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on

**State Finances
for the year 2013-14**

GOVERNMENT OF TRIPURA

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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 I and II of this Report contain audit findings on matters arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2014. Information has been obtained from the Government of Tripura, wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives issued during the current year.
4. The Report containing the findings of performance audit and compliance audit in various departments, audit of Statutory Corporations, Boards, Government Companies and Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

Executive Summary

Background

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 2013-14. 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 2013-14. 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

Based on the audited accounts of the Government of Tripura for the year ended 31 March 2014, this Report provides an analytical review of the Annual Accounts of the State Government. The Report is structured in three Chapters.

Chapter I is based on the audit of Finance Accounts and makes an assessment of the Government of Tripura's fiscal position as on 31 March 2014. It provides an insight into trends in committed expenditure and borrowing pattern besides a brief account of Central funds transferred directly to the State implementing agencies through off-budget route.

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

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

Audit findings and recommendations

Position of key fiscal parameters

The fiscal position of the State viewed in terms of key fiscal parameters – revenue surplus, fiscal deficit and primary deficit indicated that the State had maintained revenue and primary surplus during 2009-14 except 2009-10 where it had a primary deficit. The State had also managed to achieve fiscal surplus consecutively for a third year beginning from 2011-12.

The fiscal correction target had been achieved as envisaged in the framework of fiscal responsibility legislation.

Revenue Receipts

During 2013-14, ₹ 6,329.75 crore (83 *per cent*) of the total revenue was from the Government of India as State share of union taxes and duties ₹ 1,630.25 crore (21 *per cent*) and Grants-in-aid ₹ 4,699.50 crore (62 *per cent*). The 'Own Tax Revenue' of the State was ₹ 1,073.91 crore which constituted about 14 *per cent* of the total revenue receipts. The OTR during 2013-14 remained above (32.67 *per cent*) the normative assessment of ₹ 809.48 crore made by the XIII Finance Commission for the State but remained below (9.30 *per cent*) the State's own projections of ₹ 1,184.00 crore. The non-tax revenue was ₹ 2,46.52 crore which constituted 3 *per cent* of the revenue receipts of ₹ 7,650.18 crore which was higher than the projections made both by the XIII FC (by 44.76 *per cent*) and the State (by 12.05 *per cent*).

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

Expenditure of the State Government

During 2013-14, the Revenue expenditure stood at ₹ 5,948.96 crore (78 *per cent* of the total expenditure) and grew by ₹ 736.08 crore over the previous year. On the other hand, capital expenditure in 2013-14 increased by ₹ 157.54 crore over the previous year which as a percentage of total expenditure remained constant over the previous year and increased by 10.62 *per cent* over 2012-13.

During 2013-14, the development expenditure (₹ 4,866.80 crore) increased by ₹ 616.24 crore over the previous year but the same was much below the Revised Estimate (₹ 6,141.08 crore) for 2013-14. 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 18 *per cent*. The expenditure pattern of the State thus, revealed that as always there was an increasing pressure on revenue expenditure. On the other hand, the percentage of development capital expenditure relative to total development expenditure marginally decreased by 0.95 *per cent* in 2013-14 as compared to the previous year.

The expenditure on non-plan salary component during 2013-14 was ₹ 2,307.23 crore which was significantly higher by ₹ 741.17 crore (47 *per cent*) than the assessment made by the XIII FC for the State (₹ 1,556.06 crore) and constituted about 39 *per cent* of the total revenue expenditure.

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 2013-14, the State had achieved revenue surplus which stood at ₹ 1,701.22 crore and decreased by ₹ 136.20 crore from ₹ 1,837.42 crore in 2012-13 and the fiscal surplus stood at ₹ 45.68 crore against ₹ 336.56 crore in 2012-13 mainly due to increase in Capital Expenditure during the year. The fiscal surplus as percentage of GSDP of the State during 2013-14 stood at 0.18 *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 2013-14.

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 2013-14 was 33.51, 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 2013-14, interest receipts as percentage of outstanding loans and advances by the Government was 0.99 *per cent* whereas interest paid by the Government as a percentage of outstanding liabilities was 6.77.

Investment and Returns

Investment of Government money in Government Companies and Statutory Corporations are increasing year after year but no return from the investment had been received by the Government during 2013-14. The average rate of interest on Government borrowings was 8.53 *per cent* during the year 2013-14.

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 ₹ 3,256.49 crore during 2013-14 was the result of saving of ₹ 3,268.46 crore in 57 Grants/Appropriations offset by excess of ₹ 11.97 crore in five Grants/Appropriations. As on 31 March 2014, there was an excess expenditure of ₹ 89.77 crore (including ₹ 77.80 crore for 2011-12 and 2012-13) over the provision which requires regularisation by the Legislature under Article 205 of the Constitution of India. A rush of expenditure was also observed at the end of the year 2013-14. In respect of 11 Grants/Appropriations, more than 30 *per cent* of the total expenditure was incurred in the last month of the financial year. In 45 cases, there were savings of more than ₹ 10 lakh each but the same were not surrendered till the end of the year. The Abstract Contingent Bills were not adjusted for long periods and therefore continuing with unadjusted contingent bills 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 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 records of Accountant General (Accounts and Entitlement) by all the Controlling Officers during 2013-14.

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 huge 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

The State 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 highest populous State of North East after Assam. The State stands 18th 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 87.75 *per cent* (as per 2011 census). The Per Capita income (Economic Review of Tripura 2012-13) of the State was estimated at ₹ 60,963 (A) in 2012-13 against the all India average of ₹ 68,757.

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	2009-10	2010-11	2011-12	2012-13	2013-14
India's GDP (₹ in crore)*	6108903	7248860	8391691	9388876	10472807(P)
Growth rate of GDP (percentage)	15.18	18.66	15.77	11.88	11.54
State's GSDP (₹ in crore)#	15402.70	17867.73	20981.74 (P)	23854.70 (A)	26,072.57(Q)
Growth rate of GSDP	13.48	16.00	17.43	13.69	9.30

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

Quarterly review report of the Finance Minister for the third Quarter 2013-14; (P): Provisional Estimate, (A) Advance Estimate and (Q) Quick Estimate.

1.1. Introduction

1.1.1 Summary of Fiscal Transactions in 2013-14

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 (2013-14) *vis-à-vis* the previous year (2012-13).

Table No. 1.1: Summary of Fiscal operations

(₹ in crore)

Receipts			Disbursements				
Particulars	2012-13	2013-14	Particulars	2012-13	2013-14		
Section-A: Revenue					Non-Plan	Plan	Total
Revenue receipts	7050.30	7650.18	Revenue expenditure	5212.88	4549.02	1399.94	5948.96
Tax revenue	1004.65	1073.91	General Services	2167.48	2330.48	14.81	2345.29
Non-tax revenue	178.75	246.52	Social Services	2055.37	1306.67	1101.22	2407.89
Share of Union Taxes/ Duties	1493.18	1630.25	Economic Services	881.43	764.38	283.91	1048.29
Grants from Government of India	4373.72	4699.50	Grants-in-aid and Contributions	108.60	147.49	0.00	147.49
Section-B: Capital & others							
Misc. Capital Receipts	0.00	0.00	Capital Outlay	1483.19	(-) 6.21	1646.94	1640.73
Recoveries of Loans and Advances	1.26	0.96	Loans and Advances disbursed	18.93	0.27	15.50	15.77
Public Debt receipts	834.01	786.98	Repayment of Public Debt	312.49	0.00	219.91	219.91
Contingency Fund	0.00	0.00	Contingency Fund	0.00	0.00-	0.00	0.00
Public Account receipts	2173.68	2631.12	Public Account disbursements	1893.66	2116.13	-	2116.13
Opening Cash Balance	1521.35	2659.45	Closing Cash Balance	2659.45	-	-	3787.19*
Total:	11580.60	13728.69	Total:	11580.60			13728.69

(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.

- Revenue receipts increased by ₹ 599.88 crore (8.51 per cent) during 2013-14 over the previous year due to increase in Tax Revenue by 6.89 per cent, State share of union taxes by 9.18 per cent and Grants from GoI by 7.45 per cent. The Non-tax Revenue of the State increased by 37.91 per cent during 2013-14 as compared to 2012-13.
- Revenue Expenditure increased by ₹ 736.08 crore (14.12 per cent) during the year 2013-14 as compared to 2012-13 due to increase in expenditure under Economic Service by 18.93 per cent, Social Service by 17.15 per cent and General Service by 8.20 per cent over the previous year. About 76.47 per cent of Revenue Expenditure was under Non-Plan during 2013-14.
- Public Debt receipts decreased by 5.64 per cent due to reduction in borrowing from open market by 15 per cent and Loans from NABARD by 4 per cent during the year 2013-14. Receipts from National Small Savings Funds (NSSF) however, increased by ₹ 33.12 crore (80 per cent) during 2013-14 over the previous year. Repayment of Public Debt was ₹ 219.91 crore which decreased by ₹ 92.58 crore (30 per cent) during 2013-14 over the year 2012-13.

- Capital outlay increased by ₹ 157.54 crore (10.62 per cent) in 2013-14 over the previous year mainly due to increase in expenditure under General Service by ₹ 57.53 crore (30.59 per cent), Social Service by ₹ 52.19 crore (8.63 per cent) and Economic Service by ₹ 47.82 crore (6.93 per cent) during the year.

1.1.2 Review of the Fiscal Situation

Tripura Fiscal Responsibility and Budget Management (FRBM) Act, 2005

As per recommendations of the XII Finance Commission (XII FC), the Tripura Fiscal Responsibility and Budget Management (TFRBM) Act, 2005 was enacted which required preparation of Medium Term Fiscal Policy Statement (MTFPS) alongwith other documents¹ for being placed in the Assembly during the Budget Session. The XIII Finance Commission (XIII FC) recommended that every State needs to amend the FRBM Act and work out a fiscal reform path to make credible progress towards fiscal consolidation. Accordingly, Tripura had amended the TFRBM Act and had revised the MTFPS targets since 2010-11.

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 2013-14

Fiscal variables	2013-14			
	XIII FC targets for the State	Targets as prescribed in TFRBM Act	Projections made in MTFPS	Achievement
Revenue Deficit (-)/Surplus (+) (₹ in crore)	To maintain Revenue surplus			(+) 1701.22
Fiscal Deficit(-)/Surplus (+) to GSDP ratio (in per cent)	(-) 3.00	(-) 3.00	(-) 3.00	(+) 0.18
Ratio of outstanding debt to GSDP (in per cent)	44.00	44.20	44.20	33.51

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

During 2013-14, the State Government had achieved all the three targets fixed in the TFRBM Act. Like previous years, the State had maintained revenue surplus during the current year as well, though the surplus had decreased to 22.24 per cent from 26.06 per cent of total revenue receipts over the previous year. The State Government was able to achieve the fiscal surplus-GSDP ratio of 0.18 per cent as against the fiscal deficit – GSDP ratio of 3.00 per cent set in the FRBM Act and MTFPS though it was 1.41 per cent in 2012-13. The debt-GSDP ratio had also been maintained within the target of 44.20 per cent prescribed in TFRBM Act and MTFPS.

The achievement *vis-a-vis* targets prescribed in the TFRBM Act as well as MTFPS were mainly due to increase in total revenue receipts by 8.51 per cent and increase in grants from GoI by 7.45 per cent in 2013-14 over the previous year.

During 2013-14, fiscal surplus stood at ₹ 45.68 crore which is 0.18 per cent of GSDP.

¹ Macroeconomic Framework Statement, Fiscal Policy Strategy Statement and eight Disclosures to be filled up in respective forms.

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 have 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 2013-14

(₹ in crore)

Sl. No.	Particulars	Budget Estimates (RE)	Actuals
1	Tax Revenue	1,257.30	1,073.91
2	Non-Tax Revenue	2,78.00	2,46.52
3	State Share of Union Taxes and Duties	1,775.00	1,630.25
4	Capital Receipts (Borrowings)	753.00	786.98
5	Revenue Expenditure	7,140.06	5,948.96
6	Capital Expenditure	2,502.25	1,640.73
7	Revenue Deficit (-)/Surplus (+)	(+) 1,346.55	(+) 1,701.22 ²
8	Fiscal Surplus (+)/Deficit (-)	(-) 782.95	(+) 45.68

It was seen that the collection of State's Own Tax was lower than the Revised Estimate by ₹ 183.39 crore (14.59 per cent) and stood at ₹ 1,073.91 crore during the year 2013-14. The collection of non-tax revenue decreased by ₹ 31.48 crore (11.32 per cent) during the same period. There was a surplus/savings in the projected revenue expenditure by 16.68 per cent. There was a sharp shortfall in capital expenditure by ₹ 861.52 crore i.e. 34.43 per cent less than the budget estimates for the year 2013-14.

Financial Projection

In the budget speech 2013-14 there was no proposal for new tax, or increasing the rate of existing taxes. But the Finance Minister felt the necessity to improve the tax collection to meet part of committed liabilities and support developmental activities of the Government as the taxes play most vital role in mobilisation of financial resources for development work. Hence, the Government took some important initiatives to collect more taxes through introduction of electronic device during 2012-13.

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. Only ₹ 374.64 lakh could be utilised during 2010-14 under the project and the organisation had implemented

² Revenue surplus of ₹ 1,701.22 crore stated in the Audit Report hereafter is inclusive of ₹ 16.74 crore being written off central loans.

only four out of eight modules like e-registration of dealers, e-filling of returns, e-payment of taxes and e-permit since 2012-13.

Mode of Financing Fiscal Deficit

According to the Budget Speech 2013-14, the fiscal deficit was anticipated to be ₹ 205.39 crore. It was stated in the Budget Speech that this deficit would be met by means of implementing austerity measures and mobilising additional revenue during the year. The fiscal deficit however was projected in the revised estimate as (-) ₹ 782.95 crore for the year 2013-14 but the actual surplus was ₹ 45.68 crore.

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 out of total budget of ₹ 3,689.15 crore in the year 2005-06. The State Government allocates funds for women fully or partly on schemes within the overall budget. An amount of ₹ 360.25 crore (18 *per cent*) was allocated to 17 departments in the revised estimates for the year 2013-14 out of total plan outlay of ₹ 2,039.96 crore for the year. The details of year-wise allocation of funds under Gender Budget for the last five years are given in **Appendix 1.3**.

Scrutiny of budget records revealed that out of a total provision for plan outlay, 18 to 28 *per cent* was allocated for women during 2009-10 to 2013-14 of which the financial achievement ranged between 47 and 96 *per cent* during the period. Details are given in table below:

Table No. 1.4: Provision and achievement of Gender Budget during 2009-14

(₹ in crore)

Year	Total budget for plan outlay	Provision for gender budget (percentage of total plan provision)	Financial achievement (percentage of achievement)
2009-10	1,313.90	350.84 (27)	335.76 (96)
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)

The above table shows that during 2013-14, ₹ 360.25 crore (18 *per cent*) was allocated for implementation of various schemes for women through 17 development departments (**Appendix 1.3**) and the financial achievement was ₹ 254.56 crore which was about 71 *per cent* of the budget provision for women as compared to 69 *per cent* in 2012-13. Analysis of the plan outlay and financial achievement of the various departments under Gender Budget revealed that during 2013-14, in 11 departments the achievement were more than 70 *per cent* and in two cases, the achievement was more than 60 *per cent* but in the remaining four cases, the achievement were below

35 per cent. This resulted in over all saving of ₹ 105.69 crore during 2013-14, i.e. 29 per cent of the budget provision.

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 trends in various components of the receipts of the State during 2009-14.

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

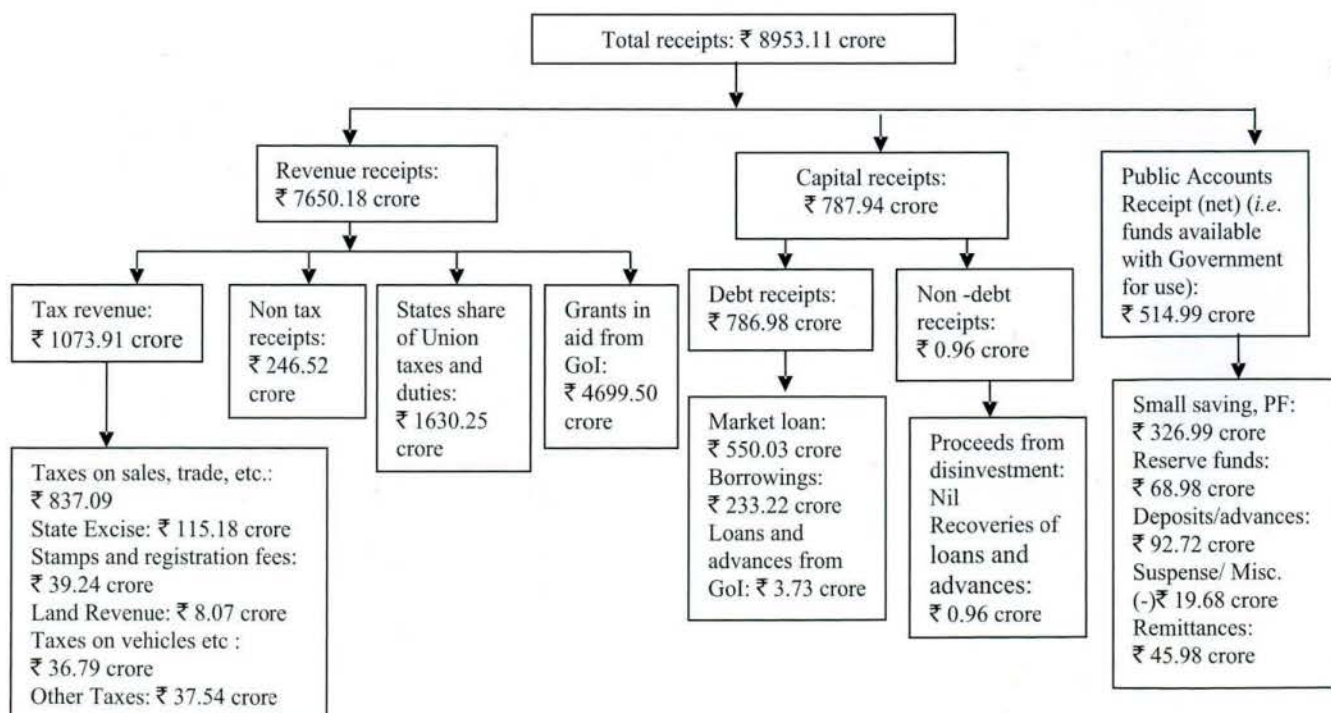
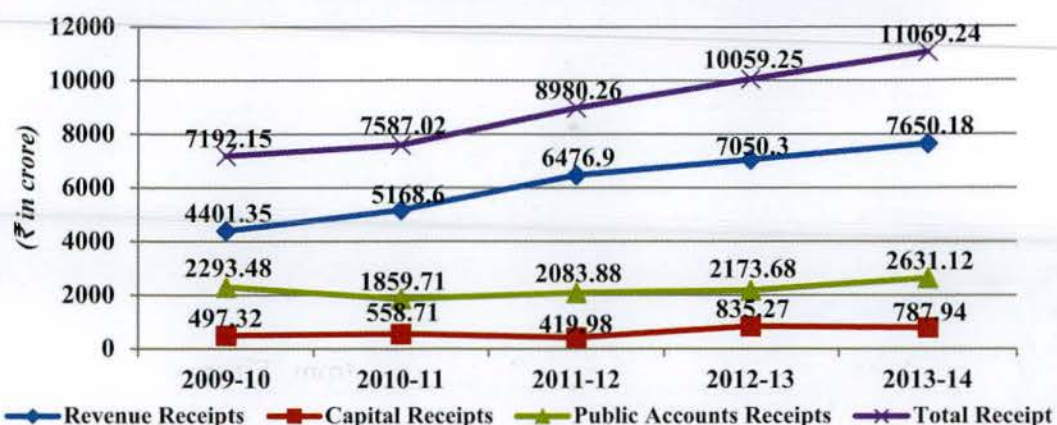


Chart No. 1.1: Trend in Composition of receipt during 2009-14



Revenue receipts of the State increased from ₹ 4,401.35 crore in 2009-10 to ₹ 7,650.18 crore in 2013-14 which represented an increase of about 74 per cent over a period of five years. This was contributed by 17 per cent increase in Tax revenue, Non-Tax by 4 per cent, 28 per cent in State's share of Union Taxes and Duties and 51 per cent increase in Grants-in-aid from the Government of India.

On the other hand, the Capital receipts of the State showed a growth rate of 58 per cent over the years from ₹ 497.32 crore in 2009-10 to ₹ 787.94 crore in 2013-14. This was mainly due to increase in internal debt of the State which increased from ₹ 490.52 crore in 2009-10 to ₹ 783.25 crore in 2013-14 registering an increase of 60 per cent in five years offset by decrease of ₹ 2.55 crore under recoveries of Loans & Advances. The Internal Debt receipt however, decreased by ₹ 47.28 crore in 2013-14 over the previous year while GoI loan increased slightly during the year. The growth in Public Account receipts was 15 per cent during 2009-14. As a whole, the total receipts under consolidated fund during 2013-14 increased by 72 per cent over the year 2009-10.

The increase in various components of receipt in 2013-14 in comparison to that of 2012-13 is presented in Chart Nos. 1.2 & 1.3 below:

Chart No. 1.2: Composition of Receipts during 2012-13

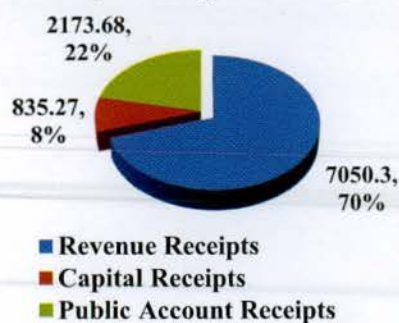
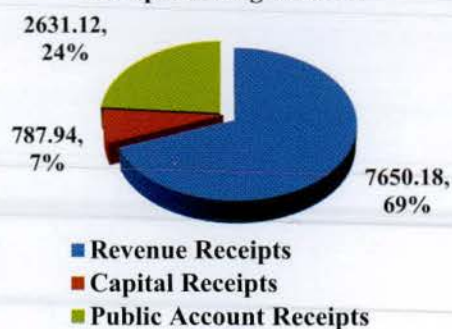


Chart No. 1.3 : Composition of Receipts during 2013-14



1.2.2 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 agencies³ for implementation of various schemes/programmes in social and economic Services, 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. 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				
	2009-10	2010-11	2011-12	2012-13	2013-14
No. of Programmes / Schemes under which funds were transferred	91	73	68	63	57
Total Funds transferred by Central Government	1,568.64	962.59	1,753.28	1,618.36	1,763.55

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

During the year 2013-14 an approximate amount of ₹ 1,763.55 crore was transferred directly by Government of India to the State Implementing Agencies under 57 schemes. The details of the Implementing Agencies to which the funds were transferred are presented in **Appendix 1.4**.

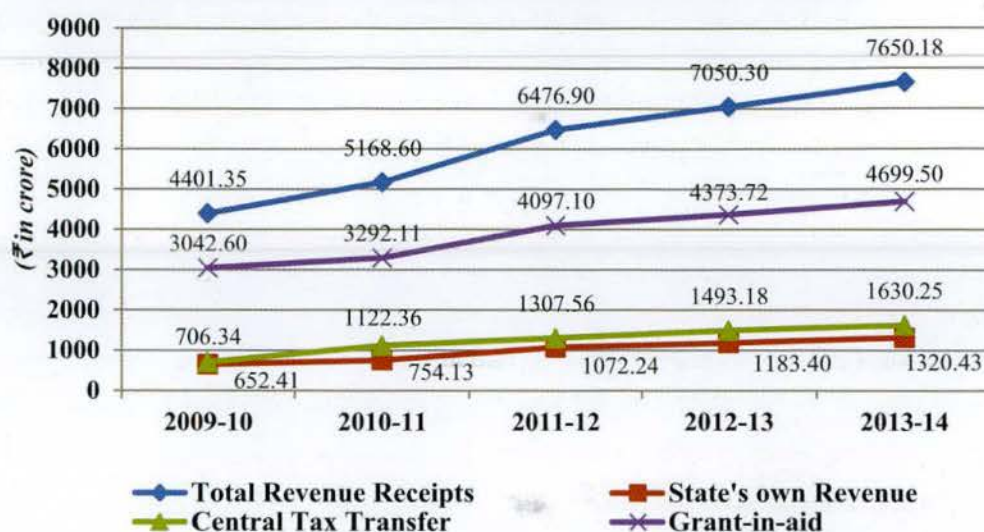
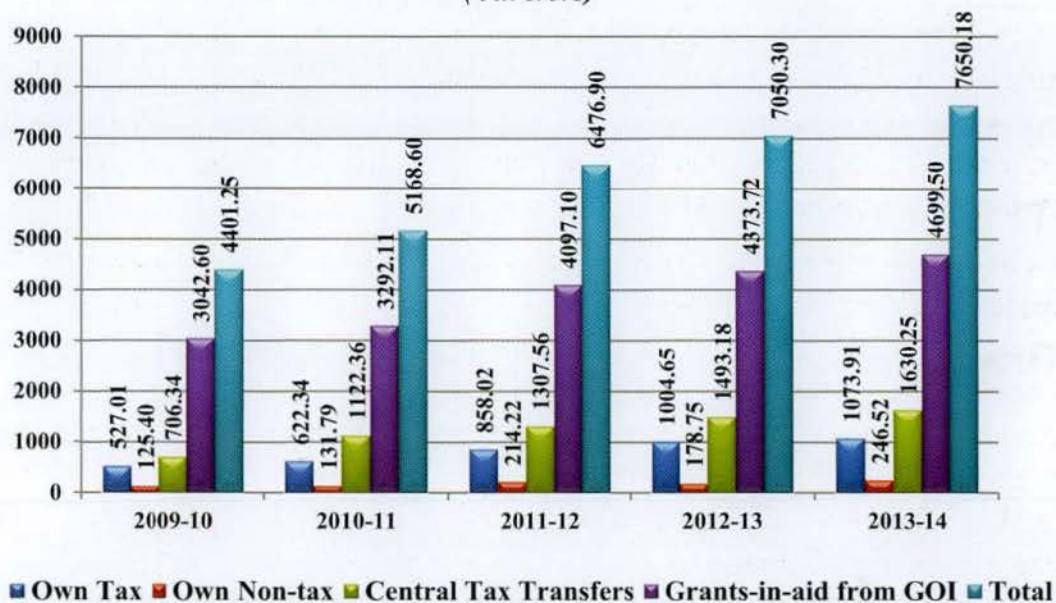
Out of ₹ 1,763.55 crore, ₹ 943.66 crore (54 *per cent*) was released towards Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) which increased by 23 *per cent* over the previous year and ₹ 128 crore (7.26 *per cent*) was released towards Rural Housing – Indira Awaas Yojana (IAY) scheme (increased by about 107 *per cent*) while funds released towards the National Rural Drinking Water Program (NRDWP) was ₹ 89.93 crore, National Rural Health Mission (NRHM) was ₹ 109.61 crore, Pradhan Mantri Gram Sadak Yojana (PMGSY) was ₹ 98.83 crore Rastriya Madhyamik Shiksha Abhiyan (RMSA) was ₹ 23.65 crore and Sarva Shiksha Abhiyan (SSA) was ₹ 159.91 crore during the year. With the transfer of an approximate amount of ₹ 1,763.55 crore directly by GoI to the State Implementing Agencies, the total availability of State resources during 2013-14 had increased from ₹ 13,728.69 crore to ₹ 15,492.24 crore.

1.3 Revenue Receipts

Statement-11 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 2009-14 are presented in **Chart Nos. 1.4 & 1.5** respectively.

³ 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.

Chart No. 1.4: Trends in component of Revenue Receipts

Chart No. 1.5: Components of Revenue Receipts during 2009-14
(₹ in crore)

Over the last three 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 (4th May 2011) made by the Government.

The trends in revenue receipts and buoyancy ratios relative to GSDP during 2009-14 are presented in **Table No. 1.6**.

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

	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Receipts (RR) (₹ in crore)	4401.35	5168.60	6476.90	7050.30	7650.18
Rate of growth of RR (<i>per cent</i>)	7.96	17.43	25.31	8.85	8.51
R R/GSDP (<i>per cent</i>)	28.58	28.93	30.87	29.56	29.34
Buoyancy Ratios⁴					
Revenue Buoyancy w.r.t GSDP	0.59	1.09	1.45	0.65	0.91
State's Own Tax Buoyancy w.r.t GSDP	1.41	1.13	2.17	1.25	0.74
Revenue Buoyancy with reference to State's own taxes	0.42	0.96	0.67	0.52	1.24

The State's Own Tax Buoyancy with respect to GSDP was in the range of 1.13 to 2.17 during 2009-10 to 2012-13. The buoyancy ratio had been positive for all the years and it stood at 0.74 *per cent* in 2013-14. During 2013-14, there was no significant change as compared to the previous year in the rate of growth of revenue receipts.

1.3.1 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. The State's actual tax and non tax receipts for the year 2013-14 *vis-a-vis* assessment made by XIII FC, MTFPS and Revised Estimates are given in **Table No. 1.7**:

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

	XIII FC projections	MTFPS projection	Revised Estimates	Actuals
Tax revenue	809.48	1,184.00	1,257.30	1,073.91
Non-tax revenue	170.29	220.00	278.00	246.52

The Revised estimates of the State in respect of Own Tax and Non-tax revenue for the year 2013-14 were much higher than the XIII FC Projections for the year. The actual receipt of Tax and Non-Tax Revenue was higher than the XIII FC Projections by 32.67 *per cent* and 44.76 *per cent* respectively during the year 2013-14. But it was lower than the Revised Estimates.

i) Tax Revenue

Overall increase of Tax revenue of the State during the year was 6.89 *per cent* from ₹ 1,004.65 crore in 2012-13 to ₹ 1,073.91 crore in 2013-14. The increase in the revenue was mainly under the heads of major taxes *viz*. Taxes on Vehicles

⁴Buoyancy 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*.

(19.72 per cent), Taxes on Sales, Trades, etc. (9.70 per cent), Stamp duty and Registration fees (6.89 per cent) while it decreased by 69.48 per cent in respect of Land Revenue as shown in **Table No. 1.8**.

Table No. 1.8: Components of State's Tax Revenue

Revenue Head						(₹ in crore)
	2009-10	2010-11	2011-12	2012-13	2013-14	Percentage increase in 2013-14 over 2012-13
Taxes on sales, trades, etc.	374.93	444.93	666.32	763.07	837.09	9.70
State excise	61.09	85.85	94.68	114.00	115.18	1.03
Taxes on vehicles	37.14	21.91	25.18	30.73	36.79	19.72
Stamp duty and Registration fees	18.15	24.23	30.73	36.71	39.24	6.89
Land revenue	5.55	15.25	9.33	26.44	8.07	(-) 69.48
Other taxes ⁵	30.15	30.17	31.78	33.70	37.54	11.39
Total:	527.01	622.34	858.02	1,004.65	1,073.91	6.89

Source: Finance Accounts for the respective years

During 2013-14, Own Tax Revenue (OTR) of the State remained higher than the normative assessment (₹ 809.48 crore) made by the XIII Finance Commission for the State for the year. The major contribution to OTR was from taxes on sales, Trade, etc., and State Excise during the year 2013-14.

There was a substantial decrease in Land Revenue collection by 69.48 per cent during 2013-14 over 2012-13.

Growth of the different components of Tax revenue during 2009-10 to 2013-14 over the previous years is depicted graphically below:



⁵ Other taxes include other taxes on commodities & services (₹ 1.64 crore); taxes and duties on electricity (₹ 0.02 crore); agricultural income (₹ 0.85 crore); and taxes on profession, trade, callings & employment (₹ 35.03 crore).

The above chart shows variation in the growth of the components of the state's Tax revenue collection during the last five years from 2009-10 to 2013-14. The growth rate of all the components of Tax revenue were lesser in 2013-14 as compared to 2012-13.

ii) Non-tax Revenue

The Non-tax Revenue receipts of the State stood at ₹ 246.52 crore in 2013-14 against ₹ 178.75 crore in 2012-13, an increase of 37.91 *per cent* over 2012-13. This increase was mainly due to more collection under the head 'Interest receipts' in which ₹ 86.47 crore was collected during 2013-14 against ₹ 67.88 crore in 2012-13. No dividend was received during the year.

Trends in growth of different components of Non-tax Revenue during 2009-14 are depicted in **Table No. 1.9**.

Table No. 1.9: Component-wise growth trends of Non-tax Revenue

(₹ in crore)						
Revenue Head	2009-10	2010-11	2011-12	2012-13	2013-14	Percentage increase(+)/ decrease(-) in 2013-14 over 2012-13
Interest receipts	27.88	23.24	50.66	67.88	86.47	27.39
Dividends & Profits	0.00	0.13	25.95	0.67	-	-
Other non-tax receipts	97.52	108.42	137.61	110.20	160.05	45.24
Total:	125.40	131.79	214.22	178.75	246.52	37.91

Sector-wise receipts of Non-tax Revenue are given in **Table No. 1.10**.

Table No. 1.10: Sector-wise non-tax revenue receipts

(₹ in crore)					
Name of Sector	2009-10	2010-11	2011-12	2012-13	2013-14
General Service	62.35 (49.72)	50.75 (38.51)	64.35 (30.04)	44.55 (24.93)	70.80 (28.72)
Social Service	9.47 (7.55)	8.60 (6.53)	10.82 (5.05)	11.98 (6.70)	14.30 (5.80)
Economic Service	25.70 (20.50)	49.07 (37.23)	62.44 (29.15)	53.66 (30.02)	74.95 (30.40)
Interest Receipts, dividends, etc.	27.88 (22.23)	23.37 (17.73)	76.61 (35.76)	68.55 (38.35)	86.47 (35.08)
Total:	125.40	131.79	214.22	178.75	246.52

It was seen from the above table that there was a percentage decline in receipt of Non-tax Revenue in respect of Social Services and Interest Receipts while there was an increase in receipt in respect of the General and Economic Services during the year 2013-14. Though the percentage of interest receipts decreased during the year, it increased by ₹ 17.92 crore in absolute value as compared to 2012-13 due to more receipts from investment of cash balances. The increase in Economic Services was due to more collection amounting to ₹ 21.29 crore over previous year under Other Transport Services (₹ 2.40 crore) and Environmental Forestry and Wild life (₹ 1.62 crore) among others.

1.3.2 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 over the last five years. While the percentage was 69 in 2009-10, it came down to 61 in 2013-14. The table below shows the composition of the grants-in-aid and its trend over the last five years:

Table No. 1.11: Grants-in-aid received from GoI

(₹ in crore)					
Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Non-Plan Grants	1289.09	1195.43	1230.57	1289.76	1150.62
Grants for State Plan Schemes	1377.64	1745.48	2450.06	2691.59	3004.78
Grants for Central Plan Schemes	32.56	29.29	46.79	33.34	35.21
Grants for Centrally Sponsored Schemes	266.26	279.81	312.25	321.04	424.04
Grants for Special Plan Schemes	77.05	42.10	57.43	37.99	84.85
Total:	3042.60	3292.11	4097.10	4373.72	4699.50
Percentage of increase over previous year	8.71	8.20	24.45	6.75	7.48
Total grants as a percentage of Revenue Receipts	69	64	63	62	61

During 2013-14, the State had received an amount of ₹ 4,699.50 crore as Grants-in-aid from GoI out of which ₹ 1,150.62 crore was Non-plan Grants. An amount of ₹ 834.92 crore was received as Revenue Deficit Grant, ₹ 30.70 crore for State Disaster Response Fund (SDRF) and ₹ 31.00 crore grant for Maintenance of Roads and Bridges under Non-plan during the year 2013-14. There was not much change in absolute terms in the amount of Non-Plan grants during 2009-10 to 2013-14. However, it decreased substantially by ₹ 139.14 crore in 2013-14 over 2012-13.

1.3.3 Debt waiver under the Debt Consolidation and Relief Facilities

According to the guidelines of Debt Consolidation and Relief Facility (DCRF), the XII Finance Commission (XII FC) had recommended that the Central Loans to States contracted till 31 March 2004 and outstanding as on 31 March 2005 would be consolidated and rescheduled for a fresh term of 20 years with interest rate of 7.5 per cent to be paid in 20 years in 20 equal instalments subject to enactment of a Fiscal Responsibility and Budget Management Act by the State.

The XII FC had also framed a Debt Waiver Scheme named “Debt Consolidation and Relief Facility (DCRF)” based on the fiscal performance of the State linked to the reduction of revenue deficit and control of fiscal deficit of the State.

The State Government enacted the Tripura Fiscal Responsibility and Budget Management Act, 2005 and the rules for carrying out the provision of the Act which were published in October 2006.

As on 31 March 2005, the principal amount of Central Loan of ₹ 444.02 crore in respect of Government of Tripura was outstanding which was to be repaid in 20 equal instalments (i.e., ₹ 22.25 crore per instalment) with an interest rate of 7.5 per cent from the year 2005-06, consequent upon the enactment of the TFRBM Act.

The State had witnessed revenue surplus since 2003-04. Based on this fiscal performance, the State had availed Debt Waiver benefit under the DCRF Scheme for the XII FC period upto 2008-09 and received consolidated amount of ₹ 89.00 crore upto March 2013.

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. An amount of ₹ 16.74 crore being written off loans by different Ministries had been adjusted during the year 2013-14 against the respective Ministries. Of the written off central loans, ₹ 14.43 crore pertains to the Ministry of Agriculture and Co-operation and ₹ 1.09 crore to the Ministry of Water Resources.

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 (3rd Amendment) Act, 2011. Accordingly, the State had also revised its MTFPS targets since 2010-11. As recommended by the XIII FC, the State Government had received ₹ 112.37 crore in 2011-12, ₹ 23.85 crore in 2012-13 and ₹ 22.36 crore in 2013-14 from the Central Government as Non-plan Grants for State specific needs for creation of capital assets.

1.3.4 Central Tax Transfers

The XIII FC recommended 32 *per cent* share of Union Taxes to the State of Tripura during the XIII FC period from 2010-11 upto 2014-15. The XIII FC also recommended average devolution of share of Union Taxes at 9.31 *per cent* of GSDP during the period while it was 4.74 *per cent* in the XII FC period.

During the last five year period from 2009-10 to 2013-14, the devolution of different component of State's Share of Union Taxes was as under:

Table No. 1.12: Trend in components of State's Share of Union Taxes

Component of State's Share of Union Taxes	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Corporation tax	290.73	438.70	514.68	536.36	548.28
Income tax	161.95	231.83	261.43	321.11	361.03
Taxes on wealth	0.66	0.90	1.98	0.91	1.51
Union Excise & Customs	178.51	339.03	373.42	416.75	453.86
Service tax	74.49	111.90	156.05	218.05	265.57
Total:	706.34	1,122.36	1,307.56	1,493.18	1,630.25

There was an increasing trend of devolution in almost all the components of the State's Share of Union Taxes during the last five year period. Corporation Tax and Union Excise & customs constituted major components of state's share of Union Taxes during the year 2013-14. The share of union taxes during the year stood at 6.25 *per cent* of GSDP.

1.3.5 Optimisation of the XIII FC Grants during 2013-14

Table No. 1.13: Recommendations of XIII FC and actual release of funds during 2013-14

(₹ in crore)

Sl. No.	Purpose of transfers	Recommendation of the XIII FC	Actual release	Expenditure under relevant revenue head of account	Unspent balance
1.	Local Bodies and PRIs				
	a) General Basic Grant	52.20	51.45	147.49	-
	b) General Performance Grant	35.70			
	c) Special Areas Basic Grant	2.40			
	d) Special Areas Performance Grant	2.40			
	Total:	92.70	51.45	147.49	
2.	Disaster Relief				
	a) Disaster Response Fund	20.12	29.70	21.82	10.28
	b) Capacity Building	1.00	1.00	0.77	0.23
3.	Roads and Bridges	31.00	31.00	213.19	-
4.	States Specific Grants	125.00	22.36	15.22	7.14
5.	Forestry	23.88	17.91	48.58	-
6.	Elementary Education	5.00	5.00	365.16	-
7.	Improving Outcome Grants				
	a) Improvement in justice delivery	1.00	1.00	40.37	-
	b) Incentive for reducing infant mortality rate	106.80	76.92	-	-
8.	Revenue deficit grant	835.00	834.92	-	-
	Total:	1,241.50	1,071.26		

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

As on 31 March 2014, the State Government received ₹ 1,071.26 crore as Non-plan Grants against the recommendation of XIII FC of ₹ 1,241.50 crore for the year 2013-14 for certain specific purposes as indicated in **Table No. 1.13**. Out of ₹ 1,071.26 crore released by the GoI, ₹ 834.92 crore was Revenue Deficit Grant during 2013-14 though the State had ₹ 1,701.22 crore revenue surplus at the end of the year. However, there was short release of ₹ 41.25 crore in respect of grants for Local Bodies and PRIs. The XIII FC recommended ₹ 500 crore as State's specific grants during its award period out of which the State Government received ₹ 158.58 crore (2011-12: ₹ 112.37 crore; 2012-13: ₹ 23.85 crore and 2013-14: ₹ 22.36 crore) as on 31 March 2014.

For the year 2013-14, the XIII FC recommended for Central Share of ₹ 21.12 crore against which ₹ 30.70 crore was released by the GoI towards the State Disaster Response Fund (including ₹ 1.00 crore for capacity building). The State Government transferred an amount of ₹ 19.42 crore to the SDRF under Public Account along with the State's Share. An expenditure of ₹ 22.59 crore was incurred on this account including capacity building of ₹ 0.77 crore. The Government of India released ₹ 31.00 crore for maintenance cost of Roads and Bridges and ₹ 17.91 crore under Forestry against which an expenditure of ₹ 213.19 crore and ₹ 48.58 crore respectively were incurred under non-plan revenue account.

1.4 Capital Receipts

Non-debt capital receipts i.e., Recovery of Loans and Advances by the State during the period 2009-10 to 2013-14 was not only meagre but also showed a decreasing trend from ₹ 3.51 crore in 2009-10 to ₹ 0.96 crore in 2013-14. However, capital receipts as a whole showed an increasing trend from ₹ 497.32 crore in 2009-10 to ₹ 787.94 crore in 2013-14. The borrowing was however, less by ₹ 47.33 crore over the previous year.

Table No. 1.14: Trends in growth and composition of receipts

	(₹ in crore)				
Sources of State's Receipts	2009-10	2010-11	2011-12	2012-13	2013-14
Capital Receipts (CR)	497.32	558.71	419.98	835.27	787.94
Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
Recovery of Loans and Advances	3.51	2.80	2.10	1.26	0.96
Public Debt Receipts	493.81	555.91	417.88	834.01	786.98
Rate of growth of debt capital receipts (%)	136.62	12.58	(-) 24.83	99.58	(-) 5.64
Rate of growth of non-debt capital receipts (%)	8.00	(-) 20.23	(-) 25.00	(-) 40.00	(-) 23.81
Rate of growth of GSDP (%)	13.48	16.00	17.43	13.69	9.30
Rate of growth of CR (per cent)	134.65	12.34	(-) 24.83	98.88	(-) 5.67

1.4.1 Recoveries of Loans and Advances

Outstanding loans and advances as on 31 March 2013 was ₹ 112.24 crore. During the year 2013-14, the State Government had given loans to the Government Servants and to other Co-operative Societies under Social and Economic Services for various developmental activities amounting to ₹ 15.77 crore. Only ₹ 0.96 crore had been recovered from them during the year, of which ₹ 0.85 crore was received from the Government Servants. As on 31 March 2014, the outstanding Loans and Advances stood at ₹ 127.05 crore.

Public Debt Receipts

1.4.2 Internal Debt receipts from internal sources (market loans, borrowings from financial institutions, banks)

Public Debt receipts during the year 2013-14 was ₹ 786.98 crore out of which a major portion was borrowed from Internal source like market loans (₹ 550.03 crore). Loans from NABARD and NSSF ₹ 150.00 crore and ₹ 74.41 crore respectively. The net receipts from the internal debt was ₹ 611.11 crore resulted in ₹ 4,719.24 crore of internal debt remaining outstanding at the end of the year.

1.4.3 Loans and Advances from GoI

Loans and Advances from GoI during 2013-14 was ₹ 3.73 crore against ₹ 3.48 crore during 2012-13. Repayment during the year was ₹ 47.77 crore of which ₹ 16.74 crore was written off loans by the concerned Ministries, Government of India and adjusted during the year against the outstanding loan upto 2009-10 as recommended by the

XIII FC. Outstanding Loans and Advances stood at ₹ 335.21 crore as on 31 March 2014 against ₹ 379.24 crore as on 31 March 2013.

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. Details for five years are shown in **Table No. 1.15**.

Table No. 1.15: Public Account Balances

	(₹ in crore)				
Resources under Public Account balances	2009-10	2010-11	2011-12	2012-13	2013-14
a. Small Savings, Provident Fund, etc.	1795.99	2002.94	2146.29	2385.57	2712.56
b. Reserve Fund	360.52	430.60	506.75	582.56	651.54
c. Deposits and Advances	193.41	250.50	241.41	215.37	309.06
Total:	2349.92	2684.04	2894.45	3183.50	3673.16

Table No. 1.15 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 ₹ 3,673.16 crore as on 31 March 2014. The overall increase was ₹ 489.66 crore (15 per cent) in 2013-14 over the balance of ₹ 3,183.50 crore in 2012-13. The Government could use the available funds of ₹ 3,673.16 crore under Public Account for development purposes. The major share (74 per cent) of the Public Account receipt i.e., ₹ 2,712.56 crore was from Small Savings, Provident Funds, etc., which bear an interest rate of 8.70 per cent per annum. Out of ₹ 651.54 crore under Reserve Fund, ₹ 529.21 crore were invested in the earmarked fund (Sinking Fund).

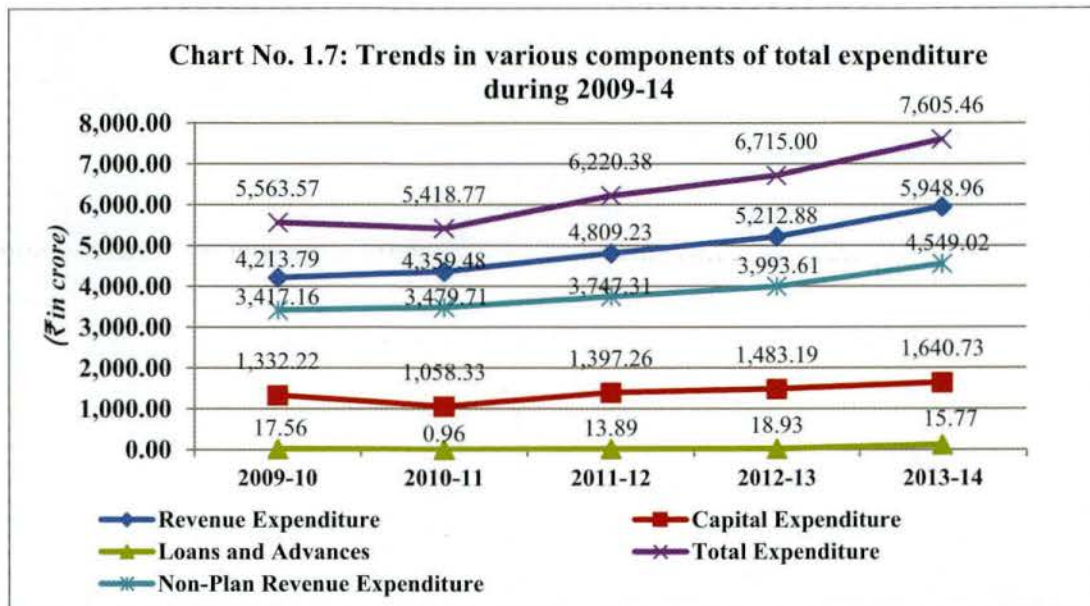
During 2013-14, the contribution to the net balance of small savings, provident funds was ₹ 326.99 crore while it was ₹ 68.98 crore in respect of reserve funds of which ₹ 50.00 crore was as sinking fund. Contribution to the balance of Deposits and Advances was ₹ 93.69 crore in 2013-14.

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. 1.7 presents the trends in total expenditure over a period of five years (2009-14) and its composition in terms of 'expenditure by activities' is depicted in Chart No. 1.8.



During the period 2009-10 to 2013-14, the total expenditure of the State was on increasing trend and stood at ₹ 7,605.46 crore in 2013-14 from ₹ 5,563.57 crore in 2009-10 with an increase of 36.70 per cent over the period of five years. Revenue expenditure increased by 41.18 per cent while expenditure in capital head increased by 23.16 per cent during the period. Disbursement of Loans and Advances increased from ₹ 13.89 crore in 2011-12 to ₹ 18.93 crore in 2012-13 and thereafter decreased by 16.69 per cent in 2013-14 which stood at ₹ 15.77 crore.

Out of the total revenue expenditure of ₹ 5,948.96 crore during 2013-14, 76 per cent was non-plan and 24 per cent was on plan activities. The trend in composition of revenue expenditure (both plan and non-plan) is depicted in Table No. 1.16.

Table No. 1.16: Trends in Composition of revenue expenditure (Non-plan and Plan) during 2009-14

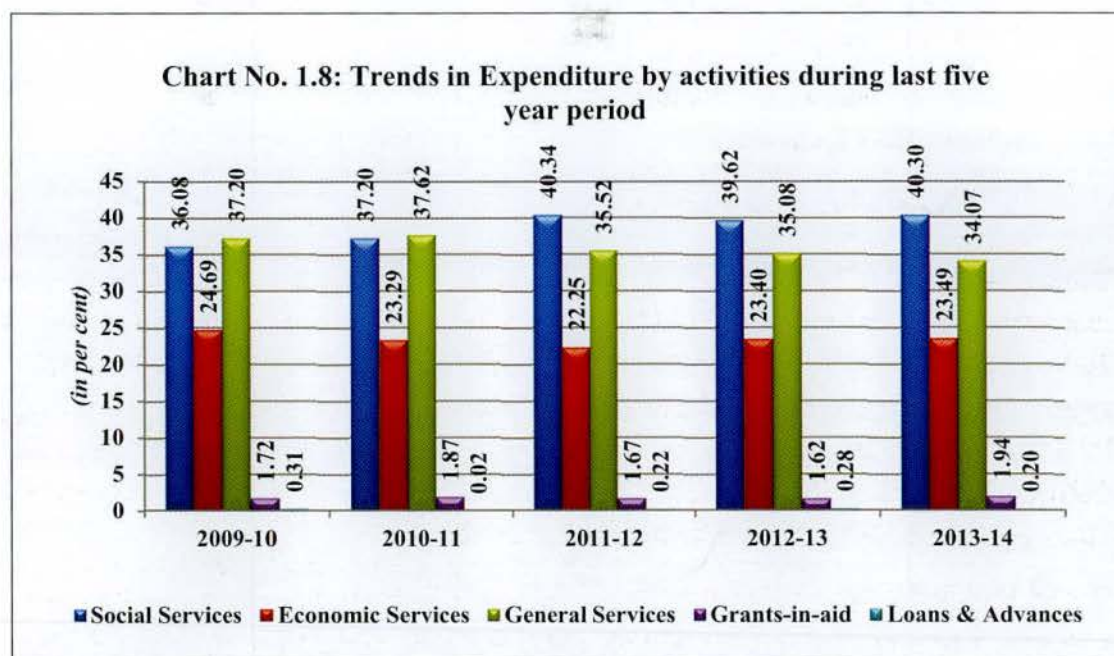
	2009-10	2010-11	2011-12	2012-13	2013-14
	(₹ in crore)				
Non-plan	3,417.16 (81)	3,479.71 (80)	3,747.31 (78)	3,993.61 (77)	4,549.02 (76)
Plan	796.63 (19)	879.77 (20)	1,061.92 (22)	1,219.27 (23)	1,399.94 (24)
Total:	4,213.79	4,359.48	4,809.23	5,212.88	5,948.96

(Figures in bracket indicate percentage of total expenditure)

The non-plan revenue expenditure (₹ 4,549.02 crore) of the State was significantly higher than the XIII FC projection (₹ 3,515.03 crore) for the year 2013-14. The percentage of Plan Revenue Expenditure (PRE) to total expenditure fluctuated between 19 and 24 per cent during the period 2009-14. The Non-Plan Revenue

Expenditure (NPRE) as a percentage of the total revenue expenditure decreased from 81 per cent in 2009-10 to 76 per cent in 2013-14. The ratio of revenue expenditure to total expenditure ranged between 76 per cent and 80 per cent during the last five year period.

The trends in composition of total expenditure by activities as depicted in **Chart No. 1.8** shows that the share of General Services to total expenditure ranged between 34.07 and 37.62 per cent and the share of Social Services to total expenditure increased gradually from 36.08 per cent in 2009-10 to 40.34 per cent in 2011-12 but decreased marginally to 40.30 per cent in 2013-14. The expenditure on Economic Services however, showed a declining trend over the years and was 23.49 per cent in 2013-14 as compared to 24.69 per cent in 2009-10. 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 in 2012-13 and 2013-14 are given below:

Table No. 1.17: Actual Revenue Expenditure on different components during 2012-13 and 2013-14

(₹ in crore)

Name of Component	Actuals	
	2012-13	2013-14
General Education	929.23	1,073.56
Medical, Public Health and Family Welfare	230.49	303.71
Maintenance Expenditure for Medium Irrigation	Nil	Nil
Maintenance Expenditure for Minor Irrigation	0.56	Nil
Subsidies	37.57	103.60

Source: Finance Accounts 2012-13 and 2013-14.

During 2013-14, the actual expenditure incurred under General Education, Medical, Public Health & Family Welfare and Subsidies was higher by 16, 32 and 177 per cent

respectively over those of 2012-13. Out of the total subsidies of ₹ 103.60 crore, ₹ 89.08 crore was on non-plan head during 2013-14.

1.6.2 Revenue Expenditure

Revenue expenditure during 2013-14 increased by 14 *per cent* over the previous year and it was almost the same as percentage of increase in GSDP for the year. On the other hand, Revenue receipts increased by 9 *per cent* (29.34 *per cent* of GSDP) during the year 2013-14. The revenue surplus as *per cent* of GSDP decreased from 7.70 *per cent* in 2012-13 to 6.52 *per cent* in 2013-14 as shown in **Table No. 1.18**.

Table No. 1.18: Revenue receipts *vis-a-vis* revenue expenditure and their percentage with the GSDP during 2009-14

	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue receipts	4,401.35	5,168.60	6,476.90	7,050.30	7,650.18
As percentage of GSDP	28.58	28.93	30.87	29.56	29.34
Revenue expenditure	4,213.79	4,359.48	4,809.23	5,212.88	5,948.96
As percentage of GSDP	27.36	24.40	22.92	21.85	22.82
Revenue surplus	187.56	809.12	1,667.67	1,837.42	1,701.22
As percentage of GSDP	1.22	4.53	7.95	7.70	6.52

1.6.3 Committed Expenditure

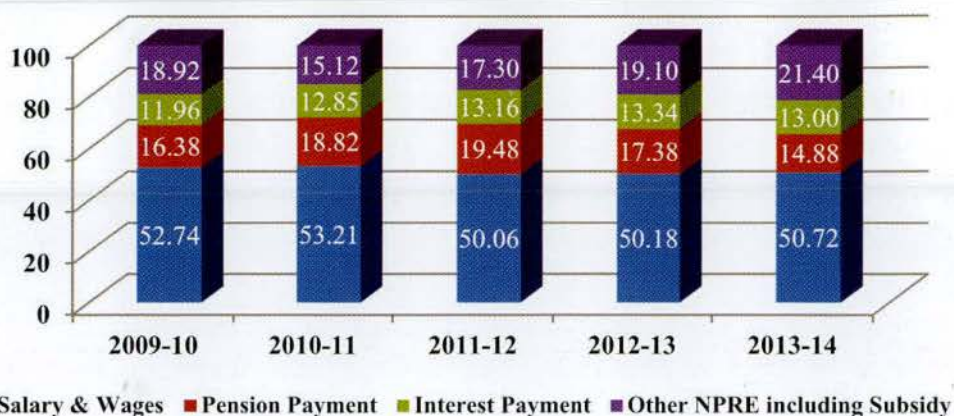
The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pension and subsidies. **Table No. 1.19** and **Chart No. 1.9** present the trends in the expenditure on these components during 2009-14.

Table No. 1.19: Components of Committed Expenditure

Components of Committed Expenditure	2009-10	2010-11	2011-12	2012-13	(₹ in crore)	
					2013-14	
					BE	Actuals
Salaries* & Wages , of which	2,042.75	2,143.15	2,189.77	2,467.90	3,164.25	2,687.68
Non-Plan Head	1,802.15	1,851.55	1,875.95	2,003.83	2,859.73	2,307.23
Plan Head	240.60	291.60	313.82	464.07	304.52	380.45
Interest Payments	408.51	447.32	493.27	532.81	600.00	590.96
Expenditure on Pensions	559.89	654.77	730.02	694.19	720.00	677.25
Subsidies	6.12	11.07	12.62	37.57	89.08	104.18
Total:	3,017.27	3,256.31	3,425.68	3,732.47	4,573.33	4,060.07

*Includes grants-in-aid

Chart No. 1.9: Share of Committed Expenditure to Non-Plan Revenue Expenditure during 2009-10 to 2013-14 (in per cent)



Expenditure on Salary

In 2009-10 the terminal year of XII FC, salary and wages expenditure of the State stood at 62.94 per cent of revenue expenditure net of interest payment and pension which was higher by 27.94 per cent of the XII FC ceiling. Similarly during 2010-11 to 2013-14, the salary and wages expenditure were much higher than the XIII FC Projections in non-plan revenue expenditure which stood at 57 per cent of revenue expenditure net of interest payments and pension during the year. However, during 2013-14, the salary expenditure was below the budget estimates for the year. The XIII FC recommendations vis-a vis the actuals in respect of non-plan revenue expenditure is given below:

Table No. 1.20: XIII FC recommendation vis-à-vis the actuals in respect of Non-Plan Revenue Expenditure

(₹ in crore)

Component	XIII FC Projection				Actual			
	2010-11	2011-12	2012-13	2013-14	2010-11	2011-12	2012-13	2013-14
Salary (per cent)	1,505.05 (53)	1,528.20 (52)	1,548.67 (46)	1,566.06 (45)	1,851.55 (53)	1,875.95 (50)	2,003.83 (50)	2,307.23 (50.72)
Interest Payment (per cent)	458.61 (16)	491.49 (16)	527.07 (16)	565.54 (16)	447.32 (13)	493.27 (13)	532.81 (13)	590.96 (13.00)
Pension (per cent)	455.21 (16)	500.73 (17)	550.80 (16)	605.88 (17)	654.77 (19)	730.03 (19)	694.19 (18)	677.25 (14.88)
Others (per cent)	407.30 (15)	439.68 (15)	733.65 (22)	777.55 (22)	526.07 (15)	648.06 (17)	762.78 (19)	973.58 (21.40)
Total:	2,826.17	2,960.10	3,360.19	3,515.03	3,479.71	3,747.31	3,993.61	4,549.02

Source: Finance Accounts and XIII FC recommendations

Figures in parenthesis indicate the percentage with respect to Non-Plan Revenue Expenditure

Expenditure on Pension Payments

The table shows that the expenditure on pension payments during 2013-14 was higher than the XIII FC projections by ₹ 71.37 crore (i.e by 12 per cent). But, the actual expenditure on pension was below the budget estimates (RE) (₹ 751.00 crore) for the year 2013-14. The expenditure on pension decreased by ₹ 16.94 crore as compared to

the previous year. The decrease in expenditure on pension was mainly due to extension of retirement age of the State Government Employees from 58 years to 60 years w.e.f 1 April 2012. During 2013-14, ₹ 677.25 crore was spent on pension payment for 51,612 pensioners including 125 MLAs. The pension payment liabilities would go up from 2014-15 onwards.

Interest Payments

The expenditure on interest payments was on an increasing trend during 2009-14 and ranged between 10 and 12 *per cent* of revenue expenditure during the period. Interest payments increased by 10.91 *per cent* during 2013-14 over the previous year mainly due to more payments on internal borrowings from market and other financial institutions by ₹ 38.33 crore and loans from small savings provident funds by ₹ 22.11 crore. Interest payment on loans from Government of India during the year however, decreased by ₹ 2.29 crore. During the last four years of the XIII FC period, interest payments was higher than the projection made by the XIII FC except in 2010-11 which could be seen in **Table No. 1.20**.

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 ₹ 104.18 crore as explicit subsidies relating to Agriculture and other Allied Activities and co-operations. Out of ₹ 104.18 crore, ₹ 48.08 crore was given as food subsidy through the Food, Civil Supplies and Consumers Affairs Department to the BPL and AAY Families including ₹ 4.38 crore for procurement of sugar for distribution through PDS. An amount of ₹ 40.00 crore was given to the Tripura State Electricity Corporation Ltd. as subsidy during the year 2013-14. 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 (September 2014) during 2013-14, expenditure of ₹ 26.23 crore was incurred on distribution of free text books (₹ 8.98 crore) and free supply of uniform (₹ 17.25 crore) to the school going children under the Sarva Shiksha Abhiyan Rajya Mission. Besides, ₹ 12.91 crore was incurred towards distributions of books free of cost {State Council of Educational Research and Training (SCERT): ₹ 12.79 crore; Tribal Welfare Department: ₹ 12.10 lakh} which is treated as implicit subsidy during 2013-14. Further, according to the information furnished by the Food, Civil Supplies and Consumer Affairs Department (September 2014), under the scheme of National Social Assistance Programme (NSAP) the State Government incurred an expenditure of ₹ 1.29 crore on Annapurna scheme for distribution of foodgrains to the old age women which was treated as subsidy.

As per the policy formulated by the State Government it was decided to enforce the scheme for free supply of bicycle to students particularly to the girls students studying in standards IX and XII during the year 2013-14. But information about the expenditure on that purpose for the year 2013-14 had not been furnished (October 2014) by the State Government though called for (September 2014).

Out of total subsidy of ₹ 104.18 crore, ₹ 89.08 crore was on non-plan revenue account during the year which was 1.96 per cent of non-plan revenue expenditure.

Department-wise explicit subsidy given by the State Government during last five years from 2009-10 to 2013-14 are given in **Table No. 1.21**.

Table No. 1.21: Department-wise explicit subsidy given by the Government during 2009-14

(₹ in crore)

Sl. No.	Name of Department	Amount of subsidy given				
		2009-10	2010-11	2011-12	2012-13	2013-14
1	Tribal Welfare Department	1.78	3.31	2.63	4.28	4.75
2	Welfare of SC, OBC & Minorities Department	1.06	1.99	3.13	3.66	3.45
3	Agriculture Department	2.64	5.77	6.86	3.86	6.90
4	Food, Civil Supplies & Consumers Affairs Department	0.00	0.00	0.00	25.32	48.08
5	Industries & Commerce Department	0.00	0.00	0.00	0.45	0.00
6	Co-operation Department	0.64	0.00	0.00	0.00	40.00
7	Horticulture Department	0.00	0.00	0.00	0.00	1.00
Total:		6.12	11.07	12.62	35.57	104.18

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

Local Bodies

Post 73rd and 74th 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 73rd 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 2014 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 35 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 2014.

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 1.23**.

Table No. 1.22: Financial Assistance to Local Bodies etc.

	<i>(₹ in crore)</i>				
Financial assistance to Institutions	2009-10	2010-11	2011-12	2012-13	2013-14
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	39.76	33.91	34.70	37.51	34.92
Municipal Council and Nagar Panchayats	78.52	70.65	132.93	241.52	170.76
Zilla Parishads and Other Panchayati Raj Institutions	27.57	29.93	45.04	45.36	37.12
Other Institutions	77.52	125.31	5.16	6.09	Nil
Total:	223.37	259.80	217.83	330.48	242.80
Assistance as percentage of RE	5.30	5.96	4.53	6.34	4.08

The quantum of financial assistance to the Zilla Parishads and other Panchayati Raj Institutions and Municipalities increased substantially since 2012-13 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. The assistance to the Agartala Municipal Corporation and 19 Municipal Councils/Nagar Panchayats decreased by ₹ 70.76 crore during 2013-14 over the previous year. However, overall assistance to the Local Bodies had 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 during the year.

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 subjects⁶ to PRIs out of 29 subjects listed in the Eleventh Schedule of the Constitution (August, 2006 & August, 2007). The remaining 24 subjects had not been transferred (November 2014). Out of

⁶ (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.

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. The position of receipts of funds by PRIs from different sources for the last five years is shown in the table below:

Table No. 1.23: Source of funds of PRIs during 2009-14

(₹ in crore)

Source of funds	2009-10	2010-11	2011-12	2012-13	2013-14
Panchayat Development Fund (Grants)	21.69	18.40	17.86	18.14	55.03
Finance Commission Grants	9.23	11.42	27.18	27.23	21.48
Own Revenue	0.75	0.84	1.10	1.91	Nil
Total:	31.67	30.66	46.14	47.28	76.51

Source: Information furnished by Rural Development (Panchayats) Department.

The table shows that the receipt of funds by PRIs from different sources had decreased in 2010-11 but increased in 2011-12 and 2012-13 mainly due to more receipts towards Finance Commission grants. During 2013-14, the grants from Panchayat Development Fund increased substantially by ₹ 36.89 crore while the Finance Commission Grants decreased by ₹ 5.75 crore as compared to 2012-13.

Details of Expenditure incurred by PRIs during 2009-14 are given in **Table No. 1.24**.

Table No. 1.24: Utilisation of funds by PRIs during 2009-14

(₹ in crore)

Source of expenditure	2009-10	2010-11	2011-12	2012-13	2013-14
Panchayat Development funds	21.69	18.40	17.86	18.13	54.99
Finance Commission Grants	9.23	11.42	27.18	27.23	18.39
Own Revenue	0.64	0.71	0.93	1.62	Nil
Total:	31.56	30.53	45.97	46.98	73.38

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 collection from own sources as taxes and fees, etc., were also substantial. The fund position from various sources during 2012-13 and 2013-14 are given below:

Table No. 1.25: Source of funds of ULBs during last two years

(₹ in crore)		
Source	2012-13	2013-14
Own Revenue	20.43	29.31
TUEP	50.00	45.00
JNNURM	83.81	9.48
TFC/13 FC	7.47	19.36
SCA	4.50	9.16
SPA	23.01	36.26
Share of Taxes	39.60	52.50
Total:	228.82	201.07

As per information furnished (October 2014) by the Urban Development Department it was seen that total collection of revenue from own sources by one Municipal Corporation (AMC), 10 Municipal Councils and nine Nagar Panchayats functioning under the Tripura Municipal Act 1994 was ₹ 29.31 crore during 2013-14, of which major portion was collected through Agartala Municipal Corporation (₹ 23.25 crore) which includes water and property tax.

It can be seen from **Table No. 1.25** that an amount of ₹ 45.00 crore was received by the 20 Local Bodies during the year as grants from the State Government for implementation of Tripura Urban Employment Programme (TUEP) during the year 2013-14, while it was ₹ 50.00 crore last year. Finance Commission grants substantially increased to ₹ 19.36 crore during 2013-14 while it was ₹ 7.47 crore in 2012-13. The funds towards State Plan Assistance and share of taxes also substantially increased in 2013-14 as compared to 2012-13. The information on utilisation of funds by the Local Bodies are awaited (November 2014).

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 goods⁷ like, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and

⁷ 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.

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 2009-14 are as under:

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

(₹ in crore)					
Nature of expenditure	2009-10	2010-11	2011-12	2012-13	2013-14
Development expenditure	2,262.65	2,345.88	2,672.97	2,936.80	3,456.18
(% of total revenue expenditure)	(53.70)	(53.81)	(55.58)	(56.34)	(58.10)
Rate of growth (in per cent)	32.08	3.68	13.94	9.87	17.69
Non-development expenditure	1,951.14	2,013.60	2,136.26	2,276.08	2,492.78
(% of total revenue expenditure)	(46.30)	(46.19)	(44.42)	(43.66)	(41.90)
Rate of growth (in per cent)	37.72	3.20	6.09	6.54	9.52
Total revenue expenditure	4,213.79	4,359.48	4,809.23	5,212.88	5,948.96
Rate of growth (in per cent)	34.65	3.46	10.32	8.39	14.12

The Development expenditure increased by ₹ 519.38 crore (17.69 per cent) in 2013-14 over the previous year. The Development expenditure as a percentage of total revenue expenditure increased marginally from 56.34 per cent in 2012-13 to 58.10 per cent in 2013-14. 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.

Non-development expenditure increased by ₹ 216.70 crore (9.52 per cent) in 2013-14 over the previous year mainly due to increase in expenditure on interest payment by ₹ 58.15 crore. It was observed that non-development expenditure as a percentage of total revenue expenditure showed a decreasing trend from 46.30 per cent in 2009-10 to 41.90 per cent in 2013-14.

The following table would indicate the fiscal priorities given by the Government under various heads of expenditure with reference to GSDP and Aggregate Expenditure (AE) during 2013-14 as compared to 2010-11.

Table No. 1.27: Fiscal Priority of the State in 2010-11 and 2013-14

(in per cent)						
Fiscal Priority by the State	AE/GSDP	DE/AE	SSE/AE	CE/AE	Education/AE	Health / AE
2010-11	30.33	60.51	37.20	19.53	17.85	4.58
2013-14	29.17	63.99	40.30	21.57	16.84	5.38
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 2013-14 Development Expenditure as percentage of Aggregate Expenditure increased by 3.48 per cent as compared to 2010-11. In respect of Social Service Expenditure the increase was 3.10 per cent. The Capital Expenditure as percentage of Aggregate Expenditure increased by 2.04 per cent in 2013-14 as compared to that of 2010-11. Further, the expenditure on Education as ratio of

Aggregate Expenditure decreased from 17.85 *per cent* in 2010-11 to 16.84 *per cent* in 2013-14. The expenditure on Health as a ratio of Aggregate Expenditure however, marginally increased to 5.38 *per cent* during the year from 4.58 *per cent* in 2010-11.

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				
	2009-10	2010-11	2011-12	2012-13	2013-14	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue	796.63	879.77	1,061.92	1,219.27	1,399.94	3,417.16	3,479.71	3,747.31	3,993.61	4,549.02
Capital	1,263.77	1,006.70	1,321.14	1,450.67	1,646.94	68.45	51.63	76.12	32.52	(-) 6.21
Total :	2,060.40	1,886.47	2,383.06	2,669.94	3,046.88	3,485.61	3,531.34	3,823.41	4,026.13	4,542.81

It can be seen from **Table No. 1.28** that under the plan head, the total expenditure (both Revenue and Capital) increased from ₹ 2,383.06 crore in 2011-12 to ₹ 3,046.88 crore in 2013-14. The capital expenditure in plan head during the last five year period increased by 30.32 *per cent* in 2013-14 from 2009-10 while the increase in revenue expenditure under the plan head was 75.73 *per cent* during the period. Increase in capital expenditure under plan head was ₹ 196.27 crore (13.53 *per cent*) in 2013-14 over the previous year mainly under Water Supply and Sanitation (by ₹ 10.82 crore), Health & Family Welfare (by ₹ 23.98 crore) under Social Sector and Special Areas Programme (by ₹ 18.65 crore) under Economic Sector while revenue expenditure under the plan head increased by ₹ 180.67 crore (14.82 *per cent*) over the previous year mainly due to increase under Education, Sports, Art and Culture (by ₹ 41.80 crore) and Welfare of Scheduled Castes & Other Backward Classes (by ₹ 42.50 crore) in Social Sector.

Under non-plan head, the revenue expenditure constituted a major portion which stood at ₹ 4,549.02 crore in 2013-14. The non-plan revenue expenditure (₹ 4,549.02 crore) during 2013-14 exceeded the XIII FC Projection (₹ 3,515.03 crore) by ₹ 1,033.99 crore (29.42 *per cent*).

1.7.2 Efficiency of Expenditure Use

Apart from improving the allocation towards development expenditure⁸, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. While **Table No. 1.29** presents the trends in development expenditure relative to the aggregate expenditure

⁸ 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.

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	2009-10	2010-11	2011-12	2012-13	2013-14
Development Expenditure (a to c)	3,398.56 (61.08)	3,278.68 (60.02)	3,907.31 (62.81)	4,250.56 (63.30)	4,866.80 (63.98)
a. Development Revenue Expenditure	2,262.65 (40.67)	2,345.88 (43)	2,672.97 (42.97)	2,936.80 (43.73)	3,456.18 (45.44)
b. Development Capital Expenditure	1,118.35 (20.10)	931.96 (17)	1,220.53 (19.62)	1,295.11 (19.29)	1,395.12 (18.34)
c. Development Loans and Advances	17.56 (0.31)	0.84 (0.02)	13.81 (0.22)	18.65 (0.28)	15.50 (0.20)

Figures in the parentheses indicate *per cent* to aggregate expenditure

Source: Finance Accounts

Table above shows that the development expenditure, combining the expenditure on Social and Economic Services increased in absolute terms from ₹ 4,250.56 crore in 2012-13 to ₹ 4,866.80 crore in 2013-14 constituting about 64 *per cent* of the total expenditure of the State during the year. The percentage of development expenditure to total expenditure of the State increased by 14.50 *per cent* during 2013-14 over the previous year. The relative share of the revenue development expenditure was 45 *per cent* of the total development expenditure while the share in respect of development capital expenditure was 18 *per cent* which was lower than the previous year. Out of total amount of ₹ 15.50 crore disbursed as development loans during the year, ₹ 14.40 crore was disbursed to the Tripura Medical College and Dr. BRAM Teaching Hospital, Agartala as interest free loan during the year 2013-14 repayable in 30 equal installment within the period of 15 years.

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	2012-13			2013-14		
	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
Social Services (SS)						
Education, Sports, Art & Culture	12.85	89.97	10.03	11.23	90.46	9.54
Health & Family Welfare	26.04	80.06	19.94	25.71	72.22	27.79
Water Supply, Sanitation, and Housing & Urban Development	58.92	12.77	87.23	61.25	29.55	70.45
Other Social Services	10.68	9.73	90.27	9.14	5.68	94.32
Total (SS)	22.74	56.04	43.96	21.44	56.18	43.82
Economic Services (ES)						
Agriculture & Allied Activities	22.56	19.21	80.79	17.99	39.03	60.97
Irrigation & Flood Control	63.21	80.93	19.07	53.46	90.60	9.40
Power & Energy	64.39	3.60	96.40	58.98	4.73	95.27
Transport	66.94	0.91	99.09	-	-	-
Other Economic Services	30.83	99.10	0.90	49.82	42.55	57.45
Total (ES)	43.91	44.07	55.93	41.31	42.82	58.58
Total (SS+ES)	30.60	52.45	47.55	28.56	52.13	47.87

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.

Table above depicts the trend of various component-wise percentages of Revenue and Capital expenditure, percentage of expenditure on salary and wages as well as the percentage of expenditure on operation and maintenance cost in relation to revenue expenditure in Social and Economic Services for the years 2012-13 and 2013-14.

The above table also shows that the percentage of salary and wages expenditure in Social Services during the year 2013-14 had increased to 56.18 *per cent* mainly due to increase in salary expenditure in Water Supply & Sanitation by 16.78 *per cent* and in Education Sector by 0.49 *per cent* offset by 7.84 *per cent* in Health and Family Welfare Services over the previous year.

On the other hand, the salary and wages expenditure in Economic Service had decreased by 1.25 *per cent* mainly due to decrease in salary expenditure in Other Economic Services by 56.55 *per cent* under Economic Service during 2013-14.

However, the combined salary and wage expenditure in Social and Economic Services during the year 2013-14 in relation to the share of total revenue expenditure was almost the same as in the previous year. Capital expenditure to total expenditure in both these Services decreased over the previous year.

1.8 Financial analysis of Government Expenditure and Investments

1.8.1 Financial results of Irrigation Projects

During 2013-14, Non-Plan revenue expenditure on Minor and Medium Irrigation Projects was ₹ 36.29 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. Gumti, Khowai and Manu were the three medium irrigation projects in the State of which Gumti Project was still in progress after incurring an expenditure of ₹ 80.76 crore as on 31 March 2014 which was started from 1981-82 with a Budget Estimate of ₹ 83.01 crore and Revised Estimate of ₹ 90.31 crore. 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 81 ongoing/incomplete projects as on 31 March 2014 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 2014 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 2013-14	Cumulative actual expenditure as on 31.3.2014 (percentage over approved cost)
Building works	46	459.70	91.16	188.80(41)
Bridge works	16	130.99	14.99	66.74(51)
Road woks	10	334.27	60.03	170.87(51)
Water Resource works	9	143.83	11.12	128.62(89)
Total:	81	1,068.79	177.30	555.03(52)

Source: Finance Accounts 2013-14.

Out of 81 ongoing/incomplete projects, 46 are building works most of which pertains either to the Health or Education Department. There are 26 major projects having estimated cost of more than ₹ 10 crore each of which 12 were building works (Appendix 1.6).

Further, information pertaining to incomplete projects whose scheduled date of completion was up to 31 March 2014 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 2014

(₹ in crore)

Name of Projects	No. of incomplete Projects	Initial Budgeted Cost	Cumulative actual expenditure as on 31.3.2014
Building works	15	139.89	96.16
Bridge works	8	51.49	27.57
Water Resource works	5	46.90	42.53
Total:	28	238.28	166.26

Source: Finance Accounts 2013-14.

Out of 81 ongoing projects, 28 projects with initial budgeted cost of ₹ 238.28 crore remained incomplete though the completion date of those projects had already elapsed as on 31 March 2014. The cumulative expenditure on those 28 projects was ₹ 166.26 crore (70 per cent of budgeted cost) till March 2014. Out of 28 incomplete projects four are major projects having estimated cost of more than ₹ 10 crore. As the revised date of completion and cost of those 28 projects were not available, the expected time and cost overrun could not be assessed. 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 2014, Government's investment was ₹ 1,199.55 crore in 2 Statutory Corporations, 12 Government Companies, 25 Co-operatives and local bodies and one rural bank (Table No. 1.33).

Table No. 1.33: Return on Investment

Investment/Return/Cost of Borrowings	2011-12	2012-13	2013-14
Investment at the end of the year (<i>₹ in crore</i>)	959.14	1,075.42	1,199.55
Return on investment (<i>₹ in crore</i>)	25.95	0.67	0.00
Return on investment (<i>per cent</i>)	2.71	0.06	0.00
Average rate of interest on Government borrowing (<i>per cent</i>)	8.41	8.44	8.53
Difference between cost of funds and return (<i>per cent</i>)	5.70	8.38	8.53

Source: Finance Accounts

Out of ₹ 1,199.55 crore, ₹ 907.67 crore was invested in 12 Government Companies, ₹ 156.38 crore in 2 Statutory corporations and ₹ 135.50 crore in 25 Co-operative Societies and one Rural Bank. The investment increased from ₹ 1,075.42 crore at the end of March 2013 to ₹ 1,199.55 crore at the end of March 2014.

During 2013-14, the Government invested ₹ 124.13 crore in those Companies, Corporations and Co-operative societies. Out of ₹ 124.13 crore, ₹ 113.15 crore was invested in eight Government companies, ₹ 10.88 crore was invested in 11 Co-operative societies and ₹ 0.10 crore was invested in one Statutory Corporation.

Out of an investment of ₹ 907.67 crore in Government Companies, ₹ 514.45 crore was invested in the Tripura State Electricity Corporation Limited as equity followed by ₹ 201.48 crore in the Tripura Jute Mills Ltd. upto the end of March 2014. No dividend was however received during the year 2013-14.

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 2014, 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

(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2009-10	2010-11	2011-12	2012-13	2013-14	
					RE	Actual
Opening Balance	70.57	84.62	82.78	94.57	112.24	112.24
Amount advanced during the year	17.56	0.96	13.89	18.93	20.12	15.77
Amount repaid during the year	3.51	2.80	2.10	1.26	2.00	0.96
Closing Balance	84.62	82.78	94.57	112.24	NA	127.05
Net addition of loans	14.05	(-) 1.84	11.79	(-) 17.67	2.00	14.81
Interest Receipts	1.21	0.98	0.91	1.39	NA	1.27
Interest receipts as <i>per cent</i> to outstanding Loans and advances	1.43	1.18	0.96	1.24	NA	0.99
Interest payments as <i>per cent</i> to outstanding fiscal liabilities of the State Government.	7.98	6.92	7.18	6.93	NA	6.77
Difference between interest payments and interest receipts (<i>per cent</i>)	6.55	5.74	6.22	5.69	NA	5.79

NA: Not available

As of March 2014, the balance of loans and advances by the State Government was ₹ 127.05 crore, of which loans for ₹ 43.50 crore was outstanding in respect of TSECL while ₹ 30.50 crore remained outstanding from the Society for Tripura Medical College and Dr. BRAM Teaching Hospital, Agartala. During 2013-14, Interest receipts as percentage of outstanding loans and advances was 0.99 against interest paid by the Government as percentage of outstanding liabilities being 6.77. During the year 2013-14, Loans and Advances disbursed amounted to ₹ 15.77 crore out of which ₹ 15.50 crore was advanced to Society for Tripura Medical College and Tripura State Co-operative Bank Ltd. under Plan head. An amount of only ₹ 1.00 crore was interest bearing @ 10.25 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 fell below the agreed minimum balance on any day, the deficiency is to be made by taking WMAs. However, the State had not availed any Ways and Means Advances (ordinary or special) since 2005-06. **Table No. 1.35** depicts the cash balances and investments made by the State Government out of cash balances during the year 2012-13 and 2013-14.

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

(₹ in crore)		
Particulars	Opening balance on 1-4-2013	Closing balance on 31-3-2014
(a) General Cash Balance -		
Cash in Treasuries	0.00	0.00
Deposits with Reserve Bank	(-) 127.23	(-) 209.71
Deposits with other Banks	0.00	0.00
Remittances in transit - Local	(-) 1.13	(-) 1.13
Total:	(-) 128.36	(-) 210.84
Investments held in Cash Balance investment account	2,305.70	3,460.88
Total (a):	2,177.34	3,250.04
(b) Other Cash Balances and Investments		
Cash with departmental officers viz ,Public Works Department Officers, Forest Department Officers,District Collectors	2.96	7.98
Permanent advances for contingent expenditure with departmental officers	(-) 0.06	(-) 0.05
Investment of earmarked funds	479.21	529.21
Total (b):	482.11	537.14
Grand total (a)+ (b):	2,659.45	3,787.18

The above table shows that ₹ 2,305.70 crore had been held in cash balance investment account while ₹ 479.21 crore was in earmarked (sinking fund) fund as on 1st April 2014. The funds in Cash balance Investment Account increased by ₹ 1,155.18 crore during the year which resulted in total cash balance of ₹ 3,787.18 crore during 2013-14. During 2013-14, the balances in respect of cash balance investment account and the earmarked fund were ₹ 3,460.88 crore and ₹ 529.21 crore respectively. The entire balance of ₹ 3,460.88 crore under Cash balance investment account was invested in Government of India 14 days Treasury bills as on 31-3-2014. ₹ 85.19 crore was realised as Interest on this account during 2013-14.

Outstanding balances under the head 'Cheques and Bills'

This is an intermediary account head for initial record of transactions which are to be cleared eventually. Outstanding balance under the major head 8670 cheques and Bills represents the amount of unencashed cheques. The trend of outstanding amount of cheques and bills for the last five years which were required to be cleared are given in Table No. 1.36.

Table No.1.36: Position of outstanding Cheques and Bills

(₹ in crore)			
Year	Opening Balance	Closing Balance	Increase (+)/ Decrease (-)
2009-10	2.53	2.53	Nil
2010-11	2.53	2.46	(-) 0.07
2011-12	2.46	2.42	(-) 0.04
2012-13	2.42	2.44	(+) 0.02
2013-14	2.44	2.31	(-) 0.13

The above table shows that there was a slight decreasing trend in the outstanding balance of cheques and bills amount and the balance at the end of 31 March 2014 stood at ₹ 2.31 crore.

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 for 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 2013-14, the State Government resorted to fresh borrowings to the tune of ₹ 783.25 crore of which ₹ 550.03 crore was from Open Market Borrowings (OMB), ₹ 74.40 crore from National Small Savings Fund and ₹ 158.82 crore from other Financial Institutions. The repayment on borrowings during the year was only ₹ 172.14 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 2013-14 was ₹ 2,305.70 crore. Despite the huge balance in Cash Balance Investment Accounts, the State Government resorted to fresh borrowing to the tune of ₹ 783.25 crore. The overall interest payment during 2012-13 was ₹ 590.96 crore.

1.9 Assets and Liabilities

1.9.1 Growth and Composition of Assets and Liabilities

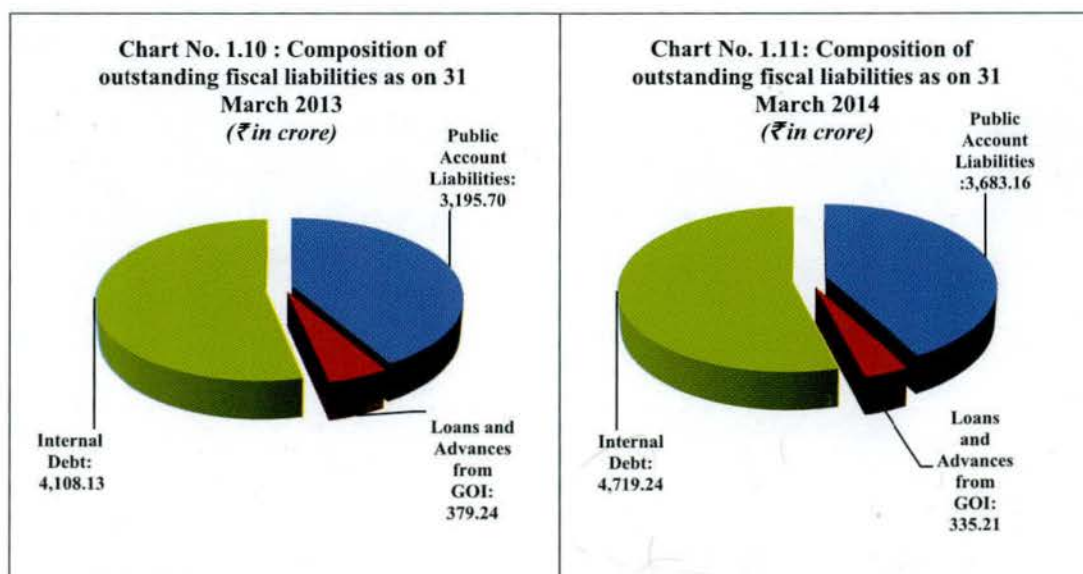
In the Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.7** gives an abstract of such liabilities and the assets as on 31 March 2014 compared with the corresponding position on 31 March 2013. 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 had defined the total liabilities as follows: *“The total liabilities means the liabilities under the Consolidated Fund and the Public Account of the State and shall also include borrowings by the public sector undertakings and the special purpose vehicles and other equivalent instruments including guarantees where principal and/or interest are to be serviced out of the State budget”*.

The ratio of assets to liabilities increased from 2.17 in 2012-13 to 2.22 in 2013-14.

1.9.2 Fiscal Liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.7**. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year are presented in **Chart Nos. 1.10 & 1.11**.



The outstanding fiscal liabilities of the State as on 31 March 2013 was ₹ 7,683.07 crore which increased by ₹ 1,054.54 crore (13.73 per cent) to ₹ 8,737.61 crore at the end of 31 March 2014. Outstanding liabilities increased on account of internal debt by ₹ 611.11 crore (15 per cent) and Public Account by ₹ 487.46 crore (15 per cent) offset

by decrease in loans and advances from GoI by ₹ 44.03 crore (12 *per cent*) over the previous year. The State failed to contain the outstanding liabilities within the revised estimated liabilities of ₹ 8,482.84 crore for the year 2013-14. During 2013-14, the percentage of Internal Debt liabilities to total revenue receipts was 62 *per cent* while the percentage of total liabilities to revenue receipts was 114 *per cent*.

During the last five year period of 2009-10 to 2013-14, the outstanding liabilities consistently increased from ₹ 5,777.80 crore in 2009-10 to ₹ 8,737.61 crore in 2013-14. The percentage of outstanding liabilities to GSDP during 2013-14 was 33.51 against the projection in the Fiscal Indicator in the MTFP statement (44.2 *per cent*) and was also within the projection (44 *per cent*) made in XIII FC.

1.9.3 Transactions under Reserve Fund

As on 31 March 2014, 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 2013-14 Government of India released ₹ 30.70 crore including ₹ 1 crore for capacity building against which the State Government contributed only ₹ 2.18 crore as its share during the year instead of ₹ 3.07 crore resulting in short contribution towards the fund by ₹ 0.89 crore. Further, out of ₹ 30.70 crore received from the Government of India the State Government transferred only ₹ 21.82 crore towards the fund during the year. Hence revenue surplus for the year 2013-14 was overstated by ₹ 9.77 crore (₹ 8.88 crore + ₹ 0.89 crore). During the year 2013-14, ₹ 3.17 crore expenditure was incurred on natural calamities. At the end of March 2014, an unspent balance of ₹ 116.88 crore was lying in this account which is required to be invested in authorised securities with nationalised banks as per the guidelines which had not been done by the State Government.

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 2014 including an amount of ₹ 50.00 crore transferred from Revenue by booking it as expenditure during 2013-14 resulting in increase of cash balance to that extent at the end of March 2014.

Under major head 8235 – General and Other Reserve Funds, an amount of ₹ 0.33 crore was credited during 2013-14 out of which ₹ 0.25 crore was credited from Guarantee Redemption Fee/Commission received during the year from four Co-operative Societies. The closing balance in this fund stood at ₹ 5.46 crore at the end of 31 March 2014 from ₹ 5.12 crore at the end of March 2013.

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.

Table No. 1.37: Status of Guarantees – Contingent Liabilities

(₹ in crore)					
Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Maximum amount guaranteed during the year	76.66	6.10	99.99	121.42	25.00
Outstanding amount of guarantees, of which	29.54	35.64	115.72	193.27	187.80
i) <i>Principal</i>	24.25	30.35	115.64	193.19	187.72
ii) <i>Interest</i>	5.29	5.29	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>)	0.67	0.69	1.79	2.74	2.45

During 2013-14, the State Government had given fresh guarantees amounting to ₹ 25.00 crore for repayment of loans raised by four Co-operative Societies. The Government received ₹ 0.25 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 2014. As on 31 March 2014, outstanding guarantees stood at ₹ 187.80 crore including interest of ₹ 0.08 crore against ₹ 193.27 crore at the end of 2013. Maximum outstanding guarantee was in respect of Power Corporation amounting to ₹ 121.91 crore. 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 borrowings for the year 2013-14. *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	2009-10	2010-11	2011-12	2012-13	2013-14
i) Total Public Debt received	493.81	555.91	417.88	834.01	786.98
ii) Less : Debt Repayment	470.82	505.92	549.64	653.05	219.91
iii) Less: Net Disbursement of Loans and Advances by the State	(+) 14.05	(-) 1.84	(+) 11.79	(+) 17.67	(+) 14.81
Net Debt Utilised (i) – (ii) - (iii)	(-) 8.94	(-) 51.83	(+) 143.55	(+) 163.29	(+) 552.26
Ratio of Net Debt Utilised to Total Debt Received (<i>per cent</i>)	0.02	0.09	0.34	0.20	0.70

Fiscal deficit is usually financed by way of borrowings by the State. The table shows that during 2013-14 the State Government borrowed funds from the Open Market and GoI amounting to ₹ 786.98 crore and repaid ₹ 219.91 crore during 2013-14 and ₹ 376.59 crore was paid as interest on outstanding 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	2009-10	2010-11	2011-12	2012-13	2013-14
Total Debt (₹ in crore)	3,415.41	3,765.48	3,965.84	4,487.37	5,054.45
Population*	35,57,000	35,99,000	36,73,917	36,83,000	37,25,000
Per capita Debt (in ₹)	9,601.94	10,462.57	10,794.58	12,184.00	13,568.99

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

The per capita debt of the State increased from ₹ 12,184.00 in 2012-13 to ₹ 13,568.99 in 2013-14 registering an increase of 11.37 *per cent* during the year. During the same period, the percentage increase of outstanding public debt was 12.64 *per cent* which was 19.39 *per cent* of GSDP.

Table No. 1.40: Maturity Profile of Outstanding Debt

(₹ in crore)

Amount of Debt Maturing	Between 2014-15 & 2015-16	Between 2016-17 & 2017-18	Between 2018-19 & 2019-20	Between 2020-21 & 2021-22	2022-23 onwards
Particulars					
(A) Internal Debt, of which	630.91	509.75	770.30	797.85	2,010.37
(i) Market Loans	337.48	236.94	506.00	585.00	1,195.03
(ii) Loans from Financial Institutions	179.69	159.07	150.56	99.11	76.03
(iii) NSSF Loans	113.74	113.74	113.74	113.74	739.31
(B) Loans from Government of India, of which	62.22	61.60	61.49	61.29	88.39
(i) Plan Loans	61.01	60.49	60.45	60.31	85.28
(ii) Non-Plan Loans	1.21	1.11	1.04	0.98	3.11
(C) Average interest rate	7.50	8.50	8.80	8.80	12.50

During 2013-14, an amount of ₹ 172.14 crore (Market Loan: ₹ 77.67 crore; NSSF: ₹ 56.87 crore and Loans from Other Financial Institutions: ₹ 37.60 crore) was due and paid by the State Government. As on 31 March 2014, the outstanding amount of internal debt stood at ₹ 4,719.18 crore which would mature for repayment till the year 2035-36. There was outstanding Central Loans of ₹ 334.99 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 ₹ 334.99 crore, ₹ 233.60 crore was raised by the Government at the interest rate of 7 *per cent* to 7.99 *per cent*, ₹ 82.01 crore at 9 *per cent* to 9.99 *per cent* and ₹ 19.38 crore at the interest rate of 10 *per cent* to 13.99 *per cent*. Total outstanding debts of the Government are shown in **Appendix 1.7**.

(iii) 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 sustainability⁹ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation¹⁰; sufficiency of non-debt receipts¹¹; net availability of borrowed funds¹²; 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 2011-12.

Table No. 1.41: Debt Sustainability: Indicators and Trends

Indicators of Debt Sustainability	2011-12	2012-13	2013-14
Debt Stabilisation (Quantum Spread + Primary Deficit/Surplus) (₹ in crore)	(+) 1091.54	(+) 1077.58	(+) 671.19
Sufficiency of Non-debt Receipts (Resource Gap) (₹ in crore)	(+) 857.77	(+) 168.91	(-) 136.20
Net Availability of Borrowed Funds (₹ in crore)	(-) 131.76	(+) 180.97	(+) 567.07
Burden of Interest Payments (IP/RR Ratio) (in per cent)	7.62	7.56	7.72

The above table shows that the Debt of the State had been quite stable since 2011-12 as the quantum spread *plus* primary deficit remained positive. During 2013-14, the sufficiency of non-debt receipts of the State was (-) ₹ 136.20 crore against

⁹ 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.

¹⁰ 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.

¹¹ 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.

¹² 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.

₹ 168.91 crore in 2012-13, which indicated that incremental non-debt receipts was not 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.

(iv) 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 2009-10 to 2013-14, 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 2009-14

(₹ in crore)					
Year	Opening balance	Amount raised	Amount repaid	Closing balance	Increase (+)/ Decrease (-)
2009-10	1,191.94	350.00	98.01	1,443.93	251.99
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

Source: Finance Accounts.

It would be seen from **Table No. 1.42** that during the period 2009-14, the State Government borrowed ₹ 2,130.03 crore from the open market and repaid ₹ 461.46 crore during the years resulting in net addition to the internal debt liability of the State amounting to ₹ 472.36 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 2013-14. The State Government raised market loan of ₹ 550.03 crore during 2013-14 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 2014 stood at ₹ 4,719.24 crore including interest bearing market loan of ₹ 2,860.45 crore (**Appendix 1.7**).

(v) Cash Balance Investment

The position of the cash balance investment account during last five year period upto 2013-14 are detailed in **Table No. 1.43**.

Table No. 1.43: Year-wise position of cash balance investment account 2009-14

(₹ in crore)				
Year	Opening Balance	Closing Balance	Interest receipt on investment	Interest paid on market loan
2009-10	744.35	260.05	26.67	93.26
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

From the balances of cash balance investment account it was seen that while the balance had decreased in 2010-11, it substantially increased from ₹ 260.05 crore in

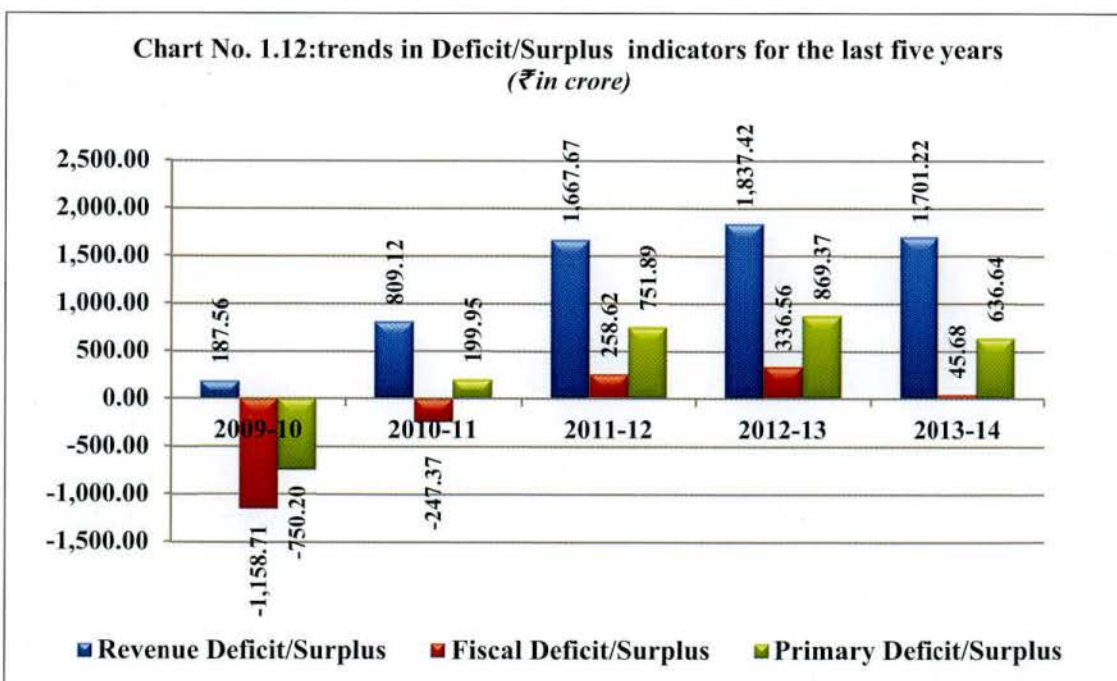
2010-11 to ₹ 2,305.70 crore in 2013-14. As on 31 March 2014, the entire balance was invested in Government of India 14 days Treasury Bills with RBI.

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 2013-14.

1.11.1 Trends in Deficits

Chart 1.12 presents the trends in deficit/surplus indicators over the period 2009-14.



The State was able to achieve revenue surplus during 2009-14 and it ranged between 1.22 and 7.95 *per cent* of GSDP during the period. During 2013-14 the revenue surplus was ₹ 1701.22 crore (6.52 *per cent* of GSDP) which was overstated by ₹ 518.73 crore (unspent balance of ₹ 501.99 crore under Central Scheme (CS)/ Centrally Sponsored Scheme (CSS) and written off amount of ₹ 16.74 crore of GoI loan) during the year. However, as per information furnished by the State Government, a substantial amount under the CS/CSS remained unspent due to release of funds by GoI at the end of March 2014. The State had witnessed primary surplus during 2009-14 except 2009-10 and it stood at 2.44 *per cent* of GSDP during 2013-14. There was fiscal deficit in two out of last five year period upto 2013-14 though the

State had achieved fiscal surplus of ₹ 45.68 crore during 2013-14 against ₹ 336.56 crore in 2012-13.

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	2011-12	2012-13	2013-14
I	2	3	4
Decomposition of Fiscal Deficit (-) / Surplus (+)	(+) 258.62	(+) 336.56	(+) 45.68
Fiscal Deficit/Surplus as percentage to GSDP	(+) 1.23	(+) 1.41	(+) 0.18
Revenue Deficit (-) / Surplus (+)	(+) 1,667.67	(+) 1,837.42	(+) 1,701.22
Capital Expenditure	1,397.26	1,483.19	1,640.73
Net Loans and Advances	(-) 11.79	(-) 17.67	(-) 14.81
Financing Pattern of Fiscal Deficit (-) / Surplus (+)			
Market Borrowings (Net)	(+) 54.28	(+) 377.17	(+) 472.36
Loans from GoI (Net)	(-) 75.09	(-) 59.52	(-) 44.04
Special Securities Issued to NSSF (Net)	(-) 159.77	(-) 134.01	(+) 17.53
Loans from Financial Institutions (Net)	(+) 24.06	(-) 2.67	(+) 121.22
Small Savings, Provident Fund, etc. (Net)	(-) 17.80	(+) 47.01	(+) 326.99
Deposits and Advances (Net)	(-) 9.08	(-) 26.04	(-) 14.81
Suspense and Misc. (Net)	(-) 32.67	(-) 19.34	(+) 19.68
Remittances (Net)	(+) 45.13	(+) 10.31	(-) 45.97
Others (R F) (Net)	(+) 35.40	(+) 0.82	(+) 18.65
Increase (+) / decrease (-) in cash balance	(+) 681.80	(+) 1,138.10	(+) 1,127.74

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 ₹ 4,699.50 crore from Central Government as grants during the year 2013-14 and with this amount the total revenue receipts stood at ₹ 7,650.18 crore. The revenue expenditure was only ₹ 5,948.96 crore resulting in revenue surplus of ₹ 1,701.22 crore during 2013-14. The State had been enjoying 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. ₹ 45.68 crore fiscal surplus during 2013-14 was derived after meeting the capital expenditure and disbursement of loans and advances during the year. Besides, the net availability of borrowed funds was ₹ 567.07 crore excluding the written off Central Loans during the year 2013-14.

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)
2009-10	4,404.86	3,805.28	1,332.22	17.56	5,155.06	599.58	(-) 750.20
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

The non-debt receipts of the State during 2009-14 were sufficient to meet the primary revenue expenditure. The non-debt receipts increased by 73.70 per cent from ₹ 4,404.86 crore in 2009-10 to ₹ 7,651.14 crore in 2013-14. The primary revenue expenditure however, increased by 40.80 per cent from ₹ 3,805.28 crore in 2009-10 to ₹ 5,358.00 crore in 2013-14. During the period (2009-14) Capital Expenditure grew by 23.16 per cent. The State had a primary surplus of ₹ 636.64 crore during 2013-14 against ₹ 869.37 crore in 2012-13 with a decrease of ₹ 232.73 crore during the year.

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 2009-10 where the State had witnessed primary deficit. During the current year, revenue surplus and primary surplus of the State came down as compared to the previous year. Fiscal surplus also came down during 2013-14 to ₹ 45.68 crore from ₹ 336.56 crore in 2012-13.

Revenue Receipts

During 2013-14, ₹ 6,329.75 crore (83 per cent) of the total revenue was from the Government of India as State share of central taxes ₹ 1,630.25 crore (21 per cent) and Grants-in-aid ₹ 4,699.50 crore (62 per cent). The Own Tax Revenue of the State constituted ₹ 1,073.91 crore (14 per cent) of the total revenue receipts. The OTR during 2013-14 remained above the normative assessment of ₹ 809.48 crore made by the XIII Finance Commission for the State but it had remained below the State's own projections of ₹ 1,257.30 crore in RE. The non-tax revenue constituted ₹ 246.52 crore (3 per cent) of the revenue receipts of ₹ 7,650.18 crore which was higher than the projection made by the XIII FC (₹ 170.29 crore) but below the estimates made by the State (₹ 278.00 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 2013-14, the Revenue expenditure increased to ₹ 5,948.96 crore (78 per cent of the total expenditure) from ₹ 5,212.88 crore in 2012-13 recording a growth of ₹ 736.08 crore over the previous year. On the other hand, capital expenditure in 2013-14 increased by ₹ 157.54 crore over the previous year which as a percentage of total expenditure remained constant as in the previous year.

During 2013-14, the development expenditure (₹ 4,866.80 crore) increased by ₹ 616.24 crore over the previous year and constituted about 64 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 18 per cent. The expenditure pattern of the State thus, revealed that there was an increasing pressure on revenue expenditure. On the other hand, capital expenditure marginally decreased by less than one per cent in 2013-14 compared to the previous year.

The expenditure on non-plan salary component during 2013-14 was also significantly higher by ₹ 741.17 crore (around 47 per cent) than the assessment made by the XIII FC for the State (₹ 1,566.06 crore).

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 2013-14, the State had revenue surplus which stood at ₹ 1,701.22 crore which decreased by ₹ 136.20 crore from ₹ 1,837.42 crore in 2012-13 and the fiscal surplus stood at ₹ 45.68 crore against ₹ 336.56 crore in 2012-13. The fiscal surplus as percentage of GSDP of the State during 2013-14 stood at 0.18 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 2013-14.

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 2013-14 was 33.51, 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 2013-14, interest receipts as percentage of outstanding loans and advances by the Government was 0.99 per cent whereas interest paid by the Government as a percentage of outstanding liabilities was 6.77.

Investment and Returns

Investment of Government money in Government Companies and Statutory Corporations are increasing year after year but no return from the investments had

been received by the Government during 2013-14. The average rate of interest on Government borrowings was 8.53 *per cent* during the year 2013-14.

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

CHAPTER 2: FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

CHAPTER 2

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

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 2013-14 against 60 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*	Savings (-)/ Excess (+)
Voted	I. Revenue	6,334.74	691.78	7,026.52	5,489.52	(-)1,537.00
	II. Capital	2,288.68	840.91	3,129.59	1,661.12	(-)1,468.47
	III. Loans and Advances	45.59	1.10	46.69	25.88	(-)20.81
	Total Voted	8,669.01	1,533.79	10,202.80	7,176.52	(-)3,026.28
Charged	IV. Revenue	615.81	10.37	626.18	605.36	(-)20.82
	V. Capital	272.28	51.26	323.54	0.0	(-)323.54
	VI. Public Debt-Repayment	105.54	0.22	105.76	219.91	(+)114.15
	Total Charged	993.63	61.85	1,055.48	825.27	(-)230.21
	Appropriation to Contingency Fund (if any)					
	Grand Total:	9,662.64	1,595.64	11,258.28	8,001.79	(-)3,256.49

* These are gross expenditure including actual recoveries in 6 Grants (Grants No. 13, 15, 27, 29, 31 and 51) amounting to ₹ 176.42 crore (Revenue: ₹ 145.92 crore and Capital: ₹ 30.50 crore).

The overall savings of ₹ 3,256.49 crore was the result of saving of ₹ 3,268.46 crore in 57 Grants/Appropriations offset by excess of ₹ 11.97 crore in five Grants/Appropriations.

In Revenue Account, major savings was mainly in Finance (₹ 183.55 crore), Tribal Welfare (₹ 287.06 crore), Welfare of Scheduled Castes and Other Backward Classes

(₹ 128.91 crore), Public Works (R&B) (₹ 30.93 crore), Panchayati Raj (₹ 79.70 crore), Urban Development (₹ 56.40 crore), Public Works (Water Resources) (₹ 35.31 crore), Rural Development (₹ 48.82 crore), Home (Police) (₹ 135.08 crore), Education (Social) (₹ 79.99 crore), Family Welfare & Preventive Medicine (₹ 169.22 crore) and Education (School) (₹ 84.02 crore) Departments.

Total excess expenditure of ₹ 11.97 crore occurred mainly in Co-operation (₹ 1.28 crore), Horticulture (₹ 1.91 crore), Information Technology (₹ 1.14 crore), Public Works (Drinking Water and Sanitation) (₹ 2.28 crore) and Industries and Commerce (₹ 0.06 crore) Departments.

Reasons for savings/ excess had not been intimated by the Departments concerned (August 2014).

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 ₹ 3,256.49 crore, ₹ 1,989.75 crore (61.10 per cent) savings occurred in 33 cases in which the savings exceed ₹ 10 crore in each cases (Appendix 2.1).

It was also seen that in 24 cases (Appendix 2.1) actual expenditure was less than even the original provision. There were savings of more than ₹ 100 crore each in three cases under Revenue viz., (i) Home (Police) (₹ 135.08 crore), (ii) Finance (₹ 183.55 crore) and (iii) Family Welfare & Preventive Medicine (₹ 169.22 crore) departments and in one case under Capital i.e., Finance (₹ 306.72 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 2014) by the departments.

2.3.2 Persistent Savings

In 29 cases, there were persistent savings of more than ₹ 1 crore each during the last five year period (Appendix 2.2). Out of 29 cases, in 13 cases the savings were more than ₹ 10 crore while in 11 cases the savings were more than 10 per cent of their provision during the year 2009-10 to 2013-14 as detailed in Table No. 2.2.

Table No. 2.2: List of Grants indicating Persistent Savings of ₹ 10 crore and above during 2009-14

(₹ in crore)

Sl. No.	Number and name of Grant	Amount of savings				
		2009-10	2010-11	2011-12	2012-13	2013-14
Revenue-Voted						
1.	10 – Home (Police) Department	18.35 (3)	17.77 (3)	49.29 (8)	47.48 (7)	135.08 (16)
2.	19 – Tribal Welfare Department	56.61 (14)	123.25 (26)	110.87 (21)	177.22 (27)	287.06 (34)

Table No. 2.2: List of Grants indicating Persistent Savings of ₹ 10 crore and above during 2009-14 (concl.)

(₹ in crore)

Sl. No.	Number and name of Grant	Amount of savings				
		2009-10	2010-11	2011-12	2012-13	2013-14
	Revenue- Voted					
3.	20 – Welfare of Scheduled Castes & Other Backward Classes Department	42.92 (28)	71.40 (40)	78.77 (37)	163.68 (49)	128.91 (38)
4	Education (Social) Department	14.36 (8)	28.73 (15)	27.28 (12)	52.27 (21)	79.99 (24)
Capital-Voted						
5	13 – Public Works (Roads and Buildings) Department	23.02 (11)	64.74 (34)	31.98 (19)	21.29 (11)	49.15 (19)
6	15 – Public Works (Water Resources) Department	27.05 (55)	79.65 (74)	58.45 (68)	42.84 (55)	44.05 (66)
7	19 – Tribal Welfare Department	305.80 (41)	263.69 (42)	195.91 (32)	354.83 (42)	283.25 (33)
8.	20 – Welfare of Scheduled Castes & Other Backward Classes Department	189.91 (48)	169.99 (50)	118.96 (35)	204.98 (44)	191.34 (39)
9.	27 – Agriculture Department	39.72 (66)	59.96 (68)	86.99 (79)	82.87 (68)	79.79 (69)
10.	34 – Planning and Coordination Department	101.67 (97)	155.82 (98)	86.60 (95)	155.90 (97)	230.88 (97)
11.	39 – Education (Higher) Department	34.71 (54)	22.88 (47)	27.47 (41)	24.88 (39)	19.43 (62)
12.	40 – Education (School) Department	32.73 (44)	17.31 (35)	21.96 (27)	41.11 (52)	30.65 (35)
13.	43 – Finance Department	101.37 (99)	204.88 (99)	301.52 (99)	365.76 (99)	306.72 (99)

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 increased from three to 28 *per cent* in 2009-10 to 16 to 38 *per cent* in 2013-14 and in Capital head the percentage of savings ranged between 19 and 99 *per cent* as compared to the provision during the current year. The highest percentage of savings to original provision occurred persistently during the five year period (2009-14) in **Grant No. 43** in respect of Capital Account which was 99 *per cent*. In **Grant No. 34**, the percentage of savings in Capital head was 95 *per cent* and above 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 ₹ 73.27 crore was incurred in 13 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 2.3**.

There were 12 cases under four Grants/Appropriations, where expenditure of ₹ 1 crore in each case (**Appendix 2.3**) was incurred without making any provision

during the year 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 2013-14
(₹ in crore)

Number and Name of Grants/Appropriations	Head of Account	Head of Service	Amount of expenditure without provision	Reasons/Remarks
19: Tribal Welfare Department	2225	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	15.77	Reasons for incurring expenditure without budget provision had not been intimated (August 2014).
	02	Welfare of Scheduled Tribes		
	794	Special Central Assistance for Tribal Sub-Plan		
	34	Tribal Sub-Plan		
	15	Special Central Assistance (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 had 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 13 years are given in the table below:

Table No. 2.4: Excess over provision relating to previous years requiring regularisation
(₹ in crore)

Year	Number of		Excess over provision	Status of regularisation
	Grants	Appropriations		
2000-01	5 (5, 10, 31, 45, 51)	4 (13, 14, 25, 43)	81.92	Not regularised till 31 March 2014
2001-02	10 (5, 7, 10, 14, 17, 22, 24, 31, 41, 45)	4 (13, 35, 43, 49)	275.57	
2002-03	6 (6, 7, 10, 36, 45, 47)	4 (12, 14, 31, 43)	266.77	
2003-04	3 (5, 28, 36)	2 (31, 43)	233.55	
2004-05	11 (2, 4, 6, 14, 18, 22, 33, 36, 40, 54, 55)	3 (1, 31, 43)	321.67	
2005-06	5 (6, 15, 39, 45, 56)	2 (1, 43)	14.58	
2006-07	3 (22, 41, 42)	3 (13, 20, 43)	14.85	
2007-08	3 (23, 28, 36)	2 (43, 48)	22.90	
2008-09	5 (22, 31, 35, 41, 56)	2 (2, 43)	16.56	
2009-10	3 (23, 24, 29)	1 (14)	62.18	
2010-11	8 (13, 14, 16, 22, 24, 31, 41, 56)	5 (1, 2, 13, 48)	20.63	
2011-12	8 (16, 23, 24, 35, 36, 37, 43, 56)	1 (35)	69.76	
2012-13	9 (12, 24, 25, 28, 30, 37, 42, 47, 56)	1 (10)	8.04	
Total:			1,408.98	

Expenditure incurred in excess of the Budget Estimates 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 2013, there was an excess expenditure of ₹ 1,408.98 crore requiring regularisation.

Apart from regularly featuring the excess expenditure requiring regularisation in the Audit Reports, the Accountant General (Audit) has taken up the matter with the Government for early regularisation. The Government have considered for regularising the expenditure of ₹ 1,331.18 crore for 11 years, i.e from 2000-01 to 2010-11 incurred in excess of the Budget Estimates under both Voted Grants and Charged Appropriation by various Departments of the State Government.

The Government have referred to the Public Accounts Committee (PAC) for consideration of regularising the excess expenditure in its sitting held on 12th February 2014. Subsequently, the Committee in its 113th Report stated that all aspect of regularising the excess expenditure incurred by various Department of the State Government during the last 11 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 ₹ 1,331.18 crore incurred over the Budget Estimate under Voted Grants/Charged Appropriation by the State Legislature at the earliest opportunity.

On further query (September 2014) on the development of regularisation of ₹ 1,331.18 crore excess expenditure pertaining to the year from 2000-01 to 2010-11 as recommended by the PAC and the excess expenditure incurred in the subsequent years from 2011-12 to 2012-13 amounting to ₹ 77.80 crore, the Government Stated (October 2014) that necessary action have been taken for regularisation of the excess expenditure for the year 2000-01 to 2010-11 by presenting it to the Tripura Legislative Assembly and the Tripura Legislative Assembly passed "The Tripura Appropriation Acts, 2014" (Acts No. 4 to 14) and regularised the excess expenditure (October 2014). The Government further stated that steps have already been taken for regularisation of the excess expenditure for the years 2011-12 and 2012-13 for placing the same to the PAC.

2.3.5 Excess over provision during 2013-14 requiring regularisation

An excess expenditure aggregating ₹ 11.97 crore was also incurred in six Grants/Appropriations which exceeded the approved provision during the year 2013-14 and is required to be regularised by the State Legislature under Article 205 of the Constitution. Details are given in **Appendix 2.4**.

2.3.6 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provision aggregating to ₹ 1,014.40 crore obtained in 26 cases (₹ 1 crore or more in each case) during the year proved unnecessary as the expenditure was less than the original provision as detailed in **Appendix 2.5**. In five cases, supplementary provision of ₹ 30.91 crore proved insufficient, by ₹ 1 crore or

more in each case, leaving an aggregate excess expenditure of ₹ 11.90 crore over the supplementary provision (**Appendix 2.6**). In 23 cases, supplementary provision of ₹ 472.01 crore was obtained against actual requirement of ₹ 209.44 crore, resulting in excess supplementary provision as well as savings of ₹ 262.57 crore in those cases, as detailed in **Appendix 2.7**.

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 2013-14, 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 32 Grants/Appropriations as detailed in **Appendix 2.8**.

In 32 out of 188 Sub-heads in 13 Grants/Appropriations (**Appendix 2.8**), savings/excess of more than ₹ 10 crore in each case occurred due to injudicious, insufficient or excessive re-appropriation of funds during the year 2013-14. This indicated that re-appropriations were done without proper assessment of actual requirement.

Further, scrutiny of detailed Appropriation Accounts for the year 2013-14 revealed that in some major heads under 18 Grants/Appropriations, re-appropriations were done without the knowledge of the Legislature (**Appendix 2.9**) 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. 20** issued by the Finance Department revealed that out of total 193 cases, re-appropriation in 135 cases (70 per cent) was done where 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 50 per cent of total savings were not surrendered) in respect of 30 Grants/Appropriations. Out of the total provision of ₹ 3,846.56 crore in these 30 cases, ₹ 1,139.41 crore (30 per cent) of total provision was available for surrender. Of this, ₹ 934.86 crore (82 per cent of available savings) was not surrendered during the year 2013-14. It is noticeable that as much as 99 per cent of available savings was not surrendered under two Grants (**Grant No. 6 and 21**) and 90 to 98 per cent were not surrendered in another 10 Grants (**Grant No. 11, 16, 21, 23, 24, 34, 42, 43, 52 and 54**). The details of such cases are given in **Appendix 2.10**. Reasons for not surrendering ₹ 934.86 crore were not stated.

2.3.10 Surrender in excess of actual savings

In six cases, the amounts surrendered were in excess of actual savings which indicated inadequate budgetary control in those departments. As against savings of ₹ 3,082.94 crore, ₹ 4,832.19 crore was surrendered resulting in excess surrender of ₹ 1,749.25 crore. Details are given in **Appendix 2.11**. In two out of six cases, the amount of excess surrender was above ₹ 2 crore while in one case it was above ₹ 10 crore.

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 2013-14, there were 45 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 ₹ 619.51 crore (**Appendix 2.12**). Out of 45 in 19 cases the savings were more than rupees one crore while in 15 cases there were savings of more than ₹ 10 crore. The major departments involved were (i) Public Works (Roads and Buildings) Department, (ii) Education (Higher) Department, (iii) Home (Police) Department, (iv) Relief and Rehabilitation Department, (v) Panchayanti Raj Department, (vi) Forest Department, (vii) Urban Development Department, (viii) Finance Department, (ix) Family Welfare and Preventive Medicine Department and (x) Welfare of Minorities Department.

Besides, in two Grants, there were no anticipated savings and even the expenditure was in excess of the provision. Though there were no savings, the Controlling Officers (**Appendix 2.13**) surrendered an amount of ₹ 3.87 crore during 2013-14, which was indicative of poor financial management and control over expenditure.

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, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, in respect of 17 Grants/Appropriations more than 20 per cent (**Appendix 2.14**) of the total expenditure i.e., more than 15 per cent of the total provision was incurred in the last month of the financial year. In 11 Grants more than 30 per cent of expenditure was incurred during March 2014. On an average, expenditure in the month of March 2014 was 75 per cent of the expenditure incurred in the fourth quarter of the financial year 2013-14 under the 17 Grants/Appropriations.

Rush of expenditure at the close of the year can lead to infructuous, nugatory or ill planned expenditure. The departments should spread the expenditure uniformly throughout the year as far as practicable without holding the funds till the end of the financial year.

2.4 Expenditure controls

2.4.1 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, 2007, drawal of the amount in AC Bills should be adjusted in DCC Bills by submitting to 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 2013 was 17,433 involving ₹ 150.72 crore which increased to 18,398 bills involving ₹ 156.34 crore as on 31 March 2014. The year-wise position of outstanding AC bills for the last four years are given in **Table No. 2.5**.

Table No. 2.5: Year-wise break-up of outstanding AC Bills as on 31 March 2014

(₹ in crore)

Year	Outstanding AC Bills as on 31 March 2013		Outstanding AC Bills as on 31 March 2014	
	No. of Bills	Amount	No. of Bills	Amount
Up to 2010-11	3,134	34.49	760	14.24
2011-12	4,750	48.85	2,149	27.93
2012-13	9,549	67.38	3,618	18.93
2013-14	-	-	11,871	95.24
Total :	17,433	150.72	18,398	156.34

Source: Appropriation Accounts 2013-14.

It was noticed that the amount of AC Bills for ₹ 34.49 crore involving 3,134 bills that remained unadjusted for the year upto 2010-11 came down to ₹ 14.24 crore involving 760 bills while for the year 2011-12 it came down to ₹ 27.93 crore involving 2,149 bills from ₹ 48.85 crore involving 4,750 bills which indicated that 59 *per cent* of the total outstanding amount was adjusted during the year. However, as on 31 July 2014, the outstanding AC bills reduced to 17,813 involving ₹ 146.97 crore, as per information received from office of the Accountant General (A&E).

Department-wise breakup of AC Bills involving ₹ 95.24 crore drawn during the year 2013-14 are given in **Appendix 2.15**. Year-wise position of substantial amounts drawn on 13,832 AC Bills involving ₹ 115.12 crore by six major departments out of which ₹ 51.99 crore involving 5,530 AC Bills for the previous years upto 2012-13 remained un-adjusted as on 31 March 2014 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 2014
1.	Revenue Department	Upto 2010-11	164	2.34
		2011-12	515	6.30
		2012-13	563	1.96
		2013-14	2189	12.92
Total:			3431	23.52
2.	Tribal Welfare Department	Upto 2010-11	152	3.30
		2011-12	419	6.94
		2012-13	876	5.51
		2013-14	2915	20.20
Total:			4362	35.95
3.	Welfare of SC/OBC and Minorities Department	Upto 2010-11	183	4.45
		2011-12	218	4.59
		2012-13	854	3.61
		2013-14	2394	16.02
Total:			3649	28.67
4.	Education (School) Department	Upto 2010-11	108	1.50
		2011-12	136	1.34
		2012-13	168	1.96
		2013-14	191	10.91
Total:			603	15.71
5.	Education (Social)	Upto 2010-11	107	2.10
		2011-12	469	3.08
		2012-13	496	2.31
		2013-14	143	0.72
Total:			1215	8.21
6.	Rural Department	Upto 2010-11	46	0.55
		2011-12	8	0.03
		2012-13	48	0.12
		2013-14	470	2.36
Total:			572	3.06
Grand Total:			13,832	115.12

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.

2.4.2 Retention of funds in Current Deposit Accounts (CD A/c)

As per Rules 290 of the Central Treasury Rules (CTR), no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

According to the orders of the State Government issued on 11th July 2005, all treasuries pass bills and make payments to the Current Deposit Account (CD A/c) and Saving Bank Account of the DDOs maintained with different banks rather than the beneficiaries of the bill. The DDOs had also been authorised to issue cheques from

those accounts to the beneficiaries in contravention of provision contained in Rule 437 of CTR.

As per information received from the State Government an amount of ₹ 82.13 crore was lying unspent in the bank accounts of different DDOs as on 31 March 2014.

2.5 Outcome of review of selected Grants

2.5.1 Introduction

A review of **Grant No. 19** operated in the Tribal Welfare 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 2013-14.

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

The summarised position of budget provision and actual expenditure thereagainst during 2013-14 in respect of **Grant No. 19** is given below:

Table No. 2.7: Budget provision and actual expenditure

Nature of expenditure	Budget provision			Actual Expenditure	Savings (-)/ Excess (+)
	Original	Supplementary	Total		
Revenue	670.63	169.73	840.36	553.30	(-) 287.06
Capital	615.51	243.09	858.60	575.35	(-) 283.25
Total:	1,286.14	412.82	1,698.96	1128.65	(-) 570.31

Source: Appropriation Accounts – 2013-14

Table above shows that against the total budget provision of ₹ 1,698.96 crore, expenditure of ₹ 1,128.65 crore was incurred, resulting in an overall savings of ₹ 570.31 crore during the year 2013-14. Supplementary provision of ₹ 412.82 crore (Revenue: ₹ 169.73 crore; Capital: ₹ 243.09 crore) was obtained during the year 2013-14.

Further, scrutiny of budget records of the State Government for the year 2013-14 revealed that, out of total original budget provision of ₹ 1,286.14 crore under **Grant No. 19**, ₹ 291.46 crore (Plan: ₹ 241.04 crore; Non-Plan: ₹ 50.42 crore) was allocated against the Tribal Welfare Department for the year 2013-14. Rest of the Funds were allocated against 34 development Departments under the Tribal Sub-Plan (TSP) under this grant. While preparing the Revised Estimates, the Finance Department allocated/released the TSP funds to the respective Development Departments in their respective grants under which they were functioning.

It was noticed that out of 34 development Departments, 19 Departments did not utilise TSP funds (both Revenue and Capital) fully during the year 2013-14 resulting in savings of more than ₹ one crore in every case which amounted to net savings of ₹ 364.51 crore during the year (**Appendix 2.16**). Maximum amount of savings was in respect of Public Works (Roads and Buildings) Department mainly on account of

Capital heads (₹ 95.68 crore) offset by excess expenditure of ₹ 5.58 lakh in Revenue account.

The summarised position of allocation of funds and expenditure against the Tribal Welfare Department for the year 2013-14 are given below:

Table No. 2.8: Budget and expenditure of Tribal Welfare Department for the year 2013-14

	Original			Revised			Expenditure	Savings as compared to Revised estimate
	Plan	Non-Plan	Total	Plan	Non-Plan	Total		
Revenue	195.32	48.42	243.74	258.47	52.32	310.79	241.32	69.47
Capital	45.72	2.00	47.72	56.40	2.00	58.40	38.42	19.98
Total:	241.04	50.42	291.46	314.87	54.32	369.19	279.74	89.45

Sources: Budget for the year 2014-15 and Appropriation Accounts 2013-14.

The table above shows that against the revised estimates of ₹ 369.19 crore, the Tribal Welfare Department incurred ₹ 279.74 crore during the year resulting in a savings of ₹ 89.45 crore mainly on account of less expenditure in plan head during 2013-14.

2.5.2 Unnecessary Supplementary Provision

Scrutiny of Appropriation Accounts revealed that against the total provision of ₹ 1,698.96 crore, ₹ 1,128.65 crore was incurred during the year 2013-14 by the Tribal Welfare Department, resulting in saving of ₹ 570.31 crore during the year. This savings was due to more supplementary provision both in revenue as well as capital account as the actual expenditure of both the heads was less than even the original budget provision by ₹ 117.33 crore and ₹ 40.16 crore respectively which indicated that the supplementary provisions were made though unnecessary.

2.5.3 Inadequate surrender of savings

On scrutiny of detailed Appropriation Accounts of the State Government for the year 2013-14, it was noticed that in Revenue Account there was a savings of ₹ 287.06 crore which was the result of less expenditure mainly under major heads 2225 (₹ 45.25 crore); 2217 (₹ 42.70 crore); 2235 (₹ 34.90 crore) and 2202 (₹ 23.71 crore) during the year 2013-14. On the other hand, there was a savings of ₹ 283.25 crore in capital head mainly due to less expenditure in major heads 4210 (₹ 15.68 crore); 4225 (₹ 12.26 crore); 4059 (₹ 4.79 crore); 4701 (₹ 4.43 crore); 4217 (₹ 7.72 crore) and 5055 (₹ 3.61 crore) during the year.

Though the amount of ₹ 287.06 crore was available for surrender in respect of Revenue Account, only ₹ 37.52 crore was surrendered in this account by the Department while ₹ 181.88 crore was surrendered in the capital account against the available funds of ₹ 283.25 crore.

2.5.4 Persistent savings

During the last five year period 2009-14, there was a huge savings in every year under **Grant No. 19** out of which only 35 to 62 *per cent* savings were surrendered during the period. Details of the savings and the amount surrendered are given in the table below:

Table No. 2.9: Persistent savings during last five year period 2009-14

Particulars	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue:	56.61	123.25	110.87	177.22	287.06
Capital:	305.80	263.69	195.91	354.83	283.25
Total savings:	362.41	386.94	306.78	532.05	570.31
Amount and percentage of savings surrendered :	127.75 (35%)	241.12 (62%)	116.34 (38%)	242.33 (46%)	319.40 (56%)

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

2.6 Conclusion and Recommendations

There was an overall saving of ₹ 3,256.49 crore and excess expenditure of ₹ 11.97 crore against 57 Grants/Appropriations during 2013-14. The excess expenditure of ₹ 77.80 crore over provision in 2011-12 and 2012-13 increased to ₹ 89.77 crore in 2013-14. 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 2013-14. In respect of 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 45 cases, there were savings of more than ₹ 10 lakh each but the same were not surrendered till the end of the year. The Abstract Contingent Bills were not adjusted for long periods and therefore, 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 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.

CHAPTER 3: FINANCIAL REPORTING

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

3.1 Delay in submission of Utilisation Certificates

Rule 212(1) of General Financial Rules 2005 provides that Utilisation Certificates (UCs) should be submitted by the grantee Institutions or Organisations concerned for the grants received for specific purposes unless specified otherwise within 12 months of the closure of the financial year and after verification, these should be forwarded to the Accountant General (Accounts and Entitlement) by the department concerned.

As per information furnished by the Accountant General (A&E), Utilisation Certificates (984) for an amount of ₹ 533.77 crore paid as grants to the grantee Institutions/Organisations upto the year 2013-14 were outstanding as on 31 March 2014, of which 554 Nos. of UCs pertained to the previous years involving ₹ 375.51 crore. The major departments involved are (i) Tribal Welfare Department (₹ 107.67crore); (ii) Power Department (₹ 66.75 crore); (iii) Welfare of SC and OBC Department (₹ 63.04 crore); (iv) Rural Development Department(₹ 55.27 crore) and (v) Health Department (₹ 45.25 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 2014 are given below:

Table No. 3.1: Year-wise break-up of grants awaited for Utilisation Certificates as on 31 March 2014

Year	Amount of grants (₹ in crore)	No. of UCs outstanding
Upto 2010-11	76.75	6
2011-12	36.97	32
2012-13	261.79	516
2013-14	158.26	430
Total:	533.77	984

The UCs (430) involving grants of ₹ 158.26 crore paid during the year 2013-14 was excluding the amount disbursed during 2013-14 which were due for submission of UCs only in 2014-15.

Due to delay in submission of UCs, particularly for the year upto 2010-11 and 2011-12, 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 40 Autonomous Bodies/Authorities due up to 2013-14 had not been received as of October 2014 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	20
2.	5 – 8	7
3.	9 – 12	3
4.	13 & above	1
5.	Since inception to 2013-14	9

Out of 40 Autonomous Bodies/Authorities, nine Autonomous Bodies/Authorities did not submit their Accounts since their inception. Accounts for 11 bodies were outstanding for more than five years in which in two 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, 35 Grantee Bodies/Authorities, out of 40 bodies did not furnish the information about the amounts of grants received during the year 2013-14.

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 five Bodies 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 31.10.2014)
1.	Tripura Board of Secondary Education	1998-99 to 2001-02	26-4-2010	Not yet placed	6 to 64 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	7 to 87 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 Khadi and Village Industries Board.	2008-09 to 2010-11	06-09-2013	24.02.2014 (5 months delay)	---
4.	Tripura Tribal Areas Autonomous District Council	2009-10 & 2010-11	08-01-2014 & 10-04-2014	22.08.2014 (4-7 months delay)	---
5.	Tripura State Legal Service Authority	2010-11 to 2012-13	21-03-2014	Not yet placed	7 months
6.	Tripura Building & Other Construction Workers' Welfare Board.	2007-08 to 2011-12	01-11-2012	26.02.2014 (15 months delay)	---

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 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 issued between July 2007 and April 2014 were not yet been placed in the State Legislature even after a lapse of six to 87 months (as on 31-10-2014). Three SARs in respect of Tripura Khadi and Village Industries Board for the period 2008-09 to 2010-11, two SARs in respect of TTAADC pertaining to the period from 2009-10 and 2010-11 and five SARs in respect of Tripura Building & Other Construction Workers' Welfare Board for the period 2007-08 to 2011-12 issued between November 2012 to April 2014 were placed in the State Legislature with a delay ranging from four to 15 months from the date of issue.

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

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 2013-14, all the 60 Controlling Officers of the State reconciled their receipts and expenditure amounting to ₹ 7,650.18 crore and ₹ 7,589.69 crore respectively.

3.5 Suspense balances

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 2013, there was a net debit balance of ₹ 118.67 crore in suspense heads which increased to ₹ 138.61 crore at the end of 31 March 2014. The major contributing factor for the increase in net debit balance was the cash settlement suspense account (Debit: ₹ 135.12 crore) during the year 2013-14 against ₹ 128.74 crore in 2012-13.

3.6 Conclusion and Recommendation

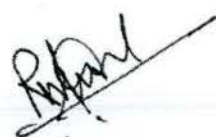
Reconciliation of the Government receipts and expenditure was done with that of expenditure booked in the books of Accountant General (Accounts and Entitlement) by all the Controlling Officers during 2013-14.

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.

Agartala
The

16 FEB 2015


(R. K. AGRAWAL)
Accountant General (Audit), Tripura

Countersigned

New Delhi
The

23 FEB 2015


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

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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, has been 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. The layout of the Finance Accounts is chalked out in the following manner:

VOLUME I	
Statement 1	Statement of Financial Position
Statement 2	Statement of Receipts and Disbursements
Statement 3	Statement of Receipts (Consolidated Fund)
Statement 4	Statement of Expenditure (Consolidated Fund) By Function and Nature Notes to Accounts Appendix I: Cash Flow Statement
VOLUME 2 PART I	
Statement 5	Statement of Progressive Capital expenditure
Statement 6	Statement of Borrowings and other Liabilities
Statement 7	Statement of Loans and Advances given by the Government
Statement 8	Statement of Grants-in-aid given by the Government
Statement 9	Statement of Guarantees given by the Government
Statement 10	Statement of Voted and Charged Expenditure
PART II	
Statement 11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement 12	Detailed Statement of Revenue Expenditure by minor heads
Statement 13	Detailed Statement of Capital Expenditure by minor heads
Statement 14	Detailed Statement of Investments of the Government
Statement 15	Detailed Statement of Borrowings and other Liabilities
Statement 16	Detailed Statement on Loans and Advances given by the Government
Statement 17	Detailed Statement on Sources and Application of funds for expenditure (other than revenue account to end of 2009-10)
Statement 18	Detailed Statement on Contingency Fund and other Public Account transactions
Statement 19	Detailed Statement on Investments of earmarked funds
Part III: Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan Schemes)
VII	Direct transfer of funds to implementing agencies
VIII	Summary of Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Maintenance expenditure with segregation of salary and non-salary portion

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

Term	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter ÷ GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter	Rate of Growth of the parameter (X) ÷ Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$\{(Current\ year\ Amount \div Previous\ year\ Amount) - 1\} * 100$
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.

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)	305 325	350 382
4.	Literacy (All India Average)	73.2 per cent 64.8 per cent	87.2 per cent 73.0 per cent
5.	Gross State Domestic Product (GSDP) 2013-14 [#]	--	₹ 2,6072.57 crore (Q)
6.	Per capita income of the State, 2012-13 (All India Average)	--	₹ 60,963.00 (A) ₹ 68,757.00 (A)

Source: Economic Review of Tripura – 2012-13, Directorate of Economics and Statistics, Government of Tripura; (A)= Advance Estimate.

[#]Quarterly review report of the Finance Minister for the third Quarter 2013-14;
(Q)= Quick Estimate.

Appendix 1.2

Abstract of Receipts and Disbursements for the year 2013-14

(Reference: Paragraph 1.1)

(₹ in crore)

Receipts				Disbursements					
2012-13			2013-14	2012-13			2013-14		
	Particulars				Particulars	Non-Plan	Plan	Total	
Section-A : Revenue									
7,050.30	I. Revenue Receipts		7,650.18	5,212.88	I. Revenue Expenditure	4,549.02	1,399.94	5,948.96	
1,004.65	-Tax Revenue	1,073.91		2,167.48	General Services	2,330.48	14.81	2,345.29	
178.75	-Non-Tax Revenue	246.52		2,055.37	Social Services	1,306.67	1,101.22	2,407.89	
1,493.18	-State's Share of Union Taxes	1,630.25		976.39	-Education, Sports, Art and Culture	980.45	156.35	1136.80	
1,289.76	-Non-Plan Grants	1,150.62		230.49	-Health and Family Welfare	164.36	139.35	303.71	
2,691.59	-Grants for State/Union Territory Plan Schemes	3,004.78		211.65	-Water Supply, Sanitation, Housing and Urban Development	30.96	179.17	210.13	
33.34	-Grants for Central Plan Schemes	35.21		19.46	-Information and Broadcasting	12.23	9.23	21.46	
				229.82	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	13.74	260.68	274.42	
321.04	-Grants for Centrally Sponsored Plan Schemes	424.04							
37.99	-Grants for Special Plan Schemes (NEC)	84.85		18.53	-Labour and Labour Welfare	13.41	7.68	21.09	
				366.69	-Social Welfare and Nutrition	88.79	348.71	437.50	
				2.34	-Others	2.73	0.05	2.78	
				881.43	Economic Services	764.38	283.91	1,048.29	
				358.51	-Agriculture and Allied Activities	242.51	182.47	424.98	
				163.53	-Rural Development	98.29	54.90	153.19	
				2.20	-Special Areas Programme (NEC)	-	7.77	7.77	
				41.28	-Irrigation and Flood Control	39.46	1.39	40.85	
				42.25	-Energy	42.63	1.15	43.78	
				53.58	-Industry and Minerals	23.99	26.90	50.89	
				153.55	-Transport	226.79	0.29	227.08	
				18.46	Communication	21.34	-	21.34	
				3.73	-Science, Technology and Environment	1.22	3.84	5.06	
				44.34	-General Economic Services	68.15	5.20	73.35	

Appendix 1.2 (contd..)

Abstract of Receipts and Disbursements for the year 2013-14

(Reference: Paragraph 1.1)

(₹ in crore)

Receipts				Disbursements				
2012-13	Particulars	2013-14		2012-13	Particulars	Non-Plan	Plan	Total
				108.60	Grants-in-aid and contributions	147.49	-	147.49
-	II. Revenue deficit carried over to Section-B	-	-	1,837.42	II. Revenue surplus carried over to Section-B	-	-	1,701.22
7,050.30	Total : Section A	7,650.18	7,050.30	Total				7,650.18
Section-B : Others								
1,521.35	III. Opening cash balance including permanent advance and cash balance investment	2,659.45	-		III. Opening overdraft from Reserve Bank of India	-	-	-
-	IV. Miscellaneous capital receipts	-	1,483.19		IV. Capital Outlay	(-)6.21	1,646.94	1,640.73
			188.08		General Services	2.43	243.18	245.61
			605.00		Social Services	(-)4.02	661.21	657.19
1.26	V. Recoveries of loans and advances	0.96	143.94		-Education, Sports, Art and Culture	-	143.79	143.79
1.17	From Government servants	0.85	81.14		-Health and Family Welfare	0.10	105.02	105.12
0.09	From others	0.11	262.28		-Water Supply and Sanitation	-	273.10	273.10
1,837.42	VI. Revenue surplus brought down	1,701.22						
834.01	VII. Public debt receipts	786.98	41.46		-Housing and Urban Development	-	58.99	58.99
830.53	Internal debt other than Ways and Means	783.25	51.47		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	(-) 4.12	62.87	62.87
Nil	Net transactions under Ways and Means Advances including Overdraft	Nil	9.53		Information and Broadcasting	-	8.43	8.43
3.48	Loans and advances from GOI	3.73	14.18		-Social Welfare and Nutrition	-	6.79	6.79
			1.00		-Others	-	2.22	2.22
2,173.68	VIII. Public Account receipts	2,631.12	690.11		Economic Services	(-) 4.62	742.55	737.93
709.93	Small savings and provident funds etc.	812.95	104.45		-Agriculture and Allied Activities	(-) 6.62	99.84	99.84
11.59	Reserve fund	22.15	13.73		-Rural Development	-	17.63	17.63
75.00	Sinking fund (earmarked fund)	50.00	65.16		-Special Areas Programme	-	83.81	83.81
154.04	Deposits and Advances	294.37	70.92		-Irrigation and Flood Control	-	46.93	46.93
77.27	Suspense and Miscellaneous	80.06	76.41		-Energy	-	62.95	62.95
1,145.85	Remittances	1,371.59	28.42		-Industry and Minerals	-	37.90	37.90
6,367.72			310.92		-Transport	1.50	362.95	364.45

Appendix 1.2 (concl.)

Abstract of Receipts and Disbursements for the year 2013-14

(Reference: Paragraph 1.1)

(₹ in crore)

Receipts				Disbursements					
2012-13	Particulars	2013-14		2012-13	Particulars	2013-14			
	IX. Closing overdraft from RBI			4.65	-Science, Technology and Environment	-	5.16	5.16	
				15.45	-General Economic Services	0.50	25.38	25.38	
				-	-Communication	-	-	-	
				18.93	Loans and Advances Disbursed	0.27	15.50	15.77	15.77
					For Power Projects	-	-	-	
				0.28	-To Government Servants	0.27	-	0.27	
				18.65	-To others	-	15.50	15.50	
					Revenue deficit brought down	-	-	-	
				312.49	Repayment of Public Debt			219.91	219.91
				281.28	-Internal Debt other than Ways and Means Advances	-	-	172.14	
				-	-Net transactions under Ways and Means Advances including Overdraft	-	-	-	
				31.21	-Repayment of Loans and Advances to Central Government	-	-	47.77	
				1,893.66	Public Account Disbursements				2,116.13
				470.66	-Small Savings and Provident Funds			485.96	
				10.77	-Reserve Fund			3.17	
				180.08	-Deposits and Advances			201.65	
				96.61	-Suspense			99.74	
				1,135.54	-Remittances			1,325.61	
				2,659.45	Cash Balance at end				3,787.19
				(-) 1.13	-Cash in Treasuries			(-) 1.13	
				2.90	-Departmental Cash Balance including permanent advance			7.93	
				479.21	- Investment of earmarked funds			529.21	
				2,305.70	-Cash Balance investment			3,460.88	
				(-) 127.23	-Deposit with Reserve Bank of India			(-) 209.70	
6,367.72	Total : Section B		7,779.73	6,367.72	Total : Section B				7,779.73

Appendix 1.3

Department-wise provision and expenditure of Gender Budget during 2009-14

(Reference: Paragraph 1.1.4)

(₹ in crore)

Name of the Department	Plan Outlay					Financial Achievement				
Year	2009-10	2010-11	2011-12	2012-13	2013-14	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Department	1.20	1.44	1.43	1.14	2.00	0.95	0.60	1.40	0.50	1.74
Family Welfare & Preventive Medicine	21.15	30.89	26.05	41.24	30.11	19.76	7.49	7.76	41.24	30.11
Labour Organisation	0.20	0.65	0.16	0.53	2.38	0.07	0.51	0.10	0.39	0.44
Tribal Welfare Department	9.03	14.23	13.05	15.74	15.74	11.86	0.04	7.94	13.11	11.96
Agriculture Department	29.16	20.00	75.18	56.11	46.25	14.82	0.09	15.66	9.33	6.06
Health Services	12.14	20.51	18.64	43.49	36.51	18.20	7.60	8.82	7.87	37.65
Scheduled Castes & Other Back Classes Welfare Department	5.55	5.90	2.65	4.26	4.18	5.73	1.72	1.49	3.16	3.28
Animal Resource Development Department	2.50	2.45	1.90	1.95	2.00	2.41	0.01	1.36	1.01	1.51
Information & Cultural Affairs Department	1.40	1.80	0.75	0.82	0.72	1.35	0.65	0.58	0.63	0.45
Youth Affairs & Sports Department	0.57	0.83	0.51	0.80	1.26	1.45	0.24	0.38	0.80	0.80
Urban Development Department	1.16	5.57	4.18	18.66	17.66	1.16	0.66	3.23	18.66	14.00
Education (Higher) Department	1.19	1.42	2.84	11.98	17.29	1.14	1.33	2.00	2.42	12.97
Rural Development (Panchayat) Department	8.41	10.38	7.25	6.68	16.61	6.28	3.45	3.03	5.38	5.75
Rural Development Department	137.81	14.49	19.46	71.33	47.63	136.93	97.62	14.69	50.58	37.24
Horticulture Department	2.90	3.00	17.73	5.51	10.16	2.29	3.75	6.28	6.48	3.35
Education (Social Welfare & Social Education) Department	93.14	133.28	85.13	103.20	67.90	88.03	51.53	50.14	100.19	56.25
Education (School) Department	23.33	28.00	27.73	38.00	41.85	23.33	17.25	18.00	28.18	31.00
Total:	350.84	294.84	304.64	421.44	360.25	335.76	194.54	142.86	289.93	254.56

Source: Budget at a Glance.

Appendix 1.4

Statement showing the funds directly released by the Government of India to the State Implementing Agencies and the Non-Governmental Organisations during 2012-13 and 2013-14 on various schemes through outside the State Budget

(Reference: Paragraph 1.2.2)

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)	
			2012-13	2013-14
1	National Bamboo Mission	Sadar Forest Development Agency	50.00	57.75
2	National AIDS Control Programme III	Tripura State AIDS Control Society	531.47	670.66
3	National Rural Health Mission (NRHM & JIIT) Centrally Sponsored Scheme	State Health & Family Welfare Society, Tripura	3,874.94	10,961.18
4	DRDA Administration	DRDA, South Tripura	-	74.36
		DRDA, Dhalai	37.69	60.68
		DRDA, North	-	65.91
		DRDA, West Tripura	54.89	65.91
		DRDA, Gomati, Tripura	53.25	78.16
		DRDA, Unakoti, Tripura	46.70	79.30
		DRDA, Khowai	-	59.87
		DRDA, Sepahijola	-	74.62
		Total :	192.53	858.81
5	Mahatma Gandhi National Rural Employment Guarantee Scheme	State Employment Guarantee Fund, Tripura	76,889.88	94,366.49
6	Rural Housing, IAY	DRDA, North	-	1,458.21
		DRDA, West Tripura	2,082.47	900.59
		DRDA, Dhalai	1,191.80	2,297.56
		DRDA, South Tripura	1,003.73	1,667.04
		DRDA Gomati, Tripura	1,003.74	2,038.43
		DRDA Unakoti, Tripura	904.58	1,712.36
		DRDA, Khowai	-	1,403.01
		DRDA, Sepahijola	-	1,323.23
		Total :	6,186.32	12,800.43
7	Sarva Shiksha Abhiyan (SSA)	SSA Rajya Mission, Tripura	12,010.11	15,991.09
8	Support to NGOs/Institutions/SRCs for Adult Education & Skill Development (Merged Schemes of NGOs, JSS)	SRC Agartala	42.18	41.43
		Jan Shikshan Sansthan, Agartala	12.74	41.41
		Total :	54.92	82.84
9	Science & Technology Programme for Socio Economic Development	NB Institute for Rural Technology	6.49	3.22
		North-east India Centre for Mass Communication & Cultural Research	3.79	1.10
		Voluntary Health Association of Tripura	-	17.18
		Minority Development Organisation, South Ramnagar	-	0.69
		Total :	10.28	22.19
10	State Science & Technology Programme	Tripura State Council for Science & Technology, Agartala	8.50	76.20
11	Environment Information Education & Awareness	Tripura State Pollution Control Board	29.77	65.64
12	Pollution Abatement	Tripura State Pollution Control Board	-	23.16
13	Scheme for Human Resource Development FPI	Ashray	-	1.00

Appendix 1.4 (contd..)

Statement showing the funds directly released by the Government of India to the State Implementing Agencies and the Non-Governmental Organisations during 2012-13 and 2013-14 on various schemes through outside the State Budget

(Reference: Paragraph 1.2.2)

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)	
			2012-13	2013-14
14	Deen Dayal Disabled Rehabilitation Scheme SJE	North Tripura Deaf & Dumb School	6.06	16.94
		Abhoy Mission, Ramnagar Road No. 1 st & 2 nd Crossing, South Agartala, West Tripura	1.48	8.20
		Total :	7.54	25.14
15	MPs Local Area Development Scheme MPLADs	District Magistrate, West Tripura	750.00	1,000.00
16	Promotion & Dissemination of Art & Culture	North East India Centre for Mass Communication and Cultural Research	-	1.13
		Sabujkoli Welfare Society	-	0.75
		Cultural Campaign	-	0.75
		Natyabhumii	2.25	9.15
		Tripura Theatre	1.50	5.48
		Push Kumar Debbarma	-	2.78
		Classic	0.87	1.38
		Total :	2.62	21.42
17	Integrated Watershed Management Programme (IWMP)	State Level Nodal Agency, Department of Agriculture, Tripura	2,525.37	4,780.74
18	Crime and Criminal Tracking Network and system	Tripura Police Computerisation Agency	-	411.06
19	Support to State Extension Programme for Extension Reforms	Tripura State Agriculture Management & Extension Training Institute (T-SAMETI)	388.80	396.75
20	Technology Development Programme	Tripura State Council for Science & Technology	14.13	4.00
		Voluntary Health Association of Tripura	72.65	26.60
		NB Institute for Rural Technology	-	6.45
		Total :	86.78	37.05
21	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Rashtriya Madhyamik Shiksha Abhiyan Rajya Mission	7,017.66	2,365.44
22	Research information and Mass Education, Tribal Festivals and Others	Tribal Research and Cultural Institute, Government of Tripura	-	10.00
23	Baba Saheb Ambedkar Hastashilpa Vikas Yojana	Tripura Women's Welfare Society	5.42	0.75
24	Design & Technical Upgradation Scheme	Women's Welfare Society	-	0.66
		Human Welfare Council of Tripura	-	5.59
		Women's craft Society of Tripura	-	5.75
		Udayan Yuva Sangha, Tripura	-	3.75
		Urban and Rural Development Society	-	0.90
		Bankimnagar Women Development Society, Jirania, Tripura	5.00	0.84
		Ananya Social Welfare & Advancement Society	-	0.90

Appendix 1.4 (contd..)

Statement showing the funds directly released by the Government of India to the State Implementing Agencies and the Non-Governmental Organisations during 2012-13 and 2013-14 on various schemes through outside the State Budget

(Reference: Paragraph 1.2.2)

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)	
			2012-13	2013-14
		Icharbil Women's Welfare Society	-	0.90
		North Eastern Handicrafts Research Society	-	2.93
		Tripura Bamboo Mission	-	4.50
		Millenium STEPS, Tripura	-	0.78
		Total :	10.42	27.50
25	Grants in aid to NGOs for STs including coaching and Allied Scheme and award for Exemplary Services	Khumpui Burue Bodol	-	1.07
26	Human Resource Development (HRD)	Human Welfare Council, Tripura	1.25	5.10
		Women's Welfare Society	-	0.89
		North Eastern Handicrafts Research Society	-	3.38
		Women's Craft Society, Tripura	-	4.18
		Total :	1.25	13.55
27	National Mission on Micro Irrigation	Small Farmer Agri-Business Consortium, Tripura	-	100.00
28	National Project for Cattle & Buffalo Breeding	Tripura Livestock Development Agency	340.00	55.70
29	Marketing Support and Services and Export Promotion Scheme	Human Welfare Council, Tripura	-	3.46
		Merit Research Society	-	1.05
		Total :	-	4.51
30	National Rural Drinking Water Programme	SWSM, Tripura, Agartala	10,059.11	8,993.20
31	Panchayat Yuva Krida & Khel Abhiyan (PYKKA)	Tripura Sports Council	91.55	91.32
32	Research and Development Department of Biotechnology	Agartala Government Medical College and GB Pant Hospital	-	0.21
33	Skill Development	Society for Entrepreneurship Development	47.00	573.28
34	AJEEVIKA Swarna Jayanti Gram Swarojkar Yojana	Tripur Rural Lively Hood Mission	-	1,383.74
35	National Food Security Mission	Tripura State Agriculture Management & Extension Training Institute (T-SAMETI), Tripura	1,078.89	3,408.77
36	Propagation of RTI Act, Strentheing capacity Building and awareness generation of effective implementation of the RTI Act	Tripura Information Commission	5.00	8.50
37	Assistance to Disabled Persons for Purchase/Fitting	District Disability Rehabilitation Centre (DDRC), Tripura	-	20.00
		District Rehabilitation Society for Differently Abled Persons, Dhalai	-	5.27
		DDRC North Tripura (Indian Red Cross Society, North Tripura)	11.25	11.30
		Total :	11.25	36.57

Appendix 1.4 (concl.)

Statement showing the funds directly released by the Government of India to the State Implementing Agencies and the Non-Governmental Organisations during 2012-13 and 2013-14 on various schemes through outside the State Budget

(Reference: Paragraph 1.2.2)

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)	
			2012-13	2013-14
38	Human Resource Development Biotechnology	Ramkrishna Mahavidyalaya	30.00	13.00
39	Rajiv Gandhi Panchayat Sashaktikaran Abhiyan (RGPSA)	RD (Panchayat) Department	8.82	696.58
40	Afforestation & Forest Management	State Forest Development Agency, Tripura	350.31	1,198.76
41	State Scheduled Castes Development Corporations	Tripura SC Co-operative Development Corporation Limited	57.65	77.00
42	Support to National State Scheduled Tribes Finance and Development Corporations	Tripura Science Forum	4.60	5.36
43	Capacity Building and Technical Assistance	IL and FS cluster Development Initiative Ltd.	-	38.64
44	Schemes Arising out of the Implementation of the Person with Disabilities SJE (Equal Opportunities Protection of Rights & Participation) Act, 1995	DDRC North Tripura (Indian Red Cross Society, North Tripura)	11.81	11.80
		District Rehabilitation Society for Differently Abled Persons, Dhalai	10.05	11.70
		Total :	21.86	23.50
45	Central Rural Sanitation Programme	SWSM, Tripura, Agartala	305.73	1,401.41
46	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Tripura Rural Roads Development Agency, Tripura	33,858.53	9,883.32
47	Advocacy and Publicity	Ashray	-	3.00
48	Buddhist and Tibetan Studies	Bahujan Hitaya Education Trust, Sabroom, South Tripura	-	12.50
		Mog socio Cultural Organisation	-	2.00
		Total :	-	14.50
49	Comprehensive Handloom Development Scheme (CHDS)	Directorate of Handloom, Handicraft and Sericulture, Government of Tripura	-	96.18
50	NER-Textile Promotion Scheme	Directorate of Handloom, Handicraft and Sericulture, Government of Tripura	-	18.50
51	Assistance to IHMS FCIs etc.	Institute of Hotel Mangement Catering Technology and Applied Nutrition Society, Tripura	-	400.00
52	Scheme for setting up of 6000 Model Schools at Block	RMSA Rajya Mission	-	1,001.00
53	North Eastern Council	Tripura Stat Council for Science and Technology	-	51.91
54	Social Security for unorganised workers including RSBY	Tripura State Labour Welfare Society	-	1,869.27
55	Biotechnology for Societal Development	Agartala Government Medical College and GB Pant Hospitl (AGMC)	-	10.90
56	Memorials, Centenaries and Others	Ashray	-	3.75
57	Development of Infrastructure for Promotion of Health Research	Principal and Medical Superintendent AGMC & GBPH, Agartala	-	125.00
Grand Total :			1,52,448.47	1,76,355.29

Appendix 1.5 Time Series Data on State Government Finances

(Reference: Paragraphs 1.3)

(₹ in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Part A. Receipts					
1. Revenue Receipts	4,401.35	5,168.60	6,476.90	7,050.30	7,650.18
(i) Tax Revenue	527.01 (12)	622.34 (12)	858.02 (13)	1,004.65 (14)	1,073.91 (14)
Taxes on Agricultural Income	0.01 (#)	0.01 (#)	0.04 (#)	0.10 (#)	0.83 (#)
Taxes on Sales, Trade, etc.	374.93 (71)	444.93 (71)	666.32 (78)	763.07 (76)	837.09 (78)
State Excise	61.09 (12)	85.85 (14)	94.68 (11)	114.00 (11)	115.18 (11)
Taxes on Vehicles	37.14 (7)	21.91 (4)	25.18 (3)	30.73 (3)	36.79 (3)
Stamps and Registration Fees	18.15 (3)	24.23 (4)	30.73 (3)	36.71 (4)	39.24 (4)
Land Revenue	5.55 (1)	15.25 (2)	9.33 (1)	26.44 (3)	8.07 (1)
Other Taxes including taxes on commodities and services	30.14 (6)	30.16 (5)	31.74 (4)	33.60 (3)	36.71 (3)
(ii) Non-Tax revenue	125.40 (3)	131.79 (3)	214.22 (3)	178.75 (3)	246.52 (3)
(iii) State's share of Union taxes and duties	706.34 (16)	1,122.36 (21)	1,307.56 (20)	1,493.18 (21)	1,630.25 (21)
(iv) Grants-in-aid from Government of India	3,042.60 (69)	3,292.11 (64)	4,097.10 (63)	4,373.72 (62)	4,699.50 (62)
2. Misc. Capital Receipts	NIL	NIL	NIL	NIL	NIL
3. Recoveries of Loans and Advances	3.51	2.80	2.10	1.26	0.96
4. Total Revenue and Non-debt Capital Receipts (1+2+3)	4,404.86	5,171.40	6,479.00	7,051.56	7,651.14
5. Public Debt Receipts	493.81	555.91	417.88	834.01	786.98
Internal Debt (excluding Ways and Means Advances and Overdrafts)	490.51	552.55	411.81	830.53	783.25
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India	3.30	3.36	6.07	3.48	3.73
6. Total Receipts in the Consolidated Fund (4+5)	4,898.67	5,727.31	6,896.88	7,885.57	8,438.12
7. Contingency Fund Receipts	NIL	NIL	NIL	NIL	NIL
8. Public Account Receipts	2,293.48	1,859.71	2,083.38	2,173.68	2,631.12
9. Total Receipts of the State (6+7+8)	7,192.15	7,587.02	8,980.26	10,059.25	11,069.24

Negligible

Appendix 1.5 (Contd..)
Time Series Data on State Government Finances
(Reference: Paragraphs 1.3)

(₹ in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	4,213.79 (76)	4,359.48 (80)	4,809.23 (77)	5,212.88 (78)	5,948.96 (78)
Plan including CSS	796.63 (19)	879.77 (20)	1,061.92 (22)	1,219.27 (23)	1,399.94 (24)
Non-plan	3,417.16 (81)	3,479.71 (80)	3,747.31 (78)	3,993.61 (77)	4,549.02 (76)
General Services (including Interest Payment)	1,855.52 (44)	1,912.18 (44)	2,032.76 (42)	2,167.48 (42)	2,345.29 (39)
Economic Services	701.91 (17)	678.55 (16)	743.91 (16)	881.43 (17)	1,048.29 (18)
Social Services	1,560.74 (37)	1,667.33 (38)	1,929.06 (40)	2,055.37 (39)	2,407.89 (40)
Grants-in-aid and Contributions	95.62 (2)	101.42 (2)	103.50 (2)	108.60 (2)	147.49 (3)
11. Capital Expenditure	1,332.22 (24)	1,058.33 (20)	1,397.26 (22)	1,483.19 (22)	1,640.73 (22)
Plan including CSS	1,263.77 (95)	1,006.70 (95)	1,321.14 (95)	1,450.67 (98)	1,646.94 (100)
Non-Plan	68.45 (5)	51.63 (5)	76.12 (5)	32.52 (2)	(-) 6.21 (#)
General Services	213.87 (16)	126.37 (12)	176.73 (13)	188.08 (13)	245.61 (15)
Economic Services	671.93 (50)	583.57 (55)	640.37 (46)	690.11 (46)	737.93 (45)
Social Services	446.42 (34)	348.39 (33)	580.16 (41)	605.00 (41)	657.19 (40)
12. Disbursement of Loans and Advances	17.56	0.96	13.89	18.93	15.77
13. Total (10+11+12)	5,563.57	5,418.77	6,220.38	6,715.00	7,605.46
14. Repayments of Public Debt	193.94	205.70	217.52	312.49	219.91
Internal Debt (excluding Ways and Means Advances and Overdrafts)	165.24	173.77	172.63	281.28	172.14
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India [¶]	28.70	31.93	44.89	31.21	47.77
15. Appropriation to Contingency Fund	NIL	NIL	NIL	NIL	NIL
16. Total Disbursement out of Consolidated Fund (13+14+15)	5,757.51	5,624.47	6,437.90	7,027.49	7,825.37
17. Contingency Fund Disbursements	NIL	NIL	NIL	NIL	NIL
18. Public Account Disbursements	1,849.24	1,608.36	1,860.56	1,893.66	2,116.15
19. Total disbursement by the State (16+17+18)	7,606.75	7,232.83	8,298.46	8,921.15	9,941.50

[¶] Includes Ways and Means Advances from GoI.

Appendix 1.5 (Contd..)

Time Series Data on State Government Finances

(Reference: Paragraphs 1.3)

('in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Part C. Deficits					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 187.56	(+) 809.12	(+) 1,667.67	(+) 1,837.42	(+) 1,701.22
21. Fiscal Deficit (-) / Surplus (+) (4 - 13)	(-) 1158.71	(-) 247.37	(+) 258.62	(+) 336.56	(+) 45.68
22. Primary Surplus (+)/ Deficit (-)	(-) 750.20	(+) 199.95	(+) 751.89	(+) 869.37	(+) 636.64
Part D. Other data					
23. Interest payments (percentage of Revenue expenditure)	408.51 (10)	447.32 (10)	493.27 (10)	532.81 (10)	590.96 (10)
24. Financial Assistance to local bodies etc.	223.37	259.80	217.83	330.48	242.80
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) ^{^^}	15,402.70	17,867.73	20,981.74 (P)	23,854.70 (A)	26,072.57 (Q)
28. Outstanding Fiscal Liabilities* (year-end)	5,777.80	6,462.90	6,873.63	7,683.07	8,737.61
29. Outstanding guarantees (year-end)	29.54	35.64	115.72	193.27	187.80
30. Maximum amount guaranteed during the year	76.66	6.10	99.99	121.42	25.00
31. Number of incomplete projects ¹	13	18	39	14	28
32. Capital blocked in incomplete projects	112.88	125.10	249.37	79.70	166.26
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue / GSDP (ratio)	3.42	3.48	4.10	4.21	4.12
Own Non-Tax Revenue / GSDP (ratio)	0.81	0.73	1.02	0.75	0.95
Central Transfers / GSDP (ratio)	24.14	24.71	25.76	24.59	24.28
II Expenditure Management					
Total Expenditure / GSDP (ratio)	36.12	30.33	29.65	28.15	29.17
Total Expenditure / Revenue Receipts (ratio)	126.41	104.84	96.04	95.24	99.42
Revenue Expenditure / Total Expenditure (ratio)	75.74	80.45	77.31	77.63	78.22
Expenditure on Social Services / Total Expenditure (ratio)	36.08	37.20	40.34	39.62	40.30
Expenditure on Economic Services / Total Expenditure (ratio)	24.69	23.29	22.25	23.40	23.49
Capital Expenditure/ Total Expenditure (ratio)	23.95	19.53	22.46	22.09	21.57

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

Appendix 1.5 (Concl.)

Time Series Data on State Government Finances

(Reference: Paragraphs 1.3)

(₹ in crore)					
Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Capital Expenditure on Social and Economic Services / Total Expenditure	20.10	17.20	19.62	19.29	18.34
III Management of Fiscal Imbalances					
Revenue surplus / GSDP (ratio)	1.22	4.53	7.95	7.70	6.52
Fiscal Surplus / GSDP (ratio)	(-) 7.52	(-) 1.38	(+) 1.23	(+) 1.41	(+) 0.18
Primary Deficit (surplus) / GSDP (ratio)	(-) 4.87	(+) 1.12	(+) 3.58	(+) 3.64	(+) 2.44
Revenue Surplus / Fiscal Surplus (ratio)	(-) 16.19	(-) 327.09	(+) 644.83	(+) 545.94	(+) 3,724.21
Primary Revenue Balance / GSDP (ratio)	3.89	7.05	10.31	9.94	2.44
IV Management of Fiscal Liabilities					
Fiscal Liabilities / GSDP (ratio)	37.51	36.17	32.76	32.21	33.51
Fiscal Liabilities / RR (ratio)	131.27	125.04	106.12	108.97	114.08
Primary deficit vis-à-vis quantum spread (ratio)	427.95	118.52	229.47	458.26	5.43
Debt Redemption (Principal + Interest) / Total Debt Receipts (ratio)	107.49	70.54	124.26	85.23	81.06
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	Nil	5.64	25.95	0.67	Nil
Balance from Current Revenue (₹ in crore)	(-) 769.32	(-) 407.79	(-) 136.94	(+) 265.16	(-) 397.72
Financial Assets / Liabilities (ratio)	1.80	1.84	2.04	2.17	2.22
<p>* Apart from public debt, includes other liabilities (i.e., Small savings etc., Reserve fund and Deposit).</p> <p>^^ GSDP figures have been arrived at on current market prices as per information furnished by the Directorate of Economic & Statistics, Government of Tripura.</p> <p>Note: Figures in brackets represent percentage to total of each sub-heading.</p>					

Appendix 1.6
Major ongoing capital works/projects remained incomplete up to the end of 31 March 2014

(Reference: Paragraph 1.8.2)

(₹ in crore)

Sl. No.	Name of Project	Date/year of Commencement	Target date/year of Completion	Budgeted Cost	Revised Cost, if any	Cumulative expenditure upto 31 March 2014	Status/progress of work, if any
Building Works							
1	Construction of new teaching Hospital Block in GBP Hospital and AGMC, Agartala.	28-08-2006	7/2014	14.13	NA	9.85	Work in progress (80%)
2	Construction of new Raj Bhavan at Capital complex, Agartala.	04-5-2012	5/2014	21.57	NA	7.00	Work in progress (35%)
3	Upgradation of Netaji Subash Regional Coaching Centre, Agratala.	12/2010	11/2012	24.70	NA	22.71	Work in progress
4	Constuction of Polytechnic Institution in North Tripura District.	17-6-2011	NA	11.26	NA	3.43	Work in progress
5	Vertical expansion of New Teaching Hospital at AGMC, Agartala.	13-07-2012	12-07-2014	50.89	NA	26.78	Work in progress (70%)
6.	Construction of college teachers' Education Centre, Kumarghat.	13-10-2011	6/2014	15.67	NA	15.00	Work in progress(95%)
7.	Construction of 11 th BN TSR Headquarters at Pathaliaghat, West Tripura.	20-7-2012	7/2014	10.07	NA	7.01	Work in progress (75%)
8	Construction of 1 No.(G+4) storied office building for Education Directorate, Agartala.	10/2013	10/2015	14.70	NA	2.96	Work in progress
9.	Construction of 480 seated Eklavya Model residential school at Rajnagar under Khowai Sub-division, West Tripura.	17-3-2012	3/2014	16.00	NA	3.63	Work in progress (86%)
10.	Construction of 2 nos. 5000 MT capacity Food godown at ISTT Madhabbari, Jirania.	NA	3/2015	10.07	NA	1.20	Work in progress
11.	Construction of proposed Vigyan Gram at Agartala.	6/8/2013	6/8/2015	19.49	NA	0.50	Works in progress
12.	Constaruction of boundary wall around 8 th BN TSR HQ at Lalcharra.	8/2/2009	3/2015	12.74	NA	NA	Work in progress

Appendix 1.6 (contd..)

Major ongoing capital works/projects remained incomplete up to the end of 31 March 2014

(Reference: Paragraph 1.8.2)

(₹ in crore)

Sl. No.	Name of Project	Date/year of Commencement	Target date/year of Completion	Budgeted Cost	Revised Cost, if any	Cumulative expenditure upto 31 March 2014	Status/progress of work, if any
Bridge Works							
13	Construction of RCC bridge over river Khowai near Moharcherra, Kalyanpur.	30-07-2009	NA	10.61	NA	10.99	Work in progress (90%)
14	Construction of RCC bridge over river Khowai near Baganbazar, Kalyanpur.	05-01-2010	NA	10.61	NA	8.37	Work in progress
15	Construction of RCC bridge over river Khowai, Teliamura.	05-05-2010	NA	13.78	NA	0.67	Work in progress
16	Construction of RCC bridge (2 Nos.) over Tributary of river Manuand chowmanu-Gobindabari road.	16-11-2007	12/2013	10.58	NA	8.96	Work in progress (80%)
17	Construction of RCC bridge over Tributary of river Manu on road from Seoratali to Phaharmura.	18-7-2009	12/2014	13.78	NA	NA	Work in progress(40%)
Road works							
18	Improvement of road from Jogendranagar to Takarjala.	NA	6/2015	36.80	NA	NA	Work in progress
19	Upgradation of road from Bishalgarh-Boxanagar-Sonamura-Barapathari-Belonia portion from Office-tilla, Bishalarh.	25-01-2011	12/2015	99.06	NA	61.08	Work in progress (95%)
20	Upgradation of road from Bishalgarh-Boxanagar-Sonamura-Barapathari-Belonia portion from RCC bridge at Sonamura.	25-01-2011	12/2013	115.57	NA	73.28	Work in progress (65%)
21	Construction of Link road towards Indo-Bangladesh Border from Charomanu to IBB road upto 23 km.	01-06-2012	09/2014	17.26	NA	13.04	Work in progress (70%)
22	Improvement of road leading to newly constructed Sub-division HQ. Karbook, Amarpur.	31-10-2013	10/2015	22.67	NA	7.06	Work in progress

Appendix 1.6 (concl.)

Major ongoing capital works/projects remained incomplete up to the end of 31 March 2014

(Reference: Paragraph 1.8.2)

(₹ in crore)

Sl. No.	Name of Project	Date/year of Commencement	Target date/year of Completion	Budgeted Cost	Revised Cost, if any	Cumulative expenditure upto 31 March 2014	Status/progress of work, if any
23	Improvement of road from Dharmanagar-Tilthai.	20-12-2013	12/2015	35.98	NA	2.32	Work in progress
Water Resources							
24	Anti-erosion work along bank of river Feni for protection of India side bank at vulnerable location from Ranirbazar to Ramchandranagar under Sabroom Sub-division.	09-09-2010	08-09-2011	12.04	NA	11.59	Work in progress (95%)
25	Anti-erosion work along bank of river Feni for protection of India side bank at vulnerable location from Jalia to Beltala under Sabroom Sub-division.	13-10-2010	12-10-2011	11.33	NA	5.36	Work in progress (80%)
26	Gomati Medium project/construction of Head work, Canal system/cross drainage, road crossing etc.	1981-82	9/2014	83.01	90.31	80.76	Work in progress (95%)

Source: Finance Accounts 2013-14.

Appendix 1.7

Assets and Liabilities (Reference: Paragraph 1.9.1)

(₹ in crore)

As on 31 March 2013		Liabilities	As on 31 March 2014	
4,108.13		Internal Debt		4,719.24
	2,388.09	Market Loans bearing interest	2,860.45	
	0.06	Market Loans not bearing interest	0.06	
	112.30	Loans from LIC of India	96.47	
	1,215.53	Special Securities to National Small Savings Fund of Central Government	1,233.06	
	392	Loans from other Institutions	529.20	
379.24		Loans and Advances from Central Government		335.21
	0.20	Pre- 1984-85 Loans	0.20	
	6.86	Non-Plan Loans	6.24	
	340.57	Loans for State Plan Schemes	315.55	
	0.47	Loans for Central Plan Schemes	-	
	19.70	Loans for Centrally Sponsored Plan Schemes	3.35	
	-	Ways and Means Advances	-	
	11.44	Loans for Special Schemes	9.87	
2,385.57		Small Savings, Provident Funds, etc.		2,712.56
98.23		Reserve Fund bearing interest		116.88
484.33		Reserve Fund (including Sinking Funds)		534.66
217.57		Deposits not bearing interest		309.06
10.00		Contingency Fund		10.00
8,965.34		Accumulated surplus on Government Account		10,666.56
	7,127.92	Accumulated Surplus at the beginning of the year		8,965.34
	1,837.42	Add: revenue surplus for the current year		1,701.22
16,648.41		Total: Liabilities		19,404.17
		Assets		
13,647.77		Gross capital outlay on Fixed Assets		15,288.50
	1,075.42	Investment in Government Companies and Statutory Corporations, etc.	1,199.55	
	12,572.35	Other Capital Outlay on General, Social and Economic Services	14,088.95	
112.24		Loans and Advances by the State Government		127.04
	57.49	Other Development Loans	72.87	
	11.25	Loans to Government Servants	10.67	
	43.50	Loans for Power Projects	43.50	
2.19		Other Advances	-	0.97
116.22		Suspense and Miscellaneous Balances		135.90
110.54		Remittance Balances		64.57
2,659.45		Cash Balance		3,787.19
	(-) 1.13	Cash in Treasuries and local remittance		(-) 1.13
	2.90	Departmental Cash Balance including permanent advances		7.93
	479.21	Investment of earmarked funds		529.21
	2,305.70	Cash balance investment		3,460.88
	(-) 127.23	Deposits with Reserve Bank of India**		(-) 209.70
16,648.41		Total : Assets		19,404.17

** Minus balance was the net difference between receipts and disbursement of the State Government for the year 2012-13 and 2013-14 after incorporating all adjustments made by RBI for the year 2012-13 and 2013-14 respectively.

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 ₹ 3.54 crore (Net credit) between the figures reflected in the Accounts (Credit: ₹ 209.70 crore) and that intimated by the Reserve Bank of India (Debit: ₹ 206.17 crore) under "Deposits with Reserve Bank". The difference of ₹ 3.54 crore has been reduced to ₹ 3.32 crore as of June 2014.

Appendix 2.1

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
Revenue – Voted						
1.	5 – Law Department	54.61	-	54.61	32.42	22.19
2.	6 – Revenue Department	113.06	19.23	132.28	100.62	31.66
3.	10 – Home (Police) Department	736.67	96.14	832.81	697.73	135.08
4.	13 – Public Works (Roads and Buildings) Department	311.09	23.78	334.87	303.94	30.93
5.	15 – Public Works (Water Resource) Department	120.23	0.22	120.45	85.14	35.31
6.	22 – Relief and Rehabilitation Department	10.58	16.91	27.49	15.49	12.00
7.	23 – Panchayati Raj Department	193.96	56.18	250.14	170.45	79.69
8.	27 – Agriculture Department	152.33	0.32	152.65	127.87	24.78
9.	29 – Animal Resource Development Department	58.54	0.98	59.52	49.39	10.13
10.	30 – Forest Department	62.01	8.49	70.50	56.23	14.27
11.	31 – Rural Development Department	105.11	10.28	115.40	66.58	48.82
12.	35 – Urban Development Department	144.74	29.57	174.31	117.91	56.40
13.	39 – Education (Higher) Department	102.77	6.39	109.16	89.85	19.31
14.	40 – Education (School) Department	1020.38	17.83	1038.21	954.19	84.02
15.	41 – Education (Social) Department	318.02	11.06	329.08	249.09	79.99
16.	43 – Finance Department	917.18	-	917.18	733.63	183.55
17.	52 – Family Welfare and Preventive Medicine	212.54	69.96	282.50	113.28	169.22
Capital – Voted						
18.	10 – Home (Police) Department	103.97	-	103.97	15.14	88.83
19.	13 – Public Works (Roads and Buildings) Department	181.26	73.50	254.76	205.61	49.15
20.	14 – Power Department	30.20	34.24	64.44	49.96	14.48
21.	15 – Public Works (Water Resource) Department	66.47	-	66.47	22.43	44.04
22.	16 – Health Department	24.62	27.09	51.71	27.37	24.34
23.	27 – Agriculture Department	115.93	-	115.93	36.14	79.79
24.	35 – Urban Development Department	4.69	33.70	38.39	25.56	12.83
25.	39 – Education (Higher) Department	24.75	25.82	50.57	31.15	19.42
26.	40 – Education (School) Department	28.27	58.41	86.68	56.03	30.65
27.	41 – Education (Social) Department	23.06	1.53	24.59	7.21	17.38
28.	43 – Finance Department	307.00	-	307.00	0.28	306.72
29.	49 – Fire Service Organisation	12.38	10.33	22.71	11.41	11.30
30.	52 – Family Welfare and Preventive Medicine	15.13	17.11	32.24	18.32	13.92
31.	57 – Welfare of Minorities Department	12.42	34.72	47.14	13.83	33.31
Revenue – Charged						
32.	13 – Public Works (Roads and Buildings) Department	67.00	-	67.00	25.19	41.81
33.	43 – Finance Department	356.26	-	356.26	191.83	164.43
Total:		6,007.23	683.79	6,691.02	4,701.27	1,989.75

Appendix 2.2

List of Grants indicating Persistent Savings of more than ₹ 1 crore during 2009-14

(Reference: Paragraph 2.3.2)

(₹ in crore)

Sl. No.	Number and name of grant	Amount of savings				
		2009-10	2010-11	2011-12	2012-13	2013-14
Revenue-Voted						
1	3 – General Administration (SA) Department	3.02	1.46	3.32	7.22	8.14
2	5 – Law Department	1.99	7.27	19.04	22.00	22.19
3	6 – Revenue Department	1.92	20.35	4.05	29.67	31.66
4	10 – Home (Police) Department	18.35	17.78	49.29	47.48	135.08
5	12 – Co-operation Department	1.34	1.72	2.74	3.35	3.12
6	19 – Tribal Welfare Department	56.61	123.25	110.87	177.22	287.06
7	20 – Welfare of Scheduled Castes Department	42.92	71.40	78.77	163.68	128.91
8	26 – Fisheries Department	1.44	2.80	2.53	4.09	6.97
9	27 – Agriculture Department	22.29	8.64	100.99	69.52	24.78
10	29 – Animal Resource Development Department	8.46	6.10	5.13	8.27	10.13
11	30 – Forest Department	4.78	11.60	6.11	5.31	14.27
12	35 – Urban Development Department	27.40	4.52	16.77	26.34	56.40
13	39 – Education (Higher) Department	3.41	19.61	11.66	14.83	19.31
14	40 – Education (School) Department	38.77	4.10	12.25	79.88	84.02
15	41 – Education (Social) Department	14.36	28.73	27.28	52.27	79.99
16	51 – Public Works (Drinking Water and Sanitation) Department	7.36	7.27	4.30	2.30	1.27
17	52 – Family Welfare and Preventive Medicine	10.06	8.56	4.93	103.07	169.22
Capital-Voted						
18	6 – Revenue Department	17.51	2.17	5.34	23.53	4.31
19	13 – Public Works (Roads and Buildings) Department	23.02	64.74	31.98	21.29	49.15
20	15 – Public Works (Water Resource) Department	27.05	79.65	58.45	42.84	44.05
21	16 – Health Department	13.63	8.59	4.84	30.80	24.34
22	19 – Tribal Welfare Department	305.80	263.69	195.91	354.83	283.25
23	20 – Welfare of Scheduled Castes Department	189.91	169.99	118.96	204.98	191.34
24	27 – Agriculture Department	39.72	59.96	86.99	82.87	79.79
25	34 – Planning and Coordination Department	101.67	155.82	86.60	155.90	230.88
26	39 – Education (Higher) Department	34.71	22.88	27.47	24.88	19.43
27	40 – Education (School) Department	32.73	17.31	21.96	41.11	30.65
28	43 – Finance Department	101.37	204.88	301.52	365.76	306.72
29	52 – Family Welfare and Preventive Medicine	8.42	4.27	18.51	14.26	13.92

Appendix 2.3

Statement of Expenditure without budget provision during 2013-14 (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	4250	Capital Outlay on Other Social Services		Reasons not Intimated
		800	Other Expenditure		
		05	Establishment		
		67	Construction of Tehsil Kachhari (Plan)	8.00	
2.	10 – Home (Police) Department	4055	Capital outlay on Police		-do-
		211	Police Housing		
		70	State Share		
		10	Home (Police) (Non-Plan)	21.50	
3.	13 – Public Works (Roads and Buildings) Department	5054	Capital outlay on Roads & Bridges		-do-
		04	District and Other Roads		
		337	Roads Works		
		56	Non Lapsable		
		38	State Share of NLCPR (Plan)	45.19	
4.	17 – Information, Cultural Affairs and Tourism Department	4250	Capital outlay on othe Social Services		Due to misclassification
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	99.67	
5.	18 – General Administration (Political) Department	2235	Socail Security and Welfare		-do-
		60	Other Social Security and Welfare Programmes		
		102	Pensions under Social Security Schemes		
		02	Pension		
		02	Pension to Dependent of Martyes (Non-Plan)	1.12	
6.	19 – Tribal Welfare Department	i) 2225	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes		Reasons not Intimated
		02	Welfare of Scheduled Tribes		
		102	Economic Development		
		55	Block Grant		
		01	Under Article 275 (1) (Plan)	532.82	
		ii) 794	Special Central Assistance for Tribal Sub-Plan		-do-
		34	Tribal Sub-Plan		
		15	Special Central Assistance (Plan)	1,576.57	
		iii) 800	Other Expenditure		-do-
		34	Tribal Sub-Plan		
		01	Ashram Schools (Plan)	0.70	
		iv) 2515	Othe Rural Development Programmes		-do-
		001	Direction and Administration		
		30	Rural Development		
		03	Expenditure on Community Development (Plan)	59.81	
		v) 2401	Crop Husbandary		-do-
		109	Extension and Farmer's Training		
		70	State Share		
		59	State Share Agricultural Technology Management Agency (plan)	3.40	
		vi) 3451	Secretariat – Economic Services		-do-
		091	Attached Offices		
		05	Establishment		
		18	Establishment Cell (Plan)	0.40	
		vii) 2217	Urban Development		-do-
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		43	Finance Commission		
		24	ULBs (Normal Areas) (Plan)	465.00	

Appendix 2.3 (contd..)

Statement of Expenditure without budget provision during 2013-14

(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
		viii) 2202	General Education		Reasons not Intimated.
		03	University and Higher Education		
		103	Government Colleges and Institutes		
		75	Special Plan Assistance		
		01	SPA (Plan)	41.72	
		ix) 2203	Technical Education		-do-
		105	Polytechnics		
		70	State Share		
		39	Higher Education (Plan)	8.37	
		x) 112	Engineering / Technicla Colleges and Institutes		-do-
		70	State Share		
		39	Higher Education (Plan)	16.74	
		xi) 2552	North Eastern Areas		-do-
		03	University and Higher Education		
		103	University and Higher Education		
		57	North Eastern Area Development		
		59	State Contribution for NEC Projects (Plan)	4.81	
		xii) 2210	Medical and Public Health		-do-
		06	Public Health		
		107	Public Health Laboratories		
		89	C.S. Scheme -IV		
		22	Upgradation of Regional Food Laboratory at Agartala, Tripura (CSS)	1.18	
		xiii) 4250	Capital outlay on Education, Sports, Art and Culture		-do-
		800	Other Expenditure		
		05	Establishment		
		67	Construction of Tehshil Kachhari (Plan)	8.00	
		xiv) 4216	Capital outlay on Housing		-do-
		01	Government Residential Buildings		
		106	General Pool Accomodation		
		52	Housing		
		11	Medical (Plan)	1.21	
		xv) 13	School Education (Plan)	11.11	-do-
		xvi) 5054	Capital outlay on Roads & Bridges		-do-
		04	District & Other Roads		
		337	Road works		
		56	No tapsable		
		38	State Share of NLCPR (Plan)	27.18	
		xvii) 4210	Capital outlay on Medical and Public Health		-do-
		01	Urban Health Services		
		110	Hospital & Dispensarees		
		56	Non-Lapsable		
		38	Medical (Plan)	73.23	
		xviii) 4225	Capital outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		-do-
		190	Investments on Public Sector and other undertakings		
		95	Special Central Assistance		
		01	SCA (Plan)	50.00	
		xix) 4408	Capital Outlay on food Storage and Ware Housing		-do-
		800	Other Expenditure		
		56	Non-Lapsable		
		38	State Share of NLCPR (Plan)	12.59	

Appendix 2.3 (contd..)

Statement of Expenditure without budget provision during 2013-14

(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
		xx) 4515	Capital outlay on other Rural Development Programmes		Reasons not Intimated
		103	Rural Development		
		75	Special Plan Assistance		
		01	SPA (Plan)	77.49	
		xxi) 95	Special Central Assistance		-do-
		01	SCA (Plan)	15.00	
		xxii) 4552	Capital outlay on North Eastern Council		-do-
		02	Storage and Warehousing		
		101	North Eastern Council		
		57	North Eastern Area Development		
		27	Agriculture (Plan)	90.79	
		xxiii) 4403	Capital outlay on Animal Husbandary		-do-
		105	Extension and Training		
		95	Special Central Assistance		
		01	SCA (Plan)	31.36	
		xxiv) 4406	Capital outlay on Forestry and Wild Life		-do-
		01	Forestry		
		800	Other Expenditure		
		70	State Share		
		30	Forest (Plan)	8.13	
		xxv) 4059	Capital outlay in Public Works		-do-
		60	Other buildings		
		051	Construction		
		75	Special Plan Assistance		
		01	SPA (Plan)	96.00	
		xxvi) 4215	Capital outlay on Waer Supply and Sanitation		-do-
		01	Water Supply		
		800	Rural Development		
		89	C.S. Scheme -IV		
		27	Multi Sectoral Development Programme for Minority Concentration Block (CSS)	761.83	
		xxvii) 5425	Capital outlay on other Scientific and Environment Research		-do-
		600	Other Services		
		75	Special Plan Assistance		
		02	State Share of SPA (Plan)	20.00	
		xxviii) 4217	Capital outlay on Urban Development		-do-
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	21.39	
		xxix) 4070	Capital outlay on other Administrative Services		-do-
		800	Other Expenditure		
		75	Special Plan Assistance		
		02	State Share of SPA (Plan)	13.42	
		xxx) 95	Special Central Assistance		-do-
		01	SCA (Plan)	173.67	
		xxi) 4202	Capital outlay on Public Works		-do-
		03	Sports & Youth Services		
		102	Sports Stadium		
		56	Non-Lapsable		
		84	Inclusive Education for the Disabled at Secondary Stage (Plan)	172.21	

Appendix 2.3 (contd..)

Statement of Expenditure without budget provision during 2013-14

(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
7.	20 – Welfare of Scheduled Castes Department	i) 2220	Information and Publicity		Reasons not Intimated
		60	Others		
		106	Field Publicity		
		21	Tourism & Publicity		
		05	Field Publicity (Plan)	3.19	
		ii) 2059	Public Works		-do-
		80	General		
		053	Maintenance & Repairs		
		79	Other Maintenance Expenditure		
		01	Public Building (Non-Plan)	1.66	
		iii) 2225	Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes		-do-
		01	Welfare of Scheduled Castes		
		800	Other Expenditure		
		86	C.S. Scheme- I		
		41	Special Central Assistance (CSS)	659.45	
		iv) 03	Welfare of Backward Classes		-do-
		102	Economic Development		
		33	Welfare Programme		
		27	Other Backward Classes Welfare (Plan)	3.75	
		v) 2851	Village and Small Industries		-do-
		102	Small Scale Industries		
		29	Industries Development		
		14	Operation & Maintenance (Plan)	0.30	
		vi) 2515	Other Rural Development Programmes		-do-
		001	Direction & Administration		
		30	Rural Development		
		03	Expenditure or Community Development (Plan)	37.46	
		vii) 3451	Secretariat Economic Services		-do-
		091	Attached Offices		
		05	Establishment		
		18	Establishment Cell (Plan)	0.14	
		viii) 2217	Urban Development		-do-
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		43	Finance Commission		
		24	ULBs (Normal Areas) (Plan)	255.00	
		ix) 2202	General Education		-do-
		03	University & Higher Education		
		103	Government Colleges & Institute		
		75	Special Plan Assistance		
		01	SPA (Plan)	22.94	
		x) 2203	Technical Education		-do-
		i) 105	Polytechnics		
		70	State Share		
		39	Higher Education (Plan)	4.59	
		xi) 112	Engineering / Technical Colleges & Institutes		-do-
		70	State Share		
		39	Higher Education (Plan)	9.18	
		xii) 2552	North Eastern Areas		-do-
		03	University & Higher Education		
		103	University and Higher Education		
		57	North Eastern Areas Development		
		59	State Contribution of NEC Projects (Plan)	2.68	

Appendix 2.3 (contd..)

Statement of Expenditure without budget provision during 2013-14

(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
		xiii) 2210	Medical & Public Health		Reasons not Intimated
		06	Public Health		
		107	Public Health Laboratories		
		89	C.S. Scheme -IV		
		22	Upgradation of Regional Food Laboratory at Agartala, Tripura (CSS)	0.61	
		xiv) 4250	Capital outlay on Other Social Srvices		-do-
		800	Other Expenditure		
		05	Establishment		
		67	Construction of Tehshil Kachari (Plan)	6.49	
		xv) 4216	Capital outlay on Housing		-do-
		01	Government Residential Buildings		
		106	General Pool Accommodation		
		52	Housing		
		03	General Administration (Plan)	0.29	
		xvi) 05	Jail (Plan)	1.56	-do-
		xvii) 13	School Education (Plan)	8.77	-do-
		xviii) 4225	Capital outlay on Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes		-do-
		02	Welfare of Scheduled Caste		
		190	Investments in Public Sector & other Undertakings		
		95	Special Central Assistance		
		01	SCA (Plan)	58.50	
		xix) 03	Welfare of Backward Classes		-do-
		102	Economic Development		
		33	Welfare Programme		
		27	Other Backward Classes Welfare (Plan)	11.25	
		xx) 190	Investments in Public & Other Undertakings		
		95	Special Central Assistance		
		01	SCA (Plan)	60.00	
		xxi) 4515	Capital outlay on Other Rural Development Programme		-do-
		103	Investments in Public Sector & Other Undertakings		
		75	Special Plan Assistance		
		01	SCA (Plan)	48.43	
		xxii) 95	Special Central Assistance		-do-
		01	SCA (Plan)	9.38	
		xxiii) 4403	Capital outlay on Animal Husbandry		-do-
		109	Extension and Training		
		95	Special Central Assistance		
		01	SCA (Plan)	17.64	
		xxiv) 4406	Capital outlay on Forestry & Wild Life		-do-
		01	Forestry		
		800	Other Expenditure		
		70	State Share		
		30	Forest (Plan)	7.64	
		xxv) 4059	Capital outlay on Public Works		-do-
		60	Other Buildings		
		051	Construction		
		75	Special Plan Assistance		
		01	SCA (Plan)	41.00	
		xxvi) 4217	Capital outlay on Urban Development		-do-

Appendix 2.3 (contd..)

Statement of Expenditure without budget provision during 2013-14

(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
		01	State Capital Development		
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	11.73	
		xxvii) 4070	Capital outlay on Other Administrative Services		Reasons not Intimated
		800	Other Expenditure		
		75	Special Plan Assistance		
		02	State Share of SCA (Plan)	4.25	
		xxviii) 95	Special Central Assistance		-do-
		01	SCA (Plan)	94.47	
		xxix) 4215	Capital outlay on Water Supply and Sanitation		-do-
		01	Water Supply		
		800	Other Expenditure		
		89	C.S. Scheme -IV		
		27	Multi Sector Development Programme for Minority Concentration Block (CSS)	476.15	
		xxx) 4210	Capital outlay on Medical & Public Health		-do-
		02	Rural Health Services		
		103	Primary Health Centre		
		95	Special Central Assistance		
		01	SCA (Plan)	120.38	
8.	23 – Panchayati Raj Department	2515	Other Rural Development Programmes		Reasons not Intimated
		800	Other Expenditure		
		34	Tribal Sub-Plan		
		26	Village Committee Election (Non-Plan)	3.03	
9.	30 – Forest Department	i) 4406	Capital outlay on Forestry and Wild Life		-do-
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
		88	C.S. Scheme -III		
		46	Project Elephant (CSS)	1.05	
		ii) 800	Other Expenditure		-do-
		70	State Share		
		30	Forest (Plan)	4.74	
10.	35 – Urban Development Department	i) 4217	Capital Outlay on Urban Development		Reasons not Intimated
		01	State Capital Development		
		051	Construction		
		75	Special Plan Assistance		
		01	SPA (Plan)	308.35	
		ii) 800	Other Expenditure		-do-
		95	Special Plan Assistance		
		01	SPA (Plan)	35.88	
11.	36 – Home (Jail) Department	i) 4070	Capital Outlay on Other Administrative Services		-do-
		800	Other Expenditure		
		75	Special Plan Assistance		
		02	State Share of SPA (Plan)	15.30	
		ii) 95	Special Plan Assistance		-do-
		01	SCA (Plan)	290.90	
12.	43 – Finance Department	7610	Loans to Government Servants etc.		-do-
		800	Other Advances		
		99	Others		
		51	State Government Employees (Non-Plan)	0.15	

Appendix 2.3 (concl.)

Statement of Expenditure without budget provision during 2013-14

(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
13.	57 – Welfare of Minorities Department	i) 2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		Reasons not Intimated
		03	Welfare of Backward Classes		
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	50.00	
		ii) 2235	Social Security and Welfare		-do-
		03	National Social Assistance Programme		
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	2.56	
		iii) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		-do-
		03	Welfare of Backward Classes		
		190	Investments in Public Sector and Other undertakings		
		95	Special Central Assistance		
		01	SCA (Plan)	45.00	
		iv) 800	Other Expenditure		-do-
		95	Special Central Assistance		
		01	SCA (Plan)	39.82	

Appendix 2.4

Statement of various grants/appropriations where excess expenditure occurred during the year 2013-14 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)
Revenue – voted					
1.	28	Horticulture Department	3,092.66	3,283.44	190.78
2.	56	Information Technology Department	289.82	404.24	114.42
Capital – voted					
3.	12	Co-operation Department	616.94	744.99	128.05
4.	24	Industries and Commerce Department	1,629.45	1,635.25	5.80
5.	51	Public Works (Drinking Water and Sanitation) Department	3,932.62	4,160.71	228.09
6.	56	Information Technology Department	503.95	1,033.65	529.70
Total :			10,065.44	11,262.28	1,196.84

Appendix 2.5

Cases where supplementary provision (₹ 1 crore and above in each case) proved unnecessary during the year 2013-14

(Reference: Paragraph 2.3.6)

(₹ in crore)

Sl. No.	Number and name of Grant / Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
Revenue-voted					
1.	1 – Department of Parliamentary Affairs	13.11	13.07	0.04	2.41
2.	3 – General Administration (SA) Department	45.34	39.51	5.83	2.31
3.	6 – Revenue Department	113.06	100.62	12.44	19.23
4.	9 – Statistical Department	6.90	6.52	0.38	1.65
5.	10 – Home (Police) Department	736.67	697.73	38.94	96.14
6.	12 – Co-operation Department	14.11	13.12	0.99	2.13
7.	13 – Public Works (Roads and Buildings) Department	311.09	303.94	7.15	23.78
8.	19 – Tribal Welfare Department	670.63	553.30	117.33	169.73
9.	20 – Welfare of SC and OBC Department	269.23	212.96	56.27	72.64
10.	23 – Panchayati Raj Department	193.96	170.45	23.51	56.18
11.	26 – Fisheries Department	33.43	29.75	3.68	3.28
12.	30 – Forest Department	62.01	56.23	5.78	8.50
13.	31 – Rural Development Department	105.11	66.58	38.53	10.28
14.	35 – Urban Development Department	144.74	117.91	26.83	29.57
15.	36 – Home (Jail) Department	17.82	17.69	0.13	2.25
16.	39 – Education (Higher) Department	102.78	89.85	12.93	6.39
17.	40 – Education (School) Department	1,020.38	954.19	66.19	17.83
18.	41 – Education (Social) Department	318.02	249.09	68.93	11.06
19.	45 – Taxes and Excise	13.05	9.78	3.27	1.26
20.	49 – Fire Service Organisation	36.44	34.89	1.55	6.48
21.	52 – Family Welfare and Preventive Medicine	212.54	113.28	99.26	69.96
Capital-voted					
22.	5 – Law Department	8.54	2.63	5.91	1.54
23.	19 – Tribal Welfare Department	615.51	575.35	40.16	243.09
24.	20 – Welfare of SC and OBC Department	349.97	303.48	46.49	144.85
25.	41 – Education (Social) Department	23.06	7.21	15.85	1.53
26.	49 – Fire Service Organisation	12.38	11.41	0.97	10.33
Total:		5,449.88	4,750.54	699.34	1,014.40

Appendix 2.6

Statement of cases where supplementary provision proved insufficient resulting
in excess expenditure of more than ₹ 1 crore

(Reference: Paragraph 2.3.6)

(₹ in crore)

Sl. No.	Number and Name of the Grant Appropriation	Original Provision	Supplementary provision	Total	Actual Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue-voted						
1.	28 – Horticulture Department	30.70	0.23	30.93	32.83	1.90
2.	56-Information Technology Department	0.91	1.99	2.90	4.04	1.14
Capital-voted						
3.	12 – Co-operation Department	1.73	4.44	6.17	7.45	1.28
4.	51 – Public Works (Drinking Water and Sanitation) Department	18.43	20.90	39.33	41.61	2.28
5.	56-Information Technology Department	1.69	3.35	5.04	10.34	5.30
Total:		53.46	30.91	84.37	96.27	11.90

Appendix 2.7

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)
Revenue-Voted						
1.	18 – General Administration (Political) Department	1.96	2.12	0.16	3.37	3.21
2.	21 – Food, Civil Supplies and Consumers Affairs Department	65.56	75.03	9.47	13.91	4.44
3.	22 – Relief and Rehabilitation Department	10.58	15.49	4.91	16.91	12.00
4.	24 – Industries and Commerce Department	24.29	25.73	1.44	5.65	4.21
5.	32 – Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	7.56	17.15	9.59	11.73	2.14
6.	39 – Education (Higher) Department	24.75	31.15	6.40	25.82	19.42
7.	42 – Education (Sports & Youth Programme) Department	34.52	34.98	0.46	8.06	7.60
8.	57 – Welfare of Minorities Department	8.22	11.02	2.80	5.58	2.78
9.	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	7.08	8.10	1.02	2.30	1.28
Revenue-Charged						
10.	13 – Public Works (Roads and Buildings) Department	32.50	38.57	6.07	8.00	1.93
Capital-Voted						
11.	6 – Revenue Department	32.45	37.49	5.04	9.35	4.31
12.	11 – Transport Department	3.04	24.57	21.53	29.38	7.85
13.	13 – Public Works (Roads and Buildings) Department	181.26	205.61	24.35	73.50	49.15
14.	14 – Power Department	30.20	49.96	19.76	34.24	14.48
15.	16 – Health Department	24.62	27.37	2.75	27.09	24.34
16.	25 – Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	6.27	6.63	0.36	2.86	2.50
17.	29 – Animal Resource Development Department	3.16	4.43	1.27	3.89	2.62
18.	31 – Rural Development Department	49.51	83.63	34.12	37.09	2.97
19.	35 – Urban Development Department	4.69	25.56	20.87	33.70	12.83
20.	36 – Home (Jail) Department	3.91	8.62	4.71	9.34	4.63
21.	40 – Education (School) Department	28.27	56.03	27.76	58.41	30.65
22.	52 – Family Welfare and Preventive Medicine Department	15.13	18.32	3.19	17.11	13.92
23.	57 – Welfare of Minorities Department	12.42	13.83	1.41	34.72	33.31
Total:		611.95	821.39	209.44	472.01	262.57

Appendix 2.8

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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.	3 – General Administration (SA) Department	i) 2052	Secretariat – General Services		
		090	Secretariat		
		05	Establishment		
		08	Civil Secretariat (Non-Plan)	(-) 23.31	(-) 677.37
2.	5 – Law Department	i) 2014	Administration of Justice		
		105	Client and Session Courts		
		22	Judicial		
		05	Judicial Administration (Non-Plan)	(-) 326.82	(-) 322.07
		ii) 106	Small Causes Court		
		22	Judicial		
		05	Judicial Administration (Non-Plan)	(-) 181.30	(-) 133.05
		iii) 108	Criminal Court		
		22	Judicial		
		05	Judicial Administration (Non-Plan)	(-) 108.32	(-) 155.88
		iv) 43	Finance Commission		
		39	Improvement in delivery of Justice (Non-Plan)	(+) 25.35	(-) 331.54
3.	10 – Home (Police) Department	i) 2055	Police		
		003	Education and Training		
		08	Police		
		14	Police training college (Non-Plan)	(-) 146.45	(-) 339.37
		ii) 101	Criminal Investigation and Vililance		
		08	Police		
		03	Criminal Investigation Branch (Non-Plan)	(-) 661.26	(-) 452.86
		iii) 108	State Headquarters Police		
		11	TSR Battalion		
		01	Battalion No. I (Non-Plan)	(-) 0.41	(-) 589.11
		iv) 02	Battalion No. II (Non-Plan)	(-) 8.01	(-) 574.74
		v) 03	Battalion No. III (Non-Plan)	(-) 2.63	(-) 679.42
		vi) 12	Indian Reserve Battalion (Non-SRE)		
		01	Battalion No. I (Non-Plan)	(-) 6.39	(-) 666.05
		vii) 02	Battalion No. II (Non-Plan)	(-) 10.53	(-) 370.08
		viii) 04	Battalion No. IV (Non-Plan)	(-) 8.99	(-) 621.10
		ix) 05	Battalion No. V (Non-Plan)	(-) 2.69	(-) 376.15
		x) 06	Battalion No. VI (Non-Plan)	(-) 4.47	(-) 640.00
		xi) 07	Battalion No. VII (Non-Plan)	(-) 3.00	(-) 398.87
		xii) 08	Battalion No. VIII (Non-Plan)	(-) 5.02	(-) 410.83
		xiii) 09	Battalion No. IX (Non-Plan)	(+) 79.18	(-) 472.86
		xiv) 109	District Police		
		08	Police		
		04	District Armed Reserve (Non-Plan)	(-) 0.93	(-) 2,161.87
		xv) 05	District Civil Police (Non-Plan)	(-) 56.67	(-) 2,790.67
		xvi) 2070	Other Administrative Services		
		107	Home Guards		
		10	Home Guards		
		04	Home Guards Organisation Reimbursable/ Sharing Scheme (Non-Plan)	(-) 86.87	(-) 120.34

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No. (1)	Number and name of Grant / Appropriation (2)	Head of Account (3)	Description of Services (4)	Re-appropriation (5)	Final excess (+) / savings (-) (6)
		xvii) 3275	Other Communication Services		
		101	Wireless Planning and Co-ordination		
		08	Police		
		10	Police Communication (Non-Plan)	(+) 73.47	(-) 432.15
		xviii) 4055	Capital Outlay on Police		
		800	Other Expenditure		
		08	Police		
		11	Police Force Modernisation, reimbursable/ Sharing Scheme (Non-Plan)	(-) 1,926.25	(-) 699.01
		xix) 95	Special Central Assistance		
		01	SCA (Plan)	(+) 41.50	(-) 156.09
		xx) 4059	Capital Outlay on Police Works		
		80	General		
		051	Construction		
		43	Finance Commission		
		52	TSR Battalion, Hqrs (Plan)	(-) 2,251.00	(-) 1,093.57
		xxi) 51	Police training (Plan)	(+) 716.16	(-) 518.48
4.	12 – Co-operation Department	2425	Co-operation		
		001	Direction and Administration		
		98	Administration		
		12	Co-operation (Non-Plan)	(+) 15.27	(-) 210.02
5.	13 – Public Works (Roads and Buildings) Department	i) 2059	Public Works		
		80	General		
		001	Direction and Administration		
		25	Public Works		
		02	Direction (Non-Plan)	(-) 4.20	(-) 284.96
		ii) 03	Execution (Non-Plan)	(+) 4.20	(-) 289.87
		iii) 3054	Roads & Bridges		
		80	General		
		001	Direction and Administration		
		25	Public Works		
		03	Execution (Non-Plan)	(-) 18.00	(-) 2,149.24
		iv) 2059	Public Works		
		80	General		
		053	Maintenance and Repairs		
		79	Other Administrative Expenditure		
		03	Administrative Building (Non-Plan)	(-) 200.00	(+) 236.24
		v) 4552	Capital outlay on North Eastern Areas		
		04	District and Other Roads		
		800	Other Expenditure		
		57	North Eastern Areas Development		
		74	Improvement of Bishalgarh – Boxanagar – Sonamura – Barpathare – Belonia Road (NEC Scheme)	(+) 197.60	(-) 771.98
		vi) 5054	Capital outlay on Roads & Bridges		
		04	District & other Roads		
		101	Bridges		
		99	Others		
		60	Other than M.N.P (Plan)	(+) 166.40	(-) 646.82
		vii) 54	NABARD		
		07	State Share (Plan)	(-) 150.80	(-) 213.20

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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)
6.	14 – Power Department	4801	Capital Outlay on Power Projects		
		80	General		
		190	Investment in Public Sector and Other Undertakings		
		56	Non-Lapsable		
		38	State Share of NLCPR (Plan)	(+) 230.21	(-) 520.00
7.	15 – Public Works (Water Resource) Department	i) 2702	Minor Irrigation		
		80	General		
		001	Direction & Administration		
		27	Water Resource		
		14	Execution (Non-Plan)	(-) 990.00	(-) 732.28
		ii) 2711	Flood Control and Prainage		
		01	Flood Control		
		001	Direction & Administration		
		27	Water Resource		
		05	Flood Control and Drainages (Non-Plan)	(-) 607.36	(-) 272.98
		iii) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		45	Accelerated Irrigation Benefit Programme (AIBP)		
		03	Manu Irrigation Projects (Plan)	(-) 27.51	(-) 908.49
		iv) 4711	Capital Outlay on Flood Control Projects		
		01	Flood Control		
		800	Other Expenditure		
		27	Water Resource		
		18	Flood Management Programme (Plan)	(-) 520.00	(-) 780.00
8.	16 – Health Department	i) 2210	Medical and Public Health		
		01	Urban Health Services – Allopathy		
		001	Direction and Administration		
		98	Administration		
		16	Health (Non-Plan)	(-) 11,316.30	(-) 1,122.19
		ii) 05	Health (Plan)	(+) 14.33	(-) 1,339.03
		iii) 05	Medical Education, Training and Research		
		105	Allopathy		
		71	Medical College		
		01	Establishment (Plan)	(-) 756.68	(+) 1,123.86
		iv) 01	Urban Health Services		
		110	Hospital and Dispensaries		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 96.58	(-) 1,835.10
9.	17 – Information, Cultural Affairs and Tourism Department	2220	Information and Publicity		
		60	Others		
		001	Direction and Administration		
		98	Administration		
		17	ICAT (Plan)	(-) 113.50	(+) 159.12

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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)
10.	19 – Tribal Welfare Department	i) 2225	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes		
		02	Welfare of Scheduled Tribes		
		001	Direction and Administration		
		33	Welfare Programme		
		09	General (Non-Plan)	(-) 15.70	(-) 210.52
		ii) 29	Past- Matric Scholarship to Scheduled Tribes Students (CSS)	(-) 551.12	(+) 239.86
		iii) 3604	Compensation and Assignments to Local Bodies and Panchayati Raj		
		200	Other Miscellaneous Compensations and Assignments		
		34	Tribal Sub -Plan		
		14	Sixth Schedule (Non-Plan)	(+) 10.70	(-) 1,200.00
		iv) 2515	Other Rural Development Programmes		
		001	Direction and Administration		
		98	Administration		
		23	Panchayat (Plan)	(-) 6.40	(-) 816.81
		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)	(-) 134.42	(-) 253.16
		vi) 2217	Urban Development		
		01	State Capital Development		
		051	Construction		
		88	C.S. Scheme -III		
		91	State Investment Programme Management and Implementation under ADB assisted NERUDP (CSS)	(+) 93.00	(-) 321.59
		vii) 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)	(+) 17.49	(-) 367.32
		viii) 02	Primary Education (From Class-I to V) (Non-Plan)	(-) 17.49	(-) 319.82
		ix) 800	Other Expenditure		
		70	State Share		
		40	School Education (plan)	(-) 89.36	(-) 226.76
		x) 02	Secondary Education		
		104	Teachers & Other Services		
		41	Human Development		
		18	Government Secondary Schools (Plan)	(-) 12.77	(-) 1,057.77
		xi) 800	Other Expenditure		
		70	State Share		
		40	School Education (plan)	(+) 103.22	(-) 144.79
		xii) 2235	Social Security and Welfare		
		02	Social Welfare		

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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	Child Welfare		
		33	Welfare Programme		
		15	Integrated Child Development Scheme (Plan)	(+) 86.90	(-) 374.07
		xiii) 70	State Share		
		41	Social Welfare & Social Education (Plan)	(-) 567.93	(+) 160.82
		xiv) 87	C.S. Scheme –II		
		58	Integrated Child Development Scheme (CSS)	(-) 1,717.22	(-) 2,524.63
		xv) 2225	Welfare for Scheduled Castes, Scheduled Tribes and Other Backward Classes.		
		02	Welfare for Scheduled Tribes		
		277	Education		
		86	C.S. Scheme –I		
		30	Past- Matric Scholarship to General Students (CSS)	(-) 311.06	(-) 259.00
		xvi) 3456	Civil Supplies		
		104	Consumer Welfare Fund		
		89	C.S. Scheme –IV		
		25	End –to –end Computerisation of Targeted Public Distribution System (TPDS) operations in the State of Tripura (CSS)	(+) 0.75	(-) 162.00
		xvii) 2515	Other Rural Development Programmes		
		800	Other Expenditure		
		43	Finance Commission		
		40	Incentivizing People below the poverty line to register for Unique Identification (UID) (Plan)	(+) 6.25	(-) 138.88
		xviii) 2220	Information and Publicity		
		60	Others		
		001	Direction and Administration		
		98	Administration		
		17	ICAT (Plan)	(-) 49.17	(-) 102.83
		xix) 2401	Crop Husbandry		
		001	Direction & Administration		
		98	Administration		
		27	Agriculture (Plan)	(+) 180.17	(-) 156.61
		xx) 2235	Social Security and Welfare		
		03	National Sector Assistance Programme		
		101	National old Age Pension		
		33	Welfare Programme		
		25	National Old Age Pension Scheme (Plan)	(+) 341.08	(-) 141.60
		xxi) 2211	Family Welfare		
		101	Rural Family Welfare		
		87	C.S. Scheme –II		
		72	Health Sub-Centre (CSS)	(-) 140.08	(+) 279.32
		xxii) 4552	Capital outlay on North Eastern Areas		
		04	District & Other Roads		
		800	Other Expenditure		
		57	North Eastern Area Development		

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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)
		74	Improvement of Bishalghar Boxanagar – Sonamure – Banpathari –Beloria Road (NEC School)	(+) 117.80	(+) 406.36
		xxiii) 4701	Capital outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		45	Accelerated Irrigation Benefit Programme		
		03	Manu Irrigation Projects (Plan)	(-) 16.40	(-) 442.03
		xxiv) 4210	Capital outlay on Medical & Public Health.		
		01	Urban Health Services		
		110	Hospital & Dispensaries		
		54	National Bank for Agriculture & Rural Development (NABARD)		
		10	Infrastructure Development of three District Hospitals/ Construction of Staff Quarters & Development of site including Internal Roads under RIDFX-VI in Tripura	(-) 450.00	(-) 129.00
		xxv) 75	Special Plan Assistance		
		01	SPA (Plan)	(+) 226.64	(-) 1,317.34
		xxvi) 80	General		
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA	(+) 67.50	(-) 121.17
		xxvii) 4225	Capital outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
		02	Welfare of Scheduled Tribes		
		102	Economic Development		
		55	Block Grant		
		01	Under Article 275(1) (Plan)	(-) 301.00	(-) 891.56
		xxviii) 800	Other Expenditure		
		70	State Share		
		19	Tribal Welfare (Plan)	(-) 19.13	(-) 173.17
		xxix) 4515	Capital outlay or other Rural Development Programmes		
		101	Panchayati Raj		
		99	Others		
		70	Backward Regions Grant Find (BRGF) (Plan)	(+) 0.55	(-) 134.02
		xxx) 4202	Capital outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		75	Special Plan Assistance		
		01	SPA (Plan)	(-) 23.67	(-) 214.17
		xxxi) 4202	Capital outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		75	Special Plan Assistance		

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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)
		01	SPA (Plan)	(+) 3.85	(-) 405.00
	xxxii) 4210		Capital outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centre		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 1.00	(-) 253.44
	xxxiii) 5054		Capital outlay on Roads and Bridges		
		04	District and Other Roads		
		800	Other Expenditure		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		07	State Share (Plan)	(-) 802.90	(-) 127.10
	xxxiv) 4711		Capital outlay on Flood Control Projects		
		01	Flood Control		
		800	Other Expenditure		
		27	Water Resources		
		18	Flood Management Programme (Plan)	(-) 310.00	(-) 465.00
	xxxv) 4210		Capital outlay on Medical & Public Health		
		01	Urban Health Services		
		110	Hospital & Dispensaries		
		75	Special Plan Assistance		
		02	State Share of SPA	(-) 98.72	(-) 221.28
	xxxvi) 4059		Capital outlay on Public Works		
		60	General		
		80	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	(-) 0.40	(-) 500.00
	xxxvii) 4070		Capital outlay on other Administrative Services		
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 136.71	(-) 338.70
	xxxviii) 4070		Capital outlay on Other Administrative Services		
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	(+) 31.00	(+) 126.17
	xxxix) 5054		Capital outlay on Roads & Bridges		
		04	District and Other Roads		
		101	Bridges		
		99	Others		
		60	Other than M.M.P. (Plan)	(+) 146.28	(+) 663.94
	xl) 4401		Capital outlay on Crop Husbandry		
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 327.61	(-) 126.10
	xli) 4059		Capital outlay on Public Works		
		60	Other Buildings		
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 0.40	(-) 989.66

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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)
		xlii) 4217	Capital outlay on Urban Development		
		03	Integrated Development of Small and Medium Towns		
		051	Construction		
		88	C.S. Scheme -III		
		97	Construction of Town Hall (CSS)	(+) 62.00	(-) 672.41
		xliii) 4202	Capital outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University & Higher Education		
		43	Finance Commission		
		46	Development of M.B.B College (Plan)	(-) 234.05	(+) 242.04
		Xliv) 95	Special Central Assistance		
		01	SCA (Plan)	(+) 39.37	(+) 143.19
		xlvi) 4210	Capital outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centre		
		95	Special Central Assistance		
		01	SCA (Plan)	(-) 1.00	(+) 205.00
11.	20 – Welfare of SC and OBC Department	i) 2515	Other Rural Development Programmes		
		001	Direction and Administration		
		98	Administration		
		23	Panchayat (Plan)	(-) 3.51	(-) 447.84
		ii) 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)	(-) 160.34	(-) 162.48
		iii) 2217	Urban Development		
		01	State Capital Development		
		051	Construction		
		88	C.S.Scheme III		
		91	State Investment Programme Management and Implementation Unit under ADB assisted NERUDP (C.S.S.)	(+) 51.00	(-) 176.37
		iv) 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)	(+) 80.98	(-) 199.68
		v) 02	Primary Education (from Class I to V) (Plan)	(-) 40.37	(-) 181.64
		vi) 800	Other expenditure		
		70	State Share		
		40	School Education (Plan)	(-) 88.03	(-) 135.67
		vii) 2236	Nutrition		
		02	Distribution of nutritious food and beverages		

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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	Mid-day Meals		
		88	C.S.Schemes - III		
		23	National Programme of Mid Day Meals in Schools for Upper Primary Stage (Kitchen, Utencils & Cooking etc.) (C.S.S.)	(-) 233.97	(+) 126.10
		viii) 2235	Social Security and Welfare		
		02	Social Welfare		
		001	Direction and Administration		
		33	Welfare Programme		
		09	General (Plan)	(+) 298.81	(-) 365.65
		ix) 102	Child Welfare		
		33	Welfare Programme		
		15	Integrated Child Development Scheme (Plan)	(+) 47.65	(-) 201.15
		x) 87	C.S. Scheme - II		
		58	Integrated Child Development Scheme (C.S.S.)	(-) 1,696.44	(+) 127.45
		xi) 2217	Urban Development		
		01	State Capital Development		
		192	Assistance to Municipal Councils		
		43	Finance Commission		
		24	ULBs(Normal Areas) (Plan)	(+) 12.27	(-) 1,212.27
		xii) 2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		
		01	Welfare of Scheduled Castes		
		227	Education		
		33	Welfare Programme		
		29	S.C. Welfare (Plan)	(+) 26.64	(+) 109.91
		xiii) 2217	Urban Development		
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		32	Urban Development		
		17	State Urban Employment Programme (Plan)	(+) 132.75	(+) 111.16
		xiv) 192	Assistance to Municipal Councils		
		32	Urban Development		
		17	State Urban Employment Programme (Plan)	(+) 122.25	(-) 111.19
		xv) 2235	Social Security and Welfare		
		03	National Social Assistance Programme		
		101	National Old Age Pension Scheme		
		33	Welfare Programme		
		25	National Old Age Pension Scheme	(+) 70.80	(+) 164.24
		xvi) 67	National Social Assistance Programme		
		01	National Old Age Pension (Plan)	(-) 71.08	(+) 104.02
		xvii) 4552	Capital Outlay on North Eastern Areas		
		04	District and other Roads		
		800	Other Expenditure		
		57	North Eastern Area Development		
		74	Improvement of Bishalghar-Boxanagar-Sonamura-Barpathari-Belonvia Road (NEC Scheme)	(+) 64.60	(-) 217.46

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		54	National Bank for Agriculture and Rural Development (NABRD)		
		10	Infrastructure Development of three District Hospitals/Construction of staff Quarters and Development of Site Including internal Roads under RIDF-XVI in Tripura (Plan)	(-) 315.00	(-) 160.16
		xix) 75	Special Plan Assistance		
		01	SPA (Plan)	(+) 331.26	(-) 2,619.74
		xx) 4401	Capital Outlay on Crop Husbandry		
		800	Other expenditure		
		37	Agricultural Development		
		36	Rastriya Krishi Vikash Yojana (Plan)	(+) 182.28	(-) 227.28
		xxi) 4217	Capital Outlay on Urban Development		
		01	State Capital Development		
		051	State Capital Development		
		95	Special Central Assistance		
		01	SCA (Plan)	(+) 17.00	(-) 123.43
		xxii) 4552	Capital Outlay on North Eastern Areas		
		04	Diesel/Gas Power Generation		
		800	Other Expenditure		
		57	North Eastern Area Development		
		59	State Contribution for NEC Project (Plan)	(+) 22.25	(-) 151.97
		xxiii) 4711	Capital Outlay on Flood control Projects		
		01	Flood Control		
		800	Other expenditure		
		27	Water Resource		
		18	Flood Mngement Programme	(-) 170.00	(-) 255.00
		xxiv) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		
		01	Welfare of Scheduled Castes		
		800	Other expenditure		
		86	C.S.Scheme - I		
		41	Special Central Assistance (C.S.S.)	(-) 295.00	(-) 705.00
		xxv) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	(-) 0.25	(-) 250.00
		xxvi) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		800	Other expenditure		
		75	Special Plan Assistance		
		02	State Share of SPA (Plan)	(+) 204.94	(-) 221.94
		xxvii) 4552	Capital Outlay on North Eastern Areas		
		04	District and Other Roads		

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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)
		800	Other Expenditure		
		57	North Eastern Area Development		
		59	State Contribution for NEC Projects (NEC Scheme)	(+) 48.92	(+) 150.59
		xxviii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 1,42.43	(-) 109.18
12.	22 – Relief and Rehabilitation Department	2235	Social Security and Welfare		
		01	Rehabilitation		
		800	Other Expenditure		
		05	Establishment		
		36	Reang Refugee Reimbursable/ Sharing Scheme (Non-Plan)	(+) 5.16	(-) 1,183.67
13.	23 – Panchayati Raj Department	i) 2515	Other Rural Development Programmes		
		011	Direction & Administration		
		98	Administration		
		23	Panchayat (Non-Plan)	(-) 1,846.92	(+) 119.79
		ii) 23	Panchayat (Plan)	(+) 3.64	(+) 1,959.05
14.	24 – Industries and Commerce Department	2851	Village and Small Industries		
		001	Direction and Administration		
		98	Administration		
		24	Industries and Commerce (Non-Plan)	(+) 47.53	(-) 149.89
15.	26 – Fisheries Department	i) 2405	Fisheries		
		001	Direction and Administration		
		98	Administration		
		26	Fisheries (Non-Plan)	(-) 90.28	(-) 224.62
		ii) 800	Other Expenditure		
		86	C. S. Scheme – I		
		53	Development of Inland Aquaculture and Fisheries (CSS)	(+) 44.51	(-) 176.00
16.	27 – Agriculture Department	i) 2401	Crop Husbandry		
		109	Extension and Farmers' Training		
		37	Agricultural Development		
		36	RKVY (Plan)	(+) 871.07	(-) 213.34
		ii) 70	State Share		
		59	State Share of Agricultural Technology Management Agency (Plan)	(+) 136.48	(-) 119.10
		iii) 4401	Capital outlay on Crop Husbandry		
		800	Ptjer Expenditure		
		37	Agricultural Development		
		36	RKVY (Plan)	(+) 395.30	(-) 422.41
		iv) 75	Special Plan Assistance		
		01	SPA (Plan)	(+) 328.52	(-) 178.16
17.	28-Horticulture Department	i) 2401	Crop Husbandry		
		001	Direction & Administration		
		98	Administration		
		28	Horticulture (Non-Plan)	(-) 141.32	(+) 159.15
		ii) 2402	Soil and Water Conservation		
		001	Direction & Administration		

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No. (1)	Number and name of Grant / Appropriation (2)	Head of Account (3)	Description of Services (4)	Re-appropriation (5)	Final excess (+) / savings (-) (6)
		98	Administration		
		28	Horticulture (Non-Plan)	(-) 150.98	(+) 304.12
18.	29 – Animal Resource Development Department	i) 2403	Animal Husbandary		
		001	Direction & Administration		
		87	C.S. Scheme -II		
		01	Assistance to States for Control of Animal Diseases (CSS)	(+) 48.19	(-) 102.80
		ii) 2403	Animal Husbandry		
		001	Direction and Administration		
		99	Others		
		72	Salary for Staff deputed to TTAADC	(+) 2.07	(+) 105.36
19.	30 – Forest Department	i) 2406	Forestry and Wild Life		
		01	Forestry		
		001	Direction & Administration		
		98	Administration		
		30	Forest (Non-Plan)	(+) 65.00	(-) 616.38
		ii) 101	Forest Conservation, Development and Regeneration		
		43	Finance Commission		
		27	Maintenance of Forest – Preservation of Forest Wealth (Plan)	(+) 301.92	(-) 185.08
		iii) 02	Environmental Forestry and Wild Life		
		110	Wild Life Preservation		
		87	C.S. Scheme –II		
		18	Assistance to Sepahijala Zoo (CSS)	(+) 191.35	(-) 332.10
		iv) 4406	Capital outlay on Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
		51	Externally Aided Project		
		06	JBIC (Plan)	(-) 240.00	(-) 100.00
20.	31-Rural Development Department	i) 2215	Water Supply and Sanitation		
		01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		21	South Tripura District (Non-Plan)	(-) 19.88	(+) 106.67
		ii) 4059	Capital outlay on Public Works		
		60	Other Buildings		
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 0.35	(+) 894.40
24.	35 – Urban Development Department	i) 2217	Urban Development		
		01	State Capital Development		
		051	Construction		
		88	C.S. Scheme -III		
		91	State Investment Programme Management and Implementation under ADB assisted NERUDP (CSS)	(+) 156.00	(-) 538.44
		ii) 191	Assistance to Municipal Corporation		
		32	Urban Development		
		21	State Share JNNURM (Plan)	(-) 268.60	(-) 134.59

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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)
		iii) 43	Finance Commission		
		24	ULBS (Normal Areas) (Plan)	(+) 252.28	(-) 2,928.12
		iv) 3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
		200	Other Miscellaneous Compensation and Assignments		
		93	Municipal Corporation		
		01	Salary/Wages/TA&DA/Pension/Contingency (Non-Plan)	(+) 1,491.00	(-) 1,978.00
		v) 97	Nagar Panchayats		
		01	Salary/Wages/TA&DA/Pension/Contingency (Non-Plan)	(-) 648.32	(+) 403.16
		vi) 2217	Urban Development		
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		32	Urban Development		
		17	State Urban Employment Programme (Plan)	(+) 406.07	(+) 340.10
		vii) 192	Assistance to Municipal Councils		
		32	Urban Development		
		17	State Urban Employment Programme (Plan)	(+) 373.93	(-) 340.08
		viii) 3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
		200	Other Miscellaneous Compensation and Assignments		
		96	Agartala Municipal Council		
		01	Salary/Wages/TA&DA/Pension/Contingency (Non-Plan)	(-) 1,533.62	(+) 1,690.94
		ix) 07	Others (Non-Plan)	(+) 673.70	(-) 370.52
		x) 07	Others (Non-Plan)	(-) 604.84	(+) 925.50
22.	39 – Education (Higher) Department	i).2203	Technical Education		
		105	Polytechnics		
		41	Human Development		
		66	Tripura Institute of Technology (Non-Plan)	(-) 1.72	(-) 234.09
		ii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		75	Special Plan Assistance		
		01	SPA (Plan)	(-) 39.71	(-) 406.77
		iii) 44	Additional Central Assistance		
		02	State Contribution for ACA Project (Plan)	(-) 58.54	(+) 115.90
		iv) 75	Special Plan Assistance		
		01	SPA (Plan)	(+) 758.41	(-) 562.63
		v) 75	Special Plan Assistance		
		02	State Share of SPA (Plan)	(+) 105.27	(-) 220.00
23.	40 – Education (School) Department	i) 2202	General Education		
		01	Elementary Education		
		101	Government Primary Schools		
		42	Government Primary Schools		

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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)
		01	Middle Stage Education (From Class-VI to VIII) (Non-Plan)	(-) 795.85	(-) 440.16
		ii) 02	Primary Education (From Class-I to V) (Non-Plan)	(-) 547.11	(-) 3,016.36
		iii) 800	Other Expenditure		
		70	State Share		
		40	School Education (plan)	(-) 64.57	(-) 345.70
		iv) 800	Other Expenditure		
		70	State Share		
		40	School Education (plan)	(+) 38.08	(-) 237.92
		v) 2236	Nutrition		
		02	Distribution of Nutritious Food and Beverages		
		102	Mid-Day-Meals		
		41	Human Development		
		56	Mid-Day-Meals (NP-NSPE) (Plan)	(-) 33.98	(-) 111.40
		vi) 88	C.S. Scheme-III		
		23	National Programme of Mid-Day-Meals in School for upper Primary Stage (Kitchen, utensil & cooking etc. (CSS)	(-) 590.54	(-) 123.64
		vii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		56	Non-Lapsable		
		02	State Share of SPA (Plan)	(+) 14.33	(-) 629.00
24.	41 – Education (Social) Department	i) 2235	Social Security and Welfare		
		02	Social Welfare		
		001	Direction and Administration		
		33	Welfare Programme		
		09	General (Plan)	(+) 801.18	(-) 1,234.37
		ii) 15	ICDS (10% State Share) (Plan)	(+) 150.75	(-) 391.69
		iii) 70	State Share		
		41	Social Wwelfare and Social Education (Plan)	(-) 960.24	(+) 203.49
		iv) 87	C.C. Scheme- II		
		58	ICDS (CSS)	(-) 4,019.58	(+) 587.51
		v) 89	C.S. Scheme-IV		
		03	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) – ‘Sabla’ (CSS)	(-) 586.23	(+) 154.49
		vi) 106	Correctional Services		
		70	State Share		
		41	Social Welfare and Social Education (Plan)	(+) 112.47	(-) 145.29
		vii) 03	National Social Assistance Programme		
		101	National Old Age Pension Scheme		
		67	National Social Assistance Programme (NSAP)		
		01	National Old Age Pension (Plan)	(+) 68.95	(-) 436.82
		viii) 09	General (Non-Plan)	(-) 30.29	(+) 162.33
		ix) 106	Correctional Services		
		87	C.S. Scheme- II		

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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)
		60	Juvenile Home (CSS)	(+) 1,392.74	(-) 1,276.40
		x) 4235	Capital outlay on Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		87	C.S. Scheme –II		
		58	ICDS (CSS)	(-) 878.32	(-) 846.68
25.	43 – Finance Department	i) 2071	Pensions and Other Retirement Benefits		
		01	Civil		
		101	Superannuation and Retirement Allowances		
		02	Pension		
		01	General Pension (Non-Plan)	(+) 3,100.00	(-) 12,153.35
		ii) 2049	Interest Payments		
		01	Interest on Internal Debt		
		122	Interest on Investment in Special Central Government Securities issued against net collections of Small Savings from 1-04-1999		
		58	Debt Services		
		17	Small Savings Collection (Non-Plan)	(+) 625.98	(-) 3,317.60
		iii) 200	Interest on other Internal Debts		
		58	Debt Services		
		43	Power Bond (Non-Plan)	(-) 3,068.11	(-) 256.45
		iv) 205	Management of Debt		
		58	Debt Services		
		09	Management of Debt (Non-Plan)	(-) 4,000.00	(-) 951.04
		v) 04	Interest on Loans and Advances from Central Government		
		101	Interest on Loans for State / Union Terriforej Plan Schemes		
		58	Debt Services		
		19	State Plan Scheme (Non-Plan)	(-) 3,400	(+) 2,609.04
		vi) 2049	Interest Payments		
		01	Interest on Internal Debts		
		101	Interest on Market Loans		
		58	Debt Services		
		05	General Provident Fund (Non-Plan)	(+) 10,000.00	(-) 8,310.19
		vii) 7610	Loans to Government Servants, etc.		
		201	House Building Advances		
		99	Others		
		53	Advance to Member of the Legislative Assembly (Non-Plan)	(-) 38.07	(-) 434.35
		viii) 6003	Internal Debt of the State Government		
		101	Market Loans		
		58	Debt Services		
		10	Market Loans (Non-Plan)	(-) 2,854.22	(-) 4,195.92
		ix) 106	Compensatun and other Bonds		
		58	Debt Services		
		43	Power Bond (Non-Plan)	(-) 1,696.74	(+) 249.36

Appendix 2.8 (contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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)
26.	45 – Taxes and Excise	2040	Taxes on Sales, Trade, etc.		
		101	Collection Charges		
		05	Establishment		
		10	Commissioner of Taxes & Excise (Non-Plan)	(-) 1.32	(-) 117.68
27.	49 – Fire Service Organisation	4070	Capital outlay on other Administrative services		
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 725.45	(-) 1,070.68
28.	51 – Public Works (Drinking Water and Sanitation) Department	i) 2215	Water Supply and Sanitation		
		01	Water Supply		
		102	Rural Water Supply Programme		
		28	Public Health		
		05	Direction (Plan)	(-) 392.36	(+) 196.51
		ii) 101	Urban Water Supply Programmes		
		28	Public Health		
		06	Execution (Plan)	(-) 277.17	(+) 526.24
		iii) 4215	Capital outlay on Water Supply and Sanitation		
		01	Water Supply		
		102	Rural Water Supply		
		56	Non-Lapsable		
		42	Water Supply Scheme at Bishalgarh (CSS)	(+) 0.15	(-) 230.09
29.	52 – Family Welfare and Preventive Medicine	i) 2210	Medical and Public Health		
		03	Rural Health Services – Allopathy		
		103	Primary Health Centres		
		16	Hospital		
		10	Primary Health Centre (Non-Plan)	(-) 382.37	(-) 825.08
		ii) 06	Public Health		
		001	Direction and Administration		
		98	Administration		
		52	Family Welfare and Preventive Medicine (Non-Plan)	(-) 313.64	(-) 606.69
		iii) 2210	Family Welfare		
		103	Maternity and Child Health		
		43	Finance Commission		
		60	Reduction in the Infant Mortality Rate (Non-Plan)	(+) 696.01	(-) 15,318.44
		iv) 2211	Family Welfare		
		01	Direction & Administration		
		87	C. S. Scheme -II		
		71	District Family Welfare Bureau (C.S. Scheme)	(-) 66.14	(+) 188.41
30.	53-Tribal Welfare (Research) Department	2225	Welfare for Scheduled Castes, Scheduled Tribes and Other Backward Classes.		
		8	General		
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SPA (Plan)	(+) 0.19	(-) 101.45

Appendix 2.8 (concl.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 1 crore and above during 2013-14

(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)
31.	56-Information Technology Department	4070	Capital outlay on Other Administrative Services		
		800	Other Expenditure		
		75	Special Assistance		
		01	SPA (Plan)	(+) 169.32	(+) 529.70
32.	57 – Welfare of Minorities Department	4225	Capital outlay on Welfare of Scheduled Castes, Secheduled Tribes and Other Backward Classes		
		03	Welfare of Backward Classes		
		277	Education		
		89	C.S. Scheme –IV		
		27	Multi Sectoral Development Programme for Minority Concentration Block (CSS)	(+) 1,000.00	(-) 1,397.35

Appendix 2.9

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.	5 – Law Department	2014	Administration of Justice		
		114	Legal Advisers and Counsels		
		22	Judicial		
		08	Tripura State Legal/Services Authority (Non-Plan)	13.50	(-) 4.68
2.	14 – Power Department	i) 4552	Capital Outlay on North Eastern Areas		
		04	Diesel/Gas Power Generation		
		800	Other Expenditure		
		57	North Eastern Area Development		
		58	Augmentation of Substation Capacity by Addition of Transformer (NEC Scheme)	2,41.80	Nil
		ii) 05	Transmission and Distribution		
		800	Other Expenditure		
		57	North Eastern Area Development		
		84	Augment by Addition of 132/33 kV, 1x20/25MVA, Transfer along with associated equipments and civil works at 132 KV Mission Tilla Substation, Dharmanagar, Tripura (Plan)	57.20	Nil
		iii) 4801	Capital Outlay on Power Projects		
		05	Transmission and Distribution		
		190	Investments in Public Sector and other Undertakings		
		75	Special Plan Assistance		
		02	State Share of SPA (Plan)	2,21.98	Nil
		iv) 80	General		
		190	Investment in Public Sector and Other Undertakings		
		56	Non -lapsable		
		99	Augmentation of P.K. Bari S/station with 32 KV Bay for Termination of 400 KV line in Tripura (C.S.S)	74.99	Nil
3.	15 – Public Works (Water Resource) Department	i) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	8.01	Nil
		ii) 4702	Capital Outlay on Minor Irrigation		
		800	Other expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	42.06	Nil
		iii) 4711	Capital Outlay on Flood Control Projects		
		01	Flood Control		
		800	Other expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	2,80.80	Nil
4.	16-Health Department	i) 2210	Medical and Public Health		
		01	Urban Health Services-Allopathy		
		110	Hospital and Dispensaries		
		95	Special Central Assistance		
		01	SCA (Plan)	0.49	(-) 0.05
		ii) 02	Urban Health Services-Other systems of medicine		
		101	Ayurveda		
		70	State Share		
		16	Health (Plan)	23.06	(-) 22.20

Appendix 2.9 (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) 102	Homeopathy		
		70	State Share		
		16	Health (Plan)	5.15	(-) 4.92
		iv) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		95	Special Central Assistance		
		01	SCA (Plan)	6.73	(-) 0.92
		v) 4552	Capital Outlay on North Eastern Areas		
		05	Medical Education, Training and Research		
		200	Other Systems		
		57	North Eastern Area Development		
		56	Accident and Trauma Centre at G.B.P. Hospital (NEC Scheme)	42.21	(-) 3.08
5.	19-Tribal Welfare Department	i) 2059	Public Works		
		60	Other Buildings		
		053	Maintenance and Repairs		
		79	Other Maintenance Expenditure		
		01	Public Building (Plan)	4.54	Nil
		ii) 3456	Civil Supplies		
		800	Other expenditure		
		88	C.S. Scheme III		
		27	Consumer-Awareness Activities (CSS)	8.40	Nil
		iii) 2405	Fisheries		
		800	Other expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	20.98	(+) 0.01
		iv) 2415	Agricultural Research and Education		
		01	Crop Husbandry		
		277	Education		
		03	Research and Training		
		01	Agricultural Education and Training (Plan)	0.12	(-) 0.10
		v) 2552	North Eastern Areas		
		800	Other Expenditure		
		57	North Eastern Area Development		
		59	State Contribution for N.E.C. Projects (Plan)	10.00	(+) 0.09
		vi) 2059	Public Works		
		80	General		
		053	Maintenance and Repairs		
		25	Public Works		
		14	Public Building (Plan)	7.75	(-) 7.24
		vii) 2203	Technical Education		
		105	Polytechnics		
		41	Human Development		
		74	Gomati District polytechnic at Fulkumari, Udaipur (Plan)	12.50	(-) 4.22
		viii) 2202	General Education		
		01	Elementary Education		
		800	Other expenditure		
		87	C.S. Scheme - II		
		55	Transportation of Food Grain Under Mid-Day Meal (CSS)	16.92	(-) 8.46
		ix) 2236	Nutrition		
		02	Distribution of nutritious food and beverages		

Appendix 2.9 (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 (-)
		102	Mid-day Meals		
		89	C.S. Schemes-IV		
		26	Procurement of LPG Cylinder (CSS)	3.23	(-) 0.13
	x) 2210		Medical and Public Health		
	i) 01		Urban Health Services-Allopathy		
	110		Hospital and Dispensaries		
	95		Special Central Assistance		
	01		SCA (Plan)	1.85	(+) 3.04
	xi) 03		Rural Health Services-Allopathy		
	101		Health Sub-Centres		
	95		Special Central Assistance	41.70	(-) 41.70
	xii) 01		SCA (Plan)		
	5055		Capital Outlay on Road Transport		
	190		Investments in Public Sector and other Undertakings		
	23		Corporations / PSUs / Boards		
	05		Tripura Road Transport Corporation (Plan)	3.10	(-) 1.85
	xiii) 4059		Capital Outlay on Public Works		
	01		Office Buildings		
	800		Other Expenditure		
	75		Special Plan Assistance		
	01		SPA (Plan)	51.11	Nil
	xiv) 02		State Share Of SPA (Plan)	5.68	Nil
	xv) 5054		Capital Outlay on Roads and Bridges		
	05		Roads		
	337		Road Works		
	56		Non-Lapsable		
	02		Road connecting Railway Station to NH/State Highway (4 Nos.) in Tripura (Plan)	186.00	(-) 6.26
	xvi) 95		Special Central Assistance		
	01		SCA (Plan)	71.30	(-) 0.54
	xvii) 4552		Capital Outlay on North Eastern Areas		
	i) 04		Diesel/Gas Power Generation		
	800		Other Expenditure		
	57		North Eastern Area Development		
	58		Augmentation of Substation Capacity by Addition of Transformer (Plan)	144.15	Nil
	xviii) 05		Medical Education, Training And Research		
	800		Other Expenditure		
	57		North Eastern Area Development		
	84		Augment by addition of 123/33kv. 1x20/25mva, Transfer along with Associated Equipments and Civil Works (Plan)	34.10	Nil
	xix) 4801		Capital Outlay on Power Projects		
	80		General		
	190		Investment in Public Sector and Other Undertakings		
	56		Non-lapsable		
	99		Augmentation of P.K. Baris/Station with 32KV Bay for Termination of 400KV line in Tripura (Plan)	44.71	Nil
	xx) 4701		Capital Outlay on Medium Irrigation		
	80		General		

Appendix 2.9 (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 (-)
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	4.77	Nil
	xxi) 4702		Capital Outlay on Minor Irrigation		
		800	Other expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	25.07	Nil
	xxii) 4711		Capital Outlay on Flood Control Projects		
		01	Flood Control		
		800	Other expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	167.40	Nil
	xxiii) 95		Special Central Assistance		
		01	SCA (Plan)	76.78	(-) 1.57
	xxiv) 4220		Capital Outlay on Information and Publicity		
		60	Others		
		101	Buildings		
	xxv) 56		Non-Lapsable		
		70	Nazrul Kala Kshetra (Phage-11) in Tripura (Plan)	40.00	Nil
	xxvi) 95		Special Central Assistance		
		01	SCA (Plan)	19.34	(-) 0.04
	xxvii) 4225		Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		
		02	Welfare of Scheduled Tribes		
		102	Economic Development		
		56	Non-Lapsable		
		38	State Share of NLCPR (Plan)	19.13	Nil
	xxviii) 4408		Capital Outlay on food Storage and Warehousing		
		02	Storage and Warehousing		
		800	Other expenditure		
		56	Non-Lapsable		
		98	Construction of five Food Storage Godowns in Tripura (Plan)	40.00	Nil
	xxix) 4401		Capital Outlay on Crop Husbandry		
		800	Other expenditure		
		75	Special Plan Assistance		
		02	State Share of SPA (Plan)	45.60	(-) 17.91
	xxx) 4435		Capital Outlay on other Agricultural Programmes		
		01	Marketing and Quality Control		
		101	Marketing facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		16	RIDF-XVII Construction of Market Infrastructure at Bachaibari in Khowai District of Tripura (Plan)	79.75	Nil
	xxxi) 18		RIDF-XV11-Construction of Market Infrastructure at Machmara in North Tripura District of Tripura (Plan)	110.00	(-) 62.04

Appendix 2.9 (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 (-)
		xxxii) 19	RIDF-XVII- Construction of one 300 MT Fertilizer Storage Godwan at Jirania in West Tripura of Tripura (Plan)	133.35	(-) 3.00
		xxxiii) 21	Construction of 26 Nos. V.L.W. Stores under RIDF-IX (Plan)	142.84	(-) 3.96
		xxxiv) 75	Special Plan Assistance		
		01	SPA (Plan)	53.17	(+) 40.00
		xxxv) 02	State Share of SPA (Plan)	18.60	(-) 18.60
		xxxvi) 4403	Capital Outlay on Animal Husbandry		
		103	Poultry Development		
		88	C.S. Schemes-III		
		83	Assistance to State Poultry Duck Farms(Strengthening of District Poultry Farms Unit-II Udaipur, Tripura. (CSS)	5.04	(-) 0.01
		xxxvii) 5425	Capital Outlay on other Scientific and Environmental Research		
		600	Other Services		
		75	Special Plan Assistance		
		01	SPA (Plan)	240.00	Nil
		xxxviii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		41	Human Development		
		59	Land Acquisition (Plan)	16.96	Nil
		xxxix) 02	Technical Education		
		104	Polytechnics		
		95	Special Central Assistance		
		01	SCA (Plan)	11.16	(-) 0.01
		xl) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		56	Non-Lapsable		
		97	Infrastructure Development of R.K. Mission, Viveknagar, Agartala in Tripura (Plan)	51.02	Nil
6.	20-Welfare of Scheduled Castes and Other Backward Classes Department	i) 2425	Co-operation		
		800	Other expenditure		
		70	State Share		
		12	Co-operation (Plan)	18.00	Nil
		ii) 2210	Medical and Public Health		
		01	Urban Health Services-Allopathy		
		110	Hospital and Dispensaries		
		95	Special Central Assistance		
		01	SCA (Plan)	0.59	(+) 0.38
		iii) 2552	North Eastern Areas		
		003	Training		
		57	North Eastern Area Development		
		59	State Contribution for NEC Projects (Plan)	5.47	(+) 0.50
		iv) 406	Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
		88	C.S. Scheme III		
		46	Project Elephant (CSS)	3.00	(-) 2.50

Appendix 2.9 (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 (-)
		v) 2203	Technical Education		
		105	Polytechnics		
		41	Human Development		
		74	Gomati District Polytechnic at Fulkumari, Udaipur (Plan)	6.30	(-) 1.76
		vi) 2236	Nutrition		
		02	Distribution of nutritious food and beverages		
		102	Mid-day Meals		
		89	C.S. Schemes - IV		
		26	Procurement of LPG Cylinder (CSS)	7.66	(-) 0.09
		vii) 2235	Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		33	Welfare Programme		
		06	Children's Home for Boys and Girls (Plan)	3.50	Nil
		viii) 2210	Medical and Public Health		
		03	Rural Health Services-Allopathy		
		101	Health Sub-centres		
		95	Special Central Assistance		
		01	SCA (Plan)	20.08	(-) 1.09
		ix) 5055	Capital Outlay on Road Transport		
		190	Investments in Public Sector and other Undertakings		
		23	Corporations/PSUs/Boards		
		05	Tripura Road Transport Corporation (Plan)	1.70	(+) 1.22
		x) 5054	Capital Outlay on Roads and Bridges		
		05	Roads		
		337	Road Works		
		56	Non-Lapsable		
		02	Road Connecting Railway Station to NH/State Highway(4 Nos.) in Tripura (CSS)	102.00	(-) 3.49
		xi) 95	Special Central Assistance		
		01	SCA (Plan)	39.10	(-) 0.28
		xii) 4552	Capital Outlay on North Eastern Areas		
		04	Diesel/Gas Power Generation		
		800	Other Expenditure		
		57	North Eastern Area Development		
		58	Augmentation of Substation Capacity by Addition of Transformer (NEC Scheme)	79.05	Nil
		xiii) 05	Transmission and Distribution		
		800	Other Expenditure		
		57	North Eastern Area Development		
		84	Augment by Addition of 132/33KV.1x20/25MVA, Transfer along with associated equipments and civil works at 132 KV Mission Tilla Sub Station, Dharmanagar, Tripura (NEC Scheme)	18.70	Nil
		xiv) 4801	Capital Outlay on Power Projects		
		05	Transmission and Distribution		
		190	Investments in Public Sector and other Undertakings		
		75	Special Plan Assistance		
		02	State Share of SPA (Plan)	72.57	Nil

Appendix 2.9 (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 (-)
		xv) 4801	Capital Outlay on Power Projects		
		80	General		
		190	Investment in Public Sector and Other Undertakings		
		56	Non -lapsable		
		99	Augmentation of P.K. Bari S/Station with 32KV Bay for Termination of 400KV line in Tripura (CSS)	38.02	(-) 13.50
		xvi) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	2.67	(-) 0.05
		xvii) 4702	Capital Outlay on Minor Irrigation		
		800	Other expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	13.75	Nil
		xviii) 4711	Capital Outlay on Flood control Projects		
		01	Flood Control		
		800	Other expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	91.80	Nil
		xix) 95	Special Central Assistance		
		01	SCA (Plan)	42.10	(-) 0.86
		xx) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		
		01	Welfare of Scheduled Castes		
		277	Education		
		86	C.S. Scheme-I		
		35	Hostels for S.C. Boys (CSS)	47.04	Nil
		xxi) 5475	Capital Outlay on other General Economic Services		
		800	Other Expenditure		
		89	C.S Scheme IV		
		02	Strengthening of Weights and Measures Infrastructure of State (CSS)	48.00	(-) 10.18
		xxii) 4401	Capital Outlay on Crop Husbandry		
		800	Other expenditure		
		75	Special Plan Assistance		
		02	State Share of SPA (CSS)	9.90	Nil
		xxiii) 4435	Capital Outlay on other Agricultural Programmes		
		01	Marketing and Quality Control		
		101	Marketing facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		20	Construction of Market Infrastructure at Valuarchar under RIDF-IX (CSS)	92.31	Nil
		xxiv) 21	Construction of one Fertilizer Storage Godown under RIDF-IX (CSS)	29.00	(+) 2.48
		xxv) 75	Special Plan Assistance		
		01	SPA (CSS)	68.91	(+) 45.00
		xxvi) 02	State Share of SPA (CSS)	21.45	Nil
		xxvii) 4202	Capital Outlay on Education, Sports, Art and Culture		

Appendix 2.9 (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 (-)
		01	General Education		
		203	University and Higher Education		
		41	Human Development		
		59	Land Acquisition (Plan)	9.30	Nil
		xxviii) 02	Technical Education		
		104	Polytechnics		
		41	Human Development		
		74	Gomati District Polytechnic at Fulkumari, Udaipur (Plan)	2.50	(+) 0.07
		xxix) 95	Special Central Assistance		
		01	SCA (Plan)	6.12	(-) 0.12
		xxx) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		56	Non-Lapsable		
		97	Infrastructure Development of R.K. Mission, Viveknagar, Agartala in Tripura (CSS)	34.00	Nil
7.	23 – Panchayati Raj Department	2515	Other Rural Development Programmes		
		101	Panchayati Raj		
		98	Administration		
		23	Panchayat (Plan)	6.65	Nil
8.	24 – Industries and Commerce Department	2851	Village and Small Industries		
		101	Industrial Estates		
		05	Establishment		
		30	Institutional Finance (Non-plan)	12.58	(+) 12.58
9.	25 – Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	4070	Capital Outlay on other Administrative Services		
		800	Other expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	42.32	(+) 42.32
10.	26 – Fisheries Department	2552	North Eastern Areas		
		101	Indland fisheries		
		57	North Eastern Area Development		
		89	Promotion of intensive fish culture technology with pabda for sustainable production and livelihood Security if Rural Farmers (Plan)	40.75	Nil
11.	27 – Agriculture Department	i) 2401	Crop Husbandry		
		109	Extension and Farmers' Training		
		70	State Share		
		59	State Share of Agricultural Technology Management Agency (Plan)	136.48	(-) 119.10
		ii) 2552	North Eastern Areas		
		800	Other Expenditure		
		57	North Eastern Area Development		
		59	State Contribution for N.E.C. Projects (Plan)	20.00	(-) 9.91
		iii) 4435	Capital Outlay on other Agricultural Programmes		
		01	Marketing and Quality Control		
		101	Marketing facilities		
		37	Agricultural Development		

Appendix 2.9 (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 (-)
		36	Rastriya Krishi Vikash Yojana (Plan)	72.40	(-) 30.01
		iv) 54	National Bank for Agriculture and Rural Development (NABARD)		
		14	RIDF-XVII - Construction of one 2000MT Multipurpose Cold Storage at Belonia in South Tripura (Plan)	170.00	(-) 50.00
		v) 21	RIDF-XVIII - Construction of 26 VLW Stores at 8 Districts in Tripura (Plan)	40.00	(+) 1.48
		vi) 22	RIDF-XVIII - Construction of Market Infrastructure at Hrishyamukh in South Tripura District (Plan)	94.86	(-) 12.11
		vii) 4401	Capital Outlay on Crop Husbandry		
		113	Agricultural Engineering		
		86	C.S. Scheme - I		
		76	Promotion and strengthening of agricultural mechanism through training and testing (CSS)	16.18	(+) 16.18
		viii) 800	Other expenditure		
		75	Special Plan Assistance		
		02	SPA (Plan)	39.43	(+) 39.43
		ix) 4552	Capital Outlay on North Eastern Areas		
		02	Storage And Warehousing		
		101	North Eastern Council		
		57	North Eastern Area Development		
		27	Agriculture (NEC Scheme)	90.79	(+) 90.79
12.	29 - Animal Resource Development Department	i) 2404	Dairy Development		
		191	Assistance to Cooperatives and other Bodies		
		39	Animal Resource Development		
		01	Agartala Milk Supply Scheme (Non-Plan)	38.38	(+) 38.38
		ii) 4403	Capital Outlay on Animal Husbandry		
		109	Extension and Training		
		95	Special Central Assistance		
		01	SCA (Plan)	49.00	(+) 49.00
13.	31-Rural Development Department	i) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other expenditure		
		89	C.S.Scheme-IV		
		27	Multi Sectoral Development Programme for Minority Concentration Block (CSS)	666.60	(+) 666.60
		ii) 4515	Capital Outlay on other Rural Development Programmes		
		103	Rural Development		
		i) 75	Special Plan Assistance		
		01	SPA (Plan)	67.81	(+) 67.81
		iii) 95	Special Central Assistance		
		01	SCA (Plan)	13.13	(+) 13.13
14.	39 - Education (Higher) Department	i) 2202	General Education		
		03	University and Higher Education		
		103	Government Colleges and Institutes		
		75	Special Central Assistance		
		01	SCA (Plan)	70.18	(+) 70.18

Appendix 2.9 (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 (-)
		ii) 2203	Technical Education		
		105	Polytechnics		
		41	Human Development		
		50	Polytechnic Institute (Plan)	29.06	(+) 29.06
		iii) 50	Polytechnic Institute (Non-Plan)	4.20	(+) 4.20
		iv) 70	State Share		
		39	Higher Education (Plan)	14.04	(+) 14.04
		v) 112	Engineering/Technical Colleges and Institutes		
		70	State Share		
		39	Higher Education (Plan)	28.08	(+) 28.08
		vi) 2552	North Eastern Areas		
		03	University and Higher Education		
		103	Government Colleges and Institutions		
		57	North Eastern Area Development		
		59	State Contribution for NEC Projects (NEC Scheme)	8.32	(+) 8.32
		vii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		41	Human Development		
		59	Land Acquisition (Plan)	28.44	Nil
		viii) 02	Technical Education		
		104	Polytechnics		
		95	Special Central Assistance		-
		01	SCA (Plan)	18.72	(-) 0.02
15.	40 – Education (School) Department	i) 2202	General Education		
		01	Elementary Education		
		102	Assistance to Non-Government Primary Schools		
		41	Human Development		
		65	Non Salary for Grants-in-aid Institutions (Non-Plan)	-3.00	(-) 0.40
		ii) 05	Language Development		
		102	Promotion of Modern Indian Languages and Literature		
		89	C.S.Scheme-IV		
		01	Scheme for Providing Quality Education in Madrassa (CSS)	293.71	(-) 47.25
		iii) 2236	Nutrition		
		02	Distribution of nutritious food and beverages		
		102	Mid-day Meals		
		89	C.S. Schemes-IV		
		26	Procurement of LPG Cylinder (CSS)	23.08	(-) 0.28
		iv) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		56	Non-Lapsable		
		97	Infrastructure Development of R.K. Mission, Viveknagar, Agartala in Tripura (C.S.S)	74.42	Nil

Appendix 2.9 (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 (-)
		v) 600	General		
		98	Administration		
		40	School Education (Plan)	2.50	(+) 2.50
16.	41-Education (Social) Department	i) 2235	Social Security and Welfare		
		60	Other Social Security and Welfare Programme		
		102	Pensions under Social Security Scheme		
		33	Welfare Programme		
		83	Pension to Unmarried Women of the age of 45 years and above belonging to BPL families (Non-Plan)	8.35	(+) 8.35
		ii) 84	State Widow Pensions Scheme (Non-Plan)	10.57	(+) 10.57
		iii) 4235	Capital Outlay on Social Security and Welfare		
		02	Social Welfare		
		101	Welfare of Handicapped		
		75	Special Plan Assistance		
		01	SPA (Plan)	90.00	Nil
		iii) 104	Welfare of aged, infirm and destitute		
		75	Special Plan Assistance		
		01	SPA (Plan)	2,60.10	Nil
17.	43- Finance Department	i) 2048	Appropriation for reduction or avoidance of Debt		
		101	Sinking Funds		
		99	Others		
		65	Redemption/Sinking Fund (Non-Plan)	5000.00	Nil
		ii) 6004	Loans and Advances from the Central Government		
		01	Non-Plan Loans		
		800	Other Loans		
		58	Debt Services		
		45	Relief on Account of Natural Calamities (Non-Plan)	6.00	(-) 2.80
18.	52-Family Welfare and Preventive Medicine	i) 2210	Medical and Public Health		
		01	Urban Health Services-Allopathy		
		110	Hospital and Dispensaries		
		17	Dispensary		
		02	Health Sub-Centre (Plan)	0.40	(-) 0.20
		ii) 95	Special Central Assistance		
		01	SCA (Plan)	2.25	(-) 0.23
		iii) 03	Rural Health Services-Allopathy		
		101	Health Sub-Centres		
		95	Special Central Assistance		
		01	SCA (Plan)	50.79	(-) 5.29

Appendix 2.10

Statement showing the cases where more than 50 per cent savings were not surrendered during 2013-14

(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
Revenue – Voted					
1.	4 – Election Department	2,528.60	279.27	186.27	67
2.	6 – Revenue Department	13,228.68	3,166.41	3,142.65	99
3.	12 – Co-operation Department	1,623.92	312.12	214.08	69
4.	15 – Public Works (Water Resources) Department	12,045.09	3,531.03	2,033.67	58
5.	19 – Tribal Welfare Department	84,035.65	28,705.60	24,953.54	87
6.	20 – Welfare of Scheduled Castes and Other Backward Classes Department	34,186.86	12,891.29	8,062.39	63
7.	21 – Food, Civil Supplies and Consumers Affairs Department	7,947.30	444.49	432.03	97
8.	24 – Industries and Commerce Department	2,993.82	421.17	377.54	90
9.	25 – Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	1,822.91	219.06	171.58	78
10.	26 – Fisheries Department	3,671.59	696.79	461.79	66
11.	31 – Rural Development Department	11,539.95	4,882.19	4,355.57	89
12.	33 – Science Technology & Environment Department	621.75	79.47	67.06	84
13.	34 – Planning and Co-ordination Department	325.10	70.39	67.19	95
14.	40 – Education (School) Department	1,03,820.92	8,401.75	5,151.38	61
15.	42 – Education (Sports and Youth Programme) Department	4,258.03	759.98	719.10	95
16.	46 – Treasuries	801.53	328.56	198.56	60
17.	52 – Family Welfare and Preventive Medicine	28,249.78	16,922.11	16,502.19	98
18.	54 – Factories and Boilers Organisation	185.81	27.40	26.25	96
19.	59 – Tourism	33.28	33.28	20.28	61
Revenue – Charged					
20.	8 – General Administration (P&T) Department	349.50	80.71	53.51	66
21.	28 – Horticulture Department	23.00	5.58	4.83	87
Capital – Voted					
22.	6 – Revenue Department	4,179.59	430.84	430.75	99
23.	11 – Transport Department	3,241.81	784.89	732.89	93
24.	16 – Health Department	5,171.10	2,434.32	2,265.12	93
25.	21 – Food, Civil Supplies and Consumers Affairs Department	619.91	204.42	203.42	99
26.	23 – Panchayati Raj Department	558.37	80.37	73.31	91
27.	27 – Agriculture Department	11,593.20	7,978.76	4,264.12	53
28.	29 – Animal Resource Development Department	705.34	261.92	164.86	63
29.	40 – Education (School) Department	8,667.46	3,064.60	2,436.12	79
Capital – Charged					
30.	43 – Finance Department	35,626.02	16,442.61	15,714.38	96
Total :		3,84,655.87	1,13,941.38	93,486.43	

Appendix 2.11

Amount surrendered in excess of actual savings during 2013-14

(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
Revenue – Voted					
1	14 – Power Department	43,30.50	167.33	184.12	16.79
2	16 – Health Department	14,534.20	49.17	1,263.51	1,214.34
3	17 – Information, Cultural Affairs and Tourism Department	1,994.00	51.23	92.31	41.08
4	27 – Agriculture Department	15,265.40	2,478.10	2,709.17	231.07
5	37 – Labour Organisation	894.34	210.42	218.05	7.63
6	51 – Public Works (Drinking Water and Sanitation) Department	8,355.10	126.69	365.03	238.34
Total :		45,373.54	3,082.94	4,832.19	1,749.25

Appendix 2.12

Statement of grants/appropriations in which savings of ₹ 10 lakh and above occurred but no part had been surrendered during 2013-14

(Reference: Paragraph 2.3.11)

(₹ in lakh)

Sl. No.	Number and name of grant / appropriation	Savings
Revenue-voted		
1.	1 – Department of Parliamentary Affairs	245.12
2.	2 – Governor's Secreteriat	40.76
3.	3 – General Administration (S.A) Department	814.36
4.	7 - General Administration (Administrative Reform) Department	61.79
5.	9 – Statistical Department	203.34
6.	10 – Home (Police) Department	13,508.35
7.	11 – Transport Department	34.84
8.	13 – Public Works (Roads and Buildings) Department	3,092.98
9.	18 – General Administration (Political) Department	320.71
10.	22 – Relief and Rehabilitation Department	1,200.57
11.	23 – Panchayati Raj Department	7,969.72
12.	30 – Forest Department	1,427.17
13.	32 - Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group	214.28
14.	35 – Urban Development Department	5,639.91
15.	36 – Home (Jail) Department	238.29
16.	38 – General Administration (Printing and Stationery) Department	236.50
17.	39 - Education (Higher) Department	1,931.32
18.	44 – Institutional Finance Department	50.69
19.	45 – Taxes and Excise	452.69
20.	47– Chief Minister's Secretariat	19.06
21.	48 – High Court	98.98
22.	49 – Fire Service Organisation	802.39
23.	53-Tribal Welfare (Research) Department	182.05
24.	55 – Employment	72.15
25.	57 – Welfare of Minorities Department	278.40
26.	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	127.96
Revenue-charged		
27.	13 – Public Works (Roads and Buildings) Department	193.15
28.	35 – Urban Development Department	15.75
29.	43 – Finance Department	1,610.14
Capital-voted		
30.	5 - Law Department	744.14
31.	13 – Public Works (Roads and Buildings) Department	4,915.47
32.	17 – Information, Cultural Affairs and Tourism Department	44.63
33.	25 – Industries & Commerce (Handloom, Handicrafts & Sericulture) Department	249.89
34.	31 – Rural Development Department	297.08
35.	35 – Urban Development Department	1,282.60
36.	36 – Home (Jail) Department	462.88
37.	39 – Education (Higher) Department	1,942.51
38.	45 – Taxes and Excise	546.00
39.	49 – Fire Service Organisation	1,129.32
40.	50 – Civil Defence	40.00
41.	52 – Family Welfare and Preventive Medicine	1,392.09
42.	57 – Welfare of Minorities Department	3,330.99
Capital-charged		
43.	13 - Public Works (Roads and Buildings) Department	4,181.11
44.	15 - Public Works (Water Resource) Department	259.95
45.	35 – Urban Development Department	48.75
Total :		61,917.86

Appendix 2.13

Statement of cases where amount surrendered though there were no savings

(Reference: Paragraph 2.3.11)

(₹ in crore)

Sl. No.	Number and name of grant / appropriations	Total Provision	Actual expenditure	Excess	Amount surrendered
Revenue-voted					
1.	28 – Horticulture Department	30.93	32.83	1.91	3.74
2.	56-Information Technology Department	2.90	4.04	1.14	0.13
Total :		33.83	36.87	3.05	3.87

Appendix 2.14

Statement showing rush of expenditure (more than 20 per cent of total expenditure) in the month of March 2014

(Reference: Paragraph 2.3.12)

(₹ in crore)

Sl. No.	Number and name of grant / appropriation	Total provision	Total expenditure	Expenditure in the 4 th Quarter of 2013-14	Expenditure during March 2014	Percentage of expenditure incurred during March 2014 to	
						Total provision	Total expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	4-Election Department	25.29	22.49	16.27	14.67	58	65
2.	6-Revenue Department	174.83	138.11	65.45	33.64	19	24
3.	12 – Co-operation Department	23.41	21.57	8.51	5.32	23	25
4.	13 – Public Works (Roads and Buildings) Department	697.13	537.69	231.80	191.65	27	36
5.	15 – Public Works (Water Resources) Department	193.64	71.66	39.03	34.98	18	49
6.	19 - Tribal Welfare Department	1698.95	1128.65	481.10	343.55	20	30
7.	20 - Welfare of Scheduled Castes and Other Backward Classes Department	836.71	516.44	272.60	204.71	24	40
8.	21 – Food, Civil Supplies and Consumers Affairs Department	85.67	79.18	35.33	32.17	38	41
9.	22 - Relief and Rehabilitation Department	27.49	15.49	6.69	6.64	15	43
10.	23 – Panchayati Raj Department	235.73	175.23	66.72	42.49	18	24
11.	27 – Agriculture Department	268.84	133.72	56.23	47.80	18	36
12.	32-Planning and Co-ordination Department	20.29	18.14	11.04	8.84	44	49
13.	36 – Home (Jail) Department	33.31	26.30	8.47	6.37	19	24
14.	41-Education (Social) Department	353.67	256.30	86.04	55.45	16	22
15.	51 – Public Works (Drinking Water and Sanitation) Department	122.88	113.07	42.48	38.64	31	34
16.	57-Welfare of Minorities Department	60.94	24.85	18.89	16.35	61	66
17.	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	9.38	8.10	3.45	2.69	29	33
Total:		4,868.16	3,286.99	1,450.10	1,085.96	22	33

Appendix 2.15

Department-wise break-up of AC Bills drawn during 2013-14

(Reference: Paragraph 2.4.1)

(₹ in crore)

Sl. No.	Name of the Department	No. of AC Bills drawn during 2013-14	Amount
1	Revenue Department	2189	12.92
2	General Administration (P&T), Department (TPSC)	6	0.02
3	Home (Police) Department	44	2.19
4	Health Department	2	0.01
5	General Administration (Political) Department	60	0.36
6	Tribal Welfare Department	2915	20.20
7	Welfare of SCs and OBCs Department	2394	16.02
8	Food, Civil Supplies and Consumers Affairs Department	68	0.33
9	Relief and Rehabilitation Department	33	6.27
10	Agriculture Department	97	0.88
11	Horticulture Department	97	0.50
12	Information Technology Department	1	0.20
13	Rural Development Department	470	2.36
14	Home (Jail) Department	21	0.40
15	General Administration (SA) Department	4	0.39
16	Education (Higher) Department	1	0.07
17	Education (School) Department	191	10.91
18	Education (Social) Department	143	0.72
19	Education (Sports and Youth Programme) Department	127	0.37
20	Institutional Finance	1	0.04
21	Panchayati Raj Department	14	0.05
22	Chief Minister Secretariat	51	0.05
23	Welfare of Minorities Department	403	2.00
24	Home (FSL, PAC, Prosecution, Coordination Cell)	60	0.04
25	Election Department	2248	9.34
26	Law Department	27	0.13
27	Fisheries Department	1	0.02
28	Treasuries	2	0.12
29	Fire Service Organisation	5	5.92
30	Family Welfare and Preventive Medicine	173	2.13
31	Governor Secretariat	5	0.11
32	Civil Defence	18	0.17
Total:		1,1871	95.24

Appendix-2.16

Department-wise allocation of Tribal Sub-Plan funds where expenditure was less than ₹ 1 crore and above during 2013-14

(Reference: Paragraph 2.5.1)

(₹ in crore)

Sl. No.	Name of Department	Total Provision	Expenditure	Savings
1.	Public Works (Water Resource) Department	25.51	14.49	11.02
2.	Health Department	69.64	43.19	26.45
3.	Public Works (Roads and Buildings) Department	152.97	57.35	95.62
4.	Food, Civil Supplies and Consumers Affairs Department	6.47	3.66	2.81
5.	Panchayati Raj Department	20.58	9.07	11.51
6.	Industries (Handloom, Handicraft & Sericulture) Department	7.22	5.76	1.46
7.	Agriculture Department	55.22	48.21	7.01
8.	Animal Resource Development Department	11.24	9.92	1.32
9.	Forest Department	35.02	28.58	6.44
10.	Rural Development Department	106.07	98.38	7.69
11.	Urban Development Department	115.10	50.53	64.57
12.	Education (Higher) Department	34.39	23.93	10.46
13.	Education (School) Department	84.79	50.64	34.15
14.	Education (Social) Department	147.28	89.01	58.27
15.	Family Welfare and Preventive Medicine	53.00	41.45	11.55
16.	Information and Technology	4.48	Nil	4.48
17.	Home (Jail) Department	8.03	4.48	3.55
18.	Transport Department	18.33	15.55	2.78
19.	Power Department	17.56	14.19	3.37
Total:		972.90	608.39	364.51

Appendix- 3.1

Statement showing Utilisation Certificates outstanding as on 31 March 2014

(Reference: Paragraph 3.1)

(`in crore)

Sl. No.	Name of department	Year	Amount of grants	Number of Utilisation Certificate outstanding
(1)	(2)	(3)	(4)	(5)
1.	Transport Department	2011-12	3.43	18
		2012-13	2.28	3
2.	Power Department	2010-11	66.75	5
3.	Health Services	2010-11	10.00	1
		2011-12	17.25	3
		2012-13	18.00	1
4.	Information, Technology Department	2012-13	1.89	1
		2013-14	0.12	1
5.	Tribal Welfare Department	2012-13	107.67	148
		2013-14	75.81	173
6.	Welfare of Scheduled Castes Department	2012-13	63.04	204
		2013-14	35.19	125
7.	Panchayati Raj Department	2012-13	3.82	6
		2013-14	3.88	3
8.	Industries and Commerce Department	2011-12	2.19	2
		2012-13	2.06	2
		2013-14	1.31	1
9.	Industries (Handloom, Handicrafts and Sericulture) Department	2011-12	4.10	8
		2013-14	1.40	2
10.	Horticulture Department	2012-13	2.51	112
11.	Forest Department	2011-12	10.00	1
		2013-14	18.35	5
12.	Rural Development Department	2012-13	55.27	35
		2013-14	22.20	120
13.	Planning and Co-ordination Department	2012-13	4.68	2
14.	Education (Higher) Department	2012-13	0.09	1
15.	Education (School) Department	2012-13	0.48	1
Total:			533.77	984

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 2013-14
1	Tripura State Social Welfare Advisory Board	2013-14	NA
2	District Rural Development Agency, West	2007-08 to 2013-14	NA
3	District Rural Development Agency, South	2011-12 & 2013-14	NA
4	District Rural Development Agency, North	2012-13 & 2013-14	NA
5	District Rural Development Agency, Dhalai	2013-14	NA
6	Tripura Scheduled Caste Development Corporation Limited.	1998-99 to 2013-14	NA
7	Tripura Renewable Energy Development Agency	2012-13 & 2013-14	241.83
8	Ramthakur Pathsala(Boys)H.S (+2 stage) School, Agartala	2006-07 to 2013-14	NA
9	Health & Family Welfare Society	2012-13 to 2013-14	NA
10	Tripura State Blindness Control Society	2003-04 to 2013-14	NA
11	Tripura State Leprosy Control Society	2008-09 to 2013-14	NA
12	Tripura State Council for Science and Technology	2012-13 to 2013-14	656.53
13	D.N. Vidyamandir,Dharmanagar	2012-13 to 2013-14	NA
14	Hindi H.S. School, Agartala	2013-14	NA
15	Prachya Bharati H.S School	Since inception	NA
16	Srinath Vidyaniketan Khowai	Since inception	NA
17	Tripura State TB Control Society	2012-13 to 2013-14	NA
18	Tripura Mental Health Society	2005-06 to 2013-14	NA
19	Netaji Subhas Vidya Nike tan School, Agartala	2006-07 to 2013-14	NA
20	Isanchandra Nagar Pargana H.S. School, Bishalgarah	2013-14	NA
21	Karaimura H.S. School (Secondary State)	2009-10 to 2013-14	NA
22	Fatikroy Class – XII School, (Secondary State)	2006-07 to 2013-14	NA
23	Ramthakur Pathsala (Girls) H.S (+2 Stage) School Agartala	2013-14	NA
24	Bishalgrah H.S. School, Bishalgah	2005-06 to 2013-14	NA
25	Ranirbazer Vidya mandir Ranibazer	Since inception	NA
26	Ramesh H. S. School, Udaipur	2013-14	NA
27	Belonia Vidyapith Belonia	2011-12 & 2013-14	NA
28	Mahatma Gandhi H.S. School, Collage Tilla, Agartala	2012-13 to 2013-14	NA
29	Tripura Veterinary Council	2013-14	NA
30	Sankaracharya vidyaniketan (Secondary Stage)	Since inception to 2013-14	NA
31	Vivekananda H.S School, Secondary Stage)	Since inception to 2013-14	NA
32	Jolaibari High School, (Secondary Stage)	Since inception To 2013-14	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 2013-14
33	Ramkrishna Shiksha Paratisthan, (Secondary Stage) Kailashahar	Since inception to 2013-14	115.39
34	Harachandra H. S. School, (Secondary Stage)	Since inception to 2013-14	NA
35	Tripura Sports Council	2013-14	84.00
36	Tripura Scheduled Tribes Cooperative Development Corporation Limited.	2010-11 & 2013-14	NA
37	Ramakrishna Vivekananda Vidyamandir, Dhaleswar.	2013-14	77.67
38	Bordowali H.S. School (Primary Stage). Bordowali.	2008-09 to 2013-14	NA
39	Tripura State Co-operative Bank Limited, Agartala.	Since inception to 2013-14	NA
40	DRDA, Gomati	2012-13 to 2013-14	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	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.	Tripura Board of Secondary Education	2006-07 to 2010-11	NIL	1998-99 to 2001-02 2002-03 to 2005-06 2006-07 to 2009-10	26-04-2010 12-12-2011 10-04-2014	Not yet placed	Annual Accounts for the years 2010-11 to 2013-14 are pending.	NA
2.	Tripura Housing and Construction Board	2006-07 to 2011-12	2010-11	1990-91 to 1992-93 1993-94 to 1996-97 1997-98 to 2001-02 2002-03 to 2009-10	03-07-2007 03-06-2009 23-02-2011 12-03-2013	Not yet placed	Annual Accounts from 2011-12 to 2013-14 are pending.	NA
3.	Tripura Khadi and Village Industries Board.	2004-05 to 2010-11	NIL	2008-09 to 2010-11	06-09-2013	24.02.2014	Annual Accounts for the years 2011-12 to 2013-14 are pending.	NA
4.	Tripura Tribal Areas Autonomous District Council	Article Sixth Schedule	NIL	2009-10 & 2010-11	08-01-2014 & 10-04-2014	22.08.2014	Annual Accounts for the years 2012-13 & 2013-14 are pending.	NA
5.	Tripura State Legal Service Authority	19(2)	NIL	2010-11 to 2012-13	21-03-2014	Not yet placed	Annual Accounts for the year 2013-14 is pending.	NA
6.	Tripura Building & Other Construction Workers' Welfare Board.	19(2)	NIL	2007-08 to 2011-12	01-11-2012	26.02.2014	Annual Accounts for the years 2012-13 & 2013-14 are pending.	NA

