

APPENDICES

APPENDIX-1.1

Part-A A brief Profile of Tripura (Reference: Paragraph No. 1.1)

A. General Data							
Sl. No.	Particulars	Figures					
		2001 census		2011 census			
1.	Area (in sq. kms)	10,486.43					
2.	Population	31,99,203 35 lakh (2008) [§]		36,73,917 39.75 lakh (2017)**			
3.	Density of Population (persons per sq km) (All India Average)	305 325		350 382			
4.	Literacy (All India Average)	73.20 per cent 64.80 per cent		87.22 per cent 73.00 per cent			
5.	Gross State Domestic Product (GSDP) 2020-21 [#]	--		₹ 58880 crore (A)			
6.	Per capita GSDP of the State, 2020-21	--		₹ 1,45,346			
7.	Population Below Poverty Line (BPL) 2011-12 (All India Average = 21.92 per cent)			14 per cent			
8.	Infant mortality (per 1000 live births) (All India Average = 30 per 1000 live births 2019)			24			
9.	Life Expectancy at birth (in 2014-18) (All India Average: 69.40)			Male-71, Female-74			
10.	Gini Coefficient ¹ (2009-10) (All India = 35.70)			Rural = 0.21 Urban = 0.29			
11.	Human Development Index (HD)- All India Average 2018: 0.642, 2019: 0.645			NA			
B. Financial Data							
Particulars	Growth Rate (%)						
	2015-16 to 2018-19		2018-19 to 2019-20		Growth 2019-20 to 2020-21		
	NE&H*	Tripura	NE&H*	Tripura	NE&H*	Tripura	
Revenue Receipts	12.52	27.63	(-)0.52	(-)8.56	6.95	20.82	
Tax Revenue	11.86	32.55	1.05	19.02	2.97	10.97	
Non-tax Revenue	22.74	41.74	(-)10.19	(-)27.01	(-)14.64	5.09	
Total Receipts	12.95	30.26	8.28	3.79	13.43	13.20	
Total Expenditure	14.28	20.70	4.12	6.68	4.04	6.58	
Capital Expenditure	18.25	(-)53.55	(-)3.18	(-)40.36	8.85	(-) 5.79	
Revenue Expenditure on Education	14.02	46.51	(-)8.37	6.21	2.36	(-) 7.49	
Revenue Expenditure on Health	15.14	60.21	(-)4.87	6.24	10.93	(+) 3.09	
Salary & Wages	13.28	0.49	4.13	4.00	0.34	(-) 6.66	
Pensions	17.36	98.62	9.05	16.41	11.48	(-) 2.07	

Source: #Directorate of Economics and Statistics, Government of Tripura

* 11 NE and Himalayan States.

[§] Report of the Technical Group on Population Projections constituted by the National Commission on Population, Ministry of Statistics and Programme Implementation, Government of India.

**Directorate of Economic and Statistics, Government of Tripura.(A): Advance Estimate.

¹ Gini coefficient is a measures of inequality of income among the population value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher. Source: World Bank.

Appendix - 1.1 (contd.)

Part-B

Methodology Adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the XIV FC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Para 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State’s economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure, etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The GSDP figures and other calculation wherever related to GSDP may vary with those appearing in the previous years Audit Reports as the GSDP figures are updated periodically and adopted as furnished at the time of preparation of this Report.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

List of terms used in the Chapter II and basis for their calculation

Term	Basis for calculation
Buoyancy of a parameter	Rate of growth of the parameter ÷ GSDP growth
Buoyancy of a parameter (X) with respect to another parameter	Rate of growth of the parameter (X) ÷ Rate of growth of the parameter (Y)
Rate of Growth (ROG)	{(Current year Amount ÷ Previous year Amount) minus 1} * 100
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	Interest payment / [(amount of previous year’s fiscal liabilities + current year’s fiscal liabilities)/2]*100
Interest Spread	GSDP growth – Weighted Interest rates
Quantum Spread	Debt stock * Interest Spread/100
Interest received as <i>per cent</i> to loans outstanding	Interest received / [(Opening Balance + Closing Balance of Loans and Advances)/2]* 100
Revenue Deficit	Revenue receipt – revenue expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit/Surplus	Fiscal Deficit/Surplus – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus Plan grants and Non-plan Revenue Expenditure excluding debits under 2048 – Appropriation for reduction or avoidance of debt.
Compound Annual Growth Rate (CAGR)	The Compound Annual Growth Rate is calculated by taking the n th root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR = [Ending Value/Beginning Value] ^{(1/no. of years) - 1}

Appendix - 1.1(contd.)
Part-C
Abstract of Receipts and Disbursements for the year 2020-21
(Reference: Paragraph No. 1.1)

(₹ in crore)

Receipts				Disbursements					
2019-20	Particulars		2020-21	2019-20	Particulars	State fund	Central Assistance /CSS	Total	2020-21
Section-A: Revenue									
11,001.59	I. Revenue Receipts		13,292.40	13,376.91	I. Revenue Expenditure	12,057.27	2310.55	14,367.82	14,367.82
2,101.79	-Tax Revenue	2332.44		5,680.08	General Services	5839.63	19.57	5859.20	
271.65	-Non-tax Revenue	285.49		5,478.31	Social Services	4261.65	1643.57	5905.22	
4,211.78	-State's Share of Union Taxes and Duties	4218.45		2583.82	-Education, Sports, Art and Culture	2022.36	364.34	2386.70	
0.00	-Non-Plan Grants	0.00		848.34	-Health and Family Welfare	661.023	213.32	874.55	
(-) 5.10	-Grants for State/ Union Territory Plan Schemes	0.00		710.18	-Water Supply, Sanitation, Housing and Urban Development	564.51	491.78	1056.29	
0.00	-Grants for Central Plan Schemes	0.00		39.69	-Information and Broadcasting	39.93	0.00	39.93	
0.00	Grants for Centrally Sponsored Plan Schemes	2331.45		359.50	-Welfare of SCs, STs and OBCs	234.67	232.34	467.01	
(-) 5.20	Grants for Special Plan Schemes (NEC)	(-) 3.12		53.21	-Labour and Labour Welfare	39.82	7.87	47.69	
2,254.37	Centrally sponsored scheme			879.97	-Social Welfare and Nutrition	698.02	333.92	1031.94	
1,063.22	Finance Commission grants	3563.95		3.00	-Others	1.11	0.00	1.11	
1,109.08	Other grants	563.74		1,950.52	Economic Services	1669.45	647.41	2316.86	
				705.64	-Agriculture and Allied Activities	577.99	183.31	761.30	
				701.96	-Rural Development	487.54	319.52	807.06	
				64.57	-Special Areas Programme (NEC)	1.33	66.40	67.73	
				68.88	-Irrigation and Flood Control	65.10	11.86	76.96	
				94.22	-Energy	79.99	0.10	80.09	
				66.45	-Industry and Minerals	79.07	3.74	82.81	
				154.76	-Transport	266.19	59.00	325.19	
				36.80	Communication	36.24	0.00	36.24	
				5.73	-Science, Technology and Environment	5.50	0.00	5.50	
				51.51	-General Economic Services	70.50	3.48	73.98	
				268.00	Grants-in-Aid and contributions	286.55	0.00	286.55	
2,375.32	II. Revenue Deficit carried over to Section-B	1075.42	1075.42	0.00	II. Revenue Surplus carried over to Section-B	0.00	0.00	0.00	
13,376.91	Total: Section- A		14,367.82	13,376.91	Total				14,367.82

Appendix - 1.1 (contd.)
Part-C
Abstract of Receipts and Disbursements for the year 2020-21
(Reference: Paragraph No. 1.1)

(₹ in crore)

Receipts				Disbursements					
2019-20		2020-21		2019-20		2020-21			
	Particulars				Particulars	State fund	Central Assistance /CSS	Total	
Section-B: Others									
968.52	III. Opening cash balance including permanent advance and cash balance investment		1046.17	0.00	III. Opening overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00
	IV. Misc. Capital Receipts			883.22	IV. Capital Outlay	388.55	443.53	832.08	832.08
				84.50	General Services	51.26	34.34	85.60	
				345.83	Social Services	57.90	295.81	353.71	
0.73	V. Recoveries of Loans & Advances	1.25	1.25	19.24	-Education, Sports, Art and Culture	0.37	18.63	19.00	
0.23	From Government servants	0.49		51.40	-Health and Family Welfare	23.53	1.55	25.08	
0.50	From others	0.76		157.15	-Water Supply and Sanitation	27.34	265.40	292.74	
0.00	VI. Revenue Surplus brought down	0.00							
	VII. Public Debt Receipts		2848.35	97.45	-Housing and Urban Development	0.91	0.00	0.91	
3081.05	Internal Debt other than WMAs	2224.42		19.32	--Welfare of SCs, STs and OBCs	2.75	10.23	12.98	
176.66	Transactions under WMAs	95.95		-	Information and Broadcasting	0.00	0.00	0.00	
0.06	Loans & Advances from GoI	527.98		1.27	-Social Welfare and Nutrition	3.00	0.00	3.00	
					-Others	0.00	0.00	0.00	
3,723.27	VIII. Public Account Receipts		4848.91	452.89	Economic Services	279.39	113.38	392.77	
1,624.53	Small Savings and Provident Funds, etc.	1847.13		60.45	-Agriculture and Allied Activities	46.09	14.66	60.75	
224.56 ²	Reserve Fund	559.14		117.09	-Rural Development	0.02	0.00	0.02	
24.32	Sinking Fund (earmarked fund)	69.02 ³		13.74	-Special Areas Programme	2.02	11.15	13.17	
613.21	Deposits and Advances	896.71		26.28	-Irrigation and Flood Control	32.35	0.00	32.35	
146.02	Suspense and Miscellaneous	130.83		27.51	-Energy	0.00	0.00	0.00	
1090.63	Remittances	1346.08		-	-Industry and Minerals	8.98	0.28	9.26	
				157.29	-Transport	134.31	86.97	221.28	
0.00	IX. Closing overdraft from RBI	0.00	0.00	-	-Science, Technology and Environment	0.00	0.00	0.00	
				50.53	-General Economic Services	55.62	0.32	55.94	

² Interest accrued on the investment during 2019-20

³ Include interest of ₹ 24.02 crore accrued on Sinking Fund investment account during 2020-21.

Appendix - 1.1 (contd.)

Part-C

Abstract of Receipts and Disbursements for the year 2020-21

(Reference: Paragraph No. 1.1)

(₹ in crore)

Receipts				Disbursements					
2019-20	2020-21			2019-20	2020-21				
	Particulars				Particulars	State fund	Central Assistance /CSS	Total	
				3.75	Loans and Advances Disbursed			2.89	2.89
					For Power Projects			0.00	
					-To Government Servants			2.06	
					-To others			0.83	
				2375.32	Revenue deficit brought down				
				889.07	Repayment of Public Debt	741.24	0.00	741.24	741.24
				680.14	-Internal Debt other than WMAs	612.46	0.00	612.46	
				176.66	Transactions under WMAs including Overdraft	95.95	0.00	95.95	
				32.27	-Repayment of Loans and Advances to Central Government	32.83	0.00	32.83	
				2,752.76	Public Account Disbursements	0.00	0.00	3678.54	3678.54
				1189.53	-Small Savings and Provident Funds			1208.43	
				168.22	-Reserve Fund			304.74	
				405.25	-Deposits and Advances			654.10	
				(-) 220.76	-Suspense			132.85	
				1210.52	-Remittances			1378.42	
				1046.17	Cash Balance at end			2414.51	2414.51
				(-)1.13	Remittances in Transit – Local-	(-) 1.13			
				29.01	-Departmental Cash Balance including permanent advance	29.17			
				323.95	- Investment of earmarked funds	397.47			
				353.36	-Cash Balance investment	1940.78			
				340.98	-Deposit with Reserve Bank of India	48.22			
7,950.29	Total: Section-B		8744.68	7,950.29	Total: Section-B				8744.68

Appendix - 1.1(contd.)
Part-D
Time Series Data on State Government Finances
(Reference: Paragraph No.1.1)

(₹ in crore)

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
Part –A: Receipts					
1. Revenue Receipts	9,645.46	10,067.95	12,030.89	11,001.59	13,292.40
(i) Tax Revenue	1,422.01 (15)	1,422.02 (14)	1,765.91 (15)	2101.79 (19)	2332.44 (18)
Taxes on Agricultural Income	0.10 (#)	0.09 (#)	0.15 (#)	0.08(#)	0.04
Taxes on Sales, Trade, etc.	1,112.89 (79)	611.88 (43)	361.95 (20)	435.88 (21)	403.19 (17)
State Goods and Service Tax	0.00	479.71 (34)	977.44 (55)	1026.63 (49)	1056.01 (45)
State Excise	163.19 (11)	186.96 (13)	214.35 (12)	231.70 (11)	287.36 (12)
Taxes on Vehicles	43.60 (3)	54.38 (4)	83.50 (5)	97.14 (5)	97.41 (4)
Stamps and Registration Fees	41.83 (3)	40.16 (3)	51.32 (3)	61.67 (3)	69.53 (3)
Land Revenue	13.32 (1)	4.46 (#)	5.29 (1)	12.98(6)	9.85 (1)
Other Taxes including taxes on commodities and services	47.08 (3)	44.38 (3)	71.19 (4)	235.71 (11)	409.05 ⁴ (18)
(ii) Non-tax Revenue	218.85 (2)	493.48 (5)	372.20 (3)	271.65 (2)	285.49 (2)
(iii) State's share of Union Taxes and Duties	3,909.12 (41)	4,322.08 (43)	4,888.95 (41)	4211.78 (38)	4218.45 (31)
(iv) Grants-in-aid from Government of India	4,095.48 (42)	3,830.37 (38)	5,003.83 (42)	4416.37 (40)	6456.02 (49)
2. Misc. Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	0.91	1.69	0.60	0.73	1.25
4. Total Revenue and Non-debt Capital Receipts (1+2+3)	9,646.37	10,069.64	12,031.49	11,002.32	13,293.65
5. Public Debt Receipts	1,139.56	1,333.41	1,707.57	3257.77	2848.35
Internal Debt (excluding WMAs and Overdrafts)	1,135.94	1,332.14	1,694.53	3081.05	2224.42
Net transactions under WMAs and Overdrafts	0.00	0.00	0.00	176.66	95.95
Loans and Advances from Government of India	3.62	1.27	13.04	0.06	527.98
6. Total Receipts in the Consolidated Fund (4+5)	10,785.93	11,403.05	13,739.06	14,260.09	16,142.00
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Net Receipts from Public Account	796.57	451.19	(-) 42.67	970.51	1170.37
9. Total Receipts of the State (6+7+8)	11,582.50	11,403.05	13,696.39	15,230.60	17,312.37
10. Revenue Expenditure	8,855.14	10,357.22	11,889.20	13,376.91	14,367.82
General Services (including Interest Payment)	3,503.17 (39)	4,398.58 (42)	5,113.54 (43)	5680.08 (42)	5859.20 (41)
Economic Services	1,471.26 (17)	1,480.48 (14)	1,549.23 (13)	1950.52 (15)	2316.86 (16)
Social Services	3,682.78 (42)	4,249.90 (41)	4,992.49 (42)	5478.31 (41)	5905.21 (41)
Grants-in-aid and Contributions	197.93 (2)	228.26 (2)	233.94 (2)	268.00 (2)	268.55 (2)
11. Capital Expenditure	3,293.57	1,777.05	1,480.87	883.22	832.08
General Services	204.55 (6)	122.67 (7)	97.65 (7)	84.50 (10)	85.60 (10)
Economic Services	1,668.06(51)	699.56(39)	570.72(38)	452.89(51)	392.77(47)

⁴ Includes Taxes on professions: ₹ 40.99 crore; Taxes and duties of electricity: ₹ 112.09 crore; Other taxes on commodities: ₹ 255.84 crore and Taxes on immovable property other than Agriculture Land: ₹ 0.13crore.

Appendix - 1.1 (contd.)
Part-D
Time Series Data on State Government Finances
(Reference: Paragraph No.1.1)

(₹ in crore)

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
Part –B: Expenditure/Disbursement					
Social Services	1,420.96 (43)	954.82 (54)	812.50 (55)	345.83 (39)	353.71(43)
12. Disbursement of Loans and Advances	27.28	7.01	1.12	3.75	2.89
13. Total Expenditure (10+11+12)	12,175.99	12,141.28	13,371.19	14,263.88	15,202.79
14. Repayments of Public Debt	512.63	300.82	498.05	889.07	741.24
Internal Debt (excluding WMAs and Overdrafts)	481.01	269.00	466.21	680.14	612.46
Net transactions under WMAs and Overdrafts	0.00	0.00	0.00	176.66	95.95
Loans and Advances from GoI [‡]	31.62	31.82	31.84	32.27	32.83
15. Appropriation to Contingency Fund	0.00	0.00	0.00	0.00	0.00
16. Total Disbursement out of Consolidated Fund (13+14+15)	12,688.62	12,442.10	13,869.24	15,152.95	15,944.03
17. Contingency Fund Disbursements	0.00	0.00	0.00	0.00	0.00
18. Total disbursement by the State (17+18)	12,688.62	12,442.10	13,869.24	15,152.95	15,944.00
Part –C: Deficits					
19. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 790.32	(-) 289.27	(+) 141.69	(-) 2375.32	(-)1075.42
20. Fiscal Deficit (-) / Surplus (+) (4 - 13)	(-) 2,529.62	(-) 2,071.64	(-) 1,339.70	(-) 3261.56	(-)1909.14
21. Primary Surplus (+)/ Deficit (-)	(-) 1,735.31	(-) 1,184.75	(-) 320.75	(-) 2136.58	(-)624.33
22. Interest Payments (percentage of Revenue Expenditure)	794.31 (9)	886.89 (8.56)	1,018.95 (8.57)	1124.98 (8.41)	1284.81 (8.94)
23. Financial Assistance to Local Bodies etc.	688.48	1,474.17	2401.39	2638.52	2865.49
24. WMAs/ Overdraft availed (days)	0.00	0.00	0.00	0.00	30
25. Interest on WMAs/ Overdraft (₹ in crore)	0.00	0.00	0.00	0.10	0.01
26. Gross State Domestic Product (GSDP)*	39479	43716	49823	55857	58880 (A)
27. Outstanding Fiscal Liabilities**(year-end)	11258.96	12902.73	14779.52	17845.71	21083.10
28. Outstanding guarantees (year-end)	312.53	327.65	523.67	734.57	771.42
29. Maximum amount guaranteed during the year	64.00	54.00	230.00	246.75	276.40
30. Number of incomplete projects⁵	92	62	78	63	29
31. Capital blocked in incomplete projects	966.15	406.64	200.72	560.86	185.54
Part- E: Fiscal Health Indicators					
I. Resource Mobilisation					
Own Tax Revenue/GSDP (ratio)	3.60	3.25	3.54	3.76	3.96
Own Non-tax Revenue/GSDP (ratio)	0.55	1.13	0.75	0.49	0.48
Central Transfers/GSDP (ratio)	20.28	18.65	19.86	15.45	18.13
II. Expenditure Management					
Total Expenditure/GSDP (ratio)	30.84	27.77	26.83	25.54	25.82
Total Expenditure/Revenue Receipts (ratio)	126.23	120.59	111.14	129.65	114.37
Revenue Expenditure/Total Expenditure (ratio)	72.73	85.31	88.92	93.78	94.51
Expenditure on Social Services/ Total Expenditure (ratio)	41.92	42.87	43.41	40.83	41.17
Expenditure on Economic Services/Total Expenditure (ratio)	25.78	17.96	15.85	16.85	17.82
Capital Expenditure/Total Expenditure (ratio)	27.05	14.64	11.08	6.19	5.47
Capital Expenditure on Social and Economic Services/Total Expenditure	25.36	13.63	10.34	5.60	4.91

[‡] Includes Ways and Means Advances of ₹ 95.95 crore from GoI

⁵ Number of incomplete projects from the year 2015-16 to 2019-20 involving ₹ 5 crore and above

Appendix - 1.1 (concl.)
Part-D
Time Series Data on State Government Finances
(Reference: Paragraph No. 1.1)

(₹ in crore)

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
III. Management of Fiscal Imbalances					
Revenue (Surplus/ Deficit)/GSDP (ratio)	2.00	(-) 0.66	0.28	(-) 4.25	(-) 1.83
Fiscal (Surplus/Deficit)/GSDP (ratio)	(-) 6.41	(-) 4.74	(-) 2.69	(-) 5.84	(-) 3.24
Primary Deficit (Surplus/Deficit)/GSDP (ratio)	(-) 4.39	(-) 2.71	(-) 0.64	(-) 3.82	(-) 1.06
Revenue Surplus/Fiscal Surplus (ratio)/Deficit	(-) 31.24	13.96	10.58	(-) 72.83	(-) 56.33
Primary Revenue Balance/GSDP (ratio)	4.02	1.36	2.30	(-) 2.26	(-) 0.37
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (ratio)	28.51	29.51	30.26	31.95	35.81
Fiscal Liabilities/RR (ratio)	123.28	132.86	125.42	162.21	158.61
Interest Payments/RR	8.23	8.81	8.47	10.23	9.67
Debt Redemption (Principal+Interest)/ Total Debt Receipts (ratio)	114.68	66.98	82.26	50.39	NA
V. Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	0.05	14.27	0.00	7.95	6.62
Balance from Current Revenue (₹ in crore)	(+) 258.94	(-) 706.24	(-) 316.29	(-) 2911.38	(-) 1051.32
Financial Assets/ Liabilities (ratio)	2.25	2.09	1.97	1.67	1.52
* GSDP (Base year 2011-12) figures have been arrived at on current market prices as per information furnished by the Directorate of Economic & Statistics, Government of Tripura ** Apart from Public Debt, includes other liabilities (i.e., Small Savings, etc., Reserve Fund and Deposit) Note1: Figure in bracket indicates the percentage to Revenue Receipts Note2: Figures in brackets represent percentage to total of each sub-heading # Negligible					

Appendix 3.1

Expenditure incurred without budget provision

(Reference: Paragraph No. 3.3.1)

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
1	5: Law Department	2014	Administration of Justice	0.09
		119	Legal Aid Services	
		22	Judicial	
		4059	Capital Outlay on Public Works	0.21
		80	General	
		052	Machinery and Equipment	
2	6: Revenue Department	2029	Land Revenue	0.40
		103	Land Records	
		99	Others	
		2053	District Administration	0.06
		093	District Establishments	
		80	Maintenance and Repairs	0.93
		094	Other Establishments	
3	10 - Home (Police) Department	2055	Police	0.21
		117	Internal Security	
		09	Security Related Expenditure	
		4055	Capital Outlay on Police	0.18
		207	State Police	
		89	Centrally Sponsored Scheme - IV	0.55
		90	State Share for Central Assistance to State Plan	
		208	Special Police	0.28
		08	Police	
		211	Police Housing	0.20
70	State Share			
4	11 - Transport Department	3055	Road Transport	0.02
		001	Direction and Administration	
		98	Administration	
		5055	Capital Outlay on Road Transport	0.53
		050	Land and Buildings	
13	Transportation			
5	13 - Public Works (R&B) Department	3054	Roads and Bridges	255.67
		80	General	
		797	Transfers to/ from Reserve Fund/ Deposit Account	
		68	Road and Bridges	28.00
		04	District and Other Roads	
		902	Deduct-Amount met from Reserve Fund	
68	Road and Bridges			

Appendix 3.1 (contd.)

Expenditure incurred without budget provision

(Reference: Paragraph No. 3.3.1)

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
		91	Central Assistance to State Plan	23.00
		4059	Capital Outlay on Public Works	
		01	Office Buildings	
		051	Construction	
		54	National Bank for Agriculture and Rural Development	8.66
		789	Special Component Plan for Scheduled Castes	
		54	National Bank for Agriculture and Rural Development	2.66
		796	Tribal Area Sub-plan	
		54	National Bank for Agriculture and Rural Development	5.13
		60	Other Buildings	
		051	Construction	
		05	Establishment	0.34
		25	Public Works	0.98
		54	National Bank for Agriculture and Rural Development	3.75
6	15 - Public Works (WR) Department	4702	Capital Outlay on Minor Irrigation	
		101	Surface Water	
		27	Water Resource	1.27
7	16 - Health Department	2059	Public Works	
		80	General	
		001	Direction and Administration	
		25	Public Works	3.11
8	21 - Food, Civil Supplies & Consumer Affairs Department	3456	Civil Supplies	
		103	Consumer Subsidies	
		70	State Share	0.56
9	25 – Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	2851	Village and Small Industries	
		103	Handloom Industries	
		98	Administration	0.01
10	27 - Agriculture Department	2401	Crop Husbandry	
		001	Direction and Administration	
		98	Administration	0.01
		4401	Capital outlay on Crop Husbandry	
		104	Agricultural Farms	
		37	Agricultural Development	0.06

Appendix 3.1 (contd.)

Expenditure incurred without budget provision

(Reference: Paragraph No. 3.3.1)

Sl. No.	Grant/Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
		800	Other expenditure	0.54
		90	State Share for Central Assistance to State Plan	
		91	Central Assistance to State Plan	2.79
		4415	Capital Outlay on Agricultural Research and Education	0.25
		01	Crop Husbandry	
		796	Tribal Area Sub-plan	
		90	State Share for Central Assistance to State Plan	0.25
		4435	Capital Outlay on other Agricultural Programmes	0.24
		01	Marketing and Quality Control	
		800	Other expenditure	
		91	Central Assistance to State Plan	
11	28 - Horticulture Department	2401	Crop Husbandry	0.02
		103	Seeds	
		70	State Share for Central Assistance to State Plan	
		796	Tribal Area Sub-plan	0.01
		70	State Share for Central Assistance to State Plan	
12	29 - Animal Resource Development Department	2403	Animal Husbandry	0.08
		105	Piggery Development	
		90	State Share for Central Assistance to State Plan	
		2404	Dairy Development	0.08
		789	Special Component Plan for Scheduled Castes	
		72	Public Distribution System	
		796	Tribal Area Sub-plan	0.15
		72	Public Distribution System	
		4552	Capital Outlay on North Eastern Areas	0.03
		105	Forest Produce	
90	State Share for Central Assistance to State Plan			
13	30 - Forest Department	2406	Forestry and Wild Life	0.07
		01	Forestry	
		101	Forest Conservation, Development and Regeneration	
		41	Human Development	0.05
		789	Special Component Plan for Scheduled Castes	
		41	Central Assistance to State Plan	0.08
		796	Tribal Area Sub-plan	
41	Central Assistance to State Plan	0.08		

Appendix 3.1 (contd.)

Expenditure incurred without budget provision

(Reference: Paragraph No. 3.3.1)

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
14	31 – Rural Development Department	2515	Other Rural Development Programmers	
		104	District Rural Development Agency (DRDA) Administration	
		90	State Share for Central Assistance to State Plan	0.03
		91	Central Assistance to State Plan	0.25
15	35 - Urban Development Department	2217	Urban Development	
		03	Integrated Development of Small and Medium Towns	
		191	Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards, etc.	
		32	Urban Development	1.56
		789	Special Component Plan for Scheduled Castes	
		32	Urban Development	0.51
		796	Tribal Area Sub-plan	
		32	Urban Development	0.93
		05	Other Urban Development Schemes	
		001	Direction and Administration	
		87	Centrally Sponsored Scheme - II	2.65
		99	Others	0.82
		789	Special Component Plan for Scheduled Castes	
		87	Centrally Sponsored Scheme - II	0.87
796	Tribal Area Sub-plan			
87	Centrally Sponsored Scheme - II	1.58		
16	40 - Education (School) Department	2202	General Education	
		02	Secondary Education	
		106	Text Books	
		90	State Share for Central Assistance to State Plan	0.46
		91	Central Assistance to State Plan	4.11
17	41 - Education (Social) Department	2235	Social Security and Welfare	
		02	Social Welfare	
		102	Child Welfare	
		41	Human Development	0.36
		200	Other Programmes	
		41	Human Development	0.15
		789	Special Component Plan for Scheduled Castes	
		41	Human Development	0.12
		796	Tribal Area Sub-plan	
41	Human Development	0.22		

Appendix 3.1 (concl.)

Expenditure incurred without budget provision

(Reference: Paragraph No. 3.3.1)

Sl. No.	Grant/Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)		
		60	Other Social Security and Welfare programmes	0.17		
		200	Other Programmes			
		98	Administration			
				789	Special Component Plan for Scheduled Castes	0.06
				98	Administration	
				796	Tribal Area Sub-plan	0.11
				98	Administration	
18	43: Finance Department	2013	Council of Ministers	1.71		
		105	Discretionary grant by Ministers			
		05	Establishment			
				2049	Interest Payments	0.01
				01	Interest on Internal Debt	
				115	Interest on Ways & Me3ans Advances from Reserve Bank of India	
19	46 – Treasuries	58	Debt Services	0.16		
		2030	Stamps and Registration			
		01	Stamps-Judicial			
		101	Cost of Stamps			
20	51 - Public Works (Drinking Water and Sanitation) Department	06	District Treasuries	0.28		
		4215	Capital Outlay on Water Supply and Sanitation			
		01	Water Supply			
		101	Urban Water Supply			
		25	Public Works			
		789	Special Component Plan for Scheduled Castes		0.08	
		25	Public Works		0.17	
		796	Tribal Area Sub-plan			
		25	Public Works		0.11	
		4552	Capital Outlay on North Eastern Areas			
		101	Veterinary Services and Animal Health			
		90	State Share for Central Assistance to State Plan		0.04	
796	Tribal Area Sub-plan					
90	State Share for Central Assistance to State Plan					
21	52 – Family Welfare and Preventive Medicine	2211	Family Welfare	0.30		
		796	Tribal Area Sub-plan			
		70	State Share			
Total				359.08		

Appendix 3.2

Grant-in-aid expenditure designated as 'Grants for creation of capital assets' and booked under Capital Major Heads instead of Revenue Heads

(Reference: Paragraph No. 3.3.3)

Name of scheme & Head of Accounts	Type of misclassification	Amount (₹ in crore)	Owner (s) of assets created (on the basis of scheme guidelines)
State Share of Skill Development Mission (4875-60-789-90-56-57/4875-60-796-90-56-57/4875-60-800-90-56-57)	Revenue to capital	0.27	NGOs
State Share of North Eastern Council (4552-00-101-90-08-57/4552-00-789-90-08-57/4552-00-796-90-08-57)	Revenue to capital	0.12	State PSUs
Industries and Commerce (4851-00-102-70-24-57/4851-00-789-70-24-57/4851-00-796-70-24-57)	Revenue to capital	6.13	State PSUs
Roads and Bridges (5054-04-33768-01-57/5054-04-789-68-01-57/5054-04-796-68-01-57)	Revenue to capital	0.71	State PSUs
Infrastructural facilities (Tourism) (5452-01-101-21-11-57/5452-01-78921-11-57/5452-01-796-21-11-57)	Revenue to capital	6.68	Local Bodies
Total		13.91	

Source: Finance Accounts 2020-21

Appendix 3.3

Cases where supplementary provision of ₹ 50 lakh and above were obtained in each cases during the year 2020-21 which proved unnecessary

(Reference: Paragraph No. 3.3.4)

(₹ in lakh)

Sl. No.	Grant No. and Name Revenue Voted	Original	Supplementary	Total	Expenditure	Savings
1	3: General Administration (SA) Department	7659.10	71.71	7730.81	6478.78	1252.03
2	6: Revenue Department	29527.55	14190.26	43717.81	28401.98	15315.83
3	10: Home (Police) Department	150037.07	12531.66	162568.73	144116.97	18451.76
4	14: Power Department	10021.29	4525.02	14546.31	8977.29	5569.02
5	16: Health Department	44522.29	2465.68	46987.97	42597.56	4390.41
6	17: Information and Cultural Affairs Department	4613.98	164.48	4778.46	4235.13	543.33
7	21: Food, Civil Supplies l& Consumer Affairs Department	9397.69	63.30	9460.99	8472.11	988.88
8	23: Panchayati Raj Department	45160.21	627.62	45787.83	38281.15	7506.68
9	26: Fisheries Department	6517.50	178.65	6696.15	5557.68	1138.47
10	27: Agriculture Department	42923.69	71.66	42995.35	30347.32	12648.03
11	28: Horticulture Department	12228.62	1574.41	13803.03	8682.88	5120.15
12	29: Animal Resource Development Department	11661.55	398.49	12060.04	10487.81	1572.23
13	30: Forest Department	19716.80	358.74	20075.54	15372.93	4702.61
14	32: Tribal Rehabilitation in Plantation & particularly Vulnerable Tribal Group Department	4053.10	645.05	4698.15	2922.94	1775.21
15	35: Urban Development Department	88090.85	25687.15	113778.00	69626.38	44151.62
16	36: Home (Jail) Department	3178.99	296.25	3475.24	3006.29	468.95
17	39: Education (Higher) Department	18866.70	162.54	19029.24	15919.18	3110.06
18	40: Education (School) Department	169027.91	5336.50	174364.41	147689.76	26674.65
19	51: Public Works (Drinking Water and Sanitation) Department	24569.18	496.30	25065.48	21500.55	3564.93
20	52: Family Welfare & preventive Medicine	49325.09	4095.92	53421.01	46002.14	7418.87
21	55: Employment	669.50	73.21	742.71	654.38	88.33
22	62: Education (Elementary)	89797.93	3301.55	93099.48	75958.84	17140.64
23	63: Industries & Commerce (Skill Development)	2513.72	76.68	2590.40	863.05	1727.35
	Capital voted					
24	13: Public Works (R&B) Department	78214.00	15041.65	93255.65	32425.33	60830.32
25	15: Public Works (Water Resource) Department	6202.50	221.60	6424.10	3234.36	3189.74
26	16: Health Department	7284.65	54.51	7339.16	2393.01	4946.15
27	20: Welfare of Scheduled Castes Department	1293.00	720.40	2013.40	531.28	1482.12
28	26: Fisheries Department	1152.00	574.06	1726.06	609.14	1116.92
29	27: Agriculture Department	13031.18	412.69	13443.87	7720.81	5723.06

Appendix 3.3 (concl.)

Cases where supplementary provision of ₹ 50 lakh and above were obtained in each cases during the year 2020-21 which proved unnecessary

(Reference: Paragraph No. 3.3.4)

(₹in lakh)

Sl. No.	Grant No. and Name Capital Voted	Original	Supplementary	Total	Expenditure	Savings
30	29: Animal Resource Development Department	524.50	206.34	730.84	51.89	678.95
31	40: Education (School) Department	417.16	265.39	682.55	226.52	456.03
32	52: Family Welfare & Preventive Medicine	1012.75	193.10	1205.85	114.46	1091.39
33	57: Welfare of Minorities Department	4081.00	320.73	4401.73	765.86	3635.87
	Revenue Charged					
34	48: High Court	2079.00	75.12	2154.12	1885.19	268.93

Appendix 3.4

Unnecessary re-appropriation
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
1	3: General Administration (SA) Department							
	2052	Secretariat-General Services						
	090	Secretariat						
	05	Establishment	6220.10	67.38	0.97	6288.45	5568.73	719.72
	2070	Other Administrative Services						
	115	Guest Houses, Government Hostels etc.						
	05	Establishment	1237.00	4.33	6.12	1247.45	827.61	419.84
2	6: Revenue Department							
	2053	District Administration						
	093	District Establishments						
	05	Establishment	3529.45	158.86	169.25	3857.56	3465.11	392.45
	2575	Other Special Area Programmes						
	06	Border Area Development						
	800	Other expenditure						
	91	Central Assistance to State Plan	1356.00	7802.48	10.19	9168.67	3220.35	5948.32
	2029	Land Revenue						
	789	Special Component Plan for Scheduled Castes						
	86	Centrally Sponsored Scheme - I	10.97	2.97	0.17	14.11	0	14.11
	796	Tribal Area Sub-plan						
	86	Centrally Sponsored Scheme - I	20.73	6.74	0.31	27.78	0	27.78
3	10 - Home (Police) Department							
	2055	Police						
	001	Direction and Administration						
	08	Police	3204.45		85.19	3289.64	2682.96	606.68
	117	Internal Security						
	88	Centrally Sponsored Scheme - III	54.0	171.74	91.26	317.00	165.28	151.72
	2070	Other Administrative Services						
	107	Home Guards						
	10	Home Guards	2324.92		0.24	2325.16	1917.55	407.61
	3275	Other Communication Services						
	101	Wireless Planning and Co-ordination						
	08	Police	3838.55		15.37	3853.92	3624.86	229.06

Appendix 3.4 (contd.)

Unnecessary re-appropriation
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
4	13 – Public Works (R&B) Department							
	5054	Capital Outlay on Roads and Bridges						
	04	District and Other Roads						
	337	Roads Works						
	54	National Bank for Agriculture and Rural Development	6240.00		2002.60	8242.60	5621.94	2620.66
	68	Road and Bridges	0	7760.65	2639.35	10400.00	10,35.77	93,64.23
	789	Special Component Plan for Scheduled Castes						
	54	National Bank for Agriculture and Rural Development	2890.00	0	176.54	3066.54	2164.56	901.98
	68	Road and Bridges	0	2283.69	1116.31	3400.00	345.17	3054.83
	796	Tribal Area Sub-plan						
	54	National Bank for Agriculture and Rural Development	5270.00		392.54	5662.54	4092.29	1570.25
	68	Road and Bridges	0	4132.98	2067.02	6200.00	461.29	5738.71
	4552	Capital Outlay on North Eastern Areas						
	337	Roads Work						
	90	State Share for Central Assistance to State Plan	26.00	0	9.07	35.07	0	35.07
	91	Central Assistance to State Plan	109.20	0	98.80	208.00	0	208.00
	789	Special Component Plan for Scheduled Castes						
	90	State Share for Central Assistance to State Plan	8.50	0	2.97	11.47	0	11.47
	91	Central Assistance to State Plan	35.70	0	32.30	68.00	0	68.00
	796	Tribal Area Sub-plan						
	90	State Share for Central Assistance to State Plan	15.50	0	5.41	20.91	0	20.91
	91	Central Assistance to State Plan	65.10	0	58.90	124.00	0	124.00
	5054	Capital Outlay on Roads and Bridges						
	05	Roads						
	337	Road Works						
	91	Central Assistance to State Plan	1496.56	0	1727.44	3224.00	0	3224.00

Appendix 3.4 (contd.)

Unnecessary re-appropriation
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
	789	Special Component Plan for Scheduled Castes						
	91	Central Assistance to State Plan	489.26	0	564.74	1054.00	0	1054.00
	796	Tribal Area Sub-plan						
	91	Central Assistance to State Plan	892.18	0	1029.82	1922.00	0	1922.00
5	14 - Power Department							
	2801	Power						
	80	General						
	004	Research and Development						
	70	State Share	2.08	1193.26	0.66	1196.00	722.01	473.99
	789	Special Component Plan for Scheduled Castes						
	70	State Share	0.68	390.16	0.16	391.00	345.61	45.39
6	15 - Public Works (Water Resource) Department							
	2711	Flood Control and Drainage						
	01	Flood Control						
	001	Tribal Area Sub-plan						
	27	Water Resource	2785.46	0	233.05	3018.51	2581.71	436.80
	4702	Capital Outlay on Minor Irrigation						
	102	Ground Water						
	54	National Bank for Agriculture and Rural Development	1790.00	171.34	93.10	2054.44	1815.93	238.51
7	16 - Health Department							
	2210	Medical and Public Health						
	05	Medical Education, Training and Research						
	789	Special Component Plan for Scheduled Castes						
	71	Medical College	0	22.03	2.50	24.53	0	24.53
	796	Tribal Area Sub-plan						
	90	State Share for Central Assistance to State Plan	0	27.51	2.50	30.01	0	30.01
	4210	Capital Outlay on Medical and Public Health						
	01	Urban Health Services						
	789	Special Component Plan for Scheduled Castes						
	91	Central Assistance to State Plan	300.00	0	322.98	622.98	51.10	571.88

Appendix 3.4 (contd.)

Unnecessary re-appropriation
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
	796	Tribal Area Sub-plan						
	91	Central Assistance to State Plan	414.65	0	392.17	806.82	67.00	739.82
8	19 - Tribal Welfare Department							
	2225	Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities						
	02	Welfare of Scheduled Tribes						
	796	Tribal Area Sub-plan						
	86	Centrally Sponsored Scheme - I	4489.00	6030.37	663.25	11182.62	4735.99	6446.63
	88	Centrally Sponsored Scheme - III	40.00	0	0.51	40.51	0.51	40.00
	89	Centrally Sponsored Scheme - IV	699.00	0	231.00	930.00	407.43	522.57
9	20 - Welfare of Scheduled Castes Department							
	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities						
	01	<i>Welfare of Scheduled Castes</i>						
	789	Special Component Plan for Scheduled Castes						
	35	Scholarship and Stipend	120.00	0	12.40	132.40	96.68	35.72
	70	State share	58.00	308.66	100.14	466.80	317.14	149.66
	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities						
	01	<i>Welfare of Scheduled Castes</i>						
	789	Special Component Plan for Scheduled Castes						
	91	Central Assistance to State Plan	392.00	720.00	287.60	1400.00	257.91	1142.09
10	21 - Food, Civil Supplies & Consumer Affairs Department							
	3475	Other General Economic Services						
	106	Regulation of Weights and Measures						
	05	Establishment	627.63	0	94.36	721.99	580.92	141.07

Appendix 3.4 (contd.)

Unnecessary re-appropriation
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
	4408	Capital Outlay on Food Storage and Warehousing						
	02	Storage and Warehousing						
	101	Rural Godown Programmes						
	88	Centrally Sponsored Scheme - III	0.52	251.56	0.92	253.00	150.74	102.26
	789	Special Component Plan for Scheduled Castes						
	88	Centrally Sponsored Scheme - III	0.17	82.49	0.34	83.00	0	83.00
11	25 - Industries & Commerce (Handloom, Handicrafts and Sericulture) Department							
	2851	Village and Small Industries						
	103	Handloom Industries						
	29	Industries Development	638.23	8.88	6.90	654.01	576.39	77.62
	104	Handicrafts Industries						
	29	Industries Development	254.72	12.00	0.59	267.31	222.52	44.79
	796	Tribal Area Sub-plan						
	90	State Share for Central Assistance to State Plan	13.95	12.58	0.59	27.12	0.60	26.52
12	27 - Agriculture Department							
	2401	Crop Husbandry						
	001	Direction and Administration						
	37	Agriculture Development	17394.01	0	346.98	17740.99	15873.55	1867.44
	789	Special Component Plan for Scheduled Castes						
	90	State Share for Central Assistance to State Plan	231.69	64.93	2.04	298.66	242.95	55.71
	98	Administration	384.00	0	3.44	387.44	338.64	48.80
	796	Tribal Area Sub-plan						
	98	Administration	850.83	0	1.73	852.56	694.89	157.67
	4401	Capital Outlay on Crop Husbandry						
	87	Centrally Sponsored Scheme - II	81.25	0	33.55	114.80	62.16	52.64
	789	Special Component Plan for Scheduled Castes						
	91	Central Assistance to State Plan	360.00	0	255.60	615.60	336.44	279.16
	796	Tribal Area Sub-plan						
	87	Centrally Sponsored Scheme - II	70.00	0	4.40	74.40	16.94	57.46

Appendix 3.4 (contd.)

Unnecessary re-appropriation
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
13	28 - Horticulture Department							
	2402	Soil and Water Conservation						
	001	Direction and Administration						
	98	Administration	742.05	0	75.18	817.23	675.79	141.44
	796	Tribal Area Sub-plan						
	90	State Share for Central Assistance to State Plan	51.67	0	27.03	78.70	27.34	51.36
14	29 - Animal Resource Development Department							
	2403	Animal Husbandry						
	101	Veterinary Services and Animal Health						
	39	Animal Resource Development	33.16	19.00	6.00	58.16	33.35	24.81
15	31 - Rural Development Department							
	2515	Other Rural Development Programmes						
	001	Direction and Administration						
	30	Rural Development	87.28	0	2.00	89.28	63.03	26.25
16	34 - Planning and Co-ordination Department							
	3451	Secretariat-Economic Services						
	091	Attached Offices						
	05	Establishment	293.64	0	14.96	308.60	221.08	87.52
17	35 - Urban Development Department							
	2217	Urban Development						
	03	Integrated Development of Small and Medium Towns						
	051	Construction						
	70	State Share	2652.00	9357.63	1364.23	13373.86	151.44	13222.42
	89	Centrally Sponsored Scheme- IV	6760.00	1851.20	2048.80	10660.00	6703.97	3956.03
	789	Special Component Plan for Scheduled Castes						
	70	State Share	867.00	2979.08	526.14	4372.22	49.51	4322.71
	89	Centrally Sponsored Scheme- IV	2210.00	605.20	669.80	3485.00	2358.41	1126.59
	796	Tribal Area Sub-plan						
	70	State Share	1581.00	5432.44	959.44	7972.88	90.28	7882.60
	89	Centrally Sponsored Scheme- IV	4030.00	1103.60	1221.40	6355.00	4300.64	2054.36

Appendix 3.4 (contd.)

Unnecessary re-appropriation
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
16	39 - Education (Higher) Department							
	2202	General Education						
	03	University and Higher Education						
	103	Government Colleges and Institutes						
	41	Human Development	385.38	0	11.78	397.16	298.23	98.93
17	40 - Education (School) Department							
	2202	General Education						
	02	Secondary Education						
	004	Research and Training						
	41	Human Development	40.10	0	37.08	77.18	38.40	38.78
	108	Examinations						
	41	Human Development	61.25	0	34.00	95.25	48.36	46.89
	789	Special Component Plan for Scheduled Castes						
	41	Human Development	958.81	0	37.06	995.87	946.75	49.12
18	41 - Education (Social) Department							
	2235	Social Security and Welfare						
	02	Social Welfare						
	200	Other Programmes						
	33	Welfare Programme	252.22	0	16.05	268.27	201.06	67.21
	86	Centrally Sponsored Scheme- I	100.00	0	21.59	121.59	14.70	106.89
19	43 - Finance Department							
	2049	Interest Payments						
	01	Interest on Internal Debt						
	200	Interest on Other Internal Debt						
	58	Debt Services	6000.00	0	1000.00	7000.00	4882.96	2117.04
20	45 - Taxes and Excise							
	2040	Taxes on Sales, Trade etc.						
	001	Direction and Administration						
	05	Establishment	116.63	0	18.24	134.87	80.23	54.64
	101	Collection Charges						
	05	Establishment	1846.98	0	31.09	1878.07	1499.93	378.14
21	48 - High Court							
	2014	Administration of Justice						
	102	High Courts						
	05	Establishment	1804.00	75.12	62.40	1941.52	1708.83	232.69

Appendix 3.4 (contd.)

Unnecessary re-appropriation
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
22	52 - Family Welfare & Preventive Medicine							
	2211	Family Welfare						
	789	Special Component Plan for Scheduled Castes						
	90	State Share for Central Assistance to State Plan	525.00	281.11	1.00	807.12	498.07	309.04
	91	Central Assistance to State Plan	6437.00	297.46	30.08	6764.54	5109.71	1654.83
	796	Tribal Area Sub-plan						
	87	Centrally Sponsored Scheme - II	354.00	0	46.00	400.00	180.75	219.25
23	55 - Employment							
	2230	Labour, Employment and Skill Development						
	001	Direction and Administration						
	98	Administration	155.31	0	16.43	171.74	143.42	28.32
24	57 - Welfare of Minorities Department							
	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities						
	04	Welfare of Minorities						
	277	Education						
	33	Welfare Programme	850.25	0	4.81	855.06	526.72	328.34
	4215	Capital Outlay on Water Supply and Sanitation						
	01	Water Supply						
	102	Rural Water Supply						
	90	State Share for Central Assistance to State Plan	20.00	2.80	8.20	31.00	7.48	23.52
	91	Central Assistance to State Plan	200.00	11.98	88.02	300.00	119.39	180.61
	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities						
	04	Welfare of Minorities						
	277	Education						
	90	State Share for Central Assistance to State Plan	300.00	0	6.70	306.70	177.23	129.47
	91	Central Assistance to State Plan	3000.30	0	309.11	3309.41	392.78	2916.63

Appendix 3.4 (concl.)

Unnecessary re-appropriation
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
25	59 - Tourism							
	3452	Tourism						
	01	<i>Tourist Infrastructure</i>						
	789	Special Component Plan for Scheduled Castes						
	21	Tourism and Publicity	1.00	23.70	0.80	25.50	0	25.50
26	62 - Education (Elementary)							
	2236	Nutrition						
	02	<i>Distribution of nutritious food and beverages</i>						
	789	Special Component Plan for Scheduled Castes						
	90	State Share for Central Assistance to State Plan	150.00	135.71	4.17	289.88	223.76	66.12
	796	Tribal Area Sub-plan						
	90	Central Assistance to State Plan	450.00	395.88	23.76	869.64	730.33	139.31

Appendix 3.5

Grants/Appropriations, where savings was more than ₹ 100 crore during 2020-21

(Reference: Paragraph No. 3.3.6)

(₹ in crore)

Sl. No.	Grant No. and Name	Original	Supplementary	Total	Expenditure	Savings	surrender	Savings not surrendered	Percentage of savings to provision
	Revenue-Voted								
1	6: Revenue Department	295.28	141.90	437.18	284.02	153.16	7.08	146.08	35.03
2	10: Home (police) Department	1500.37	125.32	1625.69	1441.17	184.52	0.00	184.52	11.35
3	19: Tribal Welfare Department	486.03	117.50	603.53	496.14	107.39	2.42	104.97	17.79
4	27: Agriculture Department	429.24	0.71	429.95	303.47	126.48	78.05	48.43	29.42
5	31: Rural Development Department	1599.63	0.00	1599.63	599.50	1000.13	897.65	102.48	62.52
6	35: Urban Development Department	880.91	256.87	1137.78	696.26	441.52	0.00	441.52	38.81
7	40: Education (School) Department	1690.28	53.36	1743.64	1476.90	266.74	99.76	166.98	15.30
8	41: Education (Social) Department	1033.82	0.00	1033.82	803.98	229.84	125.24	104.60	22.23
9	43: Finance Department	3267.10	0.00	3267.10	2343.51	923.59	469.83	453.76	28.27
10	62: Education (Elementary)	897.98	33.01	930.99	759.59	171.40	2.33	169.07	18.41
	Capital-Voted								
11	13: Public Works (Roads and Buildings) Department	782.14	150.41	932.55	324.25	608.30	112.66	495.64	65.23
12	43: Finance Department	252.76	0.00	252.76	2.07	250.69	127.69	123.00	99.18

Appendix 3.6

Grants/Appropriations with low budget utilisation of less than 50 per cent during 2020-21

(Reference: Paragraph No. 3.3.6)

(`in crore)

Sl. No.	Grant No. and Name	Original	Supplementary	Total	Expenditure	Percentage of expenditure
	Revenue-Voted					
1	31: Rural Development Department	1599.63	0	1599.63	599.50	37.48
2	34: Planning and Co-ordination Department	34.07	0	34.07	6.65	19.52
3	63 - Industries & Commerce (Skill Development) Department	25.14	0.76	25.90	8.63	33.32
	Revenue-Charged					
4	12: Co-operation Department	1.80	0	1.80	0.79	43.89
5	13: Public Works (Roads and Buildings) Department	12.59	0	12.59	4.84	38.44
	Capital-Voted					
6	5: Law Department	41.39	0	41.39	8.26	19.95
7	6: Revenue Department	1.00	40.52	41.52	20.23	48.72
8	10: Home (Police) Department	12.60	0.10	12.70	5.26	41.41
9	13: Public Works (Roads and Buildings) Department	782.14	150.42	932.56	324.25	34.77
10	16: Health Department	72.85	0.54	73.39	23.93	32.61
11	19: Tribal Welfare Department	24.27	0	24.27	0.75	3.09
12	20: Welfare of Scheduled Castes Department	12.93	7.20	20.13	5.31	26.38
13	21: Food, Civil Supplies & Consumer Affairs Department	0.88	7.06	7.94	3.45	43.45
14	26: Fisheries Department	11.52	5.74	17.26	6.09	35.28
15	40: Education (School) Department	4.17	2.66	6.83	2.27	33.24
16	43: Finance Department	252.76	0	252.76	2.07	0.82
17	52: Family Welfare and Preventive Medicine	10.13	1.93	12.06	1.14	9.45
18	53: Tribal Welfare (Research) Department	4.31	0.08	4.39	0.53	12.07
19	56: Intimation Technology	10.80	0	10.80	2.37	21.94
20	57: Welfare of Minorities Department	40.81	3.21	44.02	7.66	17.40

Appendix 3.7

Grants/Appropriations where persistent savings of more than ₹ one crore occurred in each case during the last five years

(Reference: Paragraph No. 3.3.6.1)

(₹ in crore)

Sl. No.	Grant No. and Name	2016-17	2017-18	2018-19	2019-20	2020-21
	Revenue-Voted					
1	5: Law Department	18.03	23.78	55.15	32.05	5.29
2	6: Revenue Department	29.36	24.08	179.12	114.49	153.16
3	10: Home (Police) Department	147.51	108.87	119.99	81.05	184.52
4	12: Co-operation Department	5.48	6.48	5.92	1.45	3.28
5	15: Public Works (Water Resource) Department	41.55	62.26	26.48	64.57	57.50
6	16: Health Department	33.28	30.58	43.15	69.00	43.90
7	17: Information, Cultural Affairs Department	3.31	2.39	2.25	1.62	5.43
8	19: Tribal Welfare Department	345.20	439.09	124.97	55.22	107.39
9	20: Welfare of Scheduled Castes and Other Backward Classes Department	179.70	220.95	159.69	55.50	36.79
10	21: Food, Civil Supplies & Consumer Affairs Department	16.67	26.45	17.62	68.87	9.89
11	22: Relief & Rehabilitation Department	5.85	6.05	4.19	7.82	55.56
12	23: Panchayati Raj Department	9.33	9.29	45.11	31.58	75.07
13	24: Industries and Commerce Department	5.77	3.68	12.34	13.49	4.07
14	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	6.83	7.89	1.16	4.33	3.46
15	26: Fisheries Department	3.23	13.29	9.32	10.69	11.38
16	27: Agriculture Department	52.84	42.37	36.64	158.42	126.48
17	28: Horticulture Department	2.20	34.99	71.61	63.66	51.20
18	29: Animal Resource Development Department	15.23	7.70	17.23	12.22	15.72
19	30: Forest Department	12.66	9.38	12.31	15.23	47.03
20	31: Rural Development Department	20.70	20.02	129.24	909.61	1000.13
21	32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department	1.09	19.81	3.93	15.79	17.75
22	35: Urban Development Department	20.22	53.11	16.17	266.11	441.52
23	36: Home (Jail) Department	3.24	4.77	4.30	3.45	4.69
24	38: General Administration (Printing and Stationery) Department	2.89	7.90	1.18	1.32	1.55
25	39: Education (Higher) Department	39.84	25.52	23.78	15.11	31.10
26	40: Education (School) Department	103.42	26.13	339.48	166.44	266.75
27	41: Education (Social) Department	62.72	99.33	3.76	141.77	229.84
28	42: Education (Sports and Youth Programme) Department	24.42	7.16	7.91	6.11	6.58
29	43: Finance Department	883.84	129.83	115.59	156.87	923.59
30	45: Taxes and Excise	1.88	2.04	10.13	6.00	8.21
31	49: Fire Service Organisation	9.23	6.10	9.02	2.69	3.34
32	52: Family Welfare and Preventive Medicine	40.90	50.04	31.18	36.44	74.19
33	56: Information Technology	7.86	1.15	11.86	7.87	8.69
34	57: Welfare of Minorities Department	4.21	6.06	7.22	9.37	6.03

Appendix 3.7 (concl.)

Grants/Appropriations where persistent savings of more than ₹ one crore occurred in each case during the last five years

(Reference: Paragraph No. 3.3.6.1)

(₹ in crore)

Sl. No.	Grant No. and Name	2016-17	2017-18	2018-19	2019-20	2020-21
35	61: Welfare of Other Backward Classes Department	15.95	22.69	17.86	22.58	6.42
36	62: Education (Elementary) Department	114.47	129.44	129.70	71.89	171.41
	Revenue-Charged					
37	13: Public Works (Roads and Buildings) Department	25.63	36.81	13.04	1.41	7.75
38	43: Finance Department	179.88	132.11	110.68	14.07	1.47
	Capital-Voted					
39	5: Law Department	46.04	20.60	24.81	18.70	33.13
40	6: Revenue Department	16.55	45.02	67.68	40.13	21.29
41	10: Home (Police) Department	28.98	35.45	41.86	5.98	7.44
42	11: Transport Department	3.40	5.28	11.59	6.79	9.30
43	13: Public Works (Roads and Buildings) Department	33.78	143.81	137.83	302.65	608.30
44	15: Public Works (Water Resource) Department	24.23	32.23	43.09	33.09	31.90
45	16: Health Department	12.94	9.35	6.47	35.26	49.46
46	19: Tribal Welfare Department	1089.08	862.88	217.51	10.94	23.52
47	20: Welfare of Scheduled Castes and Other Backward Classes Department	371.25	356.86	92.20	10.80	14.82
48	21: Food, Civil Supplies & Consumer Affairs Department	7.43	2.59	5.68	6.02	4.49
49	27: Agriculture Department	33.41	59.70	72.94	73.40	57.23
50	29: Animal Resource Development Department	5.60	8.99	7.95	7.63	6.79
51	35: Urban Development Department	30.96	197.09	285.73	203.34	18.60
52	39: Education (Higher) Department	9.70	28.27	37.63	27.32	3.24
53	40: Education (School) Department	5.39	14.45	25.71	3.91	4.56
54	51: Public Works (Drinking Water and Sanitation) Department	40.73	66.38	65.42	155.27	67.26
55	52: Family Welfare and Preventive Medicine	126.05	66.66	39.38	8.18	10.91
56	56: Information Technology Department	4.29	1.79	5.50	2.00	8.43
57	57: Welfare of Minorities Department	50.24	43.69	38.08	49.07	36.36

Appendix 3.8

Details of surrender of funds of more than ₹ 10 crore at the end of March 2021

(Reference: Paragraph No. 3.3.6.1)

(₹ in crore)

Sl. No.	Grant No. and Name	Original	Suppl.	Total	Exp.	Savings	Amount Surrender	Percentage of savings
Revenue-Voted								
1	15: Public Works (Water Resource) Department	150.49	0	150.49	92.99	57.50	47.79	38.21
2	27: Agriculture Department	429.24	0.71	429.95	303.47	126.48	78.05	29.42
3	28: Horticulture Department	122.29	15.74	138.03	86.83	51.20	29.20	37.09
4	30: Forest Department	197.17	3.59	200.76	153.73	47.03	34.82	23.43
5	31: Rural Development Department	1599.63	0	1599.63	599.50	1000.13	897.65	62.52
6	41: Education (Social) Department	1033.82	0	1033.82	803.98	229.84	125.24	22.23
7	43: Finance Department	3267.10	0	3267.10	2343.51	923.59	469.83	28.27
8	63: Industries & Commerce (Skill Development)	25.14	0.76	25.90	8.63	17.27	16.92	66.68
Capital-Voted								
9	5: Law Department	41.39	0	41.39	8.26	33.13	26.36	80.04
10	15: Public Works (Water Resource) Department	62.02	2.22	64.24	32.34	31.90	21.42	49.66
11	16: Health Department	72.85	0.54	73.39	23.93	49.46	28.38	67.39
12	19: Tribal Welfare Department	24.27	0	24.27	0.75	23.52	21.50	96.91
13	27: Agriculture Department	130.31	4.13	134.44	77.21	57.23	27.54	42.57
14	43: Finance Department	252.76	0	252.76	2.07	250.69	127.69	99.18
15	51: Public Works (Drinking Water and Sanitation) Department	361.57	0	361.57	294.31	67.26	50.36	18.60

Appendix 3.9

Major Head wise excess expenditure (Gross) over the authorisation from the Consolidated Fund of State during the financial year

(Reference: Paragraph No. 3.3.7.1)

(` in crore)

Sl. No.	Grant No.	Major Head Description	Original	Supplementary	Total	Exp.	Excess	Reasons for excess stated by the Department
	Revenue-Voted							
A	13-Public Works (R&B) Department							
	3054	Roads and Bridges						Reasons for excess were not intimated by the Department (September 2021)
	04	District and Other Roads						
	902	Deduct-Amount met from Reserve Fund						
	68	Roads and Bridges	0	0	0	28.00	28.00	
	91	Central Assistance to State plan	0	0	0	23.00		
	80	General						
	797	Transfers to/from Reserve Fund/ Deposit Account						
	68	Roads and Bridges	0	0	0	255.67	255.67	
		Total	0	0	0	283.67	283.67	
B	Capital-Voted							
	59 - Tourism							
1	5452	Capital Outlay on Tourism						Reasons for excess were not intimated by the Department (September 2021)
	01	Tourist Infrastructure						
	101	Tourist Centre						
	21	Tourism and Publicity	0	0	0	3.47	3.47	
	789	Special Component Plan for Scheduled Castes						
	21	Tourism and Publicity	0	0	0	1.14	1.14	
	796	Tribal Area Sub-plan						
	21	Tourism and Publicity	0	0	0	2.07	2.07	
		Total	0	0	0	6.68	6.68	
Total (A+B)			0	0	0	290.35	290.35	

Note: The excess expenditure are the gross figure under the respective Sub-Heads of accounts

Appendix 3.10

Unnecessary excessive budget/supplementary provision in some grants (Above ₹ five crore provision and savings of more than 30 per cent)

(Reference: Paragraph No. 3.4.2)

(₹ in crore)

Grant No. and Name	Original	Suppl.	Total	Exp.	Savings/ unutilised	% of savings/ unutilised
Revenue-Voted						
6: Revenue Department	295.28	141.90	437.18	184.02	153.16	35.03
14: Power Department	100.21	45.25	145.46	89.77	55.69	38.29
15: Public Works (Water Resource) Department	150.49	0	150.49	92.99	57.50	38.21
20: Welfare of Scheduled Castes Department	63.89	41.41	105.30	68.51	36.79	34.94
22: Relief & Rehabilitation Department	35.85	79.51	115.35	59.79	55.56	48.17
31: Rural Development Department	1599.63	0	1599.63	599.50	1000.13	62.52
32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group	40.53	6.45	46.98	29.23	17.75	37.79
35: Urban Development Department	880.91	256.87	1137.78	696.26	441.52	38.81
53: Tribal Welfare (Research) department	5.89	0.46	6.35	2.58	3.77	59.35
56: Information Technology Department	22.32	0	22.32	13.62	8.69	38.93
57: Welfare of Minorities Department	14.02	0.16	14.18	8.15	6.03	42.52
63 - Industries & Commerce (Skill Development) Department	25.14	0.77	25.90	8.63	17.27	66.68
Revenue-Charged						
13: Public Works (R &B) Department	12.59	0	12.59	4.84	7.75	61.55
Capital-Voted						
5: Law Department	41.39	0	41.39	8.26	33.13	80.04
6: Revenue Department	1.00	40.52	41.52	20.23	21.29	51.28
10: Home (Police) Department	12.60	0.10	12.70	5.26	7.44	58.58
11: Transport Department	17.62	1.23	18.85	9.55	9.30	49.34
13: Public Works (Roads and Buildings) Department	782.14	150.41	932.55	324.25	608.30	65.23
15: Public Works (Water Resource) Department	62.02	2.22	64.24	32.34	31.90	49.66
16: Health Department	72.85	0.54	73.39	23.93	49.46	67.39
19: Tribal Welfare Department	24.27	0	24.27	0.75	23.52	96.91
20: Welfare of Scheduled Castes Department	12.93	7.20	20.13	5.31	14.82	73.62
21: Food, Civil Supplies & Consumer Department	0.88	7.06	7.94	3.45	4.49	56.55
26: Fisheries Department	11.52	5.74	17.26	6.09	11.17	64.72
27: Agriculture Department	130.31	4.13	134.44	77.21	57.23	42.57

Appendix 3.10 (concl.)

Unnecessary excessive budget/supplementary provision in some grants (Above ₹ five crore provision and savings of more than 30 per cent)

(Reference: Paragraph No. 3.4.2)

(₹ in crore)

Grant No. and Name	Original	Suppl.	Total	Exp.	Savings/ unutilised	% of savings/ unutilised
29: Animal Resource Development Department	5.24	2.06	7.31	0.52	6.79	92.89
35: Urban Development Department	18.60	0	18.60	0	18.60	100.00
40: Education (School) Department	4.17	2.66	6.83	2.27	4.56	66.76
41: Education (Social) Department	33.74	0	33.74	0	33.74	100.00
43: Finance Department	252.76	0	252.76	2.07	250.69	99.18
52: Family Welfare and Preventive Medicine	10.13	1.93	12.06	1.15	10.91	90.46
56: Information Technology	10.80	0	10.80	2.37	8.43	78.06
57: Welfare of Minorities Department	40.81	3.21	44.02	7.66	36.36	82.60

Appendix 3.11

Sub-Head (Schemes) where the entire expenditure more than one crore was incurred in March 2021

(Reference: Paragraph No. 3.4.4)

Sl. No.	Head of Account (up to Sub-Head)				Yearly amount (₹ in crore)	Expenditure during March 2021	
	Major head	Sub Major head	Minor head	Sub head		(₹ in crore)	per cent
1.	2013	0	105	5	1.71	1.71	100.00
2.	2210	6	101	87	2.10	2.10	100.00
3.	2210	6	796	87	1.25	1.25	100.00
4.	2211	0	200	15	3.31	3.31	100.00
5.	2211	0	789	15	1.18	1.18	100.00
6.	2211	0	796	15	2.05	2.05	100.00
7.	2217	3	51	70	1.51	1.51	100.00
8.	2217	5	1	87	2.65	2.65	100.00
9.	2217	5	796	87	1.58	1.58	100.00
10.	2515	0	101	91	1.20	1.20	100.00
11.	2801	6	1	54	8.83	8.83	100.00
12.	4059	60	51	54	3.37	3.37	100.00
13.	4059	60	796	54	2.08	2.08	100.00
14.	4059	60	796	91	2.61	2.61	100.00
15.	4059	80	796	91	1.97	1.97	100.00
16.	4202	2	104	91	8.46	8.46	100.00
17.	4202	2	789	91	2.76	2.76	100.00
18.	4202	2	796	91	5.04	5.04	100.00
19.	4851	0	102	70	3.75	3.75	100.00
20.	4851	0	796	70	1.74	1.74	100.00
21.	5054	4	101	54	9.00	9.00	100.00
22.	5054	4	337	68	9.88	9.88	100.00
23.	5054	4	789	68	3.26	3.26	100.00
24.	5054	4	796	68	4.47	4.47	100.00
25.	5452	1	101	21	3.48	3.48	100.00
26.	5452	1	789	21	1.14	1.14	100.00
27.	5452	1	796	21	2.07	2.07	100.00
TOTAL					92.45	92.45	

Appendix 3.12

Details of Heads of Account where there were savings of over ₹ one crore

(Reference: Paragraph No. 3.4.5.3)

(₹ in crore)

Sl. No.		Heads of Account	Original	Supp.	Re-app.	Total provision	Total exp.	Saving
Revenue-voted								
1	2215	Water Supply and Sanitation						
	01	Water Supply						
	799	Suspense						
	65	Suspense Account	30.00	0	-10.00	20.00	5.73	14.27
2	2501	Special Programmes for Rural Development						
	01	Integrated Rural Development Programme						
	001	Direction and Administration						
	30	Rural Development	82.32	0	-1.32	81.00	78.00	3.00
3	06	Self-Employment Programmes						
	102	National Rural Livelihood Mission						
	90	State Share for Central Assistance to State Plan	1.00	0	2.81	3.81	2.76	1.05
4	91	Central Assistance to State Plan	11.31	0	15.64	26.95	24.89	2.06
5	789	Special Component Plan for Scheduled castes						
	90	State Share for Central Assistance to State Plan	0.50	0	2.54	3.04	2.03	1.01
6	91	Central Assistance to State Plan	8.35	0	11.58	19.93	18.39	1.54
7	796	Tribal Area Sub-plan						
	91	Central Assistance to State Plan	29.50	0	40.89	70.39	64.92	5.47
8	2515	Other Rural Development Programmes						
	102	Community Development						
	90	State Share for Central Assistance to State Plan	20.80	0	-7.55	13.25	11.16	2.09
9	91	Central Assistance to State Plan (CASP)	217.49	0	-159.99	57.50	44.12	13.38

Appendix 3.12 (concl.)

Details of Heads of Account where there were savings of over ₹ one crore

(Reference: Paragraph No. 3.4.5.3)

(₹ in crore)

Sl. No.		Heads of Account	Original	Supp.	Re-app.	Total provision	Total exp.	Saving
10	789	Special Component Plan for Scheduled Castes						
11	90	State Share for Central Assistance to State Plan	15.37	0	-5.89	9.48	8.26	1.22
11	91	Central Assistance to State Plan(CASP)	160.75	0	-117.89	42.86	32.79	10.07
12	796	Tribal Area Sub-plan						
	30	Rural Development	3.25	0	-1.63	1.62	0	1.62
13	90	State Share for Central Assistance to State Plan	54.26	0	-16.94	37.32	29.18	8.14
14	91	Central Assistance to State Plan(CASP)	567.36	0	-416.08	151.28	115.75	35.53

Appendix 4.1

Name of the major schemes where a substantial funds transferred directly by GoI during 2020-21

(Reference: Paragraph No. 4.3)

(*₹ in crore*)

Sl. No.	Name of the Scheme	Name of the Implementing Agencies	Amount
1.	Mahatma Gandhi National Rural Guarantee Programme	(i) State Employment Guarantee Fund, Tripura	909.35
2.	Pradhan Mantri Kisan Samman Nidhi (PMKISAN)	(i) Department of Agriculture, Tripura	130.85
3.	Assistance to State Agencies for intra-State movement of foodgrains and FPS dealers margin under NFSA	(i) Department of Food, Civil supplies and Consumer Affairs, Government of Tripura	30.51
4.	MPs Local Area Development Scheme (MPLAD)	(i) District Magistrate, West Tripura	2.50
		(ii) District Magistrate, Dhalai, Tripura	2.50
5.	Solar Power-OFFGRID	Tripura Renewable Energy Development Agency (TREDA)	14.07
6.	Food Subsidy for Decentralized procurement of Foodgrains under NFSA	Department of Food, Civil Supplies and Consumers Affairs, Government of Tripura	29.79
7.	National AIDS and STD Control Programme (NACO)	(i) Tripura State AIDS Control Society	9.77
8.	Swadesh Darshan-Integrated Development of Theme Based Tourism Circuits	(i) Tripura Tourism Development Corporation Limited.	10.10
9.	Pradhan Mantri Matru Vandana Yojana	(i) Directorate of Social Welfare and Social Education	7.55
10.	NER-Textile Promotion Scheme	(i) Directorate of Handloom, Handicrafts and Sericulture Department, Government of Tripura	10.03
Total			1157.02

Appendix 4.2

Balances under Suspense and Remittance Heads

(Reference: Paragraph No. 4.9)

(` in crore)

Minor Head	2016-2017		2017-18		2018-19		2019-20		2020-21	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Major Head 8658 - Suspense										
101 - PAO suspense	21.71	0.01	27.82	0.02	36.86	0.37	27.28	0.59	25.03	0
Net	Dr. 21.70		Dr. 27.80		Dr. 36.49		Dr. 26.69		Dr.25.03	
102 - Suspense Account-Civil	0.37	0.05	3.47	2.33	330.75	0.09	0.33	0.00	0.75	0.15
Net	Dr. 0.32		Dr. 1.14		Dr. 330.66		Dr. 0.33		Dr.0.60	
107 - Cash Settlement Suspense Account	217.78	33.06	213.07	45.58	198.59	56.79	183.80	54.10	170.45	43.17
Net	Dr. 184.72		Dr. 167.49		Dr. 141.80		Dr. 129.70		Dr.127.28	
109 - Reserve Bank Suspense - Headquarters	-	-	-	-	-	-	-	-	-	-
Net	Cr.		Cr.		Dr.					
110 - Reserve Bank Suspense - CAO	10.14	-	10.14	-	(-) 10.14	-	0.56	-	1.10	-
Net	Dr. 10.14		Cr. 10.14		Cr. 10.14		Dr. 0.56		Dr.1.10	
112 - Tax Deducted at Source (TDS) Suspense	-	21.06	-	41.66	29.30	-	-	44.44	-	39.15
Net	Cr. 21.06		Cr. 41.66		Dr. 29.30		Cr. 44.44		Cr.39.15	
123 - A.I.S Officers' Group Insurance Scheme	0.02	0.25	0.01	0.25	0.02	0.26	0.03	0.25	0.02	0.24
Net	Cr. 0.23		Cr. 0.24		Cr. 0.24		Cr. 0.22		Cr.22	
129- Materials Purchase	-	0.80				0.80		0.80	-	0.80
Net	Cr. 0.80		Cr. 0.80		Cr. 0.80		Cr. 0.80		Cr.80	
Major Head 8782-Cash Remittances										
102 - P.W. Remittances	-	13.31	13.25	-	236.71		1412.06	1055.19	1690.89	1306.40-
Net	Cr. 13.31		Dr. 13.25		Dr. 236.71		Dr. 356.87		Dr.384.49	
103 - Forest Remittances	29.95	28.45	38.47	31.17	39.62	33.12	39.87	34.40	50.62	38.75
Net	Dr.1.50		Dr.7.30		Dr.6.50		Dr. 5.47		Dr.11.87	
108-Other Department	2.04	2.48	2.04	3.07	2.08	0.27	1.10	2.87	1.10	3.79
Net	Cr. 0.44		Cr. 1.03		Cr. 1.81		Cr. 1.77		Cr.2.69	

Appendix 4.3

Arrears of accounts of bodies or authorities

(Reference: Paragraph No. 4.13)

Sl. No.	Name of Body or Authority	Accounts pending	No. of Accounts pending up to F.Y 2019-20
1.	Tripura State Council for Science and Technology	2018-19 and 2019-20	2
2.	Health and Family Welfare Society	2015-16 to 2019-20	5
3.	Tripura State TB Control Society, Agartala	2012-13 to 2019-20	8
4.	Tripura Mental Health Society, Agartala	2005-06 to 2019-20	15
5.	Tripura State Blindness Control Society	2003-04 to 2019-20	17
6.	Tripura State Blood Transfusion Council, Agartala	2016-17 to 2019-20	4
7.	Tripura State Leprosy Control Society	2008-09 to 2019-20	12
8.	Tripura State Social Welfare Advisory Board, Agartala	2013-14 to 2019-20	7
9.	Tripura Scheduled Caste Development Corporation Limited	1998-99 to 2019-20	21
10.	Tripura Scheduled Tribe Development Corporation Limited	2010-11 to 2019-20	10
11.	Tripura Sports Council	2017-18 to 2019-20	3
12.	Pragati Vidyabhavan, Agartala	2017-18 to 2019-20	3
13.	Ramthakur Pathsala (Boys) HS (+2 state) School, Agartala	2006-07 to 2019-20	14
14.	D.N Vidhyamandir, Dharmanagar	2014-15 to 2019-20	6
15.	Hindi H.S School, Agartala	2014-15 & 2016-17 to 2019-20	5
16.	Bordwali H.S School, Agartala	2019-20	1
17.	Netaji Subhas Vidya Niketan School, Agartala	2011-12, 2018-19 and 2019-20	3
18.	Isanchandara Nagar Pargana H.S School, Bishalgarh	2019-20	1
19.	Karaimura H.S School (Secondary Stage), Krishna Kishornagar, Bishalgarh	2013-14, 2018-19 and 2019-20	3
20.	Ramakrishna Vivekananda Vidyamandir (Secondary Stage), Dhaleswar, Agartala	2016-17 to 2019-20	4
21.	Fatikroy Class XII School (Secondary Stage), Fatikroy, North Tripura	2006-07 to 2019-20	14
22.	Swami Dayalananda Vidyaniketan, Dhaleswar, Agartala	2018-19 to 2019-20	2
23.	Ramthakur Pthsal (Girls) H.S (+ 2 stage) School, Agartala	2016-17 to 2019-20	4
24.	Srinath Vidyaniketan, Khowai	2018-19 to 2019-20	2
25.	Bishalgarh H.S School, Bishalgarh	2005-06 to 2019-20	15
26.	Ramesh H.S School, Udaipur	2013-14 to 2019-20	7
27.	Mahatma Gandhi H.S School, College Tilla, Agartala	2012-13 to 2019-20	8
28.	Sankaracharya Vidya Niketan (Secondary stage), Agartala	2018-19 to 2019-20	2

Appendix 4.3 (concl.)

Arrears of accounts of bodies or authorities

(Reference: Paragraph No. 4.13)

Sl. No.	Name of Body or Authority	Accounts pending	No. of Accounts pending up to F.Y 2019-20
29.	Vivekananda H.S School, (Secondary Stage) Teliamura	2015-16 to 2019-20	5
30.	Sradamoyee Vidyapith, (Secondary Stage & Primary Stage), Teliamura	2018-19 to 2019-20	2
31.	Jolaibari High School, (Secondary Stage), Jolaibari, Belonia	Since inception to 2019-20	NA
32.	Ramakrishna Shiksha Paratisthan, (Secondary Stage), Kailashahar	2017-18 to 2019-20	3
33.	Haracharan H.S. School, (Secondary Stage)	Since inception to 2019-20	NA
34.	Prachya Bharati H.S School, Agartala	Since inception to 2019-20	NA
35.	Ranir Bazar Vidyamandir, Ranirbazar	Since inception to 2019-20	NA
36.	Belonia Vidyapith, Belonia	2015-16 to 2019-20	5
37.	Sukanta Academy, Agartala	2018-19 to 2019-20	2
38.	Tripura State Computerisation Agency, Agartala	2018-19 to 2019-20	2
39.	District Disability Rehabilitation Centre, Durgapur Paiturbazar, Kailashahar	2017-18 & 2019-20	2
40.	Jana Siksha Sasnathan	2019-20	1
41.	Tripura Aids Control Society, Agartala	2002-03 to 2015-16, 2017-18 & 2019-20	16
42.	Tripura Housing and Construction Board	2016-17 to 2019-20	4
43.	Tripura State Council for Science and Technology	2017-18 to 2019-20	3
44.	Tripura Renewable Energy Development Agency	2012-13 to 2019-20	8

Appendix 4.4

Status of rendition of accounts which attracts Audit under Sections(19(2), 19(3) and 20(1) of the C&AG DPC Act 1971, issuance of SAR and its placement in the Legislature/Council as on 31 March 2021.

(Reference: Paragraph No. 4.13)

Sl. No.	Name of the Autonomous Bodies	Audited under section of CAG's DPC Act, 1971	Period of Entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of Issue	Placement of SAR in the Legislature
1	Tripura Board of Secondary Education	20(1)	2011-12 to 2018-19	2019-20	-	-	-
2	Tripura Housing and Construction Board	19(3)	2016-17 to 2018-19	2015-16	March 2016	15.06.2017	1993-94 to 2010-11
3	Tripura Khadi and Village Industries Board	19(3)	Upto 2018-19	2017-18	2017-18	18-03-2021	-
4	Tripura State Legal Service Authority	19(2)	2020	2020-21	2019-20	27-07-2021	-
5	Tripura Building & Other Construction Workers' Welfare Board.	19(2)	March-2014	2015-16	2015-16	27-08-2019	-
6	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	Section 19(2)	-	2019-20	March 2018	05.04.2019	Letter was issued but no reply received yet.
7	Doordarshan Kendra Agartala	Section 19(2)	Not audited	Not submitted	-	-	-
8	Prasar Bharati All India Radio, Agartala	Section 19(2)	Not audited	Do	-	-	-
9	Prasar Bharati All India Radio, Belonia	Section 19(2)	Not audited	2010-11	-	-	-

Appendix 4.4 (contd.)

Status of rendition of accounts which attracts Audit under Sections (19(2), 19(3) and 20(1) of the C&AG DPC Act 1971, issuance of SAR and its placement in the Legislature/Council as on 31 March 2021.

(Reference: Paragraph No. 4.13)

Sl. No.	Name of the Autonomous Bodies	Audited under section of CAG's DPC Act, 1971	Period of Entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of Issue	Placement of SAR in the Legislature
10	Prasar Bharati All India Radio, Kailashahar	Section 19(2)	Not audited	2009-10	-	-	-
11	Kendriya Vidyalaya, Salbagan	Section 20(1)	Not audited	2019-20	2016-17	20-10-2017	-
12	Kendriya Vidyalaya, Teliamura	Section 20(1)	Not audited	2019-20	-	-	-
13	Kendriya Vidyalaya, Ambassa, Dhalai	Section 20(1)	Not audited	2018-19	-	-	-
14	Kendriya Vidyalaya, Bagafa, shantirbazqar	Section 20(1)	March-2003	2019-20	2002-03	03-11-2004	-
15	Kendriya Vidyalaya, Kailashahar, Unakuti, Tripura	Section 20(1)	March-2004	2019-20	2018-19	28-04-2020	-
16	Kendriya Vidyalaya, Panisagar,	Section 20(1)	March-2009	2019-20	2008-09	08-09-2010	-
17	Kendriya Vidyalaya, Kunjaban, Agartala	Section 20(1)	March-2011	2019-20	2010-11	19-01-2015	-
18	Kendriya Vidyalaya, ONGC Complex, Bhadharghat, Agartala	Section 20(1)	March-2011	2019-20	2010-11	19-01-2015	-
19	Kendriya Vidyalaya, Jirania,	Section 20(1)	Not audited	2019-20	2018-19	04-03-2020	-

Appendix 4.4 (contd.)

Status of rendition of accounts which attracts Audit under Sections (19(2), 19(3) and 20(1) of the C&AG DPC Act 1971, issuance of SAR and its placement in the Legislature/Council as on 31 March 2021.

(Reference: Paragraph No. 4.13)

Sl. No.	Name of the Autonomous Bodies	Audited under section of CAG's DPC Act, 1971	Period of Entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of Issue	Placement of SAR in the Legislature
20	Sangeet Natak Academy, North East Centre(Regional), Nazrul Kalakshetra, Agartala	Section 20(1)	Not audited	Not submitted	-	-	-
21	Employees State Insurance Corporation, Regional Office, Agartala	Section 19(2)	March-2019	2016-17 to 2018-19	13-07-2021	-	-
22	Employees Provident Fund Organisation, Bolagiri, Agartala	Section 19(2)	Not audited	-	-	-	-
23	National Institute of Technology, Jirania	Section 19(2)	March-2020	2020-21	2019-20	04-11-2020	-
24	Tripura University, Suryamaninagar	Section 19(2)	March-2015	2019-20	2019-20	02-07-2021	-
25	Rastriya Sanskrit Sansthan	Section 20(1)	March-2017	2019-20	2018-19	30-08-2019	-
26	Jawaharlal Novodaya Vidyalaya, 82 Miles, Dhalai	Section 20(1)	Not audited	2018-19	-	-	-
27	Jawaharlal Novodaya Vidyalaya, Banduar, Udaipur, Gomati	Section 20(1)	Not audited	2014-15	-	-	-
28	Jawaharlal Novodaya Vidyalaya, Ramchandraghat, Khowai	Section 20(1)	Not audited	2020-21	-	-	-

Appendix 4.4 (concl.)

Status of rendition of accounts which attracts Audit under Sections (19(2), 19(3) and 20(1) of the C&AG DPC Act 1971, issuance of SAR and its placement in the Legislature/Council as on 31 March 2021.

(Reference: Paragraph No. 4.13)

Sl. No.	Name of the Autonomous Bodies	Audited under section of CAG's DPC Act, 1971	Period of Entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of Issue	Placement of SAR in the Legislature
29	Jawaharlal Novodaya Vidyalaya, Sipahijola,	Section 20(1)	Not audited	2018-19	-	-	-
30	Nehru Yuva Kendra, Agartala	Section 20(1)	March-2005	2018-19	-	-	-
31	Nehru Yuva Kendra, Dharmanagar, North Tripura	Section 20(1)	March-2006	2018-19	2018-19	21-05-2020	-
32	Nehru Yuva Kendra Sangathan, Zonal Office, Bardowali, Agartala	Section 20(1)	Not audited	2019-20	2018-19	05-02-2020	-
33	Nehru Yuva Kendra, Udaipur	Section 20(1)	Not audited	2019-20	-	-	-
34	Nehru Yuva Kendia, Ambassa	Section 20(1)	Not audited	2018-19	-	-	-