

# APPENDICES

## Appendix - 1.1

### Part A

#### Structure and Form of Government Accounts

**Structure of Government Accounts:** The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

##### **Part I: Consolidated Fund**

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

##### **Part II: Contingency Fund**

Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

##### **Part III: Public Account**

Receipts and disbursement in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

## Appendix - 1.1

### Part B

#### Layout of Finance Accounts

The new format of Finance Accounts introduced from the year 2009-10, and divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarised form while Volume II represents detailed financial statement. This format has been further modified during the year 2014-15. The layout of the Finance Accounts is chalked out in the following manner:

<b>VOLUME 1</b>	
<i>Statement 1</i>	Statement of Financial Position
<i>Statement 2</i>	Statement of Receipts and Disbursements Annexure A: Cash Balance and Investments of Cash Balances
<i>Statement 3</i>	Statement of Receipts (Consolidated Fund)
<i>Statement 4</i>	Statement of Expenditure (Consolidated Fund)
<i>Statement 5</i>	Statement of Progressive Capital expenditure
<i>Statement 6</i>	Statement of Borrowings and other Liabilities
<i>Statement 7</i>	Statement of Loans and Advances given by the Government
<i>Statement 8</i>	Statement of Investments of the Government
<i>Statement 9</i>	Statement of Guarantees given by the Government
<i>Statement 10</i>	Statement of Grants-in-aid given by the Government
<i>Statement 11</i>	Statement of Voted and Charged Expenditure
<i>Statement 12</i>	Statement of Sources and Application of funds for expenditure other than revenue account
<i>Statement 13</i>	Summary of balances under Consolidated Fund, Contingency Fund and Public Account  Notes to Accounts
<b>VOLUME 2 PART I</b>	
<i>Statement 14</i>	Detailed Statement of Revenue and Capital Receipts by minor heads
<i>Statement 15</i>	Detailed Statement of Revenue Expenditure by minor heads
<i>Statement 16</i>	Detailed Statement of Capital Expenditure by minor heads and Sub-heads
<i>Statement 17</i>	Detailed Statement of Borrowings and other Liabilities
<i>Statement 18</i>	Detailed Statement on Loans and Advances given by the Government
<i>Statement 19</i>	Detailed Statement of Investments of the Government
<i>Statement 20</i>	Detailed Statement of Guarantees given by the Government

## Appendix - 1.1 (concl...)

## Part B

## Layout of Finance Accounts

<i>Statement 21</i>	Detailed Statement on Contingency Fund and other Public Account transactions
<i>Statement 22</i>	Detailed Statement on Investments of earmarked funds
<b><i>Part II: Appendices</i></b>	
<i>I</i>	Comparative Expenditure on Salary
<i>II</i>	Comparative Expenditure on Subsidy
<i>III</i>	Grants-in-aid/Assistance given by the State Government (Scheme wise and Institution wise)
<i>IV</i>	Details of Externally Aided Projects
<i>V</i>	Plan Scheme Expenditure A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
<i>VI</i>	Direct transfer of Central Scheme funds to implementing Agencies in the State {(Funds routed outside State Budgets) (Unaudited Figures)}
<i>VII</i>	Acceptance of Reconciliation of balances (As depicted in Statements 18 and 21)
<i>VIII</i>	Financial results of Irrigation Schemes
<i>IX</i>	Commitments of the Government – List of Incomplete Capital Works
<i>X</i>	Maintenance Expenditure with segregation of Salary and Non-Salary portion
<i>XI</i>	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget
<i>XII</i>	Committed Liabilities of the Government

## Appendix - 1.1

### Part C

#### Methodology Adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the TFC 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 I 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) <i>minus</i> 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 <i>minus</i> 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 <sup>th</sup> root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR = [Ending Value/Beginning Value] <sup>(1/no. of years) - 1</sup>

## Appendix - 1.1

## Part D

## A brief Profile of Tripura

A. General Data					
Sl. No.	Particulars	Figures			
		2001 census		2011 census	
1.	Area (in sq. kms)	10,491.69			
2.	Population	31,99,203 35 lakh (2008) <sup>§</sup>		36,73,917 39.75 lakh (2017) <sup>**</sup>	
3.	Density of Population (persons per sq km) (All India Average)	305 <b>325</b>		350 <b>382</b>	
4.	Literacy (All India Average)	73.20 per cent <b>64.80 per cent</b>		87.22 per cent <b>73.00 per cent</b>	
5.	Gross State Domestic Product (GSDP) 2017-18 <sup>#</sup>	--		₹ 39,669.69 crore (A)	
6.	Per capita income of the State, 2017-18	--		₹ 1,01,979 (A)	
7.	Population Below Poverty Line (BPL) (All India Average = 21.90 per cent)			14 per cent	
8.	Infant mortality (per 1000 live births) (All India Average = 39 per 1000 live births)			24	
9.	Life Expectancy at birth (in 2011-15) (All India Average)			Male-71, Female-74 <b>68.3</b>	
10.	Gini Coefficient <sup>1</sup> (2009-10) (a) Rural (All India = 0.29) (b) Urban (All India = 0.38)			Rural = 0.21 Urban = 0.29	
11.	Human Development Index (HDI 2007-08)- All India Average =0.467			NA	
B. Financial Data					
	Particulars	Compound Annual Growth Rate (%)			
		CAGR (2008-09 to 2016-17)		Growth 2016-17 to 2017-18	
		SCS*	Tripura	SCS*	Tripura
a.	Revenue Receipts	13.70	11.40	10.40	4.38
b.	Tax Revenue	16.00	15.70	20.00	0.001
c.	Non-tax Revenue	8.30	4.90	8.00	125.49
d.	Total Expenditure	13.70	13.70	10.60	(-) 0.28
e.	Capital Expenditure	7.80	13.40	19.60	(-) 46.04
f.	Revenue Expenditure on Education	716.60	15.60	15.80	18.98
g.	Revenue Expenditure on Health	18.00	18.40	20.50	20.17
h.	Salary & Wages	14.70	13.10	20.60	27.22
i.	Pensions	18.80	16.50	28.10	32.81

**Source:** <sup>#</sup> Quarterly Review Report of the Finance Minister for the 3<sup>rd</sup> Quarter for the year 2017-18.

\* SCS: 11 Special Category States.

<sup>§</sup> 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

<sup>1</sup> Gini coefficient is a measure 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. Latest figure available for 2009-10.

**Appendix - 1.2**  
**Abstract of Receipts and Disbursements for the year 2017-18**  
(Reference: Paragraph No. 1.1.1)

(₹ in crore)

Receipts				Disbursements					
2016-17		2017-18		2016-17		2017-18			
	Particulars				Particulars	Non-plan	Plan	Total	
<b>Section-A: Revenue</b>									
<b>9,645.46</b>	<b>I. Revenue Receipts</b>		<b>10067.95</b>	<b>8,855.14</b>	<b>I. Revenue Expenditure</b>	<b>8,787.44</b>	<b>1,569.78</b>	<b>10,357.22</b>	<b>10,357.22</b>
1,422.01	-Tax Revenue	1,422.02		<b>3,503.17</b>	<b>General Services</b>	<b>4,383.45</b>	<b>15.13</b>	<b>4,398.58</b>	
218.85	-Non-tax Revenue	493.48		<b>3,682.78</b>	<b>Social Services</b>	<b>2,980.02</b>	<b>1,269.88</b>	<b>4,249.90</b>	
3,909.12	-State's Share of Union Taxes and Duties	4,322.08		1,835.06	-Education, Sports, Art and Culture	1,899.27	284.06	2,183.33	
1,309.10	-Non-Plan Grants	0.00		535.94	-Health and Family Welfare	458.70	185.33	644.03	
2,401.04	-Grants for State/ Union Territory Plan Schemes*	(-) 1.57		276.79	-Water Supply, Sanitation, Housing and Urban Development	167.62	107.87	275.49	
186.49	-Grants for Central Plan Schemes	0.00		28.07	-Information and Broadcasting	28.38	4.30	32.68	
136.71	-Grants for Centrally Sponsored Plan Schemes	0.00		370.15	-Welfare of SCs, STs and OBCs	26.85	307.19	334.04	
62.14	-Grants for Special Plan Schemes (NEC)	0.00		30.64	-Labour and Labour Welfare	30.27	20.97	51.24	
0.00	Centrally sponsored scheme	1,988.32		603.31	-Social Welfare and Nutrition	366.63	360.16	726.79	
0.00	F. C. grants	1,191.20		2.82	-Others	2.30	0.00	2.30	
0.00	Other grants	652.42		<b>1,471.26</b>	<b>Economic Services</b>	<b>1,195.71</b>	<b>284.77</b>	<b>1,480.48</b>	
				620.34	-Agriculture and Allied Activities	461.71	168.63	630.34	
				314.35	-Rural Development	321.55	43.61	365.16	
				5.77	-Special Areas Programme (NEC)	0.00	5.35	5.35	
				54.13	-Irrigation and Flood Control	56.86	0.23	57.09	
				91.72	-Energy	63.54	1.23	64.77	
				58.93	-Industry and Minerals	38.31	33.01	71.32	
				189.37	-Transport	131.99	0.19	132.18	
				28.40	Communication	33.76	0.00	33.76	
				6.37	-Science, Technology and Environment	0.00	2.15	2.15	
				101.88	-General Economic Services	87.99	30.37	118.36	
				<b>197.93</b>	<b>Grants-in-Aid and contributions</b>	<b>228.26</b>	<b>0.00</b>	<b>228.26</b>	
	<b>II. Revenue Deficit carried over to Section-B</b>		<b>289.27</b>	<b>790.32</b>	<b>II. Revenue Surplus carried over to Section-B</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Total: Section- A</b>		<b>10,357.22</b>		<b>Total</b>	<b>8,787.45</b>	<b>1,569.78</b>	<b>10,357.22</b>	

\*Minus receipts was due to surrender of the grants to the GoI which was released by the Ministry of Social Justice and Empowerment during 2015-16.

**Appendix - 1.2 (contd.)**  
**Abstract of Receipts and Disbursements for the year 2017-18**  
*(Reference: Paragraph No. 1.1.1)*

(₹ in crore)

Receipts				Disbursements					
2016-17	2017-18		2016-17	2017-18			2017-18		
	Particulars			Particulars	Non-plan	Plan	Total		
<b>Section-B: Others</b>									
	<b>III. Opening cash balance including permanent advance and cash balance investment</b>		<b>1,729.23</b>	<b>0.00</b>	<b>III. Opening overdraft from Reserve Bank of India</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>IV. Misc. Capital Receipts</b>		<b>0.00</b>	<b>3,293.57</b>	<b>IV. Capital Outlay</b>	<b>18.19</b>	<b>1,758.86</b>	<b>1,777.05</b>	<b>1,777.05</b>
				<b>204.55</b>	<b>General Services</b>	<b>8.14</b>	<b>114.53</b>	<b>122.67</b>	
				<b>1,420.96</b>	<b>Social Services</b>	<b>7.04</b>	<b>947.78</b>	<b>954.82</b>	
<b>0.91</b>	<b>V. Recoveries of Loans &amp; Advances</b>		<b>1.69</b>	148.13	-Education, Sports, Art and Culture	0.00	168.74	168.74	
0.57	From Government servants	0.53		145.99	-Health and Family Welfare	7.02	133.60	140.62	
0.34	From others	1.16		211.49	-Water Supply and Sanitation		153.81	153.81	
<b>790.32</b>	<b>VI. Revenue Surplus brought down</b>		<b>0.00</b>			<b>0.00</b>			
<b>1,139.56</b>	<b>VII. Public Debt Receipts</b>		<b>1,333.41</b>	677.50	-Housing and Urban Development	0.00	429.21	429.21	
1,135.94	Internal Debt other than WMAs	1,332.14		233.33	--Welfare of SCs, STs and OBCs	0.02	61.19	61.21	
Nil	Net transactions under WMAs including Overdraft	Nil		3.35	Information and Broadcasting Publicity	0.00	1.15	1.15	
3.62	Loans & Advances from GoI	1.27		0.17	-Social Welfare and Nutrition	0.00	0.03	0.03	
				1.00	-Others	0.00	0.05	0.05	
<b>3,931.53</b>	<b>VIII. Public Account Receipts</b>		<b>3,373.83</b>	<b>1,668.06</b>	<b>Economic Services</b>	<b>3.01</b>	<b>696.55</b>	<b>699.56</b>	
1,122.46	Small Savings and Provident Funds, etc.	1,254.14		111.83	-Agriculture and Allied Activities	2.38	23.45	25.83	
62.08	Reserve Fund	34.82		556.62	-Rural Development	0.00	195.54	195.54	
Nil	Sinking Fund (earmarked fund)	77.44		24.21	-Special Areas Programme	0.00	32.75	32.75	
699.11	Deposits and Advances	448.31		20.45	-Irrigation and Flood Control	0.00	20.51	20.51	
78.42	Suspense and Miscellaneous	123.04		13.09	-Energy	0.00	6.15	6.15	
1,969.46	Remittances	1,436.08		42.43	-Industry and Minerals	0.00	42.93	42.93	
				856.94	-Transport	0.00	353.74	353.74	
	<b>IX. Closing overdraft from RBI</b>			18.43	-Science, Technology and Environment	0.00	0.15	0.15	
				23.40	-General Economic Services	0.63	21.33	21.96	
				0.66	-Capital on Foreign and Export promotion	0.00	0.00	0.00	

**Appendix - 1.2 (concl.)**  
**Abstract of Receipts and Disbursements for the year 2017-18**  
*(Reference: Paragraph No. 1.1.1)*

(₹ in crore)

Receipts			Disbursements					
2016-17		2017-18	2016-17		Non-plan	Plan	Total	
	Particulars			Particulars				
			-	<b>Loans and Advances Disbursed</b>	<b>0.36</b>	<b>6.65</b>	<b>7.01</b>	<b>7.01</b>
			13.25	For Power Projects	0.00	0.00	0.00	
			0.70	-To Government Servants	0.36	0.00	0.36	
			13.33	-To others	0.00	6.65	6.65	
				<b>Revenue deficit brought down</b>	<b>0.00</b>	<b>0.00</b>	<b>289.27</b>	<b>289.27</b>
				<b>Repayment of Public Debt</b>	<b>300.82</b>	<b>0.00</b>	<b>300.82</b>	<b>300.82</b>
			481.01	-Internal Debt other than WMAs	269.00	0.00	269.00	
			NIL	-Net transactions under WMAs including Overdraft	0.00	0.00	0.00	
			31.62	-Repayment of Loans and Advances to Central Government	31.82	0.00	31.82	
			<b>3,134.96</b>	<b>Public Account Disbursements</b>	<b>2,922.63</b>	<b>0.00</b>	<b>2,922.63</b>	<b>2,922.63</b>
			726.45	-Small Savings and Provident Funds	733.39	0.00	733.39	
			14.74	-Reserve Fund	286.45	0.00	286.45	
			344.82	-Deposits and Advances	342.68	0.00	342.68	
			85.90	-Suspense	92.12	0.00	92.12	
			1,963.05	-Remittances	1,467.99	0.00	1,467.99	
			<b>1,729.23</b>	<b>Cash Balance at end</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,141.37</b>
			(-) 1.13	Remittances in Transit – Local-			(-) 1.13	
			41.59	-Departmental Cash Balance including permanent advance			37.88	
			631.92 <sup>^</sup>	- Investment of earmarked funds			472.01	
			1,356.72	-Cash Balance investment			639.54	
			(-) 299.87	-Deposit with Reserve Bank of India			(-) 6.93	
<b>8,697.67</b>	<b>Total: Section-B</b>	<b>6,438.16</b>	<b>8,697.67</b>	<b>Total: Section-B</b>				<b>6,438.16</b>

\* Increased by ₹ 73.00 crore due to inclusion of investment from SDRF during 2015-16.

<sup>^</sup> Includes investment in nationalised banks of ₹ 100 crore (₹ 73 crore for 2015-16 and ₹ 27 crore for 2016-17) from SDRF; ₹ 529 crore from Sinking Fund and ₹ 2.71 crore for GRF).



## Appendix - 1.3

**Statement showing funds directly released by Government of India to the State Implementing Agencies and the Non-Governmental Organisations during the year 2017-18 on various schemes/ programmes outside the State Budget**

*(Reference: Paragraph No. 1.2.2)*

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)
1.	Infrastructure Development & Capacity Building	Tripura Industrial Development Corporation Limited	1,038.00
2.	Integrated Scheme on Agriculture Marketing	Tripura Agriculture Produce Market Board	2.28
3.	National Handloom Development Programme CS	Tripura Handloom & Handicrafts Development Corporation Ltd.	96.61
4.	Grant in aid to voluntary organisation working for the welfare of Scheduled Tribes	Bahujana Hitaya Education Trust, Sabroom, South Tripura	15.43
		Tripura Adibashi Mahila Samity	17.19
<b>Total</b>			<b>32.62</b>
5.	Grant for construction of boys and girls hostels for Schedule Caste CS	Borok Hoda Thorg Society	157.50
6.	Organic value chain development of NE Region	MD, NFMS (Joint Director of Agriculture, State Agriculture Research Station) Department of Agriculture, Tripura	491.88
7.	Industrial Infrastructure Upgradation Scheme (IIUS) DIPP	Tripura Industrial Development Corporation Ltd.	2,137.46
8.	National Rural Livelihood Mission CS	Tripura Rural Livelihood Mission	26.25
9.	Swadesh Darshan - Integrated Development of Theme Based Tourism Circuits	Tripura Tourism Development Corporation Ltd.	356.24
10.	Kala Sanskriti Vikash Yojana	Bahujana Hitaya Education Trust, Sabroom, South Tripura	25.00
		Classic	2.00
		Dharmma Dipa Foundation	20.00
		Learners Educational Society	0.08
		Maha Bodhi Society, Tripura	25.98
		Natyabhumi	5.77
		Sabujkoli Welfare Society	0.32
Tripura Theatre	5.52		
<b>Total</b>			<b>84.67</b>
11.	Atal Innovation Mission	Atal Innovation Mission North Tripura	0.76
		Atal Innovation Mission Sepahijala	1.00
		Atal Innovation Mission South Tripura	0.96
		Atal Innovation Mission West Tripura	1.89
		Bharat Sevashram Sangha A/C Prmavananda Vidhyamandir	12.00
<b>Total</b>			<b>16.61</b>
12.	Capacity Development SPI	Director of Economics and Statistics, Tripura	224.69
13.	Technical Textiles – Scheme for usage of GEO Textiles in North Eastern Region	Executive Engineer Division-1	32.07
14.	National Hydrology Project	PWD (Water Resource), Tripura	101.00
15.	Incentivisation of Panchayat	R.D (Panchayat) Department	101.00
16.	Training Scheme for PG & P	State Institute of Public Administration and Rural Development, Tripura	95.18
17.	Management Support to R.D. Programs and Strengthening of District Planning Process in lieu of Programmes	State Institute of Public Administration and Rural Development, Tripura	169.72
18.	Capacity Building and Publicity - IT	IL & FS Chester Development Initiative Limited	9.36

## Appendix - 1.3 (contd..)

**Statement showing funds directly released by Government of India to the State Implementing Agencies and the Non-Governmental Organisations during the year 2017-18 on various schemes/programmes outside the State Budget**

*(Reference: Paragraph No. 1.2.2)*

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)
19.	Khelo India National Programme for Development of Sports (An Umbrella Scheme)	Tripura Sports Council	250.00
20.	National AIDS & STD Control Programme (NACO)	Tripura State AIDS Control Society	760.46
21.	Capacity Building: Panchayat Sashaktikaran Abhoyan	Panchayati Raj Training Institute, Tripura	121.00
22.	Voter Education	Asstt. Chief Electoral Officer (Computerisation)	69.00
23.	Sugar subsidy payable under PDS	Department of Food, Civil Supplies & Consumer Affairs	146.91
24.	Innovation, Technology Development & Deployment	N. B. Institute for Rural Technology	41.50
		Voluntary Health Association of Tripura	18.67
<b>Total</b>			<b>60.17</b>
25.	Pradhan Mantri Vandana Yojana	Directorate of Social Welfare & Social Education, Government of Tripura	1,625.37
26.	Research & Development for Conservation & Development	Ramkrishna Mahavidyalaya	3.20
27.	E-court Phase-II	Registrar General, High Court of Tripura	286.46
28.	Welfare Grant to Control Police Organisation	Simuli Majumdar Sarkar	35.00
29.	Apprenticeship & Training	Society for Entrepreneurship Development	676.79
		Women's Industrial Training Institute, Agartala	4.08
<b>Total</b>			<b>680.87</b>
30.	Sub-Mission on Plant Protection & Plant Quarantine	State Agriculture Research Station, Department of Agriculture, Government of Tripura	50.00
31.	Action Research & Studies on Judicial Reforms	State Institute of Public Administration and Rural Development, Tripura	15.47
32.	CIC – PPG & P	State Institute of Public Administration and Rural Development, Tripura	12.70
33.	MDA Programme	Tripura Forest Environment Improvement & Poverty Alleviation Society	0.38
34.	Trade Infrastructure Export Schemes	Tripura Industries Development Corporation Limited	615.00
35.	Development of Nursing Services	Tripura Nursing Council, Directorate of Health	8.26
36.	Information, Education & Communications	Tripura Renewable Energy Development Agency (TREDA)	0.03
37.	Solar Power – Grid I Interactive	Tripura Renewable Energy Development Agency (TREDA)	70.00
38.	Solar Power – off Grid	Tripura Renewable Energy Development Agency (TREDA)	203.17
39.	Pradhan Mantri Gram Sadak Yojana CS	Tripura Rural Roads Development Agency, Tripura	0.27
40.	S & T Institutional & Human Capacity Building	Tripura State Council for Science & Technology	62.00
41.	Digital India Land Records Modernisation Programme	Tripura State NRLMP Management Society	685.12
42.	Environmental Information System	Tripura State Pollution Control Board	16.93
43.	Environmental Education, Awareness & Training	Tripura State Pollution Control Board	29.60
44.	Mahatma Gandhi National Rural Employment Guarantee Scheme CS	State Employment Guarantee Fund, Tripura	28,094.82

## Appendix - 1.3 (concl..)

**Statement showing funds directly released by Government of India to the State Implementing Agencies and the Non-Governmental Organisations during the year 2017-18 on various schemes/programmes outside the State Budget**

*(Reference: Paragraph No. 1.2.2)*

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)
45.	Support to MGUS/Institutions/SRCs for Adult Education & Skill Development (Marge Scheme of NGOs JSS)	Jana Shiksha Sansthan, Agartala, West Tripura	<b>11.00</b>
46.	Assistance to Voluntary Organisations for Programmes related to aged SJE	Abhoy Mission, Ramnagar 1, 2 <sup>nd</sup> crossing, Agartala	12.15
		Sanghadip	7.87
		Abalamban	5.57
<b>Total</b>			<b>25.59</b>
47.	Deen Dayal Disabled Rehabilitation Scheme SJE	North Tripura Deaf and Dumb School	<b>2.84</b>
48.	MP's Local Area Development Scheme MPLADS	District Magistrate, West Tripura	<b>1,500.00</b>
49.	Human Resource Development Handicrafts	Bankim Nagar Women Development Society	<b>1.25</b>
50.	NER-Textile Promotion Scheme	Directorate of Handloom, Handicrafts and Sericulture, Govt. of Tripura	2,004.15
		Tripura Handloom & Handicrafts Development Corporation Ltd.	39.68
<b>Total</b>			<b>2,043.83</b>
51.	North Eastern Council	Directorate of Planning & coordination, Government of Tripura	<b>14.00</b>
<b>Grand Total</b>			<b>42,673.84</b>

## Appendix - 1.4

## Time Series Data on State Government Finances

(Reference: Paragraph No .1.3)

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part –A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>7,650.18</b>	<b>9,239.73</b>	<b>9,426.74</b>	<b>9,645.46</b>	<b>10,067.95</b>
(i) Tax Revenue	1,073.91 (14)	1,174.26 (13)	1,332.25 (14)	1,422.01 (15)	1,422.02 (14)
Taxes on Agricultural Income	0.83 (#)	0.21 (#)	0.11 (#)	0.10 (#)	0.09 (#)
Taxes on Sales, Trade, etc.	837.09 (78)	909.81 (77)	1,058.48 (79)	1,112.89 (79)	611.88 (43)
State Excise	115.18 (11)	138.96 (12)	143.56 (11)	163.19 (11)	186.96 (13)
Taxes on Vehicles	36.79 (3)	36.09 (3)	37.62 (3)	43.60 (3)	54.38 (4)
Stamps and Registration Fees	39.24 (4)	37.56 (3)	42.49 (3)	41.83 (3)	40.16 (3)
Land Revenue	8.07 (1)	10.76 (1)	5.97 (1)	13.32 (1)	4.46 (#)
Other Taxes including taxes on commodities and services	36.71 (3)	40.87 (4)	44.02 (3)	47.08 (3)	524.09 (37)
(ii) Non-tax Revenue	246.52 (3)	195.64 (2)	262.60 (3)	218.85 (2)	493.48 (5)
(iii) State's share of Union Taxes and Duties	1,630.25 (21)	1,730.13 (19)	3,266.02 (35)	3,909.12 (41)	4,322.08 (43)
(iv) Grants-in-aid from Government of India	4,699.50 (62)	6,139.70 (66)	4,565.87 (48)	4,095.48 (42)	3,830.37 (38)
<b>2. Misc. Capital Receipts</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>3. Recoveries of Loans and Advances</b>	<b>0.96</b>	<b>2.18</b>	<b>1.14</b>	<b>0.91</b>	<b>1.69</b>
<b>4. Total Revenue and Non-debt Capital Receipts (1+2+3)</b>	<b>7,651.14</b>	<b>9,241.91</b>	<b>9,427.88</b>	<b>9,646.37</b>	<b>10,069.64</b>
<b>5. Public Debt Receipts</b>	<b>786.98</b>	<b>537.27</b>	<b>1,119.79</b>	<b>1,139.56</b>	<b>1,333.41</b>
Internal Debt (excluding WMAs and Overdrafts)	783.25	532.07	1,113.86	1,135.94	1,332.14
Net transactions under WMAs and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India	3.73	5.20	5.93	3.62	1.27
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>8,438.12</b>	<b>9,779.18</b>	<b>1,0547.67</b>	<b>10,785.93</b>	<b>11,403.05</b>
<b>7. Contingency Fund Receipts</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>8. Public Account Receipts</b>	<b>2631.12</b>	<b>2,985.73</b>	<b>3,324.03</b>	<b>3,931.53</b>	<b>3,373.83</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>11,069.24</b>	<b>12,764.91</b>	<b>13,871.70</b>	<b>14,717.46</b>	<b>14,776.88</b>
<b>10. Revenue Expenditure</b>	<b>5,948.96</b>	<b>7,442.91</b>	<b>7,868.47</b>	<b>8,855.14</b>	<b>10,357.22</b>
Plan including CSS	1,399.94 (24)	1,966.46 (26)	1,866.52 (24)	2,255.00 (25)	1,569.78 (15)
Non-plan	4,549.02 (76)	5,476.45 (74)	6,001.95 (76)	6,600.14 (75)	8,787.44 (85)
General Services (including Interest Payment)	2,345.29 (39)	2,676.01 (36)	3,045.18 (39)	3,503.17 (39)	4,398.58 (42)
Economic Services	1,048.29 (18)	1,402.74 (19)	1,314.47 (17)	1,471.26 (17)	1,480.48 (14)
Social Services	2,407.89 (40)	3,184.34 (43)	3,310.89 (42)	3,682.78 (42)	4,249.90 (41)
Grants-in-aid and Contributions	147.49 (3)	179.82 (2)	197.93 (2)	197.93 (2)	228.26 (2)
<b>11. Capital Expenditure</b>	<b>1,640.73</b>	<b>2,832.29</b>	<b>3,188.02</b>	<b>3,293.57</b>	<b>1,777.05</b>
Plan including CSS	1,646.94 (100)	2,821.41 (99)	3,176.31 (99)	3,274.65 (99)	1,758.86 (15)
Non-Plan	(-) 6.21 (#)	10.88 (0.39)	11.71 (1)	18.92 (1)	18.19 (1)
General Services	245.61 (15)	334.63 (12)	147.54 (5)	204.55 (6)	122.67 (7)
Economic Services	737.93 (45)	1,654.93 (58)	2,342.14 (73)	1,668.06 (51)	699.56 (39)

## Appendix - 1.4 (contd..)

## Time Series Data on State Government Finances

(Reference: Paragraph No. 1.3)

(`in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part –B: Expenditure/Disbursement</b>					
Social Services	657.19 (40)	838.15 (30)	698.34 (22)	1,420.96 (43)	954.82 (54)
12. Disbursement of Loans and Advances	15.77	15.74	21.84	27.28	7.01
13. Total Expenditure (10+11+12)	7,605.46	10,290.94	1,1078.33	12,175.99	12,141.28
14. Repayments of Public Debt	219.91	300.00	447.29	512.63	300.82
Internal Debt (excluding WMAs and Overdrafts)	172.14	268.78	415.65	481.01	269.00
Net transactions under WMAs and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from GoI <sup>‡</sup>	47.77	31.22	31.64	31.62	31.82
15. Appropriation to Contingency Fund	NIL	NIL	NIL	NIL	NIL
16. Total Disbursement out of Consolidated Fund (13+14+15)	7,825.37	10,590.94	11,525.62	12,688.62	12,442.10
17. Contingency Fund Disbursements	NIL	NIL	NIL	NIL	NIL
18. Public Account Disbursements	2,116.13	2,580.42	2,964.47	3,134.96	2,922.64
19. Total disbursement by the State (16+17+18)	9,941.50	13,171.36	14,490.09	15,823.58	15,364.74
<b>Part –C: Deficits</b>					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 1,701.22	(+) 1,796.82	(+) 1,558.27	(+) 790.32	(-) 289.27
21. Fiscal Deficit (-) / Surplus (+) (4 - 13)	(+) 45.68	(-) 1,049.03	(-) 1,650.45	(-) 2,529.62	(-) 2,071.64
22. Primary Surplus (+)/ Deficit (-)	(+) 636.64	(-) 367.35	(-) 921.06	(-) 1,735.31	(-) 1,184.75
<b>Part –D: Other Data</b>					
23. Interest Payments (percentage of Revenue Expenditure)	590.96 (10)	681.68 (9)	729.39 (9)	794.31 (9)	886.89 (8.56)
24. Financial Assistance to Local Bodies etc.	242.80	384.19	444.80	688.48	1,474.17
25. WMAs/ Overdraft availed (days)	NIL	NIL	NIL	NIL	NIL
26. Interest on WMAs/ Overdraft (` in crore)	NIL	NIL	NIL	NIL	NIL
27. Gross State Domestic Product (GSDP)*	25593	29667	32861.70 (P)	36,879.70 (A)	39,669.69 (A)
28. Outstanding Fiscal Liabilities**(year-end)	8,737.61	9,331.58	10,395.19	11,891.21	13,376.10
29. Outstanding guarantees (year-end)	187.80	241.48	287.78	312.53	327.65
30. Maximum amount guaranteed during the year	25.00	79.00	NA	64.00	54.00
31. Number of incomplete projects <sup>2</sup>	28	18	35	92	62
32. Capital blocked in incomplete projects	166.26	159.16	301.84	966.15	406.64
<b>Part- E: Fiscal Health Indicators</b>					
<b>I. Resource Mobilisation</b>					
Own Tax Revenue/GSDP (ratio)	4.29	4.03	4.02	3.86	3.58
Own Non-tax Revenue/GSDP (ratio)	0.98	0.67	0.79	0.59	1.24
Central Transfers/GSDP (ratio)	25.28	27.03	23.59	21.70	20.55
<b>II. Expenditure Management</b>					
Total Expenditure/GSDP (ratio)	30.37	35.35	33.38	33.02	30.61
Total Expenditure/Revenue Receipts (ratio)	99.42	111.38	117.52	126.23	120.59
Revenue Expenditure/Total Expenditure (ratio)	78.22	72.32	71.02	72.73	85.31
Expenditure on Social Services/ Total Expenditure (ratio)	40.30	39.09	36.19	41.92	42.87
Expenditure on Economic Services/Total Expenditure (ratio)	23.49	29.76	33.01	25.78	17.96
Capital Expenditure/Total Expenditure (ratio)	21.57	27.52	28.78	27.05	14.64
Capital Expenditure on Social and Economic Services/Total Expenditure	18.34	24.27	27.47	25.36	13.63

<sup>‡</sup> Includes Ways and Means Advances from GoI.<sup>2</sup> Number of incomplete projects from the year 2013-14 to 2017-18 involving ₹ 5 crore and above.

## Appendix - 1.4 (concl..)

## Time Series Data on State Government Finances

(Reference: Paragraph No. 1.3)

(`in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
<b>III. Management of Fiscal Imbalances</b>					
Revenue (Surplus/ Deficit)/GSDP (ratio)	6.79	6.17	4.69	2.14	(-) 0.73
Fiscal (Surplus/Deficit)/GSDP (ratio)	(+) 0.18	(-) 3.60	(-) 4.97	(-) 6.86	(-) 5.22
Primary Deficit (Surplus/Deficit)/GSDP (ratio)	(+) 2.54	(-) 1.26	(-) 2.77	(-) 4.70	(-) 2.99
Revenue Surplus/Fiscal Surplus (ratio)	(+) 3,724.21	(-) 171.29	(-) 94.41	(-) 31.24	13.96
Primary Revenue Balance/GSDP (ratio)	9.15	7.21	6.89	4.30	1.51
<b>IV. Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP (ratio)	34.90	32.05	31.32	32.24	33.72
Fiscal Liabilities/RR (ratio)	114.08	100.99	110.27	123.28	132.86
Interest Payments/RR	7.72	7.44	7.74	8.23	8.81
Debt Redemption (Principal+Interest)/ Total Debt Receipts (ratio)	81.06	72.42	81.62	114.68	66.98
<b>V. Other Fiscal Health Indicators</b>					
Return on Investment (` in crore)	Nil	0.51 <sup>§</sup>	13.41	0.05	14.27
Balance from Current Revenue (` in crore)	(-) 397.72	(-) 2,289.89	(+) 108.06	(+) 258.94	(-) 706.24
Financial Assets/Liabilities (ratio)	2.22	2.34	2.35	2.25	2.09
* 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).					
<sup>§</sup> Only ₹ 50.76 lakh.					
<b>Note1:</b> Figure in bracket indicates the percentage to Revenue Receipts.					
<b>Note2:</b> Figures in brackets represent percentage to total of each sub-heading.					
# Negligible					

## Appendix - 1.5

**Assets and Liabilities**  
(Reference: Paragraph No. 1.9)

(₹ in crore)

As on 31 March 2017		Liabilities		As on 31 March 2018	
6,335.65		<b>Internal Debt</b>			7,398.47
	4,001.32	Market Loans bearing interest	5,138.00		
	0.01	Market Loans not bearing interest	0.01		
	50.56	Loans from LIC of India	35.77		
	1,421.82	Special Securities to National Small Savings Fund of Central Government	1,308.62		
	861.94	Loans from other Institutions	916.07		
267.71		<b>Loans and Advances from Central Government</b>			237.16
	0.18	Pre- 1984-85 Loans	0.18		
	4.45	Non-Plan Loans	3.90		
	241.30	Loans for State Plan Schemes	211.64		
	16.00	Loans for Centrally Sponsored Plan Schemes	15.46		
	-	Ways and Means Advances	-		
	5.78	Loans for Special Schemes	4.71		
3,751.00		<b>Small Savings, Provident Funds, etc.</b>			4,271.75
208.61		<b>Reserve Fund bearing interest</b>			193.79
536.76		<b>Reserve Fund (including Sinking Funds)</b>			377.40
791.48		<b>Deposits</b>			897.53
10.00		<b>Contingency Fund</b>			10.00
14,801.89		<b>Accumulated surplus on Government Account<sup>#</sup></b>			14,512.94
	14,011.57	Accumulated Surplus at the beginning of the year	14,802.21		
	790.32	Add: revenue surplus for the current year	(-) 289.27		
26,703.10		<b>Total: Liabilities</b>			27,899.04
<b>Assets</b>					
24,603.29		<b>Gross capital outlay on Fixed Assets</b>			26,380.34
	1,446.06	Investment in Government Companies and Statutory Corporations, etc.	1,503.88		
	23,157.23	Other Capital Outlay on General, Social and Economic Services	24,876.46		
187.67		<b>Loans and Advances by the State Government</b>			192.99
	119.80	Other Development Loans	125.29		
	11.12	Loans to Government Servants	10.95		
	56.75	Loans for Power Projects	56.75		
0.14		<b>Other Advances</b>			0.57
194.79		<b>Suspense and Miscellaneous Balances</b>			163.87
(-) 12.02		<b>Remittance Balances</b>			19.90
1,729.23		<b>Cash Balance</b>			1,141.37
	(-) 1.13	Cash in Treasuries and local remittance	(-) 1.13		
	41.59	Departmental Cash Balance including permanent advances	37.88		
	631.92	Investment of earmarked funds	472.01		
	1,356.72	Cash balance investment	639.54		
	(-) 299.87	Deposits with Reserve Bank of India*	(-) 6.93		
26,703.10		<b>Total: Assets</b>			27,899.04

\* Minus balance was the net difference between receipts and disbursement of the State Government after incorporating all adjustments made by RBI for the year 2017-18.

# Increased by ₹ 32 lakh in last year accumulated revenue surplus due to proforma transfer to Major Head 0075-Misc general service from Internal Debt by rectification of misclassification.

**Explanatory Notes for Appendices 1.2 and 1.5**

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts, Government accounts being mainly on cash basis, the surplus on Government account, as shown in **Appendix 1.5** indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include other pending settlements, etc. There was a difference of ₹ 8.07 crore (Credit) between the figures reflected in the Accounts (credit: ₹ 6.93 crore) and that intimated by the Reserve Bank of India (Credit: ₹ 1.14 crore) under "Deposits with Reserve Bank" (March 2018).



Appendix - 2.1

List of grants with savings of ₹ 20 lakh and above during 2017-18

(Reference: Paragraph No. 2.3.1 & 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of the Grant/Appropriation	Total provision	Total expenditure	Amount of savings	Amount not surrendered (Percentage of savings not surrendered)
<b>Revenue-Voted</b>					
1.	1 - Department of Parliamentary Affairs	2261.50	1783.31	478.19	156.65 (33)
2.	3- General Administration (SA) Department	6323.00	5814.85	508.15	435.98 (86)
3.	4 - Election Department	4334.53	3995.05	339.48	339.48 (100)
4.	5 - Law Department	12824.80	10446.87	2377.93	2377.93 (100)
5.	6 - Revenue Department	18512.11	16103.89	2408.22	1351.40 (56)
6.	7 - General Administration (Administrative Reform) Department	329.96	305.22	24.74	24.74 (100)
7.	9- Statistical Department	903.50	719.85	183.65	74.63 (41)
8.	10 – Home (Police) Department	130605.69	119718.51	10887.18	10835.59 (99)
9.	11 – Transport Department	2528.53	2386.21	142.32	133.74 (94)
10.	12 – Co-operation Department	2751.02	2103.45	647.57	185.68 (29)
11.	13- Public Works (Roads and Buildings) Department	42355.40	31832.42	10522.98	1564.28 (15)
12.	14 - Power Department	9225.50	6806.86	2418.64	7.12 (1)
13.	15 - Public Works (Water Resource) Department	13208.53	6982.44	6226.09	1215.78 (20)
14.	16 – Health Department	33121.11	30062.71	3058.40	2904.22 (95)
15.	17 – Information and Cultural Tourism Department	3282.95	3044.21	238.74	142.16 (60)
16.	18- General Administration (Political) Department	266.15	226.21	39.94	30.59 (77)
17.	19 – Tribal Welfare Department	117047.85	73139.30	43908.55	5014.62 (11)
18.	20 – Welfare of Scheduled Castes Department	50549.21	28454.70	22094.51	7245.26 (33)
19.	21 – Food, Civil Supplies and Consumers Affairs Department	14174.32	11529.56	2644.76	1213.95 (46)
20.	22 - Relief and Rehabilitation Department	3562.00	2957.35	604.65	5.83 (1)
21.	23 - Panchayati Raj Department	29484.16	28555.52	928.64	712.01 (77)
22.	24 -Industries and Commerce Department	5705.83	5337.39	368.44	234.84 (64)
23.	25 - Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	2652.35	1863.85	788.50	259.72 (33)
24.	26 – Fisheries Department	5410.71	4081.68	1329.03	659.34 (50)
25.	27 – Agriculture Department	24920.80	20684.27	4236.53	1533.76 (36)
26.	28 – Horticulture Department	9695.08	6195.60	3499.48	2562.79 (73)
27.	29 – Animal Resource Development Department	9343.92	8574.17	769.75	495.49 (64)
28.	30 – Forest Department	9695.77	8758.23	937.54	805.59 (86)
29.	31 - Rural Development Department	14227.94	12226.05	2001.89	747.68 (37)
30.	32 – Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	5471.95	3491.31	1980.64	1980.64 (100)
31.	33 – Science Technology & Environment Department	891.65	662.60	229.05	46.91 (20)
32.	34 – Planning and Coordination Department	13398.07	361.91	13036.16	30.93 (1)
33.	35 – Urban Development Department	17393.51	12082.91	5310.60	161.49 (3)
34.	36 – Home (Jail) Department	3140.05	2663.40	476.65	180.32 (38)
35.	37 – Labour Organisation	1255.40	973.16	282.24	93.87 (33)



## Appendix - 2.1 (contd..)

**List of grants with savings of ₹ 20 lakh and above during 2017-18**  
(Reference: Paragraph No. 2.3.1 & 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of the Grant/Appropriation	Total provision	Total expenditure	Amount of savings	Amount not surrendered (Percentage of savings not surrendered)
36.	38 – General Administration (Printing and Stationery) Department	1898.00	1108.47	789.53	98.16 (24)
37.	39 - Education (Higher) Department	14567.02	12014.59	2552.43	1040.34 (41)
38.	40 – Education (School) Department	102769.77	100156.42	2613.35	745.00 (29)
39.	41 – Education (Social) Department	56087.03	46153.92	9933.11	104.71 (1)
40.	42 – Education (Sports and Youth Programme) Department	6694.63	5979.00	715.63	463.88 (65)
41.	43 – Finance Department	174706.21	161723.20	12983.01	12983.01 (100)
42.	44 – Institutional Finance Department	383.91	348.60	35.31	30.61 (87)
43.	45 – Taxes and Excise	3205.96	3001.84	204.12	204.12 (100)
44.	46 – Treasuries	1114.27	1006.23	108.04	108.04 (100)
45.	49 – Fire Service Organisation	7601.57	6991.95	609.62	609.62 (100)
46.	51 – Public Works (Drinking Water and Sanitation) Department	19560.28	15542.89	4017.39	944.25 (24)
47.	52 – Family Welfare and Preventive Medicine	28899.70	23895.68	5004.02	2525.95 (50)
48.	53 - Tribal Welfare (Research) Department	362.00	265.18	96.82	39.08 (40)
49.	54 - Factories and Boilers Organisation	309.94	241.90	68.04	14.69 (22)
50.	55 – Employment Department	669.24	556.13	113.11	68.73 (61)
51.	56 – Information Technology Department	917.98	803.26	114.72	10.83 (9)
52.	57 – Welfare of Minorities Department	3198.84	2593.33	605.51	516.02 (85)
53.	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	437.00	338.56	98.44	30.91 (31)
54.	59 – Tourism Department	331.35	264.75	66.60	21.45 (32)
55.	61 - Welfare of Other Backward Classes Department	3614.00	1345.42	2268.58	213.13 (9)
56.	62 – Education (Elementary) Department	103894.08	90949.63	12944.45	6546.38 (51)
<b>Total Revenue-Voted</b>		<b>1152077.63</b>	<b>950205.97</b>	<b>201871.66</b>	<b>73083.92 (36)</b>
<b>Capital – Voted</b>					
57.	4 – Election Department	563.25	151.32	411.93	411.93 (100)
58.	5 – Law Department	3080.00	1019.68	2060.32	980.32 (48)
59.	6 – Revenue Department	6089.26	1587.36	4501.90	4501.90 (100)
60.	10 – Home (Police) Department	4697.95	1152.60	3545.35	1181.71 (33)
61.	11 – Transport Department	838.43	310.63	527.80	274.92 (52)
62.	12 – Co-operation Department	328.48	286.08	42.40	3.80 (9)
63.	13- Public Works (Roads and Buildings) Department	34242.00	19861.21	14380.79	9877.56 (69)
64.	14 - Power Department	2138.70	658.68	1480.02	0.00
65.	15 - Public Works (Water Resource) Department	4246.74	1023.82	3222.92	1012.02 (31)
66.	16 – Health Department	4647.73	3713.04	934.69	934.69 (100)
67.	17 – Information and Cultural Affairs Department	126.58	88.82	37.76	37.76 (100)
68.	19 – Tribal Welfare Department	151193.27	64905.53	86287.74	30452.13 (35)
69.	20 – Welfare of Scheduled Castes Department	65960.92	30275.35	35685.57	14865.82 (42)
70.	21 – Food, Civil Supplies and Consumers Affairs Department	518.77	259.97	258.80	158.80 (61)
71.	23 – Panchayati Raj Department	676.52	89.00	587.52	161.67 (28)
72.	27 – Agriculture Department	9247.00	3276.58	5970.42	186.33 (3)

## Appendix - 2.1 (concl..)

## List of grants with savings of ₹ 20 lakh and above during 2017-18

(Reference: Paragraph No. 2.3.1 &amp; 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of the Grant/Appropriation	Total provision	Total expenditure	Amount of savings	Amount not surrendered (Percentage of savings not surrendered)
73.	28 – Horticulture Department	182.73	108.97	73.76	35.81 (49)
74.	29 – Animal Resource Development Department	923.27	24.41	898.86	646.91 (72)
75.	30 – Forest Department	491.11	418.35	72.76	72.76 (100)
76.	31 – Rural Development Department	25978.00	12362.30	13615.70	3431.42 (25)
77.	35 – Urban Development Department	30004.43	10295.25	19709.18	11017.29 (56)
78.	36 – Home (Jail) Department	856.39	270.90	585.49	70.16 (12)
79.	38 – General Administration (Printing and Stationery)	150.00	0.00	150.00	150.00 (100)
80.	39 – Education (Higher) Department	6247.16	3419.68	2827.48	374.84 (13)
81.	40 – Education (School) Department	5406.17	3961.08	1445.09	1445.09 (100)
82.	41 – Education (Social) Department	364.00	0.00	364.00	0.00
83.	42 – Education (Sports and Youth Programme) Department	820.67	450.79	369.88	4.28 (1)
84.	43 – Finance Department	150.00	35.75	114.25	0.00
85.	49 – Fire Service Organisation	512.00	68.97	443.03	65.34 (15)
86.	51 – Public Works (Drinking Water and Sanitation) Department	13858.60	7220.64	6637.96	295.01 (4)
87.	52 – Family Welfare and Preventive Medicine	10425.51	3760.00	6665.51	6150.06 (92)
88.	56 – Information Technology Department	326.40	147.40	179.00	0.00
89.	57 – Welfare of Minorities Department	7297.05	2927.62	4369.43	1959.68 (45)
90.	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	140.66	43.65	97.01	97.01 (100)
91.	59 – Tourism	320.00	62.50	257.50	0.00
92.	61 – Welfare of Other Backward Classes Department	650.00	36.50	613.50	0.00
93.	62 – Education (Elementary) Department	2140.20	1729.86	410.34	410.34 (100)
<b>Total Capital- Voted</b>		<b>395839.95</b>	<b>176004.29</b>	<b>219835.66</b>	<b>91267.36 (42)</b>
<b>Revenue-Charged</b>					
94.	2 - Governor's Secretariat	526.94	493.53	33.41	33.41 (100)
95.	8 - General Administration (P&T)	768.00	483.09	284.91	31.04 (11)
96.	12 – Co-operation Department	250.00	87.75	162.25	0.00
97.	13 - Public Works (Roads and Buildings) Department	8850.00	5169.08	3680.92	87.23 (2)
98.	16 – Health Department	350.00	211.92	138.08	0.79 (1)
99.	26 – Fisheries Department	80.00	57.97	22.03	0.05 (1)
100.	35 – Urban Development Department	120.00	0.00	120.00	0.00
101.	43 – Finance Department	95000.00	81788.81	13211.19	12906.19 (98)
102.	48 – High Court	1865.85	1737.33	128.52	128.52 (100)
103.	52 – Family Welfare and Preventive Medicine	516.02	285.00	231.02	231.02 (100)
<b>Total Revenue-Charged</b>		<b>108326.81</b>	<b>90314.48</b>	<b>18012.33</b>	<b>13418.25 (74)</b>
<b>Capital-Charged</b>					
104.	13- Public Works (Roads and Buildings) Department	13520.00	13464.24	55.76	55.76 (100)
105.	35 – Urban Development Department	50.00	0.00	50.00	0.00
106.	43 – Finance Department	60000.00	14501.91	45498.09	680.35 (1)
107.	52 – Family Welfare and Preventive Medicine	1454.77	566.47	888.30	888.30 (100)
<b>Total Capital-Charged</b>		<b>75024.77</b>	<b>28532.62</b>	<b>46492.15</b>	<b>1624.41 (3)</b>
<b>Grand Total</b>		<b>1731269.16</b>	<b>1245057.36</b>	<b>486211.80</b>	<b>179393.94 (37)</b>

## Appendix - 2.2

**List of grants indicating persistent savings of more than ₹ 1 crore during 2013-18**  
(Reference: Paragraph No. 2.3.2)

(₹ in crore)

Sl. No.	Number and name of Grant/Appropriation	Amount of savings				
		2013-14	2014-15	2015-16	2016-17	2017-18
<b>Revenue-Voted</b>						
1.	6 – Revenue Department	31.66	25.21	29.44	29.36	24.08
2.	10 – Home (Police) Department	135.08	115.68	98.38	147.51	108.87
3.	12 – Co-operation Department	3.12	2.57	2.61	5.48	6.48
4.	19 – Tribal Welfare Department	287.06	462.69	594.45	345.19	439.09
5.	20 – Welfare of Scheduled Castes Department	128.91	199.80	270.77	179.70	220.95
6.	26 – Fisheries Department	6.97	9.86	5.45	3.23	13.29
7.	27 – Agriculture Department	24.78	9.81	64.79	52.84	42.37
8.	29 – Animal Resource Development Department	10.13	2.69	8.68	15.23	7.70
9.	30 – Forest Department	14.27	18.81	7.56	12.66	9.38
10.	35 – Urban Development Department	56.40	77.81	44.75	20.22	53.11
11.	39 – Education (Higher) Department	19.31	32.14	37.91	39.84	25.52
12.	40 – Education (School) Department	84.02	61.59	124.30	103.42	26.13
13.	41 – Education (Social) Department	79.99	48.62	118.79	62.72	99.33
14.	52 – Family Welfare and Preventive Medicine	169.22	129.16	66.06	40.90	50.04
<b>Capital-Voted</b>						
15.	6 – Revenue Department	4.31	1.32	12.61	16.58	45.02
16.	13 – Public Works (Roads and Buildings) Department	49.15	34.93	83.22	22.00	143.81
17.	15 – Public Works (Water Resource) Department	44.05	44.09	68.52	24.23	32.23
18.	16 – Health Department	24.34	19.32	27.65	12.94	9.35
19.	19 – Tribal Welfare Department	283.25	546.64	872.00	1089.08	862.88
20.	20 – Welfare of Scheduled Castes Department	191.34	353.07	430.56	371.25	356.86
21.	27 – Agriculture Department	79.79	108.03	105.33	33.41	59.70
22.	39 – Education (Higher) Department	19.43	28.40	1.45	9.70	28.27
23.	40 – Education (School) Department	30.65	9.76	25.22	5.39	14.45
24.	52 – Family Welfare and Preventive Medicine	13.92	6.07	146.44	126.05	66.66

## Appendix - 2.3

**Statement of various Grants/Appropriations where excess expenditure occurred during the year 2017-18 which are required to be regularised under Article 205 of the Constitution of India**

*(Reference: Paragraph No. 2.3.3.2)*

*(₹ in lakh)*

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Total expenditure	Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)
<b>Revenue – Charged</b>					
1.	15	Public Works (Water resource) Department	208.16	274.77	66.61
2.	27	Agriculture Department	475.00	494.09	19.09
<b>Capital – Voted</b>					
3.	24	Industries and Commerce Department	2929.59	3319.59	390.00
4.	25	Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	619.85	661.82	41.97
<b>Total</b>			<b>4232.60</b>	<b>4750.27</b>	<b>517.67</b>

## Appendix - 2.4

Statement showing cases where supplementary provision proved unnecessary  
(by more than ₹ 10 lakh) during the year 2017-18  
(Reference: Paragraph No. 2.3.4)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision obtained
<b>Revenue-Voted</b>					
1.	7 - General Administration (Administrative Reform) Department	317.75	305.22	12.53	12.21
2.	10 – Home (Police) Department	130018.48	119718.51	10299.97	587.21
3.	11 – Transport Department	2467.80	2386.21	81.59	60.73
4.	17 – Information, Cultural Affairs and Tourism Department	3235.50	3044.21	191.29	47.45
5.	19 – Tribal Welfare Department	110884.68	73139.30	37745.38	6163.17
6.	20 – Welfare of Scheduled Castes Department	44836.10	28454.70	16381.40	5713.11
7.	21 – Food, Civil Supplies and Consumers Affairs Department	13419.80	11529.56	1890.24	754.52
8.	23 – Panchayati Raj Department	29200.16	28555.52	644.64	284.00
9.	26 – Fisheries Department	4955.13	4081.68	873.45	455.58
10.	29-Animal Resource Development Department	9293.54	8574.17	719.37	50.38
11.	34-Planning and Coordination Department	13349.84	361.91	12987.93	48.23
12.	46 – Treasuries	1041.93	1006.23	35.70	72.34
13.	52 – Family Welfare and Preventive Medicine	26023.60	23895.68	2127.92	2876.10
14.	55-Employment	649.70	556.13	93.57	19.54
15.	57 – Welfare of Minorities Department	3157.55	2593.33	564.22	41.29
<b>Total Revenue-Voted</b>		<b>392851.56</b>	<b>308202.36</b>	<b>84649.20</b>	<b>17185.86</b>
<b>Revenue-Charged</b>					
16.	52 – Family Welfare and Preventive Medicine	400.00	285.00	115.00	116.02
<b>Capital-Voted</b>					
17.	6 – Revenue Department	2278.00	1587.36	690.64	3811.26
18.	10 – Home (Police) Department	3292.43	1152.60	2139.83	1405.52
19.	11 – Transport Department	659.84	310.63	349.21	178.59
20.	19 – Tribal Welfare Department	139108.75	64905.53	74203.22	12084.52
21.	20 – Welfare of Scheduled Castes Department	59040.77	30275.35	28765.42	6920.15
22.	21 – Food, Civil Supplies and Consumers Affairs Department	292.30	259.97	32.33	226.47
23.	29-Animal Resource Development Department	812.00	24.41	787.59	111.27
24.	35 – Urban Development Department	26804.85	10295.25	16509.60	3199.58
25.	36 – Home (Jail) Department	564.73	270.90	293.83	291.66
26.	39 – Education (Higher) Department	4694.98	3419.68	1275.30	1552.18
27.	51- Public Works (Drinking Water and Sanitation) Department	12462.33	7220.64	5241.69	1396.27
<b>Total Capital – Voted:</b>		<b>250010.98</b>	<b>119722.32</b>	<b>130288.66</b>	<b>31177.47</b>
<b>Grand Total</b>		<b>643262.54</b>	<b>428209.68</b>	<b>215052.86</b>	<b>48479.35</b>

## Appendix - 2.5

Statement showing grants/appropriation where supplementary provision proved excessive by more than ₹ 25 lakh resulting in there was savings in each case by more than ₹ 25 lakh during 2017-18

(Reference: Paragraph No. 2.3.4)

(₹ in lakh)

Sl. No.	Number and name of the Grant/Appropriation	Original provision	Actual expenditure	Supplementary provision		Savings
				Required	Obtained	
<b>Revenue-Voted</b>						
1.	4-Election Department	3093.00	3995.05	902.05	1241.53	339.48
2.	5 – Law Department	7274.00	10446.87	3172.87	5550.80	2377.93
3.	16-Health Department	28711.85	30062.71	1350.86	4409.26	3058.40
4.	24-Industries and Commerce Department	4813.30	5337.39	524.09	892.53	368.44
5.	30 – Forest Department	8144.18	8758.23	614.05	1551.59	937.54
6.	32 – Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	1754.47	3491.31	1736.84	3717.48	1980.64
7.	43 – Finance Department	160974.70	161723.20	748.50	13731.51	12983.01
8.	45-Taxes and Excise	2810.75	3001.84	191.09	395.21	204.12
9.	62 – Education (Elementary) Department	88666.83	90949.63	2282.80	15227.25	12944.45
<b>Capital-Voted</b>						
10.	16-Health Department	2200.00	3713.04	1513.04	2447.73	934.69
11.	30 – Forest Department	187.20	418.35	231.15	303.91	72.76
12.	40-Education (School) Department	2447.08	3961.08	1514.00	2959.09	1445.09
13.	52 – Family Welfare and Preventive Medicine	1399.00	3760.00	2361.00	9026.51	6665.51
14.	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	4.50	43.65	39.15	136.16	97.01
15.	62 – Education (Elementary) Department	1228.00	1729.86	501.86	912.20	410.34
<b>Revenue-Charged</b>						
16.	2 - Governor's Secretariat	476.55	493.53	16.95	50.39	33.41
17.	48 – High Court	1471.56	1737.33	265.77	394.29	128.52
<b>Capital-Charged</b>						
18.	13-Public Works (Roads and Buildings) Department	11961.00	13464.24	1503.24	1559.00	55.76

## Appendix - 2.6

**Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2017-18**

*(Reference: Paragraph No. 2.3.5)*

*(₹ in lakh)*

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Re-appropriation	Final excess(+)/ savings (-)
1.	1-Department of Parliamentary Affairs	(i) 2011-02-101-05 (Non-Plan)	(-) 194.93	(-) 148.10
2.	3- General Administration (SA) Department	(i) 2052-00-090-01 (Non-Plan)	(-) 20.24	(-) 124.02
		(ii) 2070-00-115-05 (Non-Plan)	(-) 44.48	(-) 195.10
3.	4-Election Department	(i) 2015-00-102-05 (Non-Plan)	(-) 3.31	(-) 43.68
4.	5-Law Department	(i) 2014-00-114-22 (Non-Plan)	(-) 24.07	(-) 214.61
5.	6-Revenue Department	(i) 2029-00-103-05 (Non-Plan)	(-) 180.62	(-) 54.96
		(ii) 2053-00-093-05 (Non-Plan)	(-) 72.95	(-) 349.63
		(iii) 2053-00-094-05 (Plan)	(-) 67.50	(-) 38.84
		(iv) 2053-00-094-05 (Non-Plan)	(+) 335.85	(-) 404.31
		(v) 2506-00-001-05 (Non-Plan)	(-) 2.68	(-) 42.28
		(vi) 2506-00-001-98 (Non-Plan)	(-) 691.41	(-) 227.07
		(vii) 2245-80-800-99 (Non-Plan)	(+) 100.00	(-) 100.00
		(viii) 2245-05-101-43 (Non-Plan)	(+) 47.80	(-) 26.11
		(ix) 4059-01-051-99 (Plan)	(+) 153.28	(-) 652.95
6.	8-General Administration (P&T) Department	(i) 2051-00-102-05 (Non-Plan)	(-) 253.87	(-) 31.04
7.	9-Statistical Department	(i) 3454-01-001-05 (Non-Plan)	(+) 36.69	(-) 57.83
8.	10-Home (Police) Department	(i) 2055-00-001-08 (Non-Plan)	(-) 404.45	(-) 23.65
		(ii) 2055-00-101-08 (Non-Plan)	(+) 2808.47	(-) 2969.41
		(iii) 2055-00-108-11 (Non-Plan)	(+) 5389.35	(-) 6034.84
		(iv) 2055-00-108-12 (Non-Plan)	(-) 2143.64	(-) 327.88
		(v) 2055-00-109-08 (Non-Plan)	(-) 5538.78	(-) 581.38
		(vi) 2055-00-109-09 (Non-Plan)	(+) 1443.75	(-) 218.50
		(vii) 2059-80-053-79 (Non-Plan)	(-) 202.66	(-) 67.53
		(viii) 2070-00-107-10 (Non-Plan)	(-) 109.19	(-) 109.39
		(ix) 3275-00-101-08 (Non-Plan)	(-) 451.97	(-) 23.12
		(x) 2055-00-117-08 (Non-Plan)	(+) 23.98	(-) 23.98
		(xi) 4055-00-207-08 (Non-Plan)	(-) 83.35	(-) 225.69
9.	11-Transport Department	(i) 2041-00-001-98 (Non-Plan)	(+) 12.25	(-) 30.60
		(ii) 3055-00-101-13 (Non-Plan)	(-) 150.00	(-) 100.00
10.	12-Co-operation Department	(i) 2425-00-001-98 (Non-Plan)	(-) 410.45	(-) 161.08
11.	13-Public Works (Roads and Buildings) Department	(i) 2059-80-001-25 (Non-Plan)	(+) 2604.65	(-) 1558.50
		(ii) 2049-01-200-58 (Non-Plan)	(-) 3556.19	(-) 87.27
		(iii) 4552-00-337-91 (CASP)	(-) 364.00	(-) 636.78
		(iv) 5054-04-337-91 (CASP)	(-) 3149.73	(-) 8636.74
		(v) 5054-05-337-91 (CASP)	(+) 477.58	(-) 262.22
		(vi) 4059-60-800-91 (CASP)	(+) 340.43	(-) 327.61
		(vii) 6003-00-105-58 (Non-Plan)	(+) 127.00	(-) 55.76
12.	15- Public works (Water Resources) Department	(i) 2702-80-001-27 (Non-Plan)	(-) 452.57	(-) 230.37
		(ii) 2702-80-799-65 (Non-Plan)	(-) 3722.13	(-) 746.93
		(iii) 2711-01-001-27 (Non-Plan)	(-) 167.46	(-) 226.94
		(iv) 4702-00-800-91 (CASP)	(-) 528.93	(-) 35.13
		(v) 4711-01-103-99 (Plan)	(-) 18.21	(-) 46.01
		(vi) 4711-01-800-91 (CASP)	(-) 363.66	(-) 162.34
		(vii) 4701-80-800-91 (CASP)	(-) 233.49	(-) 214.34
		(viii) 4711-01-800-89 (CSS)	(+) 35.00	(-) 260.00
		(ix) 4702-00-102-54 (Plan)	(+) 360.80	(-) 197.07
		(x) 4711-01-800-27 (Plan)	(+) 104.96	(-) 29.43



## Appendix - 2.6 (contd..)

**Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2017-18**

(Reference: Paragraph No. 2.3.5)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Re-appropriation	Final excess(+)/ savings (-)
13.	16-Health Department	(i) 2210-01-001-98 (Non-Plan)	(+) 1447.56	(-) 2747.43
		(ii) 2210-01-110-16 (Non-Plan)	(-) 984.32	(-) 100.27
		(iii) 2210-05-105-71 (Non-Plan)	(-) 278.50	(-) 20.92
		(iv) 4210-01-110-90 (Plan)	(-) 13.40	(-) 88.28
		(v) 4210-03-105-90 (Plan)	(+) 7.49	(-) 57.49
14.	17-Information and Cultural Affairs Department	(i) 2205-00-102-21 (Plan)	(-) 75.00	(-) 30.74
		(ii) 2220-60-001-98 (Non-Plan)	(+) 224.39	(-) 95.53
15.	19-Tribal Welfare Department	(i) 2225-02-001-33 (Non-Plan)	(-) 128.36	(-) 136.18
		(ii) 2225-02-277-35 (CASP)	(-) 1588.83	(-) 62.16
		(iii) 2225-02-796-91 (CASP)	(-) 735.00	(-) 453.75
		(iv) 2225-02-800-90 (Plan)	(-) 498.64	(-) 26.62
		(v) 3456-00-103-89 (CSS)	(+) 11.25	(-) 519.90
		(vi) 2875-60-800-29 (Plan)	(-) 69.19	(-) 41.81
		(vii) 2401-00-109-91 (CASP)	(-) 529.56	(-) 114.21
		(viii) 2403-00-103-91 (CASP)	(-) 7.75	(-) 140.60
		(ix) 2217-01-191-90 (Plan)	(+) 18.42	(-) 51.62
		(x) 2552-00-107-91 (CASP)	(-) 97.35	(-) 23.55
		(xi) 2202-02-109-91 (CASP)	(-) 585.60	(-) 462.69
		(xii) 2235-02-102-91 (CASP)	(-) 5916.47	(+) 138.86
		(xiii) 2211-00-001-90 (Plan)	(-) 394.52	(-) 155.00
		(xiv) 2236-02-102-91 (CASP)	(-) 78.18	(-) 363.74
		(xv) 3436-00-104-89 (CSS)	(+) 4.25	(-) 40.52
		(xvi) 2225-02-277-89 (CSS)	(+) 441.90	(-) 88.13
		(xvii) 2401-00-115-91 (CASP)	(+) 40.00	(-) 30.32
		(xviii) 2552-00-101-91 (CASP)	(-) 20.00	(+) 48.74
		(xix) 2210-03-103-16 (Plan)	(-) 174.79	(-) 23.25
		(xx) 4059-01-051-99 (Plan)	(+) 91.38	(-) 274.19
		(xxi) 4552-00-377-91 (CASP)	(-) 217.00	(-) 32.93
		(xxii) 5054-04-101-91 (CASP)	(-) 366.69	(-) 53.72
		(xxiii) 5054-04-337-91 (CASP)	(-) 1807.40	(-) 5337.49
		(xxiv) 5054-05-337-91 (CASP)	(+) 284.71	(-) 325.55
		(xxv) 4702-00-800-91 (CASP)	(-) 312.30	(-) 24.33
		(xxvi) 4711-01-103-99 (Plan)	(-) 10.86	(-) 30.14
		(xxvii) 4711-01-800-91 (CASP)	(-) 288.63	(-) 110.33
		(xxviii) 4210-01-110-16 (Plan)	(+) 143.73	(-) 279.29
		(xxix) 4210-01-110-90 (Plan)	(+) 15.70	(-) 73.22
		(xxx) 4225-02-102-91 (CASP)	(-) 782.80	(-) 49.17
		(xxxi) 4225-02-800-99 (Plan)	(+) 27.00	(-) 230.35
		(xxxii) 4515-00-101-91 (CASP)	(-) 195.10	(-) 41.34
		(xxxiii) 4515-00-101-99 (Plan)	(-) 33.10	(-) 22.90
		(xxxiv) 4401-00-800-91 (CASP)	(+) 90.28	(-) 315.25
		(xxxv) 4435-01-101-54 (Plan)	(-) 395.25	(-) 20.32
		(xxxvi) 4403-00-101-91 (CASP)	(-) 52.11	(-) 50.44
		(xxxvii) 4216-03-800-30 (Plan)	(-) 2369.40	(-) 274.39
		(xxxviii) 4216-03-800-91 (CASP)	(-) 1958.14	(-) 260.00
		(xxxix) 4515-00-102-91 (CASP)	(-) 12311.85	(-) 3694.62
		(xl) 4515-00-103-89 (CSS)	(+) 780.00	(-) 1225.00
		(xli) 4515-00-103-91 (CASP)	(-) 12235.10	(-) 3735.28
		(xlii) 4217-03-051-89 (CSS)	(+) 1544.73	(-) 5118.10
		(xliii) 4217-03-051-91 (CASP)	(-) 5801.90	(-) 565.13
		(xliv) 4202-01-203-91 (CASP)	(-) 1054.35	(-) 32.39



## Appendix - 2.6 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2017-18

(Reference: Paragraph No. 2.3.5)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Re-appropriation	Final excess(+)/ savings (-)
		(xlv) 4202-01-203-99 (Plan)	(+) 136.07	(-) 240.22
		(xlvi) 4202-02-104-91 (CASP)	(-) 195.03	(-) 53.89
		(xlvii) 4202-01-202-90 (Plan)	(+) 3.59	(-) 47.92
		(xlviii) 4202-01-202-91 (CASP)	(+) 171.47	(-) 1214.11
		(xlix) 4202-01-202-99 (Plan)	(+) 16.00	(-) 711.40
		(L) 4215-01-102-28 (Plan)	(-) 1309.20	(-) 43.56
		(Li) 4215-01-102-54 (Plan)	(-) 1778.45	(-) 37.17
		(Lii) 4210-02-103-54 (Plan)	(-) 306.11	(-) 235.41
		(Liii) 4701-80-800-91 (CASP)	(-) 94.65	(-) 172.33
		(Liv) 4210-03-105-90 (Plan)	(+) 19.27	(-) 34.27
		(Lv) 4401-00-800-90 (Plan)	(+) 27.05	(-) 37.05
		(Lvi) 4217-01-051-91 (CASP)	(-) 69.12	(-) 670.84
		(Lvii) 4217-03-051-88 (CSS)	(-) 1031.37	(-) 162.13
		(Lviii) 4059-60-800-91 (CASP)	(+) 202.94	(-) 195.30
		(Lix) 4210-01-110-99 (Plan)	(+) 209.68	(-) 114.43
		(Lx) 4225-02-277-88 (CASP)	(+) 166.85	(-) 166.85
		(Lxi) 4403-00-101-99 (Plan)	(+) 173.60	(-) 29.37
		(Lxii) 4403-00-106-91 (CASP)	(+) 32.23	(-) 32.23
		(Lxiii) 4515-00-103-70 (Plan)	(+) 230.40	(-) 122.62
		(Lxiv) 4552-00-101-91 (CASP)	(+) 9.86	(+) 30.41
		(Lxv) 4711-01-800-27 (Plan)	(+) 204.09	(-) 31.33
		(Lxvi) 4225-02-800-91 (CASP)	(+) 9.85	(+) 93.97
		(Lxvii) 4552-00-800-91 (CASP)	(+) 21.00	(+) 26.04
		(Lxviii) 4215-01-102-91 (CASP)	(+) 999.74	(-) 60.27
16.	20-Welfare of Scheduled Castes Department	(i) 2225-01-277-33 (Plan)	(+) 58.10	(-) 82.41
		(ii) 2225-01-277-35 (Plan)	(-) 88.36	(-) 31.19
		(iii) 2225-01-277-86 (CSS)	(+) 38.51	(-)1636.50
		(iv) 2225-01-277-91 (CASP)	(+) 38.51	(-) 1002.43
		(v) 3456-00-103-89 (CSS)	(+) 5.75	(-) 285.11
		(vi) 2851-00-800-29 (Plan)	(-) 20.25	(-) 51.39
		(vii) 2875-60-800-29 (Plan)	(-) 94.31	(-) 22.69
		(viii) 2401-00-109-91 (CASP)	(-) 575.56	(-) 37.96
		(ix) 2401-00-111-86 (CSS)	(-) 0.01	(-) 27.95
		(x) 2401-00-114-91 (CASP)	(-) 17.50	(-) 30.52
		(xi) 2404-00-102-91 (CASP)	(+) 2.22	(-) 200.00
		(xii) 2202-02-109-91 (CASP)	(-) 346.90	(-) 253.73
		(xiii) 2406-01-102-91 (CASP)	(-) 4.24	(-) 175.58
		(xiv) 2235-02-102-91 (CASP)	(-) 3264.18	(+) 402.15
		(xv) 2211-00-001-90 (Plan)	(-) 227.64	(-) 85.00
		(xvi) 2236-02-102-91 (CASP)	(-) 252.65	(-) 197.11
		(xvii) 3456-00-104-89 (CSS)	(+) 2.75	(-) 22.64
		(xviii) 2851-00-103-91 (CASP)	(-) 6.00	(-) 34.00
		(xix) 2851-00-102-05 (Plan)	(+) 34.00	(-) 34.00
		(xx) 2235-02-103-88 (CSS)	(+) 21.00	(-) 21.00
		(xxi) 2225-01-001-33 (Non-Plan)	(+) 45.87	(-) 29.94
		(xxii) 2059-80-053-25 (Plan)	(-) 1.97	(+) 22.66
		(xxiii) 2059-80-053-25 (Plan)	(+) 27.00	(-) 20.91
		(xxiv) 2059-80-053-25 (Plan)	(-) 5.90	(+) 21.49
		(xxv) 2202-01-101-91 (CASP)	(+) 344.82	(-) 311.01
		(xxvi) 4059-01-051-99 (CASP)	(+) 50.11	(-) 159.85

## Appendix - 2.6 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2017-18

(Reference: Paragraph No. 2.3.5)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Re-appropriation	Final excess(+)/ savings (-)
		(xxvii) 4070-00-800-91 (CASP)	(-) 370.00	(-) 1430.10
		(xxviii) 4552-00-337-91 (CASP)	(-) 119.00	(-) 20.74
		(xxix) 5054-04-337-91 (CASP)	(-) 873.15	(-) 3071.91
		(xxx) 5054-05-337-91 (CASP)	(+) 156.13	(-) 223.59
		(xxxii) 4701-80-800-91 (CASP)	(-) 2.08	(-) 140.66
		(xxxiii) 4711-01-800-91 (CASP)	(-) 119.16	(-) 127.33
		(xxxiv) 4210-01-110-16 (Plan)	(+) 31.02	(-) 296.72
		(xxxv) 4210-01-110-90 (Plan)	(+) 21.68	(-) 40.73
		(xxxvi) 4408-02-800-91 (CASP)	(-) 0.55	(-) 23.19
		(xxxvii) 4515-00-101-91 (CASP)	(-) 106.70	(-) 27.89
		(xxxviii) 4403-00-101-91 (CASP)	(-) 29.01	(-) 23.80
		(xxxix) 4515-00-102-91 (CASP)	(-) 3488.36	(-) 1046.81
		(xl) 4515-00-103-89 (CSS)	(+) 221.00	(-) 330.15
		(xli) 4515-00-103-91 (CASP)	(-) 3446.27	(-) 1085.83
		(xlii) 4217-03-051-89 (CSS)	(+) 847.11	(-) 2806.70
		(xliii) 4217-03-051-91 (CASP)	(-) 3181.69	(-) 309.91
		(xliv) 4202-01-202-90 (Plan)	(+) 2.02	(-) 28.61
		(xlv) 4202-01-202-91 (CASP)	(+) 96.52	(-) 643.69
		(xlvi) 4202-01-202-99 (Plan)	(+) 9.00	(-) 414.02
		(xlvii) 4202-03-800-91 (CASP)	(-) 139.14	(-) 25.53
		(xlviii) 4215-01-102-28 (Plan)	(-) 717.95	(-) 32.43
		(xlix) 4215-01-102-54 (Plan)	(-) 975.27	(-) 31.84
		(L) 4210-02-103-54 (Plan)	(-) 164.96	(-) 124.50
		(Li) 4711-01-800-89 (CSS)	(-) 15.00	(-) 85.00
		(Lii) 4210-01-110-54 (Plan)	(-) 95.20	(-) 23.80
		(Liii) 4225-01-277-91 (CASP)	(+) 11.00	(-) 449.51
		(Liiii) 4515-00-101-99 (Plan)	(-) 18.15	(-) 49.85
		(Lv) 4552-00-101-91 (CASP)	(+) 0.92	(-) 32.92
		(Lvi) 4217-01-051-91 (CASP)	(-) 37.90	(-) 367.88
		(Lvii) 4217-03-051-88 (CSS)	(-) 565.59	(-) 88.91
		(Lviii) 4202-01-203-91 (CASP)	(-) 578.20	(-) 125.57
		(Lix) 4059-01-051-91 (CASP)	(+) 85.00	(-) 35.66
		(Lx) 4702-00-102-54 (Plan)	(+) 117.96	(-) 76.69
		(Lxi) 4552-00-101-91 (CASP)	(+) 5.87	(+) 207.48
		(Lxii) 4515-00-103-99 (Plan)	(+) 74.40	(-) 35.92
		(Lxiii) 4552-00-101-91 (CASP)	(+) 40.00	(+) 133.35
		(Lxiv) 4202-01-203-99 (Plan)	(+) 74.61	(-) 55.96
		(Lxv) 4070-00-800-99 (Plan)	(-) 52.85	(+) 69.81
17.	21-Food, Civil Supplies and Consumers Affairs Department	(i) 2408-01-001-98 (Non-Plan)	(+) 232.50	(-) 205.51
		(ii) 3456-00-103-89 (CSS)	(+) 22.88	(-) 872.09
		(iii) 3456-00-104-89 (CSS)	(+) 3.12	(-) 61.16
18.	23-Panchayati Raj Department	(i) 2515-00-001-82 (Non-Plan)	(-) 251.21	(-) 27.14
		(ii) 2515-00-001-84 (Non-Plan)	(-) 126.80	(-) 40.00
		(iii) 2515-00-001-98 (Non-Plan)	(+) 2207.11	(-) 643.67
		(iv) 4515-00-101-99 (Plan)	(-) 55.53	(-) 63.47
		(v) 4515-00-101-91 (CASP)	(-) 328.20	(-) 87.80
19.	24- Industries and Commerce Department	(i) 2875-60-800-29 (Plan)	(-) 155.25	(-) 66.75
20.	25- Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	(i) 2851-00-001-98 (Non-Plan)	(-) 121.29	(-) 133.44

## Appendix - 2.6 (contd..)

**Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2017-18**

(Reference: Paragraph No. 2.3.5)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Re-appropriation	Final excess(+)/ savings (-)
21.	27-Agriculture Department	(i) 2401-00-001-37 (Non-Plan)	(-) 1739.99	(-) 477.13
		(ii) 2401-00-102-91 (CASP)	(-) 141.75	(-) 194.49
		(iii) 2401-00-108-91 (CASP)	(-) 18.00	(-) 42.64
		(iv) 2401-00-111-86 (CSS)	(-) 0.01	(-) 67.85
		(v) 2401-00-114-91 (CASP)	(-) 50.00	(-) 34.54
		(vi) 2401-00-001-99 (Non-Plan)	(+) 1173.70	(-) 430.28
		(vii) 2401-00-109-91 (CASP)	(+) 348.87	(-) 203.60
		(viii) 2401-00-115-91 (CASP)	(+) 50.00	(-) 33.75
		(ix) 4401-00-113-54 (Plan)	(-) 692.53	(-) 40.69
		(x) 4401-00-800-91 (CASP)	(-) 437.85	(-) 46.08
		(xi) 4435-01-101-54 (Plan)	(-) 616.06	(-) 30.23
		(xii) 4552-00-101-91 (CASP)	(-) 70.00	(-) 40.00
22.	28-Horticulture Department	(i) 2401-00-001-99 (Non-Plan)	(+) 151.61	(-) 61.61
		(ii) 4552-00-119-91 (CASP)	(-) 25.68	(-) 32.81
		(iii) 2401-00-001-98 (Non-Plan)	(-) 565.58	(-) 131.79
23.	29-Animal Resource Development Department	(i) 2403-00-101-91 (CASP)	(+) 18.97	(-) 27.89
		(ii) 2403-00-102-39 (Non-Plan)	(-) 241.35	(-) 28.26
		(iii) 2404-00-102-91 (CASP)	(-) 181.35	(-) 55.62
		(iv) 4552-00-105-91 (CASP)	(+) 67.19	(-) 83.40
		(v) 4403-00-101-91 (CASP)	(-) 68.69	(-) 97.31
		(vi) 4552-00-101-91 (CASP)	(+) 9.84	(-) 169.11
		(vii) 4403-00-101-91 (Plan)	(+) 291.20	(-) 291.20
24.	30- Forest Department	(i) 2406-01-102-91 (CASP)	(-) 13.00	(-) 670.13
25.	31-Rural Development Department	(i) 2215-01-799-65 (Non-Plan)	(-) 1615.59	(-) 207.08
		(ii) 2501-01-001-30 (Non-Plan)	(+) 880.70	(-) 537.29
		(iii) 4216-03-800-30 (Plan)	(-) 1030.17	(-) 34.60
		(iv) 4515-00-102-91 (CASP)	(-) 4721.04	(-) 1414.77
		(v) 4515-00-103-89 (CSS)	(+) 299.00	(-) 372.75
		(vi) 4515-00-103-91 (CASP)	(-) 4592.32	(-) 1473.90
		(vii) 4515-00-103-99 (Plan)	(+) 226.33	(-) 98.89
26.	35-Urban Development Department	(i) 2217-01-191-90 (Non-Plan)	(+) 30.91	(-) 86.59
		(ii) 2217-80-001-98 (Non-Plan)	(-) 64.11	(-) 58.25
		(iii) 4217-03-051-89 (CSS)	(+) 2591.16	(-) 8585.20
		(iv) 4217-03-051-91 (CASP)	(-) 9732.22	(-) 947.96
		(v) 4217-01-051-91 (CASP)	(-) 115.94	(-) 1125.28
		(vi) 4217-03-051-88 (CSS)	(-) 1730.04	(-) 271.96
27.	36- Home (Jail) Department	(i) 2056-00-101-99 (Non-Plan)	(-) 283.75	(-) 180.31
28.	37-Labour Organisation	(i) 2230-01-001-98 (Non-Plan)	(-) 48.00	(-) 92.26
29.	38-General Administration (P&T) Department	(i) 2058-00-101-62 (Non-Plan)	(-) 88.87	(-) 37.85
		(ii) 2058-00-103-05 (Non-Plan)	(-) 339.89	(-) 41.60
30.	39-Education (Higher) Department	(i) 2202-03-001-98 (Non-Plan)	(-) 14.94	(-) 78.22
		(ii) 2202-03-103-41 (Non-Plan)	(-) 750.17	(-) 693.07
		(iii) 2203-00-105-41 (Non-Plan)	(-) 271.57	(-) 36.74
		(iv) 2203-00-112-41 (Non-Plan)	(+) 45.02	(-) 71.24
		(v) 2205-00-105-41 (Non-Plan)	(-) 98.84	(-) 29.59
		(vi) 2552-00-107-91 (CASP)	(-) 163.30	(-) 39.82
		(vii) 2202-03-107-91 (CASP)	(+) 30.42	(-) 27.97
		(viii) 4202-01-203-91 (CASP)	(-) 1768.59	(-) 58.82
		(ix) 4202-04-105-91 (CASP)	(+) 69.60	(-) 69.60

## Appendix - 2.6 (contd..)

**Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2017-18**

(Reference: Paragraph No. 2.3.5)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Re-appropriation	Final excess(+)/ savings (-)
31.	40-Education (School) Department	(i) 2202-02-109-91 (CASP)	(-) 772.50	(-) 776.12
		(ii) 2202-80-001-98 (Non-Plan)	(-) 178.95	(-) 41.93
		(iii) 2202-02-110-41 (Non-Plan)	(+) 302.90	(+) 134.96
		(iv) 4202-01-202-90 (Plan)	(+) 0.75	(-) 83.49
		(v) 4202-01-202-99 (CASP)	(+) 267.39	(-) 318.42
		(vi) 4202-01-202-99 (Plan)	(+) 26.62	(-) 1034.97
32.	41-Education (Social) Department	(i) 2235-02-001-33 (Plan)	(-) 23.65	(-) 27.02
		(ii) 2235-02-001-33 (Non-Plan)	(-) 1655.81	(-) 590.08
		(iii) 2235-02-001-99 (Non-Plan)	(+) 225.88	(-) 271.46
		(iv) 2235-02-102-33 (Non-Plan)	(-) 15.60	(-) 48.41
		(v) 2235-02-103-88 (CSS)	(+) 65.12	(-) 65.12
		(vi) 2235-02-101-33 (Non-Plan)	(-) 158.07	(+) 38.37
		(vii) 2235-02-102-91 (CASP)	(-) 6637.85	(+) 1189.69
33.	42-Education (Sports and Youth Programme) Department	(i) 2204-00-101-41 (Non-Plan)	(-) 155.29	(-) 462.82
34.	43-Finance Department	(i) 2052-00-090-05 (Non-Plan)	(+) 0.01	(-) 112.30
		(ii) 2071-01-101-02 (Non-Plan)	(+) 906.15	(-) 1487.16
		(iii) 2071-01-102-02 (Non-Plan)	(-) 2583.61	(-) 1385.32
		(iv) 2071-01-104-02 (Non-Plan)	(+) 1424.41	(+) 183.81
		(v) 2071-01-105-02 (Non-Plan)	(+) 854.68	(-) 618.91
		(vi) 2070-00-800-99 (Non-Plan)	(-) 432.55	(-) 9567.45
		(vii) 2049-01-123-58 (Non-Plan)	(-) 5316.98	(+) 1191.41
		(viii) 2049-03-104-58 (Non-Plan)	(+) 4195.20	(-) 13947.86
		(ix) 2049-04-101-58 (Non-Plan)	(-) 1673.78	(+) 292.46
		(x) 2049-04-103-58 (Non-Plan)	(-) 0.84	(-) 20.26
		(xi) 2049-04-104-58 (Non-Plan)	(-) 47.33	(+) 21.78
		(xii) 2049-01-101-58 (Non-Plan)	(-) 3225.07	(+) 5348.15
		(xiii) 6003-00-111-58 (Non-Plan)	(-) 32427.23	(-) 680.10
		(xiv) 6004-02-105-58 (Non-Plan)	(-) 9205.85	(-) 137.65
35.	44-Institutional Finance Department	(i) 2047-00-103-05 (Non-Plan)	(-) 4.33	(-) 30.56
36.	45-Taxes and Excise	(i) 2039-00-001-05 (Non-Plan)	(-) 11.99	(-) 80.36
		(ii) 2040-00-001-05 (Non-Plan)	(-) 46.70	(-) 25.92
		(iii) 2040-00-101-05 (Non-Plan)	(+) 77.69	(-) 83.93
37.	46 – Treasuries	(i) 2054-00-095-05 (Non-Plan)	(-) 79.88	(-) 77.82
		(ii) 2070-00-800-43 (Non-Plan)	(+) 66.13	(-) 30.20
38.	48-High Court	(i) 2014-00-102-01 (Non-Plan)	(+) 12.23	(-) 59.97
		(ii) 2014-00-102-05 (Non-Plan)	(-) 12.23	(-) 68.54
39.	49 – Fire Service Organisation	(i) 2070-00-108-05 (Non-Plan)	(+) 3.75	(-) 608.98
		(ii) 2059-60-051-91 (CASP)	(-) 377.69	(-) 67.13
40.	51 – Public Works (Drinking Water and Sanitation) Department	(i) 2215-01-001-28 (Non-Plan)	(+) 608.15	(-) 841.15
		(ii) 2215-01-101-28 (Plan)	(-) 335.40	(-) 183.94
		(iii) 2215-01-102-28 (Plan)	(-) 460.57	(+) 165.41
		(iv) 2215-01-799-65 (Non-Plan)	(-) 2359.07	(-) 83.61
		(v) 4215-01-102-28 (Plan)	(-) 2194.81	(-) 78.58
		(vi) 4215-01-102-54 (Plan)	(-) 2983.18	(-) 139.48
41.	52-Family Welfare and Preventive Medicine	(i) 2210-03-103-16 (Plan)	(-) 105.22	(-) 36.43
		(ii) 2210-03-103-16 (Non-Plan)	(+) 9.00	(-) 893.90
		(iii) 2211-00-001-90 (Plan)	(-) 569.84	(-) 260.00
		(iv) 4210-02-103-54 (Plan)	(-) 422.83	(-) 146.62

## Appendix - 2.6 (concl..)

**Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2017-18**

(Reference: Paragraph No. 2.3.5)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Re-appropriation	Final excess(+)/ savings (-)
42.	53 - Tribal Welfare (Research) Department	(i) 2225-02-102-88 (CSS)	(+) 138.12	(-) 27.58
43.	57-Welfare of Minorities Department	(i) 2225-04-277-33 (Plan)	(-) 0.62	(-) 80.88
		(ii) 2225-04-277-91 (CASP)	(-) 72.96	(-) 132.06
		(iii) 2225-04-283-90 (Plan)	(+) 15.47	(-) 169.85
		(iv) 2225-04-283-91 (CASP)	(-) 12.46	(-) 111.18
		(v) 4215-01-102-90 (Plan)	(-) 130.85	(-) 52.97
		(vi) 4215-01-102-91 (CASP)	(-) 1547.59	(-) 189.33
		(vii) 4225-04-277-90 (Plan)	(+) 167.90	(-) 197.84
		(viii) 4225-04-277-91 (CASP)	(-) 931.14	(+) 1283.13
		(ix) 4225-04-102-91 (CASP)	(+) 58.21	(-) 20.38
44.	61-Welfare of Other Backward Classes Department	(i) 2225-03-277-35 (Plan)	(-) 200.00	(-) 167.22
		(ii) 2225-03-277-86 (CSS)	(+) 734.25	(-) 22.22
45.	62-Education (Elementary) Department	(i) 2202-01-101-91 (CASP)	(-) 4503.96	(-) 311.80
		(ii) 2202-01-104-41 (Non-Plan)	(+) 40.00	(-) 580.18
		(iii) 2202-01-107-91 (Plan)	(-) 128.79	(-) 40.69
		(iv) 2202-05-102-91 (CASP)	(-) 13.24	(-) 195.43
		(v) 2202-01-106-42 (Plan)	(-) 32.14	(-) 21.51
		(vi) 4202-01-205-99 (Plan)	(+) 4.81	(-) 98.93

Appendix - 2.7

Creation of provision/re-appropriation and expenditure incurred without knowledge of the Legislature during 2017-18

(Reference: Paragraph No. 2.3.6)

(₹ in lakh)

Sl. No.	No. and name of Grant/ Appropriation	Head of account	Provisional/ re-appropriation	Amount of expenditure	Reasons/ Remarks
1.	14-Power Department	(i) 2040-00-101-05 (Non-Plan)	907.00	907.00	Reasons for re-appropriation was stated to be due to sanctioned of fund by GoI.
		(ii) 4552-00-101-90 (Plan)	34.09	34.09	
		(iii) 4801-80-190-90 (Plan)	4.58	4.58	
<b>Total</b>			<b>945.67</b>	<b>945.67</b>	
2.	15-Public works (Water Resource) Department	(i) 2702-80-800-25 (Non-Plan)	8.97	8.97	Reasons for re-appropriation was stated to be based on actual requirement.
		(ii) 4702-00-102-54 (Plan)	360.80	163.73	
<b>Total</b>			<b>369.77</b>	<b>172.70</b>	
3.	16-Health Department	(i) 2210-02-101-90 (Plan)	2.81	2.69	
		(ii) 4552-00-110-90 (Plan)	1.61	1.14	
<b>Total</b>			<b>4.42</b>	<b>3.83</b>	
4.	27-Agriculture Department	(i) 4401-00-105-90 (Plan)	18.20	18.20	
5.	29-Animal Resource Development Department	(i) 2403-00-101-90 (Plan)	6.60	5.84	
		(ii) 2403-00-105-90 (Plan)	1.58	1.57	
		(iii) 2403-00-107-91 (CASP)	1.26	1.25	
		(iv) 2403-00-113-87 (CSS)	1.00	0.68	
		(v) 2403-00-113-90 (Plan)	0.44	0.27	
		(vi) 2404-00-102-90 (Plan)	2.53	2.53	
		(vii) 2552-00-102-91 (CASP)	101.09	101.08	
		(viii) 4403-00-101-99 (Plan)	291.20	0.00	
		(ix) 4552-00-101-90 (Plan)	0.90	0.00	
<b>Total</b>			<b>406.60</b>	<b>113.22</b>	
6.	30- Forest Department	(i) 2406-01-101-70 (Plan)	0.52	0.50	
		(ii) 2406-04-101-70 (Plan)	3.10	3.10	
		(iii) 2406-04-101-88 (CSS)	34.63	34.63	
<b>Total</b>			<b>38.25</b>	<b>38.23</b>	
7.	31-Rural Development Department	(i) 3452-01-101-99 (Plan)	36.92	36.85	
		(ii) 4059-80-051-90 (Plan)	5.21	5.20	
		(iii) 4515-00-103-70 (Plan)	88.32	68.32	
		(iv) 4515-00-103-99 (Plan)	226.33	127.44	
<b>Total</b>			<b>356.78</b>	<b>237.81</b>	
8.	35-Urban Development Department	(i) 4217-01-800-91 (CASP)	146.31	146.31	
		(ii) 4217-03-190-23 (Plan)	5.00	5.00	
		(iii) 4217-60-051-91 (CASP)	182.00	182.00	
		(iv) 4217-60-051-99 (Plan)	442.86	442.86	
<b>Total</b>			<b>776.17</b>	<b>776.17</b>	
9.	39 -Education (Higher) Department	(i) 2202-03-107-91 (CASP)	30.42	2.45	
		(ii) 2552-00-107-90 (Plan)	7.32	2.93	
		(iii) 4202-04-105-91 (CASP)	69.60	0.00	
<b>Total</b>			<b>107.34</b>	<b>5.38</b>	

## Appendix - 2.7 (concl..)

## Creation of provision/re-appropriation and expenditure incurred without knowledge of the Legislature during 2017-18

(Reference: Paragraph No. 2.3.6)

(`in lakh)

Sl. No.	No. and name of Grant/ Appropriation	Head of account	Provisional/ re-appropriation	Amount of expenditure	Reasons/ Remarks
10.	40-Education (School) Department	(i) 2202-02-001-98 (Non-Plan)	50.00	49.79	Reasons for re-appropriation was stated to be based on actual requirement.
		(ii) 2202-05-103-41 (Non-Plan)	0.15	0.11	
<b>Total</b>			<b>50.15</b>	<b>49.90</b>	
11.	41-Education (Social) Department	(i) 2235-02-102-70 (Plan)	8.14	8.14	
		(ii) 2235-02-102-89 (CSS)	66.17	65.17	
		(iii) 2235-02-103-88 (CSS)	65.12	0.00	
		(iv) 2235-02-103-89 (CSS)	17.83	16.88	
		(v) 2236-02-101-90 (Plan)	10.86	10.86	
		(vi) 2236-02-101-91 (CASP)	97.74	97.74	
<b>Total</b>			<b>265.86</b>	<b>198.79</b>	
12.	42 – Education (Sports and Youth Programme) Department	(i) 4552-00-101-91 (CASP)	16.55	0.00	
		(ii) 4552-00-800-91 (CASP)	43.68	0.00	
<b>Total</b>			<b>60.23</b>	<b>0.00</b>	
13.	46-Treasuries	(i) 2070-00-800-43 (Non-Plan)	66.13	35.93	
14.	51-Public Works (Drinking Water and Sanitation) Department	(i) 4552-00-101-90 (Plan)	7.51	4.46	
15.	62- Education (Elementary) Department	(i) 2236-02-102-41 (Plan)	40.11	40.08	
<b>Grand Total</b>			<b>3513.19</b>	<b>2640.37</b>	



## Appendix - 2.8

## Statement of Grants/Appropriations in which savings of more than ₹ 20 lakh occurred but no part of the savings had been surrendered during 2017-18

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and Name of Grants/Appropriations	Amount of savings
<b>Revenue – Voted</b>		
1.	4- Election Department	339.48
2.	5 -Law Department	2,377.93
3.	7 - General Administration (Administrative Reform) Department	24.74
4.	32 - Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	1980.64
5.	43-Finance Department	12983.01
6.	45-Taxes and Excise	204.12
7.	46-Treasuries	108.04
8.	49 - Fire Service Organisation	609.62
<b>Total</b>		<b>18,627.58</b>
<b>Revenue – Charged</b>		
9.	2-Governor's Secretariat	33.41
10.	48-High Court	128.52
11.	52-Family Welfare and Preventive Medicine	231.02
<b>Total</b>		<b>392.95</b>
<b>Capital - Voted</b>		
12.	4-Election Department	411.93
13.	6-Revenue Department	4,501.90
14.	16-Health Department	934.69
15.	17-Information and Cultural Affairs Department	37.76
16.	30- Forest Department	72.76
17.	38-General Administration (Printing and Stationery) Department	150.00
18.	40-Education (School) Department	1,445.09
19.	58- Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	97.01
20.	62-Education (Elementary) Department	410.34
<b>Total</b>		<b>8,061.48</b>
<b>Capital - Charged</b>		
21.	13- Public Works (Roads and Buildings) Department	55.76
22.	52-Family Welfare and Preventive Medicine	888.30
<b>Total</b>		<b>55.76</b>
<b>Grand Total</b>		<b>28,026.07</b>



## Appendix - 2.9

## Department-wise and year-wise break up of outstanding AC Bills pertaining to the defaulting departments as on 31 March 2018

(Reference: Paragraph No. 2.4.1)

(*₹* in crore)

Sl. No.	Name of the Department	Year	No. of AC Bills	Amount of AC Bills outstanding as on 31 March 2018
1.	Revenue Department	Up to 2015-16	876	4.20
		2016-17	20	0.13
		2017-18	34	0.17
		<b>Total</b>	<b>930</b>	<b>4.50</b>
2.	Tribal Welfare Department	up to 2015-16	872	12.51
		2016-17	20	5.29
		2017-18	40	0.26
		<b>Total</b>	<b>932</b>	<b>18.06</b>
3.	Election Department	up to 2015-16	84	0.79
		2016-17	1	0.08
		2017-18	443	2.82
		<b>Total</b>	<b>528</b>	<b>3.69</b>
4.	Relief and Rehabilitation Department	up to 2015-16	106	19.97
		2016-17	21	8.04
		2017-18	28	6.61
		<b>Total</b>	<b>155</b>	<b>34.62</b>
5.	Home (Police) Department	up to 2015-16	112	0.91
		2016-17	3	0.80
		2017-18	3	0.61
		<b>Total</b>	<b>118</b>	<b>2.32</b>
6.	Home (Jail) Department	up to 2015-16	37	0.290
		2016-17	1	0.002
		2017-18	3	0.020
		<b>Total</b>	<b>41</b>	<b>0.312</b>
7.	Welfare of Schedule Castes Department	up to 2015-16	667	7.20
		2016-17	8	0.73
		2017-18	12	0.05
		<b>Total</b>	<b>687</b>	<b>7.98</b>
8.	General Administration (Political) Department	up to 2015-16	93	0.33
		2016-17	11	0.07
		2017-18	19	0.35
		<b>Total</b>	<b>123</b>	<b>0.75</b>
9.	General Administration (SA) Department	up to 2015-16	4	1.13
		2016-17	1	0.06
		2017-18	1	0.54
		<b>Total</b>	<b>6</b>	<b>1.73</b>
10.	Education (Sports and Youth) Department	up to 2015-16	58	0.11
		2016-17	11	0.02
		2017-18	36	0.09
		<b>Total</b>	<b>105</b>	<b>0.22</b>
11.	Education (School) Department	up to 2015-16	126	0.43
		2017-18	3	0.02
		<b>Total</b>	<b>129</b>	<b>0.45</b>

Appendix - 2.9 (concl..)

Department-wise and year-wise break up of outstanding AC Bills pertaining to the defaulting departments as on 31 March 2018

(Reference: Paragraph No. 2.4.1)

(₹ in crore)

Sl. No.	Name of the Department	Year	No. of AC Bills	Amount of AC Bills outstanding as on 31 March 2018
12.	Education (Social) Department	up to 2015-16	217	7.81
13.	Education (Higher) Department	up to 2015-16	7	0.04
14.	Urban Development Department	up to 2015-16	28	0.23
15.	Rural Development Department	up to 2015-16	428	2.14
16.	Animal Resource Development Department	up to 2015-16	3	0.24
17.	Horticulture Department	up to 2015-16	97	0.45
18.	Agriculture Department	up to 2015-16	37	5.04
19.	Industries and Commerce (Handloom, Handcraft and Sericulture) Department	up to 2015-16	5	0.03
20.	Panchayati Raj Department	up to 2015-16	152	1.240
		2016-17	1	0.002
		<b>Total</b>	<b>153</b>	<b>1.242</b>
21.	Food, Civil Supplies and Consumers Affairs Department	up to 2015-16	25	0.11
22.	Information and Cultural Affairs Department	up to 2015-16	9	0.02
23.	Health Department	up to 2015-16	2	0.01
24.	Statistical Department	up to 2015-16	2	0.01
25.	GA (Printing and Stationery) Department	up to 2015-16	2	0.01
26.	Law Department	up to 2015-16	27	0.07
27.	Governor's Secretariat	up to 2015-16	3	0.09
		2017-18	2	0.03
		<b>Total</b>	<b>5</b>	<b>0.12</b>
28.	Welfare of Minorities Department	up to 2015-16	347	2.22
		2016-17	2	0.30
		2017-18	4	0.02
		<b>Total</b>	<b>353</b>	<b>2.54</b>
29.	Chief Minister's Secretariat	up to 2015-16	48	0.050
		2016-17	9	0.004
		2017-18	10	0.004
		<b>Total</b>	<b>67</b>	<b>0.058</b>
30.	Treasuries	2016-17	3	0.63
		2017-18	2	0.04
		<b>Total</b>	<b>5</b>	<b>0.67</b>
31.	Family Welfare and Preventive Medicine	2017-18	21	1.71
32.	Institutional Finance	up to 2015-16	1	0.09
		2016-17	2	0.13
		<b>Total</b>	<b>3</b>	<b>0.22</b>
33.	Fire Service	2017-18	1	0.22
34.	Civil Defence	2017-18	7	0.07
35.	Home (FSL, PAC, Prosecution, Coordination Cell)	2017-18	13	0.06
<b>Grand Total</b>			<b>5272</b>	<b>97.75</b>

## Appendix- 3.1

## Statement showing names of bodies and authorities, the accounts of which had not been received

(Reference: Paragraph No. 3.2)

(₹ in lakh)

Sl. No.	Name of the Body/Authorities	Year for which accounts had not been received	Grants received during 2017-18 (₹ in lakh)
1.	Health and Family Welfare Society	2015-16 to 2017-18	NA
2.	Tripura State TB Control Society Agartala.	2012-13 to 2017-18	NA
3.	Tripura Mental Health Society, Agartala	2005-06 to 2017-18	NA
4.	Tripura Veterinary Council, Astabal, Agartala.	2015-16 to 2017-18	NA
5.	Tripura State Blindness Control Society	2003-04 to 2017-18	NA
6.	Tripura State Blood Transfusion Council, Gurkhabasti, Agartala	2016-17 and 2017-18	NA
7.	Tripura State Leprosy Control Society	2008-09 to 2017-18	NA
8.	Tripura State Social Welfare Advisory Board, Agartala.	2013-14 to 2017-18	NA
9.	District Rural Development Agency, West	2016-17 and 2017-18	NA
10.	District Rural Development Agency, South	2012-13 to 2017-18	NA
11.	District Rural Development Agency, Dhalai	2014-15 to 2017-18	NA
12.	Tripura Scheduled Caste Development Corporation Limited	1998-99 to 2017-18	NA
13.	Tripura Scheduled Tribe Development Corporation Limited	2010-11 to 2017-18	NA
14.	Tripura Sports Council	2017-18	97.50
15.	Tripura Renewable Energy Development Agency	2015-16 to 2017-18	NA
16.	Tripura State Co-operative Bank Limited, Agartala	Since inception to 2017-18	NA
17.	Pragati Vidyabhavan, Agartala	2017-18	NA
18.	Ramthakur Pathsala (Boys) H.S (+2 stage) School, Agartala	2006-07 to 2017-18	NA
19.	D.N. Vidyamandir, Dharmanagar	2014-15 to 2017-18	NA
20.	Hindi H.S. School, Agartala	2014-15 to 2017-18	NA
21.	Bordwali H.S.School, Agartala	2017-18	NA
22.	Netaji Subhas Vidya Niketan School, Agartala	2011-12 to 2017-18	NA
23.	Isanchandra Nagar Pargana H.S. School, Bishalgarh	2017-18	NA
24.	Karaimura H.S. School (Secondary Stage), Krishna Kishornagar, Bishalgarh.	2013-14 to 2017-18	NA
25.	Ramakrishna Vivekananda Vidamandir.,(Secondary Stage), Dhaleshwar, Agartala	2016-17 and 2017-18	NA
26.	Fatikroy Class – XII School, (Secondary Stage), Fatikroy, North Tripura.	2006-07 to 2017-18	NA
27.	Ramthakur Pathsala (Girls) H.S (+2 Stage) School, Agartala	2016-17 and 2017-18	NA
28.	Srinath Vidyanketan, Khowai	2016-17 and 2017-18	NA
29.	Bishalgrah H.S. School, Bishalgarh	2005-06 to 2017-18	NA
30.	Ramesh H.S. School, Udaipur	2013-14 to 2017-18	NA
31.	Mahatma Gandhi H.S. School, Collage Tilla, Agartala	2012-13 to 2017-18	NA
32.	Sankaracharya Vidyanketan (Secondary Stage), A. D. Nagar, Agartala.	Since inception to 2017-18	NA
33.	Vivekananda H.S School, Secondary Stage), Teliamura, West Tripura.	2015-16 to 2017-18	NA
34.	Saradamoyee Vidyapith, (Secondary Stage), Teliamura, West Tripura.	2017-18	NA
35.	Jolaibari High School, (Secondary Stage), Jolaibari, Belonia, South Tripura.	Since inception to 2017-18	NA

## Appendix- 3.1 (concl.)

## Statement showing names of bodies and authorities, the accounts of which had not been received

(Reference: Paragraph No. 3.2)

(₹ in lakh)

Sl. No.	Name of the Body/Authorities	Year for which accounts had not been received	Grants received during 2017-18 (₹ in lakh)
36.	Ramakrishna Shiksha Paratisthan, (Secondary Stage), Kailashahar	2017-18	NA
37.	Harachandra H. S. School, (Secondary Stage), Kamalpur	Since inception to 2017-18	NA
38.	Prachya Bharati H.S School, Agartala	do	NA
39.	Ranirbazer Vidya Mandir, Ranirbazar	do	NA
40.	Belonia Vidyapith, Belonia	2015-16 to 2017-18	NA
41.	District Rural Development Agency, Khowai	2012-13 to 2017-18	NA
42.	District Rural Development Agency, Sepahijala	2016-17 and 2017-18	NA
43.	District Rural Development Agency, Gomati	2012-13 to 2017-18	NA
44.	District Rural Development Agency, Dharmanagar, Unakoti	2016-17 and 2017-18	NA
45.	Employee State Insurance Dispensary	2016-17 and 2017-18	NA
46.	Divyodaya Krishi Vigyan Kendra, Khowai	2008-09 to 2017-18	NA
47.	Tripura State Computerization Agency, Agartala	2015-16 to 2017-18	389.69
48.	District Disability Rehabilitation Centre, Durgapur Paiturbazar, Kailashahar	2017-18	NA

Note: NA - Not Available.

**Appendix- 3.2**  
**Statement showing performance of Autonomous Bodies**  
*(Reference: Paragraph No. 3.3)*

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	Delay, if any, in submission of accounts/ placement of SAR	Reasons for delay in submission
1.	Tripura Board of Secondary Education	20(1)	2011-12 to 2015-16	2010-11 to 2015-16	1998-99 to 2001-02	26-04-2010	Not yet placed	Annual Accounts for 2016-17 and 2017-18 are pending.	NA
					2002-03 to 2005-06	12-12-2011			
					2006-07 to 2009-10	10-04-2014			
					2010-11 to 2015-16	23-06-2017			
2.	Tripura Housing and Construction Board	19(3)	2012-13 to 2017-18	2011-12 to 2015-16	1990-91 to 1992-93	03-07-2007	Not yet placed	Annual Accounts for 2016-17 and 2017-18 are pending.	NA
					1993-94 to 1996-97	03-06-2009			
					1997-98 to 2001-02	23-02-2011			
					2002-03 to 2009-10	12-03-2013			
					2010-11	18-09-2015			
3.	Tripura Khadi and Village Industries Board	19(3)	2011-12 to 2015-16	2011-12 to 2015-16	2008-09 to 2010-11	06-09-2013	24.02.2014	Annual Accounts for 2016-17 and 2017-18 are pending.	NA
					2011-12 to 2015-16	13-04-2017	Not yet placed		
4.	Tripura Tribal Areas Autonomous District Council	Audit under Sixth Schedule	NIL	SAR for 2014-15 and 2015-16 has been finalised	2013-14	25-08-2017	Not yet placed	Annual Accounts for the years 2016-17 and 2017-18 are pending	NA
5.	Tripura State Legal Service Authority	19(2)	NIL	2013-14 to 2015-16	2013-14 to 2015-16	30-08-2017	14-11-2017	Annual Accounts for the year 2016-17 and 2017-18 are pending.	NA
6.	Tripura Building & Other Construction Workers' Welfare Board.	19(2)	NIL	2014-15 & 2015-16	2007-08 to 2011-12	01-11-2012	26.02.2014	Annual Accounts for the year 2016-17 and 2017-18 are pending.	NA
					2012-13 & 2013-14	03-03-2017	Not yet placed		
7.	Compensatory Afforestation Fund Management and Planning Authority	20(1)	NIL	2014-15 to 2016-17	2009-10 to 2011-12	06-02-2015	Not yet placed	Nil	NA
					2012-13 to 2013-14	07-02-2017			

**Appendix- 3.3**

**Statement of Major Head wise Receipts booked under Minor Head '800- Other Receipts'**  
(Reference: Paragraph No. 3.5)

(₹ in crore)

Sl. No.	Major Head	Particulars	Receipts under Minor Head 800	Total receipts	Percentage to total receipts
1.	0852	Industries	87.36	87.36	100
2.	0075	Miscellaneous General Services	8.88	8.88	100
3.	1054	Roads and Bridges	2.96	2.96	100
4.	0702	Minor Irrigation	0.99	0.99	100
5.	1456	Civil Supplies	0.10	0.10	100
6.	0022	Taxes on Agricultural Income	0.09	0.09	100
7.	0408	Food Storage and Warehousing	0.06	0.06	100
8.	0235	Social Security and Welfare	0.03	0.03	100
9.	0043	Taxes and Duties on Electricity	0.01	0.01	100
10.	0220	Information and Publicity	0.01	0.01	100
11.	0404	Dairy Development	0.01	0.01	100
12.	0515	Other Rural Development Programmes	0.36	0.37	97
13.	0059	Public Works	8.22	8.51	97
14.	0049	Interest Receipts	239.58	276.99	87
15.	0215	Water Supply and Sanitation	1.55	2.36	66
16.	0041	Taxes on Vehicles	34.84	54.38	64
17.	0406	Forestry and Wild Life	5.73	9.76	59

## Appendix- 3.4

## Statement of Major Head-wise Expenditure booked under Minor Head '800- Other Expenditure'

(Reference: Paragraph No. 3.5)

(*₹ in crore*)

Sl. No.	Major Head	Particulars	Expenditure under Minor Head 800	Total expenditure	Percentage to total expenditure
1.	4070	Capital Outlay on Other Administrative Services	57.47	57.47	100
2.	2875	Other Industries	17.64	17.64	100
3.	2216	Housing	1.24	1.24	100
4.	4220	Capital Outlay on Information and Publicity	1.15	1.15	100
5.	3435	Ecology and Environment	0.81	0.81	100
6.	5425	Capital Outlay on Other Scientific and Environment Research	0.15	0.15	100
7.	4250	Capital Outlay on other Social Services	0.05	0.05	100
8.	4236	Capital Outlay on Nutrition	0.03	0.03	100
9.	2075	Miscellaneous General Services	0.01	0.01	100
10.	3055	Road Transport	19.80	19.99	99
11.	4801	Capital Outlay on Power Projects	6.03	6.11	99
12.	4216	Capital Outlay on Housing	227.10	231.78	98
13.	3425	Other Scientific Research	1.31	1.34	98
14.	3054	Roads and Bridges	106.67	112.19	95
15.	4408	Capital Outlay on Food Storage and Warehousing	2.20	2.36	93
16.	4711	Capital Outlay on Flood Control Projects	8.58	9.30	92
17.	4055	Capital Outlay on Police	5.63	10.74	52
18.	2801	Power	30.00	59.00	51
19.	2250	Other Social Service	1.15	2.30	50