

Presented to  
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30 AUG 2019

**State Finances Audit Report  
of the  
Comptroller and Auditor General of India  
for the year 2017-18**

**GOVERNMENT OF TRIPURA**  
*Report No. 1 of 2019*

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## Preface

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. Chapters I and II of this Report contain audit findings on matters arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2018. Information has been obtained from the Government of Tripura, wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives issued during the current year.
4. The Report containing the findings of performance audit and compliance audit in various departments, audit of Statutory Corporations, Boards, Government Companies and Revenue Receipts are presented separately.

## **EXECUTIVE SUMMARY**





## **Background**

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This State Finances Audit Report of the Government of Tripura is being brought out with a view to assess the financial performance of the State during the year 2017-18. The aim of this Report is to provide the State Government with timely inputs based on actual data so that there is a better insight into both well performing as well as ill performing schemes/programmes of the Government. In order to give a perspective to the analysis, an effort has been made to compare the achievements with the targets envisaged by the State Government in Fiscal Responsibility and Budget Management Act, 2005 as well as in the Budget Estimates of 2017-18. A comparison has been made to see whether the State had given adequate fiscal priority to developmental expenditure and whether the expenditure had been effectively absorbed by the intended beneficiaries.

## **The Report**

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Based on the audited accounts of the Government of Tripura for the year ended 31 March 2018, this Report provides an analytical review of the Annual Accounts of the State Government. The Report is structured in three Chapters.

**Chapter-I** is based on the audit of Finance Accounts and makes an assessment of the Government of Tripura's fiscal position as on 31 March 2018. It provides an insight into trends in committed expenditure and borrowing pattern besides a brief account of Central funds transferred directly to the State implementing agencies through off-budget route.

**Chapter-II** is based on audit of Appropriation Accounts and gives the grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

**Chapter-III** is an inventory of Tripura Government's compliance with various reporting requirements and financial rules. This chapter provides details on non-submission of annual accounts and delays in placement of Separate Audit Reports in the Legislature by the Autonomous Bodies. The report also has an appendage of additional data collated from several sources in support of the findings.

## **Audit findings and recommendations**

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### **Position of key fiscal parameters**

The fiscal position of the State viewed in terms of key fiscal parameters – Revenue Surplus, Fiscal Deficit, Primary Deficit, etc. The State had not maintained Revenue Surplus during 2017-18. During 2017-18, Revenue Deficit was ₹ 289.27 crore against the Revenue Surplus of ₹ 790.32 crore in 2016-17. There was a Fiscal Deficit of ₹ 2,071.64 crore during 2017-18 as compared to ₹ 2,529.62 crore in 2016-17, which decreased by 18 *per cent* during the year. There was also a Primary Deficit of ₹ 1,184.75 crore in 2017-18 which was decreased by ₹ 550.55 crore from ₹ 1,735.31 crore in 2016-17.



## **Revenue Receipts**

During the year 2017-18, total Revenue Receipts of the State was ₹ 10,067.95 crore of which ₹ 8,152.45 crore (81 *per cent*) of the total revenue was from Government of India. The State's Share of Union Taxes and Duties was ₹ 4,322.08 crore (53 *per cent*) and Grants-in-aid was ₹ 3,830.37 crore (47 *per cent*) during the year 2017-18. The Tax Revenue of the State was ₹ 1,422.02 crore which constituted 14 *per cent* of the total Revenue Receipts. The Tax Revenue during 2017-18 remained below the normative assessment of ₹ 2,261.00 crore made by the XIV Finance Commission (XIV FC) for the State and also below the State's own projections of ₹ 1,450.00 crore in Budget Estimate. The Non-tax Revenue was ₹ 493.48 crore which constituted only 2 *per cent* of the Revenue Receipts (₹ 10,067.95 crore) which was above the projection made by the XIV FC (₹ 464.00 crore) and the Budget Estimates made by the State (₹ 290.00 crore) for the year 2017-18.

*The State Government should enforce adequate measures to increase own resources of revenue.*

## **Expenditure of the State Government**

During the year 2017-18, the Revenue Expenditure increased to ₹ 10,357.22 crore from ₹ 8,855.14 crore in 2016-17 recording a growth of 16.96 *per cent* over the previous year. Capital Expenditure during 2017-18 decreased by ₹ 1,516.52 crore (46.04 *per cent*) over the previous year. The Capital Expenditure was ₹ 1,777.05 crore which was 14.64 *per cent* of total expenditure (₹ 12,141.28 crore) during the year against ₹ 3,293.57 crore (27.05 *per cent* of total expenditure of ₹ 12,175.99 crore) in 2016-17.

During the year 2017-18, the Development Expenditure (₹ 7,391.42 crore) decreased by 10.62 *per cent* over the previous year and constituted 60.88 *per cent* of the total expenditure during the year. The relative share of the Revenue Development Expenditure was 55.33 *per cent* of the total Revenue Expenditure while the share in respect of Capital Development Expenditure was 93.10 *per cent* of the total Capital Expenditure during 2017-18.

During the year 2017-18, Non-plan Revenue Expenditure (NPRE) on Salaries was ₹ 4,872.34 crore. NPRE on Salary component during 2017-18 was higher by ₹ 1,584.63 crore (48.20 *per cent*) as compared to the previous year.

## **Fiscal Correction Path**

The Fiscal Deficit as percentage of Gross State Domestic Product (GSDP) of the State during 2017-18 stood at 5.22 *per cent* of GSDP against the target of Fiscal Deficit of 3.25 *per cent* as projected in the Tripura Fiscal Responsibility and Budget Management Act, 2005 for the year 2017-18.

*Keeping in view the XIV FC projections, the State should reduce the Fiscal Deficit gap in the ensuing years of FC award period.*



### **Fiscal Liabilities**

The percentage of outstanding liabilities to GSDP during 2017-18 was 33.72 which was lower than the projection (34.53 *per cent*) in the Medium Term Fiscal Policy Statement and the projection made by the XIV FC. During 2017-18, Interest Receipts as percentage of outstanding Loans and Advances by the Government was 1.01 *per cent* whereas interest paid by the Government as a percentage of outstanding liabilities was 7.50 *per cent* during the year 2017-18.

### **Investment and Returns**

Investment of Government money in Government Companies and Statutory Corporations was increasing year after year and stood at ₹ 1,503.88 crore at the end of 31 March 2018 against ₹ 1,446.06 crore at the end of 31 March 2017. The Government received an amount of ₹ 14.27 crore only as Dividend from a Government company during 2017-18. The average rate of interest on Government borrowings was 7.50 *per cent* during the year 2017-18.

*The State Government may review the functioning of the Companies and Statutory Corporations to improve their efficiency.*

### **Financial Management and Budgetary Control**

The overall net savings of ₹ 4,857.70 crore was the result of saving of ₹ 4,862.88 crore in 62 Grants/Appropriations offset by excess of ₹ 5.18 crore in four Grants/Appropriations. The excess expenditure of ₹ 230.15 crore over provision during 2011-12 to 2016-17 increased by ₹ 5.18 crore to ₹ 235.32 crore in 2017-18. This excess expenditure requires regularisation by the Legislature under Article 205 of the Constitution of India. In 22 cases, there were savings of more than ₹ 20 lakh each but no amount was surrendered by the department concerned. There were substantial savings of more than ₹ 10 crore in five Grants but no part were surrendered till the end of the year. The Abstract Contingent (AC) Bills were not adjusted for long periods thereby inviting the risk of fraud and misappropriation.

*Budgetary controls should be strengthened in all the Government departments, specially in the departments where savings/excess persisted for the last five years. A close and rigorous monitoring mechanism should be put in place by the Drawing and Disbursing Officers to adjust the AC Bills within sixty days from the date of drawal of the amount as required under the extant rules.*

### **Financial Reporting**

Reconciliation of the Government receipts and expenditure was done with that of expenditure booked in the books of the Accountant General (Accounts and Entitlement) by all the Controlling Officers during 2017-18.

However, the practice of not furnishing of Utilisation Certificates (UCs) in time against grants received, not furnishing of detailed information about financial assistance received by various Institutions and not submitting of accounts in time indicated non-compliance with financial rules. There were also delays in placement of



Separate Audit Reports to Legislature and arrears in finalisation of accounts by the Autonomous Bodies/Authorities.

*There is a need to ensure that the audit reports of the Autonomous Bodies are placed in the legislature on time and UCs are submitted by the recipient of grants within the prescribed time.*

**CHAPTER-I**  
**FINANCES OF THE STATE GOVERNMENT**





## Profile of State

The State of Tripura is located in the North Eastern Region of India. It is the third smallest State of the country in terms of geographical area (10,491.69 sq. km) and second most populous State, after Assam, of North East India. The State is categorised as a Special Category State on account of which certain special privileges are given by Government of India (GoI) viz. 90 per cent grants and 10 per cent State share against 70 per cent grants and 30 per cent State share to General Category States in all the Centrally Sponsored Schemes (CSS). The State stands 18<sup>th</sup> in terms of population density in the country. As indicated in **Appendix-1.1 (Part-D)** the State's population increased from 31.99 lakh (2001) to 36.74 lakh (2011) recording a decadal growth rate of 14.85 per cent and estimated 10.70 per cent growth during 2008 to 2017 from a population of 35 lakh to 39 lakh during the period. The State's literacy rate increased from 73.20 per cent (as per 2001 census) to 87.22 per cent against the All India Average of 73.00 per cent (as per 2011 census). The per capita GSDP of the State was ₹ 38,615 in 2008-09 and ₹ 1,01,979 (Advance) in 2017-18 while the all India per capita GDP for the year 2017-18 was ₹ 1,29,800.

## Gross State Domestic Product

Gross State Domestic Product (GSDP) is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of the State's economy as it indicates the standard of living of the State's population. The trends in the annual growth of India's Gross Domestic Product (GDP) at factor cost at current market price and the State GSDP at factor cost at current prices (base year 2011-12) are indicated below:

**Table 1.1: Annual growth rate of GDP and GSDP at current prices**

Year	2013-14	2014-15	2015-16	2016-17	2017-18
India's GDP (₹ in crore)*	112,33,522	124,45,128	136,82,035	151,83,709	167,73,145
Growth rate of GDP (per cent)	12.97	10.79	9.94	10.98	10.47
State's GSDP (₹ in crore)#	25,593	29,667	32,861.70 (P)	36,879.70 (A)	39,669.69 (A)
Growth rate of GSDP	18.14	15.92	10.77	12.23	7.57

\* Source: Ministry of Statistics Programme Implementation for the year up to 2016-17.

# Quarterly review report of the Finance Minister for the third Quarter 2017-18 and the Directorate of Economic & Statistics, Government of Tripura. (P): Provisional, (A): Advance Estimates.

## 1.1 Introduction

The annual accounts of the State Government consist of Finance Accounts and Appropriation Accounts. The Finance Accounts has been divided into two Volumes: Volume I and II. Volume I represents the financial statements of the Government in a summarised form while Volume II represents detailed financial statements.



This chapter provides a broad perspective of the Finances of the State Government during 2017-18. It analyses important changes in the major fiscal indicators compared to the previous year keeping in view the overall trends during the last five years. The analysis is based on the Finance Accounts and information obtained from the State Government. The structure of the Government Accounts and the layout of the Finance Accounts have been explained in **Appendix 1.1-Part-B** and **Appendix 1.4** presents the time series data on key fiscal variables/ parameters and fiscal ratios relating to the State Government finances for the period 2013-18.

### 1.1.1 Summary of Fiscal Transactions in 2017-18

**Table 1.2** presents the summary of the State Government's fiscal transactions while **Appendix-1.2** provides details of receipts and disbursements as well as the overall fiscal position during the current year (2017-18) *vis-à-vis* the previous year (2016-17).

Table 1.2: Summary of Fiscal operations in 2017-18

(₹ in crore)

Receipts			Disbursements				
Particulars	2016-17	2017-18	Particulars	2016-17	2017-18		
Section-A: Revenue					Non-plan	Plan	Total
<b>Revenue Receipts</b>	<b>9,645.46</b>	<b>10,067.95</b>	<b>Revenue Expenditure</b>	<b>8,855.14</b>	<b>8,787.44</b>	<b>1,569.78</b>	<b>10,357.22</b>
Tax Revenue	1,422.01	1,422.02	General Services	3,503.17	4,383.45	15.13	4,398.58
Non-tax Revenue	218.85	493.48	Social Services	3,682.78	2,980.02	1,269.88	4,249.91
State's Share of Union Taxes and Duties	3,909.12	4,322.08	Economic Services	1,471.26	1,195.71	284.77	1,480.48
Grants-in-Aid from GoI	4,095.48	3,830.37	Grants-in-Aid & Contributions	197.93	228.26	0.00	228.26
Section-B: Capital and Others							
Misc. Capital Receipts	0.00	0.00	<b>Capital Outlay</b>	<b>3,293.57</b>	<b>18.19</b>	<b>1,758.86</b>	<b>1,777.05</b>
Recoveries of Loans & Advances	0.91	1.69	Loans and Advances Disbursed	27.28	0.36	6.65	7.01
Public Debt Receipts	1,139.56	1,333.41	Repayment of Public Debt	512.63	-	-	300.82
Contingency Fund	0.00	0.00	Contingency Fund	0.00	-	-	0.00
Public Account Receipts	3,931.53	3,373.83	Public Account Disbursements	3,134.96	-	-	2,922.64
Opening Cash Balance	2,835.35*	1,729.23	Closing Cash Balance	1,729.23	-	-	1,141.37
<b>Total:</b>	<b>17,552.81</b>	<b>16,506.11</b>	<b>Total:</b>	<b>17,552.81</b>			<b>16,506.11</b>

Source: Finance Accounts

Note: \* Increased by ₹73 crore due to inclusion of investments out of State Disaster Relief Fund during 2015-16.

The following are the major changes in fiscal transactions during 2017-18:-

Revenue Receipts	<ul style="list-style-type: none"> <li>➤ Revenue receipts of the State increased by 4.38 per cent</li> <li>➤ Tax Revenue receipt of the State remains almost the same</li> <li>➤ Non-tax Revenue receipts increased by 125.49 per cent</li> <li>➤ State's Share of Union Taxes and Duties increased by 10.56 per cent</li> <li>➤ Grants-in-Aid from Government of India decreased by 6.47 per cent</li> </ul>
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Revenue Expenditure	<ul style="list-style-type: none"> <li>➤ Revenue expenditure increased by 16.96 per cent</li> <li>➤ Revenue expenditure on General Services increased by 25.56 per cent</li> <li>➤ Revenue expenditure on Social Services increased by 15.40 per cent</li> <li>➤ Revenue expenditure on Economic Services increased by 0.63 per cent</li> <li>➤ Disbursement of Grants-in-Aid increased by 15.32 per cent</li> </ul>
Capital Expenditure	<ul style="list-style-type: none"> <li>➤ Capital expenditure decreased by 46.04 per cent</li> <li>➤ Capital expenditure on General Services decreased by 40.03 per cent</li> <li>➤ Capital expenditure on Social Services decreased by 32.80 per cent</li> <li>➤ Capital expenditure on Economic Services decreased by 58.06 per cent</li> </ul>
Loans and Advances	<ul style="list-style-type: none"> <li>➤ Disbursement of Loans and Advances decreased by 74.30 per cent</li> <li>➤ Recoveries of Loans and Advances increased by 85.71 per cent</li> </ul>
Public Debt	<ul style="list-style-type: none"> <li>➤ Public Debt Receipts increased by 17.01 per cent</li> <li>➤ Repayment of Public Debt decreased by 41.32 per cent</li> </ul>
Public Account	<ul style="list-style-type: none"> <li>➤ Receipts from Public Account decreased by 14.19 per cent</li> <li>➤ Disbursement of Public Account decreased by 6.77 per cent</li> </ul>

### 1.1.2 Review of the Fiscal Situation

#### Tripura Fiscal Responsibility and Budget Management Act, 2005

As per recommendations of the Finance Commission (FC), the State Government had introduced the Tripura Fiscal Responsibility and Budget Management (TFRBM) Act, 2005 (revised in 2011) and had revised the Medium Term Fiscal Policy Statement (MTFPS) targets since 2010-11.

Accordingly, some major fiscal variables provided in the budget based on the recommendations of the XIV Finance Commission and the actual *vis-à-vis* the target in the TFRBM Act of the State are depicted in **Table 1.3**.

**Table 1.3: Trends in major fiscal variations *vis-à-vis* projections for 2017-18**

Fiscal variables	Targets/ projections set for the year 2017-18 as per			
	XIV FC	TFRBM Act	MTFPS	Achievement
Revenue Deficit (-)/ Surplus (+) (₹ in crore)	To maintain Revenue surplus			(-) 289.27
Fiscal Deficit(-)/ Surplus (+) to GSDP ratio ( <i>per cent</i> )	(-) 3.25	(-) 3.25	(-) 3.25	(-) 5.22
Ratio of outstanding liabilities to GSDP ( <i>per cent</i> )	34.53	34.53	34.53	33.72

*Source: XIV FC, MTFPS, Finance Accounts.*

The State had not maintained Revenue Surplus during 2017-18 as per target set by the State. During 2017-18, the State witnessed a Revenue deficit of ₹ 289.27 crore and Fiscal Deficit of ₹ 2,071.64 crore. The State Government was not able to contain the Fiscal Deficit-GSDP ratio of 3.25 *per cent* set in the TFRBM Act and MTFPS. The outstanding liabilities to GSDP ratio was 33.72 *per cent* which was within the target of 34.53 *per cent* as prescribed in TFRBM Act and MTFPS and also projection made by XIV FC for the year 2017-18 for the State.

### 1.1.3 Budget Estimates and Actuals

The Budget Estimates (BEs) of the State Government provides an estimate of Receipts and Expenditure thereof for a particular financial year. The projected estimates are important as they guide the State Government's fiscal policy for a financial year. The accuracy in the estimates of receipt and expenditure reflects the fiscal marksmanship and effective implementation of fiscal policies for the overall



socio-economic development of the State. The following table shows the BEs and Actuals for selected parameters.

**Table 1.4: Budget and Actuals of selected fiscal parameters 2017-18**

(₹ in crore)

Sl. No.	Particulars	Budget Estimates	Actual	Percentage of actuals to BEs
	<b>Revenue Receipts</b>	<b>13,552.56</b>	<b>10,067.95</b>	<b>74.29</b>
1.	(a) Tax Revenue	1,450.00	1,422.02	98.07
	(b) Non-tax Revenue	290.00	493.48	170.17
	(c) State's Share of Union Taxes and Duties	4,500.00	4,322.08	96.05
	(d) Grants-in-Aid	7,312.56	3,830.37	52.38
	<b>Revenue Expenditure</b>	<b>11,750.57</b>	<b>10,357.22</b>	<b>88.14</b>
2.	(a) Revenue Expenditure on Non-plan Head	9,121.81	8,787.44	96.33
	(b) Revenue Expenditure on Plan Head	2,628.76	1,569.78	59.72
	<b>Capital Receipts</b>	<b>1,606.00</b>	<b>1,786.30</b>	<b>111.23</b>
3.	(a) Recovery of Loans and Advances	2.00	1.69	84.50
	(b) Borrowings	1,294.00	1,333.41	103.05
	(c) Net Loans from Public Accounts	310.00	451.20	145.55
	<b>Capital Expenditure, of which</b>	<b>4,205.99</b>	<b>2,084.88</b>	<b>49.57</b>
4.	Repayment of Loans & Advances including Borrowings	738.68	307.83	41.67
5.	Revenue Surplus (+)/ Deficit (-)	(+) 1,801.99	(-) 289.27	--
6.	Fiscal Surplus (+)/ Deficit (-)	(-) 1,663.32	(-) 2,071.64	--
7.	Primary Surplus (+)/ Deficit (-)	(-) 608.34	(-) 1,184.75	--

The collection of Revenue during 2017-18 against the BEs of the State was only 74 per cent. The collection of the Non-tax Revenue against the BEs was 170 per cent while achievement in respect of the Tax Revenues was 98 per cent during 2017-18. However, State's Share of Union Taxes and Duties and Grants-in-Aid from Central Government were lesser than the BEs for the year.

The Revenue Expenditure against the BEs during 2017-18 was 88 per cent while Capital Expenditure was only 50 per cent against the BEs.

The State witnessed a Revenue Deficit of ₹ 289.27 crore against the budgeted Revenue Surplus of ₹ 1,801.99 crore and Fiscal Deficit of ₹ 2,071.64 crore against the budgeted Fiscal Deficit of ₹ 1,663.32 crore respectively for the year 2017-18.

Further, it was noticed that the State Government had given a Grants-in-Aid amounting to ₹ 1,053.15 crore to other Autonomous Bodies during 2017-18 of which ₹ 770.06 crore was given for creation of Capital assets. Out of an expenditure of ₹ 770.06 crore incurred towards grants for creation of capital assets, a major portion of the amount were booked under various central schemes like, Indira Awas Yojna, Mahatama Gandhi National Rural Employment Guarantee Scheme, Pradhan Mantri Awas Yojna, Sarva Shiksha Abhiyan, etc. under Object Head-57 of Capital Account instead of Revenue Account during the year 2017-18. The owner(s) of the assets created were mainly either individual or Local Bodies though the list of the assets created are not furnished by the Government.

As per the Indian Government Accounting Standard (IGAS)-2, expenditure on Grants-in-Aid is to be classified as Revenue Expenditure. However, the Government incorrectly classified the expenditure of ₹ 770.06 crore as Capital Expenditure in



contravention of the Accounting Standards. As a result, the Revenue Deficit of the State for the year 2017-18 was understated to that extent.

On this being pointed out, the State Government stated (February 2019) that assets which are *de-facto* owned by the State Government will come under the Object Head-57 (Grants for creation of Capital Assets) and assets which are created for individual beneficiaries will come under Object Head-31 (Grants-in-Aid). Accordingly, the State Government had issued (31 January 2018) instructions to all the local Bodies, PSUs and Autonomous Bodies to this effect and decided to discontinue with the Object Head-57 wherever, it is not appropriate and provision will be made in the Budget Estimates for the year 2019-20.

### Mode of Financing Fiscal Deficit

As per 'Budget at a Glance 2017-18', the Fiscal Deficit was anticipated to be ₹ 1,663.32 crore. The Finance Minister stated in the Budget Speech (2017-18) that this deficit would be met by means of implementing austerity measures and mobilising additional revenue by means of better tax compliance during 2017-18.

### 1.1.4 Gender Budget

In order to create a positive environment through economic and social policies for development of women and children to enable them to realise their full potential and to ensure equal rights and opportunities to them in their social and economic life and for their protection, the State Government introduced Gender Budget since 2005-06 and allocated funds for women fully or partly on various schemes within the overall budget. During 2017-18, an amount of ₹ 1,217.47 crore (32.33 per cent of total plan outlay of ₹ 3,766.23 crore) was allocated to 18 departments in the BEs. However, in the Revised Estimates (REs), the provision for the Gender Budget was made to 15 departments for ₹ 458.66 crore (21.79 per cent) only, out of total REs of ₹ 2,104.65 crore for the year 2017-18. The budget provision and expenditure thereagainst during the period from 2013-14 to 2017-18 are shown in **Table 1.5:**

**Table 1.5: Provision and achievement of Gender Budget during 2013-18**

(₹ in crore)

Year	Total budget for plan outlay	Provision for Gender Budget (per cent of total plan provision)	Expenditure (per cent of Provision)
2013-14	2,039.96	360.25 (18)	254.56 (71)
2014-15	4,326.02	551.71 (13)	336.63 (61)
2015-16	4,298.57	1,239.52 (29)	734.40 (59)
2016-17	4,525.97	1,290.35 (28)	909.82 (70)
2017-18	2,104.65	458.66 (22)	289.67 (63)

Source: Budget at a Glance 2013-14 to 2017-18.

Scrutiny of Budget at a Glance for the year 2018-19 revealed that out of total provision of ₹ 458.66 crore for women during 2017-18, the financial utilisation was only ₹ 289.67 crore through 15 departments resulting in short utilisation of fund of about 37 per cent. However, in 11 out of 15 departments, the utilisation of fund was 50 per cent and more during the year.



*The Departments should utilise the provisions made in the Gender Budget towards strengthening the social and economic life of the woman.*

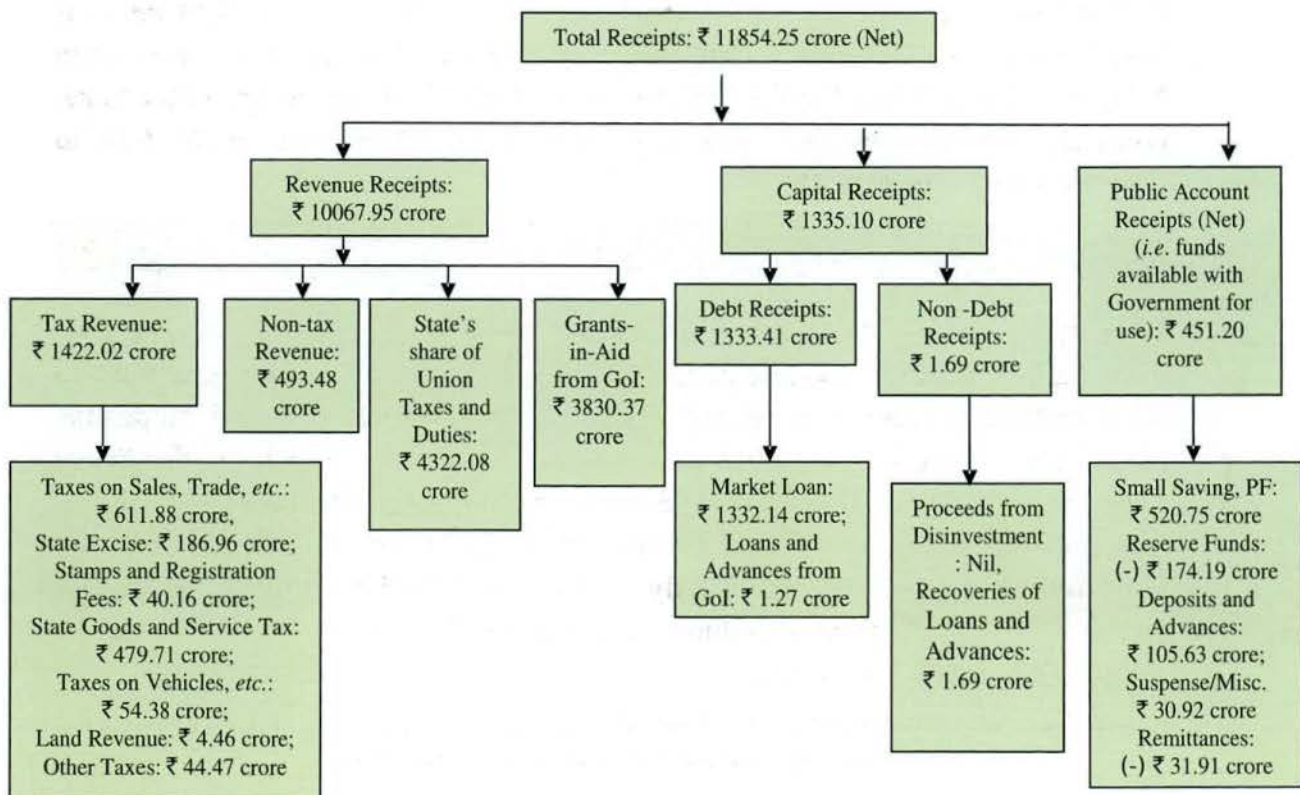
## 1.2 Resources of the State

### 1.2.1 Resources of the State as per the Annual Finance Accounts

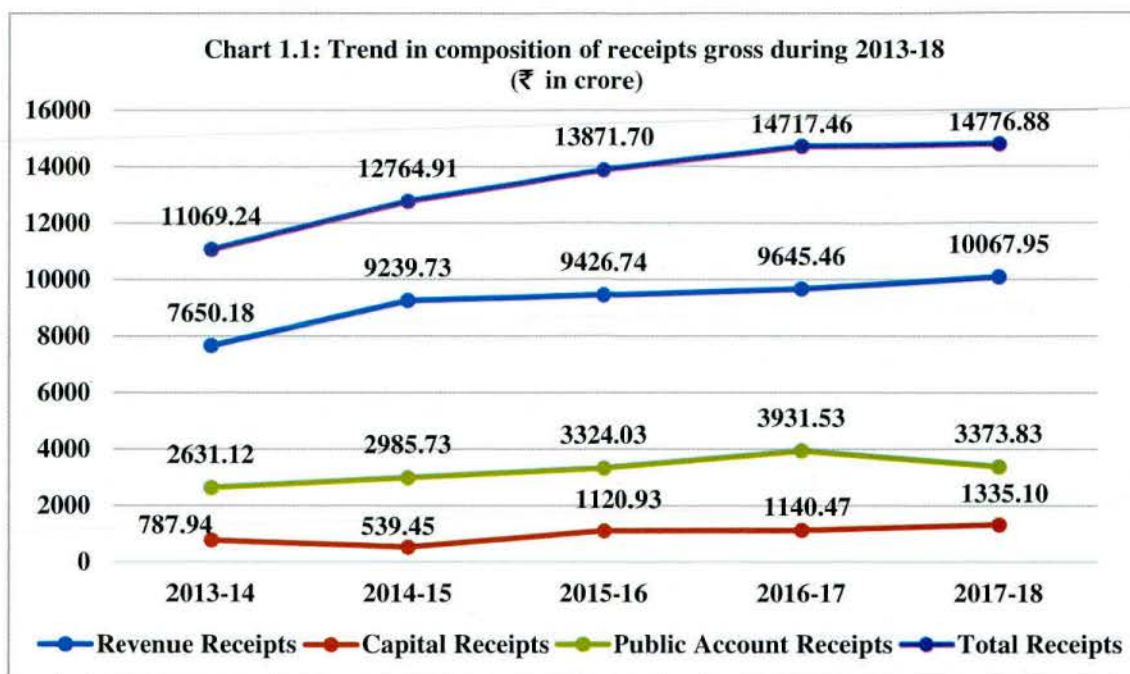
Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of Tax Revenue, Non-tax Revenue, State's Share of Union Taxes and Duties and Grants-in-Aid from GoI. Capital Receipts comprises of Miscellaneous Capital Receipts such as proceeds from Disinvestments, Recoveries of Loans and Advances, Debt Receipts from internal sources (Market Loans, Borrowings from Financial Institutions/ Commercial Banks) and Loans and Advances from GoI. Besides, the funds available in the Public Account after disbursement is also utilised by the Government to finance its requirement. **Table 1.2** and **Appendix-1.2** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts.

Following flowchart shows the components and sub-components of resources of the State during 2017-18:

#### Resources of the State during 2017-18



The trend in composition of receipts during 2013-18 is detailed in the **Chart 1.1**:



Revenue Receipts of the State increased from ₹ 7,650.18 crore in 2013-14 to ₹ 10,067.95 crore in 2017-18 which represented an increase of about 31.61 per cent over a period of five years. Capital Receipts increased by 69.44 per cent from ₹ 787.94 crore in 2013-14 to ₹ 1,335.10 crore in 2017-18. Total receipts of the State, however, increased by 33.49 per cent from ₹ 11,069.24 crore in 2013-14 to ₹ 14,776.88 crore in 2017-18.

### 1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

As per GoI decision, all assistance to CSS and Additional Central Assistance (ACA) under various schemes would be released directly to the State Government and not to the State Implementing Agencies and hence, these funds would be routed through the State budget from the year 2015-16 onwards. But as per records of the Public Financial Management System (PFMS) portal of Controller General of Accounts, it was seen that an approximate amount of ₹ 426.74 crore under 51 schemes (**Appendix-1.3**) was released directly to the State Implementing Agencies and Non-Government Organisations during 2017-18 which were not routed through the budget of the State Government.

**Table 1.6: Trend of Funds released by Central Government directly to the State Implementing Agencies outside the State Budget during 2013-18**

Particulars	Funds transferred				
	2013-14	2014-15	2015-16	2016-17	2017-18
Number of Programmes/ Schemes under which funds were transferred	57	43	38	57	51
Total funds transferred by Central Government	1,763.55	110.90	121.22	830.68	426.74

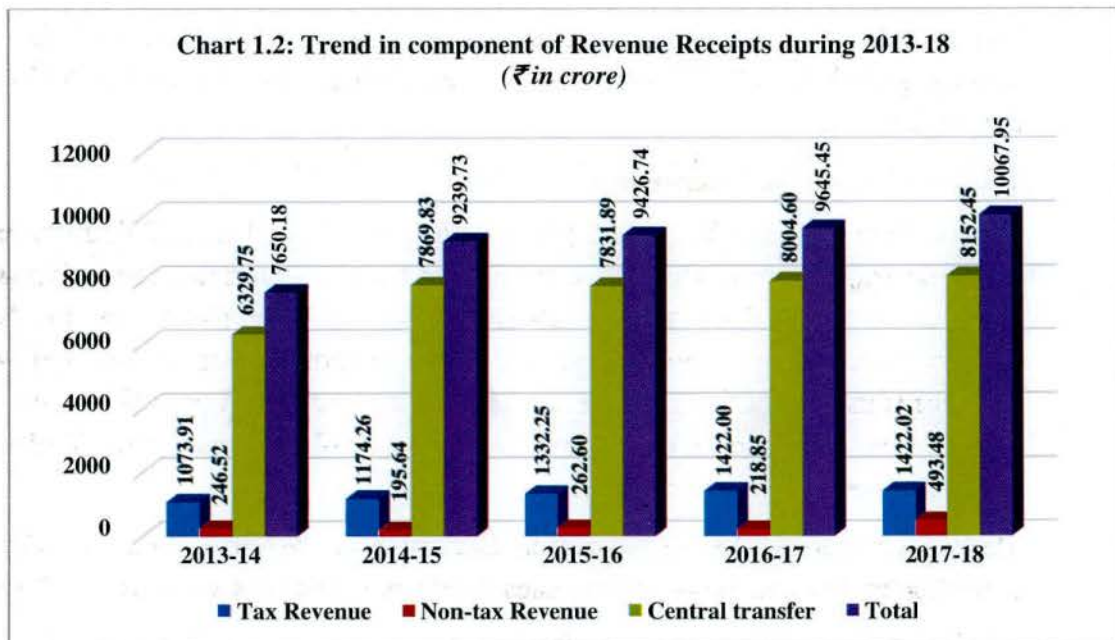
Source: Public Financial Management System portal of Controller General of Accounts.



Out of ₹ 426.74 crore released during 2017-18, ₹ 280.95 crore was released for Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), ₹ 21.37 crore for Industrial Infrastructure Upgradation Scheme-IIUS DIPP under Tripura Industrial Corporation Limited, ₹ 20.44 crore for North Eastern Region-Textile Promotion Scheme under Tripura Handloom and Handcrafts Development Corporation Limited; ₹ 16.25 crore to the Directorate of Social Welfare and Social Education, Tripura towards Pradhan Mantri Vandana Yojana and ₹ 15 crore was released for Members of Parliament Local Area Development Scheme to the DM, West Tripura. With the release of these funds directly to the Implementing Agencies in the State, the resources of the State during 2017-18 stood at ₹ 12,280.99 crore (including the net receipts of ₹ 11,854.25 crore in the State) as on 31 March 2018.

### 1.3 Composition of Revenue Receipts

The Revenue Receipts of the State Government consist of State's Own Resources (Tax Revenue and Non-tax Revenue), State Share of Union Taxes & Duties and Grants-in-Aid from GoI. Details of the Revenue Receipts of the State Government are given in Statement-14 of the Finance Accounts (2017-18). The trends and composition of Revenue Receipts for the last five year period (2013-18) are presented in **Chart 1.2** and **Appendix-1.4**.



The contribution of Tax Revenue to the total Revenue Receipts during 2017-18 was ₹ 1,422.02 crore (14 per cent) and Non-tax Revenue of ₹ 493.48 crore constitute only about five per cent. Total central transfer was ₹ 8,152.45 crore (81 per cent) of which ₹ 3,830.37 crore (47 per cent) was as Grants-in-Aid from GoI and ₹ 4,322.08 crore (53 per cent) was as State's Share of Union Taxes and Duties during 2017-18. There was an increasing trend in respect of State's Share of Union Taxes and Duties whereas there was a decreasing trend in Grants-in-Aid during 2014-15 to 2017-18.



### 1.3.1 Trend in Revenue Receipts and Buoyancy Ratios relative to GSDP for the period 2013-18

The trend and growth of Revenue receipts and its buoyancy ratio with reference to GSDP at current prices (base year 2011-12) are shown in **Table 1.7**.

**Table 1.7: Trends in Revenue Receipts and Buoyancy Ratios relative to GSDP**

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Revenue Receipts (RR) (₹ in crore)</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>
Rate of growth of RR ( <i>per cent</i> )	8.51	20.78	2.02	2.32	4.38
RR/GSDP ( <i>per cent</i> )	29.89	31.14	28.40	26.15	25.38
<b>Buoyancy Ratios<sup>1</sup></b>					
Revenue Buoyancy w.r.t GSDP	0.46	1.30	0.15	0.19	0.58
State's Tax Buoyancy w.r.t GSDP	0.38	0.59	1.13	0.52	0.01
Revenue Buoyancy with reference to State's Taxes	1.24	2.22	0.15	0.34	4.38

It was noticed that though the Revenue Receipts increased from ₹ 7,650.18 crore in 2013-14 to ₹ 10,067.95 crore in 2017-18, its ratio relative to GSDP came down to 25.38 *per cent* in 2017-18 from 29.89 *per cent* in 2013-14. The growth rate of Revenue Receipts in 2017-18 over the previous year was 4.38 *per cent*. Revenue Buoyancy during 2017-18 (0.58 *per cent*) was less than 1.00 as was the case during the previous year (0.19 *per cent*). However, State's Tax Buoyancy with respect to GSDP was meagre as the States own tax was almost the same of the previous year.

The growth rate of Revenue Receipts of the State was 4.38 *per cent* whereas the average growth rate of 11 Special Category States was 10.40 *per cent* in 2017-18 over the previous year.

### 1.3.2 State's Own Resources

State's Share of Union Taxes and Duties and Grants-in-Aid from GoI are determined on the basis of recommendations of the FC and State's performance in mobilisation of resources is assessed in terms of its own resources comprising Tax and Non-tax Revenue sources. The performances of State in mobilisation of Tax and Non-tax Revenue is important for attaining self-sufficiency or reduced dependency on Central Government. The State had adopted various fiscal policy measures *viz.* TFRBM Act, MTFPS to achieve this goal.

The projections of the XIV Finance Commission, MTFPS, BEs and the actual collection of Tax and Non-tax Revenues for the year 2017-18 are shown in **Table 1.8**.

**Table 1.8: Projection of XIV FC, Budget Estimates *vis-à-vis* the Actual in respect of Tax and Non-tax Revenue for 2017-18**

	(₹ in crore)		
	<i>XIV FC Projections</i>	<i>Budget Estimates</i>	<i>Actual collection</i>
Tax Revenue	2,261.00	1,450.00	1,422.02
Non-tax Revenue	464.00	290.00	493.48
<b>Total</b>	<b>2,725.00</b>	<b>1,740.00</b>	<b>1,915.50</b>

*Source: XIV FC, Budget at a glance and Finance Accounts.*

<sup>1</sup> Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance revenue buoyancy at 0.15 implies that revenue receipts tend to increase by 0.15 percentage points if the GSDP increases by one *per cent*.



It can be seen from **Table 1.8** that the actual collection of Tax Revenue of the State was lower than both the projections of the XIV FC and the State's BEs for the year 2017-18. However, the collection of Non-tax Revenue was higher than both the projections of FC and the BEs for the year 2017-18. Overall, actual collection of the State's own resources was less than by 30 *per cent* against the projection made by the FC for the year 2017-18.

*The State Government should enforce adequate measures to increase own resources of revenue.*

### i) Tax Revenue

There was an increasing trend in collection of Tax Revenue during the last five years period from 2013-14 to 2017-18. But the overall percentage of Tax Revenue to the total Revenue Receipts ranged between 13 *per cent* and 15 *per cent* during the last five years and it was 14 *per cent* in 2017-18 which had decreased by one *per cent* over the previous year.

The trend and composition of Tax Revenue of the State during 2013-14 to 2017-18 are shown in **Table 1.9**.

**Table 1.9: Trend and Composition of Tax Revenue for the year from 2013-18**

(₹ in crore)					
Revenue Head	2013-14	2014-15	2015-16	2016-17	2017-18
Taxes on Sales, Trades, etc.	837.09	909.81	1,058.48	1,112.89	611.88
State Goods and Service Tax	NA	NA	NA	NA	479.71
State Excise	115.18	138.96	143.56	163.19	186.96
Taxes on Vehicles	36.79	36.09	37.62	43.60	54.38
Stamp Duty and Registration Fees	39.24	37.56	42.49	41.83	40.16
Land Revenue	8.07	10.76	5.97	13.32	4.46
Other Taxes <sup>2</sup>	37.54	41.08	44.13	47.18	44.47
<b>Total Tax Revenue</b>	<b>1,073.91</b>	<b>1,174.26</b>	<b>1,332.25</b>	<b>1,422.01</b>	<b>1,422.02</b>
<b>Total 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>
<b>Percentage of TR to RR</b>	<b>14.03</b>	<b>12.70</b>	<b>14.13</b>	<b>14.74</b>	<b>14.12</b>

Source: Finance Accounts for the respective years

The major contribution (43 *per cent*) of the State's Tax Revenue was Sales Tax. It was seen that the collection of Tax Revenue from Sales Tax substantially decreased by ₹ 501.01 crore (45 *per cent*) in 2017-18 over the previous year due to implementation of Goods and Services Tax (GST) in 2017-18. During 2017-18, ₹ 479.71 crore was collected as State Goods and Services Tax (SGST). Out of total Sales Tax, etc. of ₹ 611.88 crore, ₹ 610.72 crore was collected as VAT during 2017-18. There was an increasing trend in respect of collection of State Excise and Taxes on Vehicles during the last five years which increased by 15 *per cent* and 25 *per cent* respectively during 2017-18 over the previous year.

<sup>2</sup> Other Taxes include Other Taxes on Commodities & Services; Taxes and Duties on Electricity; Agricultural Income; and Taxes on Profession, Trade, Callings & Employment.



**(a) Position of protected revenue to actual collection after implementation of GST**

The Tripura Goods and Services Tax (GST) Act, 2017 was passed by the State Legislature in June 2017 and made effective from 01 July 2017 in the State. The protected revenue<sup>3</sup> of the State for the year 2017-18 in accordance with Section 6 of GST (Compensation to States) Act, 2017, was fixed at ₹ 1,025.03 crore with a monthly average<sup>4</sup> protected revenue amounting to ₹ 85.42 crore for the period.

The protected revenue of the State for the period from July 2017 to March 2018 was worked out to ₹ 768.78 crore (₹ 85.42 crore × nine months). The actual revenue receipt of the State under State Goods and Services Tax (SGST) for the period from July 2017 to March 2018 was ₹ 479.71 crore including an amount of ₹ 23.18 crore on account of apportionment of Integrated Goods and Services Tax (IGST) and Other Tax collections of ₹ 259.71 crore. The details of different components of SGST including other collection received by the State during the corresponding period are shown in **Table 1.10**.

**Table 1.10: Details of revenue received under GST Account during July 2017 to March 2018**

(₹ in crore)

Particulars	Amount
<b>State Goods and Services Tax (SGST)</b>	
(a) Tax	161.82
(b) Apportionment of Taxes from IGST	23.18
(c) Advance apportionment of Taxes from IGST	35.00
(d) Other collection including interest <sup>5</sup>	259.71
<b>Sub-Total</b>	<b>479.71</b>
<b>Receipts under taxes subsumed in GST during 2017-18</b>	<b>140.07</b>
<b>Total</b>	<b>619.78</b>

Source: Finance Accounts 2017-18.

It can be seen from **Table 1.10** that the revenue collection of the State Government during 2017-18 was ₹ 619.78 crore which include ₹ 140.07 crore received on account of taxes subsumed in GST and ₹ 479.71 crore by means of SGST and IGST.

Section 7 (i) & (ii) of the Goods and Service Tax (Compensation to States) Act, 2017 provides that compensation shall be payable to any States for the loss arising on account of implementation of GST during the transition period and the compensation payable to a State shall be provisionally calculated and released at the end of every two months period, and shall be finally calculated for every financial year after the receipt of final revenue figures, as audited by the Comptroller and Auditor-General of India. Out of the total receivable compensation of ₹ 149.00 crore, the State received

<sup>3</sup> The GST (Compensation to state) Act, 2017 provides that Union shall compensate the states for loss of revenue due to implementation of GST. Base year for calculating the compensation shall be the revenue collection of the State for 2015-16. Protected revenue is calculated/arrived at, by taking into consideration the revenue collection of base year plus 14 per cent increase for every following year.

<sup>4</sup> Ministry of Finance, Department of Revenue, GoI, Office Memorandum No. S-31011/03/2014-SO (ST)-Pt-I dated 29 August 2017.

<sup>5</sup> Interest: ₹ 9.43 lakh, Penalty: ₹ 1.55 lakh, Fees: ₹ 134.33 lakh, Input Tax Credit cross utilisation of SGST and IGST: ₹ 25,825.83 lakh and Other receipts: ₹ 0.20 lakh)= ₹ 25,971.34 lakh.



an amount of ₹ 129.00 crore from the GoI during 2017-18. The remaining compensation of ₹ 20.00 crore was received in May 2018.

**(b) Comparison of Tax Revenue to GSDP with neighbouring States**

The comparison of ratio of Tax Revenue to GSDP of Tripura with that of seven Special Category States (SCS) situated in North Eastern Region (NER) is given in **Table 1.11**.

**Table 1.11: Comparison of Tax Revenue to GSDP with seven SCSs of NER**

State Name	<i>(in per cent)</i>				
	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Tripura</b>	<b>4.20</b>	<b>3.96</b>	<b>4.05</b>	<b>3.86</b>	<b>3.58</b>
Assam	5.06	4.83	4.47	4.69	4.66
Meghalaya	4.14	4.04	4.10	4.01	4.80
Mizoram	2.23	1.97	2.34	2.70	3.08
Manipur	2.92	2.88	2.69	2.52	3.41
Nagaland	2.01	2.11	2.08	2.41	2.70
Arunachal Pradesh	2.98	2.58	2.64	2.95	3.34
Sikkim	3.79	3.42	3.14	3.26	3.09

It can be seen from **Table 1.11** that the ratio Tax Revenue to GSDP for year 2017-18 in respect of Tripura was 3.58 *per cent* which was the third highest in comparison with seven neighbouring states. The percentage of Tax Revenue of Tripura range between 4.20 *per cent* and 3.58 *per cent* during last five years period from 2013-14 to 2017-18.

**ii) Non-tax Revenue**

The Non-Tax Revenue (NTR) of the State increased by ₹ 274.63 crore (125 *per cent*) in 2017-18 over the previous year mainly due to increase in Interest Receipts and Dividends, *etc.* by ₹ 257.56 crore (694 *per cent*) over the previous year.

The sector-wise collection of Non-tax Revenue are shown in **Table 1.12**.

**Table 1.12: Sector-wise Non-tax Revenue Receipts**

Name of Sector	<i>(₹ in crore)</i>				
	2013-14	2014-15	2015-16	2016-17	2017-18
General Service	70.80 (28.72)	57.90 (29.60)	64.74 (24.65)	71.41 (32.63)	85.14 (17.25)
Social Service	14.30 (5.80)	8.90 (4.55)	12.60 (4.80)	10.10 (4.62)	8.42 (1.71)
Economic Service	74.95 (30.40)	82.31 (42.07)	116.61 (44.41)	100.22 (45.79)	108.24 (21.93)
Interest Receipts, Dividends, <i>etc.</i>	86.47 (35.08)	46.53 (23.78)	68.65 (26.14)	37.12 (16.96)	291.68 (59.11)
<b>Total</b>	<b>246.52</b>	<b>195.64</b>	<b>262.60</b>	<b>218.85</b>	<b>493.48</b>

*Source: Finance Accounts (figures in parentheses represent the percentage of total NTR)*

Scrutiny of Annual Finance Accounts of the State for the year 2017-18 revealed that the major contribution to the NTR was receipts from the Interest Receipts and Dividend (59 *per cent*). Out of receipts of ₹ 291.68 crore, ₹ 276.99 crore was Interest Receipts, of which ₹ 237.63 crore was interest accrued on Sinking Fund Investment Accounts and ₹ 37.41 crore was realised as interest on investment of Cash balances during 2017-18. An amount of ₹ 14.69 crore was received as dividend from Public Sector Undertakings (₹ 14.27 crore from Tripura Forest Development & Plantation Corporation Limited and ₹ 0.42 crore from ONGC Tripura Power Company Limited) during the year.



Non-tax Revenue under General Sector increased by ₹ 13.73 crore in 2017-18 mainly due to increase in collection from Police by ₹ 13.04 crore. There was an increase of ₹ 8.02 crore in Economic Sector mainly due to increase in collection from Industries by ₹ seven crore during 2017-18.

### 1.3.3 Grants-in-Aid from Government of India

Grants-in-Aid (GIA) from Centre to the State, a discretionary component of Central transfers, is considered to be an integral element of the Revenue Receipts of the State. The GoI released funds as grants under different schemes to the State for the last five years period as shown in **Table 1.13**.

**Table 1.13: Grants-in-Aid received from GoI during 2013-14 to 2017-18**

Particulars	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
Non-plan Grants	1,150.62	1,086.53	1,249.14	1,309.10	Nil
Grants for State Plan Schemes	3,004.78	4,720.17	2,867.77	2,401.04	(-) 1.57 <sup>6</sup>
Grants for Central Plan Schemes	35.21	32.74	376.11	186.49	Nil
Grants for Centrally Sponsored Schemes	424.04	235.49	36.28	136.71	1,988.32
Grants for Special Plan Schemes	84.85	64.77	36.57	62.14	Nil
Finance Commission Grants	Nil	Nil	Nil	Nil	1,191.20
Others	Nil	Nil	Nil	Nil	652.42
<b>Total</b>	<b>4,699.50</b>	<b>6,139.70</b>	<b>4,565.87</b>	<b>4,095.48</b>	<b>3,830.37</b>
Percentage of increase/ decrease over previous year	7.45	30.64	(-) 25.63	(-) 10.30	(-) 6.47
Total grants as a percentage of Revenue Receipts	61	66	48	42	38

*Source: Finance Accounts*

It can be seen from **Table 1.13** that the Grants-in-Aid received from the GoI substantially increased from ₹ 4,699.50 crore in 2013-14 to ₹ 6,139.70 crore in 2014-15 which were the last two years of XIII FC Award period. But, during 2015-16 to 2017-18 (three years of XIV FC), Grants-in-Aid from centre showed a decreasing trend from ₹ 4,565.87 crore to ₹ 3,830.37 crore. During 2017-18, Grants-in-Aid decreased by ₹ 265.11 (6.47 per cent) crore over the previous year. Most of the grants were received under Centrally Sponsored Schemes (₹ 1,988.32 crore) and FC grants (₹ 1,191.20 crore) during 2017-18. As per recommendation of the XIV FC, the GoI had released ₹ 1,059.00 crore as Post-Devolution Revenue Deficit Grant, ₹ 101.60 crore as grants for Local Bodies and ₹ 30.60 crore towards Grants-in-Aid for State Disaster Response Fund (SDRF) during 2017-18. Besides, other grants like One Time Special Assistance (₹ 300 crore) and compensation (₹ 129 crore) for loss of revenue arising out of implementation of GST in the State were released by GoI during 2017-18.

During 2017-18, no grants for State Plan Schemes was released by the GoI. However, the unutilised grants of ₹ 157.50 lakh released by the Ministry of Social Justice and Empowerment, GoI during 2015-16 was refunded by the State

<sup>6</sup> Minus due to refund of the un-utilised fund to the Ministry of Social Justice and Empowerment, Government of India during the year.



Government during the current year. Hence, the total grants of GoI during 2017-18 was understated to that extent.

Major part of the funds under Centrally Sponsored Schemes were released towards (i) Sarva Shiksha Abhiyan (SSA) (₹ 202.20 crore); (ii) Pradhan Mantri Awas Yojana (PMAY-Rural Mission) (₹ 183.16 crore); (iii) Pradhan Mantri Gram Sadak Yojana (PMGSY) (₹ 135.38 crore); (iv) Anganwadi Services (ICDS) (₹ 131.01 crore); (v) Mission for Development of 100 Smart Cities (₹ 131.00 crore); (vi) Mahatama Gandhi National Rural Employment Guarantee Scheme (MGNREGS) (₹ 126.46 crore) and (vii) PMAY-Urban Mission (₹ 125.07 crore) during 2017-18.

#### **1.3.4 Debt waiver under the Debt Consolidation and Relief Facilities**

The State Government enacted the TFRBM Act, 2005 and the rules for carrying out the provisions of the Act were published in October 2006.

Subsequently, the State Government had amended the TFRBM Act, 2005 in April 2011 and renamed it as TFRBM (3<sup>rd</sup> Amendment) Act, 2011. Accordingly, the State had also revised its MTFPS targets since 2010-11.

On the recommendation of XIII FC, Central loan under Central Plan Schemes and Centrally Sponsored Schemes advanced to the State Government by the different Ministries other than the Ministry of Finance (MoF) and outstanding as on 31 March 2010, had been written off.

The MoF permitted the State Government to adjust the excess repayment of Principal and Interest on loans from Central Government made by the State after 31 March 2010 against repayment to the MoF. The State Government made excess payment of loans of ₹ 6.88 crore (Principal: ₹ 2.79 crore and Interest: ₹ 4.09 crore) after the effective date out of which, only ₹ 2.56 crore had been adjusted by MoF leaving an unadjusted balance of ₹ 4.32 crore (Principal: ₹ 2.01 crore and Interest: ₹ 2.31 crore) as of March 2017. This resulted in over statement of outstanding Public Debt of the State Government to that extent up to March 2017. During 2016-17, ₹ 31.62 crore of Central Loan (Non-plan: ₹ 0.57 crore; State Plan loan: ₹ 29.47 crore, CSS and other loans: ₹ 1.90 crore) was repaid to the GoI without adjusting the balance of ₹ 4.32 crore under the Debt Consolidation and Relief Facilities. Even during 2017-18, no adjustment of ₹ 4.32 crore was done which resulted in overstatement of the outstanding Loans and Advances from GoI to that extent as on 31 March 2018.

#### **1.3.5 State's Share of Union Taxes and Duties**

As per recommendation of the XIV FC, State's Share of Union Taxes and Duties has been increased to 42 *per cent* during the XIV FC award period from 2015-16 to 2019-20. During 2017-18, the devolution of State's Share of Union Taxes and Duties was ₹ 4,322.08 crore with an increase of 10.56 *per cent* over the previous year.

Devolution of different components under State's Share of Union Taxes and Duties during the last five year period from 2013-14 to 2017-18 are shown in **Table 1.14**:



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Table 1.14: Trends in components of State's Share of Union Taxes and Duties during 2013-18

(₹ in crore)					
Component of State's Share of Union Taxes and Duties	2013-14	2014-15	2015-16	2016-17	2017-18
Corporation Tax	548.28	604.18	1,031.98	1,254.73	1,324.23
Income Tax	361.03	431.44	720.42	872.03	1,117.74
Taxes on Wealth	1.51	1.63	0.18	2.87	(-) 0.04
Union Excise & Customs	453.86	437.82	953.32	1,156.05	892.60
Service Tax & Others	265.57	255.06	560.12	623.44	489.35
Central GST	Nil	Nil	Nil	Nil	61.64
Integrated GST	Nil	Nil	Nil	Nil	436.56
<b>Total</b>	<b>1,630.25</b>	<b>1,730.13</b>	<b>3,266.02</b>	<b>3,909.12</b>	<b>4,322.08</b>
<b>Percentage of increase of State's Share</b>	<b>9.18</b>	<b>6.13</b>	<b>88.77</b>	<b>19.69</b>	<b>10.56</b>
<b>Percentage over GSDP</b>	<b>6.51</b>	<b>5.94</b>	<b>9.84</b>	<b>10.60</b>	<b>10.90</b>

Source: Finance Accounts.

There was an increasing trend in devolution of the State's Share of Union Taxes and Duties during the last five years period from 2013-14 to 2017-18. The quantum of the State's Share of Union Taxes substantially increased during last three years from 2015-16 to 2017-18 as the percentage of share was increased to 42 per cent in XIV FC Award period (2015-20) from 32 per cent in XIII FC period up to 2014-15. During 2017-18, the State's Share of Union Taxes and Duties was 43 per cent of total revenue receipts of the State of which the percentage of Corporation Tax, Income Tax, Service Taxes and Union Excise & Customs were 13, 11, 10 and nine per cent respectively. During 2017-18, the State Government received the share of net proceeds of ₹ 61.64 crore as Central Goods and Service Tax (CGST) and ₹ 436.56 crore as Integrated Goods and Service Tax (IGST) on Domestic supply of goods and services due to implementation of the GST in the State. The quantum of Service Tax and Others decreased by ₹ 134.09 crore (21.50 per cent) in 2017-18 over the previous year due to implementation of GST in the State.

### 1.3.6 Optimisation of XIV Finance Commission Grants during 2017-18

The XIV FC was constituted by the President under Article 280 of the Constitution of India on 02 January 2013 to give recommendations on specified aspects of Centre-State fiscal relations during the period 2015-20. As per the terms of reference, the XIV FC had three constitutionally mandated tasks, namely, the distribution of net proceeds of taxes between Union and States, Grants-in-Aid to the needy States and measures for supplementing the States resources for devolution to the Panchayats and Municipalities in the State. The Commission submitted its Report to the President on 15 December 2014 and the GoI accepted the Report issuing a Memorandum dated 24 February 2015.

Recommendations made by the XIV FC and accepted by the GoI for various component of grants and the grants actually released by the GoI to the State during last three years of XIV FC period from 2015-16 to 2017-18 are shown in **Table 1.15**.



**Table 1.15: Recommendations of XIV FC and actual release of funds by GoI during 2015-18**  
(₹ in crore)

Sl. No.	Purpose for which grants is released	Recommended by the XIV FC			Actual released by GoI		
		2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
1.	Revenue Deficit Grants	1,089.00	1,089.00	1,059.00	1,089.00	1,089.00	1,059.00
2.	Grants for Local Bodies						
	a. Basic Grant						
	(i) Rural Local Bodies	36.24	50.18	57.98	36.24	50.18	67.35
	(ii) Urban Local Bodies	21.41	29.65	34.25	21.41	29.65	34.25
	Sub Total	57.65	79.83	92.23	57.65	79.83	101.60
	b. Performance Grant						
	(i) Rural Local Bodies	-	6.58	7.45	-	6.58	-
	(ii) Urban Local Bodies	-	8.75	9.90	-	-	-
	Sub Total	-	15.33	17.35	-	6.58	-
3.	Grants towards SDRF	28.00	28.00	31.00	27.90	29.70	30.60
	<b>Total</b>	<b>1,174.65</b>	<b>1,212.16</b>	<b>1,199.58</b>	<b>1,174.55</b>	<b>1,205.11</b>	<b>1,191.20</b>

Source: XIV FC recommendations, Finance Accounts.

The XIV FC recommended grants in two parts as Basic Grant and Performance Grant for duly constituted the Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs). In case of ULBs, the division between Basic and Performance Grant was on 80:20 basis.

Accordingly, the XIV FC projected State's share of ₹ 57.98 crore as Basic Grant and ₹ 7.45 crore as Performance Grant for PRIs for the year 2017-18, out of which ₹ 67.35 crore was released by the GoI.

In respect of ULBs, the XIV FC projected ₹ 34.25 crore as Basic Grant and ₹ 9.90 crore as Performance Grant for the State for the year 2017-18 of which, the GoI released only ₹ 34.25 crore.

#### 1.4 Capital Receipts

All Government receipts which either create liabilities (e.g. Market Borrowings, Public Debt Receipts) or reduce assets (e.g. Disinvestment, Recovery of Loans and Advances) are treated as Capital Receipts. Thus, when Government raises funds either by incurring a liability or by disposing off its assets, it is called Capital Receipts.

The growth and composition of Capital Receipts during the last five year period are shown in **Table 1.16**.

**Table 1.16: Trends in growth and composition of capital receipts during 2013-18**  
(₹ in crore)

Sources of State's Receipts	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Capital Receipts (CR)</b>	<b>787.94</b>	<b>539.45</b>	<b>1,120.93</b>	<b>1,140.47</b>	<b>1,335.10</b>
Miscellaneous Capital Receipts	0.00	0.0	0.00	0.00	0.00
Recovery of Loans and Advances	0.96	2.18	1.14	0.91	1.69
Public Debt Receipts	786.98	537.27	1,119.79	1,139.56	1,333.41
Rate of growth of Debt Capital Receipts (%)	(-) 5.64	(-) 31.73	108.42	1.76	17.01
Rate of growth of Non-Debt Capital Receipts (%)	(-) 23.81	127.08	(-) 47.71	(-) 20.18	85.71
Rate of growth of GSDP (%)	18.14	15.92	11.87	12.23	7.57
Rate of growth of Capital Receipts (per cent)	(-) 5.67	(-) 31.54	107.79	1.74	17.07

Source: Finance Accounts



The rate of growth of capital receipts in 2017-18 was 17.07 per cent as compared to 1.74 per cent in 2016-17. The major part of the capital receipts was from Public Debt of which ₹ 1,332.14 crore was received during 2017-18 from open market at an interest rate ranging between 7.25 per cent and 7.50 per cent per annum. The non-debt Capital Receipts (Recoveries of Loans and Advances) was very low during the last five year. However, during 2017-18, it was slightly higher than the previous year.

#### 1.4.1 Recoveries of Loans and Advances

Non-Debt Capital Receipts *i.e.* Recovery of Loans and Advances by the State during the period 2013-18 was below one per cent of Public Debt receipts.

Table 1.17: Loans & Advances given by the State Government during 2017-18

(₹ in crore)

Particulars	Balance as on 31 March 2017	Advance during 2017-18	Total	Recovery	Balance as on 31 March 2018
Tripura State Electricity Corporation Limited	56.75	0.00	56.75	0.00	56.75
Society for Tripura Medical College & Dr. BRAM Teaching Hospital, Agartala	76.50	5.00	81.50	0.50	81.00
Loans to Government Servants	11.12	0.36	11.48	0.53	10.95
Loans to Co-operation	20.39	1.65	22.04	0.62	21.42
Others	22.91	0.00	22.91	0.04	22.87
<b>Total</b>	<b>187.67</b>	<b>7.01</b>	<b>194.68</b>	<b>1.69</b>	<b>192.99</b>

Source: Finance Accounts

During 2017-18, the State Government had given loans to the State Government Servants and to other Social and Economic Sectors for various developmental activities amounting to ₹ 7.01 crore; a decrease of 74 per cent from ₹ 27.28 crore in 2016-17. The total outstanding Loans and Advances as on 31 March 2018 was ₹ 192.99 crore, which increased by three per cent from ₹ 187.67 crore in 2016-17. Out of ₹ 7.01 crore disbursed as Loans and Advances during 2017-18, ₹ five crore was disbursed towards interest free loan to Society for Tripura Medical College & Dr. BRAM Teaching Hospital, Agartala for Medical (Social Sector). As on 01 April 2017, the outstanding balance against Tripura Medical College & Dr. BRAM Teaching Hospital, Agartala for Medical was ₹ 76.50 crore which stood at ₹ 81.00 crore at the end of 31 March 2018 after repayment of ₹ 50 lakh during the year.

During 2017-18, Recovery of Loans and Advances was only ₹ 1.69 crore, while the disbursement was ₹ 7.01 crore. The recovery was only 24 per cent of the disbursement.

#### 1.4.2 Public Debt Receipts

Public Debt Receipts comprise of Internal Debt Receipts and Loans and Advances from GoI. A time series data on Public Debt Receipts during the last five year is shown in Table 1.18.



Table 1.18: Time series data on Public Debt Receipts during 2013-18

(₹ in crore)

Source of Public Debt	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Internal Debt</b>					
Market Loans	550.03 (69.89)	150.00 (27.92)	575.00 (51.35)	990.32 (86.90)	1,137.00 (85.27)
National Small Savings Fund	74.41 (9.46)	182.07 (33.89)	254.88 (22.76)	Nil	Nil
Loans from other Financial Institutions	158.82 (20.18)	200.00 (37.23)	283.98 (25.36)	145.62 (12.78)	195.14 (14.63)
<b>Total Internal Debt</b>	<b>783.26</b> <b>(99.52)</b>	<b>532.07</b> <b>(99.03)</b>	<b>1,113.86</b> <b>(99.47)</b>	<b>1,135.94</b> <b>(99.68)</b>	<b>1,332.14</b> <b>(99.90)</b>
Loans and Advances from GoI	3.73 (0.47)	5.20 (0.97)	5.93 (0.53)	3.62 (0.32)	1.27 (0.10)
<b>Public Debt Receipts</b>	<b>786.99</b>	<b>537.27</b>	<b>1,119.79</b>	<b>1,139.56</b>	<b>1,333.41</b>
Public Debt Repayment	219.91	300.00	447.29	512.63	300.82
Balance of Public Debt	567.08	237.27	672.50	626.93	1,032.59

Source: Finance Accounts. (Figures in parentheses indicates percentage to Public Debt receipts.)

It can be seen from Table 1.18 that during 2017-18, Market loan increased by 15 per cent over the previous year and constituted 85 per cent of the total Public Debt Receipts. During 2017-18, ₹ 195.14 crore was received as loan from other Financial Institutions (National Bank for Rural Development).

Loans and Advances from GoI decreased by approximately 65 per cent during 2017-18 as compared to the previous year. After repayment of Public Debt amounting to ₹ 300.82 crore during 2017-18, the outstanding Public Debt of the State Government stood at ₹ 1,032.59 crore at the end of March 2018, which was 64.71 per cent more as compared to the previous year.

## 1.5 Public Account Receipts

Receipts and disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, etc. which do not form part of the Consolidated Fund are kept in Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. Here, the Government acts as a banker. The balance after disbursements is the fund available with the Government for use. Details of Public Account balances for last five year period from 2013-14 to 2017-18 are shown in Table 1.19.

Table 1.19: Public Account Balances

(₹ in crore)

Resources under Public Account	2013-14	2014-15	2015-16	2016-17	2017-18
a. Small Savings, Provident Funds, etc.	2,712.56	3,014.96	3,355.00	3,751.00	4,271.75
b. Reserve Funds	651.54	679.57	625.03	745.37	571.19
c. Deposits and Advances	309.06	334.70	438.73	791.48	897.53
<b>Total</b>	<b>3,673.16</b>	<b>4,029.23</b>	<b>4,418.76</b>	<b>5,287.85</b>	<b>5,740.47</b>

Source: Finance Accounts

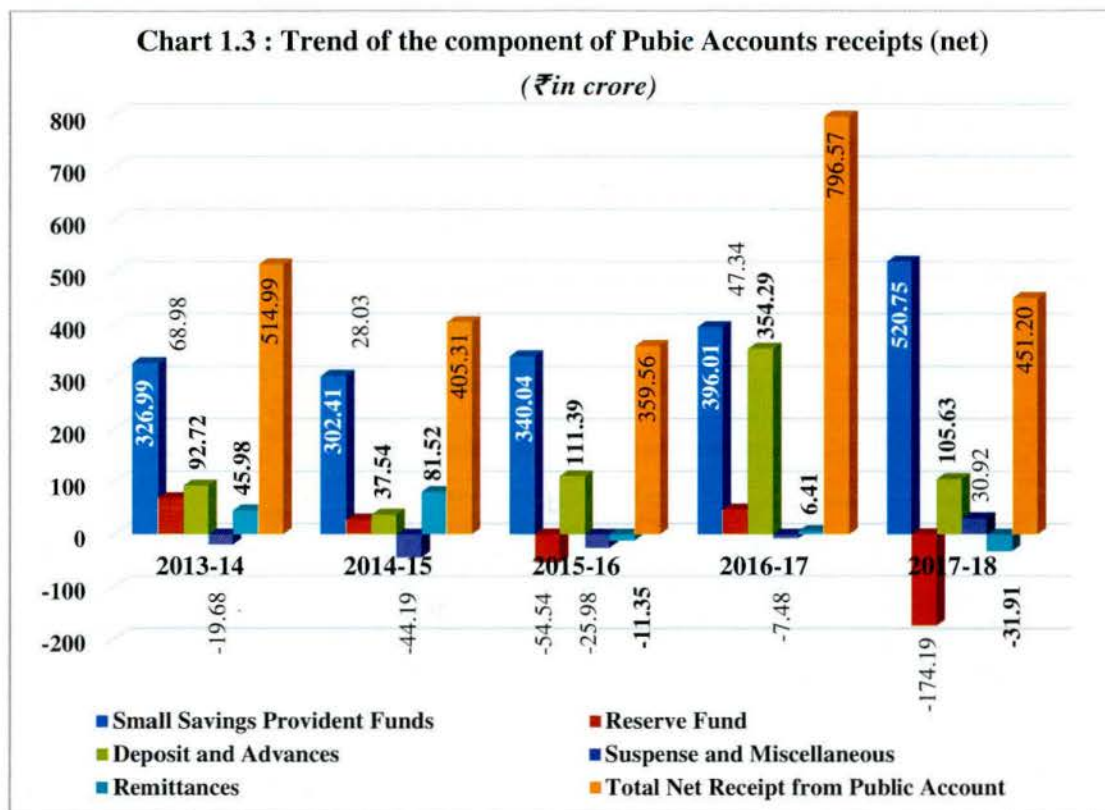
The balance funds from Public Account receipts increased to ₹ 5,740.47 crore (8.56 per cent) at the end of the year 2017-18 from ₹ 5,287.85 crore in 2016-17. During last five years, there was an increase of 56.28 per cent up to 2017-18 in the balance of Public Account. Small Saving, Provident Fund, etc. increased by more than 57 per cent while Deposit and Advances increased by 190 per cent during the same



period. However, during 2017-18, ₹ 472.02 crore had been invested by the State Government under Reserve Funds in various Nationalised banks, of which, ₹ 369.02 crore was invested from Sinking Funds and ₹ 100.00 crore was invested from SDRF.

### 1.5.1 Trend and net availability of fund from Public Account during 2013-18

The trend of net availability of funds under various components of Public Accounts during the period 2013-18 is depicted in **Chart 1.3**.



The net availability of funds from Public Account during last five year period showed fluctuating trend which ranged between ₹ 359.56 crore and ₹ 796.57 crore during the period. During 2017-18, the net availability of fund from Public Account was ₹ 451.20 crore which the State Government had utilised to cover Fiscal Deficit.

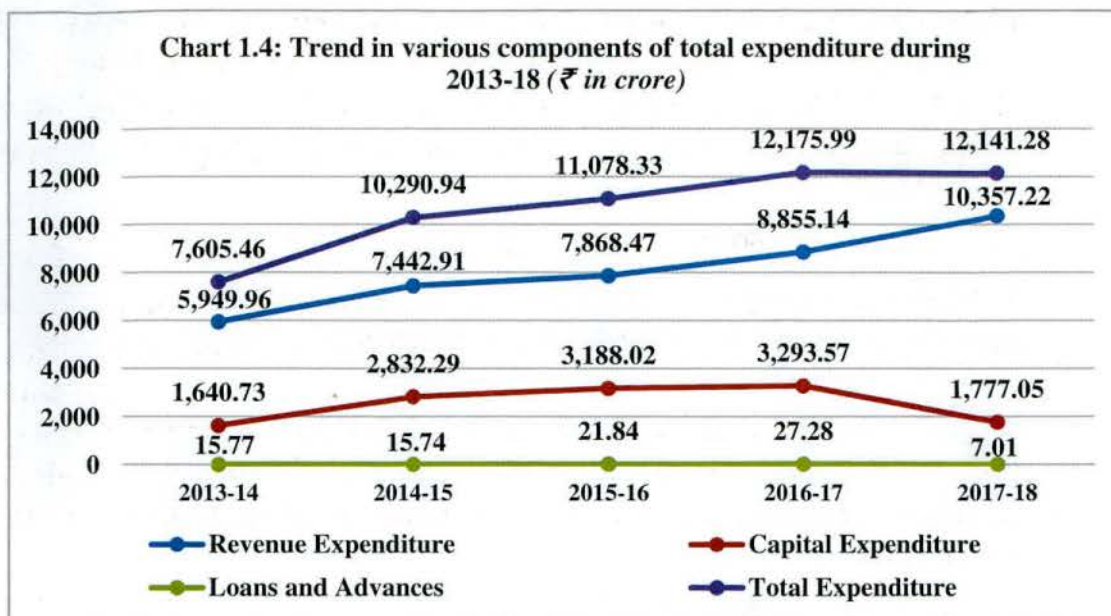
## 1.6 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance as it is an important aspect of fiscal policy to achieve developmental goals. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially the expenditure directed towards development of Social Service.

### 1.6.1 Trend and Composition of Expenditure

**Chart 1.4** presents the trends and composition of total expenditure during the last five year period from 2013-14 to 2017-18.

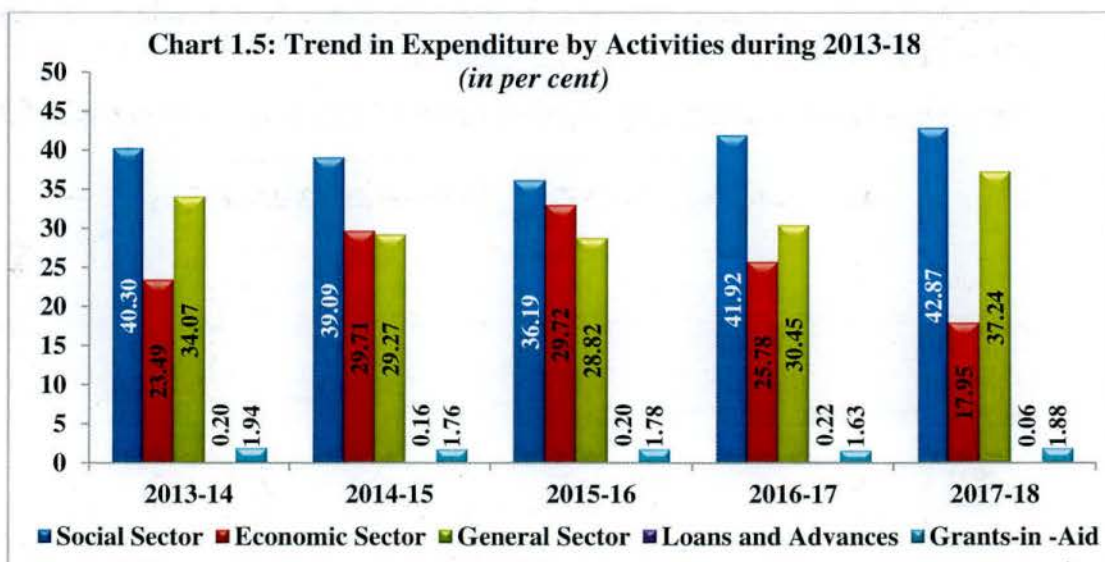




**Chart 1.4** shows that the Total Expenditure (TE) comprising Revenue Expenditure, Capital Expenditure and disbursement of Loans and Advances steadily increased during 2013-14 to 2016-17 but slightly decreased (by ₹ 34.70 crore) from ₹ 12,175.29 crore in 2016-17 to ₹ 12,141.29 crore in 2017-18 due to decrease in Capital Expenditure and Loans and Advances.

### 1.6.2 Trend and Composition of Expenditure by Activities

The trends in composition of total expenditure by activities during the period from 2013-14 to 2017-18 is depicted in **Chart 1.5**.



**Chart 1.5** shows that the expenditure on General Sector steadily increased from 28.82 per cent in 2015-16 to 37.24 per cent in 2017-18 while it decreased from 34.07 per cent in 2013-14 to 28.82 per cent of the total expenditure in 2015-16. Expenditure on Social Sector ranged between 36.19 per cent and 42.87 per cent of total expenditure during the period of last five years from 2013-14 to 2017-18.



Under Economic Sector, the expenditure showed decreasing trend during last three out of last five year period from 33.01 *per cent* in 2015-16 to 17.95 *per cent* in 2017-18. Grants-in-Aid, however, showed an increasing trend in four years out of five years period while it decreased from 1.94 *per cent* in 2013-14 to 1.76 *per cent* in 2014-15.

### 1.6.3 Revenue Expenditure

The Revenue Expenditure (RE) is incurred to maintain the current level of services and make payment for past obligations and as such, does not result in any addition to the State's infrastructure and services network. The Revenue expenditure as a *per cent* of total expenditure fluctuated between 71 *per cent* and 85 *per cent* during the last five years period 2013-18. The RE during 2017-18 was ₹ 10,357.23 crore (85 *per cent* to the total expenditure) which constituted about 26 *per cent* of the GSDP for the year.

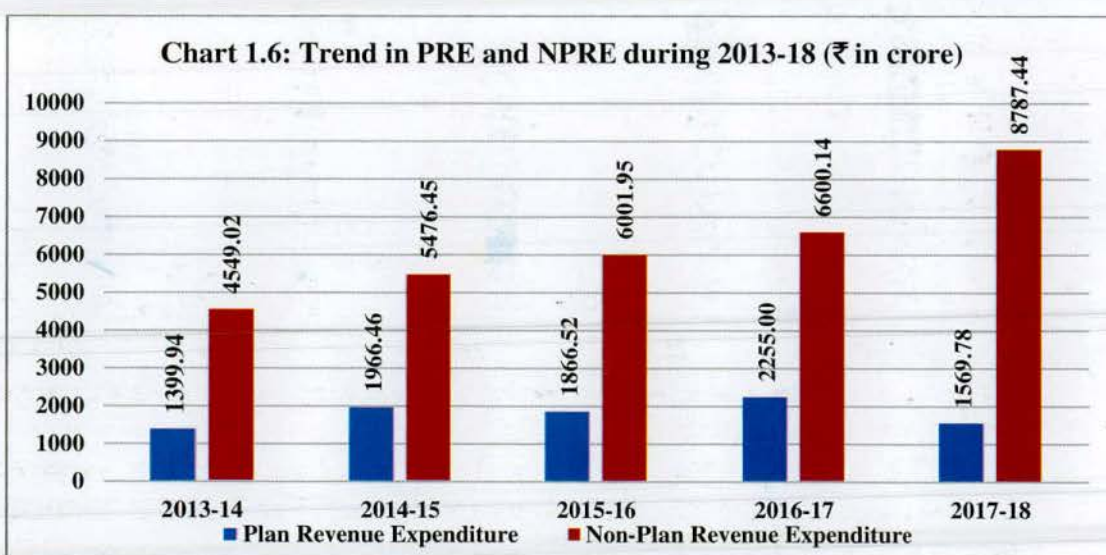
#### 1.6.3.1 Plan Revenue Expenditure

During 2017-18, Plan Revenue Expenditure (PRE) was ₹ 1,569.78 crore which was 15 *per cent* of the total RE as compared to 25 *per cent* in 2016-17. Total PRE during 2017-18 decreased mainly due to decrease in expenditure in respect of Social and Economic Sectors by ₹ 475.06 crore and ₹ 204.70 crore respectively as compared to the previous year.

#### 1.6.3.2 Non-Plan Revenue Expenditure

During 2017-18, the Non-Plan Revenue Expenditure (NPRE) was ₹ 8,787.44 crore (85 *per cent* of total RE) which increased by ₹ 2,187.30 crore (33 *per cent*) as compared to the previous year mainly due to increase in expenditure in respect of General Services by ₹ 900.87 crore (26 *per cent*).

The trend of PRE and NPRE during the period 2013-18 is depicted in **Chart 1.6**.





### 1.6.4 Growth of Revenue Receipts and Expenditure and their percentage to GSDP during 2013-18

Trend of Revenue Receipts and Expenditure with their growth of rate and percentage with GSDP and given in **Table 1.20**.

**Table 1.20: Trend of Revenue Receipts and Revenue Expenditure as percentage of GSDP during 2013-18**

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Revenue Receipts</b>					
Revenue Receipts (₹ in crore)	7,650.18	9,239.73	9,426.74	9,645.46	10,067.95
Rate of Growth of Revenue Receipts	8.51	20.78	20.24	2.32	4.38
As percentage of GSDP	29.89	31.15	28.40	26.15	25.38
<b>Revenue Expenditure</b>					
Revenue Expenditure (₹ in crore)	5,948.96	7,442.91	7,868.47	8,855.14	10,357.23
Rate of Growth of Revenue Expenditure	14.12	25.11	5.72	12.54	16.96
As percentage of GSDP	23.24	25.09	23.71	24.01	26.11
<b>Revenue Surplus (+)/deficit (-)</b>					
Revenue Surplus (+)/Deficit (-) (₹ in crore)	1,701.22	1,796.82	1,558.27	790.32	(-) 289.27
As percentage of GSDP	6.65	6.06	4.69	2.14	(-) 0.73

Source: Finance Accounts

The growth rate of Revenue Expenditure was higher than the Revenue Receipts in four out of five year period 2013-18 except 2015-16. However, the Revenue Receipts as a percentage of GSDP was lower than the percentage of Revenue Expenditure with respect to GSDP during 2017-18. During last four years from 2013-14 to 2016-17, there were revenue surplus which turn to a deficit of ₹ 289.27 crore in 2017-18.

### 1.6.5 Committed Expenditure

The Committed Expenditure of the State Government on revenue account mainly consists of Salaries and Wages, Interest Payments, Pension and Subsidies. The trend of components of Committed Expenditure are presented in **Table 1.21**. The Committed Expenditure during 2017-18 increased by 26.07 per cent as compared to the previous year. It was 73.24 per cent of Revenue Expenditure and 75.34 per cent of the Revenue Receipts during 2017-18.

**Table 1.21: Components of Committed Expenditure during last five year 2013-18**

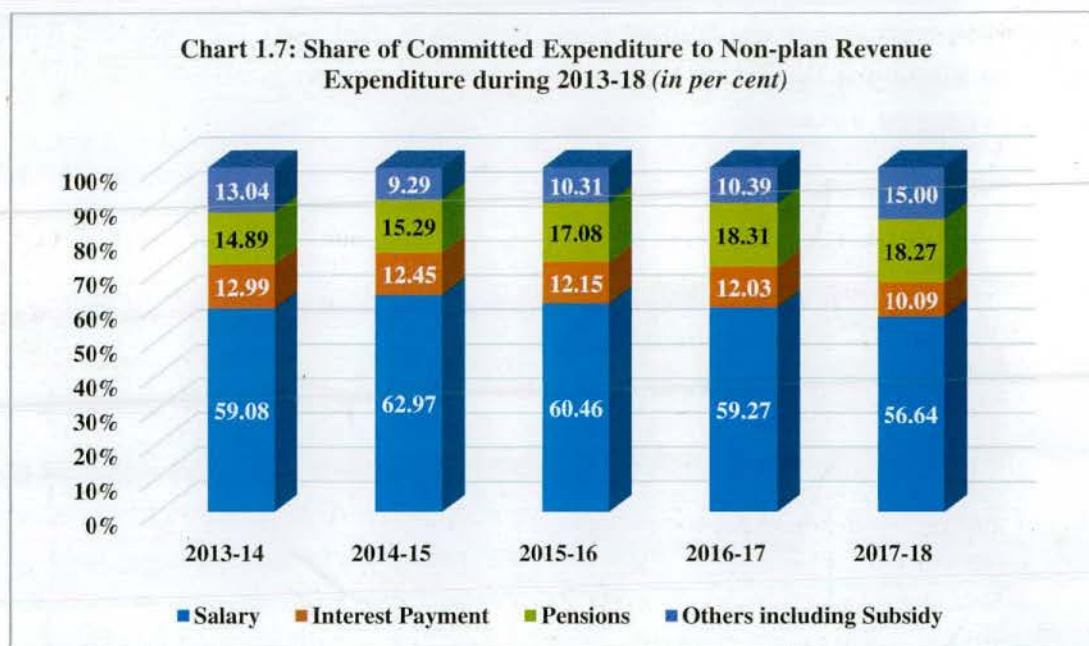
Components of Committed Expenditure	2013-14	2014-15	2015-16	2016-17	2017-18	
					BEs	Actuals
Salaries & Wages, of which	2,687.68	3,123.13	3,628.51	3,911.88	5,191.66*	4,976.79**
Non-plan Head	2,307.23	2,676.68	3,059.91	3,287.71	5,191.66	4,872.34
Plan Head	380.45	446.45	568.60	624.17	Nil	104.45
Interest Payments	590.96	681.68	729.39	794.31	1,054.98	886.89
Expenditure on Pensions	677.25	837.18	1,025.31	1,208.67	1,500.00	1,605.23
Subsidies	104.18	145.50	133.93	102.13	65.75	116.57
<b>Total</b>	<b>4,060.07</b>	<b>4,787.49</b>	<b>5,517.14</b>	<b>6,016.99</b>	<b>7,812.39</b>	<b>7,585.48</b>
<b>Total NPRE</b>	<b>4,549.02</b>	<b>5,476.45</b>	<b>6,001.95</b>	<b>6,600.14</b>		<b>8,787.44</b>
<b>Total RE</b>	<b>5,949.96</b>	<b>7,442.91</b>	<b>7,868.47</b>	<b>8,855.14</b>		<b>10,357.22</b>
<b>Total RR</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>

Note: \*Excluding Grants-in-aid of ₹195.25 crore and wages ₹26.86 crore.

\*\* Excluding Grants-in-aid of ₹267.70 crore and wages ₹32.08 crore.

The share of Committed Expenditure to NPRE during 2013-18 is depicted in **Chart 1.7**.





### *Expenditure on Salary*

A significant part of the Committed Expenditure was Salary and Wages expenditure (Table 1.21).

During 2017-18, the expenditure on Salary and Wages constituted 56.64 per cent of Non-Plan Revenue expenditure which was 63.28 per cent of Revenue expenditure (excluding interest payments and pensions). The salary expenditure increased by ₹ 1,064.91 crore in 2017-18 as compared to the previous year. However, the percentage of salary expenditure with respect to NPPE marginally decreased in 2017-18 as compared to 2016-17. It was also lower than the BEs made by the State Government for the year 2017-18.

*The growth rate of expenditure on Salary and Wages of the State during 2017-18 was 27.22 per cent over the previous year whereas, the average growth rate in respect of 11 Special Category States was 20.60 per cent.*

### *Expenditure on Pension Payments*

The expenditure on payment of Pensions and other retirement benefits of retired employees and Family Pensioners including Members of Legislative Assembly (MLAs) during 2017-18 was ₹ 1,605.23 crore which was 18.27 per cent of the NPPE and 15.50 per cent of the Revenue expenditure for the year. The expenditure on Pension increased by ₹ 396.56 crore (32.81 per cent) over the previous year and was higher than the normative assessment (₹ 1,065 crore) made by XIV FC as well as the BEs of the State Government for the year 2017-18.

As per retirement profile given in the Budget at a Glance 2018-19, about 42,316 State Government employees will retire from service during next 10 years from 2018-19 to 2027-28; out of which, 3,828 employees will retire during 2018-19 and provision for Pension liabilities of ₹ 2,026 crore had been made in the budget for the year 2018-19. Hence, the Pension liabilities of the State would increase in the coming years.



However, as per the Budget Speech 2018-19, the State Government had decided to introduce the New Pension Scheme (NPS) during 2018-19 (01 July 2018) as suggested by the XIV FC to reduce Pension liabilities.

As on 31 March 2018, there were 64,240 Pensioners including 62 MLAs and 55 MLAs Family Pensioners in the State as per information furnished by the State Government.

*The growth rate of Pension payment of the State during 2017-18 was 32.81 per cent over the previous year while the average growth rate in respect of 11 Special Category States was 28.10 per cent.*

#### Interest Payments

As shown in **Table 1.21**, Interest Payments increased by more than 50 per cent during the last five year period 2013-18 and it increased by about 12 per cent in 2017-18 over the previous year. Interest Payments (₹ 886.89 crore) during 2017-18 included interest on Internal Debt (₹ 571.45 crore), on Small Savings Provident Fund, etc. (₹ 294.57 crore) and interest on Loans and Advances from Central Government (₹ 20.87 crore). Out of ₹ 571.45 crore paid as interest against the Internal Debt during 2017-18, ₹ 364.61 crore was paid for market loan borrowed by the State Government. Overall interest payment was higher than the XIV FC projection (₹ 881 crore) but lower than the BEs (₹ 1,054.98 crore) made by the State Government for the year 2017-18. Interest payment during the year was 10 per cent of NPRES and nine per cent of the Revenue Receipts of 2017-18.

#### Subsidies

Subsidies provided by the State Government include both implicit and explicit subsidies which were utilised to bridge the gap between income and expenditure to certain selected Departments/ Corporations/ Government Companies.

During 2017-18, the State Government provided ₹ 116.57 crore as subsidy to various Departments and Government Companies/ Corporations. The Department-wise and year-wise explicit subsidies given by the State for the last five years from 2013-14 to 2017-18 are presented in **Table 1.22**.

**Table 1.22: Department-wise explicit subsidies given by the Government during 2013-18**

(₹ in crore)

Sl. No.	Name of Department	Amount of subsidies given				
		2013-14	2014-15	2015-16	2016-17	2017-18
1	Tribal Welfare	4.75	4.16	4.11	6.17	6.99
2	Welfare of SC, OBC & Minorities	3.45	2.50	2.39	5.16	5.95
3	Agriculture Department	6.90	9.05	6.85	1.00	7.60
4	Food, Civil Supplies & Consumers Affairs	48.08	66.81	51.58	49.63	65.75
5	Co-operation	40.00	0.18	0.00	0.17	0.28
6	Horticulture	1.00	0.80	0.00	0.00	Nil
7	Power (TSECL)	0.00	62.00	69.00	40.00	30.00
<b>Total</b>		<b>104.18</b>	<b>145.50</b>	<b>133.93</b>	<b>102.13</b>	<b>116.57</b>

Source: Finance Accounts



The quantum of subsidies increased by ₹ 14.44 crore (14 *per cent*) in 2017-18 over the previous year mainly due to increase in subsidy to Food and Civil Supplies by ₹ 16.12 crore and subsidy decreased by ₹ 10.00 crore to the TSECL.

However, during 2017-18, major subsidies were provided to the Food, Civil Supplies and Consumer Affairs Department (₹ 65.75 crore) and Power Department (Tripura State Electricity Corporation Limited) (₹ 30.00 crore) under Non-plan head. Subsidy of ₹ 65.75 crore was provided to the Food, Civil supplies and Consumer Affairs Department during 2017-18 through Public Distribution System. The quantum of subsidy provided during 2017-18 to the Agriculture Department (₹ 7.60 crore) was mainly on Plan head under Centrally Sponsored Scheme-I (Sub-Mission under Agricultural Mechanisation).

### 1.6.6 Local Bodies

The 73<sup>rd</sup> and 74<sup>th</sup> Constitutional Amendments Act marked a new era in the federal democratic set up in the grass root level. This amendment gave a constitutional status to the Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) and recognised them as the third tier of Government. The Constitutional amendments provide for devolution of powers and responsibilities with respect to preparation of plans and programmes for economic development and social justice relating to 29 subjects to PRIs and 18 subjects to ULBs listed in the XI and XII Schedule of the Constitution of India respectively.

After the 73<sup>rd</sup> and 74<sup>th</sup> Constitutional amendment, the Government of Tripura (GoT) enacted the Tripura Panchayats Act, 1993 and Tripura Municipal Act, 1994 empowering Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) to function as institutions of self government and to accelerate economic development in rural and urban areas which would enable them to function as Local Self Government Institutions.

**Panchayati Raj Institutions:** Panchayati Raj system was established in the State comprising of Gram Panchayats (GPs) at village level, Panchayat Samitis (PSs) at block level and Zilla Parishads (ZPs) at district level. All the PRIs are governed by Tripura Panchayats Act, 1993. As of March 2018, there were eight ZPs, 35 PSs and 591 GPs in the State. In the Tripura Tribal Areas Autonomous District Council (TTAADC) area, there were 587 Village Development Committees (VDCs) and 40 Block Advisory Committees (BACs) which were synonymous to GPs and PSs respectively.

**Urban Local Bodies:** There were three categories of ULBs in the State *e.g.* Municipal Corporation, Municipal Councils (MCs) and Nagar Panchayats (NPs). All the ULBs were governed by the Tripura Municipal Act, 1994. There was one Municipal Corporation, 13 MCs and six NPs in the State as of March 2018.



***Devolution of Funds, Functions and Functionaries (3Fs) to Panchayati Raj Institutions and Urban Local Bodies***

The 73<sup>rd</sup> Constitutional amendment and the Tripura Panchayats Act, 1993 had provision for transfer of subjects to different tiers of PRIs. The State Government had devolved five subjects<sup>7</sup> to PRIs out of 29 subjects listed in the XI Schedule of the Constitution (August, 2006 & August, 2007). The remaining 24 subjects had not been transferred (October 2017). Out of these five subjects, funds for payment of wages of pump operators and power consumption charges under Water Resources had only been transferred to the PRIs.

The 74<sup>th</sup> Constitutional amendments and the Tripura Municipal Act, 1994 envisaged transfer of functions of various departments of the State Government to ULBs. All the 18 functions listed in the XII Schedule of the Constitution had been transferred by the State Government to the ULBs. But in practice, functions like Fire Service, Roads and Bridges were controlled by the State Government departments.

***Financial assistance to Local Bodies***

**Rural Local Bodies:** During 2017-18, the GoI released ₹ 67.35 crore grants to the Rural Local Bodies as per recommendation of the XIV FC for the year. The State Government released ₹ 115.27 crore as Grants-in-Aid (GPs: ₹ 103.18 crore; PSs: ₹ 7.18 crore and ZPs: ₹ 4.91 crore during 2017-18.

**Urban Local Bodies:** The GoI released grants of ₹ 34.25 crore to ULBs during 2017-18 as per recommendation of the XIV FC for the year. The State Government released ₹ 305.75 crore as Grants-in-Aid to the Municipal Corporations/ MCs during 2017-18.

***Auditing Arrangement of PRIs and ULBs***

The CAG conducts audit of accounts of PRIs and ULBs as entrusted by the State Government under standard terms and conditions of Technical Guidance and Supervision (TGS) module under Section 20 (1) of the CAG's DPC Act, 1971.

***Reporting Arrangement***

As per the TGS arrangement, the CAG or his representative will have the right to report to the State Legislature, through the State Government, the results of audit at his discretion. Accordingly, audit findings on test-check of accounts of PRIs and ULBs conducted by the CAG are presented in the form of Annual Technical Inspection Report (ATIR) and submitted to the State Government for placement before the State Legislature.

As per information furnished by the State Government (August 2018), the ATIR on PRIs and ULBs for the year for 2011-12, 2012-13 and 2014-15 were presented to the Tripura Legislative Assembly on 26 March 2018.

<sup>7</sup> (1) Water Resources, (2) Primary School, (3) Adult and Non- Formal Education, (4) Social Welfare including Welfare of the Handicapped and Mentally Retarded and (5) Women and Child Development under Rural Development Department.



## 1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects viz. adequacy of expenditure (*i.e.* adequate provision for providing public services), efficiency of expenditure use and its effectiveness (assessment of outlay-outcome relationships for selected services).

### 1.7.1 Adequacy of Public Expenditure

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods<sup>8</sup> like, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, *etc.* Expenditure on Social and Economic Services together constitute the Development Expenditure while the expenditure on General Services is treated as Non-Development Expenditure. Fiscal priority {ratio of expenditure category to Aggregate Expenditure (AE)} refers to the priority given to a particular category of expenditure by the State. Low fiscal priority can be stated to have been attached to a particular head of expenditure if it is below the Special Category State's average for the year.

**Table 1.23** analyses the fiscal priorities of the State Government with regard to Development Expenditure (DE), Social Sector Expenditure (SSE), Economic Sector Expenditure (ESE), Capital Expenditure (CE), Expenditure on Education and Health relative to the Special Category State's (SCS) during three years 2013-14, 2016-17 and 2017-18.

**Table 1.23: Fiscal priority of the State**

Fiscal priority by the State	<i>(in per cent)</i>						
	AE/ GSDP	DE/ AE	SSE/ AE	ESE/ AE	CE/ AE	Education/ AE	Health/ AE
SCSs Average (ratio) 2013-14	23.50	64.00	37.60	29.30	13.80	18.30	5.40
Tripura Average 2013-14	29.72	63.99	40.30	23.48	21.57	16.84	5.38
SCSs Average (ratio) 2016-17	27.40	61.50	34.20	30.00	13.60	16.60	5.40
Tripura Average 2016-17	33.02	67.91	41.92	25.89	27.05	16.26	5.60
SCSs Average (ratio) 2017-18	25.80	58.90	34.90	28.90	15.50	18.20	6.20
Tripura Average 2017-18	30.60	60.88	42.91	17.97	14.64	19.37	6.50

A comparative study of average expenditure of Tripura State in 2013-14, 2016-17 and 2017-18 with that of the average of Special Category State's showed the following:

<sup>8</sup> Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, *e.g.*, enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure, *etc.* Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept or need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidised food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, *etc.*



- The AE of the State as a proportion of the GSDP in 2013-14, 2016-17 and 2017-18 was higher than the Average of SCS's for the years.
- DE as a proportion of the AE of the State during 2016-17 and 2017-18 was higher than the average of SCS's but in 2013-14 the ratio of DE to AE in Tripura was almost the same as that of average of SCSs.
- The expenditure on Social Sector in Tripura as a proportion of AE in 2013-14, 2016-17 and 2017-18 was also in higher side than the average of SCS's during last three years from 2013-14 to 2017-18.
- The Capital Expenditure of the State as a proportion of the AE was higher in 2013-14 and 2016-17 than the average of SCSs but in 2017-18 it was in lower side as compared to the SCSs for the year.
- The expenditure in Education and Health Sectors of the State during 2013-14 was below the average expenditure of the SCSs. However, the ratio of Health and Education in 2017-18 in the State was better than the average ratio of SCSs for the year.

***The State Government needs to give priority to Education and Health Sectors.***

### **1.7.2 Efficiency of Expenditure Use**

Apart from improving the allocation towards Development Expenditure<sup>9</sup>, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of Capital Expenditure to total expenditure (and/ or GSDP) and proportion of Revenue Expenditure being spent on Operation and Maintenance of the existing Social and Economic Services. The higher the ratio of these components to total expenditure (and/ or GSDP), the better would be the quality of expenditure. **Table 1.24** presents the trends in DE relative to the AE of the State during the last five year period from 2013-14 to 2017-18.

**Table 1.24: Trend of Development expenditure during 2013-18**

	(₹ in crore)				
Components of Development Expenditure	2013-14	2014-15	2015-16	2016-17	2017-18
a. Development Revenue Expenditure (per cent of total RE)	3,456.18 (58.10)	4,587.08 (61.63)	4,625.36 (58.78)	5,154.04 (58.20)	5,730.38 (55.33)
b. Development Capital Expenditure (per cent of total CE)	1,395.12 (85.03)	2,493.08 (88.02)	3,040.48 (95.37)	3,089.02 (93.79)	1,654.38 (93.10)
c. Development Loans and Advances (per cent of total L&A)	15.50 (98.28)	15.74 (100)	21.84 (100)	26.58 (97.36)	6.65 (94.72)
<b>Total Development Expenditure (a to c) (per cent of Aggregate Expenditure)</b>	<b>4,866.80 (63.99)</b>	<b>7,095.90 (68.95)</b>	<b>7,687.68 (69.39)</b>	<b>8,269.64 (67.92)</b>	<b>7,391.41 (60.88)</b>
<b>Aggregate Expenditure</b>	<b>7,605.46</b>	<b>10,290.94</b>	<b>11,078.33</b>	<b>12,175.99</b>	<b>12,141.28</b>

*Source: Finance Accounts of respective years.*

It can be seen from **Table 1.24** that the Development Expenditure comprising Revenue, Capital Expenditure and Loans and Advances for Social and Economic

<sup>9</sup> The analysis of the expenditure data is dis-aggregated into Development Expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorised into Social Services and Economic Services, which together constitute Development Expenditure, while expenditure on General Services is treated as Non-Development Expenditure.



Services increased by ₹ 2,524.61 crore (51.87 per cent) from ₹ 4,866.80 crore in 2013-14 to ₹ 7,391.41 crore in 2017-18. But after a continued increasing trend during 2013-14 to 2016-17, the overall DE decreased by 10.61 per cent in 2017-18 over the previous year due to decrease in Development Capital Expenditure by 46 per cent.

- DE as a percentage of AE (Revenue plus Capital plus Loans and Advances) ranged between 60.88 per cent and 69.39 per cent during the period 2013-18.
- While Revenue Development Expenditure as a percentage of total Revenue Expenditure ranged between 55.33 per cent and 61.63 per cent, the Capital Development Expenditure as a percentage of total Capital Expenditure ranged between 85.03 per cent and 95.37 per cent during the period of last five years 2013-18.
- DE on Loans and Advances was more or less constant trend and ranged between 94.72 per cent and 100 per cent during the period 2013-18. During 2017-18, the Development loan under Social Services was given for Medical and Public Health Sector (₹ five crore) and ₹ 1.65 crore was given for Agriculture and allied activities under Economic Sector.

### 1.7.3 Efficiency of expenditure on selected Social and Economic Services

The efficiency of Government expenditure on selected parameters in some major areas under Social and Economic Services during 2017-18 as compared to 2016-17 are depicted in **Table 1.25**.

**Table 1.25: Efficiency of expenditure use in selected Social and Economic Services during 2017-18 as compared to 2016-17**

Social/Economic Infrastructure	2016-17			2017-18		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S & W	O & M		S & W	O & M
<b>Social Services (SS)</b>						
Education, Sports, Art & Culture	7.47	82.42	17.58	7.17	77.67	22.33
Health & Family Welfare	21.41	61.73	38.27	17.92	68.88	31.12
Water Supply, Sanitation, and Housing & Urban Development	76.26	31.69	68.31	67.91	38.30	61.70
Other Social Services	18.69	5.68	19.32	5.16	23.50	76.50
<b>Total (SS)</b>	<b>27.84</b>	<b>54.03</b>	<b>45.97</b>	<b>18.35</b>	<b>59.17</b>	<b>40.83</b>
<b>Economic Services (ES)</b>						
Agriculture & Allied Activities	15.27	53.50	46.50	3.94	65.04	34.96
Irrigation & Flood Control	27.42	90.19	9.81	26.43	100	-
Power & Energy	12.49	7.76	92.24	8.67	19.59	80.41
Transport	81.90	3.73	96.27	72.80	-	100
Other Economic Services	56.33	44.90	55.10	32.98	50.15	49.85
<b>Total (ES)</b>	<b>53.12</b>	<b>42.58</b>	<b>57.42</b>	<b>32.09</b>	<b>52.63</b>	<b>47.37</b>
<b>Total (SS plus ES)</b>	<b>37.47</b>	<b>50.76</b>	<b>49.24</b>	<b>22.40</b>	<b>57.48</b>	<b>42.52</b>

TE: Total Expenditure (CE plus RE of the sub-sectors); CE: Capital Expenditure; RE: Revenue Expenditure; S & W: Salaries and Wages; O & M: Operations and Maintenance.

It is evident from **Table 1.25** that:

The ratio of Capital Expenditure to total expenditure both in Social and Economic Services substantially decreased during 2017-18 as compared to the previous year mainly due to decrease in expenditure in Health and Family Welfare, Water Supply, etc. under Social Services and in all the Sectors under both Social and Economic Services.



On the other hand, the Salary and Wage Expenditure with reference to total Revenue Expenditure increased from 54.03 *per cent* in 2016-17 to 59.17 *per cent* in 2017-18 under Social Services while it increased from 42.58 *per cent* in 2016-17 to 52.63 *per cent* in 2017-18 in respect of the Economic Services. Overall Salary and Wages Expenditure in Social and Economic Services during 2017-18 increased from 50.76 *per cent* in 2016-17 to 57.48 *per cent* in 2017-18 of the total Revenue Expenditure in these Services. As a percentage of Revenue Expenditure (SS *plus* ES), the share of Operation and Maintenance Expenditure, however, decreased by 6.72 *per cent*, over previous year, to 42.52 *per cent* during 2017-18.

## 1.8 Financial Analysis of Government Expenditure and Investments

This section present the broad financial analysis of investments and other Capital Expenditure undertaken by the Government during the current year as well as previous years:

### 1.8.1 Financial Results of Irrigation Projects

There was no major commercial irrigation project in the State. However, during 2017-18, the State Government incurred an expenditure of ₹ 42.34 crore under Revenue and ₹ 8.06 crore under Capital head for Minor Irrigation purpose of which ₹ 1.37 crore was incurred on maintenance on lift irrigation schemes during 2017-18. Besides, a nominal amount (₹ 9.65 lakh) had been incurred under Revenue and ₹ 3.16 crore under Capital head on Medium Irrigation (Non-commercial) during 2017-18. Revenue of ₹ 0.65 crore was collected by the State on Surface water under Minor Irrigation.

### 1.8.2 Incomplete Projects

As per information furnished by the State Public Works Department, there were 62 incomplete works/ ongoing projects as on 31 March 2018 with initial budgeted cost of ₹ five crore and above in each case. The cumulative expenditure incurred on these works as on 31 March 2018 was ₹ 406.64 crore of which ₹ 109.02 crore was incurred during 2017-18.

As on 31 March 2018, there was 18 incomplete works/ projects which was scheduled to be completed by 31 March 2018. The cumulative expenditure up to 31 March 2018 was ₹ 104.20 crore against budgeted cost of ₹ 155.54 crore. The summarised position of the incomplete works along with their total cumulative expenditure as on 31 March 2018 are given in **Table 1.26**.

**Table 1.26: Category-wise profile of incomplete projects which were scheduled to be completed by 31 March 2018**

(₹ in crore)			
Name of projects	No. of incomplete projects	Initial budgeted cost	Cumulative expenditure as on 31 March 2018 ( <i>Per cent</i> )
Building Works	9	81.43	42.57 (52)
Bridge Works	2	15.05	8.22 (55)
Road Works	2	19.69	12.75 (65)
Water Resource Works	5	48.19	40.66 (84)
<b>Total:</b>	<b>18</b>	<b>164.36</b>	<b>104.20 (63)</b>

Source: Finance Accounts 2017-18.



Out of nine incomplete building works, which were scheduled to be completed by 31 March 2018, there was time overrun ranging from 6 months to 2 years in case of four works and in case of one work<sup>10</sup>, there was cost overrun of ₹ 1.14 crore {₹ 9.11 crore (actual expenditure) minus ₹ 7.97 crore (estimated cost)} as on 31 March 2018. Two bridge works remained incomplete after incurring a cumulative expenditure of ₹ 8.22 crore (55 per cent of estimated cost) with time overrun of 2 to 4 years as on 31 March 2018. Two construction works of link road towards Indo-Bangla Border remained incomplete since the date of their commencement in 2013. In case of three Water Resource Works, there was time overrun of 3 to 7 years and cost overrun of ₹ 5.52 crore {₹ 33.90 crore (cumulative expenditure) minus ₹ 28.38 crore (estimated cost)} as on 31 March 2018.

Due to non-completion of the works in time, the intended benefits could not accrue to the stakeholders.

### 1.8.3 Investment and Returns

As on 31 March 2018, Government's investment was ₹ 1,503.88 crore in two Statutory Corporations, 14 Government Companies, 25 Co-operatives Societies and one Rural Bank (Table 1.27).

Table 1.27: Return on investment

Investment/Return/Cost of borrowings	2014-15	2015-16	2016-17	2017-18
Investment at the end of the year (₹ in crore)	1,303.73	1,385.69	1,446.06	1,503.88
Return on investment (₹ in crore)	0.51	13.41	0.05	14.69
Return on investment (per cent)	0.04	0.97	#	0.95
Average rate of interest on Government borrowings (per cent)	13.18	12.95	7.50	7.50
Difference between cost of funds and return (per cent)	13.14	11.98	7.50	6.55

Source: Finance Accounts

Note: # negligible

Out of ₹ 1,503.88 crore invested by the State Government up to the end of the year 2018, ₹ 1,173.58 crore had been invested in 14 Government Companies, ₹ 148.53 crore in two Statutory Corporations, ₹ 148.14 crore in 25 Cooperative Societies and one Rural Bank (₹ 33.63 crore). The amount and details of investment in ONGC Tripura Power Company Limited are yet to be received from the State Government. Out of the 14 Government Companies, six Companies with Government investment of ₹ 197.10 crore, have not finalised their accounts for the last two to four years which is gross violation of provisions of Companies Act.

During 2017-18, ₹ 57.82 crore was invested out of which ₹ 52.04 crore was invested in seven Government Companies. Out of ₹ 52.04 crore invested in Government Companies, ₹ 30.00 crore was invested in Tripura Jute Mills Limited. A dividend of ₹ 14.27 crore<sup>11</sup> was received by the Government during 2017-18, which was less than one per cent of the total investment.

The Government paid interest at an average rate of 7.50 per cent on its borrowings during 2017-18, whereas return on State's investment is just one per cent. Continued

<sup>10</sup> Construction of Polytechnic Institute at Fulkumari, Udaipur, under Gomati District

<sup>11</sup> Excluding dividend of ₹ 0.42 crore received from ONGC Tripura Power Company Limited



use of borrowed funds to fund investments, which do not have sufficient financial returns will lead to an unsustainable financial position.

*The Government may ensure proper justification for investment of high cost funds.*

#### **1.8.4 Loans and Advances by State Government**

In addition to investments as equity capital in Corporations, Companies and Co-operative Societies, Government had also been providing Loans and Advances to these Institutions/ Organisations. The Government further provides loans to its employees for construction of houses and other miscellaneous purposes. **Table 1.28** depicts the outstanding Loans and Advances as on 31 March 2018 and Interest Receipts *vis-à-vis* Interest Payments during the last five year period from 2013-14 to 2017-18:

**Table 1.28: Average Interest Receipts on Loans advanced by the State Government**

(₹ in crore)

Quantum of Loans/ Interest Receipts/ Cost of borrowings	2013-14	2014-15	2015-16	2016-17	2017-18
Opening Balance	112.24	127.05	140.61	161.31	187.68
Amount advanced during the year	15.77	15.74	21.84	27.28	7.01
Amount repaid during the year	0.96	2.18	1.14	0.91	1.69
<b>Closing Balance</b>	<b>127.05</b>	<b>140.61</b>	<b>161.31</b>	<b>187.68</b>	<b>193.00</b>
Net addition of Loans	14.81	13.56	20.70	26.37	5.32
Interest Receipts	1.27	1.08	2.55	1.41	1.94
Interest Receipts as <i>per cent</i> to outstanding Loans and Advances	0.99	0.76	1.58	0.84	1.01
Interest Payments as <i>per cent</i> to outstanding Fiscal Liabilities of the State Government	6.77	7.31	7.02	7.50	7.50
Difference between Interest Payments and Interest Receipts ( <i>per cent</i> )	5.79	6.55	5.44	6.66	6.49

At the end of March 2018, the Government had outstanding Loans and Advances of ₹ 193.00 crore of which, ₹ 99.05 crore and ₹ 82.68 crore were outstanding in respect of Social and Economic Services respectively. Outstanding loans increased by ₹ 4.46 crore in the year 2017-18 over the previous year under Social Services mainly due to increase in loans for Medical and Public Health sector. Outstanding Loans to Government Servants marginally decreased from ₹ 11.12 crore to ₹ 10.95 crore at the end of the year 2018 due to recovery of loans amounting to ₹ 0.53 crore during the current year.

The interest receipts as a percentage of outstanding loans was one *per cent* against the interest rate of 7.50 *per cent* paid on outstanding debt during 2017-18.

*The Government should take effective steps to minimise the outstanding loan.*

#### **1.8.5 Cash Balances and Investment of Cash Balances**

It is desirable that the in-flow of State's resources matches its expenditure obligations. However, to take care of any temporary mismatches in flow of resources and expenditure obligations, a mechanism of Ways and Means Advances (WMAs)-ordinary or special and overdraft from Reserve Bank of India (RBI) had been put in place. The operative limit for normal WMAs was ₹ 150 crore for the State with effect



from 01 November 2013 and the operative limit for special WMAs had been revised by the Bank from time to time.

Under the agreement with the RBI, the State Government had to maintain a minimum cash balance of ₹ 29.00 lakh with the Bank. If the balance fell below the agreed minimum balance on any day, the deficiency was to be made good by taking WMAs/overdrafts. However, the State had not availed any WMAs (ordinary or special) since 1999-2000. **Table 1.29** depicts the Cash Balances and Investments made by the State Government out of the Cash Balances during 2016-17 and 2017-18.

**Table 1.29: Cash Balances and Investments of Cash Balances**

(₹ in crore)

Particulars	Opening balance on 1-4-2017	Closing balance on 31-3-2018
<b>(a) General Cash Balance -</b>		
• Cash in Treasuries	0.00	0.00
• Deposits with Reserve Bank	(-) 299.87	(-) 6.93
• Deposits with other Banks	0.00	0.00
• Remittances in transit-Local	(-) 1.13	(-) 1.13
<b>Total</b>	<b>(-) 301.00</b>	<b>(-) 8.06</b>
<b>Investments held in Cash Balance Investment Account</b>	<b>1,356.72</b>	<b>639.54</b>
<b>Total (a)</b>	<b>1,055.72</b>	<b>631.48</b>
<b>(b) Other Cash Balances and Investments</b>		
• Cash with departmental officers viz. Public Works Department Officers, Forest Department Officers, District Collectors	41.59	37.88
• Permanent advances for contingent expenditure with Departmental officers	0.00	0.00
• Investment of Earmarked Funds	631.92	472.01
<b>Total (b)</b>	<b>673.51</b>	<b>509.89</b>
<b>Grand total (a) plus (b)</b>	<b>1,729.23</b>	<b>1,141.37</b>

- The cash balance of the State at the end of 2017-18 decreased by ₹ 587.86 crore (34 per cent) from ₹ 1,729.23 crore at the end of the year 2016-17 to ₹ 1,141.37 crore in 2017-18.
- The funds in Cash Balance Investment Account decreased by ₹ 717.18 crore (52.86 per cent) as on 31 March 2018.
- Cash balance of ₹ 639.54 crore held under Cash Balance Investment Account as on 31 March 2018 was invested in GoI 14 days Treasury Bills and realised interest of ₹ 37.41 crore during 2017-18 on the investment of Cash Balances. The interest receipts was 5.85 per cent on the investment of Cash Balances as on 31 March 2018.
- The investment of Earmarked Funds decreased by ₹ 159.91 crore (25.31 per cent) as on 31 March 2018 from ₹ 631.92 crore as on 31 March 2017.
- Out of investment of ₹ 472.01 crore under Earmarked Funds, ₹ 369.02 crore was invested from Sinking Fund Account while ₹ 100.00 crore was invested by the State from SDRF during 2017-18.



### 1.8.6 Fresh Borrowings by the State

During 2017-18, the State Government resorted to fresh loans amounting to ₹ 1,332.14 crore out of which, ₹ 1,137.00 crore was long term loan from open market at an average interest rate of 7.50 per cent redeemable at par in the year 2027. The borrowings of the State Government during 2017-18 exceeded (3.36 per cent) the limit of three per cent of GSDP recommended by the XIV FC. The repayment of borrowing during 2017-18 was ₹ 269.00 crore of which, ₹ 113.20 crore was repaid towards the special securities issued to National Small Savings Fund (NSSF). However, no loan had been taken from NSSF by the State during 2017-18.

The outstanding balance of the borrowings from Internal Debt at the end of 31 March 2018 was ₹ 7,398.47 crore (increased by 16.78 per cent) from ₹ 6,335.33 crore<sup>12</sup> at the end of 31 March 2017.

While, the outstanding loan from NSSF decreased by ₹ 113.20 crore, the outstanding loans from open market and other financial institutions increased by ₹ 1,176.02 crore during 2017-18.

The receipt and payment of market borrowings during last five years period 2013-18 are shown in Table 1.30.

Table 1.30: Trend in Market Borrowings during 2013-18

(₹ in crore)

Year	Transactions during the year			Balance as on 31 March	Amount in Cash Balance Investment Account as on 31 March
	Receipts	Repayment	Addition		
2013-14	783.25	172.14	611.11	4,719.24	3,460.88
2014-15	532.07	268.78	263.29	4,982.50	3,371.25
2015-16	1,113.86	415.65	698.21	5,680.71	2,207.79
2016-17	1,135.94	481.01	654.93	6,335.64	1,356.72
2017-18	1,332.14	269.00	1,063.14	7,398.47	639.54
<b>Total</b>	<b>4,897.26</b>	<b>1,606.58</b>	<b>3,290.68</b>		

The details of the borrowings from Public Debt and its composition during 2017-18 are presented in Table 1.31.

Table 1.31: Details of the Public Debt during 2017-18

(₹ in crore)

Name of borrowing	Opening Balance as on 01-04-2017	Receipts	Repayments	Closing Balance as on 31-03-2018	Net increase (+)/ decrease (-)
Market loans	4,001.01	1,137.00	0.00	5,138.01	(+) 1,137.00
Loans from LIC of India	50.56	0.00	14.79	35.77	(-) 14.79
Loans from GIC	1.06	0.00	0.25	0.81	(-) 0.25
Loans from NABARD	853.26	195.14	138.85	909.55	(-) 56.29
Loans from National Cooperative Development Corporation	6.43	0.00	1.91	4.52	(-) 1.91
Special Securities issued to NSSF of the Central Government	1,421.82	0.00	113.20	1,308.62	(-) 113.20

<sup>12</sup> Decrease of ₹ 32.00 lakh from last year's closing balance of ₹ 6335.65 crore is due to *pro forma* transfer to appropriate Minor Head 800-Other receipts below Major Head 0075-Misc. General Services being rectification of misclassification of the previous year.



Table 1.31: Details of the Public Debt during 2017-18 (Concl.)

(₹ in crore)

Name of borrowing	Opening Balance as on 01-04-2017	Receipts	Repayments	Closing Balance as on 31-03-2018	Net increase (+)/ decrease (-)
Loans from other institutions	1.19	0.00	0.00	1.19	0.00
Loans and Advances from the GoI	267.71	1.27	31.82	237.16	(-) 30.55
<b>Total Public Debt</b>	<b>6,603.04</b>	<b>1,333.41</b>	<b>300.82</b>	<b>7,635.63</b>	<b>(+) 1,032.59</b>

Source: Finance Accounts 2017-18

*The State Government should consider restricting to need-based borrowings and utilising the existing cash balances before resorting to market borrowings at higher rate of interest.*

## 1.9 Assets and Liabilities

### 1.9.1 Growth and Composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix-1.5** gives an abstract of such liabilities and the assets as on 31 March 2018 compared with the corresponding position on 31 March 2017. While the liabilities in the Appendix consist mainly of Internal Borrowings, Loans and Advances from the GoI, receipts from the Public Account and Reserve Funds, the Assets comprise mainly of the Capital Outlay, Loans and Advances given by the State Government and Cash Balances.

The FRBM Act, 2005 of the State had defined the total liabilities as follows: “*The total liabilities means the liabilities under the Consolidated Fund and the Public Account of the State and shall also include borrowings by the Public Sector Undertakings and the special purpose vehicles and other equivalent instruments including guarantees where principal and/ or interest are to be serviced out of the State budget*”.

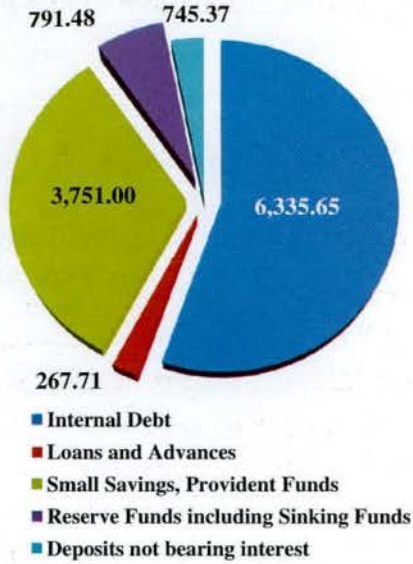
As per statement of the Finance Accounts, the liabilities of the State Government comprise Market Loans, Loans from Financial Institutions, Special Securities issued to NSSF, Loans from GoI, Small Savings, Provident Funds, etc., Reserve Funds and Deposits, etc.

### 1.9.2 Fiscal Liabilities

The composition of outstanding fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Charts 1.8** and **1.9** respectively.



**Chart 1.8: Composition of outstanding fiscal liabilities as on 31<sup>st</sup> March 2017 (₹ in crore)**



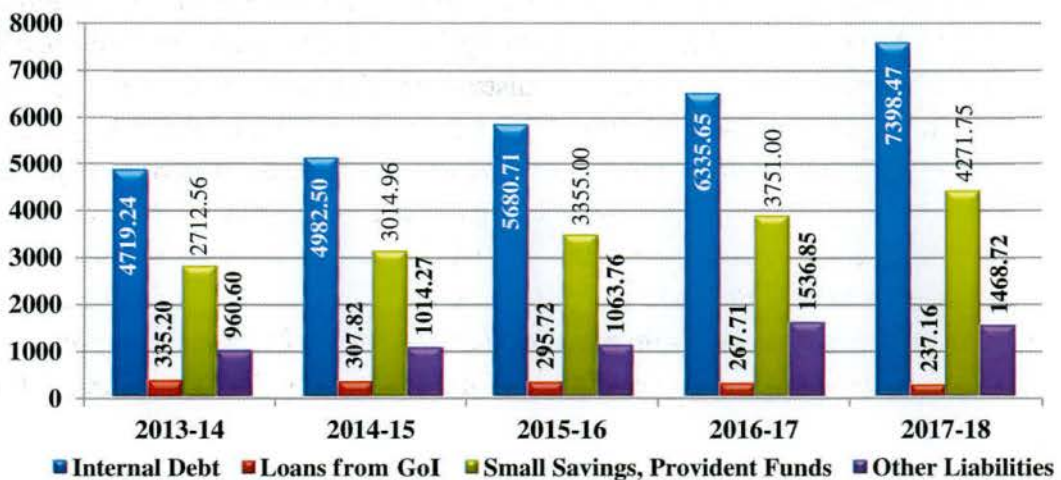
**Chart 1.9: Composition of outstanding fiscal liabilities as on 31<sup>st</sup> March 2018 (₹ in crore)**



The overall outstanding liabilities of the State increased by ₹ 1,484.89 crore as on 31 March 2018 as compared to 31 March 2017. The percentage of outstanding liabilities with reference to the GSDP was 33.72 per cent against the projection of 34.53 per cent in the Medium Term Fiscal Policy Statement (MTFPS) made by the State for the year 2017-18. The major contributor of the fiscal liabilities was Internal Debt (55 per cent) followed by Small Savings Provident Fund (32 per cent) and Deposits (seven per cent) during 2017-18. However, the outstanding liabilities in respect of Loans and Advances from GoI decreased by 11 per cent during 2017-18 as compared to the previous year.

The trends in outstanding liabilities during the last five year period from 2013-14 to 2017-18 are presented in **Chart 1.10**.

**Chart 1.10: Component of liabilities of the State Government during 2013-18 (₹ in crore)**





### 1.9.3 Transactions under Reserve Funds

Reserve Funds are created for specific and well-defined purposes in the accounts (Public Account) of the State Government and are funded by contributions/ grants from the consolidated fund of India/ State.

As on 31 March 2018, there are two types of Reserve Funds in the State viz. (i) Interest Bearing and (ii) Non-Interest Bearing Reserve Funds.

#### *i) Interest Bearing Reserve Funds*

As per the recommendations of FCs, the State Government constituted SDRF under Major Head-8121 as Interest bearing Reserve Fund during 2010-11. As per the guidelines of the fund, the share of contribution between the Central and State Government to the fund was 90:10. During 2017-18, GoI released ₹ 30.60 crore as Central Share towards SDRF against ₹ 31.00 crore recommended by the XIV FC for the year. The State contributed its share of ₹ 3.40 crore to the fund during 2017-18. Overall receipt of the fund during the year was ₹ 34.00 crore and an expenditure of ₹ 48.82 crore was incurred from the SDRF during 2017-18. Overall corpus of SDRF at the end of 31 March 2018 stood at ₹ 193.79 crore, of which ₹ 100 crore was held in investment Account up to the end of the year 2017-18. The Government was liable to pay interest of ₹ 7.22 crores<sup>13</sup> on the un-invested amount which will lead to understatement of Revenue as well as Fiscal Deficit.

#### *ii) Reserve Funds not Bearing Interest*

As on 31 March 2018, there are two Major Heads under Reserve Funds, viz. (a) 8222-Sinking Funds and (b) 8235-General and Other Reserve Funds operated by the State Government.

##### *(a) Sinking Funds*

As per recommendation of the FCs, the State Government constituted a Sinking Fund since 1999-2000 with an initial investment of ₹ 10.00 crore for open market loans. The fund was to be utilised as an amortisation fund for redemption of the outstanding liabilities of the Government commencing from the financial year 2006-07.

The balance in the Sinking Fund (Investment Account) as on 31 March 2017 was ₹ 529.21 crore. During 2017-18, as against the minimum required contribution of ₹ 56.29 crore (0.50 per cent of Outstanding Liabilities of ₹ 11,258.95 crore at the beginning of the year), the State Government did not make any contribution towards the Fund in violation of rules and, therefore, has deferred its current year's liability to future years, which has the impact of understating the fiscal deficit by an equivalent amount. Further, during the year, ₹ 77.44 crore was received as interest on Sinking Fund Investment Account which was reinvested by the RBI. During 2017-18, the State Government had withdrawn accrued interest of ₹ 237.63 crore from the Sinking Fund Investment Account and credited the same to the Revenue Receipts for clearing

<sup>13</sup> Calculated at the rate of 7.70 per cent as applicable to WMAs



the internal debt. The balance of the Account of ₹ 369.02 crore was invested by the State at the end of the year 2017-18.

**(b) General and Other Reserve Funds**

The State Government had operated a Reserve Funds not bearing interest under Major Head 8235 – General and Other Reserve Funds. The Government constituted a Guarantees Redemption Fund (GRF) on 12 July 2007 for meeting its obligations arising out of the Guarantees issued on behalf of State Government Companies and Corporation. This fund is classified under the head 8235–General and Other Reserve Fund–117–Guarantees Redemption Fund in the Public Account. As on 31 March 2017, there was a balance of ₹ 7.56 crore in the General and Other Reserve Funds which increased to ₹ 8.38 crore as on 31 March 2018. During 2017-18, ₹ 0.82 crore was credited in this account of which, ₹ 0.54 crore was from the State Government and ₹ 0.28 crore was as interest accrued on GRF Investment Account. Out of the total balance of ₹ 8.38 crore, ₹ 2.99 crore had been invested up to the end of 31 March 2018.

**1.9.4 Contingent Liabilities**

**Status of Guarantees**

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee had been extended. Under Article 293 of the Constitution of India, the State Legislature fixed the limits of annual incremental risk weighted guarantees to one *per cent* of the GSDP of that year within which Government may give guarantee on the security of the Consolidated Fund of the State.

The State Government also introduced 'The Tripura Government Guarantee Redemption Fund Scheme' in July 2007 and the scheme was implemented with effect from the financial year 2007-08. It was decided by the Government to charge one *per cent* Guarantee Redemption Fee on the fresh guarantee to cover the risk of the liabilities which may arise on invocation of the guarantees. The scheme was revised as Guarantees Redemption Fund Scheme by the Government and notified in the Tripura Gazette on 29<sup>th</sup> January 2016, effective from the financial year 2015-16.

As per the revised guidelines, the State Government shall contribute minimum 0.5 *per cent* of outstanding guarantees every year to achieve a minimum level of three *per cent* of GSDP in the next five years. The fund shall be gradually increased to a desirable level of five *per cent*. If guarantees have been invoked or are likely to be invoked, additional funds (over and above five *per cent*) shall be maintained. Further, in order to enable the transfer of total contribution amount to the fund, the Government would make suitable budget provision under Major Head "2075-Miscellaneous General Services, 797-Transfer to Reserve Fund and Deposit Accounts –Guarantees Redemption Fund". But the State Government did not make any budget provision for the financial year 2016-17 for contribution to this fund



though the scheme had been effective from the financial year 2016-17. The details of outstanding position of guarantees are given in **Table 1.32**.

**Table 1.32: Status of Guarantees–Contingent Liabilities**

Particulars	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
Maximum amount guaranteed during the year	25.00	79.00	67.00	64.00	54.00
Outstanding amount of guarantees, of which	187.80	241.48	287.78	312.53	327.65
<i>i) Principal</i>	187.72	241.40	287.70	312.45	327.57
<i>ii) Interest</i>	0.08	0.08	0.08	0.08	0.08
Ceiling fixed by the State Government Act, if any, as percentage of GSDP	1	1	1	1	1
Outstanding amount of guarantee to Revenue Receipts ( <i>per cent</i> )	2.45	2.61	3.05	3.24	3.25

During 2017-18, the State Government had given fresh guarantees of an amount of ₹ 54.00 crore for repayment of loans raised by four Co-operative Bank and Societies of which maximum guarantees were given to the Tripura Minorities Co-operative Development Corporation Limited (₹ 20.00 crore) followed by Tripura Scheduled Castes Co-operative Development Corporation Limited (₹ 19.00 crore) and Tripura OBC Co-operative Development Corporation Limited (₹ 15.00 crore).

As on 31 March 2018, there was an outstanding guarantees of ₹ 327.65 crore (3.25 *per cent* of RR) inclusive of interest of ₹ 0.08 crore of which maximum outstanding was with the Power Department (₹ 117.82 crore). There was an outstanding amount of ₹ 61.51 crore with the Tripura Minorities Co-operative Development Corporation Limited followed by Tripura Scheduled Caste, Co-operative Development Corporation Limited (₹ 54.47 crore) and Tripura OBC Co-operative Development Limited (₹ 53.98 crore) at the end of the year 2017-18. The outstanding guarantees was 0.83 *per cent* of GSDP which was within the limit fixed by the State Government for the year. The outstanding guarantees, with respect to the Revenue Receipts however, marginally increased to 3.25 *per cent* during 2017-18. During 2017-18, the Government received ₹ 0.54 crore as guarantee Commission/ Fee from three Co-operative Societies<sup>14</sup>.

#### **Off Budget Borrowings**

There was no off-budget borrowing for the year 2017-18. As such, the Government had not exceeded the annual permissible limit of 0.5 *per cent* of the GSDP for off-budget borrowings according to the TFRBM Act, 2005.

<sup>14</sup> 1. Tripura SC Cooperative Development Corporation = ₹ 0.19 crore  
 2. Tripura OBC Cooperative Development Corporation = ₹ 0.15 crore  
 3. Tripura Minorities Cooperative Development Corporation = ₹ 0.20 crore



## 1.10 Analysis of Borrowings of Government

### (i) Debt Management

Table 1.33: Public Debt Management

Particulars	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
i) Total Public Debt received	786.98	537.27	1119.79	1139.56	1333.41
ii) Less : Debt Repayment	219.91	300.00	447.29	512.63	300.82
iii) Less: Net disbursement of Loans and Advances by the State	(+) 14.81	(+) 13.56	(+) 20.70	(+) 26.37	(+) 5.32
<b>Net Debt utilised (i) – (ii) - (iii)</b>	<b>(+) 552.26</b>	<b>(+) 223.71</b>	<b>(+) 651.80</b>	<b>(+) 600.56</b>	<b>(+) 1027.27</b>
Ratio of Net Debt utilised to total Debt received ( <i>per cent</i> )	70	42	58	53	77

Fiscal Deficit is usually financed by way of borrowings by the State. **Table 1.33** shows that during 2017-18, the State Government borrowed funds of ₹ 1,333.41 crore, of which, ₹ 1,332.14 crore were from Internal Debt and ₹ 1.27 crore Loans from the GoI. During 2017-18, the Government repaid Public Debt of ₹ 300.82 crore. Further, ₹ 594.35 crore was paid as interest on outstanding Public Debt of which ₹ 571.45 crore was on Internal Debt (Market Loans and Others) and ₹ 22.90 crore was on outstanding Loans and Advances from GoI during 2017-18.

During 2017-18, there was a Fiscal Deficit of ₹ 2,071.64 crore. To finance this Fiscal Deficit, the State Government utilised ₹ 1,027.27 crore from the borrowed funds, shown in **Table 1.33**.

### (ii) Debt Profile

The maturity profile of Outstanding Debt of the State is given in the following table:

Table 1.34: Maturity Profile of Outstanding Debt

Amount of Debt Maturing Particulars	(₹ in crore)					Total
	During 2018-19	During 2019-21	During 2021-23	During 2023-25	2025-26 onwards	
<b>(A) Internal Debt, of which</b>	<b>292.59</b>	<b>910.31</b>	<b>1,182.06</b>	<b>926.58</b>	<b>4,086.93</b>	<b>7,398.47</b>
(i) Market Loans	156.00	635.00	945.00	700.00	2,702.00	5,138.00
(ii) Loans from Financial Institutions	79.72	161.57	123.32	112.84	474.40	951.85
(iii) NSSF Loans	56.87	113.74	113.74	113.74	910.53	1,308.62
<b>(B) Loans from GoI, of which</b>	<b>31.30</b>	<b>62.91</b>	<b>62.20</b>	<b>50.60</b>	<b>29.96</b>	<b>236.98*</b>
(i) Plan Loans	30.77	61.89	61.30	49.82	29.30	233.08
(ii) Non-plan Loans	0.53	1.02	0.91	0.78	0.66	3.90
<b>Grand Total</b>	<b>3,23.89</b>	<b>973.22</b>	<b>1,244.26</b>	<b>977.18</b>	<b>4,116.89</b>	<b>7,635.45</b>
<b>(C) Average interest rate</b>	NA	NA	NA	NA	NA	NA

Source: Finance Account 2017-18

\* Excluding pre 1984-85 loan of ₹ 0.18 crore.

As on 31 March 2018, there was an outstanding Debt of ₹ 7,635.63 crore of which the Internal Debt was ₹ 7,398.47 crore and ₹ 237.16 crore as Loans from GoI. **Table 1.34** shows that out of total outstanding Debt of ₹ 7,635.63 crore as of 31 March 2018, ₹ 3518.55 crore (Internal Debt:-₹ 3311.54 crore and Loans from GoI:-₹ 207.01 crore) (46.08 *per cent* of outstanding loan) is to be repaid within the next seven years. Prior to 1984-85, loans from GoI amounting to ₹ 0.18 crore had not been included in the Debt profile as the information had not been received from the



State Government. The total outstanding debt as on 31 March 2018 are shown in **Appendix 1.5**.

**(iii) Debt Sustainability**

Debt sustainability refers to the State's ability to service its debt in future. It is important to analyse various indicators that determine the debt sustainability of the State. If the rate of growth of economy (GSDP) exceeds the interest rate of public borrowings, the Debt-GSDP ratio of the State is likely to be stable. The indicators of debt sustainability of the State during 2013-14 to 2017-18 are given in **Table 1.35**:

**Table 1.35: Debt Sustainability, Indicators and Trends**

Indicators of Debt Sustainability	2013-14	2014-15	2015-16	2016-17	2017-18
Outstanding Public Debt (₹ in crore)	5,054.45	5,290.32	5,976.43	6,603.36	7,635.63
Rate of growth (per cent)	12.64	4.67	12.97	10.49	15.63
Debt/GSDP (per cent)	19.75	17.83	18.19	17.91	19.25
Rate of growth of GSDP (per cent)	18.14	15.92	11.87	12.23	7.57
Outstanding Public Debt/RR	66.06	57.27	63.40	68.46	75.84
Average interest rate of outstanding Public Debt (per cent)	12.39	13.18	12.95	8.34	7.50
Net availability of borrowed fund (₹ in crore)	491.10	(-) 39.10	302.67	602.19	579.89
Burden of Interest Payments (IP/RR) (per cent)	7.72	7.44	7.74	5.44	8.81

**Table 1.35** shows that the rate of growth of the outstanding Public Debt sharply increased during 2017-18 by 15.63 per cent as compared to 2016-17. The growth of GSDP during 2017-18 was only 7.57 per cent. The debt-GSDP ratio also increased to 19.25 per cent in 2017-18 from 17.91 per cent in 2016-17. The average interest rate of Public Debt and the rate of growth of GSDP during 2017-18 was almost the same.

The net funds available from borrowed funds after providing interest payment and repayment decreased from ₹ 491.10 crore in 2013-14 to (-) ₹ 39.10 crore in 2014-15. However, 2015-16 onwards, it showed an increasing trend and it increased to ₹ 602.19 crore in 2016-17, which declined to ₹ 579.89 crore in 2017-18. During the year 2017-18, Government raised internal debt of ₹ 1,332.14 crore, loans and advances from GoI of ₹ 1.27 crore and other obligations of ₹ 1,812.71 crore. The Government repaid internal debt of ₹ 269.00 crore, ₹ 31.82 crore to GoI, discharged other obligations of ₹ 1,362.52 crore and paid interest of ₹ 886.89 crore resulting in net availability of borrowed funds ₹ 579.89 crore. It indicates the better debt sustainability of the State.

**(iv) Cash Balance Investment**

The position of the Cash Balance Investment Account during the last five year is detailed in **Table 1.36**.



Table 1.36: Year-wise position of Cash Balance Investment Account 2013-18

(₹ in crore)

Year	Opening balance	Closing balance	Interest receipts on investment	Interest paid on market loan
2013-14	2,305.70	3,460.88	85.20	185.51
2014-15	3,460.88	3,380.74	44.94	242.19
2015-16	3,380.74	2,207.79	52.69	249.96
2016-17	2,207.79	1,356.72	35.66	294.17
2017-18	1,356.72	639.54	37.41	365.53

It was seen that there was a decreasing trend in the balance of Cash balance Investment Account during the period 2013-18. It decreased by 53 per cent during 2017-18 over the previous year. During 2017-18, the entire balance of ₹ 639.54 crore under Cash Balance Investment Account as on 31 March 2018 was invested in GoI Treasury Bills. The State Government received ₹ 37.41 crore as interest on investment of Cash balance and paid ₹ 365.53 crore on borrowings from market during 2017-18.

The Government paid the interest on outstanding market loan at the rate of 7.11 per cent whereas interest receipts on cash balance investment was only 5.85 per cent during 2017-18. Hence, it is evident that the interest rate paid by the Government on market loan was more than the rate of interest receipts from the cash balance investment Account for the year 2017-18.

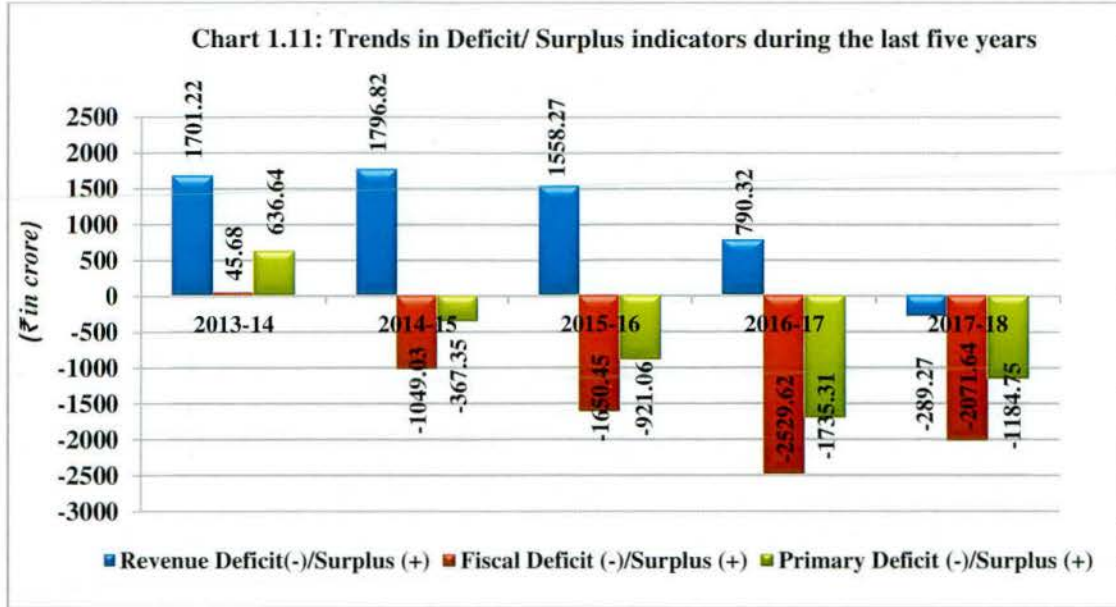
## 1.11 Fiscal Imbalances

Three key fiscal parameters-Revenue, Fiscal and Primary Deficits-indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The nature and quantum of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and applied are also important pointers to its fiscal management. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and Fiscal Deficits vis-à-vis targets set under FRBM Act/ Rules for the financial year 2017-18.

### 1.11.1 Trends in Deficits

Chart 1.11 presents the trends in Deficit/ Surplus indicators over the period 2013-18.





The State could not have Revenue Surplus during 2017-18. There was a Revenue Deficit of ₹ 289.28 crore in 2017-18 against the Revenue Surplus of ₹ 790.32 crore in 2016-17. Revenue Deficit was (-) 0.73 per cent of GSDP. During 2017-18, there was a Fiscal Deficit of ₹ 2,071.64 crore {(-) 5.22 per cent of GSDP} against the Fiscal Deficit of ₹ 2,529.62 crore in 2016-17. The State witnessed a Primary Deficit of ₹ 1,184.76 crore {(-) 2.99 per cent of GSDP} in 2017-18 which was, however, decreased by ₹ 550.55 crore over the previous year.

**1.11.2 Composition of Fiscal Deficit/ Surplus and its Financing Pattern**

The financing pattern of the Fiscal Deficit/ Surplus had undergone a compositional shift as reflected in the **Table 1.37**:

**Table 1.37: Decomposition and financing pattern of Fiscal Deficit**

Particulars	2014-15	2015-16	2016-17	2017-18
(₹ in crore)				
<b>Decomposition of Fiscal Deficit (-)/ Surplus (+)</b>				
Fiscal Deficit/ Surplus as percentage to GSDP	(-) 3.39	(-) 4.97	(-) 6.86	(-) 5.22
Revenue Deficit (-)/ Surplus (+)	1,796.82	1,558.27	790.32	(-) 289.27
Capital Expenditure	2,832.29	3,188.02	3,293.57	1,777.05
Net Loans and Advances	13.56	20.70	26.37	5.32
<b>Total</b>	<b>(-) 1,049.03</b>	<b>(-) 1,650.45</b>	<b>(-) 2,529.62</b>	<b>(-) 2,071.64</b>
<b>Financing Pattern of Fiscal Deficit (-)/Surplus (+)</b>				
Market Borrowings (Net)	32.00	355.47	753.38	1,137.00
Loans from GoI (Net)	(-) 26.02	(-) 25.71	(-) 28.00	(-) 30.55
Special Securities Issued to NSSF (Net)	125.07	176.26	(-) 112.57	(-) 113.20
Loans from Financial Institutions (Net)	106.22	166.48	14.12	39.34
Small Savings, Provident Fund, etc. (Net)	302.41	340.04	396.01	520.75
Deposits and Advances (Net)	37.54	111.39	354.29	105.62
Suspense and Misc. (Net)	(-) 44.19	(-) 25.98	(-) 7.48	30.92
Remittances (Net)	81.52	(-) 11.35	6.41	(-) 31.91
Others (Reserve Funds) (Net)	(+) 28.03	(-) 54.54	(+) 47.34	(-) 174.19
Increase (+)/decrease (-) in cash balance	(-) 406.45	(-) 618.39	(-) 1,106.12	(-) 587.86

Source: Finance Accounts



The fiscal deficit is the total borrowing requirement of the State and is the excess of Revenue Expenditure and Capital Expenditure including Loans and Advances over the Revenue and Non-debt Capital Receipts. Decomposition of Fiscal Deficit reveals the extent of various borrowings resorted to by the State Government to meet its requirements of funds over and above the revenue and Non-debt Receipts. **Table 1.37** shows that there was a Fiscal Deficit of ₹ 2,071.64 crore during 2017-18, which was largely managed by market borrowings raised by the State Government and Loans from Public Account and by utilising the cash balances.

Although, there was a decrease in Capital Expenditure and Loans and Advances by the State Government, the Fiscal Deficit was 5.22 per cent of GSDP, which was above the limit of 3.25 per cent of GSDP recommended by XIV FC as well as the State's own projection for the year.

### 1.11.3 Quality of Deficit/ Surplus

**Table 1.38** indicates the extent to which the Deficit/ Surplus had been on account of enhancement in Capital Expenditure which may be desirable to improve the productive capacity of the State's economy.

**Table 1.38: Primary Deficit/ Surplus–Bifurcation of factors**

(₹ in crore)

Year	Non-Debt Receipts	Details of Expenditure				Non-Debt Receipts vis-à-vis PRE	Primary Deficit (-)/ Surplus (+)
		Primary Revenue	Capital	Loans & Advances	Primary		
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2013-14	7,651.14	5,358.00	1,640.73	15.57	7,014.50	2,293.14	636.64
2014-15	9,241.91	6,761.23	2,832.29	15.74	9,609.26	2,480.68	(-) 367.35
2015-16	9,427.88	7,139.08	3,188.02	21.84	10,348.94	2,288.79	(-) 921.06
2016-17	9,646.37	8,060.83	3,293.57	27.28	11,381.68	1,585.54	(-) 1,735.31
2017-18	10,069.64	9,470.33	1,777.05	7.01	11,254.39	599.31	(-) 1,184.75

Source: Finance Accounts

Non-Debt Receipts of the State during 2013-18 were sufficient to meet the Primary Revenue Expenditure. Non-Debt Receipts during the period 2013-18 increased by 31.61 per cent. The Primary Revenue Expenditure increased by 76.75 per cent during the same period due to increase in expenditure in Social Services by 76 per cent and General Services by 88 per cent. During the period 2013-18, Capital Expenditure ranged between 15 per cent and 29 per cent of the total expenditure and it was 15 per cent in 2017-18 against 27 per cent in 2016-17. The State had a Primary Deficit of ₹ 1,184.75 crore during 2017-18 against ₹ 1,735.31 crore in 2016-17, a decrease of 32 per cent within a year.

## 1.12 Conclusion

### Surplus/ Deficit

The fiscal position of the State is viewed in terms of key fiscal parameters—Revenue Surplus, Fiscal Deficit, Primary Deficit, etc. The State had witnessed Revenue and Primary Deficit during 2017-18. During the year, Fiscal Deficit of the State stood at ₹ 2,071.64 crore which decreased by 18 per cent over the previous year.



**Revenue Receipts**

During 2017-18, 81 *per cent* of the Revenue Receipts (₹ 8,152.45 crore) was from GoI as Central transfer while 19 *per cent* revenue consisted of State's own sources (*i.e.* Tax and Non-tax Revenue). The collection of Tax (₹ 1,422.02 crore) and Non-tax Revenue (₹ 493.48 crore) during 2017-18 were much below the XIV FC projection for the year.

**Expenditure of the State Government**

During 2017-18, 85 *per cent* of total expenditure was on revenue account (₹ 10,357.22 crore) of which 85 *per cent* of Revenue Expenditure was under Non-plan head. On the other hand, Capital Expenditure (₹ 1,777.05 crore) was 15 *per cent* of total expenditure for the year 2017-18 which decreased by 16 *per cent* relating to the total expenditure as compared to previous year.

Development Expenditure during 2017-18 was ₹ 7,391.41 crore which decreased by 11 *per cent* over the previous year mainly due to decrease in Capital Development Expenditure.

Expenditure on Salary and Wages during 2017-18 was ₹ 4,976.79 crore which was 41 *per cent* of total expenditure and 73 *per cent* of Revenue Expenditure. Salary expenditure increased by 27 *per cent* during 2017-18 over the previous year due to revision of pay by the State Government.

**Fiscal Correction Path**

During 2017-18, the State's Revenue Deficit was 0.73 *per cent* of GSDP against the projection of Revenue Deficit of 1.07 *per cent* recommended by the XIV FC. During the year, Fiscal Deficit was 5.22 *per cent* of GSDP against the projection of 3.25 *per cent* by XIV FC.

**Fiscal Liabilities**

The percentage of outstanding liabilities to GSDP during 2017-18 was 33.72 *per cent*, which was within the projection in the MTFPS as well as by XIV FC (34.25 *per cent*). During 2017-18, Interest Receipts as percentage of outstanding Loans and Advances by the Government was 1.01 *per cent* while interest paid by the Government as a percentage of outstanding liabilities was 7.50 *per cent*. The outstanding liabilities at the end of 31 March 2018 was ₹ 13,376.10 crore.

**Investment and Returns**

Investment of Government money in Government Companies and Statutory Corporations is increasing year after year. During 2017-18, the Government had invested ₹ 57.82 crore of which, ₹ 52.04 crore was invested in seven Government Companies while dividend of ₹ 14.27 crore was received from one Government company. The average rate of interest on Government borrowings was 7.50 *per cent* during the year.



**CHAPTER-II**  
**FINANCIAL MANAGEMENT AND**  
**BUDGETARY CONTROL**



## 2.1 Introduction

Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual Capital and Revenue Expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both Charged and Voted items of budget. The Appropriation Accounts thus facilitate management of finances and monitoring of budgetary provision and are therefore, complementary to Finance Accounts.

Audit of Appropriations by the Comptroller and Auditor General of India (C&AG) seeks to ascertain whether expenditure actually incurred under various grants was within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provision of the Constitution was so charged.

## 2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2017-18 against 62 Grants/Appropriations are given in **Table 2.1:**

**Table 2.1: Summarised position of Actual Expenditure *vis-à-vis* Original/ Supplementary provisions during 2017-18**

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)	Details of surrender during March 2018	
							Amount	Per cent
Voted	I. Revenue	10874.77	648.26	11523.03	9503.80	(-) 2019.23	1290.25	63.90
	II. Capital	3518.04	475.03	3993.07	1806.28	(-) 2186.79	1285.70	58.79
	III. Loans and Advances	14.28	0.00	14.28	7.01	(-) 7.27	0.00	0.00
<b>Total Voted</b>		<b>14407.09</b>	<b>1123.29</b>	<b>15530.38</b>	<b>11317.09</b>	<b>(-) 4213.29</b>	<b>2575.95</b>	<b>61.14</b>
Charged	IV. Revenue	1082.99	10.90	1093.89	914.50	(-) 179.39	45.97	25.63
	V. Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	VI. Public Debt- Repayment	738.68	27.16	765.84	300.82	(-) 465.02	457.66	98.42
<b>Total Charged</b>		<b>1821.67</b>	<b>38.06</b>	<b>1859.73</b>	<b>1215.32</b>	<b>(-) 644.41</b>	<b>503.63</b>	<b>78.15</b>
Appropriation to Contingency Fund (if any)								
<b>Grand Total:</b>		<b>16228.76</b>	<b>1161.35</b>	<b>17390.11</b>	<b>12532.41<sup>1</sup></b>	<b>(-) 4857.70</b>	<b>3079.58</b>	<b>63.40</b>

Source: Appropriation Accounts 2017-18

<sup>1</sup> Inclusive of the amounts recoverable/ reimbursable of ₹ 9.30 crore against five grants (13, 15, 27, 31 and 51) during the year 2017-18.



During 2017-18, the actual expenditure was ₹ 12,532.41 crore against the total provision of ₹ 17,390.11 crore (Voted: ₹ 15,530.38 crore and Charged: ₹ 1,859.73 crore) under 62 Grants/ Appropriations resulting in overall net savings of ₹ 4857.70 crore off set by excess of ₹ 5.18 crore in four Grants/ Appropriations.

Against the overall savings of ₹ 4,857.70 crore during 2017-18, ₹ 3,079.58 crore (63.40 per cent) was surrendered by the controlling officers of 55 Grants/ Appropriations at the end of March 2018. Approximately, 39 per cent of the savings under voted grants was not surrendered while 22 per cent savings was not surrendered in respect of charged expenditure during the year.

**Table 2.1** shows that the actual expenditure of ₹ 12,532.41 crore during the year 2017-18 was less than even the original budget provision of ₹ 16,228.76 crore indicating that the supplementary provision of ₹ 1,161.35 crore was unnecessary during the year.

### 2.2.1 Analysis of Budget Allocation

Actual Expenditure, Savings/ excess *vis-à-vis* Budget Estimates for the year 2017-18 are given in **Table 2.2**.

**Table 2.2:- Actual Expenditure *vis-à-vis* Budget Estimates for the year 2017-18**

(₹ in crore)

Particulars	Budget Estimates	Actual Expenditure	Savings(-)/ Excess(+)	Percentage of savings (-)/ Excess (+)
<b>(A) Revenue Account</b>	<b>12,616.92</b>	<b>10,418.30</b>	<b>(-) 2,198.62</b>	<b>17.43</b>
<i>Committed expenditure on Revenue Account (salary and wages, pensions, subsidies and interest payment)</i>	7,812.39	7,617.56	(-) 194.83	2.49
<i>Other Expenditure on Revenue Account (excluding committed expenditure)</i>	4,804.53	2,800.74	(-) 2,003.79	41.71
<b>(B) Capital Account</b>	<b>4,773.19</b>	<b>2,114.11</b>	<b>(-) 2,659.80</b>	<b>55.71</b>
<b>Total (A+B)</b>	<b>17,390.11</b>	<b>12,532.41</b>	<b>(-) 4,857.70</b>	<b>27.93</b>

It can be seen from **Table 2.2** that the saving in respect of committed expenditure was only 2.49 per cent against the Budget Estimates for the year 2017-18. On the other hand, the savings on Other Expenditure under Revenue Account (excluding committed expenditure) was ₹ 2,003.79 crore against the Budget Estimates of ₹ 4,804.53 crore which constitute 41.71 per cent in other Revenue Expenditure Heads. This indicates that the budgeted provisions of the State Government were not realistic which resulted in savings to the tune of ₹ 2,003.79 crore. Had realistic budgeting had been adopted, the savings in other Revenue expenditure Heads could have been avoided and funds could have been allotted for other developmental purpose.

The savings in Capital Account was ₹ 2,659.80 crore (55.71 per cent) against the Budget Estimates of ₹ 4,773.19 crore. Thus, the State Government failed to utilise funds earmarked in the budget for developmental expenditure/ creation of assets.

***The State Government may adopt a more realistic budgeting so that savings of funds can be avoided and the allocated fund can be fully utilised for creation of capital assets.***



## 2.3 Financial Accountability and Budget Management

### 2.3.1 Appropriation *vis-à-vis* Allocative Priorities

Scrutiny of the Appropriation Accounts for the year 2017-18 revealed that there were overall savings of ₹ 4,862.12 crore in 58 Grants/ Appropriations where saving was more than ₹ 20 lakh in each case. Details of the savings in 107 cases under 58 Grants/ Appropriations are shown in **Appendix-2.1**.

It was noticed that in 44 out of 107 cases under 58 Grants/ Appropriations (**Appendix-2.1**), savings was more than ₹ 10 crore in each case during the year 2017-18, of which in 14 cases, there was savings of more than ₹ 100 crore in each case as indicated in **Appendix 2.1**. Savings of more than ₹ 100 crore accrued in Revenue account (Voted) in (i) 10-Home (Police) Department (₹ 108.87 crore); (ii) 13-Public Works (Roads and Buildings) Department (₹ 105.23 crore); (iii) 19-Tribal Welfare Department (₹ 439.09 crore); (iv) 20-Welfare of Schedule Castes Department (₹ 220.94 crore); (v) 34-Planning and Coordination Department (₹ 130.36 crore); (vi) 43-Finance Department (₹ 129.83 crore) and (vii) 62-Education (Elementary) Department (₹ 129.44 crore) during the year.

There was more than ₹ 100 crore saving in five departments under Capital Head (Voted) *viz.* (i) 13-Public Works (Roads and Buildings) Department (₹ 143.81 crore); (ii) 19-Tribal Welfare Department (₹ 862.88 crore); (iii) 20-Welfare of Schedule Castes Department (₹ 356.86 crore); (iv) 31-Rural Development Department (₹ 136.16 crore) and (v) 35-Urban Development Department (₹ 197.09 crore). There were two cases under Charged Expenditure (Grant No. 43-Finance Department) and one each under Revenue (₹ 132.11 crore) and Capital (₹ 454.98 crore), where the savings was more than ₹ 100 crore during the year.

### 2.3.2 Persistent Savings

During the last five years from 2013-14 to 2017-18, there were persistent savings by more than ₹ one crore in 24 cases (14 cases in Revenue head and 10 cases in Capital head). The number and name of Grants/ Appropriations where persistent savings occurred during the last five year are shown in (**Appendix - 2.2**).

During 2013-18, out of 24 cases, persistent savings by more than ₹ 100 crore was in four cases while persistent savings by more than ₹ 10 crore was in 15 cases. The Grants/ Appropriations where persistent savings by more than ₹ 100 crore occurred during 2013-18 were (i) 19-Tribal Welfare Department (both Revenue and Capital) and (ii) 20-Welfare of Schedule Castes Department (both Revenue and Capital).

Persistent savings over a period of five year or more indicated that the overall budget process was not realistic and there was lack of proper assessment as well as prudent utilisation of the provisions.

The trend of persistent savings are being pointed out in every year in the Report of the Comptroller and Auditor General of India on State Finances, but no corrective measures had been taken by the departments concerned for minimising the savings as persistent savings continued in most of the departments during 2017-18.



*The departments should prepare the budget realistically with proper assessment in the coming years.*

### 2.3.3 Excess over provision relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a Grant/ Appropriation regularised by the State Legislature. Although, no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC).

Expenditure incurred in excess of the budget provision under both Voted and Charged expenditure by various departments of the State Government were reported every year in the Reports of the Comptroller and Auditor General of India on State Finances, Government of Tripura.

#### 2.3.3.1 Excess expenditure over provision relating to previous years

Expenditure incurred in excess of budget provisions by various departments during 2011-12 to 2016-17 amounting to ₹ 230.15 crore requires regularisation as per Article 205 of the Constitution. The summarised position of excess expenditure requiring regularisation is given in **Table 2.3:**

**Table 2.3: Excess over provision relating to previous years requiring regularisation**

(₹ in crore)

Year	Number of Grants/Appropriations	Excess over provision	Status of regularisation
2011-12	8 (16, 23, 24, 35, 36, 37, 43, 56 )	69.76	Not regularised till 31 March 2018
2012-13	10 (10,12, 24, 25, 28, 30, 37, 42, 47, 56)	8.04	
2013-14	4 (12, 24, 28, 51)	11.97	
2014-15	4 (16, 51, 52, 61)	71.60	
2015-16	5 (2,16,43,45,51)	24.98	
2016-17	5 (13, 24, 27, 51 60)	43.80	
<b>Total</b>		<b>230.15</b>	

Out of an expenditure of ₹ 230.15 crore incurred in excess of budget provisions under both Voted and Charged categories by various departments of the State during 2011-12 to 2016-17, the State Government had considered the expenditure of ₹ 77.80 crore pertaining to 2011-12 to 2012-13 for regularisation.

The latest position of regularisation of excess expenditure by the State Legislature/ PAC pertaining to the previous years up to 2016-17 had not been furnished (October 2018) by the State Finance Department though called for (August 2018).

#### 2.3.3.2 Excess expenditure over budget provision for the year 2017-18 requiring regularisation

During 2017-18, an amount of ₹ 5.18 crore was incurred in excess of the budget provision in case of four Grants/ Appropriations which was required to be regularised by the State Legislature as per Article 205 of the Constitution. The details of the Grants/ Appropriation in which the excess expenditure occurred are shown in **Appendix-2.3.**



Such excess expenditure over grants approved by the Legislature are in violation of the will of the Legislature and the basic principle of democracy that not a rupee can be spent without the approval of the State Legislative Assembly, and, therefore need to be viewed seriously.

#### 2.3.4 Unnecessary/ excessive/ inadequate supplementary provision

Supplementary provision aggregating to ₹ 484.79 crore obtained (more than ₹ 10 lakh in each case) in 27 cases during 2017-18 proved unnecessary as the expenditure in each case was less than even the original provision as detailed in **Appendix-2.4**.

It can be seen from **Appendix-2.4** that out of supplementary provision of ₹ 484.79 crore in 27 cases, ₹ 171.86 crore was obtained in 15 cases under Revenue (Voted) while ₹ 311.77 crore was obtained in 11 cases under Capital (Voted) grants where the savings out of original provision was ₹ 846.49 crore and ₹ 1,302.88 crore respectively for the year. Obtaining supplementary provision without requirement proved unnecessary for those cases during the year.

Further, there were 18 cases where supplementary provision was obtained in excess of the requirement resulting in savings for more than ₹ 25 lakhs in each case during 2017-18. Details of the Grants/ Appropriations where supplementary provision were obtained in excess of the requirement are shown in **Appendix-2.5**.

Scrutiny of Appropriation Accounts for the year 2017-18 revealed that in respect of two Grants/ Appropriations, supplementary provision was insufficient as compared to the requirement resulting in excess expenditure by more than ₹ 50 lakh during the year which is required to be regularised as per Article 205 (**Table 2.4**).

**Table 2.4: Details of insufficient Supplementary provision**

(₹ in lakh)

Sl. No.	Name and number of grant/appropriation	Original provision	Actual expenditure	Supplementary	Supplementary obtained	Excess expenditure
1.	15-PWD (Water Resource) (Revenue Charged)	22.46	274.77	252.31	185.70	66.61
2.	24-Industries and Commerce Department (Capital Voted)	2836.70	3319.59	482.89	92.89	390.00

#### 2.3.5 Excessive/ unnecessary or insufficient re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation to another unit where additional funds are needed.

Scrutiny of detailed Appropriation Accounts for 2017-18 revealed that in 45 Grants/ Appropriations, there were 311 cases in various major heads where the amount of re-appropriation was in excess or less than the requirement, resulting in savings or excess of more than ₹ 20 lakh in each case as detailed in **Appendix - 2.6**.

Unnecessary/ excessive or insufficient re-appropriation is the result of huge savings or excess in the cases as shown in **Appendix-2.6**.



### 2.3.6 Re-appropriation done without knowledge of the State Legislature

Scrutiny of the Appropriation Accounts for the year 2017-18 revealed that in some major heads of accounts under 15 Grants/ Appropriation, re-appropriation were done without the knowledge of the State Legislative Assembly instead of inserting the same in the budget as a new service/ instrument. The reasons for such provision/ re-appropriation were stated to be based on actual requirement while in some cases, it was due to sanction of funds by the GoI. Details of such provision/ re-appropriation are shown in **Appendix 2.7**.

*The unauthorised re-appropriation/ provisions should be regularised by the State Legislative Assembly.*

### 2.3.7 Unexplained re-appropriation

According to the Financial Rules, reasons for additional expenditure and savings should be explained with case specific comments and vague expressions such as “based on actual requirements”, “release/ sanction of fund by the Government of India”, etc., should be avoided. Test-check of re-appropriation orders in respect of **Grant No. 35**, issued by the Finance Department revealed that in all the cases of re-appropriation, the reasons for such re-appropriations were largely commented upon with expression like ‘based on actual requirement’ which was in violation of Financial Rules, besides being arbitrary and vague.

### 2.3.8 Anticipated savings not surrendered

As per Rule 62 (1) of General Financial Rules, 2017, the departments incurring expenditure are required to surrender the Grants/ Appropriations or portion thereof to the Finance Department as and when the savings are anticipated before the close of the financial year. At the close of 2017-18, there were savings of ₹ 4,862.12 crore anticipated in 107 cases under various Grants/ Appropriations where the savings was more than ₹ 20 lakh in each case, against which, ₹ 1,793.94 crore (37 per cent) was not surrendered during the year (**Appendix 2.1**). Out of 107 cases, more than 50 per cent savings was not surrendered in 25 cases while in 22 cases, no part of the savings was surrendered during the year 2017-18. Details of the Grants/ Appropriations where the savings was more than ₹ 20 lakh in each case but no part of the anticipated savings was surrendered during the year are shown in **Appendix 2.8**. The Departments involving savings of more than ₹ 10 crore but not surrendered were (i) Law Department (ii) Tribal Rehabilitation Plantation and Particularly Vulnerable Tribal Group (iii) Finance Department (iv) Revenue Department and (v) Education (School) Department.

*Financial control may be strengthened so that anticipated savings are surrendered well in time.*

### 2.3.9 Inadequate budgetary control

In two Grants/ Appropriations under Revenue head, the amount of savings was lesser than the actual amount surrendered during the year 2017-18, resulting in surrender of ₹ 100.40 crore against the savings of ₹ 99.34 crore during the year. Such action was



indicative of lack of, or inadequate budgetary control in those departments. Details are given in **Table 2.5:**

**Table 2.5: Excess surrender**

(₹ in lakh)					
Sl. No.	Number and name of Grants/Appropriations	Total provision	Actual expenditure	Savings	Surrender amount
1.	1: Department of Parliamentary Affairs (Revenue Charged)	35.00	34.51	0.49	2.50
2.	41: Education (Social) Department (Revenue Voted)	56087.03	46153.92	9933.11	10037.82
<b>Total</b>		<b>56122.03</b>	<b>46188.43</b>	<b>9933.60</b>	<b>10040.32</b>

The departments concerned did not furnish the reasons/ explanations regarding the surrendering the amount in excess of the anticipated savings injudiciously till finalisation of the Appropriation Accounts 2017-18 (October 2018).

## 2.4 Expenditure Controls

### 2.4.1 Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

As per Sub-Rules 11 (ii) and 14 of Rule 27 of the Delegation of Financial Powers Rules, Tripura, 2011, drawal of the amount in Abstract Contingent (AC) Bills should be adjusted in Detailed Countersigned Contingent (DC) Bills by submitting them to the countersigning officer within 60 days from the date of the drawal of the amount and the Head of the Department shall countersign all DC Bills and forward them to the AG (A&E), Tripura within 90 days from the date of the drawal of the AC Bill. The second drawal of the amount should be made only after exhausting the money drawn in previous AC Bills.

As on 31 March 2017, there were 7,632 unadjusted AC Bills involving ₹ 111.17 crore. As on 31 March 2018, it decreased to 5,272 bills for ₹ 97.75 crore including 640 AC Bills drawn during the year 2017-18 involving ₹ 11.62 crore and remained pending for adjustment by DC Bills. The position of outstanding DC Bills as on 31 March 2018 is shown in **Table 2.6.**

**Table 2.6: Year-wise break-up of outstanding DC Bills as on 31 March 2018 compared to 31 March 2017**

(₹ in crore)								
Year	Opening balance at the beginning of year		AC Bills drawn		DC Bills submitted during the year		Outstanding DC Bills at the end of the year	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
2015-16	21623	175.80	1740	53.11	9049	60.93	14314	167.98
2016-17	14314	167.98	523	33.71	7205	90.52	7632	111.17
2017-18	7632	111.17	1047	18.20	3407	31.62	5272	97.75

*Source: Information furnished by the AG (A&E)*

As per information available in the AG (A&E) office, ₹ 18.20 crore was drawn during the year 2017-18 through AC Bills by various Controlling Officers of which, ₹ 5.84 crore was drawn during March 2018. Department-wise break-up of the outstanding AC Bills up to the end of 31 March 2018 are given in **Appendix-2.9.**

As on 31 March 2018, there were 640 outstanding DC Bills pertaining to the year 2017-18 involving ₹ 11.62 crore. Major amount pertains to the Relief and



Rehabilitation Department (₹ 6.61 crore) and Election Department (₹ 2.82 crore). The major defaulting departments which had not submitted the DC Bills up to the end of 2017-18 are shown in **Table 2.7**.

**Table 2.7: Major defaulting departments which had drawn AC Bills up to 31 March 2018 but not submitted DC Bills as on 31 March 2018.**

(₹ in crore)		
Sl. No.	Name of the Department	Amount of AC bills
1.	Relief and Rehabilitation Department	34.62
2.	Tribal Welfare Department	18.06
3.	Welfare of Scheduled Castes Department	7.99
4.	Education (Social) Department	7.81
5.	Agriculture (Social)	5.04
6.	Revenue Department	4.49
7.	Election Department	3.69
8.	Welfare of Minorities	2.55
9.	Home Department	2.32
10.	Rural Development Department	2.14
<b>Total:</b>		<b>88.71</b>

Non-submission of DC bills for long periods after drawing the AC bills is fraught with the risk of misappropriation and, therefore, needs to be monitored closely. It may also be mentioned that the expenditure, having already been booked as such in the books of accounts, distorts the magnitude of expenditure. Besides, quality of the same also remained unascertained.

*Monitoring mechanism may be put in place to ensure that DC Bills are submitted within the prescribed time. Disciplinary action should be initiated against the Drawing & Disbursing Officers and Treasury Officers for not complying with provisions of extant rules by allowing subsequent AC Bills without ensuring submission of DC Bills against already drawn AC Bills.*

## **2.5 Review of Selected Grant No. 35- Urban Development Department**

### **2.5.1 Introduction**

The Urban Development Department, Tripura functions through a Directorate and controls the administration and development related issues of the Urban Local Bodies (ULBs). The Tripura Municipal Act, 1994 guides the administration in the Urban Local Bodies. Presently, there are 20 ULBs including one Municipal Corporation (Agartala Municipal Corporation, 13 Municipal Councils and six Nagar Panchayats).

The functions of Directorate of Urban Development broadly relate to providing of safe drinking water, new roads and maintenance of existing one, better sewerage system, street lighting, construction of dwelling units, low cost sanitation, employment opportunities, loans, constructions of shelter houses, drains, shopping centres, town halls, etc.

The Principal Secretary, Government of Tripura is the head of the Department. The Principal Secretary is assisted by Director and Deputy Director of the Department.

Review of the budget provision, actual expenditure and fund management in respect of Urban Development Department (Grant No. 35) as reported in the Appropriation Accounts revealed the following:



## 2.5.2 Financial Position

The overall budget and actual expenditure of Grant No. 35 for the year 2017-18 are given in **Table 2.8**.

**Table 2.8: Budget and actual expenditure during 2017-18**

Section	Budget			Actual expenditure	savings
	Original	Supplementary	Total		
Revenue	175.13	0.00	175.13	120.83	54.30
Capital	268.55	31.99	300.54	102.95	197.59
<b>Total</b>	<b>443.68</b>	<b>31.99</b>	<b>475.67</b>	<b>223.78</b>	<b>251.89</b>

Source: Appropriation Accounts 2017-18.

**Table 2.8** shows that against the total provision of ₹ 475.67 crore, the actual expenditure was ₹ 223.78 crore (47 per cent) during 2017-18 resulting in savings of ₹ 251.89 crore (53 per cent) during the year. Out of total savings of ₹ 251.89 crore, ₹ 140.11 crore (56 per cent) was surrendered by the Department during the year.

Non-surrendering of substantial savings by the Department before the close of the financial year violates the financial Rules and deprived other grants where additional fund was required during the year.

## 2.5.3 Substantial savings under sub-heads

Scrutiny of Appropriation Accounts revealed that under Grant No. 35, substantial savings occurred under the different sub-heads. Details are shown in **Table 2.9**.

**Table 2.9: Substantial savings in sub-heads**

Sl. No.	Number and name of sub heads	Total provision	Total expenditure	Saving
<b>Revenue Section</b>				
1.	2217-09-191-90 -State Share for Central Assistance to State Plan (Plan)	103.92	17.33	86.59
2.	2217-80-001-98 -Administration (Non Plan)	590.89	532.64	58.25
<b>Total:</b>		<b>694.81</b>	<b>549.97</b>	<b>144.84</b>
<b>Capital Section</b>				
3.	4217-01-800-91 -State Share for Central Assistance to State Plan (Plan)	90.47	3.88	86.59
4.	4217-03-051-89-CSS-IV (CSS)	8623.16	37.96	8585.20
5.	4217-03-051-91-Central Assistance to State Plan (CASP)	3881.75	2933.79	947.96
6.	4217-01-051-91-Central Assistance to State Plan (CASP)	1125.28	Nil	1125.28
7.	4217-03-051-88-CSS-III (CSS)	271.96	Nil	271.96
<b>Total:</b>		<b>13992.62</b>	<b>2975.63</b>	<b>11016.99</b>
<b>Grand Total:</b>		<b>14687.43</b>	<b>3525.60</b>	<b>11161.83</b>

Substantial savings indicated that expenditure could not be incurred as estimated and there was lack of control over budget estimate and expenditure.

*The budget estimates should be prepared with utmost care so that the budget estimates may neither be inflated nor under pitched.*



### 2.5.4 Persistent Savings

It was noticed that there were persistent savings by more than ₹ 20 crore during last five year period under the Grant No. 35. Year-wise position of savings during 2013-18 under the grant are shown in **Table 2.10**:

**Table 2.10: Persistent savings**

(₹ in crore)		
Sector	Year	Amount of saving
Revenue (Voted)	2013-14	56.40
	2014-15	77.81
	2015-16	44.75
	2016-17	20.22
	2017-18	53.11

Occurrence of persistent savings indicated deficient control in the budgeting process in the Department.

### 2.5.5 Unnecessary re-appropriation of fund

Scrutiny of detailed appropriations revealed that in some cases, re-appropriation done was either inadequate or unnecessary as the original provision of these sub heads was not fully utilised during the year 2017-18 as detailed in **Table 2.11**:

**Table 2.11: Unnecessary/ inadequate re-appropriation**

(₹ in lakh)				
Particular of heads	Original provision	Actual Expenditure	Re-appropriation	Savings
2217-01-191-90 (Plan)-State Share for Central Assistance to State Plan	73.01	17.33	(+) 30.91	86.59
2217-80-001-98 (Plan)-Administration	40.50	17.07	(-) 10.38	13.05
2217-80-001-98 (Non Plan)- Administration	655.00	532.64	(-) 64.11	58.25
3604-00-200-93 (Non-plan)- Municipal Corporation	3657.60	3263.17	(-) 390.83	3.60
4217-03-051-89 (CSS)-IV	6032.00	37.96	(+) 2591.16	8585.20
4217-03-051-91 (CASP)- Central Assistance to State Plan	13613.97	2933.79	(-) 9732.22	947.96
4217-01-051-91 (CASP)-Central Assistance to State Plan	1241.22	Nil	(-) 115.94	1125.28
4217-03-051-88 (CSS)- C.S. Scheme-III	2002.00	Nil	(-) 1730.04	271.96

The reasons for re-appropriation were stated to be based on actual requirement. The Department did not furnish the reasons for not utilising the entire provision during the year 2017-18.

*The Department should take necessary steps for control over expenditure and budget management in coming years.*

### 2.6 Conclusion

The overall net savings of ₹ 4,857.70 crore was the result of the total savings of ₹ 4,862.88 crore in 62 Grants/ Appropriation off set by ₹ 5.18 crore in four Grants/ Appropriations during the year 2017-18. Excess expenditure of ₹ 5.18 crore during the year 2017-18 is required to be regularised by the State Legislature as per Article 205 of the Constitution of India. There was persistent savings of more than ₹ one crore in each year in 24 cases, of which in four cases, the savings was more than



₹ 100 crore in each year from 2013-14 to 2017-18. In 25 cases, more than 50 *per cent* savings was not surrendered while in 22 cases no part of the saving was surrendered during the year 2017-18. A large number of AC Bills remained unadjusted with DC Bills for a long period which invites the risk of fraud and misappropriation. This indicates the lack of monitoring mechanism over the State Finances.



**CHAPTER-III**  
**FINANCIAL REPORTING**







*A sound internal financial reporting with relevant and reliable information significantly contributes to the efficient and effective governance by any Government. The compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance is thus one of the attributes of good governance. The reports on compliance and controls, assist the State Government to meet its basic stewardship responsibilities, and in decision making. This Chapter provides an overview and status of the State Government on the compliance with various financial rules, procedures and directives during the current year.*

### 3.1 Delay in submission of Utilisation Certificates

Rule 238 (1) of General Financial Rules (GFRs), 2017 provides that Utilisation Certificates (UCs) should be submitted by the grantee Institutions or Organisations in respect of grants received for specific purposes, unless specified otherwise within 12 months of the closure of the financial year and after verification, these should be forwarded to the Accountant General (Accounts and Entitlement) {AG (A&E)} by the Department concerned.

As per information furnished by the AG (A&E), year-wise break-up of amount of grants for which the UCs were awaited as on 31 March 2018 is as under:

**Table 3.1: Year-wise break-up of grants awaited for UCs as on 31 March 2018**

(₹ in crore)

Year	UCs outstanding at the beginning of year		Additions during the year		UCs submitted during the year		UCs outstanding at the end of year	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
2015-16	1474	1304.86	605	585.15	289	78.76	1790	1811.25
2016-17	1790	1811.25	946	522.10	604	523.26	2132	1810.09
2017-18*	2132	1810.09	708	420.15	679	76.11	2161	2154.13

*Source: Finance Accounts and VLC data.*

\* Except where the sanction order states otherwise, utilisation certificates in respect of grants disbursed during 2017-18 become due only during 2018-19.

It can be seen from the above table that 2,132 UCs for an amount of ₹ 1,810.09 crore paid as grants to the grantee Institutions/ Organisations up to the year 2016-17 were outstanding as on 31 March 2017, of which, 679 UCs amounting to ₹ 76.11 crore was furnished during 2017-18. As on 31 March 2018, 2,161 UCs involving ₹ 2,154.13 crore were pending for submission. Out of 2,161 UCs, 1,453 UCs involving ₹ 1,733.98 crore pertained to the previous years up to 2016-17.

Major defaulting departments who had not submitted the UCs for the grants disbursed up to the year 2017-18 are given in **Table 3.2**.



**Table 3.2: Department-wise break up of substantial amount of grants paid but UCs not submitted up to 31 March 2018**

(₹ in crore)

Sl. No.	Name of the department	Amount of grants for which UCs are awaited
1.	Urban Development Department	520.36
2.	Panchayat Raj Department	502.49
3.	Education (School) Department	233.67
4.	Power Department	122.93
5.	Tribal Welfare Department	89.99
6.	Horticulture Department	72.52
7.	Rural Development Department	71.61
8.	Welfare of Minorities Department	39.19
9.	Health Department	38.77
10.	Transport Department	36.36
<b>Total</b>		<b>1,799.41</b>

Through the instrument of UCs, the Grantor obtains assurance about proper utilisation of the funds placed at the disposal of the Grantee for the sanctioned purpose and also gets a certificate from the Grantee that the intended list of works has been executed, the details of which are available with him/ her. Any delay in furnishing UCs to the Grantor or an inaccuracy in such reporting essentially undermines the control mechanism designed to prevent the diversion and intended utilisation of grants. Moreover, high pendency of UCs was fraught with the risk of misappropriation and fraud.

*The Government needs to enforce strict compliance to the timelines for submission of UCs by the Grantees and failure to comply with the timelines should be scrupulously dealt with. Action against erring officials need to be initiated.*

### 3.2 Non-submission/ delay in submission of Accounts

In order to identify new Institutions which attract audit under Sections 14 and 15 of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971, the State Government/ Heads of the Departments are required to furnish to Audit every year detailed information about the financial assistance given to various Institutions, the purpose of assistance granted and the total expenditure of the Institutions. None of the departments could submit the same though specifically called for.

Substantially funded Autonomous Bodies/ Authorities are required to submit their Annual Accounts for audit by the C&AG under the above provision. Out of 54 Autonomous Bodies/ Authorities, 48 Autonomous Bodies/ Authorities had not furnished Annual Accounts due up to 2017-18 to Accountant General (Audit) as on 31 October 2018. The number of those accounts (**Appendix-3.1**) along with their age-wise pendency is presented in **Table 3.3**.



**Table 3.3: Age-wise arrears of Annual Accounts due from Autonomous Bodies**

Sl. No.	Delay in number of years	No. of the Bodies/ Authorities
1.	1 to 4 years	24
2.	5 to 7 years	9
3.	8 to 12 years	4
4.	13 years & above	5
5.	Since inception to 2016-17	6
<b>Total</b>		<b>48</b>

Out of the 48 Autonomous Bodies/ Authorities, six Autonomous Bodies/ Authorities had not submitted their accounts since their inception. The information on the date of establishment of those Bodies/ Authorities were not furnished (October 2018) though called for (September 2018). Due to persistent delay in submission of Annual Accounts, all the 54 Bodies were asked to intimate the amount of grants received during the year 2017-18 of which 48 Grantee Bodies/ Authorities did not furnish the information about the amounts of grants received during the year 2017-18 as shown in **Appendix-3.1**. However, the account of four Bodies/ Authorities for the year 2017-18 had been received in the Office of the Accountant General (Audit), Tripura.

*The Government should put in place an appropriate mechanism prescribing the duties of these bodies and authorities and that of the departments/ offices concerned to ensure necessary reporting and compliance to guard against the repetition of such lapses. Besides, an accountability mechanism also needs to be put in place to fix responsibility of persons found at fault.*

### **3.3 Delay in submission of Accounts/ Audit Reports of Autonomous Bodies**

A large number of Autonomous Bodies are audited by C&AG of India covering operational activities and accounts, conduct of regulatory and compliance audit of transactions, review of internal controls and financial management, etc. The audit of accounts of six Bodies<sup>1</sup> in the State have been entrusted to the C&AG under Sections 19 (2), 19 (3), 20 (1) and 20 (3) of C&AG's DPC Act, 1971 for which Separate Audit Reports (SARs) are prepared for placement before the Legislature. The audit of the Tripura Tribal Areas Autonomous District Council (TTAADC) is done as mandated in the Sixth Schedule of the Constitution of India for which the SAR is prepared for submission to the Council. The status of rendering of accounts to Audit, issuance of SAR and its placement in the Legislature/ Council are indicated in **Appendix 3.2**. Delay in placement of SARs in respect of five out of seven Autonomous Bodies including one Autonomous District Council (TTAADC) in the Legislature/ Council after issuing them is summarised in **Table 3.4**.

<sup>1</sup> (i) Tripura Board of Secondary Education, (ii) Tripura Housing and Construction Board (THCB), (iii) Tripura State Legal Service Authority, (iv) Compensatory Afforestation Fund Management and Planning Authority (CAMPA), (v) Tripura Tribal Areas Autonomous District Council and (vi) Tripura Building & Other Construction Workers' Welfare Board (Tripura BOCW Board).



Table 3.4: Delay in placement of Separate Audit Reports

Sl. No.	Name of the Autonomous Bodies (Audited under section)	No. of SAR	Year of SAR issued	Date of issue	Details of placement of SAR in the Legislature/ Council as on 31 October 2018	
					Status	Delay
1.	Tripura Board of Secondary Education Section 20 (1) of DPC Act.	4	1998-99 to 2001-02	26-04-2010	Not yet placed	16 to 102 months
		4	2002-03 to 2005-06	12-12-2011		
		4	2006-07 to 2009-10	10-04-2014		
		6	2010-11 to 2015-16	23-06-2017		
2.	THCB Section 19 (3) of DPC Act.	3	1990-91 to 1992-93	03-07-2007	Not yet placed	16 to 135 months
		4	1993-94 to 1996-97	03-06-2009		
		5	1997-98 to 2001-02	23-02-2011		
		8	2002-03 to 2009-10	12-03-2013		
		1	2010-11	18-09-2015		
		5	2011-12 to 2015-16	15-06-2017		
3.	CAMP Section 20 (1) of DPC Act.	3	2009-10 to 2011-12	06-02-2015	Not yet placed	21 to 44 months
		2	2012-13 and 2013-14	07-02-2017		
4.	TTAADC Section 20 (1) of DPC Act.	1	2013-14	25-08-2017	Not yet placed	14 months
5.	Tripura BOCW Board Section 19 (2) of DPC Act.	2	2012-13 and 2013-14	03-03-2017	Not yet placed	20 months

**Table 3.4** shows that 18 SARs of Tripura Board of Secondary Education pertaining to the period 1998-99 to 2015-16, 26 SARs of THCB pertaining to the period 1990-91 to 2015-16, five SARs of CAMP  
Section 20 (1) of DPC Act. pertaining to the period 2009-10 to 2013-14, one SAR of TTAADC for the year 2013-14 and two SARs of Tripura BOCW Board pertaining to the period 2012-13 and 2013-14 issued between July 2007 and August 2017 had not been placed in the State Legislature/ Council even after a lapse of 14 months to 135 months (as on 31 October 2018).

Thus, non-placement of the SARs relating to the Autonomous Bodies and Autonomous District Council in the Legislature/ Council violated the statutory provision of informing the Legislature/ Council about the financial activities and status on year to year basis.

*The Government needs to put in place necessary mechanism prescribing the duties of persons/authorities concerned to ensure timely submission of accounts.*



### 3.4 Reconciliation of Receipts and Expenditure

As per the financial Rules, all the Controlling Officers are required to reconcile the receipts and expenditure booked by them every month during the financial year with that recorded in the books of the AG (A&E). During the year 2017-18, all the 62 Controlling Officers of the State reconciled their receipts and expenditure amounting to ₹ 10,067.95 crore and ₹ 12,442.10 crore respectively.

### 3.5 Booking under Minor Head- '800 other Receipts' and 'Other Expenditure'

Since, most of Government activities are well defined in the list of major and minor Heads of Accounts of Union and States, issued by the Controller General of Accounts, the Controlling Officers are to ensure that operation of Minor Head '800-Other Receipts/ Expenditure' should be minimised as this head is intended to be operated only when the appropriate minor head has not been provided in the accounts.

Scrutiny of the Finance Accounts for the year 2017-18 revealed that during 2017-18, the State Government classified ₹ 396.60 crore under 41 Major heads of accounts constituting 3.94 *per cent* of the total Revenue Receipts (₹ 10,067.95 crore ) in the Minor head "800 Other Receipts." Similarly expenditure of ₹ 725.87 crore booked under 51 Major heads of Accounts in Minor heads '800-Other Expenditure' which was 5.98 *per cent* of the total expenditure of ₹ 12,134,.27 crore (Revenue *plus* Capital) during the year. Instances of substantial proportion of receipts and expenditure (more than 50 *per cent*) classified under Minor Head '800-Other Receipts and Other Expenditure' are shown in **Appendix 3.3** and **Appendix 3.4** respectively.

*Routine operation of Minor Head 800 needs to be discouraged, since it renders the accounts opaque.*

### 3.6 End use of Labour Cess

Under Section 18 (1) of the Building and Other Construction Workers (Regulation of Employment and Condition of Service) Act., 1996 of the Government of India, the Tripura Building and Other Construction Workers Welfare Board was constituted in the State on 20 January 2007 to secure social security benefits to the workers engaged in building and other construction works.

The Board will collect the proceeds of Labour Cess at the rate of one *per cent* of the total project cost of construction incurred by the employer and utilise the fund so collected for the purpose of various welfare schemes for workers.



As per guidelines under Section 22 of the above Act, the Board has many functions such as to (a) provide immediate assistance to a beneficiary in case of accident; (b) make payment of pension to beneficiaries who have completed the age of sixty years; (c) sanction loans and advances to a beneficiary for construction of a house not exceeding such amount and on such terms and conditions as may be prescribed; (d) pay such amount in connection with *premia* for Group Insurance Scheme of the beneficiaries as it may deem fit; (e) give such financial assistance for the education of children of the beneficiaries as may be prescribed; (f) meet such medical expenses for treatment of major ailments of a beneficiary or, such dependent, as may be prescribed; (g) make payment of maternity benefit to the female beneficiaries; and (h) to make provision and improvement of such other welfare measures and facilities as may be prescribed, *etc.*

The board started functioning w. e. f 1<sup>st</sup> April 2007. The amount of labour cess collected and utilised during the last five year period from 2013-14 to 2017-18 are given in **Table 3.5**.

**Table 3.5: Collection and utilisation of the Labour Cess during 2013-18**  
(₹ in crore)

Year	Amount collected	Amount utilised
2013-14	14.11	2.12
2014-15	28.17	2.35
2015-16	20.19	3.36
2016-17	24.91	6.19
2017-18	22.16	6.99
<b>Total :</b>	<b>109.54</b>	<b>21.01</b>

### 3.7 Suspense Balances

The balances under Suspense and Remittance Heads as reflected in the Government Accounts are shown on net basis by aggregating the outstanding debit and credit balances under various heads.

At the end of 31 March 2017, there was a net debit balance of ₹ 194.79 crore in suspense heads which decreased to ₹ 163.87 crore at the end of 31 March 2018. The major contributing factor for the net debit balance was the Cash Settlement Suspense Account (Debit: ₹ 167.49 crore) during 2017-18 against ₹ 184.72 crore in 2016-17 due to non-clearance of suspense by PWD Divisions of the State Government.

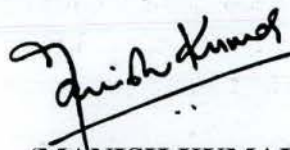


### 3.8 Conclusion

Reconciliation of the Government receipts and expenditure was done with that of expenditure booked in the books of AG (A&E) by all the Controlling Officers during the year 2017-18.

However, the practice of not obtaining the UCs in time against grants paid, not furnishing of detailed information about financial assistance received by various Institutions and not submitting of accounts by 48 Autonomous Bodies/ Authorities in time indicated that financial rules were not complied with. There were also delays in placement of SARs in the Legislature and arrears in finalisation of accounts by the Autonomous Bodies/ Authorities.

Agartala  
The: 26 June 2019

  
(MANISH KUMAR)  
Accountant General (Audit), Tripura

Countersigned

New Delhi  
The: 27 June 2019

  
(RAJIV MEHRISHI)  
Comptroller and Auditor General of India



# **APPENDICES**







# 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 $\div$ GSDP growth
Buoyancy of a parameter (X) with respect to another parameter	Rate of growth of the parameter (X) $\div$ Rate of growth of the parameter (Y)
Rate of Growth (ROG)	$\{(\text{Current year Amount} \div \text{Previous year Amount}) \text{ minus } 1\} * 100$
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)	$\text{Interest payment} / [(\text{amount of previous year's fiscal liabilities} + \text{current year's fiscal liabilities})/2] * 100$
Interest Spread	GSDP growth - Weighted Interest rates
Quantum Spread	Debt stock * Interest Spread/100
Interest received as <i>per cent</i> to loans outstanding	$\text{Interest received} / [(\text{Opening Balance} + \text{Closing Balance of Loans and Advances})/2] * 100$
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 $n^{\text{th}}$ root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR = $[\text{Ending Value}/\text{Beginning Value}]^{(1/\text{no. of years})} - 1$



## 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>5</sup>	36,73,917 39.75 lakh (2017)**		
3.	Density of Population (persons per sq km) (All India Average)	305 325	350 382		
4.	Literacy (All India Average)	73.20 per cent 64.80 per cent	87.22 per cent 73.00 per cent		
5.	Gross State Domestic Product (GSDP) 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 68.3			
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>5</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>									
9,645.46	I. Revenue Receipts	10067.95	8,855.14	I. Revenue Expenditure	8,787.44	1,569.78	10,357.22	10,357.22	
1,422.01	-Tax Revenue	1,422.02	3,503.17	General Services	4,383.45	15.13	4,398.58		
218.85	-Non-tax Revenue	493.48	3,682.78	Social Services	2,980.02	1,269.88	4,249.90		
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	1,471.26	Economic Services	1,195.71	284.77	1,480.48		
			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		
			197.93	Grants-in-Aid and contributions	228.26	0.00	228.26		
	II. Revenue Deficit carried over to Section-B	289.27	790.32	II. Revenue Surplus carried over to Section-B	0.00	0.00	0.00		
	<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				
Particulars				Particulars	Non-plan	Plan	Total		
<b>Section-B: Others</b>									
	III. Opening cash balance including permanent advance and cash balance investment		1,729.23	0.00	III. Opening overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00
	IV. Misc. Capital Receipts		0.00	3,293.57	IV. Capital Outlay	18.19	1,758.86	1,777.05	1,777.05
				204.55	General Services	8.14	114.53	122.67	
				1,420.96	Social Services	7.04	947.78	954.82	
0.91	V. Recoveries of Loans & Advances		1.69	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	0.00	153.81	153.81	
790.32	VI. Revenue Surplus brought down		0.00						
1,139.56	VII. Public Debt Receipts		1,333.41	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	
3,931.53	VIII. Public Account Receipts		3,373.83	1,668.06	Economic Services	3.01	696.55	699.56	
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	
	IX. Closing overdraft from RBI			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		2017-18			
	Particulars			Particulars	Non-plan	Plan	Total	
			-	Loans and Advances Disbursed	0.36	6.65	7.01	7.01
			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	
				Revenue deficit brought down	0.00	0.00	289.27	289.27
				Repayment of Public Debt	300.82	0.00	300.82	300.82
			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	
			3,134.96	Public Account Disbursements	2,922.63	0.00	2,922.63	2,922.63
			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	
			1,729.23	Cash Balance at end	-	-	-	1,141.37
			(-) 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	
8,697.67	Total: Section-B	6,438.16	8,697.67	Total: Section-B				6,438.16

\* 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> (78)	<b>7,442.91</b> (72)	<b>7,868.47</b> (71)	<b>8,855.14</b> (73)	<b>10,357.22</b> (85)
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> (22)	<b>2,832.29</b> (28)	<b>3,188.02</b> (29)	<b>3,293.57</b> (27)	<b>1,777.05</b> (15)
Plan including CSS	1,646.94 (100)	2,821.41 (99)	3,176.31 (99)	3,274.65 (99)	1758.86 (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>W</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) <sup>*</sup>	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>W</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 & 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
		(xliiii) 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
		(xxxi) 4701-80-800-91 (CASP)	(-) 2.08	(-) 140.66
		(xxxii) 4711-01-800-91 (CASP)	(-) 119.16	(-) 127.33
		(xxxiii) 4210-01-110-16 (Plan)	(+) 31.02	(-) 296.72
		(xxxiv) 4210-01-110-90 (Plan)	(+) 21.68	(-) 40.73
		(xxxv) 4408-02-800-91 (CASP)	(-) 0.55	(-) 23.19
		(xxxvi) 4515-00-101-91 (CASP)	(-) 106.70	(-) 27.89
		(xxxvii) 4403-00-101-91 (CASP)	(-) 29.01	(-) 23.80
		(xxxviii) 4515-00-102-91 (CASP)	(-) 3488.36	(-) 1046.81
		(xxxix) 4515-00-103-89 (CSS)	(+) 221.00	(-) 330.15
		(xl) 4515-00-103-91 (CASP)	(-) 3446.27	(-) 1085.83
		(xli) 4217-03-051-89 (CSS)	(+) 847.11	(-) 2806.70
		(xlii) 4217-03-051-91 (CASP)	(-) 3181.69	(-) 309.91
		(xliii) 4202-01-202-90 (Plan)	(+) 2.02	(-) 28.61
		(xliv) 4202-01-202-91 (CASP)	(+) 96.52	(-) 643.69
		(xlv) 4202-01-202-99 (Plan)	(+) 9.00	(-) 414.02
		(xlvi) 4202-03-800-91 (CASP)	(-) 139.14	(-) 25.53
		(xlvii) 4215-01-102-28 (Plan)	(-) 717.95	(-) 32.43
		(xlviii) 4215-01-102-54 (Plan)	(-) 975.27	(-) 31.84
		(xlix) 4210-02-103-54 (Plan)	(-) 164.96	(-) 124.50
		(L) 4711-01-800-89 (CSS)	(-) 15.00	(-) 85.00
		(Li) 4210-01-110-54 (Plan)	(-) 95.20	(-) 23.80
		(Lii) 4225-01-277-91 (CASP)	(+) 11.00	(-) 449.51
		(Liii) 4515-00-101-99 (Plan)	(-) 18.15	(-) 49.85
		(Liv) 4552-00-101-91 (CASP)	(+) 0.92	(-) 32.92
		(Lv) 4217-01-051-91 (CASP)	(-) 37.90	(-) 367.88
		(Lvi) 4217-03-051-88 (CSS)	(-) 565.59	(-) 88.91
		(Lvii) 4202-01-203-91 (CASP)	(-) 578.20	(-) 125.57
		(Lviii) 4059-01-051-91 (CASP)	(+) 85.00	(-) 35.66
		(Lix) 4702-00-102-54 (Plan)	(+) 117.96	(-) 76.69
		(Lx) 4552-00-101-91 (CASP)	(+) 5.87	(+) 207.48
		(Lxi) 4515-00-103-99 (Plan)	(+) 74.40	(-) 35.92
		(Lxii) 4552-00-101-91 (CASP)	(+) 40.00	(+) 133.35
		(Lxiii) 4202-01-203-99 (Plan)	(+) 74.61	(-) 55.96
		(Lxiv) 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	
<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, Bishalgarah	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), Dhaleshawar, 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 Vidyanyketan, Khawai	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 Vidyanyketan (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), Joliabari, 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



