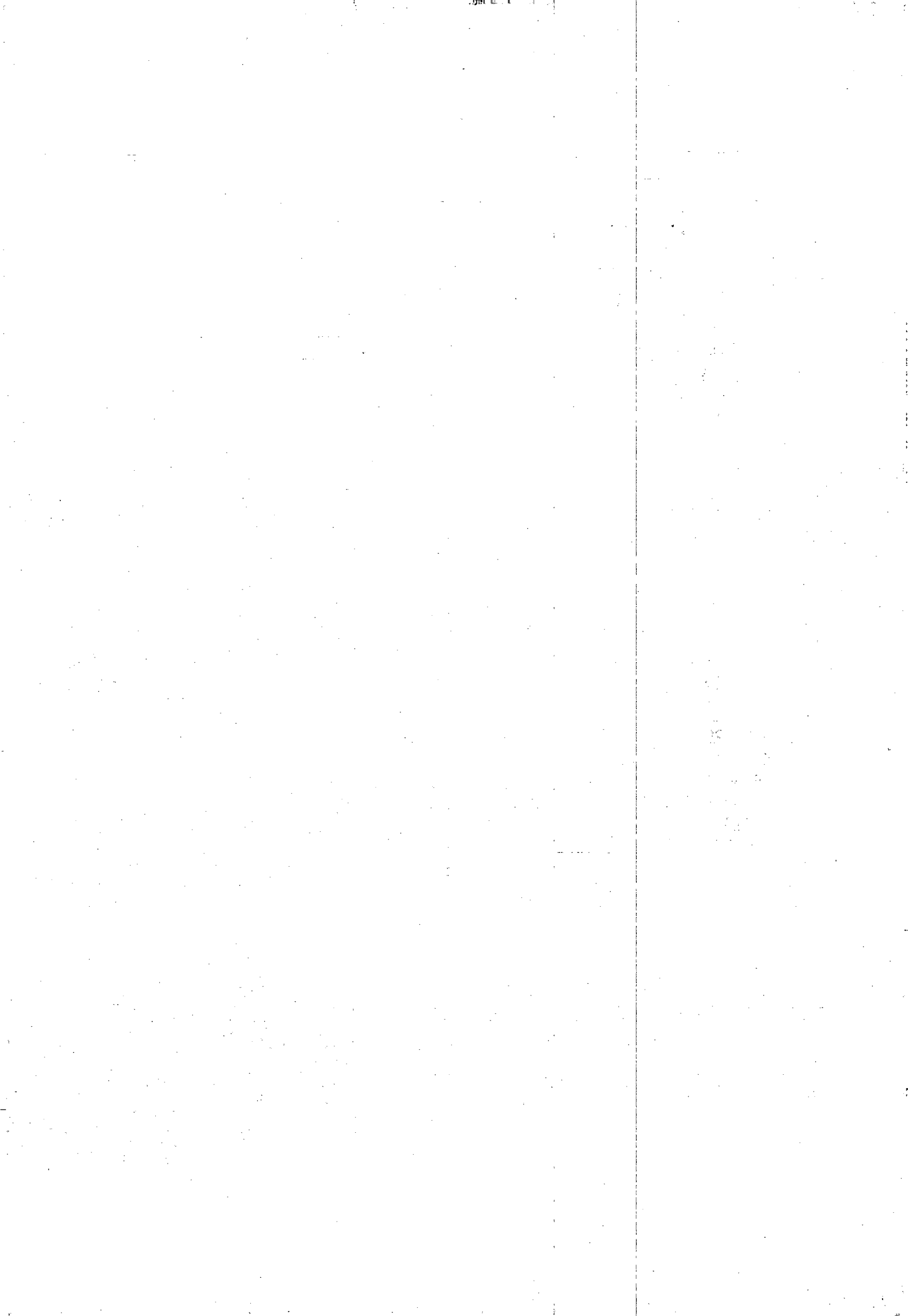


*Presented before the  
State Legislature*

*On.....  
22 MAR 2016*

**Report of the Comptroller and  
Auditor General of India  
on  
State Finances  
for the year 2014-15**

**GOVERNMENT OF TRIPURA**



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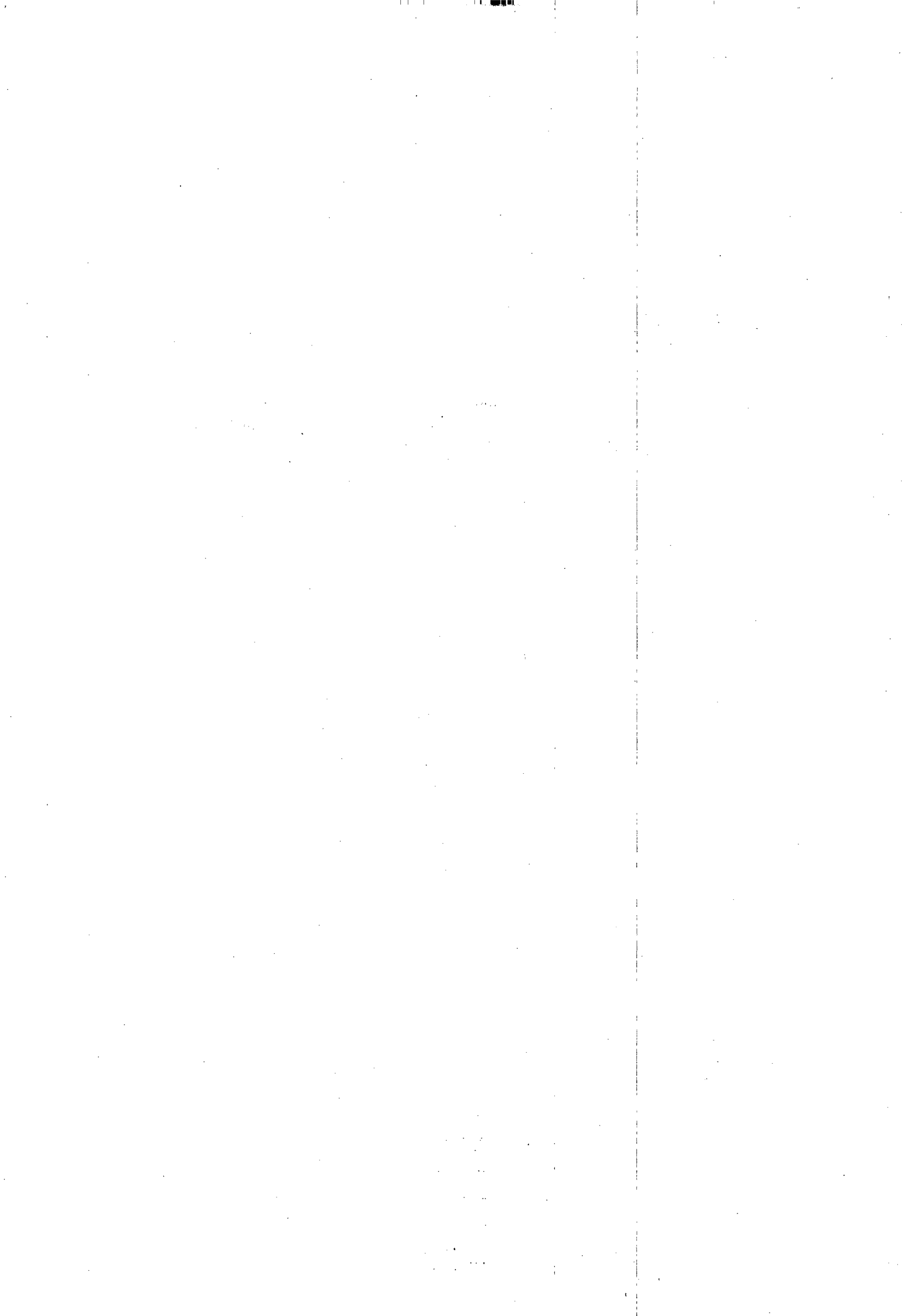
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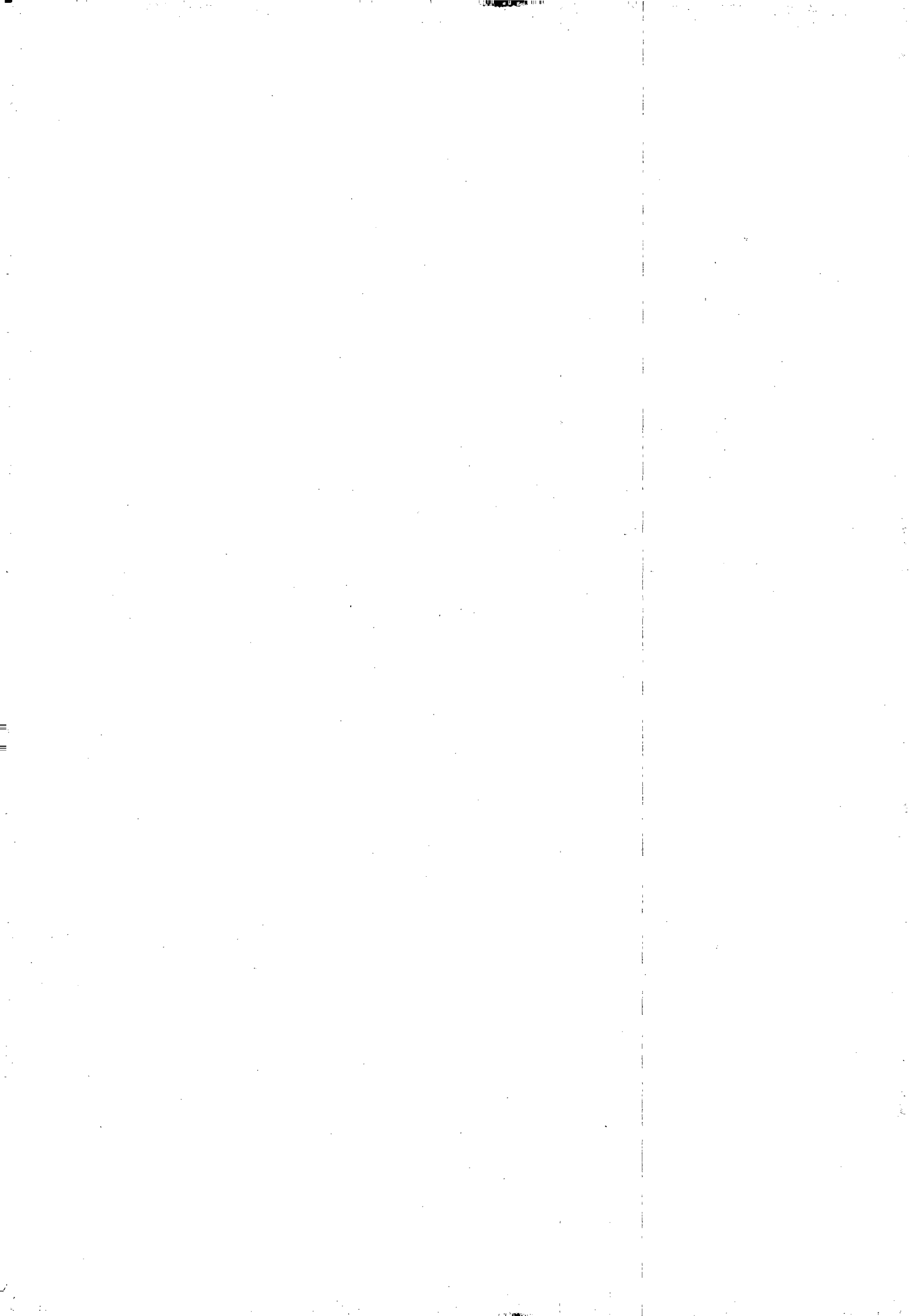
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## *Preface*

1. This Report has been prepared for submission to the Governor under Article 151(2) of the Constitution.
2. Chapters 1 and 2 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 2015. Information has been obtained from the Government of Tripura, wherever necessary.
3. Chapter 3 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**



# *Executive Summary*

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## **Background**

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This Report on the Finances of the Government of Tripura is being brought out with a view to assess the financial performance of the State during the year 2014-15. 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 2014-15. 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 2015, this Report provides an analytical review of the Annual Accounts of the State Government. The Report is structured in three Chapters.

**Chapter 1** is based on the audit of Finance Accounts and makes an assessment of the Government of Tripura's fiscal position as on 31 March 2015. 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 2** 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 3** 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., indicated that the State had maintained revenue and primary surplus during the last five years except in the current year i.e. 2014-15 where the State had witnessed primary deficit. During the current year, revenue surplus of the State increased as compared to the previous year. Compared with a Fiscal surplus of ₹ 45.68 crore in 2013-14, there was a Fiscal deficit of ₹ 1,049.03 crore during 2014-15.

## **Revenue Receipts**

During 2014-15, ₹ 7,869.83 crore (85 per cent) of the total revenue was from the Government of India as State Share of Central Taxes of ₹ 1,730.13 crore (19 per cent) and Grants-in-aid of ₹ 6,139.70 crore (66 per cent). The Own Tax Revenue of the State constituted ₹ 1,174.26 crore (13 per cent) of the total revenue receipts. The OTR during 2014-15 remained above the normative assessment of ₹ 894.17 crore made by the XIII Finance Commission for the State but it had remained below the State's own projections of ₹ 1,241.00 crore in RE. The non-tax revenue was ₹ 195.64 crore which constituted about (2 per cent) of the revenue receipts (₹ 9,239.73 crore) which was higher than the projection made by the XIII FC (₹ 187.93 crore) but below the estimates made by the State (₹ 222.90 crore) for the year.

*The tax compliance measures have been enforced by the State Government. The Government should maintain the same momentum to attain its own targets.*

## **Expenditure of the State Government**

During 2014-15, the Revenue expenditure increased to ₹ 7,442.91 crore (72 per cent of the total expenditure) from ₹ 5,948.96 crore in 2013-14 recording a growth of 25 per cent over the previous year. Capital expenditure in 2014-15 increased by ₹ 1,191.56 crore (73 per cent) over the previous year which as a percentage of total expenditure during the year was 28 per cent.

During 2014-15, the Development Expenditure (₹ 7,095.90 crore) increased by 46 per cent over the previous year and constituted about 69 per cent of total expenditure. The relative share of the revenue development expenditure was 45 per cent of the total expenditure while the share in respect of capital development expenditure was only 24 per cent.

During 2014-15, Non-Plan Revenue Expenditure on Salaries was ₹ 2,676.88 crore. Non-Plan Revenue Expenditure on salary component during 2014-15 was also significantly higher by ₹ 1,096.76 crore (around 69 per cent) than the assessment made by the XIII FC for the State (₹ 1,579.92 crore) for 2014-15.

*The high proportion of salaries to total revenue expenditure much beyond the assessment of the XIII FC may have adverse impact on the State's financial health as the State's own resources are meagre.*

## **Fiscal Correction Path**

During 2014-15, the State had revenue surplus which stood at ₹ 1,796.82 crore which increased by ₹ 95.60 crore from ₹ 1,701.22 crore in 2013-14 and the fiscal deficit ₹ 1,049.03 crore against fiscal surplus of ₹ 45.68 crore in 2013-14. The fiscal deficit as percentage of GSDP of the State during 2014-15 stood at 3.39 per cent of GSDP against the target of fiscal deficit of 3.00 per cent as projected in the TFRBM Act, 2005 for the year 2014-15.

*Keeping in view the recommendations of the XIII Finance Commission, the State should continue to maintain fiscal surplus to achieve the targets as fixed in the FRBM in the ensuing years.*

## **Fiscal Liabilities**

The percentage of outstanding liabilities to GSDP during 2014-15 was 30.18, which was lower than the projection (44.20 *per cent*) in the Medium Term Fiscal Policy Statement (MTFPS) and the projection made in the TFRBM Act. During 2014-15, interest receipts as percentage of outstanding loans and advances by the Government was 0.76 *per cent* whereas interest paid by the Government as a percentage of outstanding liabilities was 7.31 *per cent*.

## **Investment and Returns**

Investment of Government money in Government Companies and Statutory Corporations is increasing year after year but only ₹ 0.51 crore had been received as return from the investments of the Government during 2014-15. The average rate of interest on Government borrowings was 8.53 *per cent* during the year 2014-15.

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

## **Financial Management and Budgetary Control**

The overall savings of ₹ 3,575.07 crore was the result of saving of ₹ 3,646.67 crore in 47 Grants and 14 Appropriations offset by excess of ₹ 71.60 crore in three Grants and one Appropriation. The excess expenditure of ₹ 89.77 crore over provision in 2011-12 to 2013-14 increased to ₹ 161.37 crore in 2014-15 alone. This excess requires regularisation by the Legislature under Article 205 of the Constitution of India. Rush of expenditure was also observed at the end of the year 2014-15. In respect of 10 Grants/Appropriations, more than 50 *per cent* of the total expenditure during the year was incurred in the last month of the financial year. In 63 cases under 41 Grants/Appropriations, there were savings of more than ₹ 25 lakh each but more than 50 *per cent* of the same were not surrendered till the end of the year. The Abstract Contingent Bills were not adjusted for long periods thereby increasing the risk of fraud and misappropriation.

Budgetary controls should be strengthened in all the Government departments, particularly 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 DDOs to adjust the Abstract Contingent Bills within sixty days from the date of drawal of the amount as required under the extant Rules. The Departments should follow more reliable mechanisms in budgeting and control over expenditure to avoid persistent savings or excess.

## **Financial Reporting**

Reconciliation of the Government receipts and expenditure was done with that of expenditure booked in the books of Accountant General (Accounts and Entitlement) by all the Controlling Officers during 2014-15.

However, the practice of non-furnishing of Utilisation Certificates in time against grants received, non-furnishing of detailed information about financial assistance

received by various Institutions and non-submission of accounts in time indicates 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 submission of UCs within the prescribed time should be obtained from the recipients of grants.

**CHAPTER 1: FINANCES OF THE STATE  
GOVERNMENT**





## Profile of State

Tripura is located in the North Eastern Region of India. It is the third smallest State in the country in terms of geographical area (10,491.69 sq. km) and second most populous State of North East after Assam. 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 of 14.85 *per cent*. The State's literacy rate increased from 73.20 *per cent* (as per 2001 census) to 87.22 *per cent* as against All India Average of 73 *per cent* (as per 2011 census). The Per Capita income (Economic Review of Tripura 2013-14) of the State was estimated at ₹ 69,705 (P) in 2013-14 while it was ₹ 57,402 in 2012-13.

## Gross State Domestic Product (GSDP)

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 GDP at factor cost at current market price and the State GSDP at factor cost at current prices are indicated below:

### Annual growth rate of GDP and GSDP at factor cost at current prices

Year	2010-11	2011-12	2012-13	2013-14	2014-15
India's GDP (₹ in crore)*	7248860	8391691	9388876	10472807(P)	11694849**
Growth rate of GDP (percentage)	18.66	15.77	11.88	11.54	11.67
State's GSDP (₹ in crore)#	17867.73	19973.91	22697.07	26809.59(P)	30922.12 (A)
Growth rate of GSDP	16.00	11.79	13.63	18.12	15.34

\* Central Statistical Office (CSO), Ministry of Statistics and Programme Implementation.

# Quarterly review report of the Finance Minister for the third Quarter 2014-15 and the Statistical Department; (P): Provisional Estimate, (A) Advance Estimate.

\*\* Except Himachal Pradesh, Manipur, Mizoram, Sikkim and Goa.

## 1.1 Introduction

### 1.1.1 Summary of Fiscal Transactions in 2014-15

**Table 1.1** 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 (2014-15) *vis-à-vis* the previous year (2013-14).

Table No. 1.1: Summary of Fiscal operations in 2014-15

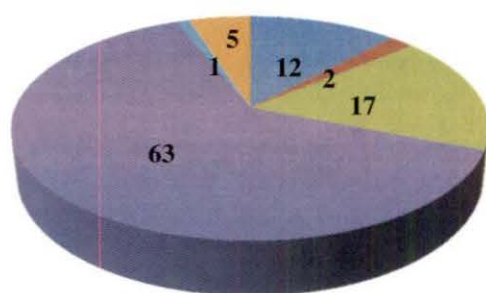
(₹ in crore)

Receipts			Disbursements							
Particulars	2013-14	2014-15	Particulars	2013-14	2014-15					
Section-A: Revenue					Non-Plan	Plan	Total			
Revenue receipts	7650.18	9239.73	Revenue expenditure	5948.96	5476.45	1966.46	7442.91			
Tax revenue	1073.91	1174.26	General Services	2345.29	2659.80	16.21	2676.01			
Non-tax revenue	246.52	195.64	Social Services	2407.89	1644.40	1539.94	3184.34			
Share of Union Taxes/ Duties	1630.25	1730.13	Economic Services	1048.29	992.43	410.31	1402.74			
Grants from Government of India	4699.50	6139.70	Grants-in-aid and Contributions	147.49	179.82	-	179.82			
Section-B: Capital & others			Capital Outlay				1640.73	10.88	2821.41	2832.29
Misc. Capital Receipts	0.00	0.00	Loans and Advances Disbursed	15.77	0.31	15.43	15.74			
Recoveries of Loans and Advances	0.96	2.18	Repayment of Public Debt	219.91	300.00	0.00	300.00			
Public Debt Receipts	786.98	537.27	Contingency Fund	0.00	0.00	0.00	0.00			
Contingency Fund	0.00	0.00	Public Account Disbursements	2116.13	2580.42	0.00	2580.42			
Public Account Receipts	2631.12	2985.73	Closing Cash Balance	3787.19*	-	-	3380.74			
Opening Cash Balance	2659.45	3787.19	Total:	13728.69			16552.10			
<b>Total:</b>	<b>13728.69</b>	<b>16552.10</b>								

(Source: Finance Accounts)

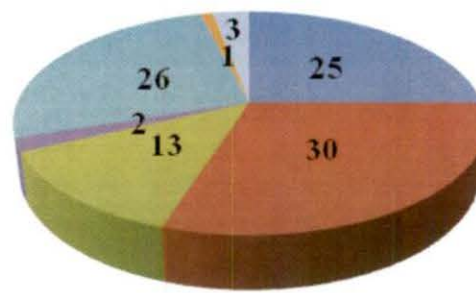
\*The closing cash balance has been taken on the higher side at ₹ 3,787.19 crore instead of ₹ 3,787.18 crore due to rounding off.

Chart No. 1.1: Sources of Fund  
(in per cent)



- Tax Revenue
- Non-tax Revenue
- States Share of Union Taxes
- Grants from GoI
- Recoveries of Loans & Advances
- Public Debt Receipts

Chart No. 1.2: Application of Fund  
(in per cent)



- General Services
- Social Services
- Economic Services
- Grants-in-aid
- Capital Outlay
- Loans and Advances
- Repayment of Public debt

The following are the major changes in fiscal transactions during 2014-15 over the previous year:-

Revenue Receipts	<ul style="list-style-type: none"> <li>➤ Revenue Receipts increased by 21 per cent,</li> <li>➤ Tax revenue increased by 9 per cent,</li> <li>➤ States share of Union Taxes and Duties increased by 6 per cent,</li> <li>➤ Grants from Government of India increased by 31 per cent</li> <li>➤ Non tax Revenue decreased by 21 per cent</li> </ul>
Revenue Expenditure	<ul style="list-style-type: none"> <li>➤ Revenue Expenditure increased by 25 per cent. Plan expenditure increased by 40 per cent and NPPE increased by 20 per cent</li> <li>➤ General Services increased by 14 per cent</li> <li>➤ Social Services increased by 32 per cent</li> <li>➤ Economic services increased by 34 per cent</li> <li>➤ Grant-in-Aid increased by 22 per cent</li> </ul>
Capital Expenditure	<ul style="list-style-type: none"> <li>➤ Increased by 73 per cent</li> </ul>
Loans and Advances	<ul style="list-style-type: none"> <li>➤ Recoveries increased by 127 per cent</li> <li>➤ Disbursement of loans and advances decreased by 0.19 per cent</li> </ul>
Public Debt	<ul style="list-style-type: none"> <li>➤ Receipts decreased by 32 per cent</li> <li>➤ Repayment increased by 36 per cent</li> </ul>
Cash Balance	<ul style="list-style-type: none"> <li>➤ Decreased by 11 per cent at the end of the year 2014-15.</li> </ul>

### 1.1.2 Review of the Fiscal Situation

#### *Tripura Fiscal Responsibility and Budget Management (TFRBM) Act, 2005*

As per recommendations of the XIII Finance Commission (XIII FC), State Government had amended the TFRBM Act and had revised the Mid Term Fiscal Policy Statement (MTFPS) targets since 2010-11 for the XIII FC Award period upto 2014-15.

Major fiscal variables provided in the budget based on recommendations of the XIII Finance Commission and the actuals *vis-a-vis* the target in the FRBM Act of the State, are depicted in **Table No. 1.2** below:

**Table No. 1.2: Trends in major fiscal variations *vis-à-vis* projections for 2014-15**

Fiscal variables	2014-15			Performance
	XIII FC targets for the State	Targets as prescribed in TFRBM Act	Projections made in MTFPS	
Revenue Deficit (-)/Surplus (+) (₹ in crore)	To maintain Revenue surplus			1796.82
Fiscal Deficit(-)/Surplus (+) to GSDP ratio (in per cent)	(-) 3.00	(-) 3.00	(-) 3.00	(-) 3.39
Ratio of outstanding debt to GSDP (in per cent)	44.00	44.20	44.20	30.14

Source: XIII FC, Medium Term Fiscal Policy Statement, Finance Accounts.

The State had maintained revenue surplus during the current year 2014-15 as well. The State Government was not able to achieve the fiscal deficit ratio of 3.00 *per cent* set in the FRBM Act and MTFPS. The debt-GSDP ratio of 30.14 *per cent* had been maintained within the target of 44.20 *per cent* prescribed in TFRBM Act and MTFPS and also XIII FC projection for the year 2014-15.

During 2014-15, fiscal deficit stood at ₹ 1049.03 crore against the surplus of ₹ 45.68 crore during 2013-14.

### 1.1.3 Budget Estimates and Actuals

The Budget Estimates of the State Government provides an estimate of revenue receipts and expenditure thereof for a particular financial year. Government has set various parameters to come out with these estimates based on past experience on various fiscal variables. 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. Deviation from the estimates on the other hand indicates poor planning and implementation of fiscal objectives. The following table shows the Budget Estimates and Actuals for selected Parameters.

**Table No. 1.3: Budget and Actuals 2014-15**

(₹ in crore)			
Sl. No.	Particulars	Budget Estimates (RE)	Actuals
1	Tax Revenue	1,241.00	1,174.26
2	Non-Tax Revenue	222.90	195.64
3	State Share of Union Taxes and Duties	1,800.40	1,730.13
4	Capital Receipts (Borrowings)	888.00	537.27
5	Revenue Expenditure	8,303.07	7,442.91
6	Capital Expenditure	3,667.40	2,832.29
7	Revenue Deficit (-)/Surplus (+)	(+) 2,360.38	(+) 1,796.82
8	Fiscal Surplus (+)/Deficit (-)	(-) 1,320.89	(-) 1,049.03

It was seen that the collection of state revenue (*tax revenue + non-tax revenue*) was lower than the Revised Estimate by ₹ 94.00 crore (6 *per cent*) during the year 2014-15. The collection of non-tax revenue decreased by ₹ 27.26 crore (12 *per cent*) during the same period. There was less expenditure compared to the projected revenue expenditure of ₹ 860.16 crore (10 *per cent*) during the year. There was a shortfall in capital expenditure by ₹ 835.11 crore *i.e.* 23 *per cent* less than the budget estimates for the year 2014-15 as mentioned in the budget speech of the Finance Minister 2015-16.

Details of variations on Budget Estimates vis-a-vis the actual on various components for the year 2014-15 are given in **Appendix 1.3**.

With the aim of improving efficiency, ensure transparency and making it dealers' friendly, the State had implemented "Mission Mode Project for Computerisation of Tax Administration (MMPCT)" at a cost of ₹ 730.41 lakh. Utilising this project the

State Government realised an approximate amount of ₹ 192.60 crore during the year 2014-15.

### Mode of Financing Fiscal Deficit

According to the Budget Speech 2014-15, the fiscal deficit was anticipated to be ₹ 158.66 crore. It was stated in the Budget Speech that this deficit would be met by means of implementing austerity measures and mobilising additional revenue by means of better tax compliance during the year. The fiscal deficit, however, was projected in the revised estimate as (-) ₹ 1,320.89 crore for the year 2014-15 but the actual deficit was ₹ 1,049.03 crore.

The State Government rationalised the rates of different taxes and excise duties for the purpose of additional resource mobilisation. With a view to collect additional revenue, the Government had reduced (14 October 2014) VAT on some products while the rate of Luxury Tax had been enhanced by 5 per cent (17 October 2014) by amending “The Tripura Tax on Luxuries in Hotels and Lodging Houses (Second Amendment) Act, 2014” as indicated in the Budget Speech 2015-16.

#### 1.1.4 Gender Budgeting

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 with ₹ 149.82 crore in the year 2005-06 out of total budget of ₹ 3,689.15 crore for the year. The State Government allocates funds for women fully or partly on schemes within the overall budget. An amount of ₹ 551.71 crore (13 per cent) was allocated to 18 departments in the revised estimates for the year 2014-15 out of total plan outlay of ₹ 4,326.02 crore for the year.

Scrutiny of budget records revealed that out of a total provision for plan outlay, 13 to 28 per cent was allocated for women during 2010-11 to 2014-15 of which the expenditure ranged between 61 and 71 per cent during the period. Details are given in table below:

Table No. 1.4: Provision and achievement of Gender Budget during 2010-15

(₹ in crore)

Year	Total budget for plan outlay	Provision for gender budget (percentage of total plan provision)	Expenditure (percentage of achievement)
2010-11	1,053.92	294.84 (28)	194.54 (66)
2011-12	1,302.36	304.64 (23)	142.86 (47)
2012-13	1,864.55	421.44 (23)	289.93 (69)
2013-14	2,039.96	360.25 (18)	254.56 (71)
2014-15	4,326.02	551.71(13)	336.63 (61)

Source: Budget at a Glance 2014-15

During 2014-15, the expenditure was about 61 per cent of the budget provision for women as compared to 71 per cent in 2013-14. Analysis of the plan outlay and expenditure of the various departments under Gender Budget revealed that during

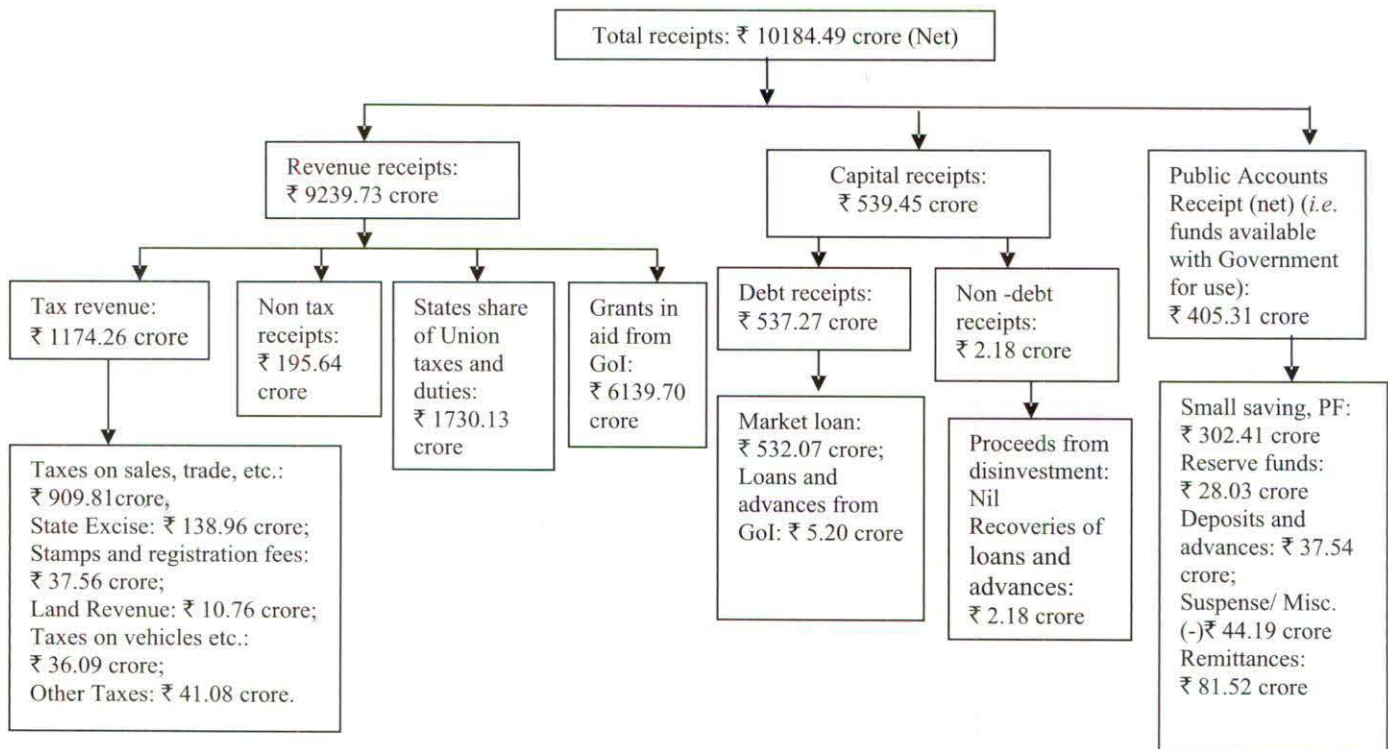
2014-15, the achievement in respect of Rural Development Department was only 7 per cent and in three cases (agriculture department, scheduled caste Welfare department and other backward classes welfare department), the expenditure was below 20 per cent. However, the expenditure for the Gender budget in respect of three Departments i.e. Family Welfare, Scheduled Tribes and Youth Affairs & Sports Department was more than 100 per cent during the year 2014-15.

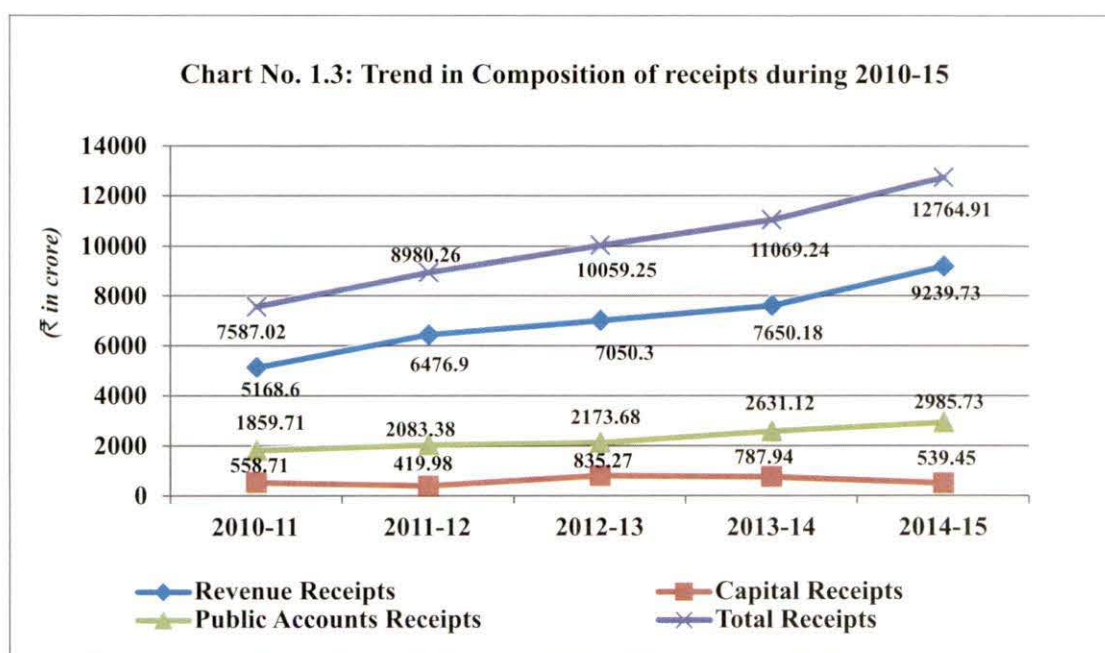
**1.2 Resources of the State**

**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 Revenues, Non-tax Revenues, State’s share of Union Taxes and Duties and Grants-in-aid from the Government of India (GoI). Capital receipts comprise 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 Accounts after disbursement is also utilised by the Government to finance its requirement. **Table No.1.1** and **Appendix 1.2** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart No. 1.1** depicts the percentage of funds receipts from various components during 2014-15.

Following flowchart shows the components and sub-components of resources of the State.





Revenue receipts of the State increased from ₹ 5,168.60 crore in 2010-11 to ₹ 9,239.73 crore in 2014-15 which represented an increase of about 79 per cent over a period of five years. The contribution in the Revenue receipts during 2014-15 were 13 per cent in Tax Revenue, 2 per cent in Non-Tax, 19 per cent in State's share of Union Taxes and Duties and 66 per cent in Grants-in-aid from the Government of India (Appendix 1.4).

On the other hand, the Capital receipts inclusive of Recoveries from Loans and Advances of the State had increased to ₹ 835.27 crore in 2012-13 and thereafter decreased to ₹ 539.45 crore in 2014-15 as compared to previous years. This decrease however, was mainly due to less borrowing from market during the year as compared to the previous year.

### 1.3 Revenue Receipts

Statement-14 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts of the State consist of its own tax and non-tax revenues, central tax transfers and grants-in-aid from GoI. The trends and composition of revenue receipts over the period 2010-15 are presented in **Chart No. 1.4**.

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

The Central Government has been transferring a sizeable quantum of funds directly to the State implementing agencies<sup>1</sup> as of the XIII FC Award period till 31 March 2015, for implementation of various schemes/programmes in social and economic Services,

<sup>1</sup> State implementing agencies include any organisation/institution including Non-Governmental organisation which is authorised by the State Government to receive funds from the Government of India for implementing specific programmes in the State.

which are recognised as critical. These funds are not routed through the State Budget/State Treasury System and hence do not find mention in the finance Accounts of the State. As such, the Annual Finance Accounts of the State does not provide a complete picture of the resources of the State. However, an appendix comprising the flow of such funds has been appended in the Finance Accounts of the State and is also shown in a statement in the Budget at a glance of the State partially in every year. As per GoI decision all assistance to CSS/ACA under the 66 umbrella schemes would be released directly to the State Government and not to the implementing agencies and hence these funds would, however, be routed through the State Budget from the financial year 2015-16. The funds transferred directly to the State Implementing Agencies during the last five years are presented in **Table No. 1.5**.

**Table No. 1.5: Funds transferred by Central Government directly to the State Implementing Agencies outside the State Budget**

(₹ in crore)

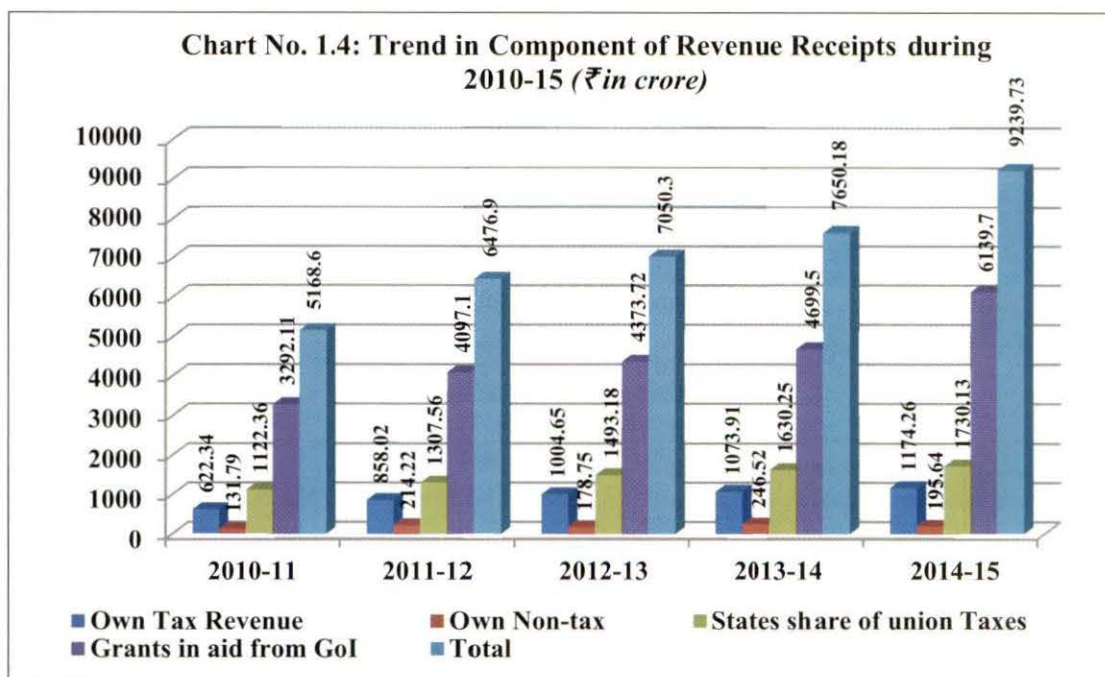
Particulars	Funds Transferred				
	2010-11	2011-12	2012-13	2013-14	2014-15
No. of Programmes / Schemes under which funds were transferred	73	68	63	57	45
Total Funds transferred by Central Government	962.59	1,753.28	1,618.36	1,763.55	110.90

**Source:** 'Central Plan Scheme Monitoring System' portal of the Controller General of Accounts' website.

During the year 2014-15, an approximate amount of ₹ 110.90 crore was transferred directly by Government of India to the State Implementing Agencies under 45 schemes. The details of the Implementing Agencies to which the funds were transferred are presented in **Appendix 1.5**.

Out of ₹ 110.90 crore released during the year, ₹ 12.50 crore (11.27 per cent) was released towards MPs Local Area Development Scheme (MPLADS) under Dhalai and West Tripura Districts and ₹ 1.18 crore under Science and Technology Programme. Besides, an amount of ₹ 79.80 crore was released to two central implementing agencies (National Institute of Technology, Agartala: ₹ 79.72 crore; Tripura University: ₹ 0.08 crore) during the year 2014-15.





Over the last five years, the increase in own tax revenue receipts was mainly due to increase in receipt on Tax on sales, trade, etc (VAT) which was due to revision of rates (4<sup>th</sup> May 2011 and 17 October 2014) by the State Government.

**Table No. 1.6: Trends in Revenue Receipts and Buoyancy Ratios relative to GSDP**

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Revenue Receipts (RR) (₹ in crore)</b>	<b>5168.60</b>	<b>6476.90</b>	<b>7050.30</b>	<b>7650.18</b>	<b>9239.73</b>
Rate of growth of RR ( <i>per cent</i> )	17.43	25.31	8.85	8.51	20.78
R R/GSDP ( <i>per cent</i> )	28.93	32.43	31.06	28.54	29.88
<b>Buoyancy Ratios<sup>2</sup></b>					
Revenue Buoyancy w.r.t GSDP	1.81	2.15	0.65	0.46	1.35
State's Own Tax Buoyancy w.r.t GSDP	1.13	3.21	1.25	0.38	0.61
Revenue Buoyancy with reference to State's own taxes	0.96	0.67	0.52	1.24	2.22

As shown in the table 1.6, the revenue buoyancy with respect to GSDP was in the range of 0.46 and 2.15 during the period of 2010-15 which indicates that the revenue receipts increased sharply, except two years where the revenue buoyancy was 0.65 (2012-13) and 0.46 (2013-14), as compared to the Growth rate of GSDP. During 2014-15, there were significant changes as compared to the previous two years in the rate of growth of revenue receipts with the rate of growth being 20.78 *per cent*.

This was due to increase in the share of net proceeds assigned to all states and increase of state excise duty under foreign liquor and spirits.

The State's Own Tax Buoyancy with respect to GSDP was in the range of 0.38 to 3.21 during 2010-15. The buoyancy ratio had been positive for all the years and it stood at 0.61 *per cent* in 2014-15.

<sup>2</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 0.6 implies that revenue receipts tend to increase by 0.6 percentage points if the GSDP increases by one *per cent*.

**Growth Rate (CAGR) of Revenue (20.78 per cent) of the State was higher than the average CAGR of Special Category states (15.34 per cent) and that of 17 General category states (16.10 per cent) during the year 2014-15.**

### 1.3.2 State's Own Resources

State's share in Central Taxes and Grants-in-aid are determined on the basis of recommendations of the Finance Commission and the State's performance in mobilisation of resources is assessed in terms of its own resources comprising own tax and non-tax sources. Though the Tax and Non-Tax revenue formed a minor part of the States resources, the performances of the State in mobilisation of Tax and Non-Tax is important in the long run 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.

**Table No. 1.7: Projection of XIII FC, MTFPS, Revised Estimates vis-a-vis the actuals in respect of Tax and Non-Tax Revenue for 2014-15**

(₹ in crore)

	XIII FC projections	MTFPS projection	Revised Estimates	Actuals
Tax revenue	894.17	1,241.00	1,241.00	1,174.26
Non-tax revenue	187.93	222.90	222.90	195.64

The receipt of Tax and Non-Tax Revenue was higher than the XIII FC Projections by 31.32 per cent and 4.10 per cent respectively during the year 2014-15 (table no. 1.7). But it was lower than the Revised Estimates by 5.38 per cent and 12.23 per cent respectively during 2014-15.

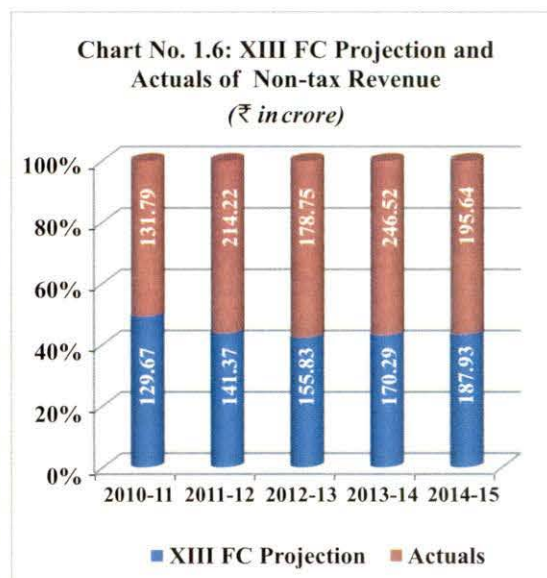
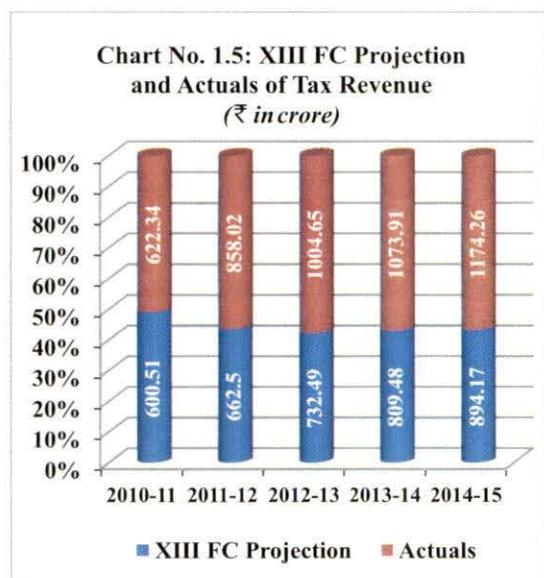
**Table No. 1.8: Tax and Non-tax Revenue projected by XIII FC and Actual collection during 2010-15.**

(₹ in crore)

Year	XIII FC projection		Actuals		Excess Collections	
	Tax	Non-tax	Tax	Non-tax	Tax	Non-tax
2010-11	600.51	129.67	622.34	131.79	(+) 21.83	(+) 2.12
2011-12	662.50	141.37	858.02	214.22	(+) 195.52	(+) 72.85
2012-13	732.49	155.83	1,004.65	178.75	(+) 272.16	(+) 22.92
2013-14	809.48	170.29	1,073.91	246.52	(+) 264.43	(+) 76.23
2014-15	894.17	187.93	1,174.26	195.64	(+) 280.09	(+) 7.71
<b>Total:</b>	<b>3,699.15</b>	<b>785.09</b>	<b>4,733.18</b>	<b>966.92</b>	<b>(+) 1,034.03</b>	<b>(+) 181.83</b>

Source: XIII FC & Finance Accounts.

Table No. 1.8 shows that during the period of 2010-15, the State had collected both the Tax and Non-tax Revenue more than the XIII FC projection made for the Award period. Overall collection of Tax and Non-tax Revenue were 27.95 per cent and 23.16 per cent respectively above the XIII FC projection during the period.



### i) Tax Revenue

Overall increase of Tax revenue of the State during the year was 9.34 per cent from ₹ 1,073.91 crore in 2013-14 to ₹ 1,174.26 crore in 2014-15. The increase in tax revenue was mainly under the major heads taxes viz. State Excise (20.65 per cent), Taxes on Sales, Trades, etc. (8.69 per cent) and Land Revenue (33.33 per cent), while there was a decrease in respect of Stamp duty and Registration fees (4.28 per cent) and Taxes on Vehicles (1.90 per cent) as shown in **Table No. 1.9**.

**Table No. 1.9: Components of State's Tax revenue**

(₹ in crore)

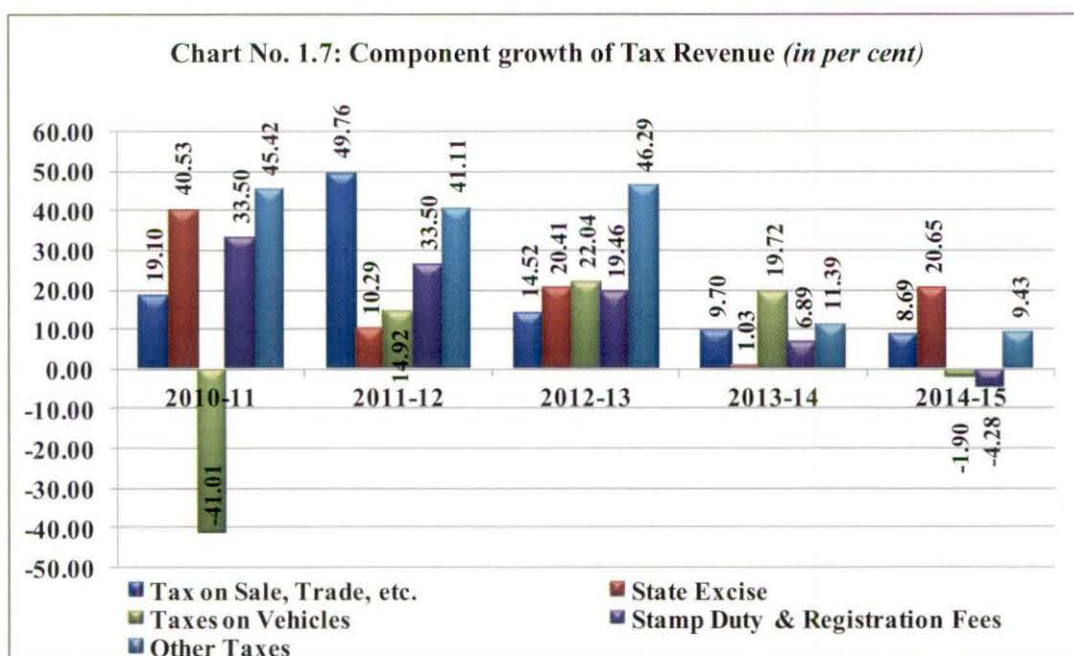
Revenue Head	2010-11	2011-12	2012-13	2013-14	2014-15	Percentage increase in 2014-15 over 2013-14
Taxes on sales, trades, etc.	444.93	666.32	763.07	837.09	909.81	8.69
State excise	85.85	94.68	114.00	115.18	138.96	20.65
Taxes on vehicles	21.91	25.18	30.73	36.79	36.09	(-) 1.90
Stamp duty and Registration fees	24.23	30.73	36.71	39.24	37.56	(-) 4.28
Land revenue	15.25	9.33	26.44	8.07	10.76	33.33
Other taxes <sup>3</sup>	30.17	31.78	33.70	37.54	41.08	9.43
<b>Total:</b>	<b>622.34</b>	<b>858.02</b>	<b>1,004.65</b>	<b>1,073.91</b>	<b>1,174.26</b>	<b>9.34</b>

Source: Finance Accounts for the respective years

*The growth of Tax revenue of the State was 9.34 per cent against the average of 13.19 per cent in respect of 9 Special Category States and 10.51 per cent in respect of 17 General Category States for the year 2014-15.*

The component-wise increase in Tax revenue (in per cent) during the year 2010-15 is depicted in **Chart No. 1.7**:

<sup>3</sup> Other taxes include other taxes on commodities & services; taxes and duties on electricity; agricultural income; and taxes on profession, trade, callings & employment.



## ii) Non-tax Revenue

The Non-tax Revenue receipts of the State stood at ₹ 195.64 crore including ₹ 2.56 crore on account of eventual adjustment of excess repayment of GoI loan made after March 2010 and booked under Major Head 0075- Miscellaneous General Services in 2014-15, against ₹ 246.52 crore in 2013-14, which shows a decrease of 20.64 *per cent over the year* (Table No. 1.10). This decrease was mainly due to less 'Interest receipts' in which only ₹ 46.02 crore was collected during 2014-15 against ₹ 86.47 crore in 2013-14. Dividend receipts from Public Sector Undertakings was only ₹ 0.51 crore during the year 2014-15 though it was nil in previous year.

**Table No. 1.10: Component-wise trend of Non-tax revenue receipts**

(₹ in crore)

Revenue Head	2010-11	2011-12	2012-13	2013-14	2014-15	Percentage increase(+)/ decrease(-) in 2014-15 over 2013-14
Interest receipts	23.24	50.66	67.88	86.47	46.02	(-) 46.78
Dividends & Profits	0.13	25.95	0.67	-	0.51	(+) 100
Other non-tax receipts	108.42	137.61	110.20	160.05	149.11	(-) 6.84
<b>Total:</b>	<b>131.79</b>	<b>214.22</b>	<b>178.75</b>	<b>246.52</b>	<b>195.64</b>	<b>(-) 20.64</b>

**Table No. 1.11: Sector-wise non-tax revenue receipts***(₹ in crore)*

Name of Sector	2010-11	2011-12	2012-13	2013-14	2014-15
General Service	50.75 (38.51)	64.35 (30.04)	44.55 (24.93)	70.80 (28.72)	57.90 (29.60)
Social Service	8.60 (6.53)	10.82 (5.05)	11.98 (6.70)	14.30 (5.80)	8.90 (4.55)
Economic Service	49.07 (37.23)	62.44 (29.15)	53.66 (30.02)	74.95 (30.40)	82.31 (7.36)
Interest Receipts, dividends, etc.	23.37 (17.73)	76.61 (35.76)	68.55 (38.35)	86.47 (35.08)	46.53 (23.78)
<b>Total:</b>	<b>131.79</b>	<b>214.22</b>	<b>178.75</b>	<b>246.52</b>	<b>195.64</b>

Table No. 1.11 shows that there was a sharp decline in receipt of Non-tax Revenue in respect of General Service and Interest receipts. There was increase upto 2013-14 which fell by approximately 5 crore in 2014-15 in the social service sector. While there was an increase in receipt of the Economic Services by ₹ 7.36 crore during the year 2014-15 as compared to previous year. The increase in Economic Services was due to more collection from Forestry by 38 per cent and Minor Irrigation (215 per cent) during 2014-15 as compared to previous year.

*The decline of Non-tax revenue of the State during the year 2014-15 was (-) 20.64 per cent as compared to the average CAGR of (-) 6.78 per cent in respect of Special Category States during the year.*

### 1.3.3 Grants-in-aid from GoI

Grants-in-aid 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 grants-in-aid increased every year in absolute terms, but as a percentage to total revenue receipts there had been a declining trend during 2010-14 but increased by 5 per cent in 2014-15 over previous year. The table below shows the composition of the Grants-in-aid and its trend over the last five years:

**Table No. 1.12: Grants-in-aid received from GoI***(₹ in crore)*

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Non-Plan Grants	1195.43	1230.57	1289.76	1150.62	1086.53
Grants for State Plan Schemes	1745.48	2450.06	2691.59	3004.78	4720.17
Grants for Central Plan Schemes	29.29	46.79	33.34	35.21	32.74
Grants for Centrally Sponsored Schemes	279.81	312.25	321.04	424.04	235.49
Grants for Special Plan Schemes	42.10	57.43	37.99	84.85	64.77
<b>Total:</b>	<b>3292.11</b>	<b>4097.10</b>	<b>4373.72</b>	<b>4699.50</b>	<b>6139.70</b>
Percentage of increase over previous year	8.20	24.45	6.75	7.45	30.65
Total grants as a percentage of Revenue Receipts	64	63	62	61	66

During 2014-15, the State had received an amount of ₹ 6,139.70 crore as Grants-in-aid from GoI out of which ₹ 1,086.53 crore was Non-plan Grants. An amount of ₹ 600 crore was received as Revenue Deficit Grant, ₹ 22.12 crore towards the State Disaster Response Fund (SDRF), ₹ 37.00 crore was grants for Maintenance of Roads and Bridges and ₹ 23.88 crore being the grants for maintenance of Forest under Non-

plan during the year 2014-15. There was a steep increase in receipt of grants under State plan schemes during 2014-15 while the grants for the centrally sponsored schemes during the year decreased substantially by ₹ 188.55 crore.

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

The State Government enacted the Tripura Fiscal Responsibility and Budget Management Act, 2005 and the rules for carrying out the provisions of the Act were published in October 2006. As per recommendation of the XIII FC, the State Government had amended the TFRBM Act, 2005 in April 2011 and renamed it as Tripura Fiscal Responsibility and Budget Management (3<sup>rd</sup> Amendment) Act, 2011. Accordingly, the State had also revised its MTFPS targets since 2010-11 for the XIII FC Award period.

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 and outstanding as on 31-03-2010 had been written off. Ministry of Finance permitted the State Government to adjust the excess repayment of principal and interest made from the date of the orders (31 March 2010) and its implementations against future repayment to the Ministry of Finance. The State Government paid ₹ 6.88 crore in excess (Principal: ₹ 2.79 crore and Interest: ₹ 4.09 crore) after the effective date of which the Ministry of Finance had adjusted only ₹ 2.56 crore leaving a balance of ₹ 4.32 crore (Principal: ₹ 2.01 crore and Interest: ₹ 2.31 crore) unadjusted as on 31 March 2015. This resulted in overstatement of Public Debt of the State Government to that extant.

### 1.3.5 Central Tax Transfers

The XIII FC recommended 32 *per cent* share of Union Taxes to all states including Tripura during the XIII FC period from 2010-11 to 2014-15. The XIII FC also recommended average devolution of State Share of Union Taxes at 9.31 *per cent* of GSDP during the period.

During the last five year period from 2010-11 to 2014-15, the devolution of different component of State's Share of Union Taxes were as under:

**Table No. 1.13: Trend in components of State's share of Union Taxes**

Component of State's Share of Union Taxes	(₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Corporation tax	438.70	514.68	536.36	548.28	604.18
Income tax	231.83	261.43	321.11	361.03	431.44
Taxes on wealth	0.90	1.98	0.91	1.51	1.63
Union Excise & Customs	339.03	373.42	416.75	453.86	437.82
Service tax & others	111.90	156.05	218.05	265.57	255.06
<b>Total:</b>	<b>1,122.36</b>	<b>1,307.56</b>	<b>1,493.18</b>	<b>1,630.25</b>	<b>1,730.13</b>

There was an increasing trend of devolution in the components of the State's Share of Union Taxes during the last five year period. Corporation Tax, Union Excise & Customs and Income Tax contributed a major part to State's share of Union Taxes

during the year 2014-15. The Share of Union Taxes for the year 2014-15 as percentage of GSDP stood at 5.60 *per cent*.

### 1.3.6 Optimisation of the XIII FC Grants during 2010-15

The Thirteenth Finance Commission (XIII FC) was constituted by the President under Article 280 of the Constitution of India on 13 November 2007 to give recommendations on specified aspects of Centre-State fiscal relations during 2010-15 (award period). The XIII FC, as per the terms of reference, has three constitutionally mandated tasks, namely, the distribution of net revenues from the divisible pool of taxes, grants-in-aid to the needy states and measures for supplementing the states resources for devolution to local bodies.

The details of the grants recommended by the XIII FC and released by GoI during 2010-15 are given below:

**Table No. 1.14: Recommendations of XIII FC and actual release of funds by GoI during 2010-15**

(₹ in crore)

Sl. No.	Purpose for which grants is released	Amount to be released by the GoI as per the recommendation of the XIII FC	Actual released by GoI	Short release of funds
1	Local Bodies and PRIs	369.60	248.57	(-) 121.03
2	State Disaster Response fund (SDRF)	106.70	101.03	(-) 5.67
3	State Specific needs	500.00	303.09	(-) 196.91
4	Maintenance of Roads and Bridges	122.00	96.00	(-) 26.00
5	Maintenance of Forest	95.52	83.58	(-) 11.94
6	Education Sector	23.00	5.00	(-) 18.00
7	Grants in aid for water sectors	8.00	2.00	(-) 6.00
8	District Innovation Fund	4.00	2.80	(-) 1.20
9	Improvement of Justice Delivery	24.02	12.16	(-) 11.86
10	Incentive for reducing Infant Mortality Rate	6.40	1.91	(-) 4.49
11	Improvement of statistical system	4.00	1.60	(-) 2.40
12	Employee & Pension database	5.00	2.50	(-) 2.50
<b>Total:</b>		<b>1,268.24</b>	<b>860.24</b>	<b>(-) 408.00 (32%)</b>

Source: XIII FC recommendations, Finance Accounts and departmental records.

As of 31 March 2015, the Government of Tripura received ₹ 860.24 crore from the GoI against the recommended amount of ₹ 1,268.24 crore to be released by the GoI for the purpose as indicated in table above during the XIII FC Award period. There was short release of funds by GoI amounting to ₹ 408.00 crore (32 *per cent*) during 2010-15.

During the XIII FC award period, the State Government received ₹ 5,952.91 crore as Non-Plan grants out of which ₹ 4,939.45 crore (83 *per cent*) was received as Revenue deficit gap grant from GoI against ₹ 4,453.30 crore recommended by XIII FC. There was an excess release of ₹ 486.15 crore as of March 2015.

### Grants for States Specific Needs

The XIII FC has recommended ₹ 500 crore being States specific needs grants to the Government of Tripura, of which GoI released only ₹ 303.09 crore as of 31 March 2015, resulting in short release of ₹ 196.91 crore during 2010-15. The details of the funds recommended vis-a-vis actual released by GoI alongwith the purpose for which grants were released are given in **Appendix-1.6**.

It was noticed that out of total grants of ₹ 500 crore towards the State Specific Needs recommended by the XIII FC, ₹ 200 crore was for construction work of drainage system in the State Capital City of Agartala of which only ₹ 70 crore was released by the GoI as of 31 March 2015. It was also noticed that the XIII FC has recommended a grant of ₹ 30 crore for construction works of New Raj Bhawan at Capital Complex, Agartala and GoI released ₹ 21.85 crore as of 31 March 2015. But State Government utilised only ₹ 8.06 crore on the project which was started on 3 May 2012 stipulating to complete the work by May 2014 but remained incomplete as of 31 March 2015.

### 1.4 Capital Receipts

All Government receipts which either create liabilities (eg; market borrowing, public account receipts) or reduce assets (eg; 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 receipt.

**Table No. 1.15** shows trend in growth and composition of two components of capital receipts of the State Government during the last five years period. The table shows a fluctuating scenario of capital receipt and decrease by ₹ 248.49 crore (32 per cent) from ₹ 787.94 crore in 2013-14 to ₹ 539.45 crore in 2014-15.

**Table No. 1.15: Trends in growth and composition of capital receipts**

(₹ in crore)

Sources of State's Receipts	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Capital Receipts (CR)</b>	<b>558.71</b>	<b>419.98</b>	<b>835.27</b>	<b>787.94</b>	<b>539.45</b>
Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.0
Non-debt Capital Receipts	2.80	2.10	1.26	0.96	2.18
Public Debt Receipts	555.91	417.88	834.01	786.98	537.27
Rate of growth of Public Debt Receipts ( <i>per cent</i> )	12.58	(-) 24.83	99.58	(-) 5.64	(-) 31.73
Rate of growth of Non-debt Capital Receipts ( <i>per cent</i> )	(-) 20.23	(-) 25.00	(-) 40.00	(-) 23.81	(+) 127.08
Rate of growth of GSDP ( <i>per cent</i> )	16.00	11.79	13.63	18.12	15.34
Rate of growth of CR ( <i>per cent</i> )	12.34	(-) 24.83	98.88	(-) 5.67	(-) 31.54

#### 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 2010-11 to 2014-15 was not only meagre but also showed a decreasing trend from ₹ 2.80 crore in 2010-11 to ₹ 0.96 crore in 2013-14. However, it increased slightly in 2014-15 over the previous year. Outstanding loans and advances as on 31 March 2014 was ₹ 127.04 crore. During the year 2014-15, the State Government had given loans to the Government Servants and other Co-operative Societies under



Social and Economic Services for various developmental activities amounting to ₹ 15.74 crore. Only ₹ 2.18 crore had been recovered from them during the year, of which ₹ 0.61 crore was received from the Government Servants. As on 31 March 2015, the outstanding Loans and Advances stood at ₹ 140.60 crore.

### 1.4.2 Public Debt Receipts

A time series data on public debt receipts during 2010-15 is shown below:

**Table No.1.16: Time series data on public debt receipts 2010-15**

Public Debt	2010-11	2011-12	2012-13	2013-14	2014-15	Total
<b>Internal debt</b>						
Loans from Market	285.00 (51.27)	300.00 (71.79)	645.00 (77.34)	550.03 (69.89)	150.00 (27.92)	1930.03 (61.62)
National Small Savings Provident Fund (NSSPF)	174.05 (31.31)	12.52 (0.30)	41.28 (4.95)	74.41 (9.46)	182.07 (33.89)	484.33 (15.46)
Loans from other Financial institutions	93.50 (16.82)	99.29 (23.76)	144.25 (17.30)	158.82 (20.18)	200.00 (37.23)	695.86 (22.22)
<b>Total Internal Debt</b>	<b>552.55 (99.40)</b>	<b>411.81 (98.55)</b>	<b>830.53 (99.58)</b>	<b>783.26 (99.52)</b>	<b>532.07 (99.03)</b>	<b>3110.22 (99.30)</b>
Loans and Advances from GoI	3.36 (0.60)	6.07 (1.45)	3.48 (0.42)	3.73 (0.47)	5.20 (0.97)	21.84 (0.70)
<b>Total Public Debt Receipts</b>	<b>555.91</b>	<b>417.88</b>	<b>834.01</b>	<b>786.98</b>	<b>537.27</b>	<b>3132.05</b>
Public Debt Repayment	205.70	217.52	312.49	219.91	300.00	1255.62
Balance of Public Debt	350.21	200.36	521.52	567.07	237.27	1876.43

**Note:** Figures in parenthesis indicates percentage to Public Debt Receipts.

**Source:** Finance Accounts.

Table above indicates that the share of open market borrowings in Public debt receipts ranged between 27.92 per cent and 77.34 per cent during the period 2010-15. The share of borrowings from National Small Savings Provident Fund (NSSPF) ranged between 0.30 per cent and 33.89 per cent during the same period. During 2014-15, the borrowing from open market considerably decreased by 72.73 per cent while it substantially increased by 144.68 per cent in respect of NSSPF as compared to the previous year.

Loan and advances from GoI slightly increased by ₹ 1.47 crore (39.41 per cent) which was less than one per cent of the total Public Debt Receipts during the year 2014-15.

During 2014-15, the Public Debt Receipts decreased to ₹ 537.27 crore (by 31.73 per cent) but repayment of Public Debt was increased to ₹ 300.00 crore (by 36.42 per cent) as compared to previous year.

During last five year period from 2010-11 to 2014-15, balance of public debt was ₹ 1876.43 crore excluding the interest on the debt.

## 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 the 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. Public account receipt for the last five years are shown in **Table No. 1.16**.

**Table No. 1.17: Public Account Balances**

(₹ in crore)					
Resources under Public Account balances	2010-11	2011-12	2012-13	2013-14	2014-15
a. Small Savings, Provident Fund, etc.	2002.94	2146.29	2385.57	2712.56	3014.96
b. Reserve Fund	430.60	506.75	582.56	651.54	679.57
c. Deposits	250.50	241.41	215.37	309.06	334.70
<b>Total:</b>	<b>2684.04</b>	<b>2894.45</b>	<b>3183.50</b>	<b>3673.16</b>	<b>4029.23</b>

**Table No. 1.17** shows that after disbursement of the fund receipts from the Public Account in various heads during last five year period, there was an increasing trend in the balances of funds which stood at ₹ 4,029.23 crore as on 31 March 2015. The overall increase was ₹ 368.11 crore (10 *per cent*) in 2014-15 over the balance of 2013-14. The Government could use the available funds of ₹ 4,029.23 crore under Public Account for development purposes. The major share (75 *per cent*) of the Public Account was from Small Savings, Provident Funds, etc. which bears an interest liability of the State at the rate of 8.70 *per cent* per annum. Out of ₹ 679.57 crore under Reserve Fund, ₹ 529.21 crore was invested in the earmarked fund (Sinking Fund) during the year 2014-15.

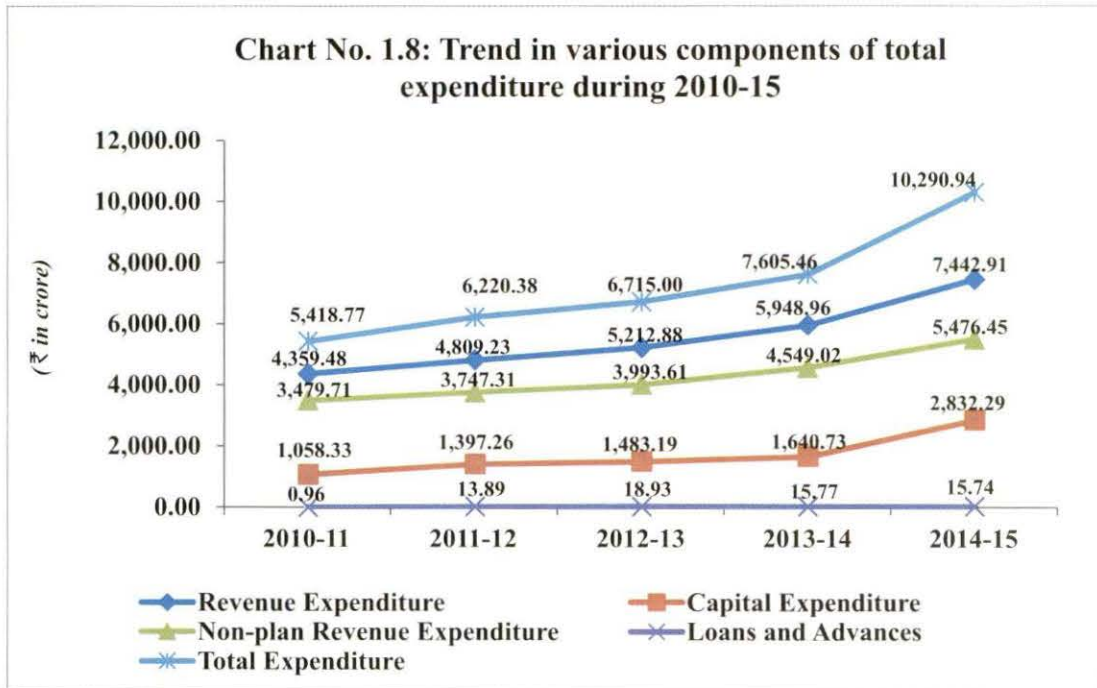
During 2014-15, the contribution to the net balance of small savings, the share of provident funds, etc. was ₹ 302.40 crore including interest of ₹ 239.79 crore adjusted while it was ₹ 28.03 crore in respect of reserve funds. Contribution to the balance of Deposits was ₹ 25.64 crore in 2014-15. The actual contribution to the balance of Deposits during the year was ₹ 37.68 crore as a result of reducing an amount of ₹ 12.04 crore from the previous year balance by proforma transfer to the appropriate Minor heads due to rectification of misclassification of previous year.

## 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 Growth and Composition of Expenditure**

Chart No. 1.8 presents the trends in total expenditure over a period of five years (2010-15) and its composition in terms of ‘expenditure by activities’ is depicted in Chart No. 1.9.



During the period 2010-11 to 2014-15, the total expenditure of the State was on increasing trend and stood at ₹ 10,290.94 crore in 2014-15 from ₹ 5,418.77 crore in 2010-11 with an increase of 90 per cent over the period of five years. However, the total expenditure during 2014-15 increased by 35 per cent over the previous year. Revenue expenditure increased by 71 per cent during last five years period and 25 per cent during 2014-15 as compared to previous year. Expenditure in capital head increased by 73 per cent during 2014-15 as compared to previous year. Disbursement of Loans and Advances decreased by a meagre amount from previous year and stood at ₹ 15.74 crore during 2014-15.

Out of the total revenue expenditure of ₹ 7,442.91 crore during 2014-15, 74 per cent was in non-plan and 26 per cent on plan activities. The trend in composition of revenue expenditure (both plan and non-plan) is depicted in Table No. 1.18.

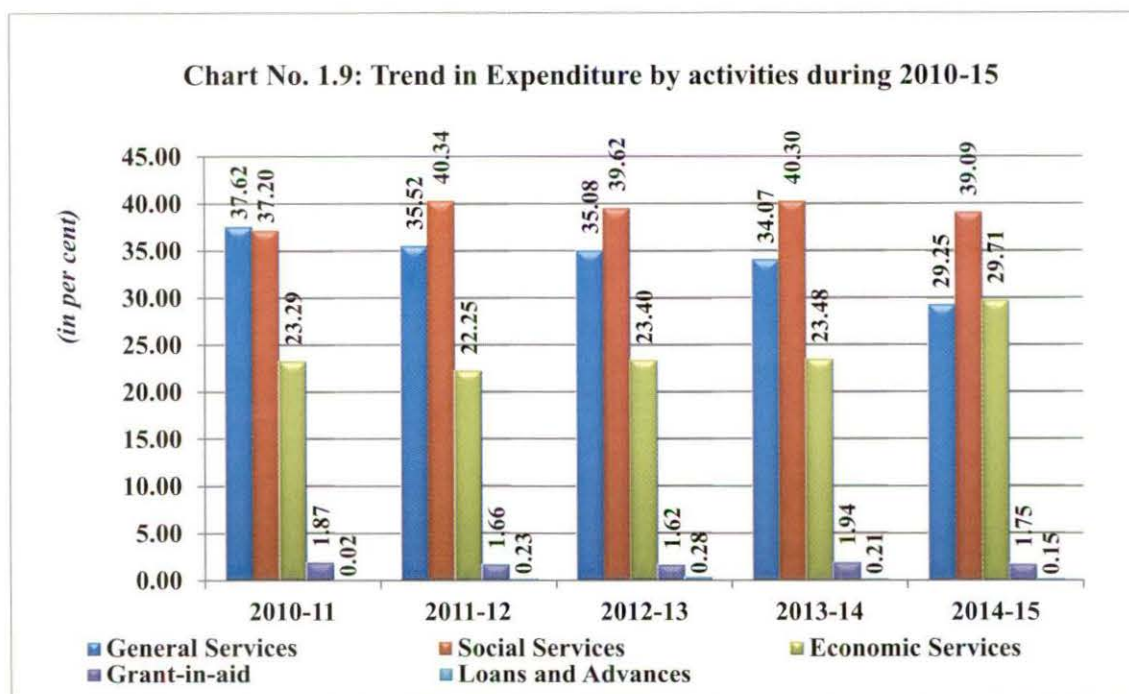
**Table No. 1.18: Trends in Composition of revenue expenditure (Non-plan and Plan) during 2010-15**

	(₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Non-plan	3,479.71(80)	3,747.31(78)	3,993.61(77)	4,549.02(76)	5,476.45(74)
Plan	879.77(20)	1,061.92(22)	1,219.27(23)	1,399.94(24)	1,966.46(26)
<b>Total:</b>	<b>4,359.48</b>	<b>4,809.23</b>	<b>5,212.88</b>	<b>5,948.96</b>	<b>7,442.91</b>

(Figures in bracket indicate percentage of total expenditure)

The non-plan revenue expenditure (₹ 5,476.45 crore) of the State was significantly higher than the XIII FC projection (₹ 3,687.64 crore) for the year 2014-15. The percentage of Plan Revenue Expenditure (PRE) to total expenditure was in increasing trend during 2010-15 and stood at 19 per cent in 2014-15 against 18 per cent in 2013-14. The Non-Plan Revenue Expenditure (NPRE) as a percentage of the total revenue expenditure was, however, decreased from 80 per cent in 2010-11 to 74 per cent in 2014-15. The ratio of revenue expenditure to total expenditure was 72 per cent during 2014-15.

The trends in composition of total expenditure by activities as depicted in **Chart No. 1.9** shows that the share of General Services to total expenditure ranged between 29.25 and 37.62 per cent and the share of Social Services to total expenditure increased gradually from 37.20 per cent in 2010-11 to 40.34 per cent in 2011-12 but decreased marginally to 39.09 per cent in 2014-15 from 40.30 per cent in 2013-14. The expenditure on Economic Services however, showed a declining trend over the years upto 2013-14 and further increased to 29.71 per cent in 2014-15. Payment of grants-in-aid however, remained below 2 per cent in all the five years while repayment of Loans and Advances was below 1 per cent of the total expenditure during the period.



Revenue expenditure on some of the components in Social and Economic Services during 2010-15 are given below:

**Table No. 1.19: Trend in Revenue expenditure on some important component in Social and Economic Sector during 2010-15.**

(₹ in crore)

Particular	2010-11	2011-12	2012-13	2013-14	2014-15
General Education	812.62	861.79	929.23	1,073.56	1,441.30
Medical, Public Health & Family Welfare	202.85	220.83	230.49	303.71	543.62
Maintenance Expenditure for Minor Irrigation	1.45	1.38	0.56	NIL	0.61
Subsidies	11.07	12.62	37.57	104.18	145.50

The table indicates that the Revenue expenditure on General Education increased to ₹ 1,441.30 crore in 2014-15 from ₹ 812.62 crore in 2010-11 thereby recording an increase of 77 per cent during the period. Revenue expenditure on Health Sectors increased by 167.99 per cent while payment of subsidy increased by 1214 per cent during the period 2010-15.

### 1.6.2 Revenue Expenditure

Revenue expenditure during 2014-15 increased by 25 per cent over the previous year and in respect of GSDP, its share was increased by about two per cent. On the other hand, Revenue receipts increased by 21 per cent (29.88 per cent of GSDP) during the year 2014-15 while it was only 8 per cent during 2013-14 over the previous year. The revenue surplus as percentage of GSDP decreased from 6.35 per cent in 2013-14 to 5.81 per cent in 2014-15 as shown in **Table No. 1.20**.

**Table No. 1.20: Revenue receipts vis-a-vis revenue expenditure and their percentage with the GSDP during 2010-15**

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue receipts	5,168.60	6,476.90	7,050.30	7,650.18	9,239.73
As percentage of GSDP	28.93	32.43	31.06	28.54	29.88
Revenue expenditure	4,359.48	4,809.23	5,212.88	5,948.96	7,442.91
As percentage of GSDP	24.40	24.08	21.85	22.82	24.07
Revenue surplus	809.12	1,667.67	1,837.42	1,701.22	1,796.82
As percentage of GSDP	4.53	8.35	8.10	6.35	5.81

### 1.6.3 Committed Expenditure

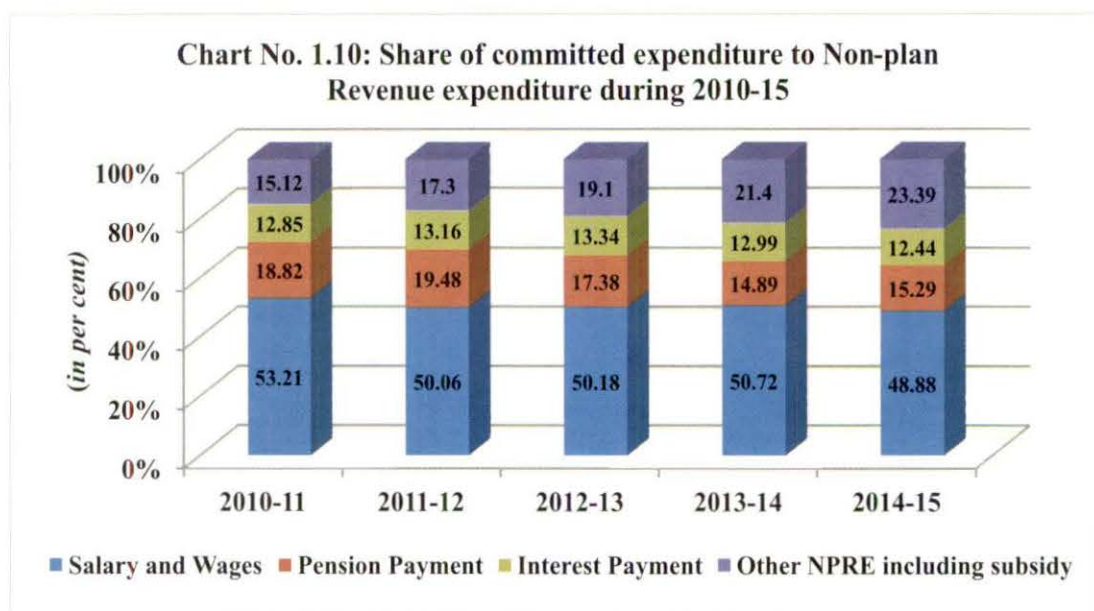
The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pension and subsidies. **Table No. 1.21** and **Chart No. 1.10** present the trends in the expenditure on these components during 2010-15.

**Table No. 1.21: Components of Committed Expenditure**

(₹ in crore)

Components of Committed Expenditure	2010-11	2011-12	2012-13	2013-14	2014-15	
					BE	Actuals
<b>1 Salaries* &amp; Wages, of which</b>	<b>2,143.15</b>	<b>2,189.77</b>	<b>2,467.90</b>	<b>2,687.68</b>	<b>3,530.73</b>	<b>3,348.43</b>
1.1 Non-Plan Head	1,851.55	1,875.95	2,003.83	2,307.23	3,128.74	2,676.68
1.2 Plan Head	291.60	313.82	464.07	380.45	401.99	446.45
2 Interest Payments	447.32	493.27	532.81	590.96	696.99	681.68
3 Expenditure on Pensions	654.77	730.02	694.19	677.25	799.06	837.18
4 Subsidies	11.07	12.62	37.57	104.18	71.24	145.50
<b>Total:</b>	<b>3,256.31</b>	<b>3,425.68</b>	<b>3,732.47</b>	<b>4,060.07</b>	<b>5,098.02</b>	<b>5,012.79</b>

\*Includes grants-in-aid (2012-13: ₹ 88.06 crore and 2014-15: ₹ 185.52 crore)



The XIII FC recommendations *vis-a-vis* the actual in respect of non-plan revenue expenditure during Finance Commission Award period 2010-15 are given below:

**Table No. 1.22: XIII FC recommendation vis-à-vis the actual in respect of Non-Plan Revenue Expenditure**

(₹ in crore)

Component	XIII FC Projection					Actual				
	2010-11	2011-12	2012-13	2013-14	2014-15	2010-11	2011-12	2012-13	2013-14	2014-15
Salary (per cent)	1505.05 (53)	1,528.20 (52)	1,548.67 (46)	1,566.06 (45)	1579.92 (43)	1851.55 (53.21)	1,875.95 (50.06)	2,003.83 (50.18)	2,307.23 (50.72)	2676.68 (48.88)
Interest Payment (per cent)	458.61 (16)	491.49 (16)	527.07 (16)	565.54 (16)	607.17 (16)	447.32 (12.85)	493.27 (13.16)	532.81 (13.34)	590.96 (12.99)	681.68 (12.44)
Pension (per cent)	455.21 (16)	500.73 (17)	550.80 (16)	605.88 (17)	666.47 (18)	654.77 (18.82)	730.03 (19.48)	694.19 (17.38)	677.25 (14.89)	837.18 (15.29)
Others (per cent)	407.30 (14)	439.68 (15)	733.65 (22)	777.55 (22)	834.08 (23)	52.07 (15.12)	648.06 (17.29)	762.78 (19.10)	973.58 (21.40)	1280.91 (23.39)
<b>Total:</b>	<b>2,826.17</b>	<b>2,960.10</b>	<b>3,360.19</b>	<b>3,515.03</b>	<b>3,687.64</b>	<b>3,479.71</b>	<b>3,747.31</b>	<b>3,993.61</b>	<b>4,549.02</b>	<b>5,476.45</b>

Source: Finance Accounts and XIII FC recommendations

### Expenditure on Salary

During 2014-15, the salary and wages expenditure of the State stood at 48.88 per cent of revenue expenditure net of interest payment and pension which was higher by 14 per cent of the XIII FC ceiling. During 2010-11 to 2014-15, the salary and wages expenditure were much higher than the XIII FC Projections in Non-plan revenue. However, the salary expenditure was below the budget estimates for the year 2014-15.

### Expenditure on Pension Payments

The table shows that the expenditure on pension payments during 2014-15 was higher than the XIII FC projections by 26 per cent and also higher than the budget estimates by 5 per cent for the year 2014-15. The expenditure on pensions was increased by 24 per cent as compared to the previous year. During 2014-15, ₹ 837.18 crore was spent

on pension payment for 54,571 pensioners including 122 MLAs and family pensioners (average pension of Rs. 12784 per month). Besides, as per information furnished by the State Government, there are 3,06,588 Social pensioners drawing pensions under different Social Welfare Schemes on which expenditure of ₹ 140.37 crore was incurred during 2014-15.

### **Interest Payments**

The expenditure on interest payments was on an increasing trend and stood at 9.16 *per cent* of the revenue expenditure during 2014-15. Interest payments increased by 15.35 *per cent* during 2014-15 as compared to the previous year mainly due to more payments on internal borrowings from market and other financial institutions by ₹ 68.13 crore and loans from small savings provident funds by ₹ 25.42 crore. Interest payment on loans from Government of India during the year however, decreased by ₹ 2.83 crore. During the last five years period of the XIII FC, interest payments was higher than the projection made by the XIII FC except in 2010-11 which could be seen in **Table No. 1.22**

### **Subsidies**

The subsidies provided by the State include both implicit and explicit subsidies which were utilised to bridge the gap between income and expenditure to certain selected Departments/Corporations/Government Companies. The State Government paid ₹ 145.50 crore as explicit subsidies relating to Agriculture and other Allied Activities and co-operations. Out of ₹ 145.50 crore, ₹ 43.19 crore was given as food subsidy through the Food, Civil Supplies and Consumers Affairs Department to the BPL and AAY Families, ₹ 7.43 crore for procurement of sugar for distribution through PDS and ₹ 16.19 crore was given to PDS beneficiaries in lieu of supplying Mustard oil and Dal through direct transfer to their bank account. An amount of ₹ 62.00 crore was given to the Tripura State Electricity Corporation Ltd. as subsidy during the year 2014-15. Government stated that the subsidy provided to TSECL was for meeting the gap between income and expenditure of the Corporation.

As per information furnished by the Education (School) Department (July 2015) during 2014-15, expenditure of ₹ 30.27 crore was incurred on free supply of uniform to the school going children and ₹ 10.05 crore was incurred on free supply of Bicycles to the girls students studying standard IX having family income not exceeding ₹ 1.25 lakh per annum, which was treated as implicit subsidy during 2014-15. Further, according to the information furnished by the Food, Civil Supplies and Consumer Affairs Department (June 2015), under the scheme of National Social Assistance Programme (NSAP), the State Government incurred an expenditure of ₹ 0.57 crore during the year 2014-15 on Annapurna scheme for distribution of foodgrains to the old age women which was also treated as subsidy.

Out of total subsidy of ₹ 145.50 crore, ₹ 129.51 crore was on non-plan revenue account during the year which was 2.36 *per cent* of non-plan revenue expenditure.

Department-wise explicit subsidy given by the State Government during last five years from 2010-11 to 2014-15 are given in **Table No. 1.23**.

**Table No. 1.23: Department-wise explicit subsidy given by the Government during 2010-15**

(₹ in crore)

Sl. No.	Name of Department	Amount of subsidy given				
		2010-11	2011-12	2012-13	2013-14	2014-15
1	Tribal Welfare Department	3.31	2.63	4.28	4.75	4.16
2	Welfare of SC, OBC & Minorities Department	1.99	3.13	3.66	3.45	2.50
3	Agriculture Department	5.77	6.86	3.86	6.90	9.05
4	Food, Civil Supplies & Consumers Affairs Department	0.00	0.00	25.32	48.08	66.81
5	Industries & Commerce Department	0.00	0.00	0.45	0.00	0.00
6	Co-operation Department	0.00	0.00	0.00	40.00	0.18
7	Horticulture Department	0.00	0.00	0.00	1.00	0.80
8	Power Department	0.00	0.00	0.00	0.00	62.00
<b>Total:</b>		<b>11.07</b>	<b>12.62</b>	<b>35.57</b>	<b>104.18</b>	<b>145.50</b>

#### 1.6.4 Financial Assistance by State Government to Local Bodies and other institutions

##### Local Bodies

Post 73<sup>rd</sup> and 74<sup>th</sup> Constitutional Amendments, the Government of Tripura 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.

##### Classification of Local Bodies

**Panchayati Raj Institutions (PRIs):** Consequent upon the 73<sup>rd</sup> Constitutional Amendment, the Tripura Panchayats Act, 1993 was enacted and three tiers of Panchayati Raj system was established in the State comprising 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 2015 there were 8 ZPs, 35 PSs and 591 GPs in the State. In the Tripura Tribal Areas Autonomous District Council (TTAADC) areas, there were 527 Village Development Committees (VDCs) and 40 Block Advisory Committees (BACs) which were synonymous to GPs and PSs respectively.

**Urban Local Bodies (ULBs):** Consequent upon the 74th Constitutional Amendment, the Government of Tripura had enacted the Tripura Municipal Act, 1994. There were three categories of ULBs in the State *e.g.* Municipal Corporation, Municipal Councils (MC) and Nagar Panchayats (NPs). All the ULBs were governed by the Tripura Municipal Act, 1994. There was one Municipal Corporation, 10 Municipal Councils and nine Nagar Panchayats in the State as of March 2015.



### Financial Profile

The quantum of assistance provided by way of grants and loans to local bodies and others during the last five years is presented in **Table 1.24**.

**Table No. 1.24: Financial Assistance to Local Bodies etc.**

(₹ in crore)					
Financial assistance to Institutions	2010-11	2011-12	2012-13	2013-14	2014-15
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	33.91	34.70	37.51	34.92	71.80
Municipal Council and Nagar Panchayats	70.65	132.93	241.52	170.76	242.51
Zilla Parishads and Other Panchayati Raj Institutions	29.93	45.04	45.36	37.12	69.88
Other Institutions	125.31	5.16	6.09	Nil	Nil
<b>Total:</b>	<b>259.80</b>	<b>217.83</b>	<b>330.48</b>	<b>242.80</b>	<b>384.19</b>
<b>Assistance as percentage of Revenue Expenditure</b>	<b>5.96</b>	<b>4.53</b>	<b>6.34</b>	<b>4.08</b>	<b>5.16</b>

The quantum of financial assistance to the Zilla Parishads and other Panchayati Raj Institutions and Municipalities increased substantially during 2014-15 due to devolution of funds to Local Bodies to facilitate their functioning as vibrant institutions of Local Self Government as per the policy of the State Government. However, the assistance to the Agartala Municipal Corporation and 19 Municipal Councils/Nagar Panchayats increased by ₹ 71.75 crore during 2014-15 over the previous year. Overall assistance to the Local Bodies decreased to ₹ 242.80 crore during 2013-14 as compared to ₹ 330.48 crore in 2012-13 which was 4.08 per cent of revenue expenditure for the year. It increased by ₹ 141.39 crore in 2014-15. The percentage of assistance to total revenue expenditure during the year was 5.16 per cent.

### Devolution of Functions, Functionaries and Funds (3Fs) to PRIs and ULBs

The 73rd and 74th Constitutional Amendments gave the constitutional status to PRIs and ULBs and established a system of uniform structure, holding of regular elections, regular flow of funds through Central and State Finance Commission allocations etc. As a follow up, the State was required to entrust these bodies such power, functions and funds so as to enable them to function as Institutions of self- government. In particular, the PRIs and ULBs were required to prepare plans and implement schemes for economic development and social justice including those subjects enumerated in the Eleventh Schedule (related to PRIs) and Twelfth Schedule (related to ULBs) of the Constitution of India.

The Tripura Panchayats Act, 1993 had provision for transfer of subjects to different tiers of PRIs. The State Government had devolved five subjects<sup>4</sup> to PRIs out of 29 subjects listed in the Eleventh Schedule of the Constitution (August, 2006 & August,

<sup>4</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.

2007). The remaining 24 subjects had not been transferred (October 2015). Out of these five subjects, only funds for payment of wages of pump operators and power consumption charges had been transferred to the PRIs.

Besides, the transfer of functionaries to PRIs was not done which was a prerequisite for successful working of local self government at the grass-root level. The works of the PRIs were being performed by the State Government functionaries.

As per information furnished by Rural Development (Panchayats) Department during the year 2014-15, an amount of ₹ 80.87 crore was received by the Department as Finance Commission grants and incurred the same during the year.

### Urban Local Bodies

- 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 still controlled by the State Government departments.
- ULBs receive funds by way of grants both from Central and State Government. The position of funds received by the ULBs and expenditure thereof on various schemes and other purposes during 2014-15 are given below:

**Table No. 1.25: Position of funds (received and expenditure) of ULBs during 2014-15**

(₹ in crore)

Purpose of funds	Received			Expenditure		
	Non-Plan	Plan	Total	Non-plan	Plan	Total
TUEP	-	60.00	60.00	-	60.00	60.00
JNNURM	-	45.27	45.27	-	45.27	45.27
13 FC Grants	4.64	35.00	39.64	4.64	35.00	39.64
NULM	-	25.93	25.93	-	25.93	25.93
NLCPR	-	6.68	6.68	-	6.68	6.68
SCA	-	9.97	9.97	-	9.97	9.97
SPA	-	14.97	14.97	-	14.97	14.97
Others	77.46	85.14	162.60	77.12	1.72	78.86
<b>Total:</b>	<b>82.10</b>	<b>282.98</b>	<b>365.06</b>	<b>81.76</b>	<b>199.58</b>	<b>281.34</b>

As per information furnished (July 2015) by the Urban Development Department an amount of ₹ 365.06 crore was received by the Department and released to ULBs during the year 2014-15 including State share of which ₹ 39.93 crore was XIII Finance Commission grants for implementation of various programme during the year. The department incurred an expenditure amounting to ₹ 281.34 crore during the year 2014-15 (Table No. 1.25) leaving an unspent amount of ₹ 83.72 crore.

### Accounting and Auditing arrangement of PRIs and ULBs

**PRIs:** Rural Development (Panchayats) Department, Government of Tripura instructed PRIs to maintain the accounts in New Accounting Structure 2009 w.e.f

01.04.2010 as devised by the Ministry of Panchayati Raj, Government of India in consultation with the Comptroller and Auditor General of India. In practice, the PRIs started maintaining their accounts as per the new Accounting Structure from the year 2011-12. The State Government had engaged Chartered Accountant (CA) firms to introduce Double Entry Accounting System (DEAS) in PRIs and they were to train the GP staff in the software implementation and ensure preparation of accounts in double entry system.

Government of Tripura, Finance Department framed the 'Tripura Local Fund Audit Rules 2011' for audit of accounts of local bodies by the Director, Local Fund Audit and a gazette notification was issued on 12 January 2012 for implementation of the rules. Rule 3 (1) provides that the State Government or such authority as it may direct; shall appoint a person to be the Director, Local Fund Audit (LFA).

The Comptroller and Auditor General of India conducts audit of accounts of PRIs as entrusted by the State Government under standard terms and conditions of Technical Guidance and Support (TG&S) module under Section 20(1) of the CAG's DPC Act, 1971.

**ULBs:** Based on the recommendations of Eleventh Finance Commission, the Ministry of Urban Development, GoI in consultation with Comptroller and Auditor General of India developed the National Municipal Accounts Manual (NMAM) which was based on double entry accrual system of accounting. The Urban Development Department, Government of Tripura had drafted (June 2010) the 'Tripura Municipal Accounting Manual' based on the NMAM. The Manual was finalised in June 2011. The Municipal Councils and Nagar Panchayats had not implemented the manual.

As per Section 264, 265 and 266 of the Tripura Municipal Act, 1994, the accounts of the Municipality shall be examined and audited by an auditor appointed in this regard by the State Government. The State Government shall by rules make provision with respect to the maintenance of accounts of the Municipalities and auditing of such accounts, including the power of the auditor. The auditor shall submit the audit report to the Chairperson of the Municipality and a copy thereof to the State Government.

Comptroller and Auditor General of India conducts audit of accounts of ULBs as entrusted by the State Government under standard terms and conditions of Technical Guidance and Support (TG&S) module under Section 20(1) of the CAG's DPC Act.

### **Reporting Arrangement**

Under TG&S arrangement, 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) to the State Government. ATIR for the years 2010-11, 2011-12 and 2012-13 were submitted to the State Government. However, the ATIR for 2010-11 was placed in the State Legislature on 13 May 2013.

## 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>5</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. The trend of development and non-development expenditure on revenue heads along with the rate of growth during the period 2010-15 are as under:

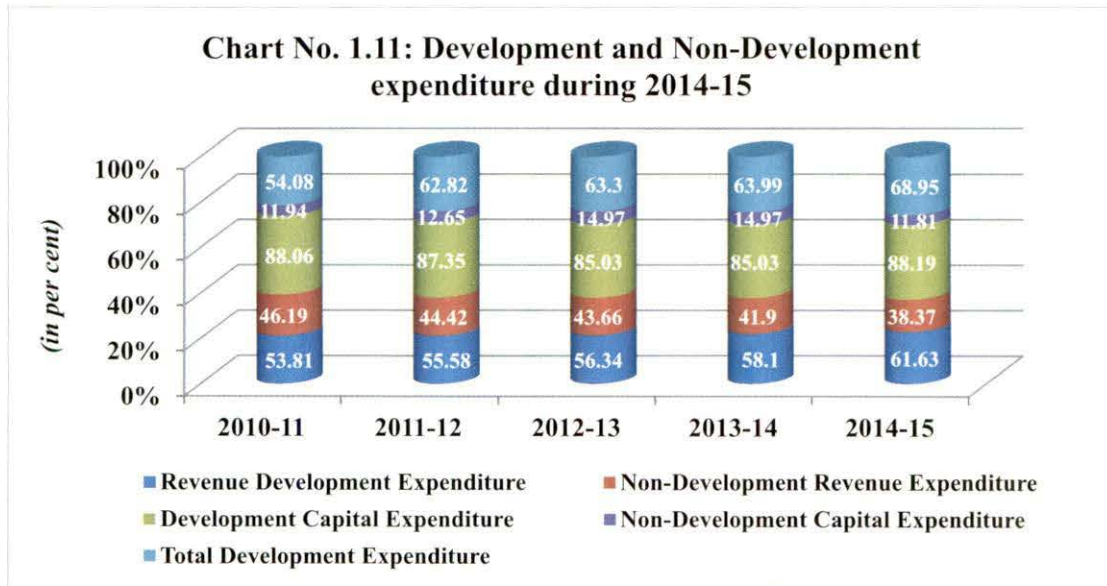
**Table No. 1.26: Development and non-development revenue expenditure**

(₹ in crore)					
Nature of expenditure	2010-11	2011-12	2012-13	2013-14	2014-15
Development expenditure (% of total revenue expenditure)	2,345.88 (53.81)	2,672.97 (55.58)	2,936.80 (56.34)	3,456.18 (58.10)	4,587.08 (61.63)
Rate of growth (in per cent)	3.68	13.94	9.87	17.69	32.72
Non-development expenditure (% of total revenue expenditure)	2,013.60 (46.19)	2,136.26 (44.42)	2,276.08 (43.66)	2,492.78 (41.90)	2,855.83 (38.37)
Rate of growth (in per cent)	3.20	6.09	6.54	9.52	14.56
Total revenue expenditure	4,359.48	4,809.23	5,212.88	5,948.96	7,442.91
Rate of growth (in per cent)	3.46	10.32	8.39	14.12	25.11

The Development expenditure increased by ₹ 1,130.90 crore (32.72 per cent) in 2014-15 compared to the previous year. The Development expenditure as a percentage of total revenue expenditure increased marginally from 58.10 per cent in 2013-14 to 61.63 per cent in 2014-15. The development expenditure increased mainly on Education, Health, Welfare of Scheduled Castes & Other Backward Classes and Social Welfare under Social Sector and also on Agriculture, Transport and General Economic Services under Economic Sector during the year.

<sup>5</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 subsidized 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.

Non-development expenditure increased by ₹ 363.05 crore (14.56 per cent) in 2014-15 over the previous year mainly due to increase in expenditure on interest payment by ₹ 90.72 crore (15.35 per cent). It was observed that non-development expenditure as a percentage of total revenue expenditure showed a decreasing trend from 46.19 per cent in 2010-11 to 38.37 per cent in 2014-15, which indicates that the State Government had given priority to the development work during the period.



The following table shows the fiscal priorities given by the Government under various heads of expenditure with reference to GSDP and Aggregate Expenditure (AE) during 2014-15 as compared to 2011-12.

**Table No. 1.27: Fiscal Priority of the State in 2011-12 and 2014-15**

Fiscal Priority by the State	(in per cent)					
	AE/GSDP	DE/AE	SSE/AE	CE/AE	Education/AE	Health / AE
Special Category States Average (Ratio) 2011-12	26.39	61.26	37.02	14.02	18.86	5.40
Tripura Average 2011-12	30.33	60.51	37.20	19.53	17.85	4.58
<sup>6</sup> Special Category States Average (Ratio) 2014-15	NA	63.51	38.14	14.22	19.31	5.49
Tripura Average 2014-15	33.28	68.95	39.09	27.52	15.94	6.28

AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Service Expenditure  
CE: Capital Expenditure  
# Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.  
**Source:** For GSDP, Information furnished by Directorate of Economics and Statistics, Government of Tripura.

It can be seen that during 2014-15 Development Expenditure as percentage of Aggregate Expenditure increased by 8.44 per cent point as compared to 2011-12. In respect of Social Service, the increase in Expenditure was 1.89 per cent point. The Capital Expenditure as percentage of Aggregate Expenditure increased by 7.99 per cent point in 2014-15 as compared to that of 2011-12. Further, the expenditure on Education as ratio of Aggregate Expenditure decreased from 17.85 per cent in 2011-12 to 15.94 per cent in 2014-15. The expenditure on Health as a ratio of Aggregate

<sup>6</sup> Based on 8 Special Category States.

Expenditure however, marginally increased to 6.28 *per cent* during the year from 4.58 *per cent* in 2011-12.

From the data adopted in the table above it can be seen that ratio of Development expenditure to Aggregate expenditure of the State was higher than the average ratio of 9 Special Category States and also nearest of the average ratio of 18 General Category States during the year 2014-15. The ratio of capital expenditure to Aggregate expenditure in Tripura was also almost double with that of Special Category States and General Category States during the year 2014-15. The ratio of Education however, remained below the average ratio of both the category states during the year while ratio of Health remained almost same in the State in 2014-15.

*The ratio of growth of the State in respect of Revenue expenditure on Education and Health were arrived at 32.18 per cent and 78.99 per cent respectively during the year 2014-15. These ratios were higher than the average ratio of 9 Special Category States (17.68 per cent and 23.67 per cent) while it was 14.55 per cent and 28.73 per cent respectively for 18 General Category States.*

The adequacy of Government expenditure both under Revenue and Capital account and also Plan and Non-Plan components are reflected in the table below:

**Table No. 1.28: Expenditure on Revenue and Capital (Plan and Non-Plan)**

(₹ in crore)

Expenditure	Plan					Non-Plan				
	2010-11	2011-12	2012-13	2013-14	2014-15	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue	879.77	1061.92	1219.27	1399.94	1966.46	3479.71	3747.31	3993.61	4549.02	5476.45
Capital	1006.70	1321.14	1450.67	1646.94	2821.41	51.63	76.12	32.52	(-) 6.21	10.88
<b>Total :</b>	<b>1886.47</b>	<b>2383.06</b>	<b>2669.94</b>	<b>3046.88</b>	<b>4787.87</b>	<b>3531.34</b>	<b>3823.41</b>	<b>4026.13</b>	<b>4542.81</b>	<b>5487.33</b>

It can be seen from **Table No. 1.28** that under the plan head, the total expenditure (both Revenue and Capital) increased from ₹ 1,886.47 crore in 2010-11 to ₹ 4,787.87 crore in 2014-15. The Non-plan expenditure was increased by 55.39 *per cent* during last five year period.

Under Non-Plan head, the revenue expenditure constituted a major portion (99.80 *per cent*) which stood at ₹ 5,476.45 crore in 2014-15. The Non-Plan revenue expenditure (₹ 5,476.45 crore) during 2014-15 exceeded the XIII FC Projection (₹ 3,687.64 crore) by ₹ 1,788.81 crore (48.51 *per cent*).

### 1.7.2 Efficiency of Expenditure Use

Apart from improving the allocation towards development expenditure<sup>7</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

<sup>7</sup> The analysis of the expenditure data is disaggregated 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.

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. While **Table No. 1.29** presents the trends in development expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* the previous year, **Table No. 1.30** provides the ratio of capital expenditure and the component of revenue expenditure incurred on the maintenance of the selected social and economic services.

**Table No. 1.29: Development Expenditure**

(₹ in crore)

Components of Development Expenditure	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Development Expenditure (a to c)</b>	3,278.68 (60.02)	3,907.31 (62.81)	4,250.56 (63.30)	4,866.80 (63.98)	7095.90 (68.95)
a. Development Revenue Expenditure	2,345.88 (43)	2,672.97 (42.97)	2,936.80 (43.73)	3,456.18 (45.44)	4587.08 (44.57)
b. Development Capital Expenditure	931.96 (17)	1,220.53 (19.62)	1,295.11 (19.29)	1,395.12 (18.34)	2493.08 (24.22)
c. Development Loans and Advances	0.84 (0.02)	13.81 (0.22)	18.65 (0.28)	15.50 (0.20)	15.74 (0.15)

**Source:** Finance Accounts; Figures in the parentheses indicate *per cent* to aggregate expenditure

Table above shows that the development expenditure, combining the expenditure on Social and Economic Services increased by 49 *per cent* from ₹ 4,866.80 crore in 2013-14 to ₹ 7,095.90 crore in 2014-15. The relative share of the Development Revenue Expenditure was 45 *per cent* of the total development expenditure while the share in respect of development capital expenditure was 24 *per cent* which was higher by 5.88 *per cent* than the previous year. Out of total amount of ₹ 15.74 crore disbursed as development loans during the year, ₹ 15.00 crore was disbursed to the Tripura Medical College and Dr. BRAM Teaching Hospital, Agartala as interest free loan.

The efficiency of Government expenditure on selected parameters in some major areas under Social and Economic Services is depicted in the following table.

**Table No. 1.30: Efficiency of expenditure use in selected Social and Economic Services**

(in per cent)

Social/Economic Infrastructure	2013-14			2014-15		
	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	11.23	90.46	9.54	8.40	72.61	27.39
Health & Family Welfare	25.71	72.22	27.79	15.90	47.23	52.77
Water Supply, Sanitation, and Housing & Urban Development	61.25	29.55	70.45	67.18	38.38	61.62
Other Social Services	9.14	5.68	94.32	11.71	17.10	82.90
<b>Total (SS)</b>	<b>21.44</b>	<b>56.18</b>	<b>43.82</b>	<b>20.84</b>	<b>50.00</b>	<b>50.00</b>
<b>Economic Services (ES)</b>						
Agriculture & Allied Activities	17.99	39.03	60.97	12.96	37.13	62.87
Irrigation & Flood Control	53.46	90.60	9.40	37.81	80.15	19.85
Power & Energy	58.98	4.73	95.27	37.46	2.97	97.03
Transport	-	-	-	67.66	-	100.00

**Table No. 1.30: Efficiency of expenditure use in selected Social and Economic Services (concl.)**

*(in per cent)*

Social/Economic Infrastructure	2013-14			2014-15		
	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
Other Economic Services	49.82	42.55	57.45	68.82	65.07	34.93
<b>Total (ES)</b>	<b>41.31</b>	<b>42.82</b>	<b>58.58</b>	<b>54.19</b>	<b>38.52</b>	<b>61.48</b>
<b>Total (SS+ES)</b>	<b>28.56</b>	<b>52.13</b>	<b>47.87</b>	<b>35.25</b>	<b>46.51</b>	<b>53.49</b>

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

The table above depicts the various component wise percentage of Revenue and Capital expenditure, percentage of expenditure on salary and wages, and operation and maintenance cost in relation to revenue expenditure in Social and Economic Services for the year 2013-14 and 2014-15 respectively.

The ratio of capital expenditure to total expenditure under Social Services decreased marginally during 2014-15 as compared to 2013-14 mainly due to decrease in expenditure under the Education Sector during the year. The ratio of salary and wage expenditure in Social Services under Revenue also decreased by 6.18 *per cent* during the year 2014-15 mainly due to decrease in expenditure in Health and Family Welfare Sectors by 24.99 *per cent*.

Ratio of Capital Expenditure to total expenditure in Economic Services substantially increased to 54.19 *per cent* mainly due to incurring of more expenditure in Transport Sectors while cent *per cent* revenue expenditure was incurred by the State Government for operations and maintenance purpose. The ratio of salary and wage expenditure in revenue expenditure decreased by 4.30 *per cent* while O & M expenditure increased by 2.90 *per cent* during the year 2014-15. Overall increase in OM expenditure during the year 2014-15 was 5.62 *per cent*.

## 1.8 Financial analysis of Government Expenditure and Investments

### 1.8.1 Financial results of Irrigation Projects

During 2014-15, Non-Plan revenue expenditure on Minor and Medium Irrigation Projects was ₹ 41.00 crore. According to Para 6 (x) of Terms of Reference (TOR) of the XIII FC, there was a need for ensuring the commercial viability of irrigation projects, etc. in the State through various means including levy of user charges and adoption of measures to promote efficiency. There was no commercial Irrigation Project in the State of Tripura.

### 1.8.2 Incomplete Projects

As per information furnished by the State Public Works Department, there were 68 ongoing/incomplete projects as on 31 March 2015 with initial budgeted cost of ₹ 5 crore and above in each case. Category-wise details of ongoing works/projects with initial budgeted cost and their cumulative expenditure incurred up to 31 March 2015 are given in **Table 1.31**.



**Table No. 1.31: Category-wise profile of Incomplete Projects***(₹ in crore)*

Category of works/projects	No. of incomplete works/projects	Initial budgeted cost	Actual expenditure incurred during 2014-15	Cumulative actual expenditure as on 31.3.2015 (percentage over approved cost)
Building works	38	450.50	104.10	249.95 (55)
Bridge works	9	65.52	6.30	24.75 (38)
Road works	15	390.72	108.44	278.21 (71)
Water Resource works	6	129.91	6.03	129.87 (100)
<b>Total:</b>	<b>68</b>	<b>1036.65</b>	<b>224.87</b>	<b>682.78 (66)</b>

Source: Finance Accounts 2014-15.

Out of 68 ongoing/incomplete projects, 38 are building works, most of which pertains to the Health and Education Departments. There are 9 major projects having estimated cost of more than ₹ 10 crore each, of which 4 were building works (Appendix 1.7).

Further, information pertaining to incomplete projects whose scheduled date of completion was up to 31 March 2015 is given in the Table 1.32.

**Table No. 1.32: Category-wise profile of Incomplete Projects which were scheduled to be completed by 31 March 2015***(₹ in crore)*

Name of Projects	No. of incomplete projects	Initial budgeted cost	Cumulative actual expenditure as on 31.3.2015
Bridge Works	2	12.89	6.64
Building works	9	130.60	79.89
Road works	7	92.63	42.88
Water Resource works	5	46.90	43.10
<b>Total:</b>	<b>23</b>	<b>283.02</b>	<b>172.51</b>

Source: Finance Accounts 2014-15.

Out of 68 ongoing projects, 23 projects with initial budgeted cost of ₹ 283.02 crore remained incomplete though the completion date of those projects had already elapsed as on 31 March 2015. The cumulative expenditure on those 23 projects was ₹ 172.51 crore (61 per cent of budgeted cost) till March 2015. Out of 23 incomplete projects eight are major projects having estimated cost of more than ₹ 10 crore. Delay in completion of works runs the risk of escalation in the cost of the works. The actual cost overrun would however, be available on closure of the claims of the construction agencies after completion. Besides, due to delay in completion of the projects, the intended benefits from those projects did not reach the beneficiaries in the State.

### 1.8.3 Investment and Returns

As on 31 March 2015, Government's investment was ₹ 1,303.73 crore in 2 Statutory Corporations, 12 Government Companies, 27 Co-operatives and one rural bank (Table No. 1.33).

**Table No. 1.33: Return on Investment**

<b>Investment/Return/Cost of Borrowings</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Investment at the end of the year ( <i>₹ in crore</i> )	1,075.42	1,199.55	1303.73
Return on investment( <i>₹ in crore</i> )	0.67	0.00	0.51
Return on investment ( <i>per cent</i> )	0.06	0.00	0.04
Average rate of interest on Government borrowing ( <i>per cent</i> )	8.44	8.53	7.91
Difference between cost of funds and return ( <i>per cent</i> )	8.38	8.53	7.87

**Source:** Finance Accounts

Out of ₹ 1,303.73 crore, ₹ 990.45 crore was invested in 12 Government Companies, ₹ 156.78 crore in 2 Statutory Corporations, ₹ 118.78 crore in 27 Co-operative Societies and ₹ 37.72 crore in one Rural Bank. The investment increased by 21 *per cent* during last three year period from ₹ 1,075.42 crore at the end of March 2013 to ₹ 1,303.73 crore at the end of March 2015.

Compared with a meagre return of 0.04 *per cent* on investment made by the state government, the interest on state's borrowings was 7.91 *per cent* which was high in comparison.

During 2014-15, the Government invested ₹ 83.18 crore in eight Government Companies (₹ 82.78 crore) and one Statutory Corporation (TRTC: ₹ 0.40 crore) while ₹ 21.00 crore was invested in Co-operative Banks and societies.

Out of an investment of ₹ 82.78 crore in Government Companies during the year, ₹ 39.00 crore was invested in the Tripura State Electricity Corporation Limited as equity followed by ₹ 21.00 crore in the Tripura Jute Mills Ltd. During 2014-15, an amount of ₹ 0.51 crore was received as dividend.

#### 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 those Institutions/Organisations. The Government further provides loans to its employees for construction of houses and other miscellaneous purposes. **Table No. 1.34** presents the outstanding loans and advances as on 31 March 2015, interest receipts *vis-a-vis* interest payments during the last five years.

**Table No. 1.34: Average interest receipt on loans advanced by the State Government**

<b>Quantum of Loans/Interest Receipts/ Cost of Borrowings</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>(₹ in crore)</b>	
					<b>2014-15</b>	
					<b>RE</b>	<b>Actual</b>
Opening Balance	84.62	82.78	94.57	112.24	127.05	127.05
Amount advanced during the year	0.96	13.89	18.93	15.77	15.88	15.74
Amount repaid during the year	2.80	2.10	1.26	0.96	2.00	2.18
<b>Closing Balance</b>	<b>82.78</b>	<b>94.57</b>	<b>112.24</b>	<b>127.05</b>	<b>NA</b>	<b>140.61</b>
Net addition of loans	(-) 1.84	11.79	(-) 17.67	14.81	2.00	13.56
Interest Receipts	0.98	0.91	1.39	1.27	NA	1.08
Interest receipts as <i>per cent</i> to outstanding Loans and advances	1.18	0.96	1.24	0.99	NA	0.76

**Table No. 1.34: Average interest receipt on loans advanced by the State Government (concl.)**

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2010-11	2011-12	2012-13	2013-14	(₹ in crore)	
					2014-15	
					RE	Actual
Interest payments as <i>per cent</i> to outstanding fiscal liabilities of the State Government.	6.92	7.18	6.93	6.77	NA	7.31
Difference between interest payments and interest receipts ( <i>per cent</i> )	5.74	6.22	5.69	5.79	NA	6.55

NA: Not available

As of March 2015, the balance of loans and advances by the State Government was ₹ 140.61 crore, of which loans for ₹ 43.50 crore was outstanding in respect of TSECL while ₹ 45.00 crore remained outstanding from the Society for Tripura Medical College and Dr. BRAM Teaching Hospital, Agartala. Interest receipts during the year was ₹ 1.08 crore from Government servants which as percentage of outstanding loans and advances was 0.76 *per cent* against interest paid by the Government as percentage of outstanding liabilities of 7.31 *per cent*. During the year 2014-15, Loans and Advances disbursed amounted to ₹ 15.74 crore out of which ₹ 15.00 crore was advanced to Society for Tripura Medical College as interest free loan and was repayable in 30 instalments from next financial year within 15 years. An amount of ₹ 0.43 crore was given to the Co-operative Bank Ltd. under Plan head at interest rate of 10.25 *per cent* per annum for 3 years.

### 1.8.5 Cash Balances and investment of Cash Balances

It is desirable that the flow of State's resources matches its expenditure obligations. However, to take care of any temporary mismatches in the flow of resources and the expenditure obligations, a mechanism of Ways and Means Advances (WMA)-ordinary or special and overdraft from Reserve Bank of India (RBI) had been put in place. The operative limit for normal WMA was ₹ 150 crore for the State with effect from 1 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 has to maintain a minimum cash balance of ₹ 29.00 lakh with the Bank. If the balance falls below the agreed minimum balance on any day, the deficiency is to be made up by taking WMAs overdrafts. However, the State had not availed any Ways and Means Advances (ordinary or special) during the year 2014-15. **Table No. 1.35** depicts the cash balances and investments made by the State Government out of cash balances during the year 2013-14 and 2014-15.

Table No. 1.35: Cash balances and investments of Cash balances

Particulars	(₹ in crore)	
	Opening balance on 1-4-2014	Closing balance on 31-3-2015
(a) General Cash Balance -		
Cash in Treasuries	0.00	0.00
Deposits with Reserve Bank	(-) 209.71	(-) 542.81
Deposits with other Banks	0.00	0.00
Remittances in transit - Local	(-) 1.13	(-) 1.13
<b>Total:</b>	<b>(-) 210.84</b>	<b>(-) 543.94</b>
Investments held in Cash Balance investment account	3,460.88	3,371.25
<b>Total (a):</b>	<b>3,250.04</b>	<b>2,827.31</b>
(b) Other Cash Balances and Investments		
Cash with departmental officers viz ,Public Works Department Officers, Forest Department Officers, District Collectors	7.98	24.27
Permanent advances for contingent expenditure with departmental officers	(-) 0.05	(-) 0.05
Investment of earmarked funds	529.21	529.21
<b>Total (b):</b>	<b>537.14</b>	<b>553.43</b>
<b>Grand total (a)+ (b):</b>	<b>3,787.18</b>	<b>3,380.74</b>

The above table shows that ₹ 3,371.25 crore had been held in cash balance investment account while ₹ 529.21 crore was in earmarked (sinking fund) fund as on 1<sup>st</sup> April 2015. The funds in Cash balance Investment Account decreased by ₹ 89.63 crore (3 per cent) as compared to previous year which resulted in total cash balance of ₹ 3,380.74 crore at the end of 31 March 2015. The entire balance of ₹ 3,371.25 crore under Cash balance investment account was invested in Government of India's 14 days Treasury bills as on 31 March 2015. Interest of ₹ 44.94 crore was realised on the investment of cash balance during 2014-15.

### Fresh borrowings by the State

The XIII FC suggested that there should be a directed effort by States with large balances to utilise existing cash balances before resorting to fresh borrowings. Further, it also suggested to consider utilising surplus cash balances for lumpsum repayment of market borrowings raised for debt swap during the period 2002-05 which was likely to become due during the next few years. The Reserve Bank of India also had reiterated the fact and advised the States to manage their cash balance more efficiently.

During 2014-15, the State Government resorted to fresh borrowings to the tune of ₹ 532.07 crore of which ₹ 150 crore was from Open Market Borrowings (OMB), ₹ 182.07 crore from National Small Savings Fund and ₹ 200.00 crore from other Financial Institutions. The repayment on borrowings during the year was ₹ 268.78 crore. On the other hand, as pointed out in **Para 1.8.5**, the balance in Cash Balance Investment Account at the beginning of the year 2014-15 was ₹ 3,460.88 crore. Despite the huge balance in Cash Balance Investment Accounts, the State Government resorted to fresh borrowing to the tune of ₹ 532.07 crore during the year 2014-15. The rate of interest on the borrowing of ₹ 150.00 crore raised by way of

auctioning Government stock was 8.09 *per cent* which will be redeemable in 2025. ₹ 182.07 crore loans was raised from the National Small Savings Fund during the year at an interest rate of 9.50 *per cent* and the outstanding balance from this source at the end of 31 March 2015 stood at ₹ 1,358.13 crore. The overall interest payment during 2014-15 was ₹ 681.68 crore.

The following table shows the Receipts and Repayment of the borrowings from market by the State Government for the last five year period from 2010-11 to 2014-15:

**Table No. 1.36: Trend in market borrowings during 2010-15.**

(₹ in crore)

Year	Receipt during the year	Repayment during the year	Addition during the year	Balance as on 31 March	Amount on investment account as on 31 March
2010-11	552.55	173.77	378.78	3319.69	657.41
2011-12	411.81	172.63	239.18	3558.87	1104.30
2012-13	830.53	281.28	549.25	4108.13	2305.70
2013-14	783.25	172.14	611.11	4719.24	3460.88
2014-15	532.07	268.78	263.29	4982.50	3371.25
<b>Total:</b>	<b>3110.21</b>	<b>1068.60</b>	<b>2041.61</b>	<b>20693.43</b>	<b>10905.54</b>

During last five year period, an amount of ₹ 2,041.61 crore had been added to the total liabilities from market borrowing which increased the net balance to ₹ 4,982.50 crore at the end of 31 March 2015, while ₹ 3,371.25 crore was lying in cash balance investment Account. Huge balance in cash balance investment Account indicates the need for better cash management policy. The State Government should adopt the policy of need based borrowing and maintenance of minimum cash balance.

## 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 1.8** gives an abstract of such liabilities and the assets as on 31 March 2015 compared with the corresponding position on 31 March 2014. 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 the capital outlay, loans and advances given by the State Government and cash balances.

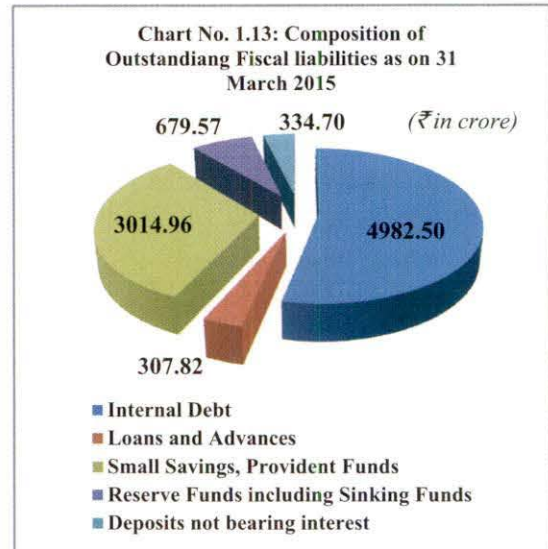
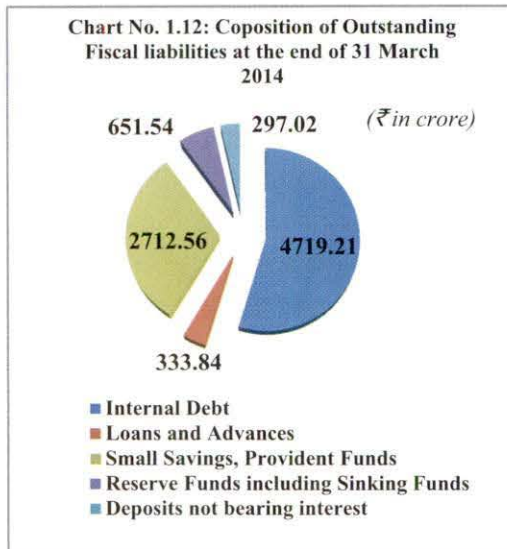
The FRBM Act of the State has defined the total liabilities as follows: “*The total liabilities means the liabilities under the Consolidated Fund and the Public Account of the State and shall also include borrowings by the public sector undertakings and the special purpose vehicles and other equivalent 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 of the following:

- Market loans
- Loans from Financial Institutions
- Special Securities issued to National Small Savings Fund
- Loans from Government of India
- Small Savings, Provident Funds, etc.
- Reserve Funds
- Deposits, etc.

### 1.9.2 Fiscal Liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.8**. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year are presented in **Chart No. 1.12 & 1.13**.

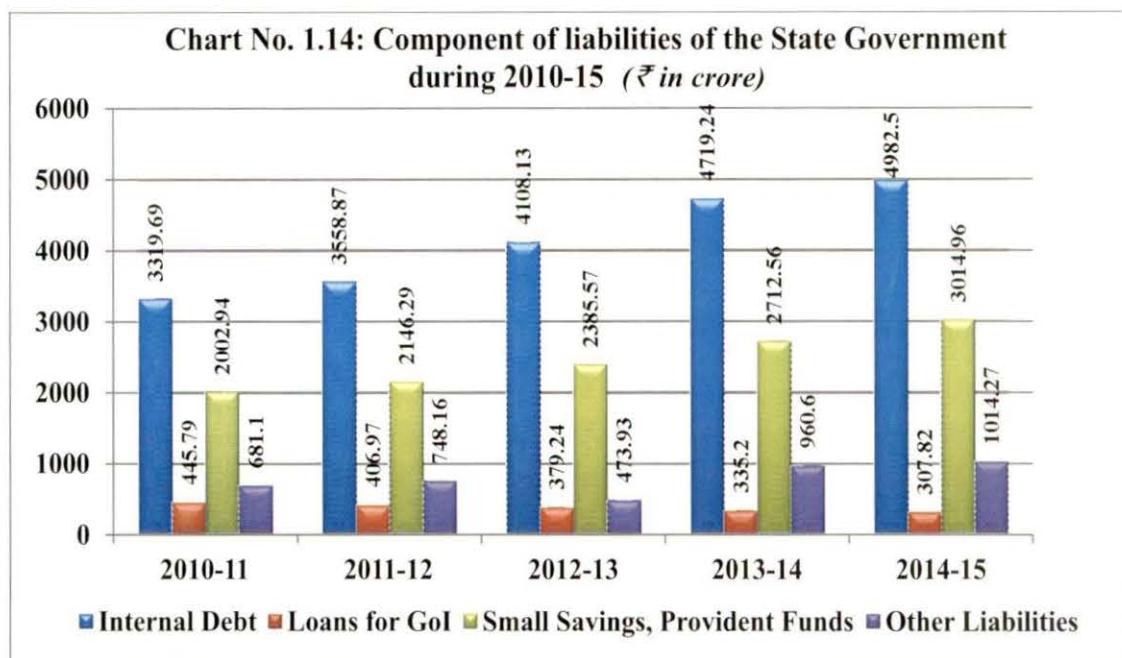


The outstanding fiscal liabilities of the State as on 31 March 2014 was ₹ 8714.17 crore which increased to ₹ 9,319.55 crore at the end of March 2015 (6.95 per cent). Outstanding liabilities on account of internal debt increased by ₹ 263.29 crore (5.58 per cent) and Public Account by ₹ 356.07 crore (13.57 per cent) offset by decrease in loans and advances from GoI by ₹ 27.39 crore (8 per cent) over the previous year. However, the actual liabilities of GoI loan decreased by ₹ 26.01 crore during the year due to proforma transfer to appropriate major head being rectification of misclassification of previous year loan amount under State plan. The State managed to contain the outstanding liabilities within the revised estimated liabilities of ₹ 9,572.88 crore for the year 2014-15. During 2014-15, the percentage of Internal Debt liabilities to total revenue receipts was 53.92 per cent while the percentage of total liabilities to revenue receipts was 100.99 per cent.

During the last five year period of 2010-15, the outstanding liabilities consistently increased from ₹ 6,462.90 crore in 2010-11 to ₹ 9,319.55 crore in 2014-15. The percentage of outstanding liabilities to GSDP during 2014-15 was 30.14 which is well

within the projection in the MTFP statement (43.8 per cent) and was also within the projection (44 per cent) made in XIII FC.

The liabilities of the State Government during 2010-15 are shown in the **Chart No. 1.14** and **Appendix 1.4**.



### 1.9.3 Transactions under Reserve Fund

As on 31 March 2015, two types of Reserve Funds viz; (i) Interest bearing and (ii) Non-Interest bearing reserve funds were operated by the Government of Tripura:

#### i) Interest Bearing Reserve Funds

According to the recommendation of XIII Finance Commission, the State Government constituted the State Disaster Response Fund under the Major Head-8121 as interest bearing Reserve Fund during the year 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 2014-15 Government of India released ₹ 22.12 crore including ₹ 1 crore for capacity building to the State Government.

The State Government transferred an amount of ₹ 33.47 crore towards the SDRF fund including State Share during the year 2014-15. Out of ₹ 33.47 crore transferred as SDRF fund in 2014-15, ₹ 31.18 crore was Central Share (for 2013-14: ₹ 10.06 crore and 2014-15: ₹ 21.12 crore) and ₹ 2.29 crore was State Share. At the end of 31 March 2015, the balance of this fund stood at ₹ 144.12 crore after disbursement of ₹ 6.23 crore during the year 2014-15.

#### ii) Reserve Funds not Bearing Interest

Two major heads comprising 8222 – Sinking Funds and 8235 – General and Other Reserve Funds had been operated by the Government in this category of Reserve Funds. Sinking Funds is Earmarked Fund under the non-interest bearing RF created

by the Government as per recommendation of XII FC. The accumulated funds in this Investment Account was ₹ 529.21 crore at the end of 31 March 2015.

Under major head 8235 – General and Other Reserve Funds, an amount of ₹ 0.79 crore was credited during 2014-15 as Guarantee Redemption Fee/Commission received during the year from four Co-operative Societies. The closing balance in this fund stood at ₹ 6.25 crore at the end of 31 March 2015 from ₹ 5.46 crore at the end of March 2014.

#### 1.9.4 Contingent liabilities

##### Status of Guarantees

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by borrower for whom the guarantee had been extended. Under Article 293 of the Constitution of India the State Legislature passed the limits of annual incremental risk weighted guarantees to 1 *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 2007 and decided to charge 1 *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 detail outstanding position of guarantees are given in **Table No. 1.37**.

**Table No. 1.37: Status of Guarantees – Contingent Liabilities**

Particulars	(₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Maximum amount guaranteed during the year	6.10	99.99	121.42	25.00	79.00
Outstanding amount of guarantees, of which	35.64	115.72	193.27	187.80	241.48
i) <i>Principal</i>	30.35	115.64	193.19	187.72	241.40
ii) <i>Interest</i>	5.29	0.08	0.08	0.08	0.08
Ceiling fixed by the State Government act, if any	1 % of GSDP	1 % of GSDP	1 % of GSDP	1% of GSDP	1% of GSDP
Outstanding amount of guarantee to Revenue Receipts ( <i>per cent</i> )	0.69	1.79	2.74	2.45	2.61

During 2014-15, the State Government had given fresh guarantees amounting to ₹ 79.00 crore for repayment of loans raised by four Co-operative Societies. The Government received ₹ 0.79 crore as guarantee commission/fee from the four Co-operative Societies. However, the Guarantee fees of ₹ 0.30 crore receivable on the guarantees given by the State Government for the year 2012-13 had not been received till the end of March 2015. As on 31 March 2015, outstanding guarantees stood at ₹ 241.48 crore including interest of ₹ 0.08 crore against ₹ 187.72 crore at the end of 2014. Maximum outstanding guarantee was in respect of Power Corporation amounting to ₹ 121.91 crore followed by 4 Co-operative Societies. However, the incremental guarantee liability of the State had decreased which was within the limit fixed by the Legislature for the year.



### Off Budget Borrowings

There was no off-budget borrowing for the year 2014-15. *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.*

### 1.10 Analysis of Borrowings of Government

#### (i) Debt Management

**Table No. 1.38: Public Debt Management**

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
i) Total Public Debt received	555.91	417.88	834.01	786.98	537.27
ii) Less : Debt Repayment	505.92	549.64	653.05	219.91	300.00
iii) Less: Net Disbursement of Loans and Advances by the State	(-) 1.84	(+) 11.79	(+) 17.67	(+) 14.81	13.56
<b>Net Debt Utilised (i) – (ii) - (iii)</b>	<b>(+) 51.83</b>	<b>(-) 143.55</b>	<b>(+) 163.29</b>	<b>(+) 552.26</b>	<b>(+) 223.71</b>
Ratio of Net Debt Utilised to Total Debt Received ( <i>per cent</i> )	9	(-) 34	20	70	42

Fiscal deficit is usually financed by way of borrowings by the State. The table shows that during 2014-15 the State Government borrowed funds from the Open Market and GoI amounting to ₹ 537.27 crore and repaid ₹ 300.00 crore during 2014-15 and ₹ 441.89 crore was paid as interest on outstanding public debt.

#### (ii) Debt Profile

A time series analysis of Public Debt for the previous five years and per capita debt are given in **Table No. 1.39**.

**Table No. 1.39: Per capita debt**

Year	2010-11	2011-12	2012-13	2013-14	2014-15
Total Debt (₹ in crore)	3,765.48	3,965.84	4,487.37	5,054.45	5,290.32
Population*	35,99,000	36,73,917	36,83,000	37,25,000	36,73,917
Per capita Debt ( <i>in ₹</i> )	10,462.57	10,794.58	12,184.00	13,568.99	14,399.67

**Source:** \*Information furnished by Directorate of Economic & Statistics, Government of Tripura.

The per capita debt of the State increased from ₹ 13,568.99 in 2013-14 to ₹ 14,399.67 in 2014-15 registering an increase of 6.12 *per cent* during the year. During the same period, the percentage increase of outstanding public debt was 4.67 *per cent* which was 17.11 *per cent* of GSDP.

**Table No. 1.40: Maturity Profile of Outstanding Debt**

(₹ in crore)

Amount of Debt Maturing	During 2015-16	Between 2016-17 & 2017-18	Between 2018-19 & 2019-20	Between 2020-21 & 2021-22	2022-23 onwards
<b>(A) Internal Debt, of which</b>	<b>364.31</b>	<b>509.74</b>	<b>789.19</b>	<b>835.96</b>	<b>2483.29</b>
(i) <i>Market Loans</i>	219.53	236.94	506.00	585.00	1345.00
(ii) <i>Loans from Financial Institutions</i>	87.91	159.06	169.45	137.22	178.25
(iii) <i>NSSF Loans</i>	56.87	113.74	113.74	113.74	960.04

**Table No. 1.40: Maturity Profile of Outstanding Debt (concl'd.)**

(₹ in crore)

Amount of Debt Maturing	During 2015-16	Between 2016-17 & 2017-18	Between 2018-19 & 2019-20	Between 2020-21 & 2021-22	2022-23 onwards
<b>(B) Loans from Government of India, of which</b>	<b>31.16</b>	<b>61.86</b>	<b>61.75</b>	<b>61.55</b>	<b>91.33</b>
(i) <i>Plan Loans</i>	30.56	60.75	60.71	60.57	89.44
(ii) <i>Non-Plan Loans</i>	0.60	1.11	1.04	0.98	1.89
<b>(C) Average interest rate</b>	<b>7.50</b>	<b>8.50</b>	<b>8.80</b>	<b>8.80</b>	<b>12.50</b>

During 2014-15, an amount of ₹ 268.78 crore (Market Loan: ₹ 117.95 crore; NSSF: ₹ 57.00 crore and Loans from Other Financial Institutions: ₹ 93.83 crore) was due and paid by the State Government. As of 31 March 2015, there was an outstanding internal debt of ₹ 4,982.50 crore which would mature for repayment upto the end of the year 2038-39. There was outstanding Central Loans of ₹ 307.82 crore which would mature for repayment till the year 2052-53 at an interest rate of 7 to 14 per cent per annum. Out of outstanding Central Loans of ₹ 307.82 crore, ₹ 211.35 crore was raised by the Government at the interest rate of 7 per cent to 7.99 per cent, ₹ 79.13 crore at 9 per cent to 9.99 per cent and ₹ 17.16 crore at the interest rate of 10 per cent to 13.99 per cent.

### Debt Sustainability

Debt sustainability refers to the state's ability to maintain a constant debt-GDP ratio over a period of time. Thus, it implies State's ability to service its debt.

Apart from the magnitude of debt of State Government, it is important to analyse various indicators that determine the debt sustainability<sup>8</sup> of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation<sup>9</sup>; sufficiency of non-debt receipts<sup>10</sup>; net availability of borrowed funds<sup>11</sup>; burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of State Government securities. **Table No. 1.41** analyses the debt sustainability of the State according to these indicators for the period of three years beginning from 2012-13.

<sup>8</sup> The debt sustainability is defined as the ability of the State to maintain a constant debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.

<sup>9</sup> A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt\*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.

<sup>10</sup> Adequacy of incremental non-debt receipt of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipt could meet the incremental interest burden and the incremental primary expenditure.

<sup>11</sup> Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

**Table No. 1.41: Debt Sustainability: Indicators and Trends**

Indicators of Debt Sustainability	2012-13	2013-14	2014-15
Debt Stabilisation (Quantum Spread + Primary Deficit/Surplus) (₹ in crore)	(+) 1077.58	(+) 671.19	(+) 1068.98
Sufficiency of Non-debt Receipts (Resource Gap) (₹ in crore)	(+) 168.91	(-) 136.20	(+) 95.60
Net Availability of Borrowed Funds (₹ in crore)	(+) 180.97	(+) 567.07	(-) 142.00
Burden of Interest Payments (IP/RR Ratio) (in per cent)	7.56	7.72	7.44

The above table shows that the Debt of the State had been quite stable since 2012-13 as the quantum spread *plus* primary deficit remained positive. During 2014-15, the sufficiency of non-debt receipts of the State was ₹ 95.60 crore against (-) ₹ 136.20 crore in 2013-14, which indicated that incremental non-debt receipts was able to cover the incremental interest burden. The net Availability of Borrowed Funds was positive during the last two years and stood at ₹ 567.07 crore during 2013-14. But it was negative balance of ₹ 142.00 crore during 2014-15 after payment of interest burden on borrowed funds.

### (i) Market Borrowings

To augment the resources of the State for undertaking development activities the State Government may borrow funds from the open market. The limit of borrowing for a particular financial year is fixed by the Planning Commission of Government of India under Article 293 of the Constitution of India.

During last five year period from 2010-15, the position of funds raised from open market as well as the repayment are given in **Table No. 1.42**.

**Table No. 1.42: Market borrowing during 2010-15**

Year	Opening balance	Amount raised	Amount repaid	Closing balance	Increase (+)/
					Decrease (-)
2010-11	1,443.93	285.00	92.88	1,636.05	192.12
2011-12	1,636.05	300.00	73.47	1,862.58	226.53
2012-13	1,862.58	645.00	119.43	2,388.15	525.57
2013-14	2,388.15	550.03	77.67	2,860.51	472.36
2014-15	2,860.51	150.00	118.02	2,892.49	31.98

Source: Finance Accounts.

It would be seen from **Table No. 1.42** that during the period 2010-15, the State Government borrowed ₹ 1,930.03 crore from the open market and repaid ₹ 481.47 crore during the years resulting in net addition to the internal debt liability of the State to ₹ 31.98 crore during the period. Interest rates on the market borrowings ranged between 7.77 *per cent* and 9.67 *per cent* during the past five years up to 2014-15. The State Government raised market loan of ₹ 150.00 crore during 2014-15 which was redeemable by 2024 at the annual interest rate ranging between 9.39 and 9.67 *per cent*. Total internal debt of the State as on 31 March 2015 stood at ₹ 4,982.50 crore including interest bearing market loan of ₹ 2,892.48 crore (**Appendix 1.8**).

### (ii) Cash Balance Investment

The position of the cash balance investment account during the last five year period upto 2014-15 are detailed in **Table No. 1.43**.

**Table No. 1.43: Year-wise position of cash balance investment account 2010-15**  
(₹ in crore)

Year	Opening Balance	Closing Balance	Interest receipt on investment	Interest paid on market loan
2010-11	260.05	657.41	22.26	113.81
2011-12	657.41	1,104.30	48.91	131.13
2012-13	1,104.30	2,305.70	66.49	148.40
2013-14	2,305.70	3,460.88	85.20	185.51
2014-15	3,460.88	3,371.25	44.94	242.98

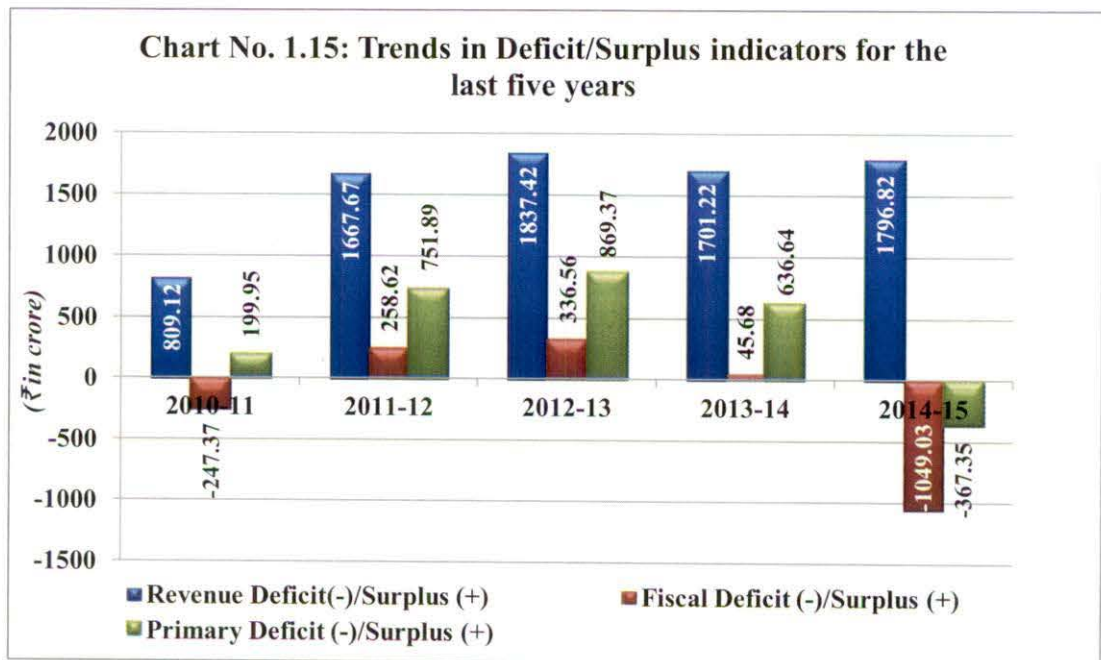
From the balances of cash balance investment account it was seen that the balance had substantially increased from ₹ 657.41 crore in 2010-11 to ₹ 3,460.88 crore in 2013-14 and after that it reduced to ₹ 3,371.25 crore as on 31 March 2015. As on 31 March 2015, the entire balance was invested in Government of India 14 days Treasury Bills with RBI. During 2014-15 the Government received ₹ 44.94 crore as interest on the investment while the interest paid on market borrowings was ₹ 242.98 crore.

### 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-a-vis* targets set under FRBM Act/Rules for the financial year 2014-15.

#### 1.11.1 Trends in Deficits

**Chart 1.15** presents the trends in deficit/surplus indicators over the period 2010-15.



The State was able to achieve revenue surplus during 2010-15 and it ranged between 4.53 and 7.95 *per cent* of GSDP during the period. During 2014-15, the revenue surplus was ₹ 1,796.82 crore (5.81 *per cent* of GSDP). The State had witnessed primary surplus during 2010-14 but it turned to primary deficit of ₹ 367.34 crore which was 1.19 *per cent* of GSDP during 2014-15. There was fiscal deficit in two out of last five year period upto 2014-15. During 2014-15, the fiscal deficit of the State was ₹ 1,049.03 crore against fiscal surplus of ₹ 45.68 crore during 2013-14.

### 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 below:

**Table No. 1.44: Decomposition and Financing Pattern of Fiscal Deficit**

(₹ in crore)

Particulars	2012-13	2013-14	2014-15
1	2	3	4
Decomposition of Fiscal Deficit (-) / Surplus (+)	(+) 336.56	(+) 45.68	(-) 1,049.03
Fiscal Deficit/Surplus as percentage to GSDP	(+) 1.41	(+) 0.18	(-) 3.39
Revenue Deficit (-) / Surplus (+)	(+) 1,837.42	(+) 1,701.22	(+) 1,796.82
Capital Expenditure	1,483.19	1,640.73	2,832.29
Net Loans and Advances	(-)17.67	(-) 14.81	(-) 13.56
<b>Financing Pattern of Fiscal Deficit (-) / Surplus (+)</b>			
Market Borrowings (Net)	(+)377.17	(+) 472.36	(+) 31.92
Loans from GoI (Net)	(-)59.52	(-) 44.04	(+) 13.56
Special Securities Issued to NSSF (Net)	(-)134.01	(+) 17.53	(+) 125.07
Loans from Financial Institutions (Net)	(-)2.67	(+) 121.22	(+) 202.69
Small Savings, Provident Fund, etc. (Net)	(+)47.01	(+) 326.99	(+) 302.40
Deposits and Advances (Net)	(-)26.04	(-) 14.81	(+) 37.61
Suspense and Misc. (Net)	(-)19.34	(+) 19.68	(+) 33.36
Remittances (Net)	(+)10.31	(-) 45.97	(-) 47.61
Others (R F) (Net)	(+)0.82	(+) 18.65	(+) 28.09
Increase (+) / decrease (-) in cash balance	(+)1,138.10	(+) 1,127.74	(-) 406.45

The source of funds of the State Government comprises of revenue receipts, non-debt capital receipts, public debt receipts and net receipts from public accounts. The State Government received a substantial amount of ₹ 6,139.70 crore from Central Government as grants during the year 2014-15 and with this amount the total revenue receipts stood at ₹ 9,239.73 crore. The revenue expenditure was only ₹ 7,442.91 crore resulting in revenue surplus of ₹ 1,796.82 crore during 2014-15. The State had a revenue surplus since 2005-06 and with gradual improvement in its fiscal policy implementation the State had also begun to have fiscal surplus from 2011-12 and stood at ₹ 45.68 crore during 2013-14. But in 2014-15, the State witnessed a fiscal deficit to ₹ 1,049.03 crore due to more capital expenditure during the year.

### 1.11.3 Quality of Deficit/Surplus

**Table No. 1.45** 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 No. 1.45: Primary deficit/Surplus – Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Non-debt receipts vis-à-vis primary revenue expenditure	Primary deficit (-)/surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2010-11	5,171.40	3,912.16	1,058.33	0.96	4,971.45	1,259.24	(+) 199.95
2011-12	6,479.00	4,315.96	1,397.26	13.89	5,727.11	2,163.04	(+) 751.89
2012-13	7,051.56	4,680.07	1,483.19	18.93	6,182.19	2,371.49	(+) 869.37
2013-14	7,651.14	5,358.00	1,640.73	15.57	7,014.50	2,293.14	(+) 636.64
2014-15	9241.91	6761.23	2832.29	15.74	9609.26	2480.68	(-) 367.35

The non-debt receipts of the State during 2010-15 were sufficient to meet the primary revenue expenditure. The non-debt receipts increased by 78.71 per cent from ₹ 5,171.40 crore in 2010-11 to ₹ 9,241.91 crore in 2014-15. The primary revenue expenditure however, increased by 72.82 per cent from ₹ 3,912.16 crore in 2010-11 to ₹ 6,761.23 crore in 2014-15. During the period (2010-15) Capital Expenditure grew by 167.62 per cent. The State had a primary deficit of ₹ 367.35 crore during 2014-15 against the primary surplus of ₹ 636.64 crore in 2013-14.

## 1.12 Conclusion and Recommendations

### Surplus/Deficit

The fiscal position of the State viewed in terms of key fiscal parameters – revenue surplus, fiscal deficit, primary deficit, etc., indicated that the State had maintained revenue and primary surplus during the last five years except in 2014-15 where the State had witnessed primary deficit. During the current year, revenue surplus of the State has increased as compared to the previous year. Fiscal surplus ₹ 45.68 crore in 2013-14 turned to fiscal deficit of ₹ 1,049.03 crore during 2014-15.

### Revenue Receipts

During 2014-15, ₹ 7,869.83 crore (85 per cent) of the total revenue was from the Government of India as State Share of Central Taxes of ₹ 1,730.13 crore (19 per cent) and Grants-in-aid of ₹ 6,139.70 crore (66 per cent). The Own Tax Revenue of the State constituted ₹ 1,174.26 crore (13 per cent) of the total revenue receipts. The OTR during 2014-15 remained above the normative assessment of ₹ 894.17 crore made by the XIII Finance Commission for the State but it has remained below the State's own projections of ₹ 1,241.00 crore in RE. The non-tax revenue was ₹ 195.64 crore which constituted about (2 per cent) of the revenue receipts (₹ 9,239.73 crore) which was higher than the projection made by the XIII FC (₹ 187.93 crore) but below the estimates made by the State (₹ 222.90 crore) for the year.

*The tax compliance measures have been enforced by the State Government. The Government should maintain the same momentum.*

### Expenditure of the State Government

During 2014-15, the Revenue expenditure increased to ₹ 7,442.91 crore (72 per cent of the total expenditure) from ₹ 5,948.96 crore in 2013-14 recording a growth of 25

*per cent* over the previous year. Capital expenditure in 2014-15 increased by ₹ 1,191.56 crore (73 *per cent*) over the previous year which as a percentage of total expenditure during the year was 28 *per cent*.

During 2014-15, the Development Expenditure (₹ 7,095.90 crore) increased by 46 *per cent* over the previous year and constituted about 69 *per cent* of total expenditure. The relative share of the revenue development expenditure was 45 *per cent* of the total expenditure while the share in respect of capital development expenditure was only 24 *per cent*.

During 2014-15, Non-Plan Revenue Expenditure on Salary was ₹ 2,676.88 crore. Non-Plan Revenue Expenditure on salary component during 2014-15 was also significantly higher by ₹ 1,096.76 crore (around 69 *per cent*) than the assessment made by the XIII FC for the State (₹ 1,579.92 crore) for 2014-15.

*The high proportion of salaries to total revenue expenditure which is much beyond the assessment of the XIII FC may have adverse impact on the State's financial health, as the State's own resources are meagre.*

### **Fiscal Correction Path**

During 2014-15, the State had revenue surplus which stood at ₹ 1,796.82 crore which increased by ₹ 95.60 crore from ₹ 1,701.22 crore in 2013-14 and the fiscal deficit ₹ 1,049.03 crore against fiscal surplus of ₹ 45.68 crore in 2013-14. The fiscal deficit as percentage of GSDP of the State during 2014-15 stood at 3.39 *per cent* of GSDP against the target of fiscal deficit of 3.00 *per cent* as projected in the TFRBM Act, 2005 for the year 2014-15.

*Keeping in view the recommendations of the XIII Finance Commission, the State should continue to maintain fiscal surplus to achieve the targets as fixed in the FRBM in the ensuing years.*

### **Fiscal Liabilities**

The percentage of outstanding liabilities to GSDP during 2014-15 was 30.18, which was lower than the projection (44.20 *per cent*) in the Medium Term Fiscal Policy Statement (MTFPS) and the projection made in the TFRBM Act. During 2014-15, interest receipts as percentage of outstanding loans and advances by the Government was 0.76 *per cent* whereas interest paid by the Government as a percentage of outstanding liabilities was 7.31 *per cent*.

### **Investment and Returns**

Investment of Government money in Government Companies and Statutory Corporations is increasing year after year but only ₹ 0.51 crore was received as return from the investments of the Government during 2014-15. The average rate of interest on Government borrowings was 8.53 *per cent* during the year 2014-15.

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





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**CHAPTER 2: FINANCIAL MANAGEMENT AND  
BUDGETARY CONTROL**

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**2.1 Introduction**

**2.1.1** 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 estimate, 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.

**2.1.2** Audit of appropriation by the Comptroller and Auditor General of India 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 2014-15 against 61 Grants/Appropriations was as given in **Table No. 2.1**:

**Table No. 2.1: Summarised Position of Actual Expenditure *vis-à-vis* Original/Supplementary provision**

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure*
Voted	I. Revenue	7,652.67	647.99	8,300.66	6,901.23
	II. Capital	3,917.42	929.67	4,847.09	2,857.43
	III. Loans and Advances	15.43	0.45	15.88	15.74
	<b>Total Voted</b>	<b>11,585.52</b>	<b>1,578.11</b>	<b>13,163.63</b>	<b>9,774.40</b>
Charged	IV. Revenue	650.00	65.57	715.57	700.34
	V. Capital	--	--	--	--
	VI. Public Debt-Repayment	414.45	56.16	470.61	300.00
	<b>Total Charged</b>	<b>1,064.45</b>	<b>121.73</b>	<b>1,186.18</b>	<b>1,000.34</b>
	Appropriation to Contingency Fund (if any)	--	--	--	--
	<b>Grand Total:</b>	<b>12,649.97</b>	<b>1,699.84</b>	<b>14,349.81</b>	<b>10,774.74</b>

**Table No. 2.1: Summarised Position of Actual Expenditure vis-à-vis Original/ Supplementary provision (concl.)**

(₹ in crore)

	Nature of expenditure	Savings (-)/ Excess (+)	Amount Surrendered during March 2015	Percentage of savings surrendered during March 2015
Voted	I. Revenue	(-)1,399.43	543.42	38.83
	II. Capital	(-)1,989.66	1,129.71	56.78
	III. Loans and Advances	(-)0.14	--	--
	<b>Total Voted</b>	<b>(-)3,389.23</b>	<b>1,673.13</b>	<b>49.73</b>
Charged	IV. Revenue	(-)15.23	0.26	1.71
	V. Capital	--	--	--
	VI. Public Debt-Repayment	(-)170.61	57.50	33.70
	<b>Total Charged</b>	<b>(-)185.84</b>	<b>57.76</b>	<b>31.08</b>
	Appropriation to Contingency Fund (if any)	--	--	--
	<b>Grand Total:</b>	<b>(-)3,575.07</b>	<b>1,730.89</b>	<b>48.42</b>

\* These are gross expenditure including actual recoveries in 5 Grants (Grant No. 13, 15, 27, 31 and 61) amounting to ₹ 183.80 crore (Revenue: ₹ 158.66 crore, Capital: ₹ 25.14 crore).

The overall savings of ₹ 3,575.07 crore was the result of saving of ₹ 3,646.67 crore in 47 Grants and 14 Appropriations offset by excess of ₹ 71.60 crore in three Grants and one Appropriation. The overall savings under the various Grants/Appropriations was about 25 per cent of the total provision, out of which only ₹ 1,730.89 crore was surrendered during the month of March 2015. Out of total net savings of ₹ 1,399.43 crore under Revenue (voted) Account, only ₹ 543.42 crore (38.83 per cent) was surrendered by the department concerned during the month of March 2015 while ₹ 1,129.71 crore (56.77 per cent) was surrendered in respect of Capital (voted) Account out of total net savings of ₹ 1,989.80 crore during the year. On the other hand, out of total net savings of ₹ 15.23 crore under Revenue (Charged) Account, only ₹ 0.26 crore (1.70 per cent) was surrendered as on 31 March 2015 and ₹ 57.50 crore (33.70 per cent) was surrendered in Capital (Charged) Account during the year 2014-15. Details of the savings and amount surrendered during the year 2014-15 are given in **Appendix 2.1**.

In Revenue Account, savings above ₹ 30 crore occurred mainly in Tribal Welfare (₹ 462.69 crore), Welfare of Scheduled Castes and Other Backward Classes (₹ 199.80 crore), Panchayati Raj (₹ 34.54 crore), Urban Development (₹ 77.81 crore), Public Works (Water Resources) (₹ 37.42 crore), Rural Development (₹ 31.16 crore), Home (Police) (₹ 115.68 crore), Education (Social) (₹ 48.62 crore), Family Welfare & Preventive Medicine (₹ 129.16 crore), Education (School) (₹ 61.59 crore) and Education (Higher) (₹ 32.14 crore) Departments.

Total excess expenditure of ₹ 71.60 crore occurred mainly in Public Works (Drinking Water and Sanitation) (₹ 8.18 crore), Health (₹ 58.27 crore), Family Welfare & Preventive Medicine (₹ 1.01 crore) and Welfare of Other Backward Classes (₹ 4.14 crore) Departments.

Reasons for savings/excess had not been intimated by the Departments concerned (August 2015).

## 2.3 Financial Accountability and Budget Management

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

The outcome of the appropriation audit revealed that out of overall savings of ₹ 3,575.07 crore, ₹ 3,395.86 crore (94.99 per cent) savings occurred in 35 cases in which the savings in each cases exceed ₹ 10 crore (**Appendix 2.2**).

It was also seen that in 31 cases (**Appendix 2.2**) actual expenditure was less than even the original provision. There were savings of more than ₹ 100 crore each in nine cases under seven Grants, four under Revenue (Voted) Accounts viz., (i) Home (Police) (₹ 115.68 crore), (ii) Tribal Welfare (₹ 462.69 crore), (iii) Welfare of Schedule Castes (₹ 199.80 crore) and (iv) Family Welfare & Preventive Medicine (₹ 129.16 crore) departments and five cases under Capital (Voted) Accounts i.e., (i) Tribal Welfare (₹ 546.64 crore), (ii) Welfare of Schedule Castes (₹ 353.07 crore), (iii) Agriculture Department (₹ 108.03 crore), (iv) Rural Development (₹ 310.30 crore) and (v) Planning and Co-ordination (₹ 239.36 crore) Department. Abnormal savings indicated that the basis for assessment of original as well as supplementary requirements were not realistic.

Reasons for savings had not been intimated (August 2015) by the departments.

### 2.3.2 Persistent Savings

In 27 cases under 20 Grants in both Revenue and Capital heads, there were persistent savings of more than ₹ 1 crore each during the last five year period (**Appendix 2.3**). Out of 27 cases, the savings in 12 cases were more than ₹ 10 crore while the savings in 11 cases were more than 10 per cent of their provision during the last five years from 2010-11 to 2014-15 as detailed in **Table No. 2.2**.

**Table No. 2.2: List of Grants indicating Persistent Savings of ₹ 10 crore and above during 2010-15**

(₹ in crore)

Sl. No.	Number and name of Grant	Amount of savings				
		2010-11	2011-12	2012-13	2013-14	2014-15
<b>Revenue-Voted</b>						
1.	10 – Home (Police) Department	17.77 (3)	49.29 (8)	47.48 (7)	135.08 (16)	115.68 (13)
2.	19 – Tribal Welfare Department	123.25 (26)	110.87 (21)	177.22 (27)	287.06 (34)	462.69 (39)
3.	20 – Welfare of Scheduled Castes & Other Backward Classes Department	71.40 (40)	78.77 (37)	163.68 (49)	128.91 (38)	199.80 (39)
4	39 – Education (Higher) Department	19.61 (26)	11.66 (16)	14.83 (17)	19.31 (16)	32.14 (27)
5	41 - Education (Social) Department	28.73 (15)	27.28 (12)	52.27 (21)	79.99 (24)	48.62 (14)

**Table No. 2.2: List of Grants indicating Persistent Savings of ₹ 10 crore and above during 2010-15 (concl.)**

(₹ in crore)

Sl. No.	Number and name of Grant	Amount of savings				
		2010-11	2011-12	2012-13	2013-14	2014-15
<b>Capital-Voted</b>						
6	13 – Public Works (Roads and Buildings) Department	64.74 (34)	31.98 (19)	21.29 (11)	49.15 (19)	34.93 (10)
7	15 – Public Works (Water Resources) Department	79.65 (74)	58.45 (68)	42.84 (55)	44.05 (66)	44.09 (73)
8	19 – Tribal Welfare Department	263.69 (42)	195.91 (32)	354.83 (42)	283.25 (33)	546.64 (33)
9.	20 – Welfare of Scheduled Castes & Other Backward Classes Department	169.99 (50)	118.96 (35)	204.98 (44)	191.34 (39)	353.07 (43)
10.	27 – Agriculture Department	59.96 (68)	86.99 (79)	82.87 (68)	79.79 (69)	108.08 (73)
11.	34 – Planning and Coordination Department	155.82 (98)	86.60 (95)	155.90 (97)	230.88 (97)	239.36 (96)
12.	39 – Education (Higher) Department	22.88 (47)	27.47 (41)	24.88 (39)	19.43 (62)	28.40 (41)

**NB:** Percentage of total provision in brackets.

Analysis of the savings revealed that:

- There were increasing trend of savings in Revenue Account during the last five year period. The savings with reference to the provision ranged between three to 40 *per cent* in 2010-11 while it was 13 to 39 *per cent* in 2014-15 under Revenue (voted) Account and in Capital head the percentage of savings ranged between 34 and 98 *per cent* of the provision during 2010-11 and 10 to 96 *per cent* in 2014-15 respectively as shown in **Table No. 2.2**. The highest percentage of persistent savings during the five year period (2010-15) occurred in **Grant No. 34** in respect of Capital Account which was 95 to 98 *per cent*. In **Grant No. 15, 27** and **34**, the percentage of savings in Capital head was above 55 *per cent* in each year during the period.

### 2.3.3 Expenditure without Provision

As per the Financial Rule, expenditure should not be incurred on a scheme/service without provision of funds. It was however, noticed that expenditure of ₹ 95.92 crore was incurred in 19 Grants/Appropriations without any provision in the original estimates/supplementary demands and without any re-appropriation orders to this effect. Details of the scheme/service where expenditure were incurred without any provision of funds are detailed in **Appendix 2.4**.

There were 23 cases under 10 Grants/Appropriations, where expenditure of more than ₹ 1 crore in each case (**Appendix 2.4**) was incurred during the year without making any provision, out of which in one case the amount involved was more than ₹ 10 crore as detailed below in **Table No. 2.3**.

**Table No. 2.3: Expenditure above ₹ 10 crore incurred without provision during 2014-15**  
(₹ in crore)

Number and Name of Grants/Appropriations	Head of Account	Head of Service	Amount of expenditure without provision	Reasons/Remarks
6 – Revenue Department	4070	Capital Outlay on other Administrative Services	13.40	Reasons for incurring expenditure without budget provision had not been intimated (August 2015).
	800	Other Expenditure		
	48	Border Area Development Programme		
	01	Border Area Development Programme (Plan)		

#### 2.3.4 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). Summarised position of excess expenditure requiring regularisation for the last three years is given in the table below:

**Table No. 2.4: Excess over provision relating to previous years requiring regularisation**

Year	Number of		Excess over provision	Status of regularisation
	Grants	Appropriations		
2011-12	8 (16, 23, 24, 35, 36, 37, 43, 56)	1 (35)	69.76	Not regularised till 31 March 2015
2012-13	9 (12, 24, 25, 28, 30, 37, 42, 47, 56)	1 (10)	8.04	
2013-14	4 (12, 24, 28, 51)	--	11.97	
<b>Total:</b>			<b>89.77</b>	

Expenditure incurred in excess of the Budget provision under both Voted Grants/Charged Appropriations by various Departments of the State Government were regularly featured in the Reports of the Comptroller and Auditor General of India on State Finances, Government of Tripura. As on 31 March 2014, there was an excess expenditure of ₹ 89.77 crore requiring regularisation under the provision of the Constitution of India.

Out of ₹ 89.77 crore incurred in excess of the Budget provision under both Voted Grants and Charged Appropriation by various Departments of the State Government during 2011-12 and 2012-13, the State Government had considered for regularising the expenditure of ₹ 77.80 crore.

The Government has referred to the Public Accounts Committee (PAC) for consideration of regularising the excess expenditure for the year 2011-12 and 2012-13 in its sitting held on 6<sup>th</sup> January 2015. Subsequently, the Committee in its 124<sup>th</sup> Report (February 2015) stated that all aspect of regularising the excess expenditure incurred by various Department of the State Government during the last two years was

considered on the basis of relevant Appropriation Accounts, and reasons for excess expenditure furnished by the Government. The Committee recommended that Government should control their excess expenditure in different services and take necessary steps to reduce excess expenditure beyond the amount granted by the Assembly for each financial year. The Government also assured the committee that prompt steps would be taken to regularise excess expenditure in future.

The Committee recommended for regularisation of the excess expenditure amounting to ₹ 77.80 crore incurred over the Budget provision under Voted Grants/Charged Appropriation by the State Legislature at the earliest opportunity.

On further query (September 2015) on the development regarding regularisation of ₹ 77.80 crore excess expenditure pertaining to the year from 2011-12 to 2012-13 as recommended by the PAC, the Government stated (October 2015) that necessary action has already been taken for regularisation of the excess expenditure.

### ***2.3.5 Excess expenditure over provision during 2014-15 requiring regularisation***

An excess expenditure aggregating ₹ 71.60 crore was incurred in three Grants and one Appropriation which exceeded the approved provision during the year 2014-15 and is required to be regularised by the State Legislature under Article 205 of the Constitution. Details are given in **Appendix 2.5**.

### ***2.3.6 Unnecessary/Excessive/Inadequate supplementary provision***

Supplementary provision aggregating to ₹ 1,208.46 crore obtained in 50 cases (₹ 10 lakh or more in each case) during the year proved unnecessary as the expenditure was less than the original provision as detailed in **Appendix 2.6**. In 23 cases, supplementary provision proved excessive by more than ₹ 10 lakh in each cases resulting in savings of ₹ 1449.22 crore and in two cases, supplementary provision proved insufficient by more than ₹ 400 lakh in each cases resulting in excess expenditure of ₹ 12.32 crore (**Appendix 2.7**). Further, in 19 cases, supplementary provision of ₹ 415.15 crore was obtained against actual requirement of ₹ 242.12 crore, resulting in excess supplementary provision as well as savings of ₹ 173.02 crore (**Appendix 2.8**).

### ***2.3.7 Excessive/unnecessary 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. During 2014-15, where savings were anticipated, injudicious re-appropriation proved excessive or insufficient and resulted in savings/excess of over ₹ 1 crore in each sub-head in 28 Grants/Appropriations as detailed in **Appendix 2.9**.

In 28 out of 273 Sub-heads in 11 Grants/Appropriations (**Appendix 2.9**), savings/excess of more than ₹ 10 crore in each case occurred due to injudicious, insufficient or excessive re-appropriation of funds during the year 2014-15. This indicated that re-appropriations were done without proper assessment of actual requirement.



Further, scrutiny of detailed Appropriation Accounts for the year 2014-15 revealed that in some major heads under 24 Grants/Appropriations, re-appropriations were done without the knowledge of the Legislature (**Appendix 2.10**) instead of including the same in the budget as a new service/instrument. The reasons for the re-appropriation was stated to be 'based on actual requirement'.

### 2.3.8 *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. 19** issued by the Finance Department revealed that out of 331 cases of re-appropriation, in 199 cases (60 per cent) the reasons attributed were largely commented upon with expression like 'based on actual requirement' which was in violation of Financial Rules besides being arbitrary and vague.

### 2.3.9 *Insufficient surrenders*

Scrutiny of Appropriation Accounts revealed that there were substantial savings (cases where more than ₹ 25 lakh savings occurred and more than 50 per cent of total savings were not surrendered) in 63 cases under 41 Grants/Appropriations. Out of the total provision of ₹ 8,764.38 crore in these 63 cases, ₹ 2,391.06 crore (27 per cent) of total provision was available for surrender. Of this, ₹ 1,750.59 crore (73 per cent of available savings) was not surrendered during the year 2014-15. It was noticed that as much as 100 per cent of available savings was not surrendered under 22 Grants and three Appropriations in both Revenue and Capital heads and 90 to 99 per cent were not surrendered in another 11 Grants (**Grant No. 5, 9, 10, 12, 15, 25, 28, 33, 35, 39** and **49**). The details of such cases are given in **Appendix 2.11**. Reasons for not surrendering ₹ 1,750.59 crore were not stated (August 2015).

### 2.3.10 *Surrender in excess of actual savings*

In seven cases under six Grants and one Appropriation, the amounts surrendered were in excess of actual savings which indicated inadequate budgetary control in those departments. As against savings of ₹ 434.72 crore, ₹ 533.79 crore was surrendered resulting in excess surrender of ₹ 99.07 crore. Details are given in **Appendix 2.12**. In two out of seven cases, the amounts of excess surrender were above ₹ 3 crore while in three cases, the amount were above ₹ 10 crore.

Besides, in one Grant, there was no anticipated savings and even the expenditure was in excess of the provision. Though there was no savings, the Controlling Officers surrendered an amount of ₹ 0.60 crore (**Appendix 2.13**) during 2014-15.

### 2.3.11 *Anticipated savings not surrendered*

As per Financial Rules, 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. At the close of the year 2014-15, there were 25 Grants/Appropriations in which savings occurred (₹ 10 lakh and above in each case)

but no amount was surrendered by the departments concerned. The amount involved in those cases was ₹ 304.16 crore (**Appendix 2.14**). Out of 28 cases, the savings in 18 of them were more than ₹ one crore while in three cases there were savings of more than ₹ 25 crore and in one case, the savings were more than ₹ 100 crore. The major departments involved were (i) Law Department, (ii) Information Technology Department, (iii) Home (Police) Department, (iv) Fisheries Department, (v) Food, Civil Supplies and Consumer Affairs Department, (vi) Forest Department, (vii) Fire Service Organisation, (viii) General Administration (SA) Department, (ix) Family Welfare and Preventive Medicine Department and (x) Welfare of Minorities Department.

### **2.3.12 Rush of expenditure**

In order to utilise the total resources at the disposal of the Government to the best advantage, the departmental heads/controlling officers at whose disposal a grant is placed are required to keep constant watch over the progress of expenditure under different units of appropriation so that timely action can be taken to surrender funds that cannot be utilised instead of spending them hastily or in an ill-considered manner at the close of the financial year.

According to the Financial Rules and principle of prudent financial management, the expenditure in the closing month of the financial year should be avoided. Contrary to this, the State Government incurred an expenditure of ₹ 1,835.90 crore (Revenue: ₹ 1,038.31 crore and Capital: ₹ 797.59 crore) during the month of March 2015 which constituted 17.34 *per cent* of the total expenditure (₹ 10,590.93 crore) of the year. Further, ₹ 347.34 crore was spent on the last day of March 2015. Details of the Major Heads of accounts where the expenditure incurred in March 2015 ranged between 50 and 100 *per cent* of the total expenditure are given in **Appendix 2.15**.

## **2.4 Expenditure controls**

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### ***Pendency in submission of Detailed Countersigned Contingent (DCC) Bills against Abstract Contingent (AC) 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 AC Bills should be adjusted in DCC Bills by submitting to the countersigning officer within 60 (sixty) days from the date of the drawal of the amount and the Head of the Department shall countersign all DCC Bills and forward them to the Accountant General (Accounts & Entitlement), Tripura within 90 (ninety) days from the date of the drawal of the AC Bill.

Total number of unadjusted AC bills as on 31 March 2014 was 18,398 bills involving ₹ 156.34 crore. The outstanding AC Bills as on 31 March 2015 stood at 21,623 involving an amount of ₹ 175.80 crore of which ₹ 89.46 crore in 9,452 Bills pertained to the year 2014-15 drawn upto the end of March 2015. The year-wise position of outstanding AC bills for the last five years is given in **Table No. 2.5**.

Table No. 2.5: Year-wise break-up of outstanding AC Bills as on 31 March 2015

(₹ in crore)

Year	Outstanding AC Bills as on 31 March 2014		Outstanding AC Bills as on 31 March 2015	
	No. of Bills	Amount	No. of Bills	Amount
Up to 2010-11	760	14.24	10	0.70
2011-12	2,149	27.93	787	12.14
2012-13	3,618	18.93	2,608	7.33
2013-14	11,871	95.24	8,766	66.17
2014-15	-	-	9,452	89.46
<b>Total :</b>	<b>18,398</b>	<b>156.34</b>	<b>21,623</b>	<b>175.80</b>

Source: Appropriation Accounts 2014-15.

It was noticed that AC Bills for ₹ 14.24 crore involving 760 bills that remained unadjusted upto the year 2010-11 came down to ₹ 0.70 crore involving 10 bills. For the year 2011-12, it came down to ₹ 12.14 crore involving 787 bills. Thus, the outstanding AC bills of previous years upto 2013-14 was reduced to 12,171 with monetary value of ₹ 86.34 crore.

As per information furnished by the AG (A&E), it was seen that during the year 2014-15, an amount of ₹ 92.16 crore was drawn through AC Bills of which ₹ 62.04 crore was drawn in March 2015 while ₹ 52.32 crore was drawn only in the last week of March 2015, indicating that funds were drawn to avoid lapse of budget during the year.

Year-wise position of substantial amounts by six major departments drawn on 14,646 AC Bills involving ₹ 92.56 crore remained un-adjusted as on 31 March 2015. Of this, ₹ 41.73 crore involving 7,599 AC Bills pertained to previous years upto 2013-14. The year-wise break-up are given below:

Table No. 2.6: Year-wise break-up of AC Bills outstanding in respect of some major departments

(₹ in crore)

Sl. No.	Name of Department	Year	No. of AC Bills	Amount of AC Bills outstanding as on 31 March 2015
1.	Revenue Department	Upto 2010-11	3	0.15
		2011-12	95	2.34
		2012-13	363	1.58
		2013-14	2,189	10.79
		2014-15	1,697	10.34
<b>Total:</b>			<b>4,347</b>	<b>25.20</b>
2.	Tribal Welfare Department	Upto 2010-11	5	0.35
		2011-12	151	1.44
		2012-13	476	0.80
		2013-14	2,419	11.55
		2014-15	2,275	19.44
<b>Total:</b>			<b>5,326</b>	<b>33.58</b>
3.	Welfare of Minorities Department	2012-13	16	0.04
		2013-14	403	1.64
		2014-15	814	4.89
<b>Total:</b>			<b>1,233</b>	<b>6.57</b>

**Table No. 2.6: Year-wise break-up of AC Bills outstanding in respect of some major departments (concl.)**

(₹ in crore)

Sl. No.	Name of Department	Year	No. of AC Bills	Amount of AC Bills outstanding as on 31 March 2015
4.	Education (School) Department	2011-12	96	1.34
		2012-13	168	0.45
		2013-14	191	3.32
		2014-15	96	4.28
<b>Total:</b>			<b>551</b>	<b>9.39</b>
5.	Education (Social) Department	2011-12	69	1.90
		2012-13	286	0.99
		2013-14	143	0.57
		2014-15	510	6.62
<b>Total:</b>			<b>1,008</b>	<b>10.08</b>
6.	Rural Development Department	2011-12	8	0.03
		2012-13	48	0.12
		2013-14	470	2.33
		2014-15	1,655	5.26
<b>Total:</b>			<b>2,181</b>	<b>7.74</b>
<b>Grand Total:</b>			<b>14,646</b>	<b>92.56</b>

Non-adjustment of AC Bills for long periods and failure of controlling authority in enforcing strict financial discipline is fraught with the risk of misappropriation of funds.

## 2.5 Outcome of review of selected Grants

### 2.5.1 Introduction

A review of **Grant No. 27** operated in the Agriculture Department of the State was undertaken mainly to assess the efficiency in budgeting process, control and monitoring of revenue and capital expenditure under both plan and non-plan heads for the year 2014-15.

The Secretary to the Government of Tripura, Agriculture Department was the administrative head of the Department.

The summarised position of budget provision and actual expenditure there against during 2014-15 in respect of **Grant No. 27** is given below:

**Table No. 2.7: Budget provision and actual expenditure**

(₹ in crore)

Nature of expenditure	Budget provision			Actual Expenditure	Savings (-)/ Excess (+)
	Original	Supplementary	Total		
Revenue	160.05	9.33	169.38	159.57	(-) 9.81
Capital	142.19	6.24	148.43	40.40	(-) 108.03
<b>Total:</b>	<b>302.24</b>	<b>15.57</b>	<b>317.81</b>	<b>199.97</b>	<b>(-) 117.84</b>

Source: Appropriation Accounts – 2014-15

Table above shows that against the total budget provision of ₹ 317.81 crore, expenditure of ₹ 199.97 crore was incurred, resulting in an overall savings of

₹ 117.84 crore during the year 2014-15. Supplementary provision of ₹ 15.57 crore (Revenue: ₹ 9.33 crore; Capital: ₹ 6.24 crore) was obtained during the year 2014-15.

### 2.5.2 Unnecessary Supplementary Provision

Scrutiny of Appropriation Accounts revealed that, in Capital heads against the provision of ₹ 142.19 crore, the Department incurred an expenditure of ₹ 40.40 crore during 2014-15, resulting in saving of ₹ 101.79 crore. A supplementary provision of ₹ 6.24 crore was made though not required which resulted in overall savings of ₹ 108.03 crore under capital heads.

### 2.5.3 Inadequate surrender of savings

On scrutiny of Appropriation Accounts of the State Government for the year 2014-15, it was noticed that in Capital Account there was a savings of ₹ 108.03 crore which was the result of more savings mainly under major heads 4401 (₹ 33.34 crore) and 4701 (₹ 42.00 crore).

Though the amount of ₹ 9.81 crore was available for surrender in respect of Revenue Account, only ₹ 3.87 crore was surrendered in this account by the Department. While in Capital Account, only ₹ 29.62 crore was surrendered against the savings of ₹ 108.03 crore.

### 2.5.4 Persistent savings

During the last five year period 2010-15, there were persistent savings every year under **Grant No. 27** as shown in **Table No. 2.8**. The percentage of savings surrendered each year during the last five years ranged between 28 to 71 per cent. Details of the savings and the amount surrendered are given in the table below:

**Table No. 2.8: Persistent savings during last five year period 2010-15**

Particulars	₹ in crore				
	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue:	8.64	100.99	69.52	24.78	9.81
Capital:	59.96	86.99	82.87	79.79	108.03
<b>Total savings:</b>	<b>68.60</b>	<b>187.98</b>	<b>152.39</b>	<b>104.57</b>	<b>117.84</b>
<b>Amount and percentage of savings surrendered :</b>	<b>47.42</b> (69)	<b>133.00</b> (71)	<b>56.77</b> (37)	<b>64.24</b> (61)	<b>33.50</b> (28)

Persistent savings indicated that budgeting process in the Department was unrealistic due to which the Department could not utilise the total funds efficiently and effectively during the period.

## 2.6 Conclusion and Recommendations

The overall savings of ₹ 3,575.07 crore was the result of saving of ₹ 3,646.67 crore in 47 Grants and 14 Appropriations offset by excess of ₹ 71.60 crore in three Grants and one Appropriation. The excess expenditure of ₹ 89.77 crore over provision in 2011-12 to 2013-14 increased to ₹ 161.37 crore in 2014-15 alone. This excess requires regularisation by the Legislature under Article 205 of the Constitution of India. Rush of expenditure was also observed at the end of the year 2014-15. In respect of 10

Grants/Appropriations, more than 50 *per cent* of the total expenditure during the year was incurred in the last month of the financial year. In 63 cases under 41 Grants/Appropriations, there were savings of more than ₹ 25 lakh each but more than 50 *per cent* of the same were not surrendered till the end of the year. The Abstract Contingent Bills were not adjusted for long periods which invites the risk of fraud and misappropriation.

Budgetary controls should be strengthened in all the Government departments, particularly 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 DDOs to adjust the Abstract Contingent Bills within sixty days from the date of drawal of the amount as required under the extant Rules. The Departments should follow more reliable mechanisms in budgeting and control over expenditure to avoid persistent savings or excess.

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## **CHAPTER 3: FINANCIAL REPORTING**

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*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 212(1) of General Financial Rules 2005 provides that Utilisation Certificates (UCs) should be submitted by the grantee Institutions or Organisations receiving grants 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) by the department concerned.

As per information furnished by the Accountant General (A&E), Utilisation Certificates (1,474) for an amount of ₹ 1,304.86 crore paid as grants to the grantee Institutions/Organisations upto the year 2014-15 were outstanding as on 31 March 2015, of which 885 Nos. of UCs pertained to the previous years involving ₹ 529.09 crore. The major departments involved are (i) Tribal Welfare Department (₹ 452.39 crore); (ii) Power Department (₹ 72.17 crore); (iii) Welfare of SC and OBC Department (₹ 367.68 crore); (iv) Rural Development Department (₹ 235.74 crore) and (v) Health Department (₹ 51.04 crore). Department-wise outstanding UCs are given in **Appendix 3.1**.

The year-wise break-up of amount of grants for which the Utilisation Certificates were awaited as on 31 March 2015 are given below:

**Table No. 3.1: Year-wise break-up of grants awaited for Utilisation Certificates as on 31 March 2015**

Year	Amount of grants (₹ in crore)	No. of UCs outstanding
Upto 2010-11	76.75	6
2011-12	36.97	32
2012-13	257.11	417

**Table No. 3.1: Year-wise break-up of grants awaited for Utilisation Certificates as on 31 March 2015**

Year	Amount of grants (₹ in crore)	No. of UCs outstanding
2013-14	158.26	430
2014-15	775.77	589
<b>Total:</b>	<b>1,304.86</b>	<b>1,474</b>

The UCs (589) involving grants of ₹ 775.77 crore paid during the year 2014-15 was excluding the amount disbursed during 2014-15 which were due for submission of UCs only in 2015-16.

Due to delay in submission of UCs, particularly for the year upto 2012-13 and 2013-14, it could not be ascertained whether the Grants were utilised by the grantee Institutions/Organisations for the purpose for which it was sanctioned. Thus, steps may be taken by the Departments to obtain the UCs expeditiously from the grantee Institutions/Organisations.

### **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 Comptroller and Auditor General'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 provision *ibid*. The annual accounts of 47 Autonomous Bodies/Authorities due up to 2014-15 has not been received as of 31<sup>st</sup> September 2015 by the Accountant General (Audit). The number of those accounts (**Appendix 3.2**) along with their age-wise pendency is presented in **Table No. 3.2**.

**Table No. 3.2: Age-wise Arrears of Annual Accounts due from Autonomous Bodies**

Sl. No.	Delay in Number of Years	No. of the Bodies/ Authorities
1.	1 – 4	21
2.	5 – 8	6
3.	9 – 12	5
4.	13 & above	1
5.	Since inception to 2014-15	8

Out of 47 Autonomous Bodies/Authorities, eight Autonomous Bodies/Authorities did not submit their Accounts since their inception. Accounts for 12 bodies were

outstanding for more than five years in which in three cases the Accounts were outstanding for more than ten years. Pending submission of annual accounts, all the Bodies were asked to intimate the amount of grants received during the current year. But 39 Grantee Bodies/Authorities, out of 47 bodies, did not furnish the information about the amounts of grants received during the year 2014-15.

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

Several Autonomous Bodies had been set up by the State Government in the field of Education, Industries, Housing, Tribal Areas, etc. A large number of these Bodies are audited by the Comptroller and Auditor General of India (CAG) 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 CAG for which Separate Audit Reports are prepared for placement before the Legislature and the audit of the Tripura Tribal Areas Autonomous District Council (TTAADC) is done as mandated in the Sixth Schedule of the Constitution of India. The status of rendering of accounts to Audit, issuance of Separate Audit Report (SAR) and its placement in the Legislature/Council are indicated in **Appendix 3.3**. Delay in placement of SARs in the Legislature/Council after issuing them is summarised in **Table No. 3.3**.

**Table No. 3.3: Delay in submission/placement of Separate Audit Reports**

Sl. No.	Name of the Autonomous Bodies	Year of SAR	Date of issue	Placement of SAR in the Legislature/Council	Delay in placement of SAR in the Legislature (as on 31.09.2015)
1.	Tripura Board of Secondary Education	1998-99 to 2001-02	26-4-2010	Not yet placed	17 to 65 months
		2002-03 to 2005-06	12-12-2011		
		2006-07 to 2009-10	10-04-2014		
2.	Tripura Housing and Construction Board	1990-91 to 1992-93	03-07-2007	Not yet placed	30 to 98 months
		1993-94 to 1996-97	03-06-2009		
		1997-98 to 2001-02	23-02-2011		
		2002-03 to 2009-10	12-03-2013		
3.	Tripura State Legal Service Authority	2010-11 to 2012-13	21-03-2014	Not yet placed	18 months
4.	Compensatory Afforestation Fund Management and Planning Authority	2009-10 to 2011-12	06-02-2015	Not yet placed	7 months

**Table No. 3.3** shows that 12 SARs of Tripura Board of Secondary Education pertaining to the period 1998-99 to 2009-10, 20 SARs of Tripura Housing and

<sup>1</sup> (i) Tripura Board of Secondary Education, (ii) Tripura Housing and Construction Board, (iii) Tripura State Legal Service Authority, (iv) Tripura Khadi and Village Industries Board, (v) Compensatory Afforestation Fund Management and Planning Authority and (vi) Tripura Building & Other Construction Workers' Welfare Board.

Construction Board pertaining to the period 1990-91 to 2009-10 and three SARs of Tripura State Legal Service Authority pertaining to the period from 2010-11 to 2012-13 and three SARs of Compensatory Afforestation Fund Management and Planning Authority pertaining to the period 2009-10 to 2011-12 issued between July 2007 and February 2015 were yet to be placed in the State Legislature even after a lapse of seven to 98 months (as on 31-10-2015).

Thus, non-placement of the Audit Reports relating to the Autonomous Bodies in the Legislature violates the statutory provision of informing the Legislature about the financial activities and status on year to year basis.

### ***3.4 Reconciliation of Receipts and expenditure***

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As per the General Financial Rule, all the Controlling Officers were required to reconcile the receipts and expenditure booked by them every month during the financial year with that recorded in the books of the Accountant General (Accounts & Entitlement). During the year 2014-15, all the 61 Controlling Officers of the State reconciled their receipts and expenditure amounting to ₹ 9,239.73 crore and ₹ 10,275.20 crore respectively.

### ***3.5 Suspense balances***

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

At the end of 31 March 2014, there was a net debit balance of ₹ 138.21 crore in suspense heads which increased to ₹ 169.26 crore at the end of 31 March 2015. The major contributing factor for the increase in net debit balance was the cash settlement suspense account (Debit: ₹ 158.87 crore) during the year 2014-15 against ₹ 135.12 crore in 2013-14.

### ***3.6 Conclusion and Recommendation***

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Reconciliation of the Government receipts and expenditure was done with that of expenditure booked in the books of Accountant General (Accounts and Entitlement) by all the Controlling Officers during 2014-15.

However, the practice of non-furnishing of Utilisation Certificates in time against grants received, non-furnishing of detailed information about financial assistance received by various Institutions and non-submission of accounts in time indicates 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 submission of UCs within the prescribed time should be obtained from the recipients of grants.



(R. K. GOEL)

Accountant General (Audit), Tripura

Agartala  
The:

15 JAN 2016

Countersigned



(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

New Delhi  
The:

19 JAN 2016



# **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 summarized 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
<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>Part II: Appendices</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>	<b>Plan Scheme Expenditure</b> <b>A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes)</b> <b>B. State Plan Schemes</b>
<i>VI</i>	<b>Direct transfer of Central Scheme funds to implementing Agencies in the State {(Funds routed outside State Budgets) (Unaudited Figures)}</b>
<i>VII</i>	<b>Acceptance of Reconciliation of balances (As depicted in Statements 18 and 21)</b>
<i>VIII</i>	<b>Financial results of Irrigation Schemes</b>
<i>IX</i>	<b>Commitments of the Government – List of Incomplete Capital Works</b>
<i>X</i>	<b>Maintenance Expenditure with segregation of Salary and Non-Salary portion</b>
<i>XI</i>	<b>Major Policy Decisions of the Government during the year or new schemes proposed in the Budget</b>
<i>XII</i>	<b>Committed Liabilities of the Government</b>

**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 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 Gross State Domestic Product (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**

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

## Appendix 1.1

## Part D

## State Profile

General Data			
Sl. No.	Particulars	Figures	
		2001	2011
1.	Area (in sq. kms)	10,491.69	
2.	Population	31,99,203	36,73,917
3.	Density of Population (persons per sq km) (All India Average)	305 <b>325</b>	350 <b>382</b>
4.	Literacy (All India Average)	73.2 per cent <b>64.8 per cent</b>	87.2 per cent <b>73.0 per cent</b>
5.	Gross State Domestic Product (GSDP) 2014-15 <sup>#</sup>	₹ 30,922.12 crore (A)	
6.	Per capita income of the State, 2013-14 (All India Average)	₹ 69,705.00 (P) ₹ 74,380.00 (P)	
7.	<b>Financial Data</b>		
	Particulars	2013-14 to 2014-15	
		Special category States	Tripura
	<b>CAGR (in per cent)</b>		
a.	of Revenue Receipts	15.34	20.78
b.	of Own Tax Revenue	13.19	9.34
c.	of Non Tax Revenue	(-) 6.78	(-) 20.64
d.	of Total Expenditure	20.99	35.31
e.	of Capital Expenditure	26.12	72.62
f.	of Revenue Expenditure on Education	17.68	32.18
g.	of Revenue Expenditure on Health	23.67	78.99
h.	of Salary and Wages	4.52	24.60
i.	of Pension	14.94	23.61

**Source:** Economic Review of Tripura – 2013-14, Directorate of Economics and Statistics, Government of Tripura; (P)= Provisional Estimate.

<sup>#</sup>Quarterly review report of the Finance Minister for the third Quarter 2014-15; (A) = Advance Estimate.

## Appendix 1.2

## Abstract of Receipts and Disbursements for the year 2014-15

(Reference: Paragraph 1.1)

(`in crore)

Receipts				Disbursements					
2013-14	2014-15		2013-14	2014-15					
	Particulars			Particulars	Non-Plan	Plan	Total		
<b>Section-A : Revenue</b>									
7,650.18	<b>I. Revenue Receipts</b>		9,239.73	5,948.96	<b>I. Revenue Expenditure</b>	5,476.45	1,966.46	7,442.91	7,442.91
1,073.91	-Tax Revenue	1,174.26		2,345.29	<b>General Services</b>	2,659.80	16.21	2,676.01	
246.52	-Non-Tax Revenue	195.64		2,407.89	<b>Social Services</b>	1,644.40	1,539.94	3,184.34	
1,630.25	-State's Share of Union Taxes	1,730.13		1,136.80	-Education, Sports, Art and Culture	1,149.49	353.08	1,502.57	
1,150.62	-Non-Plan Grants	1,086.53		303.71	-Health and Family Welfare	287.75	255.87	543.62	
3,004.78	-Grants for State/Union Territory Plan Schemes	4,720.17		210.13	-Water Supply, Sanitation, Housing and Urban Development	33.08	200.22	233.30	
35.21	-Grants for Central Plan Schemes	32.74		21.46	-Information and Broadcasting	14.40	9.87	24.27	
424.04	-Grants for Centrally Sponsored Plan Schemes	235.49		274.42	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	17.54	297.65	315.19	
84.85	-Grants for Special Plan Schemes (NEC)	64.77		21.09	-Labour and Labour Welfare	16.38	22.86	39.24	
				437.50	-Social Welfare and Nutrition	122.75	400.34	523.09	
				2.78	-Others	3.01	0.05	3.06	
				1,048.29	<b>Economic Services</b>	992.43	410.31	1,402.74	
				424.98	-Agriculture and Allied Activities	283.29	277.43	560.72	
				153.19	-Rural Development	182.25	66.38	248.63	
				7.77	-Special Areas Programme (NEC)	-	2.91	2.91	
				40.85	-Irrigation and Flood Control	48.82	4.14	52.96	
				43.78	-Energy	73.15	3.16	76.31	
				50.89	-Industry and Minerals	28.15	36.67	64.82	
				227.08	-Transport	258.89	12.14	271.03	
				21.34	Communication	25.13	-	25.13	
				5.06	-Science, Technology and Environment	1.44	3.36	4.80	
				73.35	-General Economic Services	91.31	4.12	95.43	
				147.49	Grants-in-aid and contributions	179.82	-	179.82	
-	<b>II. Revenue deficit carried over to Section-B</b>			1,701.22	<b>II. Revenue surplus carried over to Section-B</b>	-	-	-	(+)1,796.82
7,650.18	<b>Total : Section A</b>		9,239.73	7,650.18	<b>Total</b>				7,442.91

**Appendix 1.2 (contd.)**  
**Abstract of Receipts and Disbursements for the year 2014-15**  
*(Reference: Paragraph 1.1)*

(₹ in crore)

Receipts				Disbursements					
2013-14	Particulars	2014-15		2013-14	Particulars	2014-15			
						Non-Plan	Plan	Total	
<b>Section-B : Others</b>									
2,659.45	III. Opening cash balance including permanent advance and cash balance investment		3,787.19	-	III. Opening overdraft from Reserve Bank of India	-	-	-	-
-	IV. Miscellaneous capital receipts		-	1,640.73	IV. Capital Outlay	10.88	2821.41	2,832.29	2,832.29
				245.61	General Services	6.30	328.33	334.63	
				657.19	Social Services	-	838.15	838.15	
0.96	V. Recoveries of loans and advances		2.18	143.79	-Education, Sports, Art and Culture	-	137.81	137.81	
0.85	From Government servants	0.61		105.12	-Health and Family Welfare	-	102.81	102.81	
0.11	From others	1.57		273.10	-Water Supply and Sanitation	-	198.73	198.73	
1,701.22	VI. Revenue surplus brought down		1,796.82						
786.98	VII. Public debt receipts		537.27	58.99	-Housing and Urban Development	-	278.78	278.78	
783.25	Internal debt other than Ways and Means	532.07		62.87	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	99.35	99.35	
Nil	Net transactions under Ways and Means Advances including Overdraft	Nil		8.43	Information and Broadcasting	-	7.68	7.68	
3.73	Loans and advances from GOI	5.20		6.79	-Social Welfare and Nutrition		11.38	11.38	
				2.22	-Others	-	1.61	1.61	
2,631.12	VIII. Public Account receipts		2,985.73	737.93	Economic Services	4.58	1,654.93	1,659.51	
812.95	Small savings and provident funds etc.	920.32		99.84	-Agriculture and Allied Activities	1.83	81.65	83.48	
22.15	Reserve fund	34.26		17.63	-Rural Development	-	768.77	768.77	
50.00	Sinking fund (earmarked fund)	-		83.81	-Special Areas Programme	-	85.50	85.50	
294.37	Deposits and Advances	218.25		46.93	-Irrigation and Flood Control	-	32.20	32.20	
80.06	Suspense and Miscellaneous	57.56		62.95	-Energy	-	45.70	45.70	
1371.59	Remittances	1,755.34		37.90	-Industry and Minerals	-	34.40	34.40	
7,779.73			9,109.19	364.45	-Transport	2.25	564.90	567.15	

**Appendix 1.2 (concl.)**

**Abstract of Receipts and Disbursements for the year 2014-15**

(Reference: Paragraph 1.1)

(₹ in crore)

Receipts			Disbursements					
2013-14	Particulars	2014-15	2013-14	Particulars	2014-15			
	IX. Closing overdraft from RBI		5.16	-Science, Technology and Environment	-	4.63	4.63	
			25.38	-General Economic Services	0.50	37.18	37.68	
			-	-Communication	-	-	-	
			15.77	<b>Loans and Advances Disbursed</b>	<b>0.31</b>	<b>15.43</b>	<b>15.74</b>	<b>15.74</b>
			-	<b>For Power Projects</b>	<b>0.00</b>	0.00	0.00	
			0.27	-To Government Servants	0.31	0.00	0.31	
			15.50	-To others	0.00	15.43	15.43	
			-	<b>Revenue deficit brought down</b>				
			219.91	<b>Repayment of Public Debt</b>	<b>300.00</b>	-	<b>300.00</b>	<b>300.00</b>
			172.14	-Internal Debt other than Ways and Means Advances	268.78	-	268.78	
			-	-Net transactions under Ways and Means Advances including Overdraft	-	-	-	
			47.77	-Repayment of Loans and Advances to Central Government	31.22	-	31.22	
			2,116.13	<b>Public Account Disbursements</b>				<b>2,580.42</b>
			485.96	-Small Savings and Provident Funds			617.91	
			3.17	-Reserve Fund			6.23	
			201.65	-Deposits and Advances			180.71	
			99.74	-Suspense			101.75	
			1,325.61	-Remittances			1,673.82	
			3,787.19	<b>Cash Balance at end</b>				<b>3,380.74</b>
			(-) 1.13	-Cash in Treasuries	-	-	-	
			7.93	-Departmental Cash Balance including permanent advance			24.22	
			529.21	- Investment of earmarked funds			529.21	
			3,460.88	-Cash Balance investment			3,371.25	
			(-) 209.70	-Deposit with Reserve Bank of India			(-) 543.94	
7,779.73	<b>Total : Section B</b>	<b>9,109.19</b>	7,779.73	<b>Total : Section B</b>				<b>9,109.19</b>



## Appendix 1.3

## Budget Estimates vis-à-vis Actual on various components of the year 2014-15

(Reference: Paragraph 1.1.3)

Particulars	Budget Estimates	Actuals	Increase(+)/ decrease(-)	Increase(+)/ decrease(-)
	(₹ in crore)			(in per cent)
<b>Revenue Receipts</b>	<b>10,663.45</b>	<b>9,239.73</b>	<b>1,423.72</b>	<b>(-) 13.35</b>
<b>Tax Revenue</b>	<b>1,241.00</b>	<b>1,174.26</b>	<b>(-) 66.74</b>	<b>(-) 5.38</b>
Taxes as Sales, Trade, etc.	940.00	909.81	(-) 30.19	(-) 3.21
State Excise	164.00	138.96	(-) 25.04	(-) 15.27
Taxes on Vehicles	36.50	36.09	(-) 0.41	(-) 1.12
Stamps and Registration Fee	40.00	37.56	(-) 2.44	(-) 6.10
Land Revenue	20.00	10.76	(-) 9.24	(-) 46.20
Taxes on Duties on Professionals, Trades callings and Employment	37.00	38.91	(+) 1.91	(+) 5.16
Others	3.50	2.17	(-) 1.33	(-) 0.38
<b>Non-Tax Revenue</b>	<b>222.90</b>	<b>195.64</b>	<b>(-) 27.26</b>	<b>(-) 12.23</b>
Interest Receipts & Dividends	82.10	46.53	(-) 36.08	(-) 43.33
Police	35.00	34.34	(-) 0.66	(-) 1.89
Others Non-Tax Revenue	105.80	114.77	(+) 8.97	(+) 8.48
<b>Revenue Expenditure</b>	<b>8,303.07</b>	<b>7,442.91</b>	<b>(-) 853.92</b>	<b>(-) 10.28</b>
Pension and other Retirement Benefit	799.06	837.18	(+) 35.57	(+) 4.77
Education, Art & Culture	1587.76	1502.57	(-) 85.19	(-) 5.37
Health & Family Welfare	690.32	543.63	(-) 146.69	(-) 21.25
Water Supply & Sanitation etc.	323.22	233.31	(-) 89.91	(-) 27.82
Welfare of SC/ST & OBC	347.84	315.20	(-) 32.64	(-) 9.38
Social Welfare & Nutrition	649.77	529.31	(-) 120.46	(-) 18.54
Agriculture and Allied Activities	680.75	560.72	(-) 120.03	(-) 17.63
Rural Development	298.09	248.62	(-) 49.47	(-) 16.60
Irrigation and Flood Control	57.07	52.96	(-) 4.11	(-) 7.20
Transport	293.72	271.03	(-) 22.69	(-) 7.72
Interest Payment	696.59	681.68	(-) 14.91	(-) 2.14
Industries and Minerals	66.52	64.82	(-) 1.70	(-) 2.56
Energy	76.68	76.32	(-) 0.36	(-) 0.47
Grants-in-aid	179.82	179.82	Nil	Nil
<b>Capital Outlay</b>	<b>3,667.40</b>	<b>2,822.02</b>	<b>(-) 845.38</b>	<b>(-) 23.05</b>
Education, Art & Culture	212.90	137.81	(-) 75.09	(-) 54.49
Health & Family Welfare	162.19	102.81	(-) 59.38	(-) 36.61
Water Supply & Sanitation, Housing, Urban Dev., etc.	722.65	477.51	(-) 245.14	(-) 33.92
Welfare of SC/ST & OBC	136.81	99.35	(-) 37.46	(-) 27.38
Social Welfare & Nutrition	7.85	11.38	(+) 3.53	(+) 44.97
Information & Broadcasting	7.87	7.68	(-) 0.19	(-) 2.41
Agriculture and Allied Activities	129.73	83.47	(-) 46.26	(-) 35.66
Rural Development	704.53	768.77	(+) 64.24	(+) 9.12
Irrigation and Flood Control	170.81	32.20	(-) 138.61	(-) 81.15
Industry & Minerals	35.73	34.40	(-) 1.33	(-) 3.72
Energy	62.74	45.70	(-) 17.04	(-) 27.16
Transport	622.81	564.90	(-) 57.91	(-) 9.30
Others	690.78	456.04	(-) 234.74	(-) 33.98

**Appendix 1.4**  
**Time Series Data on State Government Finances**

(Reference: Paragraphs 1.2.1)

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>5,168.60</b>	<b>6,476.90</b>	<b>7,050.30</b>	<b>7,650.18</b>	<b>9,239.73</b>
(i) Tax Revenue	622.34 (12)	858.02 (13)	1,004.65 (14)	1,073.91 (14)	1,174.26 (13)
Taxes on Agricultural Income	0.01 (#)	0.04 (#)	0.10 (#)	0.83 (#)	0.21 (#)
Taxes on Sales, Trade, etc.	444.93 (71)	666.32 (78)	763.07 (76)	837.09 (78)	909.81 (77)
State Excise	85.85 (14)	94.68 (11)	114.00 (11)	115.18 (11)	138.96 (12)
Taxes on Vehicles	21.91 (4)	25.18 (3)	30.73 (3)	36.79 (3)	36.09 (3)
Stamps and Registration Fees	24.23 (4)	30.73 (3)	36.71 (4)	39.24 (4)	37.56 (3)
Land Revenue	15.25 (2)	9.33 (1)	26.44 (3)	8.07 (1)	10.76 (1)
Other Taxes including taxes on commodities and services	30.16 (5)	31.74 (4)	33.60 (3)	36.71 (3)	40.87 (4)
(ii) Non-Tax revenue	131.79 (3)	214.22 (3)	178.75 (3)	246.52 (3)	195.64 (2)
(iii) State's share of Union taxes and duties	1,122.36 (21)	1,307.56 (20)	1,493.18 (21)	1,630.25 (21)	1,730.13 (19)
(iv) Grants-in-aid from Government of India	3,292.11 (64)	4,097.10 (63)	4,373.72 (62)	4,699.50 (62)	6,139.70 (66)
<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>2.80</b>	<b>2.10</b>	<b>1.26</b>	<b>0.96</b>	<b>2.18</b>
<b>4. Total Revenue and Non-debt Capital Receipts (1+2+3)</b>	<b>5,171.40</b>	<b>6,479.00</b>	<b>7,051.56</b>	<b>7,651.14</b>	<b>9,241.91</b>
<b>5. Public Debt Receipts</b>	<b>555.91</b>	<b>417.88</b>	<b>834.01</b>	<b>786.98</b>	<b>537.27</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	552.55	411.81	830.53	783.25	532.07
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India	3.36	6.07	3.48	3.73	5.20
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>5,727.31</b>	<b>6,896.88</b>	<b>7,885.57</b>	<b>8,438.12</b>	<b>9,779.18</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>1,859.71</b>	<b>2,083.38</b>	<b>2,173.68</b>	<b>2,631.12</b>	<b>2,985.73</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>7,587.02</b>	<b>8,980.26</b>	<b>10,059.25</b>	<b>11,069.24</b>	<b>12,764.91</b>

# Negligible

## Appendix 1.4 (Contd..)

## Time Series Data on State Government Finances

(Reference: Paragraphs 1.2.1)

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>4,359.48</b>	<b>4,809.23</b>	<b>5,212.88</b>	<b>5,948.96</b>	<b>7,442.91</b>
	(80)	(77)	(78)	(78)	(72)
Plan including CSS	879.77	1,061.92	1,219.27	1,399.94	1,966.46
	(20)	(22)	(23)	(24)	(26)
Non-plan	3,479.71	3,747.31	3,993.61	4,549.02	5,476.45
	(80)	(78)	(77)	(76)	(74)
General Services (including Interest Payment)	1,912.18	2,032.76	2,167.48	2,345.29	2,676.01
	(44)	(42)	(42)	(39)	(36)
Economic Services	678.55	743.91	881.43	1,048.29	1,402.74
	(16)	(16)	(17)	(18)	(19)
Social Services	1,667.33	1,929.06	2,055.37	2,407.89	3,184.34
	(38)	(40)	(39)	(40)	(43)
Grants-in-aid and Contributions	101.42	103.50	108.60	147.49	179.82
	(2)	(2)	(2)	(3)	(2)
<b>11. Capital Expenditure</b>	<b>1,058.33</b>	<b>1,397.26</b>	<b>1,483.19</b>	<b>1,640.73</b>	<b>2,832.29</b>
	(20)	(22)	(22)	(22)	(28)
Plan including CSS	1,006.70	1,321.14	1,450.67	1,646.94	2,821.41
	(95)	(95)	(98)	(100)	(99)
Non-Plan	51.63	76.12	32.52	(-) 6.21	10.88
	(5)	(5)	(2)	(#)	(0.39)
General Services	126.37	176.73	188.08	245.61	334.63
	(12)	(13)	(13)	(15)	(12)
Economic Services	583.57	640.37	690.11	737.93	1,654.93
	(55)	(46)	(46)	(45)	(58)
Social Services	348.39	580.16	605.00	657.19	838.15
	(33)	(41)	(41)	(40)	(30)
<b>12. Disbursement of Loans and Advances</b>	<b>0.96</b>	<b>13.89</b>	<b>18.93</b>	<b>15.77</b>	<b>15.74</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>5,418.77</b>	<b>6,220.38</b>	<b>6,715.00</b>	<b>7,605.46</b>	<b>10,290.94</b>
<b>14. Repayments of Public Debt</b>	<b>205.70</b>	<b>217.52</b>	<b>312.49</b>	<b>219.91</b>	<b>300.00</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	173.77	172.63	281.28	172.14	268.78
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India <sup>‡</sup>	31.93	44.89	31.21	47.77	31.22
<b>15. Appropriation to Contingency Fund</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>16. Total Disbursement out of Consolidated Fund (13+14+15)</b>	<b>5,624.47</b>	<b>6,437.90</b>	<b>7,027.49</b>	<b>7,825.37</b>	<b>10,590.94</b>
<b>17. Contingency Fund Disbursements</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>18. Public Account Disbursements</b>	<b>1,608.36</b>	<b>1,860.56</b>	<b>1,893.66</b>	<b>2,116.13</b>	<b>2,580.42</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>7,232.83</b>	<b>8,298.46</b>	<b>8,921.15</b>	<b>9,941.50</b>	<b>13,171.36</b>

<sup>‡</sup> Includes Ways and Means Advances from GoI.

## Appendix 1.4 (Contd..)

## Time Series Data on State Government Finances

(Reference: Paragraphs 1.2.1)

(`in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Part C. Deficits</b>					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 809.12	(+) 1,667.67	(+) 1,837.42	(+) 1,701.22	(+) 1,796.82
21. Fiscal Deficit (-) / Surplus (+) (4 - 13)	(-) 247.37	(+) 258.62	(+) 336.56	(+) 45.68	(-) 1,049.03
22. Primary Surplus (+)/ Deficit (-)	(+) 199.95	(+) 751.89	(+) 869.37	(+) 636.64	(-) 367.35
<b>Part D. Other data</b>					
23. Interest payments (percentage of Revenue expenditure)	447.32 (10)	493.27 (10)	532.81 (10)	590.96 (10)	681.68 (9)
24. Financial Assistance to local bodies etc.	259.80	217.83	330.48	242.80	384.19
25. Ways and Means Advances/Overdraft availed (days)	NIL	NIL	NIL	NIL	NIL
26. Interest on Ways and Means Advances/Overdraft (` in crore)	NIL	NIL	NIL	NIL	NIL
27. Gross State Domestic Product (GSDP) <sup>^^</sup>	17,867.73	19,973.91	22,697.07	26,809.59 (P)	30,922.12 (A)
28. Outstanding Fiscal Liabilities* (year-end)	6,462.90	6,873.63	7,683.07	8,737.61	9,319.55
29. Outstanding guarantees (year-end)	35.64	115.72	193.27	187.80	241.48
30. Maximum amount guaranteed during the year	6.10	99.99	121.42	25.00	79.00
31. Number of incomplete projects <sup>1</sup>	18	39	14	28	18
32. Capital blocked in incomplete projects	125.10	249.37	79.70	166.26	159.16
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP (ratio)	3.48	4.80	4.43	4.01	3.80
Own Non-Tax Revenue/GSDP (ratio)	0.73	1.20	0.78	0.92	0.63
Central Transfers/GSDP (ratio)	24.71	27.06	25.59	23.61	25.45
<b>II Expenditure Management</b>					
Total Expenditure/GSDP (ratio)	30.33	31.14	28.15	28.37	33.28
Total Expenditure/Revenue Receipts (ratio)	104.84	96.04	95.24	99.42	111.38
Revenue Expenditure/Total Expenditure (ratio)	80.45	77.31	77.63	78.22	72.32
Expenditure on Social Services/Total Expenditure (ratio)	37.20	40.34	39.62	40.30	39.09
Expenditure on Economic Services/Total Expenditure (ratio)	23.29	22.25	23.40	23.49	29.76
Capital Expenditure/Total Expenditure (ratio)	19.53	22.46	22.09	21.57	27.52

<sup>1</sup> Number of incomplete projects from the year 2009-10 to 2013-14 involving ₹ five crore and above.

## Appendix 1.4 (Concl.)

## Time Series Data on State Government Finances

(Reference: Paragraphs 1.2.1)

(` in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Expenditure on Social and Economic Services / Total Expenditure	17.20	19.62	19.29	18.34	24.27
<b>III Management of Fiscal Imbalances</b>					
Revenue surplus / GSDP (ratio)	4.53	8.35	8.10	6.35	5.81
Fiscal Surplus / GSDP (ratio)	(-) 1.38	(+) 1.29	(+) 1.48	(+) 0.17	(-) 3.39
Primary Deficit (surplus) / GSDP (ratio)	(+) 1.12	(+) 3.76	(+) 3.83	(+) 2.37	(-) 1.19
Revenue Surplus / Fiscal Surplus (ratio)	(-) 327.09	(+) 644.83	(+) 545.94	(+) 3,724.21	(-) 171.29
Primary Revenue Balance / GSDP (ratio)	7.05	10.83	10.44	8.55	8.02
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities / GSDP (ratio)	36.17	34.41	33.85	32.59	30.14
Fiscal Liabilities / RR (ratio)	125.04	106.12	108.97	114.08	100.99
Primary deficit vis-à-vis quantum spread (ratio)	118.52	229.47	458.26	5.43	52.36
Debt Redemption (Principal + Interest) / Total Debt Receipts (ratio)	70.54	124.26	85.23	81.06	72.42
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (` in crore)	5.64	25.95	0.67	Nil	0.51\$
Balance from Current Revenue (` in crore)	(-) 407.79	(-) 136.94	(+) 265.16	(-) 397.72	(-) 2,289.89
Financial Assets / Liabilities (ratio)	1.84	2.04	2.17	2.22	2.34
* Apart from public debt, includes other liabilities (i.e., Small savings, etc., Reserve fund and Deposit).					
^^ GSDP figures have been arrived at on current market prices as per information furnished by the Directorate of Economic & Statistics, Government of Tripura.					
\$ Only ₹ 50.76 lakh.					
Note: Figures in brackets represent percentage to total of each sub-heading.					

## Appendix 1.5

**Statement showing funds directly released by Government of India to the State Implementing Agencies and Non-Governmental Organisations during 2014-15 on various schemes outside the State Budget**

*(Reference: Paragraph 1.3.1)*

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)
			2014-15
1.	Administration and Monitoring Including HRD and Training	NB Institute for Rural Technology	11.10
2.	Advocacy and Publicity	Ashray	6.80
3.	Alliance and R & D Mission	Tripura Climate Change Cell, Dste, Govt. of Tripura	-
4.	Assistance to Disabled Persons for Purchase/Fitting	District Rehabilitation Society for the Disabled, South Tripura	-
5.	Assistance to IHMS FCIs etc.	Institute of Hotel Management, Catering Technology and Applied Nutrition Society, Tripura	200.00
6.	Assistance to Voluntary Orgs For Programmes Related to Aged	Minority Development Organisation, South Ramnagar, (Near P.E.C. Brick field) Agartala, Tripura	4.88
		Abhoy Mission, Ramnagar Road No.1 & 2. Crossing, South Agartala, West Tripura	4.70
		<b>Total :</b>	<b>9.58</b>
7.	Baba Saheb Ambedkar Hastshilpa Vikas Yojana	Ashray	1.22
8.	Buddhist and Tibetan Studies	Bahujana Hitaya Education Trust, Sabroom, South Tripura	25.00
9.	Deen Dayal Disabled Rehabilitation Scheme SJE	North Tripura Deaf & Dumb School	14.42
		Abhoy Mission, Ramnagar Road No. 1 <sup>st</sup> & 2 <sup>nd</sup> Crossing, South Agartala, West Tripura	1.23
		<b>Total :</b>	<b>15.65</b>
10.	Design & Technical Upgradation Scheme	Women's Welfare Society	3.22
		Subhrendu Bikas Roy	2.40
		<b>Total :</b>	<b>5.62</b>
11.	Disha Programme for Women in Science	Tripura University	4.90
12.	Environment Information Education and Awareness	Tripura State Pollution Control Board	76.31
13.	Grant in aid to NGOS for Sts including Coaching & Allied Scheme and Award for Exemplary Service	Tripura Adibashi Mahila Samity	17.15
14.	Higher Education Statistics and Public Information System (HESPIS)	Director of Higher Education, Tripura	1.25
15.	Human Resource Development Handicrafts	Women's Welfare Society	3.21
16.	Human Resources Development (ISDS)	Directorate of Handloom Handicrafts & Sericulture, Govt. of Tripura, Agartala	154.08

## Appendix 1.5 (contd..)

## Statement showing funds directly released by Government of India to the State Implementing Agencies and Non-Governmental Organisations during 2014-15 on various schemes outside the State Budget

(Reference: Paragraph 1.3.1)

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)
			2014-15
17.	Information Publicity and Extension	Tripura Renewable Energy Development Agency (TREDA)	2.00
18.	Infrastructure Development & Capacity Building	Tripura Industrial Development Corporation Ltd	252.79
19.	Integrated Scheme on Agriculture Marketing	Tripura Agri. Produce Market Board	1.05
20.	MPs Local Area Development Scheme (MPLADs)	District Magistrate, West Tripura	1,000.00
		District Magistrate, Dhalai	250.00
		<b>Total :</b>	<b>1,250.00</b>
21.	National Handloom Development Programme CS	Directorate of Handloom Handicrafts & Sericulture, Govt. of Tripura, Agartala	60.85
22.	National Medicinal Plants Board	Medicinal Plants Board of Tripura	216.43
23.	National Mission on Nano Science and Nano Technology	National Institute of Technology, Agartala	33.05
24.	NER-Textile Promotion Scheme	Directorate of Handloom, Handicraft and Sericulture, Government of Tripura	244.82
25.	North Eastern Council	Envision Consultancy Services (Franchise of T.I.M.E)	19.74
26.	Off Grid DRPS	Tripura Renewable Energy Development Agency (TREDA)	112.50
27.	Rajiv Gandhi Khel Abhiyan (RGKA)	Tripura Sports Council	144.56
28.	Renewable Energy for Rural Applications for all Villages	Tripura Renewable Energy Development Agency (TREDA)	50.52
29.	Renewable Energy for Urban, Industrial & Commercial Application	Tripura Renewable Energy Development Agency (TREDA)	2.75
30.	Research and Development Department of Biotechnology	Tripura University	3.34
31.	Research and Development Support SERC	National Institute of Technology, Agartala	50.00
32.	Research Design and Development in Renewable Energy	NB Institute for Rural Technology	15.00
33.	Research Education Training and Outreach	North East India Centre For Mass Communication and Cultural Research	1.00
34.	Scheme for Leadership Development of Minority Women CS	Tripura Adivasi Mahila Samiti	3.22
35.	Scheme for Quality Assurance, Codex Standards Research and Development & Other Promotional Activities	Ashray	2.35
36.	Scheme of Art and Culture and Centenary Celebrations (Others Missions, Schemes and Autonomous Organisation, Secretariat and Subordinate Offices)	Ashray	1.25

## Appendix 1.5 (concl.)

## Statement showing funds directly released by Government of India to the State Implementing Agencies and Non-Governmental Organisations during 2014-15 on various schemes outside the State Budget

(Reference: Paragraph 1.3.1)

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)
			2014-15
37.	Schemes Arising out of the Implementation of the person with Disabilities SJE (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995	DDRC North Tripura (Indian Red Cross Society, North Tripura)	11.03
38.	Science and Technology Programme for Socio Economic Development	North East India Centre For Mass Communication and Cultural Research	6.50
		NB Institute for Rural Technology	45.76
		Tripura Science Forum	4.79
		Ramkrishna Mahavidyalaya	5.00
		<b>Total :</b>	<b>62.05</b>
39.	State Science and Technology Programme	Tripura State Council for Science & Technology	55.90
40.	Support to National Institute of Technology (NITS) Including Ghani Khan Institute	National Institute of Technology, Agartala	7,700.00
41.	Support to NGOs /Institutions/SRCS for Adult Education and Skill Development(Merged Schemes of NGOs JSS SRCS)	Jan Shikshan Sansthan, Agartala	28.08
		SRC, Agartala	15.28
		<b>Total :</b>	<b>43.36</b>
42.	Tech Education Quality Improvement Programme (Existing and New Phase)	National Institute of Technology, Agartala	157.00
43.	Technology Development Programme	Tripura State Council for Science & Technology	12.16
44.	Top Class Education Scheme for SC	National Institute of Technology, Agartala	32.02
45.	Zonal Culture Centre	Sonacharan Debbarma	2.78
		Classic	4.12
		Tripura Theatre	5.46
		Nirghosh Nikwan Drama Troop	2.08
		Khumpui Burui Bodol	0.56
		Tripura Social Service Association	0.75
		Sankar Dance Academy	1.50
		<b>Total :</b>	<b>17.25</b>
<b>Grand Total:</b>			<b>11,089.86</b>



## Appendix 1.6

**Recommendation of XIII<sup>th</sup> Finance Commission grants and actual release of funds by GoI on State Specific needs for various projects during 2010-15.**

*(Reference: Paragraph 1.3.6)*

*(₹ in crore)*

Name of Projects (State Specific Needs)	Recommended by XIII FC	Actual release of funds by GoI	Short release of funds
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
Construction of New Raj Bhawan	30.00	21.85	8.15
Construction of Five Nos. TSR Battalion HQ	75.00	67.50	7.50
Construction of Fire Service HQ	15.00	15.00	-
Development of Infrastructure for Zonal Offices Under ADC	20.00	18.00	2.00
Development of Kokbarok Language & Culture	10.00	9.00	1.00
Modernisation of Churaibari Check Post Complex	20.00	15.00	5.00
Development of MBB College Complex	30.00	27.00	3.00
Construction of Drainage System in State Capital City of Agartala	200.00	70.00	130.00
Setting up of 5 Polytechnic Institutes to cater vocational training needs of people residing in 6 <sup>th</sup> schedule areas	75.00	35.74	39.26
Setting up of Police Academy	10.00	9.00	1.00
Construction of Modern Central Jail at Bishalgarh (2 <sup>nd</sup> Phase)	15.00	15.00	-
<b>Total</b>	<b>500.00</b>	<b>303.09</b>	<b>196.91</b>

## Appendix 1.7

## Major ongoing capital works/projects that remained incomplete up to the end of 31 March 2015

(Reference: Paragraph 1.8.2)

(₹ in crore)

Sl. No.	Name of Project	Estimated cost	Date & year of commencement	Target date of completion	Expenditure as on 31-03-2015 (percentage)
<b>Building Works</b>					
1.	Construction of Multi-storied court building. (G+5) in the court complex of District & Session Judge Agartala	10.06	17-06-2014	6/2014	0.58 (6)
2.	Awarding projects to CPSU & Private Sector/Construction of 1000 capacity auditorium for MBB College, Agartala	8.14	19-01-2013	1/2015	2.85 (35)
3.	Upgradation of NSRCC/ Indoor / gymnasium Hall at Agartala.	32.75	11-01-2011	1/2013	22.60 (69)
4.	Composite Tripura Legislative Assembly Building and the New Secretariat at New Capital Complex, Agartala.	30.04	22-11-2009	11/2011	30.02 (100)
5.	Construction of Proposed New Raj Bhawan at Capital Complex at Agartala, Tripura.	21.57	03-05-2012	5/2014	8.06 (37)
6.	Construction of double storied 10 bedded PHC at Maicherra, Belonia, South Tripura including construction of Type-I quarters	5.09	2012	2014	3.65 (72)
7.	Infrastructure development of Dhalai District Hospital/ Construction of quarter	6.31	21-11-2012	2/2014	3.89 (62)
8.	Construction of State Institute of Hotel Management Catering Technology and Applied Nutrition (SIHM), Agartala.	7.22	04-11-2011	11/2013	5.16 (71)
9.	Construction of 100 bedded Sub-Divisional Hospital at Amarpur	9.42	04-06-2013	03/2015	3.08 (33)
<b>Sub Total</b>		<b>130.60</b>			<b>79.89 (61)</b>
<b>Bridge Works</b>					
1.	Replacement of SPT Bridge over river Howrah near Ramthakur School by RCC Bridge.	6.14	13-10-2010	12/2013	3.40 (55)
2.	Construction of RCC Bridge across the Howrah on Joypur to Camper Bazar via Hairmara.	6.75	20-05-2011	5/2013	3.24 (48)
<b>Sub Total</b>		<b>12.89</b>			<b>6.64 (52)</b>

## Appendix 1.7 (Concl.)

## Major ongoing capital works/projects that remained incomplete up to the end of 31 March 2015

(Reference: Paragraph 1.8.2)

(*₹ in crore*)

Sl. No.	Name of Project	Estimated cost	Date & year of commencement	Target date of completion	Expenditure as on 31-03-2015 (percentage)
<b>Road Works</b>					
1.	Widening of NH-44 town Road Portion maintained by State PWD	6.32	30-10-2011	12/2014	5.12 (81)
2.	Improvement Widening and Strengthening of Belonia Nalua Road via Hrishyamukh	5.75	2012	2013	3.34 (58)
3.	Upgradation of D.K. Road to Baithmbari 40% Renewal under PMGSY	5.81	14-10-2010	11/2011	3.25 (56)
4.	Improvement/ Upgradation of road from Jogendranath to Takarjala	44.38	08-12-2013	-	11.78 (27)
5.	Construction of road towards Indo-Bangladesh Border for Hatimura to IBB road	10.68	17-07-2012	7/2013	11.58 (108)
6.	Construction of link Road towards Indo-Bangladesh Border from Ratannagar Market to IBB link road via S. K. para BOP under Gandacherra Sub-Division.	10.80	22-11-2013	11/2014	7.26 (67)
7.	Construction Additional IBB link road from Boalkhali to IBB road.	8.89	31-01-2014	2/2015	0.55 (6)
<b>Sub Total</b>		<b>92.63</b>			<b>42.88 (46)</b>
<b>Water Resources</b>					
1.	Anti-erosion work along bank river Feni for protection of India side bank at vulnerable location from Ranibazar to Ramendranagar under Sabroom Sub-Division	12.04	09-09-2010	9/2011	12.07 (100)
2.	Anti-erosion work along bank river Feni for protection of India side bank at vulnerable location from Harbatali to Amlighat under Sabroom Sub-Division.	8.94	17-01-2011	12/2011	8.66 (97)
3.	Anti-erosion work along with both bank and river Dhalai for protection Kamalpur town and adjoining area (from Rakhaltali to Malaya) under Salema Block.	7.18	26-02-2006	6/2007	6.89 (96)

## Appendix 1.7 (Concl.)

## Major ongoing capital works/projects that remained incomplete up to the end of 31 March 2015

(Reference: Paragraph 1.8.2)

(₹ in crore)

Sl. No.	Name of Project	Estimated cost	Date & year of commencement	Target date of completion	Expenditure as on 31-03-2015 (percentage)
<b>Water Resources</b>					
4.	Anti-erosion work along bank river Feni for protection of India side bank at Vulnerable location from Jalai to Beltali under Sabroom Sub-Division.	11.33	13-10-2010	10/2011	5.36 (47)
5.	Anti-erosion work along reiver Feni for protection for Sabroom town and adjoining areas.	7.41	25-06-2009	10/2009	10.12 (137)
<b>Sub Total</b>		<b>46.90</b>			<b>43.10 (92)</b>
<b>Grand Total</b>		<b>283.02</b>			<b>172.51 (61)</b>

**Appendix 1.8**  
**Assets and Liabilities**  
(Reference: Paragraph 1.9.1)

(₹ in crore)

As on 31 March 2014		Liabilities		As on 31 March 2015	
4,719.24		<b>Internal Debt</b>			4,982.50
	2,860.45	Market Loans bearing interest	2,892.48		
	0.06	Market Loans not bearing interest	-		
	96.47	Loans from LIC of India	-		
	1,233.06	Special Securities to National Small Savings Fund of Central Government	1,358.13		
	529.20	Loans from other Institutions	731.89		
<b>335.21</b>		Loans and Advances from Central Government			<b>307.82</b>
	0.20	Pre- 1984-85 Loans	0.18		
	6.24	Non-Plan Loans	5.62		
	315.55	Loans for State Plan Schemes	290.43		
	-	Loans for Central Plan Schemes	-		
	3.35	Loans for Centrally Sponsored Plan Schemes	3.25		
	-	Ways and Means Advances	-		
	9.87	Loans for Special Schemes	8.34		
<b>2,712.56</b>		Small Savings, Provident Funds, etc.			<b>3,014.96</b>
<b>116.88</b>		Reserve Fund bearing interest			<b>144.12</b>
<b>534.66</b>		Reserve Fund (including Sinking Funds)			<b>535.45</b>
<b>309.06</b>		Deposits not bearing interest*			<b>334.70</b>
<b>10.00</b>		Contingency Fund			<b>10.00</b>
<b>10,666.56</b>		Accumulated surplus on Government Account			<b>12,465.99</b>
	8,965.34	Accumulated Surplus at the beginning of the year	10,669.16#		
	1,701.22	Add: revenue surplus for the current year	1,796.82		
<b>19,404.17</b>		<b>Total: Liabilities</b>			<b>21,795.53</b>
		<b>Assets</b>			
<b>15,288.50</b>		Gross capital outlay on Fixed Assets			<b>18,120.79</b>
	1,199.55	Investment in Government Companies and Statutory Corporations, etc.	1,333.72		
	14,088.95	Other Capital Outlay on General, Social and Economic Services	16,787.07		
<b>127.04</b>		Loans and Advances by the State Government			<b>140.60</b>
	72.87	Other Development Loans	86.74		
	10.67	Loans to Government Servants	10.36		
	43.50	Loans for Power Projects	43.50		
<b>0.97</b>		Other Advances			<b>1.11</b>
<b>135.90</b>		Suspense and Miscellaneous Balances			<b>169.25</b>
<b>64.57</b>		Remittance Balances			<b>(-)16.96</b>
<b>3,787.19</b>		Cash Balance			<b>3,380.74</b>
	(-) 1.13	Cash in Treasuries and local remittance	(-) 1.13		
	7.93	Departmental Cash Balance including permanent advances	24.22		
	529.21	Investment of earmarked funds	529.21		
	3,460.88	Cash balance investment	3,371.25		
	(-) 209.70	Deposits with Reserve Bank of India**	(-) 542.81		
<b>19,404.17</b>		<b>Total : Assets</b>			<b>21,795.53</b>

\*\* Minus balance was the net difference between receipts and disbursement of the State Government for the year 2013-14 and 2014-15 after incorporating all adjustments made by RBI for the year 2013-14 and 2014-15 respectively.

\* Decrease by ₹ 12.04 crore due to proforma transfer during the year 2014-15, MH-101 Sub-head 02 – State Plan Loan.

# Increase by ₹ 2.60 crore due to proforma transfer from the appropriate heads.

**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 1.7**, 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 cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 0.45 crore (Net credit) between the figures reflected in the Accounts (Credit: ₹ 542.81 crore) and that intimated by the Reserve Bank of India (Debit: ₹ 542.36 crore) under "Deposits with Reserve Bank" (March 2015). The difference of ₹ 0.45 crore has been reduced to ₹ 0.27 crore as of June 2015.

## Appendix 2.1

Statement showing the amount surrendered against anticipated savings during 2014-15  
(Reference: Paragraph 2.2)

(₹ in lakh)

Grant No.	Savings				Surrendered			
	Revenue		Capital		Revenue		Capital	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged
1	242.48	3.89	-	-	-	-	-	-
2	-	38.67	-	-	-	20.40	-	-
3	742.22	-	48.98	-	-	-	1.00	-
4	1,480.14	-	1.00	-	1,330.67	-	1.00	-
5	511.29	-	3,735.10	-	16.50	-	-	-
6	2,520.51	-	131.57	-	-	-	-	-
7	48.29	-	-	-	24.42	-	-	-
8	0.01	50.83	-	-	-	-	-	-
9	131.86	-	-	-	1.42	-	-	-
10	11,568.33	-	3,459.38	-	1,037.77	-	-	-
11	236.70	-	629.22	-	-	-	297.81	-
12	256.68	0.01	36.97	0.01	160.76	-	1.00	-
13	2,901.56	153.04	3,492.90	6,211.00	-	-	3,169.92	-
14	101.27	-	1,475.08	-	-	-	346.31	-
15	3,741.70	6.27	4,409.11	529.38	196.49	5.77	1,611.17	269.43
16	-	0.47	1,932.45	5,600.00	-	-	-	-
17	128.75	-	9.04	-	-	-	-	-
18	296.50	-	-	-	276.41	-	-	-
19	46,269.11	-	54,663.80	-	16,940.22	-	24,884.78	-
20	19,979.76	-	35,306.50	-	8,347.28	-	19,439.04	-
21	998.43	-	141.62	-	-	-	-	-
22	217.11	-	-	-	193.05	-	-	-
23	3,453.82	-	776.45	-	2,349.68	-	627.93	-
24	255.94	-	323.83	-	638.04	-	302.87	-
25	318.60	-	319.28	-	32.01	-	89.86	-
26	985.71	0.18	31.10	-	-	-	23.99	-
27	980.74	6.59	10,802.52	5.00	387.38	-	2,962.43	-
28	2,597.56	8.34	-	-	192.09	-	-	-
29	268.66	-	164.88	-	74.30	-	140.63	-
30	1,880.73	-	957.00	-	351.85	-	-	-
31	3,116.27	-	31,030.38	-	1,628.12	-	32,879.46	-
32	147.61	-	-	-	56.95	-	-	-
33	67.57	-	9.43	-	4.60	-	-	-
34	60.35	-	23,936.43	-	59.49	-	23,929.64	-
35	7,781.03	15.75	8,402.39	48.75	3,360.80	-	66.58	-
36	334.00	-	286.57	-	-	-	0.52	-
37	274.30	-	-	-	46.54	-	-	-
38	250.06	-	20.00	-	-	-	20.00	-
39	3,214.11	-	2,839.79	-	-	-	53.02	-
40	6,158.88	-	976.07	-	9,209.86	-	326.72	-
41	4,861.85	-	267.67	-	822.51	-	-	-
42	792.01	-	191.73	-	210.94	-	-	-
43	1,288.03	1,327.60	54.70	4,666.79	5,074.89	-	-	5480.64
44	69.36	-	-	-	-	-	-	-
45	177.90	-	222.40	-	-	-	190.00	-
46	210.25	-	-	-	-	-	-	-
47	26.11	-	-	-	-	-	-	-
48	-	12.42	-	-	-	-	-	-
49	796.76	-	687.14	-	-	-	57.68	-
50	20.58	-	-	-	11.54	-	-	-
51	-	-	3,555.90	-	-	-	1,270.37	-

## Appendix 2.1 (Concl..)

Statement showing the amount surrendered against anticipated savings during 2014-15  
(Reference: Paragraph 2.2)

(₹ in lakh)

Grant No.	Savings				Surrendered			
	Revenue		Capital		Revenue		Capital	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged
52	12,916.04	-	607.25	-	-	-	-	-
53	77.99	-	-	-	53.00	-	-	-
54	15.34	-	-	-	2.53	-	-	-
55	58.76	-	-	-	65.51	-	-	-
56	448.06	-	106.72	-	439.13	-	-	-
57	1.46	-	2,606.12	-	-	-	-	-
58	698.44	-	-	-	644.74	-	-	-
59	13.05	-	187.50	-	30.30	-	176.96	-
60	11.40	-	0.52	-	10.45	-	0.52	-
61	-	-	143.74	-	60.00	-	100.00	-
<b>Total</b>	<b>1,47,002.03</b>	<b>1,624.06</b>	<b>1,98,980.23</b>	<b>17,060.23</b>	<b>54,342.24</b>	<b>26.17</b>	<b>1,12,971.21</b>	<b>5,750.07</b>

## Appendix 2.2

## Statement of various grants/appropriations with savings of ₹ 10 crore and above

(Reference: Paragraph 2.3.1)

(₹ in crore)

Sl. No.	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
<b>Revenue – Voted</b>						
1.	4- Election Department	29.23	-	29.23	14.43	14.80
2.	6 – Revenue Department	129.96	16.64	146.60	121.40	25.20
3.	10 – Home (Police) Department	912.28	2.69	914.97	799.28	115.69
4.	13 – Public Works (Roads and Buildings) Department	357.07	25.95	383.02	354.00	29.02
5.	15 – Public Works (Water Resource) Department	110.38	1.56	111.94	74.52	37.42
6.	19 – Tribal Welfare Department	1,059.22	125.00	1,184.22	721.53	462.69
7.	20 – Welfare of Scheduled Castes Department	440.23	66.36	506.59	306.79	199.80
8.	23 – Panchayati Rai Department	262.12	18.78	280.90	246.36	34.54
9.	28-Horticulture Department	80.68	3.60	84.28	58.30	25.98
10.	30 – Forest Department	73.35	16.17	89.52	70.71	18.81
11.	31 – Rural Development Department	117.52	7.65	125.17	94.01	31.16
12.	35 – Urban Development Department	209.06	15.36	224.42	146.61	77.81
13.	39 – Education (Higher) Department	115.46	5.82	121.28	89.14	32.14
14.	40 – Education (School) Department	1,270.93	31.16	1,302.09	1,240.50	61.59
15.	41 – Education (Social) Department	322.88	23.99	346.87	298.25	48.62
16.	43 – Finance Department	857.26	--	857.26	844.38	12.88
17.	52 – Family Welfare and Preventive Medicine	238.40	107.07	345.47	216.31	129.16
<b>Revenue – Charged</b>						
18.	43 – Finance Department	587.68	58.93	646.61	633.33	13.28
<b>Capital – Voted</b>						
19.	5 – Law Department	34.00	5.72	39.72	2.37	37.35
20.	10 – Home (Police) Department	54.00	29.22	83.22	48.63	34.59
21.	13 – Public Works (Roads and Buildings) Department	363.67	1.52	365.18	330.25	34.93
22.	14 – Power Department	34.82	7.01	41.83	27.08	14.75
23.	15 – Public Works (Water Resource) Department	60.57	-	60.57	16.48	44.09
24.	16 – Health Department	18.84	32.74	51.58	32.26	19.32
25.	19 – Tribal Welfare Department	1,242.82	413.19	1,656.01	1,109.37	546.64
26.	20 – Welfare of Scheduled Castes Department	667.98	151.07	819.05	465.98	353.07
27.	27 – Agriculture Department	142.19	6.23	148.42	40.40	108.02
28.	31 – Rural Development Department	611.09	-	611.09	300.78	310.31
29.	34 – Planning and Coordination Department	246.86	-	246.86	7.50	239.36
30.	35 – Urban Development Department	28.47	121.44	149.91	65.88	84.03
31.	39 – Education (Higher) Department	46.77	22.04	68.81	40.41	28.40
32.	51 – Public Works (Drinking Water and Sanitation) Department	124.92	27.71	152.63	117.07	35.56
33.	57 – Welfare of Minorities Department	44.27	8.43	52.70	26.64	26.06
<b>Capital – Charged</b>						
34.	13 – PWD (R&B) Department	78.00	-	78.00	15.89	62.11
35.	43 – Finance Department	330.34	-	330.34	283.67	46.67
<b>Total:</b>		<b>11,303.32</b>	<b>1,353.05</b>	<b>12,656.37</b>	<b>9,260.51</b>	<b>3,395.86</b>



## Appendix 2.3

## List of Grants indicating Persistent Savings of more than ₹ 1 crore during 2010-15

(Reference: Paragraph 2.3.2)

(₹ in crore)

Sl. No.	Number and name of grant	Amount of savings				
		2010-11	2011-12	2012-13	2013-14	2014-15
<b>Revenue-Voted</b>						
1	3 – General Administration (SA) Department	1.46	3.32	7.22	8.14	7.42
2	5 – Law Department	7.27	19.04	22.00	22.19	5.11
3	6 – Revenue Department	20.35	4.05	29.67	31.66	25.21
4	10 – Home (Police) Department	17.78	49.29	47.48	135.08	115.68
5	12 – Co-operation Department	1.72	2.74	3.35	3.12	2.57
6	19 – Tribal Welfare Department	123.25	110.87	177.22	287.06	462.69
7	20 – Welfare of Scheduled Castes Department	71.40	78.77	163.68	128.91	199.80
8	26 – Fisheries Department	2.80	2.53	4.09	6.97	9.86
9	27 – Agriculture Department	8.64	100.99	69.52	24.78	9.81
10	29 – Animal Resource Development Department	6.10	5.13	8.27	10.13	2.69
11	30 – Forest Department	11.60	6.11	5.31	14.27	18.81
12	35 – Urban Development Department	4.52	16.77	26.34	56.40	77.81
13	39 – Education (Higher) Department	19.61	11.66	14.83	19.31	32.14
14	40 – Education (School) Department	4.10	12.25	79.88	84.02	61.59
15	41 – Education (Social) Department	28.73	27.28	52.27	79.99	48.62
16	52 – Family Welfare and Preventive Medicine	8.56	4.93	103.07	169.22	129.16
<b>Capital-Voted</b>						
17	6 – Revenue Department	2.17	5.34	23.53	4.31	1.32
18	13 – Public Works (Roads and Buildings) Department	64.74	31.98	21.29	49.15	34.93
19	15 – Public Works (Water Resource) Department	79.65	58.45	42.84	44.05	44.09
20	16 – Health Department	8.59	4.84	30.80	24.34	19.32
21	19 – Tribal Welfare Department	263.69	195.91	354.83	283.25	546.64
22	20 – Welfare of Scheduled Castes Department	169.99	118.96	204.98	191.34	353.07
23	27 – Agriculture Department	59.96	86.99	82.87	79.79	108.03
24	34 – Planning and Coordination Department	155.82	86.60	155.90	230.88	239.36
25	39 – Education (Higher) Department	22.88	27.47	24.88	19.43	28.40
26	40 – Education (School) Department	17.31	21.96	41.11	30.65	9.76
27	52 – Family Welfare and Preventive Medicine	4.27	18.51	14.26	13.92	6.07

**Appendix 2.4**

**Statement of Expenditure without budget provision during 2014-15**

(Reference: Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks		
1.	6: Revenue Department	i) 2209	Land Revenue		Reasons not intimated (August 2015)		
		101	Collection Charges				
		05	Establishment				
				16	District Establishment (plan)	1.19	
		ii) 4070	Capital Outlay on other Administrative Services			--do--	
		800	Other Expenditure				
		48	Border Area Development Programme				
01	B.A.D.P. (Plan)	1340.21					
2.	10: Home (Police) Department	4055	Capital outlay on Police		--do--		
		211	Police Housing				
		70	State Share				
		10	Home (Police) (Non-Plan)	8.72			
3.	11: Transport Department	i) 5055	Capital Outlay on Road Transport		--do--		
		800	Other Expenditure				
		90	Secretariat				
		03	University and Higher Education (Plan)	15.60			
		ii) 5055	Capital Outlay on Road Transport		--do--		
		800	Other Expenditure				
		91	Attached Offices				
		03	University and Higher Education (CSS)	90.27			
		iii) 5055	Capital Outlay on Road Transport		--do--		
		800	Other Expenditure				
99	Others						
		61	(Non-Plan)	225.00			
4.	13: Public Works (R&B) Department	i) 2059	Public Works		--do-- --do--		
		80	General				
		053	Maintenance and Repairs				
		79	Other Maintenance Expenditure				
		03	Administrative Building (Non-Plan)	203.77			
		ii) 5054	Capital Outlay on Roads and Bridges		--do--		
		05	Roads				
		337	Road Works				
		90	State Share for Central Assistance to State Plan				
		09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	109.27			
5.	15: Public Works (WR) Department	i) 2711	Flood Control and Drainage		--do--		
		01	Flood Control				
		800	Other Expenditure				
		91	Central Assistance to State Plan				
		04	Special Central Assistance (SCA)- untied (CSS/CASP)	153.28			
		ii) 2049	Interest Payments		--do--		
		01	Interest on Internal Debt				
		200	Interest on Other Internal Debts				
		58	Debt Services				
		05	RIDF-VI Muhari Irrigation Project (Non-Plan)	1.35			
		iii) 09	RIDF-XII Minor Irrigation Projects (Deep Tubewell Projects) (Non-Plan)	46.71	--do--		
		iv) 11	NABARD (Non-Plan)	23.38	--do--		

## Appendix 2.4 (Contd..)

## Statement of Expenditure without budget provision during 2014-15

(Reference: Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/Remarks		
6.	19: Tribal Welfare Department	i) 2053	District Administration		Reasons not intimated (August 2015)		
		093	District Establishments				
		05	Establishment				
		16	District Establishment (Plan)	4.52			
		ii) 2070	Other Administrative Services		--do--		
		003	Training				
		29	Industries Development				
				17	Information Technology (Plan)	6.20	
		iii) 2801	Power		--do--		
		80	General				
		001	Direction and Administration				
		26	Power				
				13	Engineering Cell (Plan)	62.00	
		iv) 2225	Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities		--do--		
		02	Welfare of Scheduled Tribes				
		102	Economic Development				
		91	Central Assistance to State Plan				
				06	Grants under Proviso to Article 275 (1) (CSS/CASP)	240.72	
		v) 2875	Other Industries		--do--		
		60	Other Industries				
		800	Other Expenditure				
		91	Central Assistance to State Plan				
				75	National Mission on Food Processing (CSS/CASP)	12.07	
		vi) 2401	Crop Husbandry		--do--		
		109	Extension and Farmers' Training				
		37	Agricultural Development				
		36	Rastriya Krishi Vikash Yojana (RKVY) (Plan)	1.30			
		vii) 2217	Urban Development		--do--		
		01	State Capital Development				
		191	Assistance to Municipal Corporation				
		43	Finance Commission				
				24	ULBs (Normal Areas) (Plan)	465.00	
		viii) 2202	General Education		--do--		
		01	Elementary Education				
		800	Other Expenditure				
		70	State Share				
				40	School Education	81.36	
		ix) 2215	Water Supply and Sanitation		--do--		
		01	Water Supply				
		102	Rural Water Supply Programmes				
		28	Public Health				
				05	Direction (Plan)	20.20	
x) 4070	Capital Outlay on other Administrative Services		--do--				
800	Other Expenditure						
48	Border Area Development Programme						
01	B.A.D.P. (Plan)	956.72					
xi) 5055	Capital Outlay on Road Transport		--do--				
800	Other Expenditure						
90	State Share of Central Assistance to State Plan						
03	State Share of Special Plan Assistance (SPA) (Plan)	9.30					
xii) 91	Central Assistance to State Plan		--do--				
03	Special Plan Assistance (SPA) (CSS/CASP)	76.81					

## Appendix 2.4 (Contd..)

## Statement of Expenditure without budget provision during 2014-15

(Reference: Paragraph 2.3.3)

(`in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
	19 - Tribal Welfare Department	xiii) 4059	Capital Outlay on Public Works		Reasons not intimated (August 2015)
		60	Other Buildings		
		051	Construction		
		91	Central Assistance to State Plan		
		27	Integrated Child Development Services (ICDS) (CSS/CASP)	501.38	
		xiv) 5054	Capital Outlay on Roads and Bridges		--do--
		05	Roads		
		337	Road Works		
		90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	61.74	
		xv) 4801	Capital Outlay on Power Projects		--do--
		06	Rural Electrification		
		800	Other Expenditure		
		26	Power		
		10	Equity Contribution (Plan)	155.00	
		xvi) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		--do--
		02	Welfare of Scheduled Tribes		
		102	Economic Development		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	103.00	
		xvii) 800	Other Expenditure		--do--
		43	Finance Commission		
		48	Kokbarak Language & Culture (Plan)	186.00	
		xviii) 4202	Capital Outlay on Education, Sports, Art and Culture		--do--
		01	General Education		
		202	Secondary Education		
		41	Human Development		
		59	Land Acquisition (Plan)	7.75	
		xix) 203	University and Higher Education		--do--
		56	Non-Lapsable		
		49	Improvement of State B.Ed. College (Plan)	0.92	
		xx) 4202	Capital Outlay on Education, Sports, Art and Culture		--do--
	01	General Education			
	201	Elementary Education			
	90	State Share for Central Assistance to State Plan			
	25	State Share of Sarva Shiksha Abhiyan (SSA) (Plan)	81.36		
	xxi) 91	Central Assistance to State Plan		--do--	
	25	Sarva Shiksha Abhiyan (SSA) (CSS/CASP)	590.68		
	xxii) 4070	Capital Outlay on other Administrative Services		--do--	
	800	Other Expenditure			
	91	Central Assistance to State Plan			
	29	National e-Governance Action Plan (NEGAP) (CSS/CASP)	367.97		
7.	20: Welfare of Schedule Caste and Other Backward Classes Department	i) 2053	District Administration		--do--
		093	District Establishments		
		05	Establishment		
		16	District Establishment (Plan)	2.47	

## Appendix 2.4 (Contd..)

## Statement of Expenditure without budget provision during 2014-15

(Reference: Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		ii) 2801	Power		Reasons not intimated (August 2015)
		80	General		
		001	Direction and Administration		
		26	Power		
		13	Engineering Cell (Plan)	34.00	
		iii) 2875	Other Industries		--do--
		60	Other Industries		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		75	National Mission on Food Processing (CSS/CASP)	6.62	
		iv) 2401	Crop Husbandry		--do--
		108	Commercial Crops		
		91	Central Assistance to State Plan		
		33	National Mission on Sustainable Agriculture (CSS/CASP)	4.23	
		v) 109	Extension and Farmers' Training		--do--
		37	Agricultural Development		
		36	Rastriya Krishi Vikash Yojana (RKVY) (Plan)	0.71	
		vi) 2217	Urban Development		--do--
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		43	Finance Commission		
		24	ULBs(Normal Areas) (Plan)	255.00	
		vii) 2202	General Education		--do--
		01	Elementary Education		
		800	Other Expenditure		
		70	State Share		
		40	School Education (Plan)	44.62	
		viii) 2552	North Eastern Areas		--do--
		03	University and Higher Education		
		107	Scholarships		
		91	Central Assistance to State Plan		
		08	North Eastern Council (NEC) (CSS/CASP)	43.48	
		ix) 2202	General Education		--do--
		02	Secondary Education		
		800	Other Expenditure		
		88	C.S.Scheme-III		
		84	Inclusive Education for the Disabled at Secondary Stage (CSS/CASP)	0.07	
		x) 2070	Other Administrative Services		--do--
		003	Training		
		29	Industries Development		
		17	Information Technology (Plan)	3.40	
		xi) 4070	Capital Outlay on other Administrative Services		--do--
		800	Other Expenditure		
		48	Border Area Development Programme		
		01	B.A.D.P. (Plan)	576.40	
		xii) 91	Central Assistance to State Plan		--do--
		29	National e-Governance Action Plan (NEGAP) (Plan)	201.79	
		xiii) 5055	Capital Outlay on Road Transport		--do--
		800	Other Expenditure		
		90	State Share of Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	5.10	

## Appendix 2.4 (Contd..)

## Statement of Expenditure without budget provision during 2014-15

(Reference: Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
	20: Welfare of Schedule Caste and Other Backward Classes Department	xiv) 91	Central Assistance to State Plan		Reasons not intimated (August 2015)
		03	Special Plan Assistance (SPA) (Plan)	33.05	
		xv) 4059	Capital Outlay on Public Works		--do--
		60	Other Buildings		
		051	Construction		
		91	Central Assistance to State Plan		
		27	Integrated Child Development Services(ICDS) (Plan)	5.00	
		xvi) 5054	Capital Outlay on Roads and Bridges		--do--
		05	Roads		
		337	Road Works		
		90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	33.99	
		xvii) 4801	Capital Outlay on Power Projects		--do--
		06	Rural Electrification		
		800	Other Expenditure		
		26	Power		
		10	Equity Contribution (Plan)	85.00	
		xviii) 4408	Capital Outlay on Food Storage and Warehousing		--do--
		02	Storage and Warehousing		
		101	Rural Godown Programmes		
		54	NABARD		
		27	Agriculture (Plan)	22.78	
		xix) 4202	Capital Outlay on Education, Sports, Art and Culture		--do--
		01	General Education		
		203	University and Higher Education		
		56	Non-Lapsable		
		49	Improvement of State B.Ed. College (Plan)	0.51	
		xx) 4202	Capital Outlay on Education, Sports, Art and Culture		--do--
		01	General Education		
		201	Elementary Education		
		90	State Share for Central Assistance to State Plan		
		25	State Share of Sarvashiksha Abhiyan (SSA) (Plan)	44.62	
		xxi) 91	Central Assistance to State Plan		--do--
	25	Sarva Shiksha Abhiyan (SSA) (CSS/CASP)	268.87		
	xxii) 202	Secondary Education		--do--	
	41	Human Development			
	59	Land Acquisition (Plan)	0.43		
8.	23: Panchayati Raj Department	4515	Capital Outlay on other Rural Development Programmes		--do--
		103	Rural Development		
		91	Central Assistance for State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	3.50	
9.	24: Industries and Commerce Department	i) 2851	Village and Small Industries		--do--
		101	North Eastern Council		
		05	Establishment		
		30	Rural Development (Non-Plan)	12.14	
10.	27: Agriculture Department	i) 2401	Crop Husbandary		--do--
		109	Extension and Farmer's Training		
		37	Agricultural Development		
		36	Rastriya Krishi Vikash Yojana (Plan)	2.17	

## Appendix 2.4 (Contd..)

## Statement of Expenditure without budget provision during 2014-15

(Reference: Paragraph 2.3.3)

(`in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
	27: Agriculture Department	ii) 4408	Capital Outlay on food Storage and Ware Housing		Reasons not intimated (August 2015)
		02	State Share of SPA (Plan)		
		101	North Eastern Council		
		54	NABARD		
		27	Agriculture (Plan)	69.68	
11.	29: Animal Resource Development Department	2403	Animal Husbandry		--do--
		106	Other Live Stock Development		
		39	Animal Resource Development		
		05	Breeding Operation (Non-Plan)	47.44	
12.	31: Rural Development Department	4059	Capital Outlay on Public Works		--do--
		60	Other Buildings		
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	125.81	
13.	35: Urban Development Department	2217	Urban Development		--do--
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		90	Secretariat		
		49	(Plan)	38.17	
14.	39: Education (Higher) Department	i) 4070	Capital Outlay on other Administrative Services		--do--
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	260.00	
		ii) 4202	Capital Outlay on Education, Sports, Art and Culture		--do--
		01	General Education		
		203	University and Higher Education		
		56	Non-Lapsable		
49	Improvement of State B.Ed. College in Tripura (Plan)	1.56			
15.	40: Education (School) Department	i) 2201	General Education		--do--
		01	State Capital Development		
		800	Other Expenditure		
		70	State Share		
		40	School Education (plan)	136.47	
		ii) 4202	Capital outlay on Public Works		--do--
		01	State Capital Development		
		201	House Building Advances		
		90	Secretariat		
		25	Public Works (Plan)	136.47	
		iii) 4202	Capital outlay on Public Works		--do--
		01	State Capital Development		
		201	House Building Advances		
91	Attached Offices				
25	Public Works (CSS)	640.01			
16.	43: Finance Department	i) 7610	Loans to Government Servants etc.		--do--
		800	Other Advances		
		99	Others		
		51	State Government Employees (Non-Plan)	0.30	

## Appendix 2.4 (Concl.)

## Statement of Expenditure without budget provision during 2014-15

(Reference: Paragraph 2.3.3)

(`in lakh)

Sl. No.	No. and Name of Grant/Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/Remarks	
	43: Finance Department	ii) 6004	Loans and Advances from the Central Government		Reasons not intimated (August 2015)	
		01	Non-Plan Loans			
		800	Other Loans			
		58	Debt Services			
			25	Social Security and Welfare (Non-Plan)	0.34	
			iii) 27	Inland Fisheries (Non-Plan)	0.08	--do--
			iv) 02	Loans for State/Union Territory Plan Schemes		--do--
			101	Block Loans		
			58	Debt Services		
				01	All India Services Provident Fund (Non-Plan)	137.43
17.	45: Taxes and Excise	2039			--do--	
		001	Direction and Administration			
		98	Administration			
		45	Relief on Account of Natural Calamities (Non-Plan)	3.41		
18.	57: Welfare of Minorities Department	4215	Capital outlay on Water Supply and Sanitation		--do--	
		01	Water Supply			
		800	Other Expenditure			
		90	Secretariat			
		59	State Contribution for NEC Project (Plan)	4.39		
19.	61: Welfare of OBC	i) 2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		--do--	
		03	Welfare of Backward Classes			
		277	Education			
		33	Welfare Programme			
			12	Co-operation (Plan)	69.89	
			ii) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		--do--
			03	Welfare of Backward Classes		
			102	Child Welfare		
	27	Maintenance of Forest – Preservation of Forest Wealth (Plan)	20.00			
<b>Total:</b>				<b>9,592.15</b>		



## Appendix 2.5

## Statement of various grants/appropriations where excess expenditure occurred during the year 2014-15 which are required to be regularised

(Reference: Paragraph 2.3.5)

(₹ 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 – Voted</b>					
1.	16	Health Department	17,023.41	22,850.54	5,827.13
2.	51	Public Works (Drinking Water and Sanitation) Department	7,478.83	8,297.06	818.23
3.	61	Welfare of OBC Department	1,734.25	2,148.12	413.87
<b>Revenue – Charged</b>					
4.	52	Family Welfare and Preventive Medicine	Nil	101.13	101.13
<b>Total :</b>			<b>26,236.49</b>	<b>33,396.85</b>	<b>7,160.36</b>

## Appendix 2.6

## Statement showing Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary during the year 2014-15

(Reference: Paragraph 2.3.6)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
<b>Revenue-voted</b>					
1.	1 – Department of Parliamentary Affairs	1596.70	1493.51	103.19	139.29
2.	3 – General Administration (SA) Department	4794.29	4175.93	618.36	123.86
3.	6 – Revenue Department	12995.70	12139.88	855.82	1664.69
4.	9 – Statistical Department	816.70	779.89	36.81	95.81
5.	10 – Home (Police) Department	91228.11	79928.44	11299.67	268.66
6.	11 – Transport Department	1827.40	1771.67	55.73	180.97
7.	12 – Co-operation Department	1708.50	1570.40	138.10	118.58
8.	13 – Public Works (R & B) Department	35706.85	34768.38	938.47	2594.96
9.	15 - Public Works (WR) Department	11037.59	7478.39	3559.20	156.00
10.	17 – Information, Cultural Affairs and Tourism Department	2073.47	2045.58	27.89	100.86
11.	19 – Tribal Welfare Department	105921.46	72152.61	33768.85	12500.26
12.	20 – Welfare of Schedule Castes and Other Backward Classes Department	44023.26	30678.82	13344.44	6635.32
13.	23 – Panchayati Raj Department	26212.27	24636.45	1575.82	1878.00
14.	25 – Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	2253.77	2099.15	154.62	163.98
15.	27 – Agriculture Department	16004.60	15957.05	47.55	933.19
16.	28 – Horticulture Department	8068.12	5830.45	2237.67	2597.56
17.	29 – Animal Resource Development Department	5950.95	5819.15	131.80	136.86
18.	30 – Forest Department	7334.94	7071.01	263.93	1616.80
19.	31 – Rural Development Department	11751.88	9401.08	2350.80	765.47
20.	33 – Science Technology & Environment Department	580.77	523.23	57.54	10.03
21.	34 - Planning and Co-ordination Department	358.50	317.15	41.35	19.00
22.	35 – Urban Development Department	20905.54	14660.64	6244.90	1536.13
23.	36 – Home (Jail) Department	2062.85	2021.07	41.78	292.22
24.	37 – Labour Organisation	1799.36	1556.99	242.37	31.93
25.	38 – General Administration (Printing and Stationery) Department	1295.39	1098.84	196.55	53.51
26.	39 – Education (Higher) Department	11546.03	8913.51	2632.52	581.59
27.	40 - Education (School) Department	127092.63	124049.94	3042.69	3116.19
28.	41 – Education (Social) Department	32287.58	29824.80	2462.78	2399.07
29.	42 – Education (Sports & Youth Programme) Department	4505.31	3795.65	709.66	82.35

## Appendix 2.6 (concl.)

Statement showing Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary during the year 2014-15

(Reference: Paragraph 2.3.6)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
30.	44 – Institutional Finance Department	265.14	206.04	180.90	10.26
31.	46 – Treasuries	720.44	582.46	137.98	72.27
32.	49 – Fire Service Organisation	4745.34	4003.58	741.76	55.00
33.	50 – Civil Defence	42.99	36.38	6.61	13.97
34.	52 – Family Welfare and Preventive Medicine	23840.47	21631.40	2209.07	10706.97
35.	53 – Tribal Welfare (Research) Department	186.27	183.69	2.58	75.41
<b>Revenue-Charged</b>					
36.	8 – General Administration (P&T) Department	359.87	332.74	27.13	23.70
<b>Capital-voted</b>					
37.	5 – Law Department	3400.40	237.07	3163.33	571.77
38.	10 – Home (Police) Department	5399.84	4862.73	537.11	2922.27
39.	13 – Public Works (R & B) Department	36366.52	33025.46	3341.06	151.84
40.	14 – Power Department	3482.25	2707.64	774.61	700.47
41.	19 – Tribal Welfare Department	124281.71	110937.41	13344.30	41319.50
42.	20 – Welfare of Schedule Castes and Other Backward Classes Department	66797.91	46598.47	20199.44	15107.06
43.	24 – Industries and Commerce Department	3093.00	2895.48	197.52	126.31
44.	27 – Agriculture Department	14218.87	4039.67	10179.20	623.32
45.	30 – Forest Department	1602.00	1520.00	82.00	875.00
46.	39 – Education (Higher) Department	4676.78	4040.62	636.16	2203.63
47.	40 – Education (School) Department	3078.65	2165.46	913.19	62.88
48.	45 – Taxes and Excise	346.00	156.00	190.00	32.40
49.	51 – Public Works (Drinking Water and Sanitation) Department	12492.27	11706.93	1085.34	3555.90
50.	57 – Welfare of Mionrities Department	4427.00	2663.79	1763.21	842.91
<b>Total</b>		<b>907564.24</b>	<b>761092.68</b>	<b>146471.56</b>	<b>120845.98</b>

## Appendix 2.7

## Statement showing the grants/appropriation where supplementary provision proved insufficient or excessive resulting in excess/savings by more than ₹ 10 lakh

(Reference: Paragraph 2.3.6)

(₹ in lakh)

Sl. No.	Number and Name of the Grant Appropriation	Original Provision	Supplementary provision	Total	Actual Expenditure	Savings	Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Revenue-voted</b>							
1.	Department of Parliamentary Affairs	1596.70	139.29	1735.99	1493.51	242.48	0.00
2.	3-General Administration(S.A) Department	4794.29	123.86	4918.15	4175.93	742.22	0.00
3.	5 – Law Department	4544.96	1195.25	5740.21	5228.92	511.29	0.00
4.	6-Revenue Department	12995.70	1664.69	14660.39	12139.88	2520.51	0.00
5.	14 – Power Department	4164.30	3231.20	7395.50	7294.23	101.27	0.00
6.	21 – Food, Civil Supplies and Consumers Affairs Department	5560.78	5231.15	10791.93	9793.50	998.43	0.00
7.	26 – Fisheries Department	3154.97	1066.55	4221.52	3235.81	985.71	0.00
8.	32 – Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	1049.05	619.05	1668.10	1520.49	147.61	0.00
9.	51 – Public Works (Drinking Water and Sanitation) Department	7048.00	430.83	7478.83	8297.06	0.00	818.23
10.	61 – Welfare of Other Backward Classess Department	566.20	1168.05	1734.25	2148.12	0.00	413.87
<b>Revenue-Charged</b>							
11.	8-General Administration(P&T) Department	359.87	23.70	383.57	332.74	50.83	0.00
12.	19- Tribal Welfare Department	105921.46	12500.26	118421.72	72152.61	46269.11	0.00
13.	48 – High Court	1139.56	24.00	1163.56	1151.14	12.41	0.00
<b>Capital-Voted</b>							
14.	3 – General Administration (SA) Department	3.10	109.11	112.21	63.23	48.98	0.00
15.	5-Law Department	3400.40	571.77	3972.17	237.07	3735.10	0.00
16.	19-Tribal Welfare Department	124281.71	41319.50	165601.21	110937.41	54663.80	0.00
17.	20-Welfare of Scheduled Castes Department	66797.91	15107.06	81904.97	46598.47	19979.76	0.00
18.	21 – Food, Civil Supplies and Consumers Affairs Department	28.04	251.32	279.36	137.74	141.62	0.00
19.	35 – Urban Development Department	2846.73	12143.93	14990.66	6588.27	8402.39	0.00
20.	41 – Education (Social) Department	1352.50	292.89	1645.39	1377.72	267.67	0.00
21.	49 – Fire Service Organisation	252.00	1847.78	2099.78	1412.64	687.14	0.00
22.	51-Public Works(Drinking Water and Sanitation) Department	12492.27	2770.56	15262.83	11706.93	3555.90	0.00
23.	52 – Family Welfare and Preventive Medicine	632.80	1764.81	2397.61	1790.36	607.25	0.00
24.	56-Information Technology Department	613.86	767.04	1380.90	1274.18	106.72	0.00
25.	61 – Welfare of Other Backward Classess Department	210.00	251.00	461.00	317.26	143.74	0.00
<b>Total:</b>		<b>365807.16</b>	<b>104614.65</b>	<b>470421.86</b>	<b>311405.23</b>	<b>144921.94</b>	<b>1232.10</b>

## Appendix 2.8

Statement of cases where supplementary provision proved excessive by more than  
₹ 1 crore

(Reference: Paragraph 2.3.6)

(₹ in crore)

Sl. No.	Number and name of Grant/Appropriation	Original provision	Actual expenditure	Additional requirement	Supplementary provision	Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Revenue-Voted</b>						
1.	5 – Law Department	45.45	52.29	6.84	11.95	5.11
2.	14 – Power Department	41.64	72.94	31.30	32.31	1.01
3.	21 – Food, Civil Supplies and Consumers Affairs Department	55.61	97.94	42.33	52.31	9.98
4.	26 – Fisheries Department	31.55	32.36	0.81	10.67	9.86
5.	32 – Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	10.49	15.20	4.71	6.19	1.48
6.	45 – Taxes and Excise	12.50	13.56	1.06	2.84	1.78
<b>Revenue-Charged</b>						
7.	13 – Public Works (Roads and Buildings) Department	40.50	43.97	3.47	5.00	1.53
8.	43 – Finance Department	587.68	633.33	45.65	58.93	13.28
<b>Capital-Voted</b>						
9.	6 – Revenue Department	37.87	46.44	8.57	9.88	1.31
10.	16 – Health Department	18.84	32.26	13.42	32.74	19.32
11.	21 – Food, Civil Supplies and Consumers Affairs Department	0.28	1.38	1.10	2.52	1.42
12.	35 – Urban Development Department	28.47	65.88	37.41	121.44	84.02
13.	36 – Home (Jail) Department	2.61	4.02	1.41	4.28	2.87
14.	41 – Education (Social) Department	13.52	13.78	0.25	2.93	2.68
15.	42 - Education (Sports & Youth Programme) Department	0.77	13.70	12.93	14.85	1.92
16.	49-Fire Services Organisation	2.52	14.13	11.61	18.48	6.87
17.	52 – Family Welfare and Preventive Medicine Department	6.32	17.90	11.58	17.65	6.07
18.	56-Information Technology Department	6.14	12.74	6.60	7.67	1.07
19.	61- Welfare of OBC Department	2.10	3.17	1.07	2.51	1.44
<b>Total:</b>		<b>944.86</b>	<b>1186.99</b>	<b>242.12</b>	<b>415.15</b>	<b>173.02</b>

## Appendix 2.9

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
1.	9 - Statistical Department	3454	Census Surveys and Statistics		
		02	Surveys and Statistics		
		800	Other expenditure		
		91	Central Assistance to State Plan		
		66	Support for Statistical Strengthening (CSS/CASP)	(-) 4.24	(-) 100.01
2.	10 - Home (Police) Department	i) 2055	Police		
		001	Direction and Administration		
		08	Police		
		12	Police Head Quarter (Non-Plan)	(+) 61.55	(-) 283.00
		ii) 003	Education and Training		
		08	Police		
		14	Police Training College (Non-Plan)	(-) 14.15	(-) 479.88
		iii) 101	Criminal Investigation and Vigilance		
		08	Police		
		03	Criminal Investigation Branch (Non-Plan)	(+) 20.99	(-) 465.50
		iv) 108	State Headquarters Police		
		11	T.S.R. Battalion		
		01	Battalion No.I (Non-Plan)	(+) 36.25	(-) 557.01
		v) 02	Battalion No.II (Non-Plan)	(+) 116.50	(-) 599.53
		vi) 03	Battalion No.III (Non-Plan)	(-) 24.14	(-) 661.97
		vii) 12	Indian Reserve Battalion (Non-SRE)		
		01	Battalion No. I (Non-Plan)	(+) 23.97	(-) 740.94
		viii) 02	Battalion No. II (Non-Plan)	(+) 26.41	(-) 466.89
		ix) 03	Battalion No. II C. Reimbursable/Sharing Scheme (Non-Plan)	(-) 34.98	(-) 587.85
		x) 04	Battalion No. IV (Non-Plan)	(+) 6.75	(-) 620.75
		xi) 05	Battalion No. V (Non-Plan)	(-) 18.53	(-) 333.41
		xii) 06	Battalion No. VI (Non-Plan)	(-) 489.44	(-) 126.26
		xiii) 07	Battalion No. VII (Non-Plan)	(+) 67.85	(-) 418.10
		xiv) 08	Battalion No. VIII (Non-Plan)	(-) 36.35	(-) 359.87
		xv) 09	Battalion No. IX (Non-Plan)	(-) 294.13	(-) 146.36
		xvi) 109	District Police		
		08	Police		
		04	District Armed Reserve (Non-Plan)	(-) 662.65	(-) 1116.74
		xvii) 05	District Civil Police (Non-Plan)	(-) 1158.75	(-) 1016.75
		xviii) 3275	Other Communication Services		
		101	Wireless Planning and Co-ordination		
		04	Police		
		10	Police Communication (non-plan)	(+) 96.75	(-) 401.93
		xix) 2055	Police		
		108	State Headquarters Police		
		09	Security Related Expenditure		
		07	TSR Battalion No. XIII (I.R.BN.NO. IX ) C.Reimbursable/ Sharing Scheme (Non-Plan)	(+) 630.00	(-) 223.46
		xx) 4055	Capital Outlay on Police		
		800	Other Expenditure		
		08	Police		

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		11	Police Force Modernisation C. Reimbursable/Sharing Scheme (Non-Plan)	(+) 49.08	(-) 734.12
		xxi) 91	Central Assistance to State Plan		
		48	National Scheme for Mordernization of Police and Other Forces (CSS/CASP)	(-) 575.58	(-) 2221.44
		xxii) 91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	(+) 575.58	(-) 473.87
3.	11- Transport Department	i) 5055	(CSS/CASP)		
		050	Lands and Buildings		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (C.S.S)	(-) 1177.87	(-) 346.39
		ii) 91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (C.S.S)	(+) 139.96	(-) 271.96
4.	13- Public Works (Roads and Buildings) Department	i) 3054	Roads and Bridges		
		80	General		
		001	Direction and Administration		
		25	Public Works		
		03	Execution (Non-Plan)	(+) 5.00	(-) 1893.17
		ii) 4059	Capital Outlay on Public Works		
		01	Office Buildings		
		051	Construction		
		43	Finance Commission		
		54	New Raj Bhawan (Plan)	(-) 210.00	(-) 588.30
		iii) 5054	Capital Outlay on Roads and Bridges		
		04	District and other Roads		
		337	Road Works		
		91	Central Assistance to State Plan		
		07	Roads and Bridges (CSS/CASP)	(+) 84.96	(-) 328.14
		iv) 22	Pradhan Mantri Gram Sadak Yojana (PMGSY) (CSS/CASP)	(-) 10400.00	(+) 642.54
		v) 01	National Highways		
		337	Road Works		
		91	Central Assistance to State Plan		
		07	Roads and Bridge (CSS/CASP)	(+) 624.00	(-) 104.02
		vi) 04	District and other Roads		
		101	Bridges		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		26	Construction of Rural Bridges (Plan)	(+) 5122.00	(+) 2519.91
		vii) 91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CSS/CASP)	(+) 780.00	(-) 481.21
		viii) 22	Pradhan Mantri Gram Sadak Yojana (PMGSY) (C.S.S)	(+) 5200.00	(-) 1300.00

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		ix) 337	Road Works		
		91	Central Assistance to State Plan		
		10	ACA for Externally Aided Projects (EAPs) (CSS/CASP)	(+) 260.00	(-) 105.08
5.	14 - Power Department	i) 4801	Capital Outlay on Power Projects		
		06	Rural Electrification		
		800	Other Expenditure		
		26	Power		
		10	Equity Contribution (Plan)	(+) 100.00	(-) 240.00
		ii) 90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	(+) 20.00	(+) 220.97
6.	15 - Public Works (Water resource) Department	i) 2702	Minor Irrigation		
		80	General		
		001	Direction and Administration		
		27	Water Resource		
		14	Execution (Non-Plan)	(+) 2.00	(-) 562.50
		ii) 2711	Flood Control and Drainage		
		01	Flood Control		
		001	Direction and Administration		
		27	Water Resource		
		05	Flood Control and Drainages (Non-Plan)	(+) 3.00	(-) 335.45
		iii) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		28	Accelerated Irrigation Benefit Programme (AIBP) & Other Water Resource Programmes (CSS/CASP)	(-) 545.07	(-) 702.36
		iv) 101	Surface Water		
		91	Central Assistance to State Plan		
		28	Accelerated Irrigation Benefit Programme (AIBP) & Other Water Resource Programmes (CSS/CASP)	(-) 1014.93	(-) 295.39
		v) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		25	RIDF-XVII- Muhari Irrigation Project Kalashi, South Tripura (Plan)	(+) 91.52	(-) 351.52
		vi) 6003	Internal Debt of the State Government		
		105	Loans from the National Bank for Agricultural and Rural Development		
		58	Debt Services		
		11	NABARD (Non-Plan)	(-) 269.43	(-) 259.95



## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
7.	16 – Health Department	2210	Medical and Public Health		
		01	Urban Health Services-Allopathy		
		001	Direction and Administration		
		98	Administration		
		16	Health (Non-Plan)	(+) 4.01	(+) 4640.66
		ii) 12	Sub-Divisional Hospital (Non-Plan)	(+) 174.05	(-) 100.76
		iii) 2210	Medical and Public Health		
		01	Urban Health Services-Allopathy		
		110	Hospitals and Dispensaries		
		16	Hospital		
		07	G.B. Hospital (Non-Plan)	(-) 46.35	(-) 193.96
		iv) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospitals and Dispensaries		
		91	Central Assistance to State Plan		
03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 42.55	(-) 641.27		
8.	19 - Tribal Welfare Department	2070	Other Administrative Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		60	National Land Records Management programme (NLRMP) (CSS/CASP)	(+) 147.63	(-) 125.57
		ii) 2210	Medical and Public Health		
		01	Urban Health Services-Allopathy		
		001	Direction and Administration		
		98	Administration		
		16	Health (Plan)	(-) 0.94	(-) 1405.51
		iii) 2225	Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities		
		02	Welfare of Scheduled Tribes		
		001	Direction and Administration		
		33	Welfare Programme		
		09	General (Non-plan)	(+) 27.16	(-) 269.84
		iv) 2515	Other Rural Development Programmes		
		101	Panchayati Raj		
		91	Central Assistant to State Plan		
		18	Rajiv Gandhi Panchyat Sashaktikaran Abhiyan (RGPSA)	(-) 1242.14	(-) 270.88
		v) 2401	Crop Husbandry		
		109	Extension and Farmers' Training		
		91	Central Assistance to State Plan		
		11	Rashtriya Krishi Vikas Yojana (RKVY) (CSS/CASP)	(-) 350.54	(-) 126.93
		vi) 119	Horticulture and Vegetable Crops		
90	State Share for Central Assistance to State Plan				
17	State Share of Integrated Watershed Management ( IWMP) (Plan)	(-) 8.00	(-) 103.00		
vii) 91	Central Assistance to State Plan				
17	Integrated Water Shed Management Programme ( IWMP) (CSS/CASP)	(-) 56.90	(-) 914.10		

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		viii) 2406	Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
		43	Finance Commission		
		27	Maintenance of Forest- Preservation of Forest Wealth (Plan)	(-) 166.37	(-) 340.79
		ix) 102	Social and Farm Forestry		
		91	Central Assistance to State Plan		
		41	National Afforestation Programme (National Mission for a Green India) (CSS/CASP)	(+) 191.08	(-) 345.40
		x) 2501	Special Programmes for Rural Development		
		06	Self Employment Programmes		
		101	Swarnajayanti Gram Swarozgar Yojana		
		90	State Share for Central Assistance to State Plan		
		23	State Share of National Rural Livelihood Mission (NRLM) (Plan)	(+) 0.55	(-) 102.62
		xi) 2217	Urban Development		
		01	State Capital Development		
		192	Assistance to Municipal Councils		
		43	Finance Department		
		24	ULBs (Normal Areas) (Plan)	(-) 269.39	(-) 2480.00
		xii) 2202	General Education		
		01	Elementary Education		
		101	Government Primary Schools		
		90	State Share for Central Assistance to State Plan		
		25	State Share of Sarva Shiksha Abhiyan (SSA) (Plan)	(-) 153.64	(-) 223.45
		xiii) 91	Central Assistance to State Plan		
		25	Sarva Shiksha Abhiyan (SSA) (CSS/CASP)	(+) 564.09	(-) 2947.34
		xiv) 106	Teachers and Other Services		
		42	Government Primary Schools		
		01	Middle Stage Education (from Class VI to VIII) (Plan)	(-) 342.87	(-) 187.60
		xv) 02	Primary Education (from Class I to V) (Plan)	(-) 289.49	(-) 116.64
		xvi) 02	Secondary Education		
		104	Teachers and Other Services		
		41	Human Development		
		18	Government Secondary Schools (Plan)	(-) 112.19	(-) 1282.58
		xvii) 2235	Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		90	State Share for Central Assistance to State Plan		
		27	State Share of Integrated Child Development Services (ICDS) (Plan)	(-) 36.04	(-) 1039.04

## Appendix 2.9 (Contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		xviii) 91	Central Assistance to State Plan		
		27	Integrated Child Development Services (ICDS) (CSS/CASP)	(+) 195.09	(-) 5958.10
		xix) 2210	Medical and Public Health		
		04	Rural Health Services-Other Systems of Medicine		
		001	Direction and Administration		
		90	State Share for Central Assistance to State Plan		
		40	State Share of National Health Mission (NHM) (Plan)	(-) 569.00	(-) 109.77
		xx) 91	Central Assistance to State Plan		
		14	National Health Mission (NHM) (CSS/CASP)	(+) 107.71	(-) 1800.51
		xxi) 2515	Other Rural Development Programmes		
		101	Panchayati Raj		
		91	Central Assistant to State Plan		
		15	Backward Region Grant Fund District Component (CSS/CASP)	(+) 46.00	(-) 100.00
		xxii) 2851	Village and Small Industries		
		103	Handloom Industries		
		86	C.S. Scheme-I		
		50	Handloom Industries (C.S.S.)	(+) 103.82	(-) 247.50
		xxiii) 2406	Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 115.28	(-) 450.00
		xxiv) 2202	General Education		
		02	Secondary Education		
		109	Government Secondary Schools		
		91	Central Assistance to State Plan		
		53	Scheme for setting up of 6000 Model Schools at Block level as Benchmark of Excellence (CSS/CASP)	(-) 198.93	(-) 104.25
		xxv) 04	Adult Education		
		200	Other Adult Education Programme		
		91	Central Assistance to State Plan		
		52	Support for Educational Development including Teachers Training and Adult Education (CSS/CASP)	(+) 41.71	(-) 137.71
		xxvi) 2225	Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities		
		02	Welfare of Scheduled Tribes		
		277	Education		
		35	Scholarship and Stipend		
		05	Post Matric Scholarship to S.T. Students (Plan)	(+) 453.12	(-) 212.33

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		xxvii) 2851	Village and Small Industries		
		107	Sericulture Industries		
		91	Central Assistance to State Plan		
		68	Catalytic Development Programme under Sericulture (CSS/CASP)	(-) 155.00	(+) 193.68
		xxviii) 2401	Crop Husbandry		
		109	Extension and Farmers' Training		
		91	Central Assistance to State Plan		
		33	National Mission on Sustainable Agriculture (CSS/CASP)	(+) 213.50	(-) 160.00
		xxix) 2215	Water Supply and Sanitation		
		01	Water Supply		
		102	Rural Water Supply Programmes		
		28	Public Health		
		06	Execution (Plan)	(+) 15.00	(+) 125.69
		xxx) 5055	Capital Outlay on Road Transport		
		050	Lands and Buildings		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(-) 702.17	(-) 206.51
		xxxi) 4059	Capital Outlay on Public Works		
		01	Office Buildings		
		051	Construction		
		43	Finance Commission		
		54	Construction of New Raj Bhawan (Plan)	(-) 155.00	(-) 350.82
		xxxii) 5054	Capital Outlay on Roads and Bridges		
		04	District and Other Roads		
		337	Road Works		
		91	Central Assistance to State Plan		
		07	Roads and Bridges (CSS/CASP)	(+) 50.65	(-) 195.63
		xxxiii) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		91	Central Assistance to State		
		28	Plan Accelerated Irrigation Benefit Programme (AIBP) & Other Water Resource Programmes (CSS/CASP)	(-) 605.05	(-) 178.83
		xxxiv) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospitals and Dispensaries		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	(-) 145.35	(-) 193.65
		xxxv) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
		02	Welfare of Scheduled Tribes		
		800	Other Expenditure		

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		90	State Share for Central Assistance to State Plan		
		70	State Share of Umbrella Scheme for Education of ST Students (Plan)	(-) 146.62	(-) 487.82
	xxxvi)	4515	Capital Outlay on other Rural Development Programmes		
		101	Panchayati Raj		
		91	Central Assistance to State Plan		
		15	Backward Region Grant Fund (BRGF) (i) District Component (CSS/CASP)	(-) 32.70	(-) 156.60
	xxxvii)	4401	Capital Outlay On Crop Husbandry		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		11	Rashtriya Krishi Vikas Yojana (RKVY) (CSS/CASP)	(-) 5.00	(-) 290.72
	xxxviii)	4406	Capital Outlay on Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
		91	Central Assistance to State Plan		
		10	ACA for Externally Aided Projects (EAPs) (CSS/CASP)	(-) 407.50	(-) 700.00
	xxxix)	4217	Capital Outlay on Urban Development		
		60	Other Urban Development Schemes		
		051	Construction		
		05	Establishment		
		69	Urban Development (Plan)	(-) 15.50	(-) 142.90
	xl)	4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		91	Central Assistance to State Plan		
		55	Rashtriya Uchhatar Shiksha Abhiyan (CSS/CASP)	(+) 26.53	(-) 322.66
	xli)	02	Technical Education		
		104	Polytechnics		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 52.61	(-) 111.09
	xlii)	4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 560.17	(-) 66103.00
	xliii)	04	Special Central Assistance (SCA) – untied (CSS/CASP)	(-) 163.12	(-) 137.56
	xliv)	4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		

Appendix 2.9 (Contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		102	Rural Water Supply		
		28	Public Health		
		13	National Rural Drinking Water Programme (NRDWP) (CSS/CASP)	(-) 310.00	(-) 2737.10
		xlv) 12	Nirmal Bharat Abhiyan (NBA) (CSS/CASP)	(+) 1204.35	(-) 821.54
		xlvi) 4801	Capital Outlay on Power Projects		
		06	Rural Electrification		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	(+) 11.00	(+) 132.65
		xlvii) 5055	Capital Outlay on Road Transport		
		050	Lands and Buildings		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	(+) 83.13	(-) 162.13
		xlviii) 5465	Investments in General Financial and Trading Institutions		
		02	Investment in Trading Institutions		
		190	Investments in Public sector and other Undertakings		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 0.31	(-) 150.04
		xlix) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		28	Accelerated Irrigation Benefit Programme (AIBP) and Other Water Resource Programmes (CSS/CASP)	(+) 197.13	(-) 2800.00
		L) 4059	Capital Outlay on Public Works		
		80	General		
		051	Construction		
		79	Other Maintenance Expenditure		
		01	Public Building (Plan)	(-) 25.00	(-) 100.00
		Li) 5054	Capital Outlay on Roads and Bridges		
		05	Roads		
		101	Bridges		
		90	State Share for Central Assistance to State Plan		
		04	State Share of Special Central Assistance (SCA) – untied (Plan)	(+) 25.00	(-) 136.40
		Lii) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 0.31	(-) 394.87
	Liii)	91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(-) 44.56	(-) 355.43
	Liv)	91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 5.96	(+) 496.17
	Lv)	4059	Capital Outlay on Public Works		
		60	Other Buildings		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	(-) 46.50	(+) 2179.59
	Lvi)	5054	Capital Outlay on Roads and Bridges		
		04	District and other Roads		
		101	Bridges		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		26	Construction of Rural Bridges (Plan)	(+) 2503.50	(-) 911.50
	Lvii)	91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CSS/CASP)	(+) 465.00	(-) 311.46
	Lviii)	22	Pradhan Mantri Gram Sadak Yujana (PMGSY) (CSS/CASP)	(+) 3100.00	(-) 775.00
	Lix)	22	Pradhan Mantri Gram Sadak Yujana (PMGSY) (CSS/CASP)	(-) 6200.00	(+) 383.05
	Lx)	4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	(+) 428.82	(+) 361.08
	Lxi)	28	Accelerated Irrigation Benefit Programme(AIBP) and Other Water Resource Programmes (CSS/CASP)	(-) 324.95	(-) 136.09
	Lxii)	4202	Capital Outlay on Education, Sports, Art and Culture		
		02	Technical Education		
		104	Polytechnics		
		43	Finance Commission		
		45	Technical Education (Plan)	(+) 508.91	(-) 484.95
	xLiii)	4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other Expenditure		
		70	State Share		
		51	Public Works (P.H.E) (Plan)	(+) 564.89	(-) 220.17

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		xLiv) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centres		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		24	RIDF-XIX-Construction of 5 PHCs and 50 Staff Quarters art South Tripura, Sepahijala and North Tripura (Plan)	(+) 588.00	(+) 228.49
9.	20 - Welfare of Schedule Caste and Other Backward Classes Department	i) 2225	Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities		
		01	Welfare of Scheduled Castes		
		277	Education		
		91	Central Assistance to State Plan		
		61	Scheme for Development of Scheduled Castes (CSS/CASP)	(-) 408.73	(-) 400.82
		ii) 101	Panchayati Raj		
		91	Central Assistant to State Plan		
		18	Rajiv Gandhi Panchayat Sashaktikaran Abhiyan (RGPSA) (CSS/CASP)	(-) 681.17	(-) 148.55
		iii) 2401	Crop Husbandry		
		109	Extension and Farmers' Training		
		91	Central Assistance to State Plan		
		33	National Mission on Sustainable Agriculture (CSS/CASP)	(-) 2.00	(-) 100.00
		iv) 001	Direction and Administration		
		91	Central Assistance to State Plan		
		17	Integrated Water Shed Management Programme (IWMP) (CSS/CASP)	(-) 82.36	(-) 499.58
		v) 2406	Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
		43	Finance Commission		
		27	Maintenance of Forest- Preservation of Forest Wealth (Plan)	(+) 1.70	(-) 300.68
		vi) 102	Social and Farm Forestry		
		91	Central Assistance to State		
		41	National Afforestation Programme (Green India Mission) (CSS/CASP)	(-) 33.35	(-) 206.90
		vii) 2217	Urban Development		
		01	State Capital Development		
		192	Assistance to Municipal Councils		
		43	Finance Department		
		24	ULBs(Normal Areas) (Plan)	(-) 147.73	(-) 1360.00
		viii) 2202	General Education		
		01	Elementary Education		
		106	Teachers and Other Services		
		42	Government Primary Schools		
		02	Primary Education (From Class I to V) (Plan)	(-) 90.87	(-) 135.81



## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		ix) 02	Secondary Education		
		104	Teachers and Other Services		
		41	Human Development		
		18	Government Secondary Schools (Plan)	(-) 7.42	(-) 829.97
		x) 2236	Nutrition		
		02	Distribution of nutritious food and beverages		
		102	Mid-day Meals		
		91	Central Assistance to State Plan		
		24	Mid Day Meal (MDM) (CSS/CASP)	(-) 148.28	(-) 100.29
		xi) 2235	Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		90	State Share for Central Assistance to State Plan		
		27	State Share of Integrated Child Development Service (ICDS) (Plan)	(-) 377.46	(-) 112.74
		xii) 91	Central Assistance to State Plan		
		27	Integrated Child Development Service (ICDS) (CSS/CASP)	(+) 64.60	(-) 994.58
		xiii) 2211	Family Welfare		
		001	Direction and Administration		
		91	Central Assistance to State Plan		
		14	National Health Mission(NHM) (CSS/CASP)	(+) 53.92	(-) 2574.58
		xiv) 2851	Village and Small Industries		
		103	Handloom Industries		
		86	C.S. Scheme - I		
		50	Handloom Industries (CSS/CASP)	(+) 85.00	(-) 150.00
		xv) 107	Sericulture Industries		
		86	C.S. Scheme - I		
		52	Sericulture Project (CSS/CASP)	(+) 85.00	(-) 124.97
		xvi) 2406	Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 211.35	(-) 300.00
		xvii) 2225	Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities		
		01	Welfare of Scheduled Castes		
		800	Other Expenditure		
		86	C.S. Scheme - I		
		41	Special Central Assistance (CSS/CASP)	(+) 408.73	(+) 563.20
		xviii) 2851	Village and Small Industries		
		107	Sericulture Industries		
		91	Central Assistance to State Plan		
		68	Catalytic Development Programme under Sericulture (CSS/CASP)	(-) 85.00	(+) 106.22

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		xiv) 2202	General Education		
		01	Elementary Education		
		106	Teachers and Other Services		
		42	Government Primary Schools		
		01	Middle Stage Education (From Class VI to VIII) (Plan)	(-) 149.63	(-) 152.20
		xv) 2215	Water Supply and Sanitation		
		01	Water Supply		
		102	Rural Water Supply Programmes		
		28	Public Health		
		06	Execution (Plan)	(+) 8.00	(+) 303.66
		xvi) 2202	General Education		
		01	Elementary Education		
		107	Teachers Training		
		91	Central Assistance to State Plan		
		52	Support for Educational Development including Teachers Training & Adult Education (CSS/CASP)	(+) 266.65	(-) 258.15
		xvii) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		30	Border Areas Development Programme (BADP) (CSS/CASP)	(+) 964.44	(-) 1432.49
		xix) 5055	Capital Outlay on Road Transport		
		050	Lands and Buildings		
		91	Central Assistance to State Plan		
		03	State Plan Assistance (SPA) (CSS/CASP)	(-) 385.06	(+) 113.25
		xx) 4059	Capital Outlay on Public Works		
		01	Office Buildings		
		051	Construction		
		43	Finance Commission		
		54	Construction of New Raj Bhawan (Plan)	(-) 85.00	(-) 192.39
		xxi) 5054	Capital Outlay on Roads and Bridges		
		04	District and other Roads		
		101	Bridges		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		26	Construction of Rural Bridges (Plan)	(+) 1674.50	(-) 1715.71
		xxii) 91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East and Sikkim (NLCPR) (CSS/CASP)	(+) 255.00	(-) 390.38
		xxiii) 337	Road Works		
		91	Central Assistance to State Plan		
		07	Roads and Bridges (Plan)	(+) 27.77	(-) 107.28
		xxiv) 91	Central Assistance to State Plan		
		22	Pradhan Mantri Gram Sadak Yojana (PMGSY) (CSS/CASP)	(-) 3400.00	(+) 210.06

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		xxv) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		16	Hospital		
		12	Sub-Divisional Hospital (Plan)	(+) 50.00	(-) 135.43
		xxvi) 4406	Capital Outlay on Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
		91	Central Assistance to State Plan		
		10	ACA for Externally Aided Projects (EAPs) (CSS/CASP)	(-) 357.50	(-) 900.00
		xxvii) 4216	Capital Outlay on Housing		
		03	Rural Housing		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		19	IAY(ROFR) (Plan)	(-) 356.50	(-) 233.18
		xxviii) 4515	Capital Outlay on other Rural Development Programmes		
		102	Community Development		
		90	State Share for Central Assistance to State Plan		
		20	State Share of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (Plan)	(-) 934.40	(-) 195.00
		xxix) 91	Central Assistance to State Plan		
		20	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (CSS/CASP)	(-) 3437.40	(+) 1409.93
		xxx) 103	Rural Development		
		90	State Share for Central Assistance to State Plan		
		20	State Share of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (Plan)	(-) 165.00	(-) 635.00
		xxxi) 91	Central Assistance to State Plan		
		20	Mahatma Gandhi National Rural (CSS/CASP)	(-) 3437.40	(+) 1409.93
		xxxii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 31.01	(-) 224.70
		xxxiii) 02	Technical Education		
		104	Polytechnics		
		43	Finance Commission		
		45	Technical Education (Plan)	(-) 187.86	(-) 264.84

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		xxxiv) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		91	Central Assistance to State Plan		
		03	Special Central Assistance(SCA) (CSS/CASP)	(+) 219.32	(-) 341.01
		xxxv) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		102	Rural Water Supply		
		91	Central Assistance to State Plan		
		13	National Rural Drinking Water Programme (NRDWP) (CSS/CASP)	(-) 170.00	(-) 408.97
		xxxvi) 02	Sewerage and Sanitation		
		102	Rural Water Supply		
		91	Central Assistance to State Plan		
		12	Nirmal Bharat Abhiyan (NBA) (CSS/CASP)	(-) 660.45	(-) 355.41
		xxxvii) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centres		
		16	Hospital		
		10	Primary Health Centres (Plan)	(+) 14.00	(-) 126.24
		xxxviii) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		25	RIDF-XVII- Muhari Irrigation Project Kalashi, South Tripura (Plan)	(+) 29.92	(-) 114.92
		xxxix) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Social Plan Assistance (SPA) (CSS/CASP)	(+) 0.17	(-) 216.54
		xl) 91	Central Assistance to State Plan		
		03	Social Plan Assistance (SPA) (CSS/CASP)	(-) 53.78	(-) 195.72
		xli) 29	National e-Governance Action Plan (NEGAP) (Plan)	(+) 53.78	(-) 254.66
		xlii) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		91	Central Assistance To State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(-) 2.20	(+) 273.61
		xliii) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		800	Other Expenditure		

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	(-) 25.50	(+) 1198.26
		xliv) 5054	Capital Outlay on Roads and Bridges		
		04	District and other Roads		
		101	Bridges		
		91	Central Assistance to State Plan		
		22	Pradhan Mantri Gram Sadak Yujana(PMGSY) (CSS/CASP)	(-) 1700.00	(-) 425.00
		xlv) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	(+) 219.45	(-) 195.85
		xlvi) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		55	Rashtriya Uchhtar Shiksha Abhiyan (CSS/CASP)	(-) 51.00	(-) 180.64
10.	21 – Food, Civil Supplies and Consumers Affairs Department	i) 3456	Civil Supplies		
		001	Direction and Administration		
		98	Administration		
		21	Food (Non-Plan)	(-) 752.15	(+) 296.53
		ii) 05	Transportation Charges for PDS (Non-Plan)	(+) 620.71	(-) 375.00
11.	23 – Panchayati Raj Department	i) 2515	Other Rural Development		
		001	Direction and Administration		
		84	Block Advisory Committee		
		07	Remuneration of Pump Operators (Non-Plan)	(+) 11.69	(-) 830.83
		ii) 33	Panchayat Samiti (Non-Plan)	(-) 62.12	(-) 154.91
		iii) 34	Gram Panchayat (Non-Plan)	(-) 103.53	(-) 258.18
		iv) 35	Block Advisory Committee (Excluded Areas) (Non-Plan)	(-) 77.08	(-) 142.99
		v) 36	Village Committee (Excluded Areas) (Non-Plan)	(-) 128.46	(-) 238.30
		vi) 91	Central Assistant to State Plan		
		18	Rajiv Gandhi Panchayat Sashaktikaran (CSS/CASP)	(-) 2083.61	(-) 454.91
		vii) 2515	Other Rural Development		
		001	Direction and Administration		
		98	Administration		
		23	Panchayat (Plan)	(+) 3.86	(+) 641.70
		viii) 23	Panchayat (Non-Plan)	(+) 10.95	(+) 241.41
		ix) 101	Panchayati Raj		
		43	Finance Commission		
		37	Special Area Basic Grant (Non-Plan)	(+) 464.00	(-) 120.38

**Appendix 2.9 (Contd..)**

**Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15**

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
12.	24 -Industries and Commerce Department	2851	Village and Small Industries		
		002	Small Scale Industries		
		29	Industries Development		
		14	Operation and Maintenance (Non-Plan)	(-) 3.00	(+) 324.27
13.	25 – Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	2851	Village and Small Industries		
		001	Direction and Administration		
		98	Administration		
		25	Industries and Commerce (H.H. & S) (Non-Plan)	(+) 79.47	(-) 132.95
		ii) 91	Central Assistance to State Plan		
		67	National Handloom Development (CSS/CASP)	(-) 260.00	(+) 229.20
		iii) 103	Handloom Industries		
		86	C.S. Scheme - I		
		50	Handloom Industries (C.S.S)	(+) 226.34	(-) 352.50
		iv) 107	Sericulture Industries		
14.	26 – Fisheries Department	91	Central Assistance to State Plan		
		68	Catalytic Development Programme (CSS/CASP)	(-) 260.00	(+) 324.91
		2405	Fisheries		
		001	Direction and Administration		
		98	Administration		
		26	Fisheries (Non-Plan)	(-) 3.50	(-) 533.81
		ii) 800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 36.46	(-) 177.38
		iii) 2552	North Eastern Areas		
15.	27 – Agriculture Department	101	Inland Fisheries		
		91	Central Assistance to State plan		
		08	North Eastern Council(NEC) (C.S.S)	(-) 36.46	(-) 206.09
		2401	Crop Husbandry		
		109	Extension and Farmers' Training		
		91	Central Assistance to State Plan		
		33	National Mission on Sustainable (CSS/CASP)	(-) 5.00	(-) 250.00
		ii) 105	Manures and Fertilizers		
		91	Central Assistance to State Plan		
		33	National Mission on Sustainable (CSS/CASP)	(+) 114.99	(-) 387.12
iii) 001	Direction and Administration				
37	Agricultural Development				
50	Project for Development of Infrastructural Facilities (Non-Plan)	(+) 67.50	(+) 345.96		
iv) 4401	Capital Outlay On Crop Husbandry				
103	Seeds				
65	Suspense Account				
05	Agriculture (Non-Plan)	(-) 10.00	(-) 450.08		
v) 105	Manures and Fertilisers				
65	Suspense Account				
05	Agriculture (Non-Plan)	(-) 900.00	(-) 1849.73		

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		vi) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		28	State Share of Accelerated Irrigation (CSS/CASP)	(-) 100.00	(-) 4200.00
16.	28 – Horticulture Department	2401	Crop Husbandry		
		119	Horticulture and Vegetable Crops		
		90	State Share for Central Assistance to State Plan		
		17	State Share of Integrated Watershed (Plan)	(-) 40.00	(-) 167.45
		ii) 91	Central Assistance to State Plan		
		17	Integrated Water Shed Management (C.S.S)	(-) 41.74	(-) 1534.26
17.	30 – Forest Department	2406	Forestry and Wild Life		
		01	Forestry		
		001	Direction and Administration		
		98	Administration		
		30	Forest (Non-Plan)	(+) 30.00	(-) 593.20
		ii) 101	Forest Conservation, Development and Regeneration		
		43	Finance Commission		
		27	Maintenance of Forest- Preservation of Forest Wealth (Plan)	(-) 451.57	(-) 346.93
		iii) 102	Social and Farm Forestry		
		91	Central Assistance to State Plan		
		41	National Afforestation Programme (National Mission for a Green India) (CSS/CASP)	(+) 84.62	(-) 278.65
		iv) 101	Forest Conservation, Development and Regeneration		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 12.00	(-) 250.00
18.	31 – Rural Development Department	2215	Water Supply and Sanitation		
		01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		37	Gomati District (Plan)	(+) 13.50	(-) 214.65
		ii) 4216	Capital Outlay on Housing		
		03	Rural Housing		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		19	Indira Awas Yojana (IAY) (CSS/CASP)	(-) 2733.81	(+) 119.12
		iii) 4515	Capital Outlay on other Rural Development Programmes		
		102	Community Development		
		90	State Share for Central Assistance to State Plan		
		20	State Share of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (Plan)	(-) 1052.00	(-) 545.00

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		iv) 91	Central Assistance to State Plan		
		20	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (CSS/CASP)	(-) 18634.40	(+) 3898.86
		v) 103	Rural Development		
		90	State Share for Central Assistance to State Plan		
		20	State Share of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (Plan)	(-) 279.30	(-) 665.00
		vi) 91	Central Assistance for State Plan		
		20	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (CSS/CASP)	(-) 18634.40	(+) 3898.86
		vii) 4059	Capital Outlay on Public Works		
		80	General		
		051	Construction		
		25	Public Works		
		14	Public Building (Plan)	(+) 46.22	(+) 199.99
		viii) 04	Special Plan Assistance (SPA) (Plan)	(+) 228.80	(-) 228.80
		ix) 91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 156.87	(-) 156.87
		x) 800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		04	State Share of Special Central Assistance (SCA) – untied (Plan)	(+) 228.80	(-) 228.80
		xi) 91	Central Assistance to State Plan		
		03	Special Central Assistance (SPA) (CSS/CASP)	(+) 156.87	(-) 156.87
		xii) 04	Special Central Assistance (SCA) – untied (CSS/CASP)	(+) 5980.00	(-) 2403.35
		xiii) 80	General		
		051	Construction		
		90	State Share for Central Assistance to State Plan		
		04	State Share of Special Central Assistance (SCA) – untied (Plan)	(+) 228.80	(-) 228.80
		xiv) 4515	Capital Outlay on other Rural Development Programmes		
		103	Rural Development		
		90	State Share for Central Assistance to State Plan		
		04	State Share of Special Central Assistance (SCA) – untied (Plan)	(+) 228.80	(-) 228.80
		xv) 91	Central Assistance for State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 156.87	(-) 156.87
		xvi) 5054	Capital Outlay on Roads and Bridges		
		05	Roads		
		101	Bridges		



## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		90	State Share for Central Assistance to State Plan		
		04	State Share of Special Central Assistance (SCA) – untied (Plan)	(+) 228.80	(-) 228.80
		xvii) 91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	(+) 287.31	(-) 199.95
		xviii) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		051	Construction		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	(+) 261.34	(-) 287.29
		xix) 80	General		
		051	Construction		
		79	Other Maintenance Expenditure		
		01	Public Building (Plan)	(+) 100.00	(-) 200.00
		xx) 91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	(+) 261.34	(-) 287.29
19.	35 – Urban Development Department	2217	Urban Development		
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		43	Finance Commission		
		24	ULBs (Normal Areas) (Plan)	(-) 451.88	(-) 3380.00
		ii) 24	ULBs (Normal Areas) (Non-Plan)	(+) 1191.78	(-) 727.48
		iii) 2217	Urban Development		
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		91	Central Assistance to State Plan		
		49	National Urban Livelihood Mission (CSS/CASP)	(+) 461.16	(-) 163.57
		iv) 96	Agartala Municipal Council		
		07	Others (Non-Plan)	(-) 332.15	531.34
		v) 97	Nagar Panchayats		
		07	Others (Non-Plan)	(+) 206.60	(+) 193.29
		vii) 4217	Capital Outlay on Urban Development		
		60	Other Urban Development Schemes		
		051	Construction		
		05	Establishment		
		69	Urban Development (Plan)	(-) 26.00	(-) 240.14
		viii) 01	State Capital Development		
		051	Construction		
		91	Central Assistance to State Plan		
		50	Rajiv Awash Yojana (MOHPUA) (CSS/CASP)	(+) 708.68	(-) 3042.00
20.	36 – Home (Jail) Department	2056	Jails		
		101	Jails		
		99	Others		
		62	Prison Administration (Non-Plan)	(+) 19.00	(-) 331.65

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		ii) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 0.52	(-) 260.05
21.	38 – General Administration (Printing and Stationery) Department	2058	Stationery and Printing		
		103	Government Presses		
		05	Establishment		
		57	Government Press (Non-Plan)	(+) 2.45	(-) 102.74
22.	39 - Education (Higher) Department	2202	General Education		
		02	Secondary Education		
		105	Teachers Training		
		41	Human Development		
		06	Institute of Advance Studies in Education (Non-Plan)	(-) 1.00	(-) 128.99
		ii) 03	University and Higher Education		
		001	Direction and Administration		
		98	Administration		
		39	Higher Education (Non-Plan)	(+) 1.75	(-) 307.05
		iii) 2203	Technical Education		
		105	Polytechnics		
		41	Human Development		
		66	Tripura Institute of Technology (Non-Plan)	(+) 0.50	(-) 230.04
		iv) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		43	Finance Commission		
		46	Development of MBB College Complex (Plan)	(-) 1486.55	(-) 148.21
		v) 91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 307.87	(-) 794.14
		vi) 55	Rashtriya Uchhtar Shiksha Abhiyan (CSS/CASP)	(-) 156.00	(-) 274.20
		vii) 02	Technical Education		
		104	Polytechnics		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 88.24	(-) 528.07
		viii) 04	Art and Culture		
		105	Public Libraries		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CSS/CASP)	(+) 182.43	(-) 182.43
		ix) 106	Museums		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	(+) 165.36	(-) 102.97

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		x) 02	Technical Education		
		104	Polytechnics		
		43	Finance Commission		
		45	Technical Education (Plan)	(+) 1176.55	(-) 946.12
23.	40 – Education (School) Department	2202	General Education		
		01	Elementary Education		
		101	Government Primary Schools		
		90	State Share for Central Assistance to State Plan		
		25	State Share of Sarva Shiksha Abhiyan (SSA) (Plan)	(-) 191.43	(-) 233.37
		ii) 106	Teachers and Other Services		
		42	Government Primary Schools		
		01	Middle Stage Education (From Class VI to VIII) (Plan)	(-) 453.82	(+) 176.53
		01	Middle Stage Education (From Class VI to VIII) (Non-Plan)	(-) 663.78	(-) 169.47
		iii) 107	Teachers Training		
		91	Central Assistance to State Plan		
		52	Support for Educational Development including Teachers Training & Adult Education (CSS/CASP)	(+) 445.94	(-) 514.84
		iv) 02	Secondary Education		
		109	Government Secondary Schools		
		91	Central Assistance to State Plan		
		53	Scheme for setting up of 6000 Model Schools at Block level as Benchmark of Excellence (CSS/CASP)	(-) 345.73	(-) 162.79
		v) 01	Elementary Education		
		101	Government Primary Schools		
		91	Central Assistance to State Plan		
		25	Sarva Shiksha Abhiyan (SSA) (CSS/CASP)	(-) 525.26	(+) 1032.09
		vi) 106	Teachers and Other Services		
		41	Human Development		
		63	Salary for Staff Deputed to TTAADC (Non-Plan)	(+) 162.45	(+) 452.36
		vii) 42	Government Primary Schools		
		02	Primary Education (From Class I to V) (Non-Plan)	(+) 754.24	(-) 504.46
		viii) 05	Salary for Staff Deputed to TTAADC (Non-Plan)	(+) 153.53	(+) 1042.66
		ix) 104	Teachers and Other Services		
		41	Human Development		
		18	Government Secondary Schools (Plan)	(+) 74.75	(+) 1744.01
		x) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 755.52	(-) 868.16
		xi) 04	Special Central Assistance (SCA) – untied (CSS/CASP)	(-) 358.94	(-) 217.74
		xii) 91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 106.00	(+) 239.27
24.	41 – Education (Social) Department	2202	General Education		
		04	Adult Education		
		200	Other Adult Education Programme		
		99	Others		
		72	Salary for Staff deputed to TTAADC (Non-Plan)	(+) 100.00	(-) 287.84
		ii) 2235	Social Security and Welfare		
		02	Social Welfare		
		001	Direction and Administration		
		33	Welfare Programme		
		09	General (Plan)	(+) 7.63	(-) 1037.72
		iii) 102	Child Welfare		
		90	State Share for Central Assistance to State Plan		
		27	State Share of Integrated Child Development Services (ICDS) (Plan)	(-) 1154.56	(-) 227.70
		iv) 91	Central Assistance to State Plan		
		27	Integrated Child Development Services (ICDS) (CSS/CASP)	(+) 1191.13	(-) 2395.55
		v) 03	National Social Assistance Programme		
		101	National Old Age Pension Scheme		
		90	State Share for Central Assistance to State Plan		
		21	State Share of National Social Assistance Programme(NSAP) (Plan)	(+) 127.26	(-) 169.54
		vi) 02	Social Welfare		
		001	Direction and Administration		
		33	Welfare Programme		
		09	General (Non-Plan)	(+) 26.86	(+) 240.82
		vii) 2235	Social Security and Welfare		
		02	Social Welfare		
		106	Correctional Services		
		91	Central Assistance to State Plan		
		72	Integrated Child Protection Scheme (ICPS) (CSS/CASP)	(-) 2220.00	(+) 601.17
		viii) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		051	Construction		
		91	Central Assistance to State Plan		
		27	Integrated Child Development Services(ICDS) (CSS/CASP)	(-) 208.86	(-) 267.67

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
25.	43 - Finance Department	2049	Interest Payments		
		03	Interest on Small Savings, Provident Funds etc.		
		104	Interest on State Provident Funds		
		58	Debt Services		
		01	All India Services Provident Fund (Non-Plan)	(+) 7.00	(-) 107.00
		ii) 03	Interest on Small Savings, Provident Funds etc.		
		104	Interest on State Provident Funds		
		58	Debt Services		
		05	General Provident Fund (Non-Plan)	(+) 1369.13	(+) 979.05
		iii) 6004	Loans and Advances from the Central Government		
		02	Loans for State/Union Territory Plan Schemes		
		101	Block Loans		
		58	Debt Services		
		01	All India Services Provident Fund (Non-Plan)	(+) 137.43	(+) 137.43
		iv) 105	State Plan Loans Consolidated in Terms of Recommendations of the 12th Finance Commission		
		58	Debt Services		
		46	Non lapsable Central Pool of Resources (Non-Plan)	(+) 7.50	(-) 137.50
		v) 6003	Internal Debt of the State Government		
		105	Loans from the National Bank for Agricultural and Rural Development		
		58	Debt Services		
11	NABARD (Non-Plan)	(+) 1429.65	(+) 680.75		
26.	51 – Public Works (Drinking Water and Sanitation) Department	2215	Water Supply and Sanitation		
		01	Water Supply		
		001	Direction and Administration		
		28	Public Health		
		06	Execution (Non-Plan)	(+) 249.50	(+) 444.58
		ii) 102	Rural Water Supply Programmes		
		28	Public Health		
		05	Direction (Plan)	(+) 19.73	(+) 159.20
		iii) 06	Execution (Plan)	(+) 38.72	(+) 623.63
		iv) 4215	Capital Outlay on Water Supply and Sanitation		
		02	Sewerage and Sanitation		
		102	Rural Sanitation Services		
91	Central Assistance to State Plan				
12	Nirmal Bharat Abhiyan (NBA) (CSS/CASP)	(-) 2020.20	(-) 1630.30		
27.	52 – Family Welfare and Preventive Medicine	2210	Medical and Public Health		
		03	Rural Health Services-Allopathy		
		103	Primary Health Centres		
		16	Hospital		
		10	Primary Health Centre (Plan)	(+) 148.80	(-) 667.16

## Appendix 2.9 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		ii) 10	Primary Health Centre(Non-Plan)	(+) 23.40	(-) 587.36
		iii) 104	Community Health Centres		
		16	Hospital		
		02	Community Health Centre (Plan)	(+) 165.90	(-) 229.46
		iv) 91	Central Assistance to State Plan		
		47	National AIDS & STD Control Programme (CSS/CASP)	(-) 103.00	(-) 105.58
		v) 2211	Family Welfare		
		001	Direction and Administration		
		91	Central Assistance to State Plan		
		14	National Health Mission(NHM) (CSS/CASP)	(+) 142.32	(-) 817.44
		vi) 103	Maternity and Child Health		
		43	Finance Commission		
		60	Reduction in the Infant Mortality Rate (Non-Plan)	(+) 443.84	(-) 10238.78
		vii) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centres		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		24	RIDF-XIX - Construction of 5 PHCs and 50 Staff Quarters at South Tripura, Sepahijala and North Tripura (Plan)	(+) 228.00	(-) 413.60
28.	57 – Welfare of Minorities Department	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
		04	Welfare of Minorities		
		277	Education		
		91	Central Assistance to State Plan		
		59	Multi Sectoral Development Programme for Minorities (CSS/CASP)	(-) 2256.52	(-) 872.82
		ii) 04	Welfare of Minorities		
		282	Health		
		91	Central Assistance to State Plan		
		59	Multi Sectoral Development Programme for Minorities (CSS/CASP)	(+) 823.61	(-) 663.53
		iii) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		59	Multi Sectoral Development Programme for Minorities (CSS/CASP)	(+) 836.75	(-) 644.73

## Appendix 2.9 (Concl.)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2014-15

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		iv) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
		04	Welfare of Minorities		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	(+) 487.37	(-) 121.14
		v) 04	Special Central Assistance (SCA) – untied (CSS/CASP)	(+) 153.67	(-) 142.17

## Appendix 2.10

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(`in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
1.	9: Statistical Department	3454	Census Surveys and Statistics		
		02	Surveys and Statistics		
		800	Other expenditure		
		89	C.S.Scheme-IV		
		30	Employment and Unemployment Survey (C.S.S)	4.24	(-) 1.01
2.	13: Public Works (Roads and Buildings) Department	i) 5054	Capital Outlay on Roads and Bridges		
		01	National Highways		
		337	Road Works		
		91	Central Assistance to State Plan		
		07	Roads and Bridge (CSS/CASP)	624.00	(-)104.02
		ii) 04	District and other Roads		
		337	Road Works		
		91	Central Assistance to State Plan		
3.	14: Power Department	i) 4801	Capital Outlay on Power Projects		
		06	Rural Electrification		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	20.00	220.97
		ii) 80	General		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	40.00	12.00
4.	15: Public Works (Water resource) Department	i) 2702	Minor Irrigation		
		03	Maintenance		
		102	Lift Irrigation Schemes		
		27	Water Resource		
		07	Lift Irrigation (Non-Plan)	58.00	2.57
		ii) 4701	Capital Outlay on Medium Irrigation		
		04	Medium Irrigation-Non-Commercial		
		001	Direction and Administration		
		27	Water Resource		
		19	Medium Irrigation (Plan)	42.08	(-) 0.02
5.	19: Tribal Welfare Department	i) 2425	Co-operation		
		108	Assistance to other Co-operatives		
		14	Co-operation		
		17	Other Co-operative (Plan)	31.00	Nil
		ii) 09	Warehousing, Marketing and Processing (Plan)	34.57	Nil
		iii) 2210	Medical and Public Health		
		02	Urban Health Services- Other Systems of Medicine		



## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
		101	Ayurveda		
		70	State Share		
		16	Health (Plan)	1.51	(-) 1.38
	iv) 2225		Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities		
		02	Welfare of Scheduled Tribes		
		001	Direction and Administration		
		90	State Share for Central Assistance to State Plan		
		06	State Share of Grants under Proviso to Article 275 (1) (Plan)	65.52	Nil
	v) 800		Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		70	State Share of Umbrella Scheme for Education of ST Students	360.00	(-) 71.10
	vi) 2851		Village and Small Industries		
		107	Sericulture Industries		
		70	State Share		
		25	Industries and Commerce (HH&S) (Plan)	30.69	(-) 6.74
	vii) 2401		Crop Husbandry		
		108	Commercial Crops		
		91	Central Assistance to State Plan		
		33	National Mission on Sustainable Agriculture (CSS/CASP)	7.57	Nil
	viii) 33		National Mission on Sustainable Agriculture (Plan)	25.00	(-) 12.60
	ix) 111		Agricultural Economics and Statistics		
		86	C.S. Scheme- I		
		65	Establishment of an Agency for Reporting Agri. Statistics (C.S.S.)	30.52	(-) 0.01
	x) 2403		Animal Husbandry		
		103	Poultry Development		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	3.48	Nil
	xi) 106		Other Live Stock Development		
		91	Central Assistance to State Plan		
		38	Assistance to States for Infrastructure Development for Exports (ASIDE) (CSS/CASP)	5.00	Nil
	xii) 113		Administrative Investigation and Statistics		
		91	Central Assistance to State Plan		
		38	National Livestock Management Programme (CSS/CASP)	2.03	(-) 0.63

## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(`in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		xiii) 2406	Forestry and Wild Life		
		01	Forestry		
		001	Direction and Administration		
		88	C S Scheme-III		
		46	Project Elephant (C.S.S.)	2.64	(-) 1.59
		xiv) 102	Social and Farm Forestry		
		91	Central Assistance to State Plan		
		46	National Mission on Ayush Including Mission on Medicinal Plants (CSS/CASP)	16.50	(-) 5.55
		xv) 2217	Urban Development		
		01	State Capital Development		
		192	Assistance to Municipal Councils		
		91	Central Assistance to State Plan		
		49	National Urban Livelihood (CSS/CASP)	487.38	Nil
		xvi) 2230	Labour and Employment		
		01	Labour		
		111	Working Conditions and Safety		
		33	Welfare Programme		
		53	Asanghatita Shramik Sahayika Prakalpa (Plan)	62.00	(-) 0.06
		xvii) 2059	Public Works		
		80	General		
		800	Other Expenditure		
		87	Human Development		
		54	Institute of Advance Studies in Education(C.S.S.)	0.30	0.11
		xviii) 2205	Art and Culture		
		105	Public Libraries		
		41	Human Development		
		54	Libraries (Plan)	5.77	Nil
		xix) 2202	General Education		
		01	Elementary Education		
		107	Teachers Training		
		90	State Share for Central Assistance to State Plan		
		52	State Share of Support for Educational Development including Teachers Training & Adult Education (Plan)	39.80	(-) 38.21
		xx) 91	Central Assistance to State Plan		
		52	Support for Educational Development including Teachers Training & Adult Education (CSS/CASP)	49.70	(-) 24.35

## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(`in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		xxi) 2235	Social Security and Welfare		
		02	Social Welfare		
		103	Women's Welfare		
		91	Central Assistance to State Plan		
		71	National Mission for Empowerment of Women Including Indira Gandhi Matritva Sahyog Yojana (IGMSY) (CSS/CASP)	130.20	11.18
		xxii) 106	Women's Welfare		
		91	Central Assistance to State Plan		
		72	Integrated Child Protection Scheme (ICPS) (CSS/CASP)	4.65	26.45
		xxiii) 72	Integrated Child Protection Scheme (ICPS) (CSS/CASP)	46.50	307.53
		xxiv) 2210	Medical and Public Health		
		06	Public Health		
		101	Prevention and Control of Diseases		
		87	C.S.Scheme - II		
		75	National Iodine Deficiency Disorder Control Programme(C.S.S.)	3.82	(-) 1.16
		xxv) 80	General		
		800	Other Expenditure		
		15	Health Services		
		27	Tripura Health Assurance Scheme (Plan)	9.00	Nil
		xxvi) 4250	Capital Outlay on other Social Services		
		800	Other Expenditure		
		05	Establishment		
		16	Publication (Plan)	18.97	Nil
		xxvii) 5054	Capital Outlay on Roads and Bridges		
		01	National Highways		
		337	Road Works		
		91	Central Assistance to State Plan		
		07	Roads and Bridge (CSS/CASP)	372.00	(-) 62.14
		xxviii) 04	District and other Roads		
		337	Road Works		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (Plan)	62.00	Nil
		xxix) 4801	Capital Outlay on Power Projects		
		06	Rural Electrification		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	11.00	132.65

## Appendix 2.10 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature  
(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
		xxx) 91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	46.50	Nil
		xxxii) 03	Special Plan Assistance (SPA) (CSS/CASP)	32.00	(-) 1.00
		xxxii) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		90	State Share for Central Assistance to State Plan		
		28	State Share of Accelerated Irrigation Benefit Programme (AIBP) and Other Water Resources (Plan)	61.14	(-) 0.71
		xxxiii) 4711	Capital Outlay on Flood Control Projects		
		01	Flood Control		
		800	Other expenditure		
		27	Water Resource		
		04	Embankment Works (Plan)	15.50	(-) 1.52
		xxxiv) 4210	Capital Outlay on Medical and Public Health		
		04	Public Health		
		107	Public Health Laboratories		
		91	Central Assistance to State Plan		
		14	National Health Mission (NHM) (CSS/CASP)	1.67	(-) 0.01
		xxxv) 4220	Capital Outlay on Information and Publicity		
		60	Others		
		101	Buildings		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	12.00	(-) 6.00
		xxxvi) 4250	Capital Outlay on other Social Services		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	6.20	(-) 0.05
		xxxvii) 91	Central Assistance to State plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	24.80	Nil
		xxxviii) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
		02	Welfare of Scheduled Tribes		
		102	Economic Development		

## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
		90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	19.13	Nil
	xxxix)	4401	Capital Outlay On Crop Husbandry		
		113	Agricultural Engineering		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		29	Rural Infrastructure Development Fund –XX (Plan)	33.00	(-) 20.60
	xl)	800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	7.12	Nil
	xli)	4408	Capital Outlay on Food Storage and Warehousing		
		02	Storage and Warehousing		
		101	Rural Godown Programmes		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		27	Agriculture (Plan)	83.08	(-) 41.54
	xlii)	4435	Capital Outlay on other Agricultural Programmes		
		01	Marketing and Quality Control		
		101	Marketing facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		07	State Share (Plan)	22.95	(-) 0.09
	xliii)	14	RIDF-XVII - Construction of one 2000MT Multipurpose Cold Storage at Belonia in South Tripura (Plan)	60.98	Nil
	xliv)	20	Construction of Market Infrastructure at Valuarchar under RIDF-IX (Plan)	3.10	0.06
	xlv)	22	RIDF-XVIII-Construction of Market Infrastructure at Hrishyamukh in South Tripura District (Plan)	28.70	(-) 0.22
	xlvi)	28	RIDF-XXI-Construction of 40 Nos Primary Rural Markets in 8 districts of Tripura (Plan)	125.00	(-) 63.00
	xlvii)	87	C.S.Scheme - II		
		97	Macro Management in Agriculture (C.S.S)	0.53	Nil
	xlviii)	4403	Capital Outlay on Animal Husbandry		
		101	Veterinary Services and Animal Health		

## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
		91	Central Assistanceto State Plan		
		37	National Livestock Health and Disease Control Programme (CSS/CASP)	3.45	(-) 0.02
		xlix) 103	Poultry Development		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	7.00	28.58
		L) 38	National Live Stock Management Programme (CSS/CASP)	35.58	(-) 29.95
		Li) 5425	Capital Outlay on other Scientific and Enviromental Research		
		600	Other Services		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	15.50	Nil
		Lii) 4217	Capital Outlay on Urban Development		
		01	State Capital Development		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool of Resources for North East & Sikkim(NLCPR) (Plan)	18.63	Nil
		Liii) 03	Integrated Development of Small and Medium Towns		
		051	Construction		
		91	Central Assistance to State Plan		
		26	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (CSS/CASP)	21.71	Nil
		Liv) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool of Resources for North East & Sikkim(NLCPR) (Plan)	71.70	(-) 34.20
		Lv) 02	Technical Education		
		104	Polytechnics		
		41	Human Development		
		50	Polytechnic Institute (Plan)	7.33	(-) 0.93
		Lvi) 02	Technical Education		
		104	Polytechnics		

## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(`in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	3.53	15.50
	Lvii)	04	Art and Culture		
		105	Public Libraries		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CSS/CASP)	108.75	(-) 46.11
	Lviii)	106	Museums		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	98.58	(-) 61.42
	Lix)	800	Other Expenditure		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CSS/CASP)	121.79	Nil
	Lx)	4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	140.38	(-) 56.56
	Lxi)	09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	48.80	Nil
	Lxii)	4552	Capital Outlay on North Eastern Areas		
		01	Urban Health Services		
		202	Secondary Education		
		90	State Share of Central Assistance to State Plan		
		08	State Share of North Eastern Council (NEC) (Plan)	6.51	Nil
	Lxiii)	4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool Resources for North East and Sikkim (NLCPR) (Plan)	14.87	(-) 8.80

## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(`in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
		Lxiv) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	434.81	(-) 43.21
		Lxv) 04	Special Central Assistance (SCA) – untied (CSS/CASP)	200.26	(-) 34.23
		Lxvi) 02	Sewerage and Sanitation		
		102	Rural Sanitation Services		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	104.78	Nil
		i) 2220	Information and Publicity		
		60	Others		
		106	Field Publicity		
		21	Tourism and Publicity		
		05	Field Publicity (Plan)	6.48	(-) 0.06
		ii) 2851	Village and Small Industries		
		107	Sericulture Industries		
		70	State Share		
		25	Industries and Commerce(H.H&S) (Plan)	16.83	(-) 3.69
		iii) 2401	Crop Husbandry		
		109	Extension and Farmers' Training		
		90	State Share for Central Assistance to State Plan		
		33	State Share of National Mission on Sustainable Agriculture (Plan)	15.00	(-) 8.20
		iv) 2403	Animal Husbandry		
		103	Poultry Development		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	1.90	Nil
		v) 106	Other Live Stock Development		
		91	Central Assistance to State Plan		
		38	National Livestock Management Programme (CSS/CASP)	5.00	nil
		vi) 113	Administrative Investigation and Statistics		
		91	Central Assistance to State Plan		
		38	National Livestock Management Programme (CSS/CASP)	1.15	(-) 0.25
		vii) 2406	Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
6.	20: Welfare of Scheduled Castes and Other Backward Classes Department				



## Appendix 2.10 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature  
(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		88	CS SCHEME III		
		46	Project Elephant (CSS/CASP)	1.45	Nil
	viii)	3425	Other Scientific Research		
		60	Others		
		800	Other Expenditure		
		31	Science and Technology		
		19	Special Data Infra Structure (Plan)	15.00	Nil
	ix)	2217	Urban Development		
		01	State Capital Development		
		192	Assistance to Municipal Councils		
		91	Central Assistance to State Plan		
		49	National Urban Livelihood Mission (CSS/CASP)	267.27	Nil
	x)	2202	General Education		
		03	University and Higher Education		
		105	Polytechnics		
		41	Human Development		
		50	Polytechnic Institute (Plan)	1.87	0.50
	xi)	2205	Art and Culture		
		105	Public Libraries		
		41	Human Development		
		54	Libraries (Plan)	3.16	nil
	xii)	2202	General Education		
		01	Elementary Education		
		107	Teachers Training		
		90	State Share for Central Assistance to State Plan		
		52	State Share of Support for Educational Development including Teachers Training & Adult Education (Plan)	21.85	(-) 7.11
	xiii)	91	Central Assistance to State Plan		
		52	Support for Educational Development including Teachers Training & Adult Education (CSS/CASP)	266.65	(-) 258.15
	xiv)	2235	Social Security and Welfare		
		03	National Social Assistance Programme		
		106	Correctional Services		
		90	State Share for Central Assistance to State Plane		
		72	State Share of Integrated Child Protection Scheme (ICPS) (Plan)	2.55	(-) 2.55
	xv)	2210	Medical and Public Health		
		06	Public Health		
		101	Prevention and Control of diseases		
		87	C.S.Scheme - II		

## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		75	National Iodine Deficiency Disorder Control Programme (CSS/CASP)	2.10	(-) 1.13
		xvi) 80	General		
		800	Other expenditure		
		15	Health Services		
		27	Tripura Health Assurance Scheme (Plan)	4.54	Nil
		xvii) 4250	Capital Outlay on other Social Services		
		800	Other expenditure		
		05	Establishment		
		16	Publication (Plan)	10.41	Nil
		xviii) 5054	Capital Outlay on Roads and Bridges		
		01	National Highways		
		337	Road Works		
		91	Central Assistance to State Plan		
		07	Roads and Bridge (Plan)	204.00	(-) 34.00
		xix) 04	District and Other Roads		
		337	Road Works		
		91	Central Assistance to State Plan		
		04	Special Central Assistance(SCA) (Plan)	34.00	Nil
		xx) 4801	Capital Outlay on Power Projects		
		06	Rural Electrification		
		800	Other Expenditure		
		90	State Share of Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (Plan)	8.50	70.28
		xxi) 91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) (CSS/CASP)	25.50	Nil
		xxii) 80	General		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	14.00	3.00
		xxiii) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		90	State Share for Central Assistance to State Plan		
		28	State Share of Accelerated Irrigation Benefit Programme (AIBP) & Other Water Resource Programmes (Plan)	33.53	(-) 0.48
		xxiv) 4711	Capital Outlay on Flood Control Projects		
		01	Flood Control		
		800	Other expenditure		
		27	Water Resource		
		04	Embankment Works (Plan)	8.50	(-) 1.65

## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(`in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		xxv) 4220	Capital Outlay on Information and Publicity		
		60	Others		
		101	Buildings		
		90	State Share of Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (Plan)	14.44	Nil
		xxvi) 91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	7.00	(-) 3.72
		xxvii) 800	Other Expenditure		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	54.40	Nil
		xxviii) 4250	Capital Outlay on other Social Services		
		800	Other expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (Plan)	3.40	Nil
		xxix) 91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	13.60	Nil
		xxx) 4552	Capital Outlay on North Eastern Areas		
		60	Other Industries		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		08	North Eastern Council (NEC) (Plan)	55.16	0.14
		xxxii) 5453	Capital Outlay on Foreign Trade and Export Promotion		
		80	General		
		800	Other Expenditure		
		91	Central Assistance to State plan		
		39	Assistance to States for Infrastructure Development for Exports (ASIDE) (CSS/CASP)	20.00	Nil
		xxxii) 5465	Investments in General Financial and Trading Institutions		
		02	Investment in Trading Institutions		
		800	Other expenditure		
		90	State Share for Central Assistance to State Plan		
		67	State Share of National Handloom Development Programme (Plan)	4.67	Nil

## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(`in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		xxxiii) 4401	Capital Outlay On Crop Husbandry		
		113	Agricultural Engineering		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		29	Rural Infrastructure Development Fund –XX (Plan)	17.00	(-) 10.20
		xxxiv) 800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	3.91	Nil
		xxxv) 4435	Capital Outlay on other Agricultural Programmes		
		01	Marketing and Quality Control		
		101	Marketing facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		07	State Share (Plan)	12.60	(-) 0.24
		xxxvi) 14	RIDF-XVII - Construction of one 2000MT Multipurpose Cold Storage at Belonia in South Tripura (Plan)	33.44	Nil
		xxxvii) 18	RIDF-XVIII-Construction of Market Infrastructure at Machmara in North Tripura District of Tripura (Plan)	4.74	Nil
		xxxviii) 22	RIDF-XVIII-Construction of Market Infrastructure at Hrishyamukh in South Tripura District (Plan)	15.74	(-) 0.95
		xxxix) 28	RIDF-XXI-Construction of 40 Nos Primary Rural Markets in 8 districts of Tripura (Plan)	69.00	(-) 35.00
		xl) 87	C.S.Scheme - II		
		97	Macro Management in Agriculture (CSS/CASP)	0.80	Nil
		xli) 4552	Capital Outlay on North Eastern Areas		
		02	Storage and Warehousing		
		101	North Eastern Council		
		91	Central Assistance to State Plan		
		08	North Eastern Council (NEC) (Plan)	49.59	(-) 34.16
		xlii) 4403	Capital Outlay on Animal Husbandry		
		103	Poultry Development		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	28.02	(-) 8.50
		xliii) 38	National Live Stock Management Programme (CSS/CASP)	4.00	(-) 0.88

## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		xliv)4515	Capital Outlay on other Rural Development Programmes		
		103	Rural Development		
		91	Central Assistance for State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	93.93	14.60
		xlv) 5054	Capital Outlay on Roads and Bridges		
		05	Roads		
		101	Bridges		
		91	Central Assistance to State Plan		
		04	Central Assistance to State Plan (CSS/CASP)	93.93	(-) 65.37
		xlvi) 4217	Capital Outlay on Urban Development		
		03	Integrated Development of Small and Medium Towns		
		051	Construction		
		88	C.S.Scheme - II		
		97	Construction of Town Hall (CSS/CASP)	123.92	Nil
		xlvii) 91	Central Assistance to State		
		26	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (CSS/CASP)	11.91	Nil
		xlviii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		02	Technical Education		
		104	Polytechnics		
		41	Human Development		
		50	Polytechnic Institute (Plan)	3.81	(-) 0.51
		xliv) 90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	1.94	8.50
		L) 04	Art and Culture		
		106	Museums		
		90	State share for Central Assistance to State plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	54.06	(-) 33.66
		Li) 800	Other Expenditure		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CSS/CASP)	66.79	Nil

## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(`in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
		Lii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		90	State Share for Central Assistance to State Plan		
		03	Special Plan Assistance(SPA) (Plan)	76.99	(-) 35.57
		Liii) 09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	26.76	Nil
		Liv) 4552	Capital Outlay on North Eastern Areas		
		01	Urban Health Services		
		202	Secondary Education		
		90	State Share of Central Assistance to State Plan		
		08	State Share of North Eastern Council (NEC) (Plan)	3.57	(-) 0.15
		Lv) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (CSS/CASP)	238.44	(-) 24.89
		Lvi) 04	Special Central Assistance (SCA) – untied (CSS/CASP)		
		Lvii) 02	Sewerage and Sanitation	109.81	(-) 20.09
		102	Rural Sanitation Services		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (Plan)	57.46	Nil
7.	21: Food, Civil Supplies & Consumer Affairs Department	3456	Civil Supplies		
		103	Consumer Subsidies		
		72	Public Distribution System		
		06	Dealer's Commission(DC) (Non-Plan)	95.04	Nil
8.	24: Industries and Commerce Department	i) 2875	Other Industries		
		60	Other Industries		
		800	Other Expenditure		
		90	State Share for Central Assistance		
		75	State Share of National Mission on Food Processing (Plan)	12.32	4.28
		ii) 4875	Capital Outlay on other Industries		
		60	Other Industries		
		800	Other Expenditure		

## Appendix 2.10 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature  
(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
		90	State Share for Central Assistance to State Plan		
		56	State Share of Skill Development Mission (Plan)	53.52	0.04
		iii) 91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	290.00	Nil
9.	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	2851	Village and Small Industries		
		107	Sericulture Industries		
		70	State Share		
		25	Industries and Commerce(H.H&S) (Plan)	51.48	(-) 11.29
10.	27: Agriculture Department	i) 2401	Crop Husbandry		
		109	Extension and Farmers' Training		
		90	State Share for Central Assistance to State Plan		
		33	State Share of National Mission on Sustainable Agriculture (Plan)	40.00	(-) 19.20
		ii) 111	Agricultural Economics and Statistics		
		86	C.S. Scheme- I		
		65	Establishment of an Agency for Reporting Agri. Statistics (C.S.S)	39.94	(-) 0.02
		iii) 4401	Capital Outlay On Crop Husbandry		
		113	Agricultural Engineering		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		29	Rural Infrastructure Development Fund -XX (Plan)	50.00	(-) 29.20
		iv) 4435	Capital Outlay on other Agricultural Programmes		
		01	Marketing and Quality Control		
		101	Marketing facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		07	State Share (Plan)	38.50	(-) 0.31
		v) 18	RIDF-XVII - Construction of Market Infrastructure at Machmara in North Tripura District of Tripura (Plan)	14.50	Nil
		vi) 20	RIDF-XVII - Construction of Market Infrastructure at Veluarchar in Sepahijala District of Tripura (plan)	5.20	(-) 0.86
		vii) 28	RIDF-XXI-Construction of 40 Nos Primary Rural Markets in 8 districts of Tripura (plan)	200.00	(-) 96.00

## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(`in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
		viii) 87	C.S.Scheme-II		
		97	Macro Management in Agriculture (C.S.S)	16.73	0.01
		i) 2403	Animal Husbandry		
		103	Poultry Development		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	5.82	Nil
		ii) 106	Other Live Stock Development		
		91	Central Assistance to State Plan		
		38	National Livestock Management Programme (CSS/CASP)	10.00	Nil
		iii) 113	Administrative Investigation and Statistics		
		91	Central Assistance to State Plan		
		38	National Livestock Management Programme (CSS/CASP)	3.14	(-) 0.64
		iv) 4403	Capital Outlay on Animal Husbandry		
		101	Veterinary Services and Animal Health		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	27.64	(-) 0.96
		v) 103	Poultry Development		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	59.70	(-) 0.50
		vi) 38	National Livestock Management Programme (CSS/CASP)	9.00	(-) 0.01
		2406	Forestry and Wild Life		
		01	Forestry		
		102	Social and Farm Forestry		
		91	Central Assistance to State		
		46	National Mission on Ayush Including Mission on Medicinal Plants (CSS/CASP)	27.68	(-) 5.15
		i) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		051	Construction		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SCA) (Plan)	45.50	(-) 45.50
		ii) 04	Special Plan Assistance (SPA) (Plan)	228.80	(-) 228.80



## Appendix 2.10 (contd...)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(`in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
		iii) 91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	156.87	(-) 156.87
		iv) 800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	45.50	(-) 45.50
		v) 04	State Share of Special Central Assistance (SCA) – untied (Plan)	228.80	(-) 228.80
		vi) 91	Central Assistance to State Plan		
		03	Special Central Assistance (SPA) (CSS/CASP)	156.87	(-) 156.87
		vii) 04	Special Central Assistance (SCA) – untied (CSS/CASP)	5980.00	(-) 2403.35
		viii) 80	General		
		051	Construction		
		90	State Share for Central Assistance to State Plan		
		04	State Share of Special Central Assistance (SCA) – untied (Plan)	2280.80	(-) 228.80
		ix) 4515	Capital Outlay on other Rural Development Programmes		
		103	Rural Development		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	45.50	(-) 45.50
		x) 04	State Share of Special Central Assistance (SCA) - untied (Plan)	228.80	(-) 228.80
		xi) 91	Central Assistance for State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	156.86	(-) 156.86
		xii) 04	Special Central Assistance (SCA) – untied (CSS/CASP)	287.29	44.61
		xiii) 5054	Capital Outlay on Roads and Bridges		
		05	Roads		
		101	Bridges		
		90	State Share for Central Assistance to State Plan		
		04	State Share of Special Central Assistance (SCA) – untied (Plan)	228.80	(-) 228.80
		xiv) 91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	287.31	(-) 199.95

**Appendix 2.10 (contd...)**

**Statement of cases where re-appropriation done without the knowledge of Legislature**

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
14.	33: Science, Technology and Environment Department	3425	Other Scientific Research		
		60	Others		
		800	Other Expenditure		
		31	Science and Technology		
		11	Sukanta Academy (Plan)	0.03	Nil
15.	35: Urban Development Department	4217	Capital Outlay on Urban Development		
		01	State Capital Development		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	31.24	Nil
16.	39: Education (Higher) Department	i) 4202	Capital Outlay on Education, Sports, Art and Culture		
		02	Technical Education		
		104	Polytechnics		
		41	Human Development		
		50	Polytechnic Institute (Plan)	11.86	(-) 1.56
		ii) 90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	5.93	26.00
		iii) 04	Art and Culture		
		105	Public Libraries		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CSS/CASP)	182.43	(-) 182.43
		iv) 106	Museums		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (plan)	165.36	(-) 102.97
		v) 800	Other Expenditure		
91	Central Assistance to State Plan				
09	Central Pool of Resources for North East & Sikkim (NLCPR) (CSS/CASP)	204.29	Nil		
17.	40: Education (School) Department	i) 2202	General Education		
		01	Elementary Education		
		104	Inspection		
		41	Human Development		

## Appendix 2.10 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature  
(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
		18	Government Secondary Schools (Plan)	87.71	(-) 87.71
		ii) 107	Teachers Training		
		90	State Share for Central Assistance to State Plan		
		52	State Share of Support for Educational Development including Teachers Training & Adult Education (Plan)	66.76	(-) 34.92
		iii) 02	Secondary Education		
		110	Assistance to Non-Govt. Secondary Schools		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	34.97	(-) 21.34
		iv) 05	Language Development		
		200	Other Languages Education		
		41	Human Development		
		30	Muktab Madrasa (Non-Plan)	58.62	(-) 0.75
		v) 4202	General Education		
		01	Elementary Education		
		202	Secondary Education		
		90	State Share for Central Assistance to State Plan		
		04	State Share of Special Central Assistance (SCA) – untied (Plan)	20.80	(-) 20.80
		vi) 09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	81.85	(-) 0.28
		vii) 205	Languages Development		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	99.56	(-) 36.85
		viii) 91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	106.00	239.27
		ix) 4552	Capital Outlay on North Eastern Areas		
		01	General Education		
		202	Secondary Education		
		90	State Share for Central Assistance to State Plan		
		08	State Share of North Eastern Council (NEC) (Plan)	10.92	(-) 1.65

## Appendix 2.10 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature  
(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
18.	41: Education (Social) Department	i) 4235	Capital Outlay on Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	52.00	Nil
		ii) 103	Women's Welfare		
		91	Central Assistance to State Plan		
		04	Special Central Assistances(SCA) Untied (CSS/CASP)	78.00	Nil
19.	43 - Finance Department	6004	Loans and Advances from the Central Government		
		07	Pre-1984-85 Loans (1)		
		102	National Loan Scholarship Scheme		
		58	Debt Services		
		14	North Eastern Areas (Non-Plan)	2.31	Nil
20.	51: Public Works (Drinking Water and Sanitation) Department	i) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CSS/CASP)	729.35	Nil
		ii) 04	Special Central Assistance (SCA) – untied (CSS/CASP)	335.90	(-) 60.17
		iii) 09	Central Pool of Resources for North East & Sikkim (NLCPR) (CSS/CASP)	119.64	(-) 28.39
		iv) 02	Sewerage and Sanitation		
		102	Rural Sanitation Services		
		91	Central Assistance to State Plan		
04	Special Central Assistance (SCA) – untied (CSS/CASP)	175.76	Nil		
21.	52: Family Welfare and Preventive Medicine	i) 2210	Medical and Public Health		
		06	Public Health		
		101	Prevention and Control of Diseases		
		87	C.S.Scheme - II		
		75	National Iodine Deficiency Disorder Control Programme (CSS/CASP)	6.41	(-) 2.02
		ii) 80	General		
		800	Other Expenditure		
		15	Health Services		
		27	Tripura Health Assurance Scheme (Plan)	9.00	Nil

## Appendix 2.10 (concl.)

## Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
22.	57: Welfare of Minorities Department	i) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
		04	Welfare of Minorities		
		190	Investments in Public Sector and other Undertakings		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS/CASP)	45.00	Nil
		ii) 282	Health		
		91	Central Assistance to State Plan		
		59	Multi Sectoral Development Programme for Minorities (CSS/CASP)	823.61	(-) 663.53
		iii) 283	Housing		
		91	Central Assistance to State Plan		
		59	Multi Sectoral Development Programme for Minorities (CSS/CASP)	10.12	55.70
23.	58: Home (FSL, PAC, Prosecution & Co-ordination Cell) Department	2053	District Administration		
		093	District Establishments		
		05	Establishment		
		16	District Establishment (Non-Plan)	12.85	(-) 0.01
24.	59: Tourism	5452	Capital Outlay on Tourism		
		01	Tourist Infrastructure		
		101	Tourist Centre		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	20.90	(-) 20.90

## Appendix 2.11

Statement showing cases where more than ₹ 25 lakh savings occurred but more than 50 per cent savings were not surrendered during 2014-15

(Reference: Paragraph 2.3.9)

(₹ in lakh)

Sl. No.	Number and name of grants / appropriations	Total provision	Total savings	Amount not surrendered	Percentage of total savings not surrendered
<b>Revenue – Voted</b>					
1.	5 - Law Department	5740.21	511.29	494.79	97
2.	6 – Revenue Department	14660.39	2520.51	2520.51	100
3.	9 – Statistical Department	911.75	131.86	130.44	99
4.	10 – Home (Police) Department	91496.77	11568.33	10530.56	91
5.	11 – Transport Department	2008.37	236.70	236.70	100
6.	13 – Public Works (Roads and Buildings) Department	38301.81	2901.56	2901.56	100
7.	14 – Power Department	7395.50	101.27	101.27	100
8.	15 – Public Works (Water Resources) Department	11193.59	3741.70	3545.21	95
9.	17 – Information, Cultural Affairs and Tourism Department	2174.33	128.75	128.75	100
10.	19 – Tribal Welfare Department	118421.72	46269.11	29328.89	63
11.	20 – Welfare of Scheduled Castes Department	50658.58	19979.76	11632.48	58
12.	21 – Food, Civil Supplies and Consumers Affairs Department	10791.93	998.43	998.43	100
13.	25 – Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	2417.75	318.60	286.59	90
14.	26 – Fisheries Department	4221.52	985.71	985.71	100
15.	27 – Agriculture Department	16937.79	980.74	593.36	61
16.	28 – Horticulture Department	8428.01	2597.56	2405.47	93
17.	29 – Animal Resource Development Department	6087.81	268.66	194.36	72
18.	30 – Forest Department	8951.74	1880.73	1528.88	81
19.	32 – Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	1668.10	147.61	90.66	61
20.	33 – Science Technology & Environment Department	590.80	67.57	62.97	93
21.	35 – Urban Development Department	22441.67	7781.03	4420.23	57
22.	36 – Home (Jail) Department	2355.07	334.00	334.00	100
23.	37 – Labour Organisation	1831.29	274.30	227.76	83
24.	38 – General Administration (Printing and Stationery) Department	1384.90	250.06	250.06	100
25.	39 - Education (Higher) Department	12127.62	3214.11	3214.11	100
26.	41 – Education (Social) Department	34686.65	4861.85	4039.34	83
27.	42 – Education (Sports & Youth Programme) Department	4587.66	792.01	581.07	73
28.	43 - Finance Department	64661.00	1327.60	1327.60	100
29.	44 – Institutional Finance Department	275.40	69.36	69.36	100
30.	45 – Taxes and Excise	1534.05	177.90	177.90	100
31.	46 – Treasuries	792.71	210.25	210.25	100
32.	47– Chief Minister’s Secretariat	91.15	26.11	26.11	100
33.	49 – Fire Service Organisation	4800.34	796.76	796.76	100
34.	52 – Family Welfare and Preventive Medicine	34547.44	12916.04	12916.04	100
<b>Revenue – Charged</b>					
35.	8 - General Administration (P&T) Department	383.57	50.83	50.83	100
36.	13 – Public Works (Roads and Buildings) Department	4550.00	153.04	153.04	100

## Appendix 2.11 (concl.)

Statement showing cases where more than ₹ 25 lakh savings occurred but more than 50 per cent savings were not surrendered during 2014-15

(Reference: Paragraph 2.3.9)

(₹ in lakh)

Sl. No.	Number and name of grants / appropriations	Total provision	Total savings	Amount not surrendered	Percentage of total savings not surrendered
<b>Capital – Voted</b>					
37.	5 - Law Department	3972.17	3735.10	3735.10	100
38.	6 – Revenue Department	4775.16	131.57	131.57	100
39.	10 – Home (Police) Department	8322.11	3459.38	3459.38	100
40.	11 – Transport Department	1893.56	629.22	331.41	53
41.	12 – Co-operation Department	559.47	36.97	35.97	97
42.	14 – Power Department	4182.72	1475.08	1128.77	77
43.	15 – Public Works (Water Resources) Department	6057.39	4409.11	2797.94	63
44.	16 – Health Department	5158.51	1932.45	1932.45	100
45.	19 – Tribal Welfare Department	165601.21	54663.80	29779.02	54
46.	21 – Food, Civil Supplies and Consumers Affairs Department	279.36	141.62	141.62	100
47.	25 – Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	954.72	319.28	229.42	72
48.	27 – Agriculture Department	14842.19	10802.52	7840.09	73
49.	30 – Forest Department	2477.00	957.00	957.00	100
50.	35 – Urban Development Department	14990.66	8402.39	8335.81	99
51.	36 – Home (Jail) Department	688.89	286.57	286.05	100
52.	39 - Education (Higher) Department	6880.41	2839.79	2786.77	98
53.	40 – Education (School) Department	3141.53	976.07	649.35	67
54.	41 – Education (Social) Department	1645.39	267.67	267.67	100
55.	42 – Education (Sports & Youth Programme) Department	1561.67	191.73	191.73	100
56.	43 - Finance Department	85.00	54.70	54.70	100
57.	49 – Fire Service Organisation	2099.78	687.14	629.46	92
58.	51 – Public Works (Drinking Water and Sanitation) Department	15262.83	3555.90	2285.53	64
59.	52 – Family Welfare and Preventive Medicine	2397.61	607.25	607.25	100
60.	56-Information Technology Department	1380.90	106.72	106.72	100
61.	57 – Welfare of Minorities Department	5269.91	2606.12	2606.12	100
<b>Capital – Charged</b>					
62.	13 – Public Works (Roads and Buildings) Department	7800.00	6211.00	6211.00	100
63.	35 – Urban Development Department	48.75	48.75	48.75	100
<b>Total :</b>		<b>876437.89</b>	<b>239105.60</b>	<b>175058.70</b>	

## Appendix 2.12

## Amount surrendered in excess of actual savings during 2014-15

(Reference: Paragraph 2.3.10)

(*₹ in lakh*)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings	Amount surrendered	Amount surrendered in excess
<b>Revenue – Voted</b>					
1	24 – Industries and Commerce Department	3,226.62	255.94	638.04	382.10
2	40 – Education (School) Department	1,30,208.82	6,158.88	9,209.86	3,050.98
3	43 - Finance Department	85,726.49	1,288.03	5,074.89	3,786.86
4	55 - Employment	425.24	58.76	65.51	6.75
5	59 - Tourism	185.20	13.05	30.30	17.25
<b>Capital – Voted</b>					
6	31 – Rural Development Department	61,108.83	31,030.38	32,879.46	1,849.08
<b>Capital – Charged</b>					
7	43 – Finance Department.	33,033.64	4,666.79	5,480.64	813.85
<b>Total :</b>		<b>3,13,914.84</b>	<b>43,471.83</b>	<b>53,378.70</b>	<b>9,906.87</b>



## Appendix 2.13

## Statement of cases where amount surrendered though there were no savings

(Reference: Paragraph 2.3.10)

(₹ in crore)

Sl. No.	Number and name of grant / appropriations	Total Provision	Actual expenditure	Excess	Amount surrendered
<b>Revenue-voted</b>					
1.	61 - Welfare of Other Backward Classes Department	17.34	21.48	4.14	0.60
<b>Total :</b>		<b>17.34</b>	<b>21.48</b>	<b>4.14</b>	<b>0.60</b>

## Appendix 2.14

## Statement of grants/appropriations in which savings occurred (₹ 10 lakh and above) but no part of the savings had been surrendered during 2014-15

(Reference: Paragraph No. 2.3.11)

(₹ in lakh)

Sl. No.	Number and name of grant / appropriation	Amounts of Savings
<b>Revenue-voted</b>		
1.	1 – Department of Parliamentary Affairs	242.48
2.	3 – General Administration (S.A) Department	742.22
3.	11 – Transport Department	236.70
4.	14 – Power Department	101.27
5.	17 – Information, Cultural Affairs and Tourism Department	128.75
6.	21 – Food, Civil Supplies and Consumers Affairs Department	998.43
7.	26 – Fisheries Department	985.71
8.	36 – Home (Jail) Department	334.00
9.	38 – General Administration (Printing and Stationery) Department	250.06
10.	44 – Institutional Finance Department	69.36
11.	45 – Taxes and Excise	177.90
12.	46 – Treasuries	210.25
13.	47 – Chief Minister’s Secretariat	26.11
14.	49 – Fire Service Organisation	796.76
15.	52 – Family Welfare and Preventive Medicine	12916.04
<b>Revenue-charged</b>		
16.	8 – General Administration (P&T) Department	50.83
17.	35 – Urban Development Department	15.75
18.	48 – High Court	12.41
<b>Capital-voted</b>		
19.	5 - Law Department	3735.10
20.	10 – Home (Police) Department	3459.38
21.	21 – Food, Civil Supplies and Consumers Affairs Department	141.62
22.	30 – Forest Department	957.00
23.	41 – Education (Social) Department	267.67
24.	42 – Education (Sports and Youth Programme) Department	191.73
25.	52 – Family Welfare and Preventive Medicine	607.25
26.	56 – Information Technology Department	106.72
27.	57 – Welfare of Minorities Department	2606.12
<b>Capital-charged</b>		
28.	35 – Urban Development Department	48.75
<b>Total :</b>		<b>30416.37</b>

## Appendix 2.15

## Rush of Expenditure

(Reference: Paragraph 2.3.12)

(*₹ in crore*)

Grant No./ Name	Major Heads of Accounts where the expenditure incurred in March 2015 ranged between 50 per cent and 100 per cent of the total expenditure				
	Major Head		Total expenditure	Expenditure in March 2015	Per cent
	<b>Revenue</b>				
27: Agriculture Department	2415	Agricultural Research and Education	0.77	0.59	76.62
	2435	Other Agricultural Programmes	0.20	0.20	100.00
21: Food, Civil Supplies and Consumer Affairs Department	3456	Civil Supplies	79.40	61.56	77.53
<b>Capital</b>					
10: Police (Home) Department	4055	Capital Outlay on Police	23.02	17.20	74.72
12: Co-operation Department	4425	Capital Outlay on Co-operation	6.50	3.79	58.31
16: Health Department	4210	Capital Outlay on Medical and Public Health	102.81	54.42	52.93
19: Tribal Welfare Department	4250	Capital Outlay on other Social Services	1.61	1.00	62.11
	5475	Capital Outlay on other General Economic Services	0.03	0.03	100.00
20: Welfare of SCs & OBCs Department	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	99.35	61.36	61.76
24: Industries and Commerce Department	4875	Capital Outlay on Other Industries	9.80	9.20	93.88
	4851	Capital Outlay on Village and Small Industries	0.80	0.80	100.00
	4435	Capital Outlay on Other Agricultural Programmes	7.66	6.96	90.86
	4415	Capital Outlay on Agricultural Research and Education	0.76	0.76	100.00
	4701	Capital Outlay on Medium Irrigation	9.52	5.57	58.51
29: Animal Resource Development Department	4403	Capital Outlay on Animal Husbandry	3.49	2.37	67.91
33: Science Technology & Environment Department	5425	Capital Outlay on other Scientific and Environmental Research	4.62	3.73	80.74
<b>Total</b>			<b>350.34</b>	<b>229.54</b>	

## Appendix- 3.1

## Statement showing Utilisation Certificates outstanding as on 31 March 2015

(Reference: Paragraph 3.1)

(`in crore)

Sl. No.	Name of department	Amount of grants	Number of Utilisation Certificate outstanding
(1)	(2)	(3)	(4)
1.	Power Department	72.17	11
2.	Health Services	51.04	7
3.	Transport Department	6.79	23
4.	Industries and Commerce Department	6.32	10
5.	Industries (Handloom, Handicrafts and Sericulture) Department	5.50	11
6.	Forest Department	39.10	6
7.	Information, Technology Department	6.45	7
8.	Tribal Welfare Department	452.39	514
9.	Welfare of SCs & OBC Department	367.68	472
10.	Panchayati Raj Department	7.70	8
11.	Horticulture Department	2.51	112
12.	Rural Development Department	235.74	252
13.	Urban Development Department	41.94	29
14.	Education (Higher) Department	1.13	7
15.	Education (School) Department	8.25	3
16.	Welfare of Minorities Department	0.15	2
<b>Total:</b>		<b>1,304.86</b>	<b>1,474</b>

## Appendix- 3.2

Statement showing names of bodies and authorities, the accounts of which had not been received  
(Reference: Paragraph 3.2)

(₹ in lakh)

Sl. No.	Name of the Body/Authority	Year for which Accounts had not been received	Grants received during 2014-15
1	Tripura State Social Welfare Advisory Board	2014-15	NA
2	District Rural Development Agency, West	2007-08 to 2014-15	NA
3	District Rural Development Agency, South	2012-13 to 2014-15	NA
4	District Rural Development Agency, North	2012-13 to 2014-15	NA
5	District Rural Development Agency, Dhalai	2012-13 to 2014-15	NA
6	Tripura Scheduled Caste Development Corporation Limited.	1998-99 to 2014-15	NA
7	Tripura Renewable Energy Development Agency	2014-15	147.74
8	Pragati Vidyabhavan, Agartala	Nil	180.70
9	Ramthakur Pathsala(Boys)H.S (+2 stage) School, Agartala	2006-07 to 2014-15	NA
10	Health & Family Welfare Society	2012-13 to 2014-15	NA
11	Tripura State Blindness Control Society	2003-04 to 2014-15	NA
12	Tripura State Leprosy Control Society	2008-09 to 2014-15	NA
13	Tripura State Council for Science and Technology	2014-15	561.74
14	D.N. Vidyamandir,Dharmanagar	201-15	NA
15	Hindi H.S. School, Agartala	2014-15	NA
16	Prachya Bharati H.S School	Since inception	NA
17	Srinath Vidyaniketan Khowai	Since inception	NA
18	Tripura State TB Control Society	2012-13 to 2014-15	NA
19	Tripura Mental Health Society	2005-06 to 2014-15	NA
20	Bordwali H.S School, Agartala	2014-15	NA
21	Netaji Subhas Vidya Nike tan School, Agartala	2006-07 to 2014-15	NA
22	Isanchandra Nagar Pargana H.S. School, Bishalgarah	2014-15	NA
23	Karaimura H.S. School (Secondary State)	2009-10 to 2014-15	NA
24	Fatikroy Class – XII School, (Secondary State)	2006-07 to 2014-15	NA
25	Swami Dayalananda Vidyaniketan, Dhaleswar	NIL	119.18
26	Ramthakur Pathsala (Girls) H.S (+2 Stage) School Agartala	2013-14 to 2014-15	102.95
27	Bishalgrah H.S. School, Bishalgrah	2005-06 to 2014-15	NA
28	Ranirbazer Vidya mandir Ranibazer	Since inception	NA
29	Ramesh H. S. School, Udaipur	2013-14 to 2014-15	NA
30	Belonia Vidyapith Belonia	2011-12	NA
31	Mahatma Gandhi H.S. School, Collage Tilla, Agartala	2012-13 to 2014-15	NA
32	Tripura Veterinary Council	2013-14	NA
33	Sankaracharya vidyaniketan (Secondary Stage)	Since inception to 2014-15	NA

## Appendix- 3.2 (concl.)

Statement showing names of bodies and authorities, the accounts of which had not been received  
(Reference: Paragraph 3.2)

(₹ in lakh)

Sl. No.	Name of the Body/Authority	Year for which Accounts had not been received	Grants received during 2014-15
34	Vivekananda H.S School, Secondary Stage)	2004-05 to 2010-11	NA
35	Saradamoyee Vidyapith, (Secondary Stage) Teliamura	2014-15	NA
36	Jolaibari High School, (Secondary Stage)	Since inception to 2014-15	NA
37	Ramkrishna Shiksha Paratisthan, (Secondary Stage) Kailashahar	Since inception to 2014-15	1.34
38	Harachandra H. S. School, (Secondary Stage)	Since inception to 2014-15	NA
39	Ramakrishna Missan Vidyalaya, Viveknagar	NIL	470.58
40	Tripura Sports Council	2013-14 to 2014-15	100.00
41	Tripura Scheduled Tribes Cooperative Development Corporation Limited.	2010-11 to 2014-15	NA
42	Ramakrishna Vivekananda Vidyamandir, Dhaleswar.	2014-15	NA
43	Tripura Blood Transfusion Council, Gurkhabasti, Agartala.	Nil	24.24
44	Bordowali H.S. School (Primary Stage). Bordowali.	2008-09 to 2014-15	NA
45	Tripura State Co-operative Bank Limited, Agartala.	Since inception to 2014-15	NA
46	DRDA, Unakoti, Kailasahar	NIL	NA
47	DRDA, Gomati	2012-13 to 2014-15	NA

## Appendix- 3.3

## Statement showing performance of the autonomous bodies

(Reference: Paragraph 3.3)

Sl. No.	Name of the Autonomous Bodies	Period of Entrustment/ Audited under Section	Year up to which Accounts were rendered	Period up to which Separate Audit Report issued	Date of issue	Placement of SAR in the Legislature/ Council	Delay, if any, in submission of Accounts/ placement of SAR	Reasons for delay
1	2	4	5	6	7	8	9	10
1.	Tripura Board of Secondary Education	2006-07 to 2010-11 20 (1)	NIL	1998-99 to 2001-02 2002-03 to 2005-06 2006-07 to 2009-10	26-4-2010 12-12-2011 10.04.2014	Not yet placed	Annual Accounts for the years 2010-11 to 2014-15 are pending.	NA
2.	Tripura Housing and Construction Board	2006-07 to 2011-12 19 (3)	NIL	1990-91 to 1992-93 1993-94 to 1996-97 1997-98 to 2001-2002 2002-03 to 2009-10 2010-2011	3.7.2007 3.6.2009 23.2.2011 12-03-2013 18-09-2015	Not yet placed	Annual Accounts from 2011-12 to 2014-15 are pending.	NA
3.	Tripura Khadi and Village Industries Board.	2004-05 to 2010-11 19 (3)	NIL	2008-09 to 2010-11	06-09-2013	24.02.2014	Annual Accounts for the years 2011-12 to 2014-15 are pending.	NA
4.	Tripura Tribal Areas Autonomous District Council	NIL Article Sixth Schedule	NIL	2009-10 & 2010-11	08.01.2014 & 10.04.2014	22.08.2014	Annual Accounts for the years 2013-14 & 2014-15 are pending	NA
5.	Tripura State Legal Service Authority	NIL 19 (2)	NIL	2010-11 To 2012-13	21.03.2014	Not yet placed	Annual Accounts for the year 2013-14 is pending.	NA

Appendix- 3.3 (concl.)

Statement showing performance of the autonomous bodies

(Reference: Paragraph 3.3)

Sl. No.	Name of the Autonomous Bodies	Period of Entrustment/Audited under	Year up to which Accounts were rendered	Period up to which Separate Audit Report issued	Date of issue	Placement of SAR in the Legislature/ Council	Delay, if any, in submission of Accounts/ placement of SAR	Reasons for delay
1	2	4	5	6	7	8	9	10
6.	Tripura Building & Other Construction Workers' Welfare Board.	NIL 19 (2)	NIL	2007-08 to 2011-12	01-11-2012	26.02.2014	Audit of Annual Accounts for the years 2012-13 & 2013-14 are in progress. Annual Accounts for the year 2014-15 is yet to be received.	NA
7.	Compensatory Afforestation Fund Management and Planning Authority	NIL 20 (1)	NIL	2009-10 to 2011-12	06-02-2015	Not yet placed	Audit of Annual Accounts for the years 2012-13 & 2013-14 has been completed. Finalisation of SAR is in progress. Annual Accounts for the year 2014-15 is yet to be received.	NA