

APPENDIX-1.1

Part-A

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

A. General Data								
Sl. No.	Particulars	Figures						
		All India		Tripura				
1.	Area (in sq. kms)	32,87,469.00		10,486.43				
2.	Population 2023 (in crore)	138.82#		0.41(2023)**				
3.	Density of Population (persons per sq km)	422.26		395.48				
4.	Literacy (in per cent) 2022-23	73.00		87.20				
5.	GDP/ GSDP 2022-23 (₹ in crore)	2,72,40,712		72,635.62(A)**				
6.	Per capita GDP/GSDP(in ₹) 2022-23	1,96,983		1,75,958				
7.	Population Below Poverty Line (BPL) 2011-12 (in per cent)	21.92		14.05				
8.	Infant mortality (per 1000 live births) (per 1000 live births 2020)	28		18				
9.	Life Expectancy at birth (in 2016-20)	70 (2022-23)		Male-71, Female-74 (2015-19)				
10.	Gini Coefficient ⁴⁹ 2019-20	Rural: 0.28 Urban: 0.36		Rural = 0.22 Urban = 0.30				
11.	Human Development Index (HD)- All India Average#	2020: 0.642 2021: 0.633		NA				
B. Financial Data								
Particulars	Growth Rate (%)							
	2013-14 to 2016-17		2017-18 to 2020-21		2020-21 to 2021-22		2021-22 to 2022-23	
	NE&H*	Tripura	NE&H*	Tripura	NE&H*	Tripura	NE&H*	Tripura
Revenue Receipts	14.75	26.08	5.93	32.03	18.08	32.51	10.93	3.95
Tax Revenue	10.92	32.41	6.36	64.02	19.62	32.71	17.39	14.65
Non-tax Revenue	9.18	(-)11.22	2.52	(-)42.15	2.89	(-)3.99	32.79	46.78
Total Receipts	18.01	27.82	10.68	41.56	14.07	32.51	8.59	4.23
Total Expenditure	14.60	60.10	7.48	25.22	16.26	15.43	13.10	13.25
Revenue Expenditure	14.34	48.85	7.61	38.72	14.00	12.23	15.14	10.01
Capital Expenditure	14.55	100.74	7.23	(-)53.18	27.78	64.52	1.13	47.92
Disbursement of Loans and Advances	30.34	72.99	(-)13.71	(-)58.77	70.92	1771.28	(-)27.81	102.76
Revenue Expenditure on Education, Sports etc.	11.57	61.42	6.49	9.31	8.28	3.04	11.59	1.89
Revenue Expenditure on Health& Family Welfare	17.29	76.46	12.67	35.79	18.04	23.85	9.15	(-)2.94
Revenue Expenditure on Salary & Wages	8.77	45.55	6.27	5.53	7.51	3.53	9.81	5.38
Revenue Expenditure on Pensions	16.50	78.47	11.27	44.63	25.75	8.43	10.74	6.42
Subsidy payments	49.24	(-)1.97	3.88	25.10	0.22	(-)9.30	15.50	22.33

Source: #Population Projections by the National Commission on Population, Ministry of Health and Family Welfare, Government of India.

**Directorate of Economic and Statistics (DoES), Government of Tripura.(A): Advance Estimate. (41.28 lakh)

* 11 NE and Himalayan States.

⁴⁹ 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: Economic Review, DoES, Government of Tripura.

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 <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 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 2022-23
(Reference: Paragraph No. 1.1)

(₹ in crore)

Receipts				Disbursements					
2021-22	Particulars		2022-23	2021-22	Particulars	State fund	Central Assistance/ CSS	Total	2022-23
Section-A: Revenue									
17,613.95	I. Revenue Receipts		18,309.01	16,125.24	I. Revenue Expenditure	14,291.46	3,447.25	17,738.71	17,738.71
2,616.31	-Tax Revenue	2,999.68		6,576.32	General Services	6,951.05	10.27	6,961.32	
274.11	-Non-tax Revenue	402.35		6,678.97	Social Services	4,938.81	2,778.98	7,717.79	
6,077.52	-State's Share of Union Taxes and Duties	6,724.23		2,318.65	-Education, Sports, Art and Culture	2,146.88	215.51	2,362.39	
0.00	-Non-Plan Grants	0.00		1,083.16	-Health and Family Welfare	781.39	269.90	1,051.29	
0.00	-Grants for State/ Union Territory Plan Schemes	0.00		1,717.57	-Water Supply, Sanitation, Housing and Urban Development	548.46	1,763.06	2,311.52	
0.00	-Grants for Central Plan Schemes	0.00		44.62	-Information and Broadcasting	57.38	0	57.38	
3,311.96	Grants for Centrally Sponsored Plan Schemes	3,475.40		474.28	-Welfare of SCs, STs and OBCs	325.69	140.36	466.05	
0.00	Grants for Special Plan Schemes (NEC)	(-) 2.89		42.00	-Labour and Labour Welfare	44.98	3.42	48.40	
				997.21	-Social Welfare and Nutrition	1,031.75	386.72	1,418.47	
4,911.08	Finance Commission grants	4,654.90		1.48	-Others	2.29	0	2.29	
422.97	Other grants	55.34		2,561.96	Economic Services	2,075.64	658.00	2,733.64	
				842.15	-Agriculture and Allied Activities	654.69	152.99	807.68	
				913.60	-Rural Development	556.91	441.22	998.13	
				46.88	-Special Areas Programme (NEC)	0.02	1.81	1.83	
				72.47	-Irrigation and Flood Control	63.40	1.18	64.58	
				78.97	-Energy	123.47	0.08	123.55	
				95.18	-Industry and Minerals	87.28	2.19	89.47	
				315.31	-Transport	424.53	23.82	448.35	
				36.81	Communication	45.15	0	45.15	
				8.59	-Science, Technology and Environment	10.41	0	10.41	
				152.00	-General Economic Services	109.80	34.70	144.50	
				307.99	Grants-in-Aid and contributions	325.96	0	325.96	
0.00	II. Revenue Deficit carried over to Section-B		0.00	1,488.71	II. Revenue Surplus carried over to Section-B				570.30
17,613.95	Total: Section- A		18,309.01	17,613.95	Total				18,309.01

Appendix - 1.1 (contd.)
Part-C
Abstract of Receipts and Disbursements for the year 2022-23
(Reference: Paragraph No. 1.1)

(₹ in crore)

Receipts				Disbursements					
2021-22		2022-23		2021-22		2021-22			
	Particulars				Particulars	State fund	Central Assistance /CSS	Total	
Section-B: Others									
2,414.51	III. Opening cash balance including permanent advance and cash balance investment		3,424.61	0.00	III. Opening overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00
0.00	IV. Misc. Capital Receipts		0.00	1,368.95	IV. Capital Outlay	1,160.00	864.97	2,024.97	
				225.52	General Services	479.14	24.07	503.21	
				486.87	Social Services	281.60	402.09	683.69	
0.87	V. Recoveries of Loans & Advances		51.59	45.53	-Education, Sports, Art and Culture	30.44	43.33	73.77	
0.52	From Government servants	0.61		88.21	-Health and Family Welfare	47.20	31.80	79.00	
0.35	From others	50.98		239.76	-Water Supply and Sanitation	99.31	28.28	127.59	
1,488.71	VI. Revenue Surplus brought down		570.30						
1,047.09	VII. Public Debt Receipts		877.42	76.90	-Housing and Urban Development	31.35	229.17	260.52	
520.79	Internal Debt other than WMAs	519.36		27.35	--Welfare of SCs, STs and OBCs	60.80	43.12	103.92	
0.00	Transactions under WMAs	0.00		0.38	Information and Broadcasting	7.73	0	7.73	
526.30	Loans & Advances from GoI	358.06		8.74	-Social Welfare and Nutrition	4.77	26.39	31.16	
				0.00	-Others	0.00	0.00	0.00	
3,966.14	VIII. Public Account Receipts		3,009.32	656.56	Economic Services	399.26	438.81	838.07	
1,716.73	Small Savings and Provident Funds, etc.	1,713.24		46.87	-Agriculture and Allied Activities	75.12	107.33	182.45	
405.48	Reserve Fund	496.52		20.08	-Rural Development	30.69	1.70	32.39	
296.30	Sinking Fund (earmarked fund)	297.34		10.14	-Special Areas Programme	7.44	32.06	39.50	
624.07	Deposits and Advances	497.46		62.09	-Irrigation and Flood Control	66.17	1.20	67.37	
31.35	Suspense and Miscellaneous	4.77		58.83	-Energy	70.74	5.64	76.38	
892.21	Remittances	-0.01		5.52	-Industry and Minerals	14.50	4.86	19.36	
				374.59	-Transport	93.16	269.24	362.40	
0.00	IX. Closing overdraft from RBI	0.00	0.00	12.00	-Science, Technology and Environment	0	12.68	12.68	
				66.44	-General Economic Services	41.44	4.10	45.54	

Appendix - 1.1 (contd.)

Part-C

Abstract of Receipts and Disbursements for the year 2022-23

(Reference: Paragraph No. 1.1)

(` in crore)

Receipts				Disbursements					
2020-21		2022-23		2021-22		2022-23			
	Particulars				Particulars	State fund	Central Assistance /CSS	Total	
				54.08	Loans and Advances Disbursed			109.65	
				50.00	For Power Projects	108.51			
				1.13	-To Government Servants	1.14			
				2.95	-To others	0			
					Revenue deficit brought down			0.00	0.00
				656.34	Repayment of Public Debt		0	991.66	
				623.40	-Internal Debt other than WMAs	958.70	0		
				0.00	Transactions under WMAs including Overdraft	0	0		
				32.94	-Repayment of Loans and Advances to Central Government	32.96	0		
				3,413.34	Public Account Disbursements		0	2,618.12	
				1,413.94	-Small Savings and Provident Funds			1,603.27	
				252.04	-Reserve Fund			446.63	
				818.40	-Deposits and Advances			557.46	
				11.13	-Suspense			10.94	
				917.83	-Remittances			-0.18	
				3,424.61	Cash Balance at end			2,188.84	
				(-) 1.13	Remittances in Transit – Local-			(-) 1.13	
				29.79	-Departmental Cash Balance including permanent advance			29.82	
				699.35	- Investment of earmarked funds			1,027.67	
				2,755.52	-Cash Balance investment			1,131.42	
				(-)58.92	-Deposit with Reserve Bank of India			1.06	
8,917.32	Total: Section-B		7,933.24	8,917.32	Total: Section-B			7,933.24	

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

(₹ in crore)

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
Part -A: Receipts					
1. Revenue Receipts	12,030.89	11,001.59	13,292.40	17,613.95	18,309.01
(i) Tax Revenue	1,765.91 (15)	2,101.79 (19)	2,332.44 (18)	2,616.31 (15)	2,999.68 (16)
Taxes on Agricultural Income	0.15 (#)	0.08(#)	0.04	0.04	0.20
Taxes on Sales, Trade, etc.	361.95 (20)	435.88 (21)	403.19 (17)	463.12 (18)	463.57 (15)
State Goods and Service Tax	977.44 (55)	1026.63 (49)	1056.01 (45)	1,282.69 (49)	1,459.01 (49)
State Excise	214.35 (12)	231.70 (11)	287.36 (12)	319.60(12)	368.11 (12)
Taxes on Vehicles	83.50 (5)	97.14 (5)	97.41 (4)	103.22 (4)	117.55 (4)
Stamps and Registration Fees	51.32 (3)	61.67 (3)	69.53 (3)	89.65 (3)	102.53 (3)
Land Revenue	5.29 (1)	12.98 (6)	9.85 (1)	8.94(1)	12.59 (1)
Other Taxes including taxes on commodities and services	71.91 (4)	235.71 (11)	409.05 ⁵⁰ (18)	349.05 (13)	476.12 (16)
(ii) Non-tax Revenue	372.20 (3)	271.65 (2)	285.49 (2)	274.11 (1)	402.35 (2)
(iii) State's share of Union Taxes and Duties	4,888.95 (41)	4,211.78 (38)	4,218.45 (31)	6,077.52 (35)	6,724.23 (37)
(iv) Grants-in-aid from Government of India	5,003.83 (42)	4,416.37 (40)	6,456.02 (49)	8,646.01 (49)	8,182.75 (45)
2. Misc. Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	0.60	0.73	1.25	0.87	51.59
4. Total Revenue and Non-debt Capital Receipts (1+2+3)	12,031.49	11,002.32	13,293.65	17,614.82	18,360.60
5. Public Debt Receipts	1,707.57	3,257.77	2848.35	1,047.09	877.42
Internal Debt (excluding WMAs and Overdrafts)	1,694.53	3,081.05	2,224.42	520.79	519.36
Net transactions under WMAs and Overdrafts	0.00	176.66	95.95	0.00	0.00
Loans and Advances from Government of India	13.04	0.06	527.98	526.30	358.06
6. Total Receipts in the Consolidated Fund (4+5)	13,739.06	14,260.09	16,142.00	18,661.91	19,238.02
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Net Receipts from Public Account	(-) 42.67	970.51	1170.37	552.80	391.20
9. Total Receipts of the State (6+7+8)	13,696.39	15,230.60	17,312.37	19,214.71	19,629.22
10. Revenue Expenditure	11,889.20 (89)	13,376.91 (94)	14,367.82 (95)	16,125.24 (92)	17,738.71 (89)
General Services (including Interest Payment)	5,113.54 (43)	5,680.08 (42)	5,859.20 (41)	6,576.32 (41)	6,961.32 (39)
Economic Services	1,549.23 (13)	1,950.52 (15)	2,316.86 (16)	2,561.96 (16)	2,733.64 (15)
Social Services	4,992.49 (42)	5,478.31 (41)	5,905.21 (41)	6,678.97 (41)	7,717.79 (44)
Grants-in-aid and Contributions	233.94 (2)	268.00 (2)	268.55 (2)	307.99 (2)	325.96 (2)

⁵⁰ 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: ₹ 0.13 crore.

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

(₹ in crore)

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
11. Capital Expenditure	1,480.87	883.22	832.08	1,368.95	2,024.97
	(11)	(6)	(5)	(8)	(10)
General Services	97.65	84.50	85.60	225.52	503.21
	(7)	(10)	(10)	(16)	(25)
Economic Services	570.72	452.89	392.77	656.56	838.07
	(38)	(51)	(47)	(48)	(41)
Part –B: Expenditure/Disbursement					
Social Services	812.50	345.83	353.71	486.88	683.69
	(55)	(39)	(43)	(36)	(34)
12. Disbursement of Loans and Advances	1.12	3.75	2.89	54.08(0.31)	109.65
13. Total Expenditure (10+11+12)	13,371.19	14,263.88	15,202.79	17,548.28	19,873.33
14. Repayments of Public Debt	498.05	889.07	741.24	656.34	991.66
Internal Debt (excluding WMAs and Overdrafts)	466.21	680.14	612.46	623.40	958.70
Net transactions under WMAs and Overdrafts	0.00	176.66	95.95	0.00	0.00
Loans and Advances from GoI	31.84	32.27	32.83	32.94	32.96
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)	13,869.24	15,152.95	15,944.03	18,204.61	20,864.99
17. Contingency Fund Disbursements	0.00	0.00	0.00	0.00	0.00
18. Total disbursement by the State (17+18)	13,869.24	15,152.95	15,944.00	18,204.61	20,864.99
Part –C: Deficits					
19. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 141.69	(-)2,375.32	(-)1,075.42	1,488.71	570.30
20. Fiscal Deficit (-) / Surplus (+) (4 - 13)	(-) 1,339.70	(-)3,261.56	(-)1,909.14	66.55	(-) 1,512.73
21. Primary Surplus (+)/ Deficit (-)	(-) 320.75	(-)2,136.58	(-)624.33	1464.71	(-) 139.21
22. Interest Payments (percentage of Revenue Expenditure)	1,018.95	1,124.98	1,284.81	1,398.16	1,373.52
	(8.57)	(8.41)	(8.94)	(8.67)	(7.74)
23. Financial Assistance to Local Bodies etc.	2401.39	2638.52	2865.49	4,391.22	6,247.05
24. WMAs/ Overdraft availed (days)	0.00	0.00	30	0.00	0.00
25. Interest on WMAs/ Overdraft	0.00	0.10	0.01	0.00	0.00
26. Gross State Domestic Product (GSDP)*	49,823	54,151	53,504	62,550	72,636
	(A)	(A)	(A)	(A)	(A)
27. Outstanding Fiscal Liabilities**(year-end)	14,779.52	17,845.71	21,083.10	21,732.32	21,687.06
28. Outstanding guarantees (year-end)	523.67	734.57	771.42	634.26	569.90
29. Maximum amount guaranteed during the year	230.00	246.75	276.40	110.00	1,276.21
30. Number of incomplete projects⁵¹	78	63	29	63	78
31. Capital blocked in incomplete projects	200.72	560.86	185.54	263.65	482.71
Own Tax Revenue/GSDP (ratio)	3.54	3.88	4.36	4.18	4.13
Own Non-tax Revenue/GSDP (ratio)	0.75	0.50	0.53	0.44	0.55
Central Transfers/GSDP (ratio)	19.86	15.93	19.95	23.54	20.52
Total Expenditure/GSDP (ratio)	26.83	26.34	28.41	28.05	27.36
Total Expenditure/Revenue Receipts (ratio)	111.14	129.65	114.37	99.63	108.54
Revenue Expenditure/Total Expenditure (ratio)	88.92	93.78	94.51	91.89	89.26
Expenditure on Social Services/ Total Expenditure (ratio)	43.41	40.83	41.17	40.84	42.28
Expenditure on Economic Services/Total Expenditure (ratio)	15.85	16.85	17.82	18.34	17.97
Capital Expenditure/Total Expenditure (ratio)	11.08	6.19	5.47	7.80	10.19
Capital Expenditure on Social and Economic Services/Total Expenditure	10.34	5.60	4.91	6.52	7.66

⁵¹ Number of incomplete projects from the year 2018-19 to 2022-23 involving ₹ five crore and above.

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

(₹ in crore)

Particulars	2018-19	2019-20	2020-21	2021-22	
III. Management of Fiscal Imbalances					
Revenue (Surplus/ Deficit)/GSDP (ratio)	0.28	(-)4.39	(-) 2.01	2.38	0.78
Fiscal (Surplus/Deficit)/GSDP (ratio)	(-) 2.69	(-)6.02	(-) 3.57	0.11	-2.08
Primary Deficit (Surplus/Deficit)/GSDP (ratio)	(-) 0.64	(-)3.94	(-) 1.07	2.34	-1.02
Revenue Surplus/Fiscal Surplus (ratio)/Deficit	10.58	(-)72.83	(-) 56.33	2236.98	(-)0.38
Primary Revenue Balance/GSDP (ratio)	2.33	(-)2.31	0.39	4.62	2.68
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (ratio)	29.66	32.96	39.40	34.74	29.86
Fiscal Liabilities/RR (ratio)	125.42	162.21	158.61	127.41	118.45
Interest Payments/RR	8.47	10.23	9.67	7.94	7.50
Debt Redemption (Principal+Interest)/ Total Debt Receipts (ratio)	82.26	50.39	68.51	156.63	221.36
V. Other Fiscal Health Indicators					
Return on Investment	0.00	7.95	6.62	1.62	11.66
Balance from Current Revenue	(-) 316.29	(-)2,911.38	(-) 1,051.32	(-)1,557.25	(-)2,652.21
Financial Assets/Liabilities (ratio)	1.97	1.67	1.52	156.57	158.37
* 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

Department wise information on Gender Budget for the Financial Year 2022-23

(Reference: Paragraph No. 3.1.4)

(*₹ in crores*)

Sl. No.	Name of the Department	2021-22		2022-23 (B.E.)		Provision for Gender Budget up to December 2022	Percentage of Gender Budget to Total Development Outlay (col. 6 to col. 5)
		Total Development Outlay	Provision for Gender Budget	Total Development Outlay	Provision for Gender Budget		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Higher Education	25.22	8.32	35.74	11.79	10.96	32.99
2	Secondary Education	207.72	19.91	235.00	58.75	19.70	25.00
3	Agriculture	364.11	120.16	648.07	213.86	94.75	33.00
4	Animal Resources Development	158.11	28.46	209.67	37.74	37.73	18.00
5	Urban	70.00	21.00	90.00	27.00	28.50	30.00
6	Horticulture	131.30	43.33	155.78	51.41	13.73	33.19
7	Labour	0.00	NA	1.81	0.68	0.68	37.57
8	FW & PM	696.62	334.38	881.80	423.27	411.69	48.00
9	Schedule Tribes	84.28	37.91	101.24	45.79	71.68	45.23
10	SC Welfare	126.36	41.70	135.97	44.87	44.65	33.00
11	ICA	51.39	16.93	76.37	22.90	22.90	29.99
12	OBC Welfare	40.05	13.22	62.41	20.60	20.53	33.01
13	Youth Affairs & Sports	8.42	2.95	12.22	4.28	4.21	35.02
14	Health Service	538.83	177.81	713.26	235.67	222.11	33.04
15	R.D. (Panchayat)	241.87	108.84	236.85	106.58	93.15	45.00
16	Rural Development	275.61	275.61	2,326.32	590.75	288.92	25.39
17	Elementary Education	910.91	297.10	942.95	331.67	331.66	35.17
18	Social Welfare & Social Education	954.34	496.04	1,220.38	611.92	779.92	50.14
Total		4,885.14	2,043.67	8,085.84	2,839.53	2,497.47	35.12

Source: Gender Budget for the years 2022-23 and 2023-24, Government of Tripura

Appendix 3.2
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	6: Revenue Department	2029	Land Revenue	0.53		
		103	Land Records			
		99	Others			
		2030	Stamps and Registration	0.03		
		02	Stamps-Non-Judicial			
		101	Cost of Stamps			
		98	Administration			
		4059	Capital Outlay on Public Works	0.36		
		06	Other Buildings			
		89	Centrally Sponsored Scheme-IV			
				051	Construction	
		4575	Capital Outlay on Other Special Area Programmes	4.98		
		06	Border Area Development			
		101	Border Area Development Programme			
91	Central Assistance to State Plan					
2	10: Home (Police) Department	2045	Other Taxes and Duties on Commodities and Services	0.03		
		105	Collection Charges-Services Tax			
		98	Administration			
		4055	Capital Outlay on Police	0.10		
		211	Police Housing			
91	Central Assistance to State Plan					
3	12: Co-operation Department	2425	Co-operation	0.11		
		004	Research and Evaluation			
		70	State Share	0.17		
		99	Others			
4	13: Public Works (R&B) Department	5054	Capital Outlay on Roads and Bridges	0.52		
		05	Roads			
		337	Road Works			
		90	State Share for Central Assistance to State Plan	0.59		
		4059	Capital Outlay on Public Works			
		60	Other Buildings			
		051	Construction			
		54	National Bank for Agriculture and Rural Development			
5	14: Power Department	4059	Capital Outlay on Public Works	2.36		
		80	General			
		789	Special Component Plan for Scheduled Castes			
		25	Public Works	4.31		
		796	Tribal Area Sub-plan			
25	Public Works					

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
6	16: Health Department	2210	Medical and Public Health	
		04	Rural Health Services-Other Systems of medicine	
		200	Other Systems	
		90	State Share for Central Assistance to State Plan	0.24
		105	Allopathy	
		99	Others	0.65
		789	Special Component Plan for Scheduled Castes	
		99	Others	0.21
		80	General	
		101	Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PMJAY)	
		70	State Share	1.00
		789	Special Component Plan for Scheduled Castes	
		70	State Share	2.91
		796	Tribal Area Sub-plan	
		70	State Share	1.97
		4210	Capital Outlay on Medical and Public Health	
		01	Urban Health Services	
		103	Central Govt. Health Scheme	
		90	State Share for Central Assistance to State Plan	0.48
		789	Special Component Plan for Scheduled Castes	
		90	State Share for Central Assistance to State Plan	0.52
		796	Tribal Area Sub-plan	
		90	State Share for Central Assistance to State Plan	0.92
		03	Medical Education Training and Research	
		105	Allopathy	
		90	State Share for Central Assistance to State Plan	
		99	Others	0.05
		789	Special Component Plan for Scheduled Castes	
		90	State Share for Central Assistance to State Plan	0.09
		796	Tribal Area Sub-plan	
		90	State Share for Central Assistance to State Plan	0.15
		04	Public Health	
		200	Other Programmes	
90	State Share for Central Assistance to State Plan	0.42		
789	Special Component Plan for Scheduled Castes			
90	State Share for Central Assistance to State Plan	0.23		
796	Tribal Area Sub-plan			
90	State Share for Central Assistance to State Plan	0.40		
7	19: Tribal Welfare Department	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	
		02	Welfare of Scheduled Tribes	
		796	Tribal area Sub-plan	
		33	Welfare Programme	0.87

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)	
		59	Devolution of fund	0.72	
8	21: Food, Civil Supplies & Consumer Affairs Department	3456	Civil Supplies	0.05	
		001	Direction and Administration		
		99	Others		
		5475	Capital Outlay on other General Economic Services	0.23	
		102	Civil Supplies		
98	Administration				
9	22: Relief & Rehabilitation Department	2235	Social Security and Welfare	0.07	
		01	Rehabilitation		
		202	Other Rehabilitation Schemes		
		98	Administration		
10	24: Industries & Commerce Department	2851	Village and Small Industries	0.16	
		102	Small Scale Industries		
		99	Others		
11	27: Agriculture Department	2401	Crop Husbandry	0.11	
		115	Scheme of Small/Marginal farmers and agricultural labour		
		90	State Share for Central Assistance to State Plan		
		91	Central Assistance to State Plan		
12	28: Horticulture Department	2401	Crop Husbandry	0.01	
		103	Seeds		
		70	State Share		
		796	Tribal Area Sub-plan		
		70	State Share		
13	29: Animal Resource Development Department	2403	Animal Husbandry	0.02	
		113	Administration Investigation and Statistics		
		70	State Share		
14	30: Forest Department	2406	Forestry and Wild Life	0.12	
		01	Forestry		
		004	Research		
		99	Others		
		796	Tribal Area Sub-plan		
		99	Others		
		4406	Capital Outlay on Forestry and Wild Life		0.10
		01	Forestry		
		190	Investments in Public Sector and Other Undertakings		
		99	Others		
		789	Special Component Plan for Scheduled Castes		
		99	Others		
796	Tribal Area Sub-plan				
99	Others				
15	31: Rural Development Department	4216	Capital Outlay on Housing	0.12	
		01	Government Residential Buildings		
		106	General Pool Accommodation		
		30	Rural Development		

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)				
16	33: Science Technology & Environment	3425	Other Scientific Research	0.14				
		60	Other					
		600	Other Schemes					
		70	State Share					
17	35: Urban Development Department	2217	Urban Development	0.05				
		05	Other Urban Development Schemes					
		001	Direction and Administration					
		98	Administration					
		789	Special Component Plan for Scheduled Castes		0.02			
		98	Administration					
		796	Tribal Area Sub-plan		0.03			
		98	Administration					
		80	General		0.01			
		001	Direction and Administration					
		90	State Share for Central Assistance to State Plan		0.03			
		91	Central Assistance to State Plan		0.01			
		789	Special Component Plan for Scheduled Castes		0.01			
		90	State Share for Central Assistance to State Plan					
		91	Central Assistance to State Plan		0.01			
		796	Tribal Area Sub-plan		0.01			
		90	State Share for Central Assistance to State Plan					
		91	Central Assistance to State Plan		0.02			
					4217	Capital Outlay on Urban Development	1.99	
					01	State Capital Development		
					051	Construction		
					25	Public works		
					789	Special Component Plan for Scheduled Castes		0.65
					25	Public Works		
					796	Tribal Area Sub-plan		1.19
					25	Public Works		
					03	Integrated Development of Small and Medium Towns		
					051	Construction		
					70	State Share		0.96
					90	State Share for Central Assistance to State Plan		2.98
		789	Special Component Plan for Scheduled Castes					
		70	State Share	0.31				
		90	State Share for Central Assistance to State Plan	0.97				
		796	Tribal Area Sub-plan					
		70	State Share	0.57				
		90	State Share for Central Assistance to State Plan	1.77				
18	39: Education (Higher) Department	2202	General Education	0.65				
		03	University and Higher education					
		102	Assistance to Universities					
		22	Judicial					
		98	Administration		0.14			
		789	Special Component Plan for Scheduled Castes		0.21			
		22	Judicial					
796	Tribal Area Sub-plan	0.39						

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
		22	Judicial	
		4202	Capital Outlay on Education Sports Art and Culture	
		01	General Education	
		203	University and Higher Education	
		25	Public Works	0.31
		70	State Share	0.04
		789	Special Component Plan for Scheduled Castes	
		25	Public Works	0.12
		796	Tribal Area Sub-plan	
		25	Public Works	0.22
		70	State Share	0.09
		2202	General Education	
		02	Secondary Education	
		109	Government Secondary Schools	
		05	Establishment	0.45
		789	Special Component Plan for Scheduled Castes	
		05	Establishment	0.58
		796	Tribal Area Sub-plan	
		05	Establishment	0.57
		04	Adult Education	
		200	Other Adult Education Programmes	
		91	Central Assistance to State Plan	0.38
		789	Special Component Plan for Scheduled Castes	
		91	Central Assistance to State Plan	0.22
		796	Tribal Area Sub-plan	
		91	Central Assistance to State Plan	0.49
		80	General	
		004	Research and Training	
		91	Central Assistance to State Plan	0.42
		789	Special Component Plan for Scheduled Castes	
		91	Central Assistance to State Plan	0.24
		796	Tribal Area Sub-plan	
		91	Central Assistance to State Plan	0.54
		4202	Capital Outlay on Education, Sports, Art and Culture	
		01	General Education	
		201	Elementary Education	
		90	State Share for Central Assistance to State Plan	0.40
		202	Secondary Education	
		90	State Share for Central Assistance to State Plan	1.24
		789	Special Component Plan for Scheduled Castes	
		90	State Share for Central Assistance to State Plan	0.94
		796	Tribal Area Sub-plan	
		90	State Share for Central Assistance to State Plan	2.11
		4552	Capital Outlay on North Eastern Areas	
		202	Secondary Education	
		91	Central Assistance to State Plan	0.56
19	40: Education (School) Department			

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
20	45: Taxes and Excise	2039	State Excise	0.11
		001	Direction and Administration	
		98	Administration	
21	46: Treasuries	2030	Stamps and Registration	0.37
		01	<i>Stamps-Judicial</i>	
		101	Cost of Stamps	
		06	District Treasuries	
Total				61.40

Appendix 3.3

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)
Scheme for Safety for Women under Nirbhaya Fund, etc.	4055	Revenue to capital	8.77	
Special Assistance-Capital, etc. under Construction	4059	Revenue to capital	144.14	State Government
State Share for Central Assistance on Single Nodal Agency (SNA)	4070	Revenue to capital	0.23	
Major works for Infrastructural development of Sports, Youth programmes, etc.	4202	Revenue to capital	48.22	
Community Health centre of Ayush, etc. under Tribal Area Sub-plan	4210	Revenue to capital	35.09	State Government
State share and Central Assistance of NESIDS under Other programme	4211	Revenue to capital	0.83	State Government
Central Assistance under water supply and sanitation such as Swachh Bharat Mission (SBM) –Rural, Jal Jeevan Mission (JJM), etc.	4215	Revenue to capital	105.53	
Special Assistance-Capital, EAP, etc. under Construction	4217	Revenue to capital	258.94	Individual
Central Assistance of NMAET-SMSP under Seeds, CSS-II under SCP for SC	4225	Revenue to capital	89.26	State Government
Central Assistance under Suganya Bharat Abhijan, etc.	4235	Revenue to capital	26.39	
Central Assistance under National Livestock Health and Disease Control Programme	4403	Revenue to capital	0.48	
State Share of PMMSY under SCP for SC, etc.	4405	Revenue to capital	5.71	Individual
Central Assistance under Forest Management Scheme, EAP, etc.	4406	Revenue to capital	100.63	
State Share under other investments for co-operation towards Consumer Co-operatives and other co-operatives	4425	Revenue to capital	2.50	
Central Assistance under Rural development, OTA-CA under SCP for SCs, etc.	4515	Revenue to capital	1.90	Individual
Central Assistance under other systems for NEC, etc.	4552	Revenue to capital	4.51	
Central Assistance under Border Area Development Project (BADP)	4575	Revenue to capital	22.79	
Central Assistance of IWMP/PMKSY under SCP for SCs, Central Assistance of IWMP/PMKSY under TSP, etc.	4702	Revenue to capital	1.20	Individual

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 Special Assistance-Capital, under Rural Electrification, State share of Power under Investments in Public and Other Undertakings, Central Assistance of NESIDS, etc.	4801	Revenue to capital	119.64	Individual
Central Assistance for EAP, State Share for others such as welfare activities, etc.	4851	Revenue to capital	15.80	
State Share and Central Assistance of PMGSY, EAP, CRF, etc. under District and Other Roads, Central assistance and state share of NLCPR, EAP, PMGSY, CRF under TSP	5054	Revenue to capital	312.29	State Government
State Share of NLCPR under Other Services, SCP for SCs and TSP	5425	Revenue to capital	12.68	State Government
State Share and Central Assistance of Infrastructural facilities, etc. under Tourist Infrastructure,	5452	Revenue to capital	4.00	Local Bodies
Total			1321.53	

Source: Finance Accounts 2022-23

Appendix 3.4

Cases where supplementary provision of ₹ 50 lakh and above were obtained in each cases during the year 2022-23 which proved unnecessary

(Reference: Paragraph No. 3.3.4)

(₹ in lakh)

Sl. No.	Grant No. and Name		Original	Supplementary	Total	Expenditure	Savings/ Excess(+)
	Revenue Voted						
1	1	Parliamentary Affairs	2,753.00	481.00	3,234.00	2,584.16	649.84
2	3	General Administration (S.A.) Department	9575.00	972.50	10547.50	7999.75	2547.75
3	5	Law Department	14940.25	1911.70	16851.95	11131.85	5720.10
4	6	Revenue Department	28718.30	681.20	29399.50	25750.66	3648.84
5	12	Co-operation department	3073.00	264.50	3337.50	2754.95	582.55
6	16	Health Department	41732.00	3149.55	44881.55	38185.46	6696.09
7	17	Information and Cultural Affairs Department	6514.50	224.00	6738.50	6038.61	699.89
8	19	Tribal Welfare Department	62961.58	1192.35	64153.93	53914.72	10239.21
9	23	Panchayat Raj Department	45546.25	1417.75	46964.00	42537.02	4426.98
10	27	Agriculture Department	51029.65	295.87	51325.52	35201.77	16123.75
11	29	Animal Resource Development Department	16056.45	683.34	16739.79	13266.25	3473.54
12	30	Forest Department	21273.11	6093.64	27366.75	14724.42	12642.33
13	33	Science Technology & Environment	1059.10	62.45	1121.55	1042.15	79.40
14	34	Planning and Co-ordination Department	3577.71	1101.00	4678.71	3159.05	1519.66
15	35	Urban development Department	102547.00	730.72	103277.72	40093.10	63184.62
16	36	Home (Jail) Department	4508.50	422.68	4931.18	4297.19	633.99
17	39	Education (Higher) Department	24252.00	71.35	24323.35	20310.65	4012.70
18	40	Education (School) Department	197705.27	419.25	198124.52	137724.23	60400.29
19	42	Education (Youth Affairs & Sports) Department	8898.76	155.09	9053.85	7431.16	1622.69
20	49	Fire Service Organisation	11058.17	1104.63	12162.80	10529.89	1632.91
21	51	Public Works (Drinking Water and Sanitation) Department	26829.00	254.32	27083.32	21772.86	5310.46
22	52	Family Welfare & Preventive Medicine	77308.16	4050.55	81358.71	54487.12	26871.59
23	53	Tribal welfare (Research) Department	557.69	182.00	739.69	286.13	453.56

Sl. No.	Grant No. and Name	Original	Supplementary	Total	Expenditure	Savings/ Excess(+)
24	59 Tourism	924.00	524.09	1448.09	882.24	565.85
25	61 OBC Welfare	4067.00	1307.00	5374.00	3200.85	2173.15
26	62 Education (Elementary)	110841.77	6337.00	117178.77	78011.74	39167.03
	Capital Voted	Original	Supplementary	Total	Expenditure	Savings
27	6 Revenue Department	10400.00	2333.00	13033.00	5789.07	7243.93
28	13 Public Works (R&B) Department	94403.00	17306.84	111709.84	59245.86	52463.98
29	15 Public Works (Water Resource) Department	20746.00	7581.15	28327.15	6737.34	21589.81
30	16 Health Department	27576.82	1936.87	29513.69	6538.88	22974.81
31	19 Tribal Welfare Department	16634.46	385.44	17019.90	7218.78	9801.12
32	30 Forest Department	13450.00	5179.35	18629.35	11116.58	7512.77
33	31 Rural Development department	7749.03	2048.03	9707.06	3010.43	6786.63
34	40 Education (School) Department	21868.00	9379.46	31247.46	7098.45	24149.01
35	42 Education (Youth Affairs & Sports) Department	2858.00	508.74	3366.74	2518.63	848.11
36	49 Fire Service Organisation	400.00	928.50	1328.50	335.66	992.84
37	51 Public Works (Drinking Water and Sanitation) Department	13789.21	6695.89	20485.10	12926.25	7558.85
38	52 Family Welfare & Preventive Medicine	8461.75	53.60	8515.35	1537.65	6977.70
39	57 Welfare of Minorities Department	5957.49	439.76	6397.25	1456.12	4941.13
40	62 Education (Elementary)	50.01	102.40	152.41	2.41	150.00

Appendix 3.5

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 (S.A.) Department							
	2052	Secretariat-General Services						
	090	Secretariat						
	05	Establishment	8195.00	648.85	2.09	8845.94	6574.26	2271.68
2	6: Revenue Department							
	2030	Stamps and Registration						
	03	Registration						
	001	Direction and Administration						
	98	Administration	218.45	0	33.15	251.60	178.68	72.92
	4059	Capital Outlay on Public Works						
	80	General						
	789	Special Component Plan for Scheduled Castes						
	25	Public Works	530.40	1205.39	269.61	925.40	417.55	507.85
	796	Tribal Area Sub-plan						
	25	Public Works	967.20	689.00	31.00	1687.20	747.09	940.11
	4575	Capital Outlay on Other Special Area Programmes						
	06	Border Area Development						
	796	Tribal Area Sub-plan						
	90	State Share for Central Assistance to State Plan	269.00	1.74	34.50	305.24	222.27	82.97
3	10: Home (Police) Department							
	2055	Police						
	001	Direction and Administration						
	08	Police	4376.40	0.00	833.59	5209.99	3746.38	1463.61
4	12: Co-operation Department							
	2425	Co-operation						
	001	Direction and Administration						
	99	Others	190.00	0.00	10.82	200.82	105.31	95.51
5	13: Public Works (R&B) Department							
	4059	Capital Outlay on Public Works						
	80	General						
	051	Construction						
	25	Public works	14196.00	5881.43	1411.97	21489.40	11687.69	9801.71
	789	Special Component Plan for Scheduled Castes						
	25	Public works	4726.00	2784.29	104.25	7614.54	3453.33	4161.21
	796	Tribal Area Sub-plan						
	25	Public works	8618.00	5074.53	190.69	13883.22	7159.36	6723.86
	4552	Capital Outlay on North Eastern Areas						
	337	Roads Works						

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings	
			Original	Supp.	Re-app.	Total			
	91	Central Assistance to State Plan	0.52	0.00	97.24	97.76	0.00	97.76	
	789	Special Component Plan for Scheduled Castes							
	91	Central Assistance to State Plan	0.17	0.00	31.79	31.96	0.00	31.96	
	796	Tribal Area Sub-plan							
	91	Central Assistance to State Plan	0.31	0.00	57.97	58.28	0.00	58.28	
	5054	Capital Outlay on Roads and Bridges							
	04	<i>District and Other Roads</i>							
	337	Roads Works							
	76	Pradhan Mantri Gram Sadak Yojana	780.00	0.00	260.00	1040.00	780.00	260.00	
	789	Special Component Plan for Scheduled Castes							
	76	Pradhan Mantri Gram Sadak Yojana	255.17	0.00	84.83	340.00	255.00	85.00	
	796	Tribal Area Sub-plan							
	76	Pradhan Mantri Gram Sadak Yojana	465.31	0.00	154.69	620.00	465.00	155.00	
6	14: Power Department								
	4801	Capital Outlay on Power Projects							
	06	<i>Rural Electrification</i>							
	190	Investment in Public Sector and Other Undertakings							
	70	State Share	800.00	0.00	16.04	816.04	716.14	99.90	
7	15: Public Works (Water Resource) Department								
	4702	Capital Outlay on Minor Irrigation							
	789	Special Component Plan for Scheduled Castes							
	54	National Bank for Agriculture and Rural Development(NABARD)	1377.17	1127.84	127.50	2632.51	1152.79	1479.72	
	796	Tribal Area Sub Plan							
	54	National Bank for Agriculture and Rural Development(NABARD)	2511.31	2037.44	232.50	4781.25	1369.77	3411.48	
	4711	Capital Outlay on Flood Control and Projects							
	01	<i>Flood Control</i>							
	103	Civil Works							
	25	Public Works	100.00	231.108	523.006	854.10	85.05	769.05	
	796	Tribal Area Sub Plan							
	25	Public Works	800.00	0.00	500.22	1300.22	471.15	829.07	
8	16: Health Department								
	2210	Medical and Public Health							

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
	01	Urban Health Services- Allopathy						
	001	Direction and Administration						
	98	Administration	32175.16	2610.71	37.03	34822.90	30276.92	4545.98
	4210	Capital Outlay on Medical and Public Health						
	01	Urban Health Services						
	110	Hospitals and Dispensaries						
	789	Special Component Plan for Scheduled Castes						
	16	Hospital	130.00	0.00	58.07	188.07	78.25	109.82
	796	Tribal Area Sub-plan						
	16	Hospital	345.00	0.00	71.56	416.56	224.68	191.88
9	17: Information and Cultural Affairs department							
	2220	Information and Publicity						
	60	Others						
	796	Tribal Area Sub-plan						
	98	Administration	120.00	0.00	10.00	130.00	65.26	64.74
10	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						
	35	Scholarship and Stipend	7636.55	0.00	0.05	7636.60	6525.00	1111.60
	80	General						
	796	Tribal Area Sub-plan						
	34	Tribal Sub-plan	10.00	29.52	110.48	150.00	5.00	145.00
11	23: Panchayat Raj Department							
	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions						
	796	Tribal Area Sub-plan						
	85	Village Committee	2070.50	4.94	131.81	2207.25	1798.64	408.61
12	24: Industries & Commerce Department							
	4059	Capital Outlay on Public works						
	80	General						
	796	Tribal Area Sub-plan						
	25	Public Works	0.00	1064.83	49.00	1113.83	711.45	402.38
	4552	Capital Outlay on North Eastern Areas						
	101	Contribution to Central Resources Pool for Development (NBC)						
	91	Centrally Sponsored Scheme	52.00	0.00	156.00	208.00	0.00	208.00

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	Centrally Sponsored Scheme	17.00	0.00	51.00	68.00	0.00	68.00
	796	Tribal Area Sub-plan						
	91	Centrally Sponsored Scheme	31.00	0.00	93.00	124.00	0.00	124.00
13	27: Agriculture Department							
	4408	Capital Outlay on Food Storage and Warehousing						
	02	Storage and Warehousing						
	789	Special Component Plan for Scheduled Castes						
	54	National Bank for Agriculture and Rural Development (NABARD)	48.24	0.00	34.07	82.31	20.39	61.92
14	29: Animal Resource Development Department							
	4403	Capital Outlay on Animal Husbandry						
	789	Special Component Plan for Scheduled Castes						
	41	Human Development	51.17	0.00	10.45	61.62	36.55	25.07
15	30: Forest Department							
	2406	Forestry and Wild Life						
	01	Forestry						
	101	Forest Conservation, Development and Regeneration						
	90	State Share for Central Assistance to State Plan	12.00	0.00	8.00	20.00	0.00	20.00
	91	Central Assistance to State Plan	250.00	0.00	62.00	312.00	19.34	292.66
	04	Afforestation and Ecology Development						
	103	State Compensatory Afforestation						
	69	State Compensatory Afforestation Fund-Tripura	3100.00	3084.65	523.22	6707.87	1811.12	4896.75
	796	Tribal Area Sub-plan						
	87	Centrally Sponsored Scheme - II	2000.00	1993.51	5.55	3999.06	1106.60	2892.46
16	31: Rural Development Department							
	2215	Water Supply and Sanitation						
	01	Water Supply						
	102	Rural Water Supply Programmes						
	25	Public Works	100.00	0.00	165.00	265.00	0.00	265.00
	2501	Special Programme for Rural Development						
	01	Integrated Rural Development Programme						

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
	001	Direction and Administration						
	30	Rural Development	10128.00	0.00	150.00	10278.00	8945.90	1332.10
	2515	Other Rural development Programmes						
	001	Direction and Administration						
	30	Rural Development	105.00	0.00	1.00	106.00	78.85	27.15
	102	Community Development						
	91	Central Assistance to State Plan	6854.00	1149.77	6.49	8010.26	5876.46	2133.80
	789	Special Component Plan for Scheduled Castes						
	91	Central Assistance to State Plan	5066.17	1699.83	12.21	6778.21	4452.57	2325.64
	796	Tribal Area Sub-plan						
	91	Central Assistance to State Plan	17880.60	6000.00	52.76	23933.36	14712.49	9220.87
	4059	Capital Outlay on Public Works						
	80	General						
	051	Construction						
	25	Public Works	0.00	1771.34	252.50	2023.84	0.00	2023.84
	789	Special Component Plan for Scheduled Castes						
	25	Public Works	0.00	276.69	384.95	661.64	0.00	661.64
	4515	Capital Outlay on Other Rural development Programmes						
	103	Rural Development						
	25	Public Works	228.97	0.00	28.88	257.85	209.99	47.86
	789	Special Component Plan for Scheduled Castes						
	25	Public Works	169.24	0.00	21.11	190.35	43.47	146.88
	796	Tribal Area Sub-plan						
	25	Public Works	597.32	0.00	74.48	671.80	305.18	366.62
	30	Rural Development	448.80	0.00	388.23	837.03	406.29	430.74
17	34: Planning and Co-ordination Department							
	3451	Secretariat-Economic Services						
	091	Attached Offices						
	05	Establishment	464.93	1.00	73.38	539.31	359.53	179.78
18	35: Urban Development Department							
	2217	Urban Development						
	05	Other Urban Development Schemes						
	051	Construction						
	91	Central Assistance to State Plan	0.52	0.00	1299.48	1300.00	0.00	1300.00
	789	Special Component Plan for Scheduled Castes						

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings	
			Original	Supp.	Re-app.	Total			
	91	Central Assistance to State Plan	0.17	0.00	414.83	425.00	0.00	425.00	
	796	Tribal Area Sub-plan							
	91	Central Assistance to State Plan	0.31	0.00	774.69	775.00	0.00	775.00	
	4217	Capital Outlay on Urban development							
	98	Administration	199.96	0.00	119.84	319.80	199.96	119.84	
	789	Special Component Plan for Scheduled Castes							
	98	Administration	65.37	0.00	39.18	104.55	65.37	39.18	
	796	Tribal Area Sub-plan							
	98	Administration	119.20	0.00	71.45	190.65	119.20	71.45	
19	38: General Administration (Printing and Stationery) Department								
	2058	Stationery and Printing							
	101	Purchase and Supply of Stationery Stores							
	62	Printing and Stationery	145.00	0.00	15.00	160.00	113.89	46.11	
20	40: Education (School) Department								
	2202	General Education							
	80	General							
	001	Direction and Administration							
	98	Administration	915.00	0.00	11.95	926.95	760.97	165.98	
	4202	Capital Outlay on Education, Sports, Art and Culture							
	01	General Education							
	202	Secondary Education							
	91	Central Assistance to State Plan	1827.05	0.00	885.64	2712.69	1117.06	1595.63	
	789	Special Component Plan for Scheduled Castes							
	91	Central Assistance to State Plan	0.00	1881.43	498.85	2380.28	845.87	1534.41	
	796	Tribal Area Sub-plan							
	91	Central Assistance to State Plan	0.00	4218.15	1137.51	5355.66	1903.18	3452.48	
21	41: Education (Social) Department								
	2235	Social Security and Welfare							
	02	Social Welfare							
	103	Women's Welfare							
	89	Centrally Sponsored Scheme-IV	45.76	0.00	11.83	57.59	0.00	57.59	
	03	National Social Assistance Programme							
	101	National Old Age Pension Scheme							
	91	Central Assistance to State Plan	2120.00	719.02	170.98	3010.00	2089.59	920.41	
	789	Special Component Plan for Scheduled Castes							

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
	91	Central Assistance to State Plan	850.00	0.00	530.00	1380.00	635.24	744.76
22	42: Education (Youth Affairs & Sports) Department							
	4202	Capital Outlay on Education, Sports, Art and Culture						
	03	Sports and Youth Services						
	101	Youth Hostels						
	98	Administration	0.00	297.75	118.42	416.17	0.00	416.17
	796	Tribal Area sub-plan						
	98	Administration	0.00	57.99	190.12	248.11	0.00	248.11
23	43: Finance Department							
	2052	Secretariat-General Services						
	090	Secretariat						
	05	Establishment	2254.00	0.00	54.25	2308.25	1779.40	528.85
24	48: High Court							
	2014	Administration of Justice						
	102	High Courts						
	05	Establishment	130.00	7.30	6.44	143.74	119.70	24.04
25	49: Fire Service Organisation							
	2070	Other Administrative services						
	108	Fire Protection and Control						
	05	Establishment	10726.17	1100.83	45.00	11872.00	10279.37	1592.63
26	51: Public Works (Drinking Water and Sanitation) Department							
	4552	Capital Outlay on North Eastern Areas						
	101	Contribution to Central Resource Pool for Development (NEC)						
	91	Central Assistance to State Plan	0.52	0.00	149.76	150.28	0.00	150.28
	789	Special Component Plan for Scheduled Castes						
	91	Central Assistance to State Plan	0.17	0.00	48.96	49.13	0.00	49.13
27	52: Family Welfare & Preventive Medicine							
	2210	Medical and Public Health						
	06	Public Health						
	200	Other Systems						
	43	Finance Commission	4372.26	0.00	0.01	4372.27	0.00	4372.27
	789	Special Component Plan for Scheduled Castes						
	43	Finance Commission	1434	0.00	0.01	1434.28	0.00	1434.28
	796	Tribal Area Sub-plan						
	43	Finance Commission	2693.46	0.00	0.01	2693.47	0.00	2693.47

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
	4211	Capital Outlay on Family Welfare						
	108	Selected Area Programmes						
	99	Others	0.00	51.13	45.07	96.20	0.00	96.20
28	58: Home (FSL, PAC, Prosecution & Co-ordination Cell)							
	2055	Police						
	001	Direction and Administration						
	05	Establishment	197.82	0.00	12.80	210.62	171.34	39.28
	116	Forensic Science						
	08	Police	321.60	0.00	14.50	336.10	302.16	33.94
29	59: Tourism							
	3452	Tourism						
	01	Tourist Infrastructure						
	796	Tribal Area Sub-Plan						
	21	Tourism and Publicity	110.00	0.00	75.00	185.00	88.12	96.88
	80	General						
	001	Direction and Administration						
	98	Administration	454.00	0.00	11.00	465.00	398.77	66.23
30	61: OBC Welfare							
	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities						
	03	Welfare of Backward Classes						
	102	Economic Development						
	50	State Share of CSS	0.00	216.00	100.00	316.00	33.61	282.39
31	62: Education (Elementary)							
	4202	Capital Outlay on Education, Sports, Art and Culture						
	01	General Education						
	201	Elementary Education						
	99	Others	0.00	34.99	0.01	35.00	0.00	35.00
32	63: Industries & Commerce (Skill development)							
	2851	Village and Small Industries						
	003	Training						
	87	Centrally Sponsored Scheme - II	0.51	415.01	0.48	416.00	0.00	416.00

Appendix 3.6

Statement showing grant-wise savings

(Reference: Paragraph No. 3.3.6)

(*₹ in crore*)

Sl. No.	Grant No.	Total Budget	Total Expenditure	Savings	Utilisation (per cent)	Range of utilisation (per cent)	
1	50	6.86	0.41	6.45	5.98	0 to 10	
Total		6.86	0.41	6.45			
2	22	696.13	79.51	616.62	11.42	10 to 30	
3	59	67.03	13.37	53.66	19.95		
4	63	12.34	3.43	8.91	27.80		
Total		775.50	96.31	679.19			
5	15	475.96	152.37	323.59	32.01	30 to 50	
6	57	80.75	26.03	54.72	32.24		
7	53	15.80	5.68	10.12	35.95		
8	20	135.48	51.48	84.00	38.00		
9	61	75.32	32.58	42.74	43.26		
10	26	165.87	77.00	88.87	46.42		
Total		949.18	345.14	604.04			
11	35	1299.51	659.87	639.64	50.78		50 to 70
12	30	471.92	270.37	201.55	57.29		
13	8	15.30	8.93	6.37	58.37		
14	16	743.95	447.24	296.71	60.12		
15	28	155.94	95.24	60.70	61.07		
16	44	5.91	3.67	2.24	62.10		
17	52	898.75	560.25	338.50	62.34		
18	40	2293.71	1448.22	845.49	63.14		
19	32	52.91	33.43	19.48	63.18		
20	39	320.28	207.39	112.89	64.75		
21	27	608.61	404.35	204.26	66.44		
22	62	1173.31	780.14	393.17	66.49		
23	29	216.80	145.30	71.50	67.02		
24	34	46.79	31.59	15.20	67.51		
25	5	182.57	123.27	59.30	67.52		
26	45	35.06	23.83	11.23	67.97		
27	38	15.25	10.61	4.64	69.57		
28	24	211.93	148.01	63.92	69.84		
Total		8748.50	5401.71	3346.79			
29	46	13.79	9.71	4.08	70.41	70 to 90	
30	7	4.15	2.95	1.20	71.08		
31	51	475.68	346.99	128.69	72.95		
32	11	55.88	40.82	15.06	73.05		
33	36	59.54	43.88	15.66	73.70		
34	54	4.36	3.23	1.13	74.08		
35	43	7154.34	5303.56	1850.78	74.13		
36	3	112.35	83.43	28.92	74.26		
37	47	8.95	6.65	2.30	74.30		
38	6	424.33	315.40	108.93	74.33		
39	13	1734.52	1295.44	439.08	74.69		
40	19	811.74	611.34	200.40	75.31		
41	31	3230.99	2437.90	793.09	75.45		
42	37	15.83	12.33	3.50	77.89		

Sl. No.	Grant No.	Total Budget	Total Expenditure	Savings	Utilisation (per cent)	Range of utilisation (per cent)
43	9	11.14	8.72	2.42	78.28	
44	55	8.90	7.05	1.85	79.21	
45	64	206.59	164.98	41.61	79.86	
46	1	33.29	26.64	6.65	80.02	
47	42	124.21	99.50	24.71	80.11	
48	49	134.92	108.66	26.26	80.54	
49	10	2043.45	1663.80	379.65	81.42	
50	25	44.08	35.97	8.11	81.60	
51	58	8.03	6.61	1.42	82.32	
52	48	39.28	32.51	6.77	82.76	
53	21	150.73	125.71	25.02	83.40	
54	60	1.48	1.24	0.24	83.78	
55	2	7.97	6.73	1.24	84.44	
56	17	79.10	68.33	10.77	86.38	
57	12	54.31	46.98	7.33	86.50	
58	18	6.41	5.68	0.73	88.61	
59	56	155.66	138.69	16.97	89.10	
Total		17216.00	13061.43	4154.57		
60	23	472.80	428.52	44.28	90.63	
61	41	1436.03	1303.01	133.02	90.74	
62	14	385.96	357.13	28.83	92.53	
63	4	98.31	93.66	4.65	95.27	
64	33	23.90	23.10	0.80	96.65	
Total		2417.00	2205.42	211.58		90 to 100

Appendix 3.7

Grants/Appropriations, where savings was more than ₹ 100 crore during 2022-23

(Reference: Paragraph No. 3.3.6)

(₹ in crore)

Sl. No.	Grant No. and Name	Original	Supple- mentary	Total	Expenditure	Savings	Surrender	Savings not surrendered	Percentage of savings to provision
Revenue-Voted									
1	10-Home (Police) Department	2019.56	0.00	2019.56	1652.49	367.07	130.10	236.97	18.18
2	15-Public Works (Water Resource) Department	192.69	0.00	192.69	85.00	107.69	76.83	30.86	55.89
3	19-Tribal Welfare Department	629.62	11.92	641.54	539.15	102.39	11.50	90.89	15.96
4	22-Relief & Rehabilitation Department	696.13	0.00	696.13	79.51	616.62	598.34	18.28	88.58
5	27-Agriculture Department	510.30	2.96	513.26	352.02	161.24	92.94	68.30	31.41
6	30-Forest Department	212.73	60.94	273.67	147.25	126.42	4.13	122.29	46.19
7	31-Rural Development Department	2140.02	993.00	3133.02	2407.80	725.22	31.83	693.39	23.15
8	35-Urban Development Department	1025.47	7.31	1032.78	400.93	631.85	516.36	115.49	61.18
9	40-Education (School) Department	1977.05	4.19	1981.24	1377.24	604.00	382.55	221.45	30.49
10	43-Finance Department	3447.45	0.00	3447.45	2708.88	738.57	432.72	305.85	21.42
11	52-Family Welfare & Preventive Medicine	773.08	40.51	813.59	544.87	268.72	38.85	229.87	33.03
12	62-Education (Elementary)	1108.42	63.37	1171.79	780.12	391.67	216.16	175.51	33.42
Capital-Voted									
13	13: Public Works (Roads and Buildings) Department	944.03	173.07	1117.10	592.46	524.64	113.83	410.81	46.96
14	15-Public Works (Water Resource) Department	207.46	75.81	283.27	67.37	215.90	79.35	136.55	76.22
15	16-Health Department	275.77	19.37	295.14	65.39	229.75	200.49	29.26	77.84
16	40-Education (School) Department	218.68	93.79	312.47	70.98	241.49	79.28	162.21	77.28
17	43-Finance Department	1002.01	0.00	1002.01	1.14	1000.87	1000.01	0.86	99.89

Appendix 3.8

Grants/Appropriations with low budget utilization of less than 50 per cent during 2022-23

(Reference: Paragraph No. 3.3.6)

(₹ in crore)

Sl. No	Grant No. and Name	Original	Supplementary	Total	Expenditure	Percentage of expenditure
Revenue-Voted						
1	8: General administration (P&T) Department	6.43	0.00	6.43	1.25	19.44
2	15: Public Works (Water Resource) Department	192.69	0.00	192.69	85.00	44.11
3	20: Welfare of Scheduled Castes Department	111.55	0.00	111.55	34.29	30.74
4	22:Relief & Rehabilitation Department	696.13	0.00	696.13	79.51	11.42
5	35:Urban Development Department	1025.47	7.31	1032.78	400.93	38.82
6	50:Civil defence	6.86	0.00	6.86	0.41	5.98
7	53: Tribal Welfare (Research) Department	5.58	1.82	7.40	2.86	38.65
8	63:Industries & Commerce (Skill Development)	1.22	11.12	12.34	3.43	27.80
Revenue-Charged						
9	2:Governor's Secretariat	0.37	0.00	0.37	0.07	18.92
10	8: General administration (P&T) Department	0.14	0.00	0.14	0	0.00
Capital-Voted						
11	3:General Administration (SA) Department	2.17	4.70	6.87	3.43	49.93
12	4:Election Department	3.00	0.00	3.00	1.48	49.33
13	6:Revenue Department	107.00	23.33	130.33	57.89	44.42
14	10:Home (Police) Department	23.89	0.00	23.89	11.31	47.34
15	15: Public Works (Water Resource) Department	207.46	75.81	283.27	67.37	23.78
16	16:Health Department	275.77	19.37	295.14	65.39	22.16
17	19:Tribal Welfare Department	166.35	3.85	170.20	72.19	42.41
18	26:Fisheries Department	69.47	0.00	69.47	14.48	20.84
19	28:Horticulture Department	10.81	0.16	10.97	1.19	10.85
20	29:Animal Resource Development Department	49.10	0.30	49.40	12.64	25.59

Sl. No	Grant No. and Name	Original	Supplementary	Total	Expenditure	Percentage of expenditure
21	31:Rural development Department	77.49	20.48	97.97	30.10	30.72
22	32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department	3.61	15.00	18.61	4.03	21.66
23	36:Home (Jail) Department	10.00	0.23	10.23	0.91	8.90
24	38:General Education (Printing and Stationery) Department	0.60	0.00	0.60	0.06	10.00
25	39: Education (Higher) department	77.05	0.00	77.05	4.28	5.55
26	40:Education (School) department	218.68	93.79	312.47	70.98	22.72
27	43:Finance Department	1002.01	0.00	1002.01	1.14	0.11
28	46:Treasuries	1.70	0.00	1.70	0.56	32.94
29	49:Fire Service Organisation	4.00	9.29	13.29	3.36	25.28
30	52:Family Welfare & Preventive Medicine	84.62	0.54	85.16	15.38	18.06
31	53: Tribal Welfare (Research) Department	8.40	0.00	8.40	2.82	33.57
32	57:Welfare of Minorities Department	59.57	4.40	63.97	14.56	22.76
33	59:Tourism	52.55	0.00	52.55	4.55	8.66
34	61:OBC Welfare	21.57	0.01	21.58	0.57	2.64
35	62: Education (Elementary)	0.50	1.02	1.52	0.02	1.32

Appendix 3.9

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	2018-19	2019-20	2020-21	2021-22	2022-23
	Revenue-Voted					
1	3: General Administration (SA) Department	7.20	14.03	12.52	21.44	25.48
2	4: Election Department	13.72	2231	2.43	6.07	3.13
3	5: Law Department	55.15	32.05	5.29	56.03	57.20
4	6: Revenue Department	179.12	114.49	153.16	153.72	36.49
5	10: Home (Police) Department	119.99	81.05	184.52	323.23	367.07
6	12: Co-operation Department	5.92	1.45	3.28	3.69	5.82
7	15: Public Works (Water Resource) Department	26.48	64.57	57.50	79.74	107.69
8	16: Health Department	43.15	69.00	43.90	162.05	66.96
9	17: Information, Cultural Affairs Department	2.25	1.62	5.43	7.80	7.00
10	19: Tribal Welfare Department	124.97	55.22	107.39	94.56	102.39
11	20: Welfare of Scheduled Castes and Other Backward Classes Department	159.69	55.50	36.79	45.17	77.26
12	21: Food, Civil Supplies & Consumer Affairs Department	17.62	68.87	9.89	19.18	24.20
13	22: Relief and Rehabilitation Department	4.19	7.82	55.56	541.22	616.62
14	23: Panchayati Raj Department	45.11	31.58	75.07	45.73	44.27
15	24: Industries and Commerce Department	12.34	13.49	4.07	17.69	42.21
16	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	1.16	4.33	3.46	5.32	8.11
17	26: Fisheries Department	9.32	10.69	11.38	13.49	33.88
18	27: Agriculture Department	36.64	158.42	126.48	215.53	161.24
19	28: Horticulture Department	71.61	63.66	51.20	64.53	50.92
20	29: Animal Resource Development Department	17.23	12.22	15.72	32.77	34.74
21	30: Forest Department	12.31	15.23	47.03	94.52	126.42
22	31: Rural Development Department	129.24	909.61	1000.13	309.87	725.22
23	32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group	3.93	15.79	17.75	50.74	4.90
24	35: Urban Development Department	16.17	266.11	441.52	953.50	631.85
25	36: Home (Jail) Department	4.30	3.45	4.69	7.74	6.34
26	38: General Administration (Printing and Stationery) Department	1.18	1.32	1.55	4.52	4.10
27	39: Education (Higher) Department	23.78	15.11	31.10	65.40	40.12
28	40: Education (School) Department	339.48	166.44	266.75	405.20	604.00
29	41: Education (Social) Department	3.76	141.77	229.84	210.24	133.02
30	42: Education (Sports and Youth Programme) Department	7.91	6.11	6.58	12.44	16.23
31	43: Finance Department	115.59	156.87	923.59	1356.00	738.57

Sl. No.	Grant No. and Name	2018-19	2019-20	2020-21	2021-22	2022-23
	Revenue-Voted					
32	45: Taxes and Excise	10.13	6.00	8.21	5.75	11.22
33	46: Treasuries	2.36	2.21	2.55	3.00	2.94
34	49: Fire Service Organization	9.02	2.69	3.34	12.01	16.33
35	51: Public Works (Drinking Water and Sanitation) Department	24.76	34.11	35.65	69.05	53.10
36	52: Family Welfare and Preventive Medicine	31.18	36.44	74.19	264.45	268.72
37	53: Tribal Welfare (Research) Department	2.42	2.15	3.77	5.07	4.54
38	56: Information Technology Department	11.86	7.87	8.69	7.62	14.36
39	57: Welfare of Minorities Department	7.22	9.37	6.03	6.27	5.31
40	61: Welfare of Other Backward Classes Department	17.86	22.58	6.42	1.62	21.73
41	62: Education (Elementary) Department	129.70	71.89	171.41	275.84	391.67
42	63: Industries & Commerce (Skill Development) Department	23.94	26.94	17.27	1.86	8.91
	Revenue-Charged					
43	43: Finance Department	110.68	14.07	1.47	7.30	80.14
	Capital-Voted					
44	5: Law Department	24.81	18.70	33.13	1.38	2.10
45	6: Revenue Department	67.68	40.13	21.29	13.56	72.44
46	10: Home (Police) Department	41.86	5.9761	7.44	28.57	12.58
47	11: Transport Department	11.59	6.79	9.30	11.25	12.29
48	13: Public Works (Roads and Buildings) Department	137.83	302.65	608.30	547.71	524.64
49	15: Public Works (Water Resource) Department	43.09	33.09	31.90	64.88	215.90
50	16: Health Department	6.47	35.26	49.46	57.82	229.75
51	19: Tribal Welfare Department	217.51	10.94	23.52	5.10	98.01
52	20: Welfare of Scheduled Castes and Other Backward Classes Department	92.20	10.80	14.82	24.01	6.74
53	21: Food, Civil Supplies & Consumer Affairs Department	5.68	6.02	4.49	1.18	0.82
54	27: Agriculture Department	72.94	73.40	57.23	45.05	43.02
55	29: Animal Resource Development Department	7.95	7.63	6.79	16.97	36.76
56	39: Education (Higher) Department	37.63	27.32	3.24	23.08	72.77
57	40: Education (School) Department	25.71	3.91	4.56	57.11	241.49
58	51: Public Works (Drinking Water and Sanitation) Department	65.42	155.27	67.26	216.18	75.59
59	52: Family Welfare and Preventive Medicine	39.38	8.18	10.91	32.91	69.78
60	53: Tribal Welfare (Research) Department	2.26	3.63	3.86	3.28	5.58
61	56: Information Technology Department	5.50	2.00	8.43	23.78	2.61
62	57: Welfare of Minorities Department	38.08	49.07	36.36	39.03	49.41

Appendix 3.10

Details of surrender of funds of more than ₹ 10 crore were surrendered but above 25 per cent of savings was not surrendered at the end of March 2023

(Reference: Paragraph No. 3.3.6.2)

(₹ in crore)

Sl. No.	Grant No. and Name	Original	Suppl-emen-tary	Total	Expen-diture	Savings	Amount Surrendered	Percentage of savings not surrendered
Revenue Voted								
1	5: Law Department	149.40	19.12	168.52	111.32	57.20	42.08	26.43
2	10: Home (Police) Department	2019.56	0.00	2019.56	1652.49	367.07	130.1	64.56
3	15: Public Works (Water Resource) Department	192.69	0.00	192.69	85.00	107.69	76.83	28.66
4	19: Tribal Welfare Department	629.62	11.92	641.54	539.15	102.39	11.50	88.77
5	23: Panchayati Raj Department	455.46	14.18	469.64	425.37	44.27	13.77	68.90
6	26: Fisheries Department	96.40	0.00	96.40	62.52	33.88	17.75	47.61
7	27: Agriculture Department	510.30	2.96	513.26	352.02	161.24	92.94	42.36
8	28: Horticulture Department	144.97	0.00	144.97	94.05	50.92	37.03	27.28
9	29: Animal Resource Development Department	160.57	6.83	167.40	132.66	34.74	21.49	38.14
10	31: Rural Development Department	2140.02	993.00	3133.02	2407.80	725.22	31.83	95.61
11	40: Education (School) Department	1977.05	4.19	1981.24	1377.24	604.00	382.55	36.66
12	41: Education (Social) Department	1226.49	177.40	1403.89	1270.87	133.02	17.77	86.64
13	43: Finance Department	3447.45	0.00	3447.45	2708.88	738.57	432.72	41.41
14	51: Public Works (Drinking Water and Sanitation) Department	268.29	2.54	270.83	217.73	53.10	28.06	47.16
15	52: Family Welfare and Preventive Medicine	773.08	40.51	813.59	544.87	268.72	38.85	85.54
16	62: Education (Elementary) Department	1108.42	63.37	1171.79	780.12	391.67	216.16	44.81
17	64: Health (AGMC & GBP)	178.06	0.03	178.09	149.65	28.44	17.94	36.92

Appendix 3.10 (Concl'd.)

Details of surrender of funds of more than ₹ 10 crore were surrendered but above 25 per cent of savings was not surrendered at the end of March 2023

(Reference: Paragraph No. 3.3.6.2)

(₹ in crore)

Sl. No.	Grant No. and Name	Original	Supple-mentary	Total	Expen-diture	Savings	Amount Surrendered	Percentage of savings not surrendered
Capital Voted								
18	6: Revenue Department	107.00	23.33	130.33	57.89	72.44	31.39	56.67
19	13: Public Works (Roads and Buildings) Department	944.03	173.07	1117.10	592.46	524.64	113.83	78.30
20	15: Public Works (Water Resource) Department	207.46	75.81	283.27	67.37	215.90	79.35	63.25
21	26: Fisheries Department	69.47	0.00	69.47	14.48	54.99	32.76	40.43
22	29: Animal Resource Development Department	49.10	0.30	49.40	12.64	36.76	24.58	33.13
23	30: Forest Department	134.50	51.79	186.29	111.17	75.12	29.63	60.56
24	40: Education (School) Department	218.68	93.79	312.47	70.98	241.49	79.28	67.17
25	51: Public Works (Drinking Water and Sanitation) Department	137.89	66.96	204.85	129.26	75.59	43.38	42.61

Appendix 3.11

**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	Supplementary	Total	Expenditure	Savings/unutilised	% of savings/unutilised
Revenue Voted						
5: Law Department	149.40	19.12	168.52	111.32	57.20	33.94
8: General Administration (P&T) Department	6.43	0.00	6.43	1.25	5.18	80.56
15: Public Works (Water Resource) Department	192.69	0.00	192.69	85.00	107.69	55.89
20: Welfare of Scheduled Castes and Other Backward Classes Department	111.55	0.00	111.55	34.29	77.26	69.26
22: Relief and Rehabilitation Department	696.13	0.00	696.13	79.51	616.62	88.58
24: Industries and Commerce Department	112.89	0.00	112.89	70.68	42.21	37.39
26: Fisheries Department	96.40	0.00	96.40	62.52	33.88	35.15
27: Agriculture Department	510.30	2.96	513.26	352.02	161.24	31.41
28: Horticulture Department	144.97	0.00	144.97	94.05	50.92	35.12
30: Forest Department	212.73	60.94	273.67	147.25	126.42	46.19
34: Planning and Co-ordination Department	35.78	11.01	46.79	31.59	15.20	32.49
35: Urban Development Department	1025.47	7.31	1032.78	400.93	631.85	61.18
40: Education (School) Department	1977.05	4.19	1981.24	1377.24	604.00	30.49
44: Institutional Finance	5.91	0.00	5.91	3.67	2.24	37.90
45: Taxes and Excise	34.19	0.00	34.19	22.97	11.22	32.82
50: Civil Defence	6.86	0.00	6.86	0.41	6.45	94.02
52: Family Welfare and Preventive Medicine	773.08	40.51	813.59	544.87	268.72	33.03
53: Tribal Welfare (Research) Department	5.58	1.82	7.40	2.86	4.54	61.35
57: Welfare of Minorities Department	16.78	0.00	16.78	11.47	5.31	31.64
59: Tourism Department	9.24	5.24	14.48	8.82	5.66	39.09
61: Welfare of Other Backward Classes Department	40.67	13.07	53.74	32.01	21.73	40.44
62: Education (Elementary) Department	1108.42	63.37	1171.79	780.12	391.67	33.42
63: Industries & Commerce (Skill Development) Department	1.22	11.12	12.34	3.43	8.91	72.20

Grant No. and Name	Original	Supplementary	Total	Expenditure	Savings/unutilised	% of savings/unutilised
Capital Voted						
3: General Administration (SA) Department	2.17	4.70	6.87	3.43	3.44	50.07
6: Revenue Department	107.00	23.33	130.33	57.89	72.44	55.58
10: Home (Police) Department	23.89	0.00	23.89	11.31	12.58	52.66
11: Transport Department	12.24	13.30	25.54	13.25	12.29	48.12
13: Public Works (Roads and Buildings) Department	944.03	173.07	1117.10	592.46	524.64	46.96
15: Public Works (Water Resource) Department	207.46	75.81	283.27	67.37	215.90	76.22
16: Health Department	275.77	19.37	295.14	65.39	229.75	77.84
17: Information, Cultural Affairs Department	11.22	0.49	11.71	7.94	3.77	32.19
19: Tribal Welfare Department	166.35	3.85	170.20	72.19	98.01	57.59
26: Fisheries Department	69.47	0.00	69.47	14.48	54.99	79.16
27: Agriculture Department	95.35	0.00	95.35	52.33	43.02	45.12
28: Horticulture Department	10.81	0.16	10.97	1.19	9.78	89.15
29: Animal Resource Development Department	49.10	0.30	49.40	12.64	36.76	74.41
30: Forest Department	134.50	51.79	186.29	111.17	75.12	40.32
31: Rural Development Department	77.49	20.48	97.97	30.10	67.87	69.28
32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group	3.61	15.00	18.61	4.03	14.58	78.34
36: Home (Jail) Department	10.00	0.23	10.23	0.91	9.32	91.10
39: Education (Higher) Department	77.05	0.00	77.05	4.28	72.77	94.45
40: Education (School) Department	218.68	93.79	312.47	70.98	241.49	77.28
43: Finance Department	1002.01	0.00	1002.01	1.14	1000.87	99.89
49: Fire Service Organisation	4.00	9.29	13.29	3.36	9.93	74.72
51: Public Works (Drinking Water and Sanitation) Department	137.89	66.96	204.85	129.26	75.59	36.90
52: Family Welfare and Preventive Medicine	84.62	0.54	85.16	15.38	69.78	81.94

Grant No. and Name	Original	Supplementary	Total	Expenditure	Savings/unutilised	% of savings/unutilised
53: Tribal Welfare (Research) Department	8.40	0.00	8.40	2.82	5.58	66.43
57: Welfare of Minorities Department	59.57	4.40	63.97	14.56	49.41	77.24
59: Tourism Department	52.55	0.00	52.55	4.55	48.00	91.34
61: Welfare of Other Backward Classes Department	21.57	0.01	21.58	0.57	21.01	97.36
64: Health (AGMC & GBP)	28.50	0.00	28.50	15.33	13.17	46.21

Appendix 3.12

Details of the schemes for which provision (₹ one crore and above) was made but no expenditure was incurred

(Reference: Paragraph No. 3.4.3)

(₹in crore)

Department Name	Account Head description/Scheme name	Approved outlay	Actual expenditure
6: Revenue	2245: Relief on Account of Natural Calamities		
	02: Floods, Cyclones etc.		
	107: Repairs and Restoration of Damaged Government Office Buildings		
	43: Finance Commission	1.10	Nil
	114: Assistance to Farmers for Purchase of Agricultural Inputs		
	43: Finance Commission	2.70	Nil
	122: Repairs and Restoration of Damaged Irrigation and Flood Control Works		
	43: Finance Commission	1.70	Nil
	08: State Disaster Mitigation Fund		
	101: Disaster Mitigation		
11: Transport	43: Finance Commission	2.50	Nil
	5055: Capital Outlay on Road Transport		
	102: Acquisition of Fleet		
	89: Centrally Sponsored Scheme	2.38	Nil
	789: Special Component Plan for Scheduled Castes		
	89: Centrally Sponsored Scheme	1.08	Nil
13: Public Works (R&B)	796: Tribal Area Sub-plan		
	89: Centrally Sponsored Scheme-IV	2.09	Nil
	5054: Capital Outlay on Roads and Bridges		
	03: State Highways		
	337: Road works		
	91: Central Assistance to state Plan (CASP)	15.60	Nil
	789: Special Component Plan for scheduled Castes		
13: Public Works (Water Resource)	91: Central Assistance to state Plan (CASP)	5.10	Nil
	796: Tribal Area Sub-plan		
	91: Central Assistance to state Plan (CASP)	9.30	Nil
	2072: Minor Irrigation		
	01: Surface Water		
	101: Water Tanks		
	90: State Share for Central Assistance to State Plan	3.12	Nil
	789: Special Component Plan for scheduled Castes		
24: Industries & Commerce	90: State Share for Central Assistance to State Plan	1.02	Nil
	796: Tribal Area Sub-plan		
24: Industries & Commerce	90: State Share for Central Assistance to State Plan	1.86	Nil
	4552: Capital Outlay on North Eastern Areas		
24: Industries & Commerce	101: Contribution to Central Resource Pool for		

Department Name	Account Head description/Scheme name	Approved outlay	Actual expenditure
	Development (NBC)		
	91: Central Assistance to state Plan	2.08	Nil
	796: Tribal Area Sub-plan		
	101: Contribution to Central Resource Pool for Development (NBC)	1.24	Nil
	2552: North Eastern Areas		
	101: Contribution to Central Resource Pool for Development of North Eastern Region		
	91: Central Assistance to state Plan	4.91	Nil
	789: Special Component Plan for scheduled Castes		
	91: Central Assistance to state Plan (CASP)	1.61	Nil
	796: Tribal Area Sub-plan		
	91: Central Assistance to state Plan (CASP)	2.93	Nil
	4405: Capital Outlay on Fisheries		
	101: Inland Fisheries		
	86: Centrally Sponsored Scheme-I (CSS)	8.48	Nil
	789: Special Component Plan for scheduled Castes		
	86: Centrally Sponsored Scheme-I (CSS)	1.68	Nil
	4402: Capital Outlay on Soil and Water Conservation		
	102: Soil Conservation		
	98: Administration	1.77	Nil
	796: Tribal Area Sub-plan		
	98: Administration	4.00	Nil
	4403: Capital Outlay on Animal Husbandry		
	796: Tribal Area Sub-plan		
	25: Public works	3.52	Nil
	2406: Forestry and wild life		
	91: Central Assistance to state Plan (CASP)	1.21	Nil
	2515: Water Supply and Sanitation		
	<i>01: Water Supply</i>		
	102: Rural Water Supply Programmes		
	25: Public Work	2.65	Nil
	4059: Capital Outlay on Public Works		
	<i>80: General</i>		
	051: Construction		
	25: Public Work	20.24	Nil
	789: Special Component Plan for scheduled Castes		
	25: Public Work	6.62	Nil
	2217: Urban Development		
	<i>01: State Capital development</i>		
	051: Construction		
	91: Central Assistance to state Plan (CASP)	7.28	Nil
	191: Assistance to Municipal Corporation		