share.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Scheme				
O	500.00			
R	(-)496.35	3.65	3.65	...

The anticipated saving was mainly on account of ST, SC community has been benefited through General SNA Account to show the expenditure.

03 - National Rural Livelihood Mission (Central Share 60%)				
O	144.00			
R	(-)51.74	92.26	92.26	...

The anticipated saving was mainly on account of non-receipt of Central share.

04 - National Rural Employment Guarantee Act (NREGA)(Central Share 75%)				
O	36.00			
R	(-)36.00	...	...	...

The anticipated saving was mainly on account of non-receipt of Central share.

09 - NSAP-Indira Gandhi National Old Age Pension Scheme (Centre Share 100%)				
O	7.20			
R	(-)7.20	...	...	...

The anticipated saving was mainly on account of non-receipt of Central share.

10 - NSAP-Indira Gandhi National Widow Pension Scheme (Centre Share 100%)				
O	7.20			
R	(-)7.20	...	...	...

The anticipated saving was mainly on account of non-receipt of Central share.

28 - Pradhan Mantri Awas Yojana (Central Share 60%)				
O	7.20			
R	(-)7.20	...	...	...

The anticipated saving was mainly on account of non-receipt of Central share.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
30 - National Rural Livelihood Mission (State Share 40%)				
O	96.00			
R	(-)34.46	61.54	61.54	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				
31 - National Rural Employment Guarantee Act (NREGA) (State Share 25%)				
O	12.00			
R	(-)12.00	...	...	...
The anticipated saving was mainly on account of non-receipt of Central share.				
36 - Shyama Prasad Mukherjee Rurban Mission Scheme (State Share 40%)				
O	43.20			
R	(-)43.20	...	...	...
The anticipated saving was mainly on account of non-receipt of Central share.				
37 - Start Up Village Entrepreneurship Programme (Central Share 60%)				
O	14.40			
R	(-)14.40	...	...	...
The anticipated saving was mainly on account of non-receipt of Central share.				
38 - Start Up Village Entrepreneurship Programme (State Share 40%)				
O	9.60			
R	(-)9.60	...	...	...
The anticipated saving was mainly on account of non-receipt of Central share.				
40 - Setting up of Sfurti Cluster (Central Share 90%)				
O	5.40			
R	(-)5.40	...	...	...
The anticipated saving was mainly on account of non-receipt of Central share.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
02 - Rural Employment Guarantee Scheme				
101 - National Rural Employment Guarantee Scheme				
01 - National Social Assistance Programme (A) (Central share 100%)				
O	5.00			
R	(-)5.00	...	...	...

The reasons for anticipated saving are awaited (July 2024).

03 - National Rural Livelihood Mission (Central Share 60%)				
O	1,032.01			
R	(-)361.15	670.86	833.40	(+)162.54

The anticipated saving was mainly on account of non-receipt of Central share. The final excess was due to passing of bills at fag end of the year.

04 - National Rural Employment Guarantee Act (NREGA) (Central Share 75%)				
O	258.01			
R	(-)258.01	...	...	...

The anticipated saving was mainly on account of non-receipt of Central share.

05 - Pradhan Mantri Gram Sadak Yojana (Central Share 60%)				
O	6,000.01			
R	(-)6,000.01	...	...	...

The anticipated saving was mainly on account of non-receipt of Central share.

06 - Deen Dayal Upadhya Gramin Kushal Yojana (DDU-GKY) (Central Share 60%)				
O	17.20			
R	(-)17.20	...	...	...

The anticipated saving was mainly on account of non-receipt of Central share.

09 - NSAP-Indira Gandhi National Old Age Pension Scheme (Central Share 100%)				
O	51.61			
R	(-)51.61	...	...	...

The anticipated saving was mainly on account of non-receipt of Central share.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
10 - NSAP-Indira Gandhi National Widow Pension Scheme (Central Share 100%)				
O	51.61			
R	(-)51.61	...	...	...
The anticipated saving was mainly on account of non-receipt of Central share.				
11 - NSAP-Indira Gandhi National Disability Pension Scheme (Central Share 100%)				
O	25.81			
R	(-)25.81	...	...	...
The anticipated saving was mainly on account of non-receipt of Central share.				
12 - National Family Benefit Scheme (Central Share 100%)				
O	8.61			
R	(-)8.61	...	...	...
The anticipated saving was mainly on account of non-receipt of Central share.				
28 - Pradhan Mantri Awas Yojana (Gramin) (Central Share 60%)				
O	51.61			
R	(-)51.61	...	...	...
The anticipated saving was mainly on account of non-receipt of Central share.				
30 - National Rural Livelihood Mission (State Share 40%)				
O	688.01			
R	(-)240.77	447.24	555.60	(+)108.36
The anticipated saving was mainly on account of non-receipt of Central share. The final excess was due to passing of bills at fag end of the year.				
31 - National Rural Employment Guarantee Act (NREGA) (State Share 25%)				
O	200.01			
R	(-)200.01	...	...	...
The anticipated saving was mainly on account of non-receipt of Central share.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
32 - Pradhan Mantri Gram Sadak Yojana (State Share 40%)				
O	4,000.01			
R	(-)4,000.01	...	...	...
The anticipated saving was mainly on account of non-receipt of Central share.				
33 - Deen Dayal Upadhya Gramin Kushal Yojana (DDU-GKY) (State Share 40%)				
O	8.60			
R	(-)8.60	...	...	...
The anticipated saving was mainly on account of non-receipt of Central share.				
35 - Pradhan Mantri Awas Yojana (Gramin) (PMAY) (State Share 40%)				
O	34.41			
R	(-)34.41	...	...	...
The anticipated saving was mainly on account of non-receipt of Central share.				
36 - Shyama Prasad Mukherjee Ruraban Mission Scheme (State Share 40%)				
O	540.01			
R	(-)304.65	235.36	235.36	...
The anticipated saving was mainly on account of non-receipt of Central share.				
37 - Start Up Village Entrepreneurship Programme (Central Share 60%)				
O	103.21			
R	(-)49.81	53.40	53.40	...
The anticipated saving was mainly on account of non-receipt of Central share.				
38 - Start Up Village Entrepreneurship Programme (State Share 40%)				
O	68.81			
R	(-)33.21	35.60	35.60	...
The anticipated saving was mainly on account of receipt of less claims during the year than anticipated.				

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
40 - Setting up of Sfurti Cluster (Central Share 90%)				
O	38.70			
R	(-)38.70	...	...	...

The anticipated saving was mainly on account of non-receipt of Central share.

42 - National Rural Employment Guarantee (NREGA) for Admin				
O	25.80			
R	(-)25.80	...	...	...

The reasons for anticipated saving are awaited (July 2024).

80 - General				
800 - Other Expenditure				
01 - Setting up of Sfurti Cluster (Central Share 90%)				
O	45.00			
R	(-)45.00	...	...	...

The reasons for anticipated saving are awaited (July 2024).

02 - Setting up of Sfurti Cluster (State Share 10%)				
O	5.00			
R	(-)5.00	...	...	...

The reasons for anticipated saving are awaited (July 2024).

4. The above saving were partly offset by excess under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2505 - Rural Employment				
01 - National Programmes				
702 - Jawahar Gram Samridhi Yojana				
40 - National Rural Employment Guarantee Act (NREGA) State Scheme Salary				
O	500.00			
R	131.67	631.67	631.66	(-)0.01

The anticipated excess was mainly on account of payment of salaries to staff.

Capital :

5. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4070 - Capital Outlay on Other Administrative Services				
800 - Other Expenditure				
01 - Goa Bazaar				
O	1,000.00			
R	(-)1,000.00	...	...	...

The anticipated saving was mainly on account of delayed technical sanction and administrative approval.

Revenue

6. This is the sixth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2018 - 19	5,568.00	1,574.12	3,993.88
2019 - 20	7,623.00	2,586.26	5,036.74
2020 - 21	7,837.45	4,112.18	3,725.27
2021 - 22	6,717.44	2,523.49	4,193.95
2022 - 23	12,325.91	4,218.37	8,107.54

Capital

7. This is the third year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2021 - 22	400.00	...	400.00
2022 - 23	1,000.00	...	1,000.00

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 86 - NEW AND RENEWABLE ENERGY (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2810 - New and Renewable Energy				
Original	42,79,24			
Supplementary	1	42,79,25	15,27,54	(-)27,51,71
Amount surrendered during the year (March 2024)				27,51,71
Capital :				
4810 - Capital Outlay on New and Renewable Energy				
Original	20,00,00			
Supplementary	...	20,00,00	25,48	(-)19,74,52
Amount surrendered during the year (March 2024)				19,74,52

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 2,751.71 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-recruitment of staff in the Department.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2810 - New and Renewable Energy				
001 - Direction and Administration				
01 - Sponsored Renewable Energy and Technology Program				
O	403.50			
S	0.01			
R	(-)386.31	17.20	17.19	(-)0.01

The anticipated saving was mainly on account of non-recruitment of staff in the Department and receipt of less claims during the year than anticipated.

02 - Promotion of Information Systems in New and Renewable Energy				
O	8.50			
R	(-)4.45	4.05	4.06	(+)0.01

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated. The final excess was due to rounding off difference.

03 - Setting up of Research and Development Unit				
O	50.00			
R	(-)50.00	...	...	...

The anticipated saving was mainly on account of research being done by Goa Energy Development Agency.

05 - One Time Retirement Benefit Scheme				
O	5.00			
R	(-)5.00	...	...	...

The anticipated saving was mainly on account of research being done by Goa Energy Development Agency and claim will be settled in next financial year.

01 - Bio Gas				
102 - Renewable Energy for Rural Applications				
01 - Bio - Gas Development (A)				
O	10.00			
R	(-)10.00	...	...	...

The anticipated saving was mainly on account of non-approval of scheme.

02 - Non Conventional Power Generation (Bio-Mass)				
O	30.00			
R	(-)30.00	...	...	...

The anticipated saving was mainly on account of scheme being under process.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
60 - *Others*				
789 - Special Component Plan for Scheduled Caste				
01 - Scheduled Caste Development Schemes				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of receipt of proposal by Goa Energy Development Agency which is under process.

796 - Tribal Area Sub Plan				
01 - Scheduled Tribe Development Schemes				
O	100.00			
R	(-)100.00	...	...	...

The anticipated saving was mainly on account of receipt of proposal by Goa Energy Development Agency which is under process.

800 - Other Expenditure				
01 - New and Renewable Sources of Energy				
O	281.98			
R	(-)95.00	186.98	186.98	...

The anticipated saving was mainly on account of receipt of proposal by Goa Energy Development Agency which is under process.

02 - Integrated Rural Energy Program				
O	274.26			
R	(-)95.00	179.26	179.26	...

The anticipated saving was mainly on account of receipt of proposal by Goa Energy Development Agency which is under process.

03 - Rooftop Solar Scheme				
O	500.00			
R	(-)230.11	269.89	269.89	...

The anticipated saving was mainly on account of receipt of proposal by Goa Energy Development Agency which is under process.

04 - Assistance for Setting up of Infrastructure for Electrical Vehicles				
O	2,500.00			
R	(-)1,632.84	867.16	867.16	...

The anticipated saving was mainly on account of revision of Electric Vehicle scheme in March 2024 and the amount will be disbursed in the financial years 2024-25 and 2025-26.

Capital :

3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4810 - Capital Outlay on New and Renewable Energy				
05 - Transmission and Distribution				
800 - Other Expenditure				
01 - New and Renewable Sources of energy				
O	1,500.00			
R	(-)1,474.52	25.48	25.48	...

The anticipated saving was mainly on account of only one project being funded during the financial year.

02 - Infrastructure Development for Solar Rooftop Ground Based				
O	500.00			
R	(-)500.00	...	...	...

The anticipated saving was mainly on account of Goa Energy Development Agency receiving approval for call of tender under RESCO mode of Government Building.

Revenue

4. This is the sixth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2018 - 19	724.64	254.00	470.64
2019 - 20	741.74	...	741.74
2020 - 21	8,676.71	255.00	8,421.71
2021 - 22	10,652.11	995.83	9,656.28
2022 - 23	5,920.52	653.53	5,266.99

Capital

5. This is the sixth year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2018 - 19	3,000.00	...	3,000.00
2019 - 20	2,700.00	...	2,700.00
2020 - 21	1,500.00	232.85	1,267.15
2021 - 22	1,210.00	73.58	1,136.42
2022 - 23	1,000.00	171.68	828.32

Despite persuasion, the information on transfer of fund to the DDO's Bank Account and position of unspent amount was not received from the Department.

GRANT No. 87 - DEPARTMENT OF ARCHAEOLOGY (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2071 - Pensions and Other Retirement Benefits				
2205 - Art and Culture				
Original	7,59,40			
Supplementary	3	7,59,43	4,66,22	(-)2,93,21
Amount surrendered during the year (March 2024)				2,93,14
Capital :				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	40,00,00			
Supplementary	...	40,00,00	2,43,52	(-)37,56,48
Amount surrendered during the year (March 2024)				37,56,48

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 293.21 lakh, the supplementary grant of ₹ 0.03 lakh obtained during the year proved unnecessary.
2. As against the final saving of ₹ 293.21 lakh, only ₹ 293.14 lakh were anticipated for surrender.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2071 - Pensions and Other Retirement Benefits				
01 - Civil				
117 - Government Contribution for Defined Contribution Scheme				
01 - Defined Contribution Pension Scheme				
O	30.00			
R	(-)21.30	8.70	8.70	...

The anticipated saving was mainly due to 20% of the salary budget being transferred in 2071, but the actual NPS employess were less.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2205 - Art and Culture				
103 - Archaeology				
01 - Reorganisation of Archaeology				
O	723.40			
S	0.01			
R	(-)265.84	457.57	457.52	(-)0.05

The anticipated saving was mainly on account of receipt of less bills of LTC, child education allowance, medical reimbursement bills and other claims during the year than anticipated.

02 - Reis Magos Heritage Centre at Reis Magos				
O	6.00			
R	(-)6.00	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

Capital :

4. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 - Capital Outlay on Education, Sports, Art and Culture				
04 - Art and Culture				
106 - Museums				
01 - Restoration of Temples				
O	2,000.00			
R	(-)2,000.00	...	...	...

The anticipated saving was mainly on account of non-receipt of sanction from Government.

06 - Maintenance/Conservation of protected Monuments/Sites				
O	2,000.00			
R	(-)1,756.48	243.52	243.52	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and non-clearance of bills.

GRANT No. 87 - *concld.*

Revenue

5. This is the third year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2021 - 22	199.35	141.35	58.00
2022 - 23	402.25	180.16	222.09

Capital

6. This is the third year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2021 - 22	2,000.00	737.91	1,262.09
2022 - 23	3,750.00	1,111.98	2,638.02

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 88 - DEPARTMENT OF PUBLIC PRIVATE PARTNERSHIP (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2075 - Miscellaneous General Services				
Original	3,40,00			
Supplementary	1	3,40,01	40,32	(-)2,99,69
Amount surrendered during the year (March 2024)				2,99,69

***Notes and comments* :-**

Revenue :

1. In view of final saving of ₹ 299.69 lakh, the supplementary grant of ₹ 0.01 lakh obtained during the year proved unnecessary.
2. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2075 - Miscellaneous General Services				
800 - Other Expenditure				
01 - Administrative Expenses				
O	140.00			
S	0.01			
R	(-)99.69	40.32	40.32	...

The anticipated saving was mainly on account of receipt of less claims during the year than anticipated and deferment of decision to release of RFP/Tender advertisement for Convention Centre Project.

02 - Consultancy fees for PPP Projects				
O	200.00			
R	(-)200.00	...	...	...

The anticipated saving was mainly on account of provision being made but not incurred due to deferment in decision.

Revenue

3. This is the third year in succession in which the grants closed with saving, pointing to over-estimation and defective budgeting.

Saving during the earlier years is given below :

Year	Total Provision	Expenditure	Saving
		(₹ in lakh)	
2021 - 22	165.00	91.13	73.87
2022 - 23	460.01	192.16	267.85

GRANT No. 88 - *concld.*

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

GRANT No. 89 - DEPT OF EMPOWERMENT OF PERSONS WITH DISABILITIES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Major Heads-				
Revenue :				
2235 - Social Security and Welfare				
Original	1,20,08			
Supplementary	...	1,20,08	...	(-)1,20,08
Amount surrendered during the year (March 2024)				1,20,08

***Notes and comments* :-**

Revenue :

1. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 - Social Security and Welfare				
02 - Social Welfare				
001 - Direction and Administration				
01 - Department of Empowerment of Persons with Disabilities				
O	120.08			
R	(-)120.08	...	...	...

The anticipated saving was mainly on account of non-receipt of claims during the year.

No amount was transferred to the DDO's Bank Account during the financial year 2023 - 24 under this Grant as confirmed by the Department.

APPENDIX - I

(Referred to in the Summary of Appropriation Accounts on page X)

Details of expenditure met out of advances from the Contingency Fund during 2023 - 2024 but not recouped to the Fund till the close of year

Major Head	Number of grant / Appropriation	Expenditure	Number and Date of Sanction
1	2	3	4
		(₹ in thousand)	
8000 / 2014	03	4,92,93	FIN (BUD)/ 0321022024124320001 dated 21-02-2024
8000 / 2014	03	28,80	FIN (BUD)/ 0321022024124629001 dated 21-02-2024
8000 / 2014	03	2,98,88	FIN (BUD)/ 0321022024124509001 dated 21-02-2024
8000 / 2014	03	1,72,53	FIN (BUD)/ 0321022024124535001 dated 21-02-2024
8000 / 2014	03	7,40	FIN (BUD)/ 0321022024124710001 dated 21-02-2024
8000 / 2014	03	97,83	FIN (BUD)/ 0321022024124600001 dated 21-02-2024
8000 / 2014	03	5,62	FIN (BUD)/ 0321022024124735001 dated 21-02-2024
8000 / 2014	04	5,92,03	FIN (BUD)/ 0423022024052239001 dated 23-02-2024
8000 / 2014	04	12,14	FIN (BUD)/ 0421022024124350001 dated 21-02-2024
8000 / 2014	04	33,49	FIN (BUD)/ 0423022024041134001 dated 23-02-2024
8000 / 2014	04	14,89	FIN (BUD)/ 0421022024124821001 dated 21-02-2024
8000 / 2014	04	34	FIN (BUD)/ 0421022024124400001 dated 21-02-2024
8000 / 2070	28	30,17	FIN (BUD)/ 2823022024041731001 dated 23-02-2024
8000 / 4217	55	30,00,00	FIN (BUD)/ 5519032024103008001 dated 19-03-2024
8000 / 2425	71	77	FIN (BUD)/ 7122022024053556001 dated 22-02-2024
8000 / 2425	71	51	FIN (BUD)/ 7127022024041450001 dated 27-02-2024
Total		**47,88,33**	

APPENDIX - II

GRANT-WISE DETAILS OF RECOVERIES IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 2023 - 2024

(Referred to in the Appropriation Accounts at Page X)

Sr no.	Number and name of the Grant	Budget Estimates		Actuals		Actuals compared with budget estimates	
		Revenue	Capital	Revenue	Capital	More + Less - Revenue	More + Less - Capital
1.	2.	3.	4.	5.	6.	7.	8.
				(₹ in thousand)			
1.	18- Jails	2,00	...	...	...	(-)2,00	...
2.	21- Public Works	87,12,00	...	78,44,28	...	(-)8,67,72	...
3.	52- Labour	73,75,37	...	20,24,85	...	(-)53,50,52	...
4.	70- Civil Supplies	...	1,40,00,00	...	6,44,72	...	(-)1,33,55,28
5.	71- Co-Operation	50,00	50,00	21,99	25	(-)28,01	(-)49,75
6.	74- Water Resources	14,02,00	...	9,38,23	...	(-)4,63,77	...
7.	76- Electricity	35,00,00	...	1,22,24,54	...	(+)87,24,54	...
8.	78- Tourism	15,00	...	...	...	(-)15,00	...
Total		2,10,56,37	1,40,50,00	2,30,53,89	6,44,97	(+)19,97,52	(-)1,34,05,03