

सत्यमेव जयते

**Report of the
Comptroller and Auditor General of India
on
State Finances
for the year 2012-13**



GOVERNMENT OF TRIPURA

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Preface

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. Chapters I and II of this Report contain audit findings on matters arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2013.
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 audit of transactions in various departments, audit of Statutory Corporations, Boards, Government Companies and Revenue Receipts are presented separately.

Executive Summary

Background

This Report on the Finances of the Government of Tripura is being brought out with a view to assess objectively the financial performance of the State during the year 2012-13. 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 2012-13. A comparison has been made to see whether the State had given adequate fiscal priority to developmental, social sector and capital 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 ending 31 March 2013, 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 2013. It provides an insight into trends in committed expenditure, 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 also provides details on non-submission of annual accounts and also delays in placement of Separate Audit Reports in the Legislature by the Autonomous Bodies. Besides, cases of misappropriation and losses that indicate inadequacy of controls in the Government departments are also detailed in this chapter.

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, primary deficit, etc. indicated that the State had maintained revenue and primary surplus during the XII FC award period i.e. 2005-10 except 2009-10 where it had primary deficit. In the first three years of XIII FC from 2010-11 to 2012-13 the State had revenue and primary surplus. The State had also managed to achieve fiscal surplus consecutively for a second year beginning from 2011-12 which was in deficit till 2010-11.

The fiscal correction target had been achieved as envisaged in the framework of fiscal responsibility legislation. However, there is also a need to increase the developmental expenditure as the development capital expenditure was 0.33 *per cent* lower than the previous year.

Revenue Receipts

During 2012-13, ₹ 5866.90 crore (83 *per cent*) of the total revenue was from the Government of India as State share of central taxes ₹ 1493.18 crore (21 *per cent*) and Grants-in-aid ₹ 4373.72 crore (62 *per cent*). The Own Tax Revenue of the State constituted ₹ 1004.65 crore (14 *per cent*) of the total revenue receipts. The OTR during 2012-13 remained above the normative assessment of ₹ 732.49 crore which was 37.16 *per cent* made by the XIII Finance Commission for the State and had also remained above the State's own projections of ₹ 784.24 crore by 28.10 *per cent*. The non-tax revenue constituted ₹ 178.75 crore (3 *per cent*) of the revenue receipts of ₹ 7050.30 crore which was higher than the projections made both by the XIII FC (by 14.71 *per cent*) and the State (by 24.47 *per cent*).

The tax compliance efforts appeared to have been enforced by the State Government. The Government should maintain the same momentum to ensure that the Government of India releases all grants due to the State by timely action on all conditionalities that are pre-requisites to the release of grants.

Expenditure of the State Government

During 2012-13, the Revenue expenditure stood at ₹ 5,212.88 crore (78 *per cent* of the total expenditure) and grew by ₹ 403.65 crore over the previous year. On the other hand capital expenditure in 2012-13 increased by ₹ 85.93 crore over the previous year, which as a percentage of total expenditure remained constant over the previous year and increased by only 6.15 *per cent* over 2011-12 in absolute term.

During 2012-13, the development expenditure (₹ 4,250.56 crore) increased by ₹ 343.25 crore over the previous year but the same was much below the Revised Estimate (₹ 5,358.51 crore) for 2012-13. The relative share of the revenue development expenditure was 44 *per cent* of the total expenditure while the share in respect of capital development expenditure was only 19 *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 less

than one *per cent* in 2012-13 as compared to the previous year.

The expenditure on non-plan salary component during 2012-13 was also significantly higher by ₹ 455.16 crore (around 29 *per cent*) than the assessment made by the XIII FC for the State (₹ 1,548.67 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 2012-13, the State had witnessed a significant growth in revenue surplus which stood at ₹ 1,837.42 crore from ₹ 1,667.67 crore in 2011-12 and the fiscal surplus stood at ₹ 336.56 crore from ₹ 258.62 crore in 2011-12. The fiscal surplus as percentage of GSDP of the State during 2012-13 stood at 1.41 *per cent* of GSDP against the target of fiscal deficit of 3 *per cent* as projected in the TFRBM Act, 2005 for the year 2012-13.

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

Fiscal liabilities

The percentage of fiscal liabilities to GSDP during 2012-13 was 34.21, which was lower than the projection (44.60 *per cent*) in the Medium Term Fiscal Policy Statement (MTFPS), and the projection made in the TFRBM Act. During 2012-13, interest receipts as percentage of outstanding loans and advances by the Government was 1.24 *per cent* whereas interest paid by the Government as a percentage of outstanding liabilities was 6.93.

Investment and Returns

Investment of Government money in Government Companies and Statutory Corporations are increasing year after year but a meagre return of ₹ 0.67 crore from this investment had been received by the Government during 2012-13. Against the average rate of interest on Government borrowings of 8.44 *per cent*, the return on investment was only 0.06 *per cent* during 2012-13.

A performance-based system of accountability should be put in place in the Government Companies/Statutory Corporations so as to derive profitability and improve efficiency in service. The Government should ensure better return on investments by identifying the Companies/Corporations which are endowed with low financial but high socio-economic returns and analyse whether it is justified to invest high cost borrowings in those Companies.

Financial Management and Budgetary Control

There was an overall saving of ₹ 2,827.58 crore and excess expenditure of ₹ 8.04 crore against 53 and 9 grants/appropriations respectively during 2012-13. The excess

expenditure of ₹ 1,400.91 crore over provision from 2000-01 to 2011-12 increased to ₹ 1,408.95 crore in 2012-13. 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 2012-13. In respect of three 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 52 cases, there were savings of more than 10 lakh each but were not surrendered till the end of the year. The Abstract Contingent Bills were not adjusted for long periods and therefore exposed to the possibility of fraud and misappropriation.

Budgetary controls should be strengthened in all the Government departments, particularly in the departments where savings/excesses 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 amounts as required under the extant Rules. The Departments should follow more reliable mechanisms in budgeting and control over expenditure to avoid persistent savings or excess.

Financial Reporting

Reconciliation of the Government receipts and expenditure was done with that of expenditure booked in the books of Accountant General (Accounts and Entitlement) by all the Controlling Officers during 2012-13.

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.

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 in 2001 to 36.71 lakh as per 2011 census recording a decadal growth of 14.75 *per cent*. The percentage of population below the poverty line was 40.6 *per cent* against the all-India average (37.2 *per cent*) for 2004-05 (Economic Review of Tripura, 2011-12). The State's Gross State Domestic Product (GSDP) in 2012-13 at current prices was ₹ 23,854.70 crore (Advance Estimate). 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 of the State was estimated at ₹ 64,770 (A)¹ in 2012-13 against the all India average of ₹ 68,747 (Economic Survey 2012-13). General data relating to the State is given in **Appendix 1.1(Part-D)**.

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	2008-09	2009-10	2010-11	2011-12	2012-13
India's GDP (₹ in crore)*	5303566	6108903	7266967	8353495	9461013
Growth rate of GDP (percentage)	15.75	15.18	18.96	14.95	13.26
State's GSDP (₹ in crore) [#]	13572.64	15402.70	17867.73	20981.74 (P)	23854.70 (A)
Growth rate of GSDP	15.05	13.48	16.00	17.43	13.69

* Economic Survey 2012-13, Ministry of Finance, Government of India.

[#] Information furnished by Directorate of Economic & Statistics, Government of Tripura.
(P) Provisional (A) Advanced Estimate

1.1. Introduction

1.1.1 Summary of Fiscal Transactions in 2012-13

The **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

¹ Information furnished by the Directorate of Economic & Statistics, Government of Tripura.

overall fiscal position during the current year (2012-13) *vis-à-vis* the previous year (2011-12).

Table No. 1.1: Summary of Fiscal operations in 2012-13

(₹ in crore)

Receipts			Disbursements				
Particulars	2011-12	2012-13	Particulars	2011-12	2012-13		
Section-A: Revenue					Non-Plan	Plan	Total
Revenue receipts	6476.90	7050.30	Revenue expenditure	4809.23	3993.61	1219.27	5212.88
Tax revenue	858.02	1004.65	General Services	2032.76	2158.36	9.12	2167.48
Non-tax revenue	214.22	178.75	Social Services	1929.06	1082.92	972.45	2055.37
Share of Union Taxes/ Duties	1307.56	1493.18	Economic Services	743.91	643.73	237.70	881.43
Grants from Government of India	4097.10	4373.72	Grants-in-aid and Contributions	103.50	108.60	NA	108.60
Section-B: Capital & others							
Misc. Capital Receipts	0.00	0.00	Capital Outlay	1397.26	32.52	1450.67	1483.19
Recoveries of Loans and Advances	2.10	1.26	Loans and Advances disbursed	13.89	0.28	18.65	18.93
Public Debt receipts	417.88	834.01	Repayment of Public Debt	217.52	306.14	0.00	312.49
Contingency Fund	0.00	0.00	Contingency Fund	0.00	0.00	0.00	0.00
Public Account receipts	2083.38	2173.68	Public Account disbursements	1860.56	NA	NA	1893.66
Opening Cash Balance	839.55	1521.35	Closing Cash Balance	1521.35	NA	NA	2659.45
Total:	9819.81	11580.60	Total:	9819.81	NA	NA	11580.60

(Source: Finance Accounts for the respective years)

- Revenue receipts increased by ₹ 573.40 crore (8.85 per cent) during 2012-13 over the previous year due to increase in Tax Revenue by 17.09 per cent, State share of union taxes by 14.20 per cent and Grants from GOI by 6.75 per cent during the year. However, the non-tax Revenue of the State decreased by 16.56 per cent during the current year mainly due to less receipts from public undertakings as dividends by 97 per cent, less receipts from miscellaneous general services by 93 per cent and decrease in receipts from police by 24 per cent which were the main contributors of NTR Receipts during 2011-12.
- Revenue Expenditure increased by ₹ 403.65 crore (8.39 per cent) during the year 2012-13 from 2011-12 due to increased expenditure in Economic Service

by 18.49 *per cent* and 6.55 *per cent* in Social Service. However, in General Service, the expenditure increased only by 1.63 *per cent* over the previous year. About 77 *per cent* of Revenue Expenditure was under Non-Plan.

- Public Debt receipts increased substantially by almost 100 *per cent* due to more borrowing from open market by 115 *per cent* and Loans from NABARD by 45 *per cent* during the year 2012-13. Receipts from National Small Savings Funds (NSSF), however, increased by ₹ 28.76 crore during 2012-13 from ₹ 12.53 crore in 2011-12.
- Capital outlay increased by ₹ 85.93 crore (6 *per cent*) in 2012-13 over the previous year mainly due to increase in Economic Service by ₹ 49.74 crore and in Social Service by ₹ 24.84 crore 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 documents² 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 1.2** below:

Table No. 1.2: Trends in major fiscal variations *vis-à-vis* projections for 2012-13

Fiscal variables	2012-13			
	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			(+) 1,837.42
Fiscal Deficit(-)/Surplus (+) to GSDP ratio (In <i>per cent</i>)	(-) 3.00	(-) 3.00	(-) 3.00	(+) 1.41
Ratio of outstanding debt to GSDP (in <i>per cent</i>)	40.70	44.60	44.60	32.21

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

During 2012-13, the State had achieved all the three targets fixed in the TFRBM Act. Like previous years, the State had remained revenue surplus during the current year as well, which was 26.06 *per cent* of total revenue receipts. The State Government was able to achieve the fiscal surplus-GSDP ratio of 1.41 *per cent* as against the fiscal

² Macroeconomic Framework Statement, Fiscal Policy Strategy Statement and eight Disclosures to be filled up in respective forms.

deficit – GSDP ratio of 3.00 *per cent* targeted in the FRBM Act, and MTFPS. The debt-GSDP ratio had also been maintained within the target of 44.60 *per cent* prescribed in TFRBM Act and MTFPS.

The improvement in achievements *vis-à-vis* targets prescribed in the TFRBM Act as well as MTFPS were mainly due to increase in total revenue receipts by 8.85 *per cent* in 2012-13 over the previous year.

During 2012-13, fiscal surplus stood at ₹ 336.56 crore i.e. an increase of ₹ 77.94 crore over 2011-12. The State Government should strive to maintain revenue as well as fiscal surplus all throughout the XIII FC period.

1.1.3 Budget estimates and actuals

The Budget Estimate 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 Fiscal Policy for a financial year. The accuracy in the estimation 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 2012-13

Sl. No.	Particulars	(₹ in crore)	
		Budget Estimates(RE)	Actuals
1	Tax Revenue	1033.00	1004.65
2	Non-Tax Revenue	179.25	178.75
3	State Share of Union Taxes and Duties	1493.18	1493.18
4	Capital Receipts (Borrowings)	819.00	834.01
5	Revenue Expenditure	5776.28	5212.88
6	Capital Expenditure	2506.09	1483.19
7	Revenue Deficit (-)/Surplus (+)	(+)1747.51	(+)1837.42
8	Fiscal Surplus (+)/Deficit (-)	(-)432.94	(+)336.56

It was seen that the collection of State's Own Tax was lower than the Revised Estimate by ₹ 28.35 crore (2.74 *per cent*) and stood at ₹ 1004.65 crore during the year 2012-13. Revenue and Capital Expenditure was below the estimates for the year. There was a surplus/savings in the projected revenue expenditure by 9.75 *per cent*. There was a sharp shortfall in capital expenditure by ₹ 1,023 crore i.e. 41 *per cent* less than the budget estimates despite having higher revenue and fiscal surplus.

Financial projections

In the budget speech 2012-13 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.

With the aim of improving efficiency, ensure transparency and making it Dealers' friendly, the State had proposed to implement "Mission Mode Project for Computerisation of Tax Administration (MMPCT)" at a Project cost of ₹ 730.41 crore. The Project aimed at introducing various electronic services like e-registration of dealers, e-filling of returns, e-payment of taxes, e-refund, issuing e-forms to the dealers, etc. State Government had also taken up modernisation of Churaibari Check Post with a view to check tax evasion and reduce waiting time of transportation. Accordingly, e-services at Churaibari Check Post had been made functional at a cost of ₹ 45.22 crore during the year 2012-13 as mentioned in the Budget Speech of the Finance Minister.

Mode of Financing Fiscal Deficit

According to the Budget Speech 2012-13, the overall deficit was anticipated to be ₹ 149.33 crore. It was stated in the Budget Speech 2012-13 that this deficit would be met by increased fund flow from Central sources, improving resources mobilisation and reduction in non-developmental expenditure.

Table No. 1.4: Budget and Actuals of Central transfer of funds during 2012-13

(₹ in crore)			
Sl. No.	Components of Central Transfer	Budget	Actuals
1.	State Share of Union Taxes	1,380.00	1,493.18
2.	Non-Plan Gap Grants as per XIII FC	1,030.00	1,030.00
3.	Other non-plan Grants	205.79	259.76
4.	Grants (CSS, CP, NLCPR & NEC)	3,476.60	3,083.96
Total:		6,092.39	5,866.90

It was seen from the above table that actual receipt of Central Transfers including State's share of Union taxes was ₹ 5,866.90 crore against the budget of ₹ 6,092.39 crore which was short by ₹ 225.49 crore as compared to the budget estimates of 2012-13. Against the budget for Central grants (Plan and Non-Plan) of ₹ 4,712.39 crore, the State Government received ₹ 4,373.72 crore . ₹ 1,289.76 crore was received as non-plan grants during the year 2012-13. However, total contribution of the Central Government by way of grants increased by ₹ 276.62 crore (7 per cent) during 2012-13 as compared to the previous year (₹ 4,097.10 crore).

But even with short Central transfer compared to the budgeted estimate the State registered a fiscal surplus of ₹ 336.56 crore. The surplus had occurred mainly because of less capital expenditure as compared to the budgeted expenditure on this account during 2012-13.

1.1.4 Gender Budgeting

In order to create 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 social, economic life and of 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 ₹ 149.82 crore was allocated to 12 Development Departments in the initial year *viz* Education (School & Higher), Social Welfare & Social Education (SW & SE), Agriculture, Animal Resources Development, Rural Development (including Panchayat), Health and Family Welfare, Tribal Welfare, Urban Development, SC/OBC & Minorities Departments. Over the years, provision for Gender Budgeting had been extended to other departments with increased budgetary allocation as well. The same had been featuring as Gender Budget Statement in the Budget at a glance since 2005-06. The budget allocation for women had increased from ₹ 149.82 crore in 2005-06 to ₹ 421.44 crore distributed among 17 departments during 2012-13. The details of year-wise allocation of funds under Gender Budget for the last five year are given in **Appendix 1.3**.

Scrutiny of budget records revealed that out of a total provision for plan outlay, 23 to 28 *per cent* was allocated for women during 2008-09 to 2012-13 of which the financial achievement ranged between 47 and 97 *per cent* during the period. Details are given in table below:

Table No. 1.5: Provision and achievement of Gender Budget during 2008-13

Year	Total budget for plan outlay	Provision for gender budget (percentage of total plan provision)	Financial achievement (percentage of achievement)
2008-09	808.45	230.31 (28)	222.34 (97)
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)

The above table shows that during 2012-13, ₹ 421.44 crore (23 *per cent*) was allocated for implementation of various schemes for women through 17 development departments (**Appendix 1.3**) and the financial achievement was ₹ 289.93 crore which was about 69 *per cent* of the budget provision for women. There was 100 *per cent* utilisation of the amount in Family Welfare & Preventive Medicine followed by 97 *per cent* in Social Welfare and Social Education Department during 2012-13.

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 1.1** depicts the trends in various components of the receipts of the State during 2008-13, **Chart 1.2** and **Chart 1.3** depicts the composition of resources of the State during the current year.

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

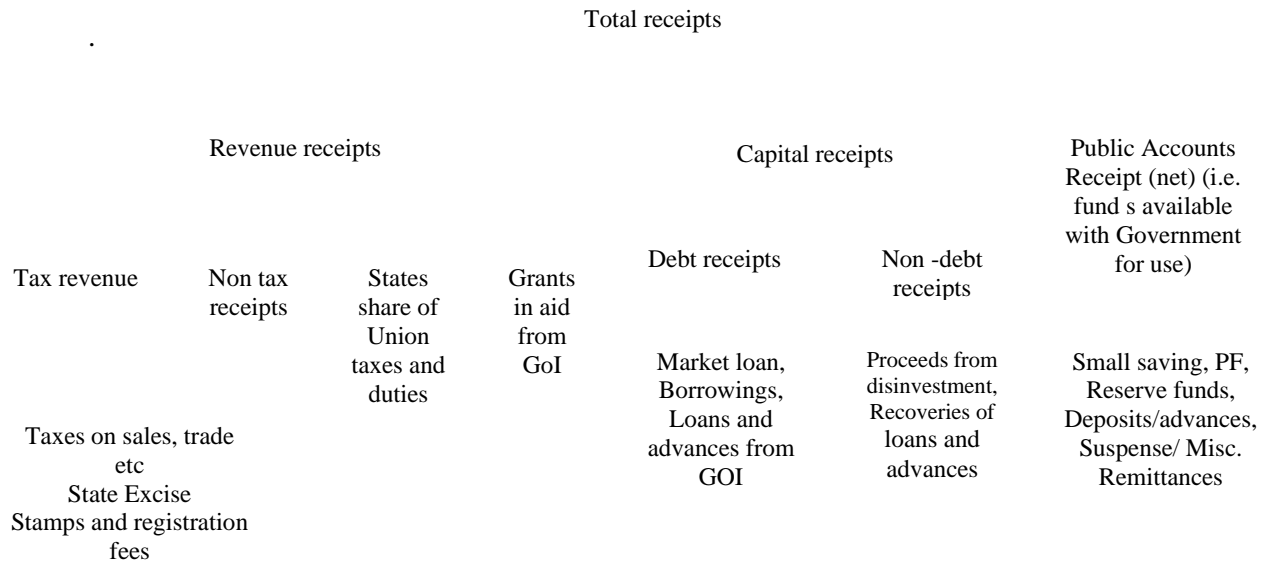
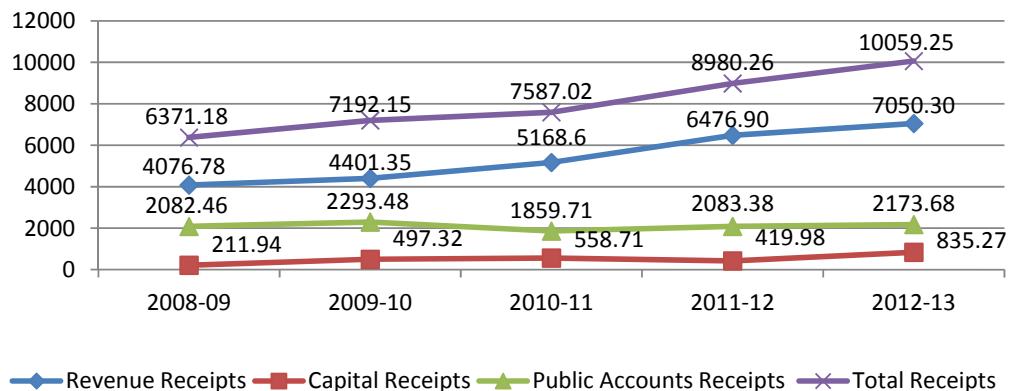
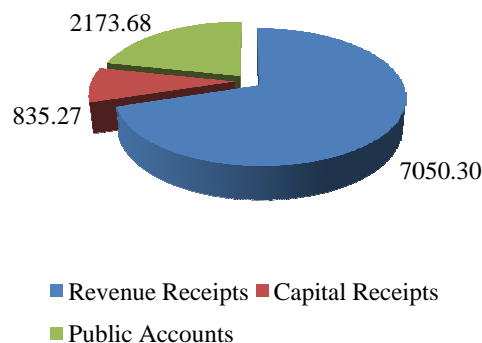


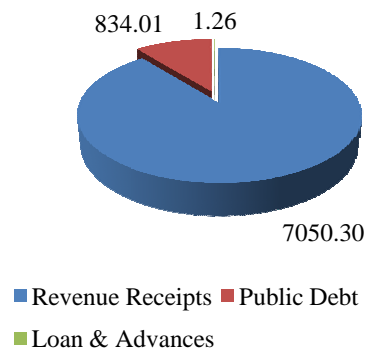
Chart No. 1.1: Trends in receipts 2008-13



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



Chat No. 1.3: Composition of consolidated fund 2012-13



Revenue receipts of the State increased from ₹ 4,076.78 crore in 2008-09 to ₹ 7,050.30 crore in 2012-13 which represented an increase of about 73 *per cent* over a period of five years from 2008-09 to 2012-13. This was contributed by 127 *per cent* increase in Tax revenue, 117 *per cent* in State's share of Union Taxes and duties and 56 *per cent* increase in Grants-in-aid from the Government of India. On the other hand, the Capital receipts of the State showed a staggering growth rate of 294.11 *per cent* over the years from ₹ 211.94 crore in 2008-09 to ₹ 835.27 crore in 2012-13. This was mainly due to increase in internal debt of the State which increased from ₹ 206.17 crore in 2008-09 to ₹ 830.53 crore in 2012-13 registering an increase of 302.84 *per cent* in five years. The growth in Public Account receipts was modest at just 4.38 *per cent*. On the whole, the total receipts increased by 57.89 *per cent* over the years 2008-13.

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 position of funds transferred directly to the State Implementing Agencies during the last five years are presented in **Table No. 1.6**.

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.

Table No. 1.6: Funds transferred by Central Government directly to the State Implementing Agencies outside the State Budget

(₹ in crore)

Particulars	Fund Transferred				
	2008-09	2009-10	2010-11	2011-12	2012-13
No. of Programmes / Schemes under which funds were transferred	53	91	73	68	63
Total Funds transferred by Central Government	700.30	1,568.64	962.59	1,753.28	1,618.36

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

During the year 2012-13 an amount of ₹ 1,618.36 crore was transferred directly by Government of India to the State Implementing Agencies. The detail of Schemes/Programmes and the Implementing Agencies to which the funds were transferred are presented in **Appendix 1.4**.

Out of ₹ 1,618.36 crore, ₹ 768.90 crore (47.51 *per cent*) was released towards Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) which decreased by 19.85 *per cent* over the previous year and ₹ 61.86 crore (3.82 *per cent*) was released towards Rural Housing – Indira Awaas Yojana (IAY) scheme (decreased by about 53.65 *per cent*) while funds released towards the National Rural Drinking Water Program (NRDWP): ₹ 100.59 crore; National Rural Health Mission (NRHM): ₹ 42 crore; Pradhan Mantri Gram Sadak Yojana (PMGSY): ₹ 338.59 crore; Rastriya Madhyamik Shiksha Abhiyan (RMSA): ₹ 70.18 crore; and Sarva Shiksha Abhiyan (SSA): ₹ 120.10 crore during the year. With the transfer of an approximate amount of ₹ 1,618.36 crore directly by GoI to the State Implementing Agencies, the total availability of State resources during 2012-13 had increased from ₹ 10,059.25 crore to ₹ 11,677.61 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 2008-13 are presented in **Charts 1.4** and **1.5** respectively.

Chart 1.4: Trends in Revenue Receipt

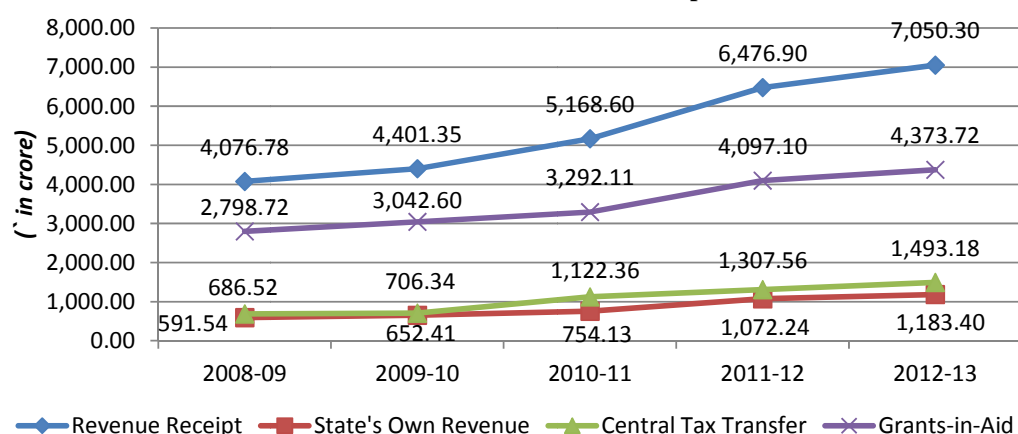
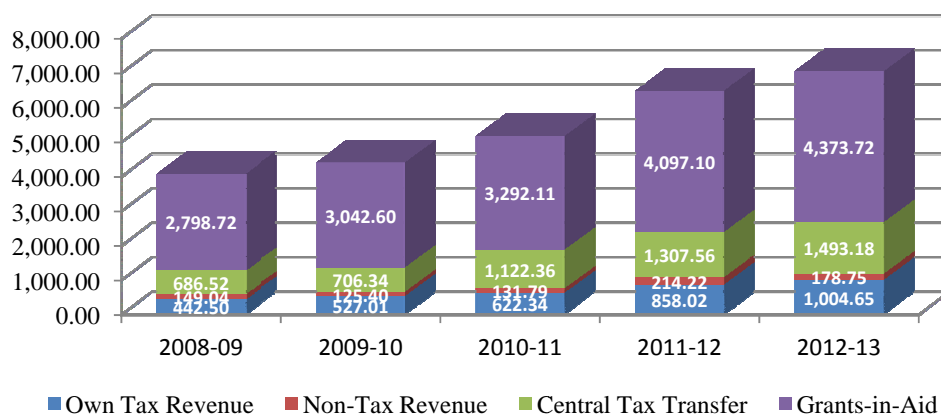


Chart 1.5: Composition of Revenue Receipts during 2008-13



Over the last two 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 2008-13 are presented in **Table No. 1.7**.

Table No. 1.7: Trends in Revenue Receipts and Buoyancy Ratios relative to GSDP

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Receipts (RR) (₹ in crore)	4076.78	4401.35	5168.60	6476.90	7050.30
Rate of growth of RR (per cent)	10.23	7.96	17.43	25.31	8.85
R R/GSDP (per cent)	30.04	28.58	28.93	30.87	29.56
Buoyancy Ratios⁴					
Revenue Buoyancy w.r.t GSDP	0.68	0.59	1.09	1.45	0.65
State's Own Tax Buoyancy w.r.t GSDP	1.29	1.41	1.13	2.17	1.25
Revenue Buoyancy with reference to State's own taxes	0.53	0.42	0.96	0.67	0.52

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.

The State's Own Tax Buoyancy with respect to GSDP was in the range of 1.13 to 2.17 during 2008-09 to 2012-13. However, the buoyancy ratio has been positive for all the years. This indicated healthy fiscal consolidation in Tripura as the buoyancy of State's Own Tax to GSDP adds to the State's economic health. During 2012-13, the rate of growth of revenue receipts had decreased sharply to 8.85 *per cent* from 25.31 *per cent* during 2011-12.

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, 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 2012-13 *vis-a-vis* assessment made by XIII FC, MTFPS and Revised Estimates are given in **Table 1.8**:

Table No. 1.8: Projection of XIII FC, MTFPS, Revised Estimates *vis-a-vis* the actual in respect of Tax and Non-Tax Revenue

	XIII FC projections	MTFPS projection	Revised Estimates	Actuals
(₹ in crore)				
Tax revenue	732.49	784.24	1033.00	1,004.65
Non-tax revenue	155.83	143.61	179.25	178.75

The Revised estimates of the State in respect of Own Tax and Non-tax revenue for the year 2012-13 were much higher than the XIII FC Projections for the year. The actual in respect of Non-Tax Revenue was higher than the XIII FC Projections by 14.71 *per cent* and MTFPS Projection by 24.47 *per cent* respectively during the year 2012-13. But it was lower than the Revised Estimates.

1.3.1.1 Tax revenue

The tax revenue of the State increased by 17.09 *per cent* from ₹ 858.02 crore in 2011-12 to ₹ 1,004.65 crore in 2012-13. The increase in the revenue was mainly under the heads of major taxes *viz*. Taxes on Sales, trades, etc. (14.52 *per cent*), Stamps duty and Registration fees (19.46 *per cent*), State Excise (20.41 *per cent*) and Land Revenue (183.39 *per cent*) as shown in **Table No. 1.9**.

Table No. 1.9: Components of State's own resources

(₹ in crore)

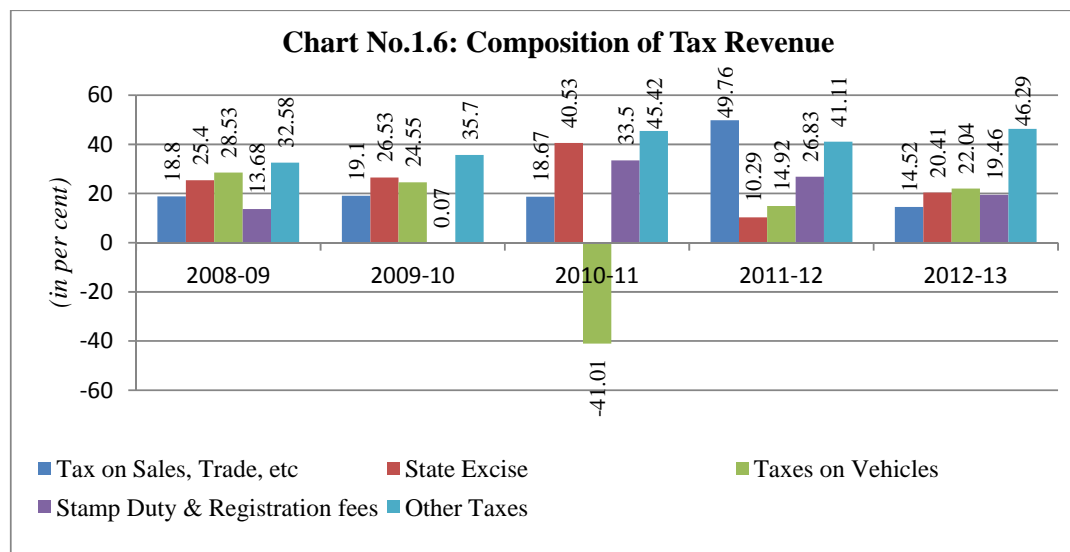
Revenue Head	2008-09	2009-10	2010-11	2011-12	2012-13	Percentage increase in 2012-13 over 2011-12
Taxes on sales, trades etc.	314.79	374.93	444.93	666.32	763.07	14.52
State excise	48.28	61.09	85.85	94.68	114.00	20.41
Taxes on vehicles	29.82	37.14	21.91	25.18	30.73	22.04
Stamp duty and Registration fees	17.03	18.15	24.23	30.73	36.71	19.46
Land revenue	5.55	5.55	15.25	9.33	26.44	183.39
Other taxes ⁵	27.03	30.15	30.17	31.78	33.70	6.04
Total:	442.50	527.01	622.34	858.02	1,004.65	17.09

Source: Finance Accounts for the respective years

During 2012-13, Own Tax Revenue (OTR) of the State remained higher than the normative assessment (₹ 732.49 crore) made by the XIII Finance Commission for the State for 2012-13.

There was an increase in Land Revenue collection by 183.39 *per cent* during 2012-13 over 2011-12. The reasons for increase had not been furnished by the Department.

Growth of the different components of Own Tax revenue during 2008-13 over the previous years is depicted graphically below.



The above chart shows huge variations in the growth of the components of the State's Own tax revenue collection during the last five years from 2008-09 to 2012-13. The growth rate of Taxes on Sales, Trade, etc and Stamp Duty and Registration fees in 2012-13 were much lower as compared to 2011-12.

⁵ Other taxes include other taxes on commodities & services; taxes and duties on electricity; agricultural income; and taxes on profession, trade, callings & employment.

1.3.1.2 Composition of Non-tax revenue

The non-tax revenue stood at ₹ 178.75 crore in 2012-13 against ₹ 214.22 crore in 2011-12 with a decrease of 16.56 *per cent* over 2011-12. This decrease was due to short collection under the head 'Dividends and profits' which was only ₹ 0.67 crore during 2012-13 against ₹ 25.95 crore in 2011-12 and 'Other non-tax revenue' which declined by ₹ 27.41 crore in 2012-13 over the previous year offset by increase in 'interest receipts' by ₹ 17.22 crore.

Growth trend in different components of non-tax revenue during 2008-13 are depicted in **Table No. 1.10**.

Table No. 1.10: Component-wise growth trends of non-tax revenue

(₹ in crore)

Revenue Head	2008-09	2009-10	2010-11	2011-12	2012-13	Percentage increase(+)/ decrease(-) in 2012-13 over 2011-12
Interest receipts	62.93	27.88	23.24	50.66	67.88	33.99
Dividends & Profits	0.00	0.00	0.13	25.95	0.67	(-) 97.42
Other non-tax receipts	86.11	97.52	108.42	137.61	110.20	(-) 19.92
Total:	149.04	125.40	131.79	214.22	178.75	(-) 16.56

Besides, decrease in non-tax revenue over the previous year was mainly due to decrease in receipt of revenue from the General Service by 30.76 *per cent*, Economic Service by 14.06 *per cent* and decrease in receipt of dividend by 97.42 *per cent* as compared to 2011-12. Sector-wise receipts of non-tax revenue are given in **Table No. 1.11**.

Table No. 1.11: Sector-wise non-tax revenue receipts

(₹ in crore)

Name of Sector	2008-09	2009-10	2010-11	2011-12	2012-13
General Service	53.32 (107.47)	62.35 (16.94)	50.75 (- 18.60)	64.35 (26.80)	44.55 (- 30.76)
Social Service	9.06 (- 8.58)	9.47 (4.52)	8.60 (- 9.19)	10.82 (25.81)	11.98 (10.72)
Economic Service	23.72 (0.51)	25.70 (8.35)	49.07 (90.93)	62.44 (27.25)	53.66 (- 14.06)
Interest Receipts, dividends, etc.	62.94 (6.32)	27.88 (-) 55.70	23.37 (- 16.18)	76.61 (227.81)	68.55 (- 10.52)
Total:	149.04 (29.14)	125.40 (- 15.86)	131.79 (5.10)	214.22 (62.55)	178.75 (- 16.56)

It was also seen that in General Service the non-tax revenue from Stationery and Printing dipped by 8.57 *per cent* than the previous year while it was less by 93.11 *per cent* in respect of Miscellaneous General Services during 2012-13. In Social Service, the receipt of non-tax revenue from Education was less by 66.87 *per cent* during 2012-13 as compared to the previous year, while it decreased by 62.13 *per cent* in Transport under Economic Sector during the year. The source-wise growth of non-tax revenue receipts are depicted in **Table No. 1.12**.

Table No. 1.12: Source-wise growth of Non-Tax Revenue receipts during 2008-13.

	<i>(In per cent)</i>				
	2008-09	2009-10	2010-11	2011-12	2012-13
Interest Receipts	176.74	(-) 55.70	(-) 16.63	117.95	33.99
Stationary & Printing	5.74	(-) 28.22	19.97	(-) 6.93	(-) 8.57
Miscellaneous General Service	4,194.89	0.05	(-) 49.33	2.68	(-) 93.11
Education	54.03	(-) 2.70	(-) 15.77	62.74	(-) 66.87
Health	47.71	7.72	(-) 16.58	26.56	35.04
Water Supply etc.	97.38	(-) 7.88	6.81	3.99	33.71
Housing	0.01	18.16	0.99	28.43	(-) 1.56
Industries	0.84	26.53	158.01	29.93	3.53
Transport	(-) 88.67	(-) 85.37	2,939.18	28.09	(-) 62.13

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 2008-09, it slowly came down to 62 in 2012-13. The table below shows the composition of the grants-in-aid and its trend over the last five years:

Table No. 1.13: Grants-in-aid from GOI

	<i>(₹ in crore)</i>				
Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Non-Plan Grants	1319.36	1289.09	1195.43	1230.57	1289.76
Grants for State Plan Schemes	1203.48	1377.64	1745.48	2450.06	2691.59
Grants for Central Plan Schemes	30.49	32.56	29.29	46.79	33.34
Grants for Centrally Sponsored Schemes	200.50	266.26	279.81	312.25	321.04
Grants for Special Plan Schemes	44.89	77.05	42.10	57.43	37.99
Total:	2798.72	3042.60	3292.11	4097.10	4373.72
Percentage of increase over previous year	9.26	8.71	8.20	24.45	6.75
Total grants as a percentage of Revenue Receipts	69	69	64	63	62

There was almost no change in the amount of 'non-plan grants' over the period of five years. However, grants for State plan schemes have become more than doubled during 2012-13 as compared to the year 2008-09.

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 and in 20 equal instalment 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 deficits 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 2009-10 and received consolidated amount of ₹ 89.00 crore upto March 2013 as detailed below:

Table No. 1.14: Debt Relief due and received 2005-13

Year for which Debt Relief due	Year of Debt Relief received	Amount (₹ in crore)
2005-06	2006-07	22.25
2006-07	2008-09	22.25
2007-08	2009-10	22.25
2008-09	2010-11	11.12
2008-09	2011-12	11.13
Total:		89.00

The State Government had received the amount due on account of DCRF upto the year 2008-09. An amount of ₹ 22.25 crore due for the year 2009-10 had not been received (March 2013).

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. The State Government received ₹ 112.37 crore in 2011-12 and ₹ 23.85 crore in 2012-13 from the Central Government as non-plan Grants for State specific needs for creation of capital assets as recommended by XIII FC.

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 as 9.31 *per cent* of GSDP during the period while it was 4.74 *per cent* in the XII FC period.

During last five year period from 2008-09 to 2012-13, the devolution of different component of State’s Share of Union Taxes was as under:

Table No. 1.15: Trend in components of State's Share of Union Taxes

(₹ in crore)

Component of State's Share of Union Taxes	2008-09	2009-10	2010-11	2011-12	2012-13
Corporation tax	225.20	290.73	438.70	514.68	536.36
Income tax	141.40	161.95	231.83	261.43	321.11
Taxes on wealth	0.25	0.66	0.90	1.98	0.91
Union Excise & Customs	245.65	178.51	339.03	373.42	416.75
Service tax	74.02	74.49	111.90	156.05	218.05
Total:	686.52	706.34	1,122.36	1,307.56	1,493.18

The devolution of State's Share of Union Taxes assigned to the State substantially increased by 58.90 *per cent* in the 1st year of XIII FC (2010-11) over the Terminal year 2009-10 of XII FC period. This 58.90 *per cent* increase in the beginning year of XIII FC was the result of the 4.57 *per cent* increase in devolution of the XIII FC over the XII FC. There was an increasing trend in 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.

1.3.5 Optimisation of the XIII FC grants during 2012-13

Table No. 1.16: Recommendations of XIII FC and Actual Release of Funds to ULBs & PRIs during 2012-13

(₹ in crore)

Transfers	Recommendation of the XIII FC	Actual release	Expenditure under relevant revenue head of account	Un-utilised amount
Local Bodies and PRIs	98.26	41.46	50.00	Nil
State Disaster Response Fund	19.16	10.58	10.68	Nil
Roads and Bridges	28.00	28.00	139.69	Nil
State Specific Grant	23.85	23.85	NA	NA
Forestry and Wild Life	36.63	17.91	67.61	Nil

Source: XIII FC recommendations, Finance Accounts and departmental records

Against the FC recommendation of ₹ 98.26 crore to the ULBs and PRIs, GoI released ₹ 41.46 crore during 2012-13 including specific grant during the year as per the Finance Accounts. However, as per the information furnished by the Rural Development (Panchayat) Department and Urban Development Department (July 2013) total funds received from GOI during 2012-13 was ₹ 50.00 crore which was utilised during the year.

The XIII FC recommended for Central Share of ₹ 19.16 crore against which ₹ 10.58 crore was released by the Central Government during the year 2012-13 towards the State Disaster Response Fund. The State Government transferred an amount of ₹ 10.64 crore to the SDRF under Public Account along with the Central Share of ₹ 9.58 crore. An expenditure of ₹ 10.68 crore was incurred on this account during 2012-13. The Central Government released ₹ 28.00 crore for maintenance cost of Roads and Bridges and ₹ 17.91 crore under Forestry and Wildlife against which

expenditure of ₹ 139.69 crore and ₹ 67.61 crore respectively were incurred. An amount of ₹ 23.85 crore was released as State Specific Grants during the year 2012-13 against which the position of expenditure during the year was not available.

1.4 Capital Receipts

Non-debt capital receipts of the State during the period 2008-09 to 2012-13 was not only meagre but also showed a decreasing trend from ₹ 3.51 crore in 2009-10 to ₹ 1.26 crore in 2012-13. However, capital receipts as a whole showed an increasing trend from ₹ 211.94 crore in 2008-09 to ₹ 835.27 crore in 2012-13 i.e. an increase of about 294 *per cent* over the years.

Table No. 1.17: Trends in growth and composition of receipts

	(₹ in crore)				
Sources of State's Receipts	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Receipts (CR)	211.94	497.32	558.71	419.98	835.27
Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
Recovery of Loans and Advances	3.25	3.51	2.80	2.10	1.26
Public Debt Receipts	208.69	493.81	555.91	417.88	834.01
Rate of growth of debt capital receipts (%)	316.63	136.62	12.58	(-) 24.83	99.58
Rate of growth of non-debt capital receipts (%)	(-) 0.61	8.00	(-) 20.23	(-) 25.00	(-) 40.00
Rate of growth of GSDP (%)	15.05	13.48	16.00	17.43	13.69
Rate of growth of CR (<i>per cent</i>)	297.19	134.65	12.34	(-) 24.83	98.88

1.4.1 Recoveries of loans and advances

During the year 2012-13, 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 ₹ 18.93 crore and the outstanding loans and advances at the end of 31 March 2012 was ₹ 94.55 crore. Only ₹ 1.26 crore had been recovered from them during the year, of which ₹ 1.17 crore was received from the Government Servants. As on 31 March 2013, the outstanding Loans and Advances stood at ₹ 112.24 crore.

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

Debt receipts from internal sources during the year 2012-13 was ₹ 830.53 crore out of which a major portion was borrowed from the open market which increased during the year by ₹ 345.00 crore (from ₹ 300.00 crore in 2011-12 to ₹ 645.00 crore in 2012-13) and National Small Savings Fund (NSSF) by ₹ 28.76 crore during the year. The growth rate of Public Debt receipts substantially increased by 99.58 *per cent* in 2012-13 over the previous year mainly due to increase in market borrowings.

1.4.3 Loans and advances from GoI

Loans and Advances from GoI during 2012-13 was ₹ 3.48 crore against ₹ 6.07 crore during 2011-12. Repayment during the year was ₹ 31.21 crore against outstanding

balance of ₹ 406.97 crore as on 31 March 2012. Outstanding balance of Loans and Advances stood at ₹ 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, 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. Here the Government acts as a banker. The balance after disbursements is the fund available with the government for use. Details for five year are shown in **Table No. 1.18**.

Table No. 1.18: Public Account Balances

	(₹ in crore)				
Resources under Public Account balances	2008-09	2009-10	2010-11	2011-12	2012-13
a. Small Savings, Provident Fund etc.	1496.89	1795.99	2002.94	2146.29	2385.57
b. Reserve Fund	329.79	360.52	430.60	506.75	582.56
c. Deposits and Advances	111.74	193.41	250.50	241.41	215.37
d. Suspense and Miscellaneous	0.00	0.00	0.00	0.00	0.00
e. Remittances	0.00	0.00	0.00	0.00	0.00
Total:	1938.42	2349.92	2684.04	2894.45	3183.50

Table No. 1.18 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 ₹ 3183.50 crore as on 31 March 2013. The overall increase was ₹ 1245.08 crore (64 *per cent*) in 2012-13 over the balance of ₹ 1938.42 crore in 2008-09. The Government could use the available funds of ₹ 3183.50 crore under Public Account for development purposes. The major share (75 *per cent*) of the Public Account was from Small Savings, Provident Funds etc. (₹ 2385.57 crore) which bear an interest rate of 8.80 *per cent* per annum. Out of the balance of ₹ 582.56 crore (18 *per cent* of total balance) under Reserve Fund, ₹ 479.21 crore was invested in the earmarked fund (Sinking Fund). Only 7 *per cent* contribution to the total balance of Public Account was from Deposit and Advances.

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 1.7 presents the trends in total expenditure over a period of the last five years (2008-13) and its composition in terms of 'expenditure by activities' is depicted in **Chart 1.8**.

Chart No. 1.7: Trends in various components of total expenditure during 2008-13

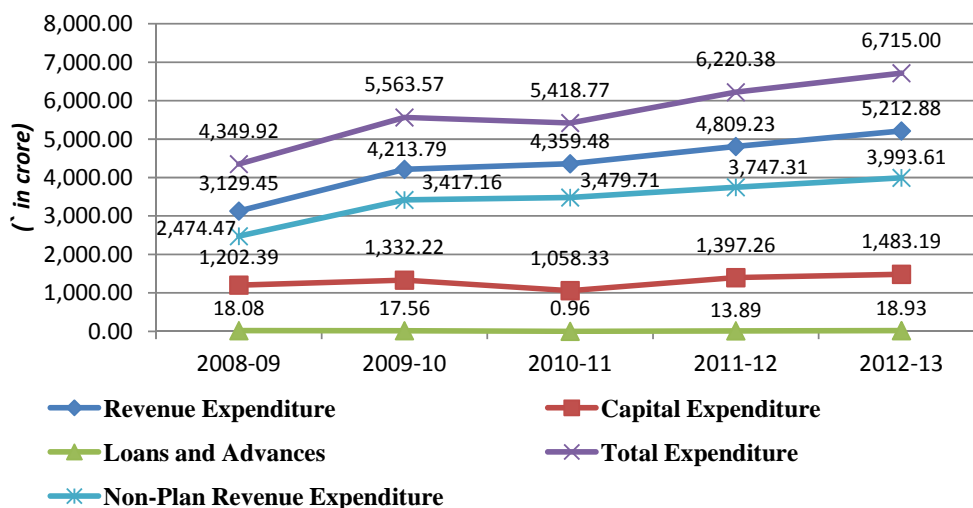


Chart 1.7 shows that during the period from 2008-09 to 2012-13 the total expenditure i.e., Revenue, Capital and Loans and Advances disbursed was on increasing trend and it was higher by 7.95 *per cent* during 2012-13 over the previous year. Revenue and Capital expenditure increased by 8.39 *per cent* and 6.15 *per cent* respectively in 2012-13 over 2011-12. Revenue expenditure constituted about 78 *per cent* of the total expenditure, of which 77 *per cent* was on Non-Plan Revenue Account during 2012-13. Out of total loans and advances of ₹ 18.93 crore during the year 2012-13, the major portion of ₹ 18.65 crore was disbursed for developmental activities under Social and Economic Services under Plan head.

Chart 1.7 also shows that as a percentage of total expenditure, revenue expenditure was 78 *per cent* during the year 2012-13. Out of the total revenue expenditure, 77 *per cent* was non-plan and 23 *per cent* was on plan activities. The trend in composition of revenue expenditure (both plan and non-plan) is depicted in **Table No. 1.19**.

Table No. 1.19: Trends in Composition of revenue expenditure (Non-plan and Plan) during 2008-13

	2008-09	2009-10	2010-11	2011-12	2012-13
	(₹ in crore)				
Non-plan	2474.47 (79)	3417.16 (81)	3479.71 (80)	3747.31 (78)	3993.61 (77)
Plan	654.98 (21)	796.63 (19)	879.77 (20)	1061.92 (22)	1219.27 (23)
Total:	3,129.45	4,213.79	4,359.48	4,809.23	5,212.88

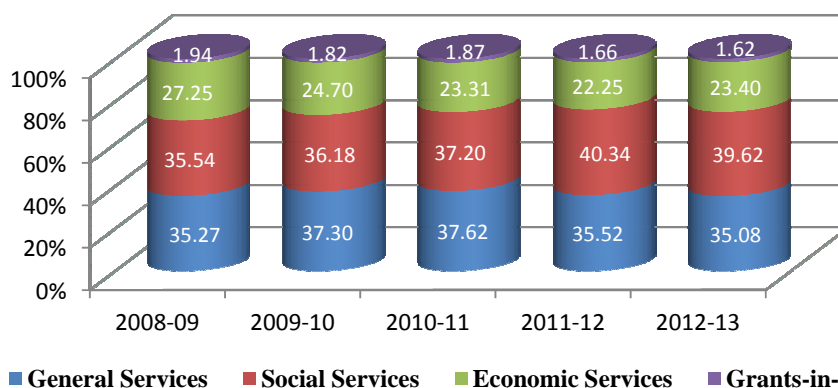
(Figures in bracket indicate percentage of total expenditure)

The non-plan revenue expenditure (₹ 3,993.61 crore) was significantly higher than the XIII FC projection (₹ 2,960.10 crore) for the current year. The percentage of Plan Revenue Expenditure (PRE) to total expenditure fluctuated between 19 and 23 *per cent* during the period 2008-13. The State could not reduce the Non-Plan Revenue

Expenditure (NPRE) and increase in the PRE was one-two *per cent* in 2012-13 over the earlier years. The ratio of revenue expenditure to total expenditure was on an increasing trend from 72 *per cent* in 2008-09 to 80 *per cent* in 2010-11 (**Chart 1.7**), which decreased to 77 *per cent* in 2011-12 but again increased to 78 *per cent* in 2012-13.

The trends in composition of total expenditure by activities as depicted in **Chart 1.8** show that the share of General Services to total expenditure ranged between 35.08 and 37.62 *per cent* and the share of Social Services to total expenditure increased gradually from 35.54 *per cent* in 2008-09 to 40.34 *per cent* in 2011-12 but decreased marginally to 39.62 *per cent* in 2012-13. The expenditure on Economic Services, however, showed a declining trend over the years and reached to 23.40 *per cent* in 2012-13 as compared to 27.25 *per cent* in 2008-09.

Chart 1.8: Trends in composition of total expenditure by activities during 2008-13
(Figures in percentage)



- During 2012-13, the expenditure on General, Social and Economic Services increased to ₹ 2,355.56, ₹ 2,660.37 and ₹ 1,571.54 crore i.e. by 6.10, 6.02 and 13.53 *per cent* respectively over the previous year.
- The combined revenue expenditure under both plan and non-plan (Plan: ₹ 1,210.15 crore; Non-plan: ₹ 1,726.65 crore) during 2012-13 in respect of Social and Economic Services increased by 9.87 *per cent* as compared to 2011-12.
- The non-plan revenue expenditure on Social and Economic Services during 2012-13 were ₹ 1,082.92 crore and ₹ 643.73 crore respectively.
- Non-plan revenue expenditure in Social Service decreased from ₹ 1,108.15 crore in 2011-12 to ₹ 1,082.92 crore by 2.28 *per cent* in 2012-13.

Revenue expenditure on some of the components in Social and Economic Services in 2011-12 and 2012-13 are given below:

Table No. 1.20: Actual Revenue Expenditure on different components during 2011-12 and 2012-13

(₹ in crore)

Name of Component	Actuals	
	2011-12	2012-13
General Education	861.79	929.23
Medical, Public Health and Family Welfare	220.83	230.49
Maintenance Expenditure for Medium Irrigation	Nil	Nil
Maintenance Expenditure for Minor Irrigation	1.38	0.56
Subsidies	12.62	37.57

Source: Finance Accounts 2011-12 and 2012-13.

During 2012-13, the actual expenditure incurred under General Education, Medical, Public Health & Family Welfare and Subsidies was higher by 6, 9 and 14 per cent respectively over those of 2011-12. Out of the total subsidies of ₹ 37.57 crore, ₹ 25.32 crore was on account of Food subsidy for BPL and AAY Families during 2012-13. During 2012-13 the maintenance expenditure for medium irrigation projects was nil while it was ₹ 0.56 crore in respect of minor irrigation projects.

1.6.2 Revenue expenditure

Revenue expenditure as a percentage of GSDP increased by 4.30 per cent in 2009-10 from the previous year and thereafter it decreased consistently from 27.36 per cent in 2009-10 to 21.85 per cent in 2012-13. The revenue surplus as per cent of GSDP increased from 6.98 per cent in 2008-09 to 7.70 per cent in 2012-13 with irregular ups and downs during the five year period.

Table No. 1.21: Revenue receipts vis-a-vis revenue expenditure and their percentage with the GSDP during 2008-13

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue receipts	4,076.78	4,401.35	5,168.60	6,476.90	7,050.30
As percentage of GSDP	30.04	28.58	28.93	30.87	29.56
Revenue expenditure	3,129.45	4,213.79	4,359.48	4,809.23	5,212.88
As percentage of GSDP	23.06	27.36	24.40	22.92	21.85
Revenue surplus	947.33	187.56	809.12	1,667.67	1,837.42
As percentage of GSDP	6.98	1.22	4.53	7.95	7.70

1.6.3 Committed Expenditure

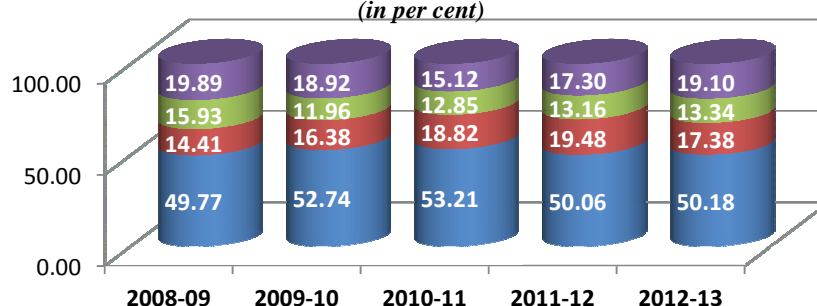
The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pension and subsidies. **Table 1.22** and **Chart 1.9** present the trends in the expenditure on these components during 2008-2013.

Table No. 1.22: Components of Committed Expenditure

Components of Committed Expenditure	2008-09	2009-10	2010-11	2011-12	(₹ in crore)	
					2012-13	
					BE	Actuals
Salaries* & Wages , of which	1,466.30	2,042.75	2,143.15	2,189.77	2,745.85	2,467.90
<i>Non-Plan Head</i>	1,231.48	1,802.15	1,851.55	1,875.95	2,397.97	2,003.83
<i>Plan Head</i>	143.11	240.60	291.60	313.82	347.88	464.07
Interest Payments	394.29	408.51	447.32	493.27	520.00	532.81
Expenditure on Pensions	356.43	559.89	654.77	730.02	700.00	694.19
Subsidies	6.56	6.12	11.07	12.62	Nil	37.57
Total:	2,223.58	3,017.27	3,256.31	3,425.68	3,965.85	3,732.47

*Includes grants-in-aid

Chart 1.9: Share of Committed Expenditure in Non-Plan Revenue Expenditure during 2008-09 to 2012-13
(in per cent)



■ Salary & Wages ■ Pensions Payment ■ Interest Payment ■ Other NPRE including subsidy

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 2012-13, the salary and wages expenditure were much higher than the XIII FC Projections which can be seen in **Table No. 1.23**. However, during 2012-13, the salary expenditure was below the budget estimates for the year. The salary expenditure increased mainly due to revision of pay of the State Government Employees as per recommendation of the Pay Review Committee constituted by the State Government during 2009-10. The revised pay was effective from 1-1-2006. Besides, the retirement age of the State Government Employees had been increased to 60 years from 58 years w.e.f 1 April 2012 resulting in increase in salary expenditure of the State Government during 2012-13.

Table No. 1.23: XIII FC recommendation vis-à-vis the actual in respect of Non-Plan Revenue Expenditure

(₹ in crore)

Component	XIII FC Projection			Actual		
	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13
Salary (<i>per cent</i>)	1,505.05 (53)	1,528.20 (52)	1,548.67 (46)	1,851.55 (53)	1,875.95 (50)	2,003.83 (50)
Interest Payment (<i>per cent</i>)	458.61 (16)	491.49 (16)	527.07 (16)	447.32 (13)	493.27 (13)	532.81 (13)
Pensions (<i>per cent</i>)	455.21 (16)	500.73 (17)	550.80 (16)	654.77 (19)	730.03 (19)	694.19 (18)
Others (<i>per cent</i>)	407.30 (15)	439.68 (15)	733.65 (22)	526.07 (15)	648.06 (17)	762.78 (19)
Total:	2,826.17	2,960.10	3,360.19	3,479.71	3,747.31	3,993.61

Expenditure on Pension Payments:

The table and chart shows that the expenditure on pension payments during 2012-13 was higher than the XIII FC projections by ₹ 143.39 crore (i.e by 26 *per cent*). But, the actual expenditure on pension was below the budget estimates (RE) (₹ 700.00 crore) for the year 2012-13 which decreased over the previous year expenditure. 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 2012-13, ₹ 694.19 crore was spent on pension payment for 51,265 pensioners including 82 MLAs. The pension payment liabilities would go up from 2014-15 onwards. The State Government did not introduce the New Pension Scheme and remained committed to continue the existing system of pension.

Interest Payments:

The expenditure on interest payments was having an increasing trend during 2008-13 and ranged between 10 and 13 *per cent* of revenue expenditure during the period. Interest payments increased by ₹ 39.54 crore during 2012-13 over the previous year mainly due to more payments on internal borrowings from market and other financial institutions by ₹ 308.76 crore and loans from small savings provident funds by ₹ 192.26 crore. Interest payment on loans from Government of India during the year was ₹ 31.79 crore only. Out of first three years of the period, interest payments in two years i.e. 2011-12 and 2012-13 was higher than the projection made by the XIII FC. However, in 2010-11, it was below the XIII FC projection by ₹ 11.29 crore which could be seen in **Table No. 1.23**.

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 ₹ 37.57 crore as explicit subsidies relating to Agriculture and other Allied Activities. Out of ₹ 37.57 crore, ₹ 25.32 crore was given as food subsidy through the Food, Civil Supplies and Consumers Affairs Department to the BPL and AAY Families, Tribal Welfare and Scheduled Caste Welfare Departments.

As per information furnished by the Education (School) Department (November 2013), during 2012-13 text books costing ₹ 3.47 crore were distributed among the BPL school going children free of cost out of which ₹ 0.51 crore was relating to the Sarva Shiksha Abhiyan Mission implemented in the State. Besides, expenditure of ₹ 5.49 crore was incurred for free distribution of text books to the school going children through State Council of Educational Research and Training (SCERT) during the year 2012-13. Free supply of school uniform to the students costing ₹ 19.38 crore was done during 2012-13 by the Education (School) Department under SSA Mission of the State.

It was stated by the Department that the scheme for free supply of bicycle to the students particularly girl students studying in standard XI and XII would come into force from the financial 2013-14.

Department-wise explicit subsidy given by the State Government during last five years from 2008-09 to 2012-13 are given in **Table No. 1.24**.

Table No. 1.24: Department-wise explicit subsidy given by the Government during 2008-13

Sl. No.	Name of Department	Amount of subsidy given (₹ in crore)				
		2008-09	2009-10	2010-11	2011-12	2012-13
1.	Tribal Welfare Department	1.95	1.78	3.31	2.63	4.28
2.	Welfare of SC, OBC & Minorities Department	2.21	1.06	1.99	3.13	3.66
3.	Agriculture Department	2.38	2.64	5.77	6.86	3.86
4.	Food, Civil Supplies & Consumers Affairs Department	0.00	0.00	0.00	0.00	25.32
5.	Industries & Commerce Department	0.00	0.00	0.00	0.00	0.45
6.	Co-operation Department	0.00	0.64	0.00	0.00	0.00
Total:		6.54	6.12	11.07	12.62	35.57

The State Government provides financial support to the Government Companies and Corporations by way of grants and loans to meet the gap between income and expenditure which becomes an indirect/implicit subsidy. The details of the subsidy provided by the Government under this category during 2008-13 are given in **Table No. 1.25**.

Table No. 1.25: Implicit subsidies given during 2008-13 to Government Companies/Corporations

Sl. No.	Name of Government Companies/ Corporations	Year (₹ in crore)					Total
		2008-09	2009-10	2010-11	2011-12	2012-13	
1.	Tripura State Electricity Corporation Limited	25.00	126.77	93.05	49.15*	40.00	333.97
2.	Tripura Tea Development Corporation Limited	0.01	0.00	1.38	0.20	0.00	1.59
3.	Tripura Rehabilitation & Plantation Corporation Limited	3.05	1.50	1.16	0.50	6.82	13.03
4.	Tripura Tourism Development Corporation Limited	0.00	0.35	0.35	0.25	1.81	2.76
5.	Tripura Road Transport Corporation	0.00	10.94	13.00	13.25	14.80	51.99
6.	Tripura Jute Mills Limited	0.00	0.00	0.00	0.70	0.00	0.70
Total:		28.06	139.56	108.94	64.05	63.43	404.04

Source: Audit Reports.

*Grant ₹ 9.15 crore subsidy: ₹ 40 crore.

Maximum financial assistance as subsidy/grant was provided to the Tripura State Electricity Corporation Limited (TSECL). During the last five years, ₹ 333.97 crore was paid to TSECL.

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 levels. All the PRIs are governed by Tripura Panchayats Act, 1993. As of March 2013 there were 4 ZPs, 23 PSs and 511 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 two categories of ULBs in the State e.g. Municipal Council (MC) and Nagar Panchayats (NPs). All the ULBs were governed by the Tripura Municipal Act, 1994. As of March 2013, there was one MC and 15 NPs in the State.

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 1.26**.

Table No. 1.26: Financial Assistance to Local Bodies etc.

	(₹ in crore)				
Financial assistance to Institutions	2008-09	2009-10	2010-11	2011-12	2012-13
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	29.92	39.76	33.91	34.70	37.51
Municipal Council and Nagar Panchayats	59.24	78.52	70.65	132.93	241.52
Zilla Parishads and Other Panchayati Raj Institutions	60.00	27.57	29.93	45.04	45.36
Other Institutions	77.50	77.52	125.31	5.16	6.09
Total:	226.66	223.37	259.80	217.83	330.48
Assistance as percentage of RE	7.24	5.30	5.96	4.53	6.34

The quantum of financial assistance to the Zilla Parishads and other Panchayati Raj Institutions and Municipalities increased substantially since 2011-12 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 Council and 15 Nagar Panchayats substantially increased by ₹ 108.59 crore during 2012-13 over the previous year and by ₹ 170.87 crore as compared to 2010-11. As regards other institutions the devolution of funds was less in 2011-12 which stood at ₹ 5.16 crore as against ₹ 125.31 crore in 2010-11 and ₹ 6.09 crore in 2012-13. The devolution of funds to Educational Institutions had increased during 2012-13 due to increase in assistance to Non-Government Secondary Schools by 8 per cent over previous 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 Institution 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 were yet to be transferred. Out of these five subjects, funds for payment of wages of pump operators and power consumption charges only 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. 1.27: Source of funds of PRIs during 2008-13

(₹ in crore)					
Source of funds	2008-09	2009-10	2010-11	2011-12	2012-13
Panchayat Development Fund (Grants)	44.93	21.69	18.40	17.86	18.14
Finance Commission Grants	3.08	9.23	11.42	27.18	27.23
Own Revenue	0.72	0.75	0.84	1.10	1.91
Total:	48.73	31.67	30.66	46.14	47.28

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

The table shows that the receipt of funds by PRIs from different sources were in decreasing trend from 2008-09 to 2010-11 which further increased from 2011-12 over the previous year mainly due to more receipts towards Finance Commission grants by ₹ 15.76 crore during 2011-12 and again by ₹ 1.14 crore in 2012-13.

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.

As per information furnished by the RD (Panchayat) Department (July 2013), it was noticed that the amount of grants received in respect of Panchayat Development fund and the Finance Commission grants had been fully utilised during the period 2008-13 leaving a little revenue from own sources for future use. Details of Revenue Expenditure incurred by PRIs during 2008-13 are given in **Table No. 1.28**.

Table No. 1.28: Utilisation of funds by PRIs during 2008-13

	(₹ in crore)				
Source of expenditure	2008-09	2009-10	2010-11	2011-12	2012-13
Panchayat Development funds	44.93	21.69	18.40	17.86	18.13
Finance Commission Grants	3.08	9.23	11.42	27.18	27.23
Own Revenue	0.61	0.64	0.71	0.93	1.62
Total:	48.62	31.56	30.53	45.97	46.98

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, road 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 funds position from various sources during 2008-09 to 2012-13 are given below:

Table No. 1.29: Source of funds of ULBs during 2008-13

	(₹ in crore)				
Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
States grants	67.83	76.03	97.03	108.18	219.55
Central grants	1.52	2.49	2.24	5.25	22.77
Own Revenue	14.14	15.27	17.07	17.60	20.43
Total:	83.49	93.79	116.34	131.03	262.75

Source: Information by the Urban Development Department

From the above table it can be seen that the total devolution of funds during the period from 2008-09 to 2012-13 had been on an increasing trend which further increased in 2012-13 and was almost double in 2012-13 as compared to the previous year. State Grants constitute major components of funds for ULBs (above 80 *per cent*) during the period. During 2012-13, Central grants increased by four times over the previous year. Revenue from own sources during the period ranged between ₹ 14 crore and ₹ 20 crore of which major portion was collected through Agartala Municipal Council (₹ 10 crore to ₹ 15 crore) during the period.

Information as furnished by the Urban Development Department shows that funds were utilised *cent per cent* in respective years from 2008-09 to 2012-13 through AMC and 15 NPs.

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).

CAG 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.

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 finalised in June 2011 had not been implemented (March 2013).

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.

CAG 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 vide order dated 21 March 2011.

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 for necessary action.

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 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 2008-13 are as under:

Table No. 1.30: Development and non-development revenue expenditure

(₹ in crore)					
Nature of expenditure	2008-09	2009-10	2010-11	2011-12	2012-13
Development expenditure (% of total Revenue Expenditure)	1713.09 (54.74)	2262.65 (53.70)	2345.88 (53.81)	2672.97 (55.58)	2936.80 (56.34)
Rate of Growth (in <i>per cent</i>)	20.91	32.08	3.68	13.94	9.87
Non-development expenditure (% of total Revenue Expenditure)	1416.76 (45.26)	1951.14 (46.30)	2013.60 (46.19)	2136.26 (44.42)	2276.08 (43.66)
Rate of Growth (in <i>per cent</i>)	2.90	37.72	3.20	6.09	6.54
Total Revenue expenditure	3129.45	4213.79	4359.48	4809.23	5212.88
Rate of Growth (in <i>per cent</i>)	12.02	34.65	3.46	10.32	8.39

The Development expenditure increased by ₹ 263.83 crore (9.87 *per cent*) in 2012-13 over the previous year. The Development expenditure as a percentage of total revenue expenditure increased marginally from 55.58 *per cent* in 2011-12 to 56.24 *per cent* in 2012-13. Non-development expenditure increased by ₹ 139.82 crore in 2012-13 over the previous year. The rate of growth of non-development expenditure in 2012-13 over the previous year was 6.54 *per cent*. It was observed that non-development

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 subsidized 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.

expenditure as a percentage of total revenue expenditure showed a decreasing trend from 2009-10 which stood at 43.66 *per cent* in 2012-13 from 46.30 *per cent* in 2009-10.

The following table would indicate the fiscal priorities given by the Government in various heads of expenditure with reference to GSDP and Aggregate Expenditure (AE) during 2012-13 as compared to 2009-10.

Table No. 1.31: Fiscal Priority of the State in 2009-10 and 2012-13

<i>(in per cent)</i>						
Fiscal Priority by the State	AE/GSDP	DE/AE	SSE/AE	CE/AE	Education/AE	Health / AE
2009-10	36.12	61.08	36.08	23.95	16.76	4.94
2012-13	28.15	63.30	39.62	22.09	16.68	4.64
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 2012-13 Development Expenditure as percentage of Aggregate Expenditure increased by 2.22 *per cent* as compared to 2009-10. In respect of Social Service Expenditure the increase was 3.54 *per cent*. The Capital Expenditure as percentage of Aggregate Expenditure decreased by 1.68 *per cent* in 2012-13 as compared to that of 2009-10. Further, the expenditure on Education as ratio of Aggregate Expenditure decreased from 16.76 *per cent* in 2009-10 to 16.68 *per cent* in 2012-13. Similarly, the expenditure on Health as a ratio of Aggregate Expenditure decreased from 4.94 *per cent* in 2009-10 to 4.64 *per cent* in 2012-13.

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. 1.32: Expenditure on Revenue and Capital (Plan and Non-Plan)

Expenditure	Plan					Non-Plan				
	2008-09	2009-10	2010-11	2011-12	2012-13	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue	654.98	796.63	879.77	1061.92	1219.27	2474.47	3417.16	3479.71	3747.31	3993.61
Capital	1123.75	1263.77	1006.70	1321.14	1450.67	78.64	68.45	51.63	76.12	32.52
Total :	1778.73	2060.40	1886.47	2383.06	2669.94	2553.11	3485.61	3531.34	3823.41	4026.13

It can be seen from **Table No. 1.32** that under the plan head, the total expenditure (both Revenue and Capital) increased from ₹ 1,778.73 crore in 2008-09 to ₹ 2,669.94 crore in 2012-13. The capital expenditure in plan during the last five year period ranged between 53.36 and 63.18 *per cent* and the revenue expenditure under the plan head ranged between 36.82 and 46.64 *per cent* during 2008-09 to 2012-13.

Under non-plan head, the revenue expenditure constituted a major portion which ranged between 96.92 and 99.19 *per cent* during 2008-09 to 2012-13. The non-plan revenue expenditure (₹ 3,993.61 crore) during 2012-13 exceeded the XIII FC Projection for 2012-13 (₹ 3,360.18 crore) by ₹ 633.43 crore (18.85 *per cent*). Increase in capital expenditure under plan head was ₹ 129.53 crore (9.80 *per cent*) in 2012-13

over the previous year mainly under Water Supply and Sanitation (₹ 124.98 crore), Agriculture and Allied Activities (₹ 12.09 crore), etc. offset by decrease in Social Welfare and Nutrition (₹ 16.11 crore) while revenue expenditure under the plan head increased by ₹ 157.35 crore (14.82 *per cent*) over the previous year mainly due to increase under Education, Sports, Art and Culture (₹ 16.75 crore); Water Supply, Sanitation, Housing and Urban Development (₹ 116.29 crore) and Industry and Mineral (₹ 15.97 crore).

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 1.33** presents the trends in development expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* the previous year, **Table 1.34** provides the details of capital expenditure and the component of revenue expenditure incurred on the maintenance of the selected social and economic services

Table No. 1.33: Development Expenditure

Components of Development Expenditure	(₹ in crore)				
	2008-09	2009-10	2010-11	2011-12	2012-13
Development Expenditure (a to c)	2,740.73 (63.00)	3,398.56 (61.08)	3,278.68 (60.02)	3,907.31 (62.81)	4,250.56 (63.30)
a. Development Revenue Expenditure	1,713.09 (39.38)	2,262.65 (40.67)	2,345.88 (43)	2,672.97 (42.97)	2,936.80 (43.73)
b. Development Capital Expenditure	1,009.56 (23.21)	1,118.35 (20.10)	931.96 (17)	1,220.53 (19.62)	1,295.11 (19.29)
c. Development Loans and Advances	18.08 (0.41)	17.56 (0.31)	0.84 (0.02)	13.81 (0.22)	18.65 (0.28)

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 ₹ 2,740.73 crore in 2008-09 to ₹ 3,398.56 crore in 2009-10 and then had a slight downfall in 2010-11, which stood at ₹ 3,278.68 crore and then increased to ₹ 3,907.31 crore (19.17 *per cent*) in 2011-12 and ₹ 4,250.56 crore in 2012-13. The percentage of development expenditure to total expenditure of the State increased by a mere 0.49 *per cent* during 2012-13 over the previous year. The relative share of the revenue development expenditure was 43.73 *per cent* of the total expenditure while the share in respect of

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 categorized into social services and economic services which together constitute development expenditure, while expenditure on general services is treated as non-development expenditure.

development capital expenditure was 19.29 *per cent* which was 0.33 *per cent* lower than the previous year.

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. 1.34: Efficiency of Expenditure Use in Selected Social and Economic Services

(In per cent)

Social/Economic Infrastructure	2011-12			2012-13		
	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	17.40	84.99	15.01	12.85	89.97	10.03
Health & Family Welfare	34.88	75.03	24.97	26.04	80.06	19.94
Water Supply, Sanitation, and Housing & Urban Development	52.92	15.69	84.31	58.92	12.77	87.23
Other Social Services	13.38	14.87	85.13	10.68	9.73	90.27
Total (SS)	23.12	54.61	45.39	22.74	56.04	43.96
Economic Services (ES)						
Agriculture & Allied Activities	20.11	50.82	49.18	22.56	19.21	80.79
Irrigation & Flood Control	65.26	90.03	9.97	63.21	80.93	19.07
Power & Energy	34.18	3.12	96.88	64.39	3.60	96.40
Transport	61.85	-	100.00	66.94	0.91	99.09
Other Economic Services	55.58	62.61	37.39	30.83	99.10	0.90
Total (ES)	46.26	42.78	57.22	43.91	44.07	55.93
Total (SS+ES)	31.35	51.32	48.68	30.60	52.45	47.55

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 year 2011-12 and 2012-13.

The above table also shows that the percentage of salary and wages expenditure in Social Services during the year 2012-13 had increased to 56.04 *per cent* mainly due to increase in salary expenditure in Education Sector by 4.98 *per cent* and in Health Sector by 5.03 *per cent* over the previous year. However, in Water Supply and Sanitations and Housing & Urban Development, the operational and maintenance cost increased steadily during 2012-13 which stood at 87.23 *per cent* of the revenue expenditure on that account.

On the other hand, the salary and wages expenditure in Economic Service had increased only by 1.29 *per cent* mainly due to decrease in salary expenditure by 9.10 *per cent* in Irrigation Sector and steep decrease in Agriculture and Allied Activities by 31.61 *per cent* under Economic Service during the 2012-13.

However, the combined salary and wage expenditure in Social and Economic Services during the year 2012-13 in relation to the share of total revenue expenditure was almost the same as in the previous year. The capital expenditure to total expenditure in both these Services decreased over the previous year.

As the expenditure on Social and Economic Services are treated as development expenditure, the salary and wages expenditure in those Services are also treated as development expenditure during the year.

1.8 Financial Analysis of Government Expenditure and Investments

1.8.1 Financial Results of Irrigation projects

During 2012-13, Non-Plan revenue expenditure on Minor and Medium Irrigation Projects was ₹ 36.89 crore. According to Para 6 (x) of Term of Reference (TOR) of the XIII FC, there was a need for ensuring the commercial viability of irrigation projects etc. in the State through various means including levy of user charges and adoption of measures to promote efficiency. There was no commercial Irrigation Project in the State of Tripura. 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 ₹ 76.31 crore as on 31 March 2013.

1.8.2 Incomplete projects

As per information furnished by the State Public Works Department, there were 65 ongoing/incomplete projects as on 31 March 2013 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 2013 are given in **Table 1.35**:

Table No. 1.35: Category-wise profile of Incomplete Projects

(₹ in crore)

Category of works/projects	No. of incomplete Works/Projects	Initial Budgeted Cost	Actual expenditure incurred during 2012-13	Cumulative actual expenditure as on 31.3.2013 (percentage over approved cost)
Building works	34	445.51	83.27	214.19 (48.08)
Bridges works	17	124.66	21.84	53.53 (42.94)
Road works	8	285.11	65.84	137.70 (48.30)
Water Resources works	6	129.91	19.88	114.45 (88.10)
Total:	65	985.19	190.83	519.87 (52.77)

Source: Finance Accounts 2012-13

Out of 65 ongoing/incomplete projects, 34 are building works most of which pertains either to the Health Department or Education Department. There are 16 major projects having estimated cost of more than ₹ 10 crore each (**Appendix 1.6**).

One project 'Gomati medium project' relating to the Public Works (Water Resources) Department was lingering since 1981-82 with a revised cost of ₹ 90.31 crore of which an expenditure of ₹ 76.31 crore (84 *per cent*) had already been incurred up to 31 March 2013. The revised date of completion of the project had however, been fixed on 31 March 2014.

Further, information pertaining to incomplete projects whose scheduled date of completion was up to 31 March 2013 is given in the **Table 1.36**.

Table No. 1.36: Category-wise profile of Incomplete Projects which were scheduled to be completed by 31 March 2013

(₹ in crore)

Name of Projects	No. of incomplete Projects	Initial Budgeted Cost	Cumulative actual expenditure as on 31.3.2013
Building works	4	58.55	34.85
Bridges works	5	31.26	6.72
Water Resources works	5	46.90	38.13
Total:	14	136.71	79.70

Source: Finance Accounts 2012-13.

Out of 65 ongoing projects, 14 projects with initial budgeted cost of ₹ 136.71 crore remained incomplete though the completion date of those projects had already elapsed as on 31 March 2013. The cumulative expenditure on those 14 projects was ₹ 79.70 crore (58 per cent of budgeted cost) till March 2013. Out of 14 incomplete projects four are major projects having estimated cost of more than ₹ 10 crore. As the revised date of completion and cost of those 14 projects were not available, the expected time and cost overrun could not be assessed. Delay in completion of works invites 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 2013, Government's investment was ₹ 1,075.42 crore in 2 Statutory Corporations, 12 Government Companies, 24 Co-operatives and local bodies and one rural bank (Table 1.37).

Table No. 1.37: Return on Investment

Investment/Return/Cost of Borrowings	2010-11	2011-12	2012-13
Investment at the end of the year (₹ in crore)	882.73	959.14	1,075.42
Return on investment(₹ in crore)	0.13	25.95	0.67
Return on investment (per cent)	0.01	2.71	0.06
Average rate of interest on Government borrowing (per cent)	8.88	8.41	8.44
Difference between cost of funds and return (per cent)	8.87	5.70	8.38

Source: Finance Accounts

It is evident from the above that upto the end of 2012-13, a total amount of ₹ 1,075.42 crore was invested in 12 Government companies (₹ 794.52 crore), 2 statutory corporations (₹ 156.28 crore), 24 Co-operative societies and one Rural Bank (₹ 124.62 crore). Investment in the Government Companies, Statutory Corporations and Co-operative Societies and the Bank taken together increased from ₹ 959.14 crore at the end of the year 2011-12 to ₹ 1,075.42 crore in 2012-13. During 2012-13, the Government invested ₹ 116.28 crore in those Companies, Corporations and Co-operative societies. Out of total investment of ₹ 116.28 crore, ₹ 108.28 crore was invested in eight Government companies, ₹ 6.13 crore was invested in seven Co-operative societies and ₹ 1.87 crore was invested in one Statutory Corporation

during the year 2012-13. Out of ₹ 794.52 crore invested in the Government companies, ₹ 438.12 crore was invested in the Tripura State Electricity Corporation Limited as equity followed by ₹ 182.48 crore in the Tripura Jute Mills Ltd. upto the end of the year 2012-13.

During the year 2012-13, only one Company (Tripura Forest Development and Plantation Corporation Limited) had paid dividend of ₹ 0.67 crore.

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 1.38** presents the outstanding loans and advances as on 31 March 2013, interest receipts *vis-a-vis* interest payments during the last five years.

Table No. 1.38: Average Interest Received on Loans Advanced by the State Government

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2008-09	2009-10	2010-11	2011-12	(₹ in crore) 2012-13	
					RE	Actual
Opening Balance	55.74	70.57	84.62	82.78	94.57	94.57
Amount advanced during the year	18.08	17.56	0.96	13.89	18.97	18.93
Amount repaid during the year	3.25	3.51	2.80	2.10	2.00	1.26
Closing Balance	70.57	84.62	82.78	94.57	111.54	112.24
Net addition of loans	(+) 14.83	14.05	(-) 1.84	11.79	(-) 16.97	(-) 17.67
Interest Receipts	0.69	1.21	0.98	0.91	NA	1.39
Interest receipts as <i>per cent</i> to outstanding Loans and advances	0.98	1.43	1.18	0.96	NA	1.24
Interest payments as <i>per cent</i> to outstanding fiscal liabilities of the State Government.	7.78	7.98	6.92	7.18	NA	6.93
Difference between interest payments and interest receipts (<i>per cent</i>)	6.80	6.55	5.74	6.22	NA	5.69

NA: Not available

As of March 2013, the balance of loans and advances by the State Government was ₹ 112.24 crore, of which loans for Economic Services, Social Services and loans to employees being ₹ 66.28 crore, ₹ 34.40 crore and ₹ 11.25 crore respectively remained outstanding. During 2012-13, Interest receipts as percentage of outstanding loans and advances was 1.24 against interest paid by the Government as percentage of outstanding liabilities being 6.93.

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 ₹ 80 crore for the State with effect from 1 April 2005 and the operative limit for special WMAs had been revised by the Bank from time to time.

The State had not availed any overdraft facility since 1999-2000. Ways and Means Advances (ordinary or special) also were not taken by the State since 2005-06. Under the agreement with the RBI, the State Government has to maintain a minimum cash balance of ₹ 29.00 lakh with the Bank.

Table No. 1.39 depicts the cash balances and investments made by the State Government out of cash balances during the year 2012-13.

Table No. 1.39: Cash balances and investments of Cash balances

(₹ in crore)

Particulars	Opening balance on 1-4-2012	Closing balance on 31-3-2013
(a) General Cash Balance -		
Cash in Treasuries	0.00	0.00
Deposits with Reserve Bank	(-)5.57	(-) 127.23
Deposits with other Banks	0.00	0.00
Remittances in transit - Local	(-) 1.13	(-) 1.13
Total:	(-) 6.70	(-) 128.36
Investments held in Cash Balance investment account	1,104.30	2,305.70
Total (a):	1,097.60	2,177.34
(b) Other Cash Balances and Investments		
Cash with departmental officers viz ,Public Works Department Officers, Forest Department Officers,District Collectors	19.32	2.96
Permanent advances for contingent expenditure with departmental officers	0.22	(-) 0.06
Investment of earmarked funds	404.21	479.21
Total (b):	423.75	482.11
Grand total (a)+ (b):	1,521.35	2,659.45

The above table shows that ₹ 2,305.70 crore had been held in cash balance investment account and ₹ 479.21 crore in earmarked (sinking fund) fund as on 31 March 2013. The funds in Cash balance Investment Account increased by ₹ 1,201.40 crore i.e. about 108.79 per cent during the year.

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. 1.40.**

Table No.1.40: Position of outstanding Cheques and Bills

(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+)/ Decrease (-)
2008-09	2.55	2.53	(-) 0.02
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

The above table shows that though there was decreasing trend in the outstanding balance of cheques and bills amount, the balance at the end of 31 March 2013 stood at ₹ 2.44 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 to utilise 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 2012-13, the State Government resorted to fresh borrowing to the tune of ₹ 830.53 crore of which ₹ 645.00 crore was from Open Market Borrowings (OMB); ₹ 41.28 crore from National Small Savings Fund; ₹ 144.25 crore from other Financial Institution (NABARD). The repayment on borrowings during the year was only ₹ 281.28 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 2012-13 was ₹ 1,104.30 crore. Despite the huge balance in Cash Balance Investment Accounts, the State Government resorted to fresh borrowing to the tune of ₹ 830.53 crore. As a result, the overall interest payment stood at ₹ 532.81 crore which included ₹ 148.40 crore in respect of fresh market borrowings during 2012-13.

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 2013 compared with the corresponding position on 31 March 2012. While the liabilities in this 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 to 2.17 in 2012-13 from 2.04 during 2011-12.

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 **Charts 1.10 & 1.11**.

Chart 1.10 : Composition of outstanding fiscal liabilities as on 31 March 2012
(` in crore)

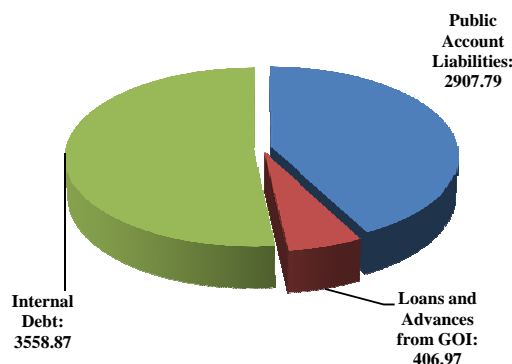
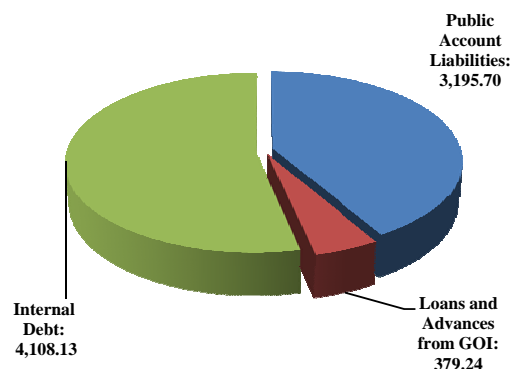


Chart 1.11 : Composition of outstanding fiscal liabilities as on 31 March 2013
(` in crore)



The outstanding fiscal liabilities of the State as on 31 March 2013 was ₹ 7,683.07 crore against the liabilities of ₹ 6,873.63 crore as on 1 April 2012 with an increase of ₹ 809.44 crore (11.78 *per cent*) during the period. Outstanding liabilities increased mainly on account of internal debt by ₹ 549.26 crore (15 *per cent*) and Public Account by ₹ 287.91 crore (9.90 *per cent*) offset by decrease in loans and advances from GoI by ₹ 27.73 crore over the previous year. The State failed to contain the outstanding liabilities within the revised estimated liabilities of ₹ 7,534.99 crore for the year 2012-13. During 2012-13, the percentage of Internal Debt liabilities to total revenue receipts was 58.27 while the percentage of total liabilities to revenue receipts was 108.97.

During the last five year period of 2008-09 to 2012-13, the outstanding liabilities consistently increased from ₹ 5,066.51 crore in 2008-09 to ₹ 7,683.07 crore in 2012-13. The percentage of fiscal liabilities to GSDP during 2012-13 was 32.21, against the projection in the Fiscal Indicator in the MTFP statement (44.60 *per cent*), and was also well within the projection (44.70 *per cent*) made in XIII FC.

1.9.3 Transactions under Reserve fund

As on 31 March 2013, the following Reserve Funds were operated by the Government of Tripura:

i) Interest Bearing Reserve Funds:

This funds include State Disaster Response Fund (SDRF) operated by The State Government under the major head 8121-122 created as per recommendation of the XIII FC during 2010-11 by transferring the balance of Calamity Relief Funds operated under major head 8235-111 with non-interest bearing reserve fund upto the end of 31 March 2010. Under the guidelines of the Fund, the State Government was required to contribute 10 *per cent* to the fund. During 2012-13, the GoI released ₹ 10.58 crore (₹ 9.58 crore towards SDRF plus ₹ 1.00 crore for capacity building). The State Government contributed ₹ 1.06 crore to the SDRF under Public Account. After setting off an expenditure of ₹ 10.68 crore in 2012-13 on natural calamities, the

balance of ₹ 98.23 crore lying in the Fund as of 31 March 2013 had been invested in authorised securities with Nationalised Banks.

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 created by the Government as per recommendation of XII FC. The accumulated funds in this Investment Account was ₹ 479.21 crore at the end of 31 March 2013 including an amount of ₹ 75.00 crore transferred from Revenue by booking it as expenditure during 2012-13 resulting in increase of cash balance to that extent at the end of March 2013.

Under major head 8235 – General and Other Reserve Funds, an amount of ₹ 0.94 crore was credited during 2012-13 out of which ₹ 0.92 crore was credited from Guarantee Redemption Fee/Commission received during the year from Power Corporation (₹ 0.75 crore) and four Co-operative Societies (₹ 0.17 crore). After disbursement of ₹ 0.09 crore during the year, the closing balance in this fund stood at ₹ 5.12 crore at the end of 31 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. 1.41: Status of Guarantees – Contingent Liabilities

(₹ in crore)					
Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Maximum amount guaranteed during the year	76.66	76.66	6.10	99.99	121.42
Outstanding amount of guarantees, of which	29.53	29.54	35.64	115.72	193.27
i) <i>Principal</i>	24.25	24.25	30.35	115.64	193.19
ii) <i>Interest</i>	5.28	5.29	5.29	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>)	0.72	0.67	0.69	1.79	2.74

During 2012-13, the State Government had given fresh guarantees amounting to ₹ 121.42 crore for repayment of loans raised by the Statutory Corporations, Government Companies, Local Bodies and Other Institutions. Out of the total fresh guarantees of ₹ 121.42 crore, ₹ 75.00 crore was given on loans raised by the Power

Corporation for Restructured Accelerated Power Development Reforms Programme (RAPDRP) and ₹ 46.42 crore was given to six Co-operative Societies during 2012-13. The Government received ₹ 0.92 crore against a receivable fees of ₹ 1.21 crore as guarantee commission/fee on the fresh guarantees given by the State Government. Out of ₹ 0.92 crore received during 2012-13, ₹ 0.75 crore pertains to Power Corporation and ₹ 0.17 crore from four Co-operative societies. However, outstanding guarantee stood at ₹ 193.27 crore including interest of ₹ 0.08 crore (0.81 *per cent* of GSDP) at the end of 31 March 2013 against ₹ 115.72 crore at the end of 2012.

Maximum outstanding guarantee was in respect of Power Corporation amounting to ₹ 121.91 crore at the end of March 2013. However, the incremental guarantee liability of the State was 0.51 *per cent* of GSDP which was within the limit fixed by the Legislature for the year.

Off Budget Borrowings

There was no off-budget borrowing for the year 2012-13. *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. 1.42: Public Debt Management

		(₹ in crore)				
	Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
(i)	Total Public Debt received	208.69	493.81	555.91	417.88	834.01
(ii)	Less : Debt Repayment including Interest	440.12	470.82	505.92	549.64	653.05
(iii)	Less: Net Disbursement of Loans and Advances by the State	(+) 14.83	(+) 14.05	(-) 1.84	(+) 11.79	(+) 17.67
Net Debt Utilized (i) – (ii) - (iii)		(+) 246.26	(-) 8.94	(-) 51.83	(+) 143.55	(+) 163.29
Ratio of Net Debt Utilised to Total Debt Received (<i>per cent</i>)		1.18	0.02	0.09	0.34	0.20

Fiscal deficit is usually financed by way of borrowings by the State. The table shows that during 2012-13 the State Government borrowed funds from the Internal Market and GoI amounting to ₹ 834.01 crore and repaid ₹ 653.05 crore including interest of ₹ 340.55 crore on outstanding loans. The growth rate of borrowed funds and repayments during 2012-13 were 99 *per cent* and 19 *per cent* respectively over the previous year.

Debt Profile

A time series analysis of Public Debt for the previous five years and per capita debt are given in **Table No. 1.43.**

Table No. 1.43: Per capita debt

Year	2008-09	2009-10	2010-11	2011-12	2012-13
Total Debt (₹ in crore)	3115.54	3415.41	3765.48	3965.84	4487.37
Population*	35,15,000	35,57,000	35,99,000	36,41,000 (P)	36,83,000 (A) [#]
Per capita Debt (in ₹)	8,863.36	9,601.94	10,462.57	10,892.17	12,184.00

Source: *Information furnished by Directorate of Economic & Statistics, Government of Tripura.
(P) = Provisional, (A) = Advance.

The per capita debt of the State increased from ₹ 8863.36 in 2008-09 to ₹ 12,184.00 in 2012-13 registering an increase of 37.46 *per cent* during the last five years. During the same period, the percentage increase of outstanding public debt was 44.03 *per cent*.

Table No. 1.44: Maturity Profile of Outstanding Debt

(₹ in crore)

Amount of Debt Maturing	Between 2012-13 & 2013-14	Between 2014-15 & 2015-16	Between 2016-17 & 2017-18	Between 2018-19 & 2019-20	2020-21 onwards
Particulars					
(A) Internal Debt, of which	442.62	621.13	512.92	732.86	2079.82
(i) Market Loans	197.10	337.48	236.94	506.00	1230.00
(ii) Loans from Financial Institutions	132.57	169.91	162.24	113.12	32.39
(iii) NSSF Loans	112.95	113.74	113.74	113.74	817.43
(B) Loans from Government of India, of which	78.43	62.00	61.50	61.27	115.83
(i) Plan Loans	77.15	60.79	60.39	60.23	112.96
(ii) Non-Plan Loans	1.28	1.21	1.11	1.04	2.87
(C) Average interest rate	7.77	8.36	8.29	8.89	8.94

During 2012-13, an amount of ₹ 281.28 crore (Market Loan: ₹ 119.43 crore; NSSF:

₹ 56.08 crore and others: ₹ 105.77 crore) was due for repayment which is included in the outstanding loans scheduled to be matured between 2012-13 and 2013-14 (**Table No.1.44**). The State Government paid the outstanding loans due for 2012-13 and ₹ 161.34 crore would be maturing for payment during 2013-14. It could be seen from **Table No. 1.44** that from 2020-21 onwards, ₹ 1230.00 crore excluding interest would mature for payment by the State Government. During the year 2012-13, the Government raised a fresh market Loan of ₹ 645.00 crore which would mature after 2022-23 for payment with interest at the rate of 8.55 *per cent* to 8.94 *per cent*. From 2020-21 onwards, the outstanding loans of ₹ 817.43 crore from NSSF would be due for payment with interest rate of 9 *per cent*. On the other hand, maximum amount of outstanding loans from GoI are to be paid from 2020-21 onwards. As on 31 March 2013, there was a total outstanding Public debt of ₹ 4487.37 crore (Internal debt: ₹ 4108.13 crore and Loans from GOI: ₹ 379.24 crore) after repayment of previous Loans during the year 2012-13 (**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 1.45** analyses the debt sustainability of the State according to these indicators for the period of three years beginning from 2010-11.

Table No. 1.45: Debt Sustainability: Indicators and Trends

Indicators of Debt Sustainability	2010-11	2011-12	2012-13
Debt Stabilisation (Quantum Spread + Primary Deficit/Surplus) (<i>₹ in crore</i>)	(+) 443.13	(+) 1091.54	(+) 1077.58
Sufficiency of Non-debt Receipts (Resource Gap) (<i>₹ in crore</i>)	(+) 620.85	(+) 857.77	(+) 168.91
Net Availability of Borrowed Funds (<i>₹ in crore</i>)	(+) 49.99	(-) 131.76	(+) 180.97
Burden of Interest Payments (IP/RR Ratio) (<i>in per cent</i>)	8.65	7.62	7.56

The above table shows that the Debt of the State had been quite stable since 2010-11 as the quantum spread *plus* primary deficit remained positive. During 2012-13, the sufficiency of non-debt receipts of the State was ₹ 168.91 crore against ₹ 857.77 crore in 2011-12, which indicated that incremental non-debt receipts adequately covered incremental interest burden. The sufficiency of non-debt receipts however, decreased in 2012-13 as compared to the previous year. The net Availability of Borrowed Funds was positive during the last three years except 2011-12.

(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.

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 stabilize 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.

During last five year period from 2008-09 to 2012-13, the position of funds raised from open market as well as the repayment are given in **Table No. 1.46**.

Table No. 1.46: Market borrowing during 2008-13

(₹ in crore)

Year	Opening balance	Amount raised	Amount repaid	Closing balance	Increase (+)/ Decrease (-)
2008-09	1,113.91	156.00	77.97	1,191.94	78.03
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
Total:	7,248.41	1,736.00	461.76	8,522.65	1,274.24

Source: Finance Accounts.

It would be seen from **Table No. 1.46** that during the period 2008-13, the State Government borrowed ₹ 1,736.00 crore from the open market and repaid ₹ 461.76 crore during the years resulting in net addition to the internal debt liability of the State amounting to ₹ 1,274.24 crore during the period. Interest rates on the market borrowings ranged between 7.77 per cent and 8.94 per cent during the past five years up to 2012-13. Total internal debt of the State at the end of 31 March 2013 stood at ₹ 4,108.13 crore including market loan of ₹ 2,388.15 crore (**Appendix 1.7**).

Cash balance investment

The position of the cash balance investment account during last five year period upto 2012-13 are detailed in **Table No. 1.47**.

Table No. 1.47: Year-wise position of cash balance investment account 2008-13

(₹ in crore)

Year	Opening Balance	Closing Balance	Interest receipt on investment	Interest paid on market loan
2008-09	859.63	744.35	62.24	93.79
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

From the balances of cash balance investment account it was seen that while the balance was on decreasing trend in 2008-09 and 2009-10, it substantially increased from ₹ 260.05 crore in 2009-10 to ₹ 2,305.70 crore in 2012-13.

Detail of loans raised and investment of the Government in Treasury Bills with RBI on that date are shown in the table below:

Table No. 1.48: Details of investment during 2008-13

(*₹ in crore*)

Financial Year	Amount of loan raised	Date of credit to Government Account	Amount invested in the Treasury Bills	Date of investment	Balance in the Cash Balance Investment Account on the date of credit of market loans.
2008-09	156.00	02-03-2009	441.63	02-03-2009	1073.72
2009-10	150.00	07-10-2009	162.72	07-10-2009	483.29
	100.00	23-12-2009	108.95	23-12-2009	439.17
	100.00	24-02-2010	235.80	24-02-2010	576.39
2010-11	100.00	09-06-2010	91.11	09-06-2010	318.18
	120.00	16-03-2011	129.88	16-03-2011	695.54
	65.00	23-03-2011	105.39	23-03-2011	741.55
2011-12	100.00	11-05-2011	283.88	11-05-2011	622.52
	50.00	13-07-2011	5.64	13-07-2011	914.84
			217.34	14-07-2011	911.08
	50.00	25-01-2012	130.51	25-01-2012	1044.58
	100.00	30-03-2012	322.64	30-03-2012	1104.30
2012-13	125.00	06-06-2012	202.65	06-06-2012	1330.53
	90.00	21-11-2012	78.81	21-11-2012	1172.71
	100.00	15-12-2012	246.97	17-12-2012	1304.40
	250.00	06-03-2013	311.89	06-03-2013	1955.68
	80.00	20-03-2013	360.57	20-03-2013	2419.78

Source: Statement of RBI and data compiled by the Book Section of AG (A&E), Tripura.

From the table above, it can be seen that in each year from 2008-09 to 2012-13, despite having huge balance in cash balance investment account the Government resorted to fresh market borrowing. The percentage of fresh market borrowing to opening balance in cash investment accounts ranged from 18.15 *per cent* in 2008-09 to 58.41 *per cent* in 2012-13 (**Table No. 1.46 & 1.48**). Those borrowings also added to the interest burden of the State. The cash balance on the date of borrowings were always more than the amount borrowed which implied that the State Government could have avoided borrowings at a higher rate of interest. Besides, during 2012-13 there was a fiscal surplus of ₹336.56 crore and hence the State Government could have avoided fresh borrowing especially from the open market (₹645.00 crore) which were taken at higher interest rates (8.55 to 8.94 *per cent*) as compared to receipt of interest of only 5 *per cent* on the investments made by the State Government.

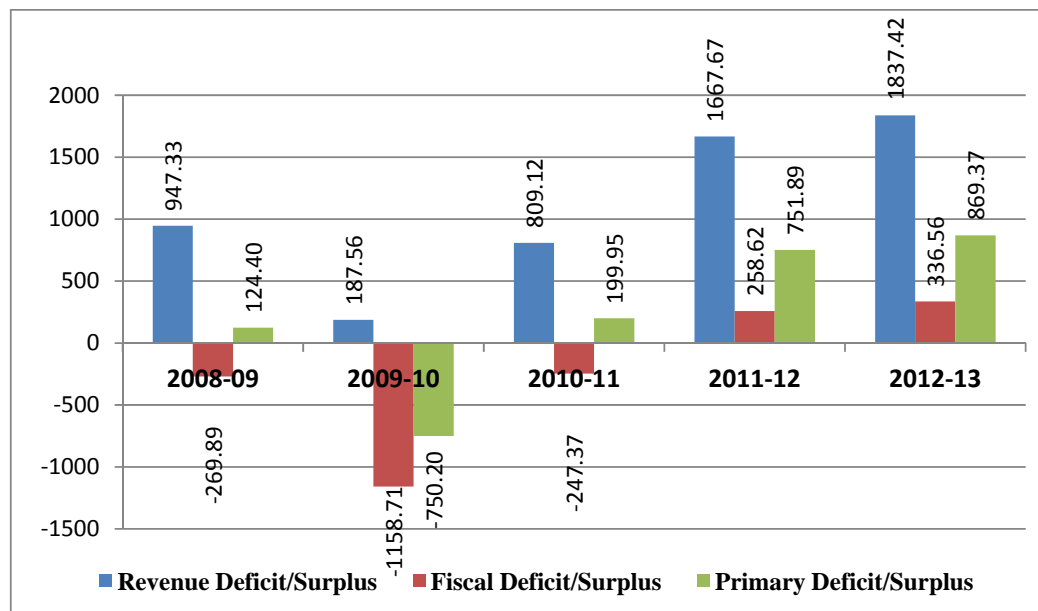
1.11 Fiscal imbalances

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 2012-13.

1.11.1 Trends in Deficits

Chart 1.12 presents the trends in deficit/surplus indicators over the period 2008-13.

Chart No. 1.12: Trends in Deficit/Surplus Indicators for the last five years
(Rupees in crore)



The State was able to achieve revenue surplus during 2008-13 which had increased in 2012-13 by 10.18 *per cent* over the previous year. Except 2009-10, the State had witnessed primary surplus during 2008-13. There was fiscal deficit during 2008-11, but the State had achieved fiscal surplus since 2011-12. The balance from current revenue stands at ₹ 265.16 crore against (-) ₹ 136.94 crore in 2011-12.

The State achieved fiscal surplus consecutively for two years. The fiscal surplus of ₹ 285.62 crore in 2011-12 further increased to ₹ 336.56 crore in 2012-13 registering an increase of ₹ 50.94 crore (i.e. 17.83 *per cent*).

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. 1.49: Decomposition and Financing Pattern of Fiscal Deficit

(₹ in crore)			
Particulars	2010-11	2011-12	2012-13
1	2	3	4
Decomposition of Fiscal Deficit (-) / Surplus (+)	(-) 247.37	(+) 258.62	(+) 336.56
Fiscal Deficit/Surplus as percentage to GSDP	(-) 1.38	(+) 1.23	(+) 1.41
Revenue Deficit (-) / Surplus (+)	(+) 809.12	(+) 1667.67	(+) 1,837.42
Capital Expenditure	1058.33	1397.26	1483.19
Net Loans and Advances	(+) 1.84	(-) 11.79	(-) 17.67

(₹ in crore)			
Particulars	2010-11	2011-12	2012-13
1	2	3	4
Financing Pattern of Fiscal Deficit (-) / Surplus (+)			
Market Borrowings (Net)	(+) 192.21	(+) 54.28	(+)377.17
Loans from GOI (Net)	(-) 28.57	(-) 75.09	(-)59.52
Special Securities Issued to NSSF (Net)	(+) 135.40	(-) 159.77	(-)134.01
Loans from Financial Institutions (Net)	(+) 57.52	(+) 24.06	(-)2.67
Small Savings, Provident Fund, etc. (Net)	(+) 206.96	(-) 17.80	(+)47.01
Deposits and Advances (Net)	(+) 56.94	(-) 9.08	(-)26.04
Suspense and Misc. (Net)	(-) 48.90	(-) 32.67	(-)19.34
Remittances (Net)	(-) 33.75	(+) 45.13	(+)10.31
Others (R F) (Net)	(+) 70.08	(+) 35.40	(+)0.82
Increase (+) / decrease (-) in cash balance	(+) 354.19	(+) 681.80	(+)1,138.10

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 ₹ 4,373.72 crore from Central Government as grants during the year 2012-13 and with this amount the total revenue receipts stood at ₹ 7,050.30 crore. The revenue expenditure was only ₹ 5,212.88 crore resulting in revenue surplus of ₹ 1,837.42 crore during 2012-13. The State had been enjoying revenue surplus since 2005-06 and with gradual improvement in its fiscal policy implementation the State had also began to have fiscal surplus from 2011-12. The surplus of ₹ 336.56 crore during 2012-13 was derived after meeting the capital expenditure and disbursement of loans and advances during the year. Besides, the net availability of borrowed funds was ₹ 180.97 crore during the year 2012-13 which contributed to the primary surplus to that extent during the year.

1.11.3 Quality of Deficit/Surplus

Table 1.50 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. 1.50: 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)
2008-09	4,080.03	2,735.16	1,202.39	18.08	3,955.63	1,344.87	(+) 124.40
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

The non-debt receipts of the State during 2008-13 were sufficient to meet the primary revenue expenditure. The non-debt receipts increased by 72.88 per cent from ₹ 4,080.03 crore in 2008-09 to ₹ 7,051.56 crore in 2012-13. The primary revenue expenditure however, increased by 71.12 per cent from ₹ 2,735.16 crore in 2008-09 to ₹ 4,680.07 crore in 2012-13. During the period (2008-13) Capital Expenditure grew

by 23.35 *per cent*. The State had a primary surplus of ₹ 869.37 crore during 2012-13 against ₹ 751.89 crore in 2011-12 with an increase of ₹ 117.48 crore during the year.

1.12 Conclusion and recommendation

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 year (in 2009-10, the State had witnessed primary deficit). During the current year, there was a considerable improvement in revenue surplus and primary surplus. There was also fiscal surplus consecutively for the second year.

Revenue Receipts

During 2012-13, ₹ 5866.90 crore (83 *per cent*) of the total revenue was from the Government of India as State share of central taxes ₹ 1493.18 crore (21 *per cent*) and Grants-in-aid ₹ 4373.72 crore (62 *per cent*). The Own Tax Revenue of the State constituted ₹ 1004.65 crore (14 *per cent*) of the total revenue receipts. The OTR during 2012-13 remained above the normative assessment of ₹ 732.49 crore which was 37.16 *per cent* made by the XIII Finance Commission for the State and had also remained above the State's own projections of ₹ 784.24 crore by 28.10 *per cent*. The non-tax revenue constituted ₹ 178.75 crore (3 *per cent*) of the revenue receipts of ₹ 7050.30 crore which was higher than the projections made both by the XIII FC (by 14.71 *per cent*) and the State (by 24.47 *per cent*).

The tax compliance efforts appeared to have been enforced by the State Government. The Government should maintain the same momentum to ensure that the Government of India releases all grants due to the State by timely action on all conditionalities that are pre-requisites to the release which would also increase the total receipts of the State.

Expenditure of the State Government

During 2012-13, the Revenue expenditure increased to ₹ 5,212.88 crore (78 *per cent* of the total expenditure) from ₹ 4809.23 crore in 2011-12 recording a growth of ₹ 403.65 crore over the previous year. On the other hand capital expenditure in 2012-13 increased by ₹ 85.93 crore over the previous year which as a percentage of total expenditure remained constant as in the previous year and increased by only 6.15 *per cent* over 2011-12 in absolute terms.

During 2012-13, the development expenditure (₹ 4,277.56 crore) increased by ₹ 370.25 crore over the previous year but the same was much below the Revised Estimate (₹ 5,358.51 crore) for 2012-13. The relative share of the revenue development expenditure was 44 *per cent* of the total expenditure while the share in respect of capital development expenditure was only 19 *per cent*. The expenditure pattern of the State thus, revealed that there was an increasing pressure on revenue expenditure, on the otherhand the capital expenditure marginally decreased by less than one *per cent* in 2012-13 compared to the previous year.

The expenditure on non-plan salary component during 2012-13 was also significantly higher by ₹ 455.16 crore (around 29 *per cent*) than the assessment made by the XIII FC for the State (₹ 1,548.67 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 2012-13, the State had witnessed a significant growth in revenue surplus which stood at ₹ 1,837.42 crore from ₹ 1,667.67 crore in 2011-12 and the fiscal surplus stood at ₹ 336.56 crore from ₹ 258.62 crore in 2011-12. The fiscal surplus as percentage of GSDP of the State during 2012-13 stood at 1.41 *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 2012-13.

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 fiscal liabilities to GSDP during 2012-13 was 32.21, which was lower than the projection (44.60 *per cent*) in the Medium Term Fiscal Policy Statement (MTFPS) and the projection made in the TFRBM Act. During 2012-13, interest receipts as percentage of outstanding loans and advances by the Government was 1.24 *per cent* whereas interest paid by the Government as a percentage of outstanding liabilities was 6.93.

Investment and Returns

Investment of Government money in Government Companies and Statutory Corporations are increasing year after year, but a meagre return of ₹ 0.67 crore from the investment had been received by the Government during 2012-13. Against the average rate of interest on Government borrowings of 8.44 *per cent*, the return on investment was only 0.06 *per cent* during 2012-13.

A performance-based system of accountability should be put in place in the Government Companies/Statutory Corporations so as to derive profitability and improve efficiency in service. The Government should ensure better return on investments by identifying the Companies/Corporations which are endowed with low financial but high socio-economic returns and analyse whether it is justified to invest high cost borrowings in those Companies.

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 2012-13 against 58 Grants/Appropriations was as given in **Table 2.1**:

Table 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	5,491.66	500.00	5,991.66	4,806.71	(-) 1,184.95
	II. Capital	1,901.00	1,145.80	3,046.80	1,513.49	(-) 1,533.31
	III. Loans and Advances	7.38	13.40	20.78	18.93	(-) 1.85
	Total Voted	7,400.04	1,659.20	9,059.24	6,339.13	(-) 2,720.11
Charged	IV. Revenue	583.70	5.34	589.04	545.04	(-) 44.00
	V. Capital	-	-	-	-	-
	VI. Public Debt-Repayment	375.88	0.08	375.96	312.49	(-) 63.47
	Total Charged	959.58	5.42	965.00	857.53	(-) 107.47
	Appropriation to Contingency Fund (if any)	-	-	-	-	-
	Grand Total	8,359.62	1,664.62	10,024.24	7,196.66	(-) 2,827.58

* These are gross expenditure including actual recoveries in 6 Grants (13, 15, 27, 29, 31 and 51) amounting to ₹ 169.17 crore (Revenue: ₹ 138.87 crore and Capital: ₹ 30.30 crore).

The overall saving of ₹ 2,827.58 crore was the result of saving of ₹ 2,835.62 crore in 53 Grants/Appropriations offset by excess of ₹ 8.04 crore in nine Grants/Appropriations.

Out of total savings of ₹ 2,835.62 crore, ₹ 2,401.30 crore was mainly in Finance (₹ 662.94 crore), Tribal Welfare (₹ 532.05 crore), Welfare of Scheduled Castes and Other Backward Classes (₹ 368.68 crore), Planning and Co-ordination (₹ 156.17 crore), Public Works (Water Resources) (₹ 86.69 crore), Agriculture (₹ 153.02 crore), Rural Development (₹ 63.66 crore), Home (Police) (₹ 73.01 crore), Education (Social) (₹ 66.76 crore), Family Welfare & Preventive Medicine (₹ 117.33 crore) and Education (School) (₹ 120.99 crore) Departments.

Total excess expenditure of ₹ 8.04 crore occurred mainly in Co-operation (₹ 0.20 crore), Horticulture (₹ 2.15 crore), Forest (₹ 1.01 crore), Labour Organisation (₹ 2.44 crore), Industries and Commerce (Handloom, Handicrafts & Sericulture) (₹ 0.34 crore) and Industries and Commerce (₹ 0.24 crore) Departments.

Reasons for savings/ excess had not been intimated by the Departments concerned (November 2013).

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 ₹ 2,827.58 crore, in 30 cases savings of ₹ 2,492.72 crore (88.16 *per cent*) occurred and in each case the savings exceeded ₹ 10 crore (**Appendix 2.1**).

It was also seen that in 20 cases (**Appendix 2.1**) actual expenditure was less than even the original provision of which in 15 cases supplementary provision were also made. There were savings of more than ₹ 100 crore each in four cases under Revenue *viz.*, (i) Tribal Welfare (₹ 177.22 crore), (ii) Welfare of Scheduled Castes & Other Backward Classes (₹ 163.67 crore), (iii) Finance (₹ 222.28 crore) and (iv) Family Welfare & Preventive Medicine (₹ 103.07 crore) Departments and in four cases under Capital *viz.*, (i) Finance (₹ 400.11 crore), (ii) Tribal Welfare (₹ 354.82 crore), (iii) Welfare of Scheduled Castes and Other Backward Classes (₹ 204.98 crore) and (iv) Planning & Co-ordination (₹ 155.90 crore) Departments which varied from 16 to 97 *per cent* of their provision. 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 (October 2013) by the Departments.

2.3.2 Persistent Savings

In 30 cases, there were persistent savings of more than rupees one crore each during the last five year period (**Appendix 2.2**). Out of 30 cases, in 12 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 2008-09 to 2012-13 as detailed in **Table 2.2**.

Table 2.2: List of Grants indicating Persistent Savings of ₹ 10 crore and above during 2008-13

(₹ in crore)						
Sl. No.	Number and name of Grant	Amount of savings				
		2008-09	2009-10	2010-11	2011-12	2012-13
	Revenue-Voted					
1.	10 – Home (Police) Department	37.05 (9)	18.35 (3)	17.77 (3)	49.29 (8)	47.48 (7)
2.	19 – Tribal Welfare Department	42.78 (13)	56.61 (14)	123.25 (26)	110.87 (21)	177.22 (27)
3.	20 – Welfare of Scheduled Castes & Other Backward Classes Department	30.28 (23)	42.92 (28)	71.40 (40)	78.77 (37)	163.68 (49)
	Capital-Voted					
4.	13 – Public Works (Roads and Buildings) Department	46.54 (19)	23.02 (11)	64.74 (34)	31.98 (19)	21.29 (11)
5.	15 – Public Works (Water Resources) Department	13.03 (40)	27.05 (55)	79.65 (74)	58.45 (68)	42.84 (55)
6.	19 – Tribal Welfare Department	215.90 (39)	305.80 (41)	263.69 (42)	195.91 (32)	354.83 (42)
7.	20 – Welfare of Scheduled Castes & Other Backward Classes Department	126.01 (41)	189.91 (48)	169.99 (50)	118.96 (35)	204.98 (44)
8.	27 – Agriculture Department	29.29 (61)	39.72 (66)	59.96 (68)	86.99 (79)	82.87 (68)
9.	34 – Planning and Coordination Department	73.14 (94)	101.67 (97)	155.82 (98)	86.60 (95)	155.90 (97)
10.	39 – Education (Higher) Department	15.97 (71)	34.71 (54)	22.88 (47)	27.47 (41)	24.88 (39)
11.	40 – Education (School) Department	18.12 (33)	32.73 (44)	17.31 (35)	21.96 (27)	41.11 (52)
12.	43 – Finance Department	35.92 (97)	101.37 (99)	204.88 (99)	301.52 (99)	365.76 (99)

NB: Percentage of total provision in brackets.

Analysis of the savings revealed that:

- There were increasing trend of savings in respect of Welfare of Scheduled Castes and Other Backward Classes Department (Grant No. 20) in Revenue Account during the last five year period. The savings increased from ₹ 30.28 crore in 2008-09 to ₹ 163.68 crore in 2012-13 in respect of Revenue head and in Capital head the percentage of savings ranged between 35 and 50 *per cent* as compared to the provision during the period. The high percentage of savings to original provision also occurred during the five year period (2008-13) except 2008-09 in Grant No. 43 in respect of Capital Account which was 99 *per cent*. In Grant No. 34, the percentage of savings was more than 94 *per cent* each year during the period in respect of capital head.

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 ₹ 177.15 crore was incurred in 19 Grants/ Appropriations without any provision in the original estimates/supplementary demands and without any re-appropriation orders to this effect. Details of the scheme / service where expenditure were incurred without any provision of funds are detailed in **Appendix 2.3**.

There were eight cases under seven Grants/Appropriations, where expenditure of rupees one crore in each case (**Appendix 2.3**) was incurred without making any provision during the year out of which in 2 cases amount involved was more than ₹ 10 crore each as detailed in **Table 2.3**.

Table 2.3: Expenditure incurred without provision during 2012-13

(₹ in crore)				
Number and Name of Grants/ Appropriations	Head of Account	Head of Service	Amount of expenditure without provision	Reasons/Remarks
43 – Finance Department	i) 2048	Appropriation for Reduction or Avoidance of Debt	75.00	Reasons for incurring expenditure without budget provision had not been intimated (September 2013).
	101	Sinking Funds		
	65	Redemption/ Sinking Funds (Non-Plan)		
	ii) 6003	Internal Debt of the State Government	73.59	
	105	Loans from the National Bank for Agriculture and Rural Development		
	11	NABARD (Non-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). Information on the regularisation of excess expenditure amounting to ₹ 1,400.91 crore pertaining to the years 2000-12 are awaited from the State Government (October 2013). Summarised position of excess expenditure requiring regularisation are given in the table below:

Table 2.4: Excess over provision relating to previous years requiring regularisation

(₹ in crore)

Year	Number of		Amount of excess over provision	Status of regularisation
	Grants	Appropriations		
2000-01	5 (5, 10, 31, 45, 51)	4 (13, 14, 25, 43)	81.92	Yet to be regularised.
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)	22.89	
2008-09	5 (22, 31, 35, 41, 56)	2 (2, 43)	16.56	
2009-10	3 (23, 24, 29)	1 (14)	62.17	
2010-11	8 (13, 14, 16, 22, 24, 31, 41, 56)	5 (1, 2, 13, 48)	20.62	
2011-12	8 (16, 23, 24, 35, 36, 37, 43, 56)	1 (35)	69.76	
Total:			1,400.91	

2.3.5 *Excess over provision during 2012-13 requiring regularisation*

An excess expenditure aggregating ₹ 8.04 crore was also incurred in 10 Grants/Appropriations which exceeded the approved provision during the year 2012-13 and were 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 ₹ 347.78 crore obtained in 20 cases (₹ one 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 3 cases, supplementary provision of ₹ 11.10 crore proved insufficient, by rupees one crore or more in each case, leaving an aggregate excess expenditure of ₹ 5.61 crore over the supplementary provision (**Appendix 2.6**). In 31 cases, supplementary provision of ₹ 1,231.31 crore was obtained against actual requirement of ₹ 336.47 crore, resulting in excess supplementary provision as well as savings of ₹ 894.79 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 2012-13, where savings were anticipated, injudicious re-appropriation proved excessive or insufficient and resulted in savings/excess of over rupees one crore in each sub-head in 28 Grants/Appropriations as detailed in **Appendix 2.8**.

In 19 out of 152 Sub-heads in nine 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 2012-13. This indicated that re-appropriations were done without proper assessment of actual requirement.

Further, scrutiny of detailed Appropriation Accounts for the year 2012-13 revealed that in some major heads under five 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 stated for the re-appropriation was 'due to actual requirement for office expenses etc'.

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", "based on trend of expenditure", etc., should be avoided. Test-check of re-appropriation orders in respect of Grant No. 19 issued by the Finance Department revealed that out of total 215 cases, re-appropriation in 163 cases (75.81 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 Substantial surrenders

Scrutiny of Appropriation Accounts revealed that there were substantial savings (cases where more than 50 *per cent* of total savings) in respect of 21 Grants/Appropriations. Out of the total provision of ₹ 3,711.08 crore in these 21 cases, ₹ 1,124.33 crore (30 *per cent*) of total provision was available for surrender. Of this, ₹ 751.48 crore (67 *per cent* of available savings) was not surrendered during the year 2012-13. It is noticeable that as much as 99 *per cent* of available savings was not surrendered in four Grants (Grant No. 15, 36, 39 and 40) and 90 to 98 *per cent* were not surrendered in another six Grants (Grant No. 6, 9, 27, 28, 30 and 33). The details of such cases are given in **Appendix 2.10**. Reasons for not surrendering ₹ 751.48 crore were not stated.

2.3.10 Surrender in excess of actual savings

In 6 cases, the amounts surrendered were in excess of actual savings which indicated inadequate budgetary control in those departments. As against savings of ₹ 456.51 crore, ₹ 540.56 crore was surrendered resulting in excess surrender of ₹ 84.05 crore. Details are given in **Appendix 2.11**. In two out of six cases, the amount of excess surrender was above ₹ 10 crore while in one case it was above ₹ 50 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 2012-13, there were 52 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 ₹ 584.32 crore (**Appendix 2.12**). Out of 52, in 23 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 (₹ 21.29 crore and ₹ 26.14 crore), (ii) Education (Higher) Department (₹ 24.88 crore), (iii) Home (Police) Department (₹ 47.48 crore and ₹ 25.54 crore), (iv) Law Department (₹ 22.00 crore), (v) Revenue Department (₹ 29.67 crore), (vi) Rural Development Department (₹ 52.75 crore and ₹ 10.91 crore) (vii) Urban Development Department (₹ 26.34 crore and ₹ 30.86 crore), (viii) Education (Social) Department (₹ 52.27 crore and ₹ 14.49 crore) and (ix) Family Welfare and Preventive Medicine Department (₹ 103.07 crore and ₹ 14.26 crore).

Besides, in three 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 ₹ 0.59 crore during 2012-13, 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 13 Grants/Appropriations more than 20 *per cent* of the total provision and expenditure during the year was incurred in the last month of the financial year (**Appendix 2.14**). In eight Grants more than 30 *per cent* expenditure was incurred during March 2013. In many cases, a major part of expenditure was incurred in the fourth quarter of the year.

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 2012 was 13,548 involving ₹ 148.69 crore which increased to ₹ 150.72 crore in respect of 17,433 bills as on 31 March 2013. The year-wise position of outstanding AC bills for the last three years are given in **Table No. 2.5**.

Table 2.5: Year-wise break-up of outstanding AC Bills as on 31-03-2013

(₹ in crore)

Year	Outstanding AC Bills as on 31 March 2012		Outstanding AC Bills as on 31 March 2013	
	No. of Bills	Amount	No. of Bills	Amount
Up to 2010-11	3,384	37.14	3,134	34.49
2011-12	10,164	111.55	4,750	48.85
2012-13	-	-	9,549	67.38
Total :	13,548	148.69	17,433	150.72

Source: Based on VLC data compiled by Accountant General (A&E) Office.

It was noticed that the amount of AC Bills for 37.14 crore involving 3,384 bills that remained unadjusted up to the end of 2010-11 came down to ₹ 34.49 crore involving 3,134 bills while for the year 2011-12 it came down to ₹ 48.85 crore involving 4,750

bills from ₹ 111.55 crore in 10,164 bills which indicated that 44 *per cent* of the total outstanding amount was adjusted during the year.

Department-wise breakup of AC Bills involving ₹ 67.38 crore drawn during the year 2012-13 are given in **Appendix 2.15**. Year-wise position of substantial amounts drawn on 13,282 AC Bills involving ₹ 107.43 crore by some major departments which remained un-adjusted as on 31 March 2013 are given below:

Table 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 2013
1.	Tribal Welfare Department	Upto 2010-11	1,462	14.39
		2011-12	1,002	12.92
		2012-13	2310	12.95
2.	Welfare of SC, OBC and Minorities Department	Upto 2010-11	362	5.10
		2011-12	719	5.32
		2012-13	1,244	5.58
3.	Education (Social) Department	Upto 2010-11	297	3.65
		2011-12	710	4.54
		2012-13	1,035	5.89
4.	Revenue Department	Upto 2010-11	626	5.86
		2011-12	715	9.59
		2012-13	1,762	8.92
5.	Education (School) Department	Upto 2011-12	548	6.54
		2012-13	361	5.14
6.	Rural Development Department	Upto 2011-12	64	0.68
		2012-13	65	0.36
Total:			13,282	107.43

Non-adjustment of AC Bills for long periods and failure of controlling authority in enforcing strict financial discipline is fraught with the risk of mis-appropriation 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 passes 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 ₹ 95.84 crore was lying unspent in the bank accounts of different DDOs as on 31 March 2013. This was indicative of the fact that the amount was drawn to prevent the lapse of budget during the year 2012-13.

The State Government however, informed that the balance had been reduced to ₹ 36.52 crore as on 31 July 2013 and most of the funds was related to Centrally sponsored schemes and were to be spent over a period of time.

2.5 Outcome of the Inspection of Treasuries

There are five Treasuries and 11 Sub-Treasuries in Tripura. During 2012-13, Inspection was conducted in four Treasuries and eight Sub-Treasuries of the State covering the period 2011-12 to 2012-13.

Some of the important issues raised during the inspection were as under:-

2.5.1 Non-Payment of Pensionary benefits to the Pensioners

A substantial number of General Provident Fund (GPF), Deposit Link Insurance Scheme (DLIS) and Final Payment cases of Pensioners/incumbent remained unpaid in 5 Treasuries/Sub-Treasuries out of 12 inspected, even after expiry of the validity of the authority issued for payment (six months from the date of issue). As per GPF Rule, the unpaid authorities should be returned to the Accountant General (Accounts and Entitlement) for revalidation after expiry of the validity period alongwith a non-payment Certificate from the Treasury Officer. But the respective Treasury Officer had neither intimated nor returned the payment authorities for necessary action. Similarly cases of Pension/Gratuity payment orders were also found to have been lying unpaid in different Treasuries/Sub-Treasuries as detailed below:-

- In Agartala Treasury-II, there were three cases of GPF/DLIS involving ₹ 2.68 lakh pending for final payment. The payment authorities were lying with the Treasury even after expiry of the validity period. No register was maintained in the Treasury for recording the details of GPF and DLIS payments cases.
- In Udaipur Treasury, six cases of GPF Final payment involving ₹ 5.53 lakh were held up even after the expiry of their validity period while in Khowai Sub-Treasury there were seven cases involving ₹ 3.59 lakh remained unpaid upto the end of 2012-13.
- As per Rule 371 of CTR, the matter should be intimated to the Accountant General (A&E) or the cases returned to the issuing authority for necessary action immediately after the expiry of the validity period. Two cases relating to payment of Gratuity amounting to ₹ 1.04 lakh remained unpaid in the Belonia Sub-Treasury for more than one year while in Kanchanpur Sub-Treasury, there were five cases of PPO/GPO lying unpaid for a period ranging from two to eight years.

2.5.2 Overpayment of GPF/Pension/Pay & Allowances, etc

- In three cases there was over payment of ₹ 27,122 towards leave salary and in seven cases there was excess drawal of ₹ 80,660 towards GPF and other benefits in Sabroom Sub-Treasury.
- Overpayment of GPF amounting to ₹ 53,003 was noticed in two cases in Agartala Treasury-II and the payments were allowed even when sufficient funds were not available in their GPF accounts resulting in minus balance in the accounts during 2012-13.

2.5.3 Non-recovery of excess/overpayment

- Excess payment of pay and allowances for ₹ 2,66,951 made to 18 Pensioners during their service period through Belonia Sub-Treasury had not been recovered from them.
- Overpayment of ₹ 68,044 towards General provident Fund/Pay/Dearness Relief etc. had not been recovered from the Pensioners/Incumbents by the Sonamura Sub-Treasury.

2.5.4 Non-reconciliation of receipts and expenditure by DDOs

Out of 116, 56 DDOs did not reconcile the figures of receipts and expenditure with the Agartala Treasury-II, while 67 DDOs out of 90 did not participate in the periodical reconciliation in Kailashahar Treasury during 2012-13 though it was required for financial control, correctness and accountability.

2.6 Outcome of the Review of Selected Grants

2.6.1 Introduction

A review of Grant No. 10, operated in the Home (Police) 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 2012-13.

The Secretary to the Government of Tripura, Home Department was the administrative head of the Department. The Director General of Police (DGP) was the overall in-charge of the Department and he is assisted by the Inspectors General of Police (IGP) of different wings in the State.

The summarised position of budget provision and actual expenditure thereagainst during 2012-13 in respect of Grant No. 10 is given below:

Table 2.7: Budget provision and actual expenditure

Nature of expenditure	Budget provision			Actual Expenditure	Savings (-)/ Excess (+)
	Original	Supplementary	Total		
Revenue	600.91	60.96	661.87	614.38	(-) 47.49
Capital	42.22	15.61	57.83	32.30	(-) 25.53
Total:	643.13	76.57	719.70	646.68	(-) 73.02

(₹ in crore)

Source: Appropriation Accounts – 2012-13

Table above shows that against the total budget provision of ₹ 719.70 crore, expenditure of ₹ 646.68 crore was incurred resulting in an overall savings of ₹ 73.02 crore during the year 2012-13. Supplementary provision of ₹ 76.57 crore was obtained during the year 2012-13.

Summarised position of plan and non-plan expenditure *vis-à-vis* the budget provision of the Home (Police) Department during the year 2012-13 are given below:

Table No. 2.8: Plan and Non-Plan Expenditure 2012-13

Nature of expenditure	Budget			Expenditure			Savings
	Non-Plan	Plan	Total	Non-Plan	Plan	Total	
Revenue	659.20	2.67	661.87	611.79	2.59	614.38	47.49
Capital	25.08	32.75	57.83	18.85	13.45	32.30	25.53
Total:	684.28	35.42	719.70	630.64	16.04	646.68	(-) 73.02

(₹incrore)

The table above shows that in non-plan revenue expenditure there was a savings of ₹ 47.41 crore while in non-plan capital expenditure savings was ₹ 6.23 crore during the year 2012-13. The overall savings was ₹ 73.02 crore. But the anticipated savings (Revenue: ₹ 47.49 crore and Capital: ₹ 25.53 crore) was not surrendered by the Home (Police) Department during the year though required to be surrendered to the Finance Department as per Financial Rules.

Scrutiny of detailed Appropriation Accounts for the year 2012-13 revealed that out of total savings of ₹ 47.41 crore in non-plan revenue expenditure, maximum savings amounting to ₹ 44.93 crore occurred in major head 2055 – Police Establishment.

The reasons for savings was stated to be mainly due to supplementary grants towards salary expenditure during 2012-13. This indicates that supplementary provision was made in excess of actual requirement without realistic assessment for the year. It was also seen that out of total savings of ₹ 25.53 crore in capital expenditure, ₹ 19.30 crore was in plan side of which saving of ₹ 14.39 crore was in major head 4059 – Construction Works under the Finance Commission Grants. The reasons for final savings had not been intimated.

2.6.2 Persistent Savings

It was seen that during the last five year period from 2008-09 to 2012-13, there was persistent savings of more than ₹ 10 crore in each year on Revenue account. Year-wise break-up of savings are given in the table below:

Table No. 2.9 Persistent Saving 2008-13

Year	Budget Provision	Expenditure	Savings
2008-09	415.02	377.97	37.05
2009-10	555.18	536.83	18.35
2010-11	552.80	535.03	17.77
2011-12	608.92	559.63	49.29
2012-13	661.87	614.39	47.48

(₹in crore)

The trend of budget provision and expenditure during 2008-13 as indicated in table above shows that budgeting process in the Department was unrealistic and inadequate as the Department could not utilise the total provision for the period. As a result, there were persistent savings during the period.

2.6.3 Retention of funds in Bank Account

Scrutiny of records furnished by the Home (Police) Department revealed that there was a difference of ₹ 8.93 crore between the Bank Statement and the balance in the Cash Book of 13 Units (**Appendix 2.16**) as on 31 March 2013. As on 31 March 2013, an amount of ₹ 15.95 crore was drawn for specific purpose from the treasury and booked as expenditure though the amount was not actually spent. The drawn amount was either parked in Bank Account or lying as cash balance with the DDOs. Retention of cash in Bank Account for long period is in contravention to the provision of Central Treasury Rules. Money drawn from the Treasury without immediate requirement and parked in Bank Account indicates that the money was drawn to avoid lapse of budget grant during the year.

Besides, during the year from 2009-10 to 2012-13, the Department withdrew an amount of ₹ 35.38 crore through 76 Abstract Contingency Bills out of which 32 AC Bills involving ₹ 15.82 crore remained unadjusted as on 30 June 2013. Year-wise break-up of outstanding bills are as under:

Table No. 2.10 Outstanding AC Bills

(₹ in crore)

Year	No. of Bills awaiting for adjustment as of June 2013	Amount involved
2009-10	4	0.47
2010-11	3	1.00
2011-12	9	9.88
2012-13	16	4.47
Total:	32	15.82

Hence, long pending adjustment of AC Bills indicates lack of financial discipline and violation of Delegated Financial Power Rules, Tripura. The Department should take necessary steps to adjust the outstanding AC Bills in time to avoid the risk of misappropriation and misuse.

2.7 Conclusion and Recommendation

There was an overall saving of ₹ 2,827.58 crore and excess expenditure of ₹ 8.04 crore against 53 Grants/Appropriations during 2012-13. The excess expenditure of ₹ 1,400.91 crore over provision from 2000-01 to 2011-12 increased to ₹ 1,408.95 crore in 2012-13. 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 2012-13. In respect of three 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 52 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/excesses 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.

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 (695) for an amount of ₹ 458.12 crore paid as grants to the grantee Institutions/ Organisations during the year up to March 2013 were outstanding as on 31 March 2013, of which 38 nos. of UCs pertained to the previous years involving ₹ 113.72 crore. Department-wise outstanding UCs are given in **Appendix 3.1**. The outstanding UCs and amount have however, been reduced only to 692 involving ₹ 450.95 crore as on 31 July 2013 However a substantial improvement was noticed as the outstanding UCs came down to 695¹ at the end of March 2013 compared to 10,772 at the end of March 2012.

Pendency of UCs against some major departments are given below:

Table 3.1: Utilisation Certificates outstanding pertaining to the major departments as on 31 March 2013

(₹ in crore)

Sl. No.	Name of department	Year	Amount of grants	Number of Utilisation Certificate outstanding
(1)	(2)	(3)	(4)	(5)
1.	Tribal Welfare Department	2012-13	139.10	165
2.	Welfare of Scheduled Castes Department	2012-13	84.04	308
3.	Agriculture (Horticulture) Department	2012-13	2.51	112
4.	Rural Development Department	2012-13	55.27	35
5.	Transport Department	2011-12	3.43	18
		2012-13	2.28	3
		2011-12	101.04	463
6.	Urban Development Department	2012-13	11.69	9

¹ Includes Grants- in- aid drawn during 2012-13 which are not yet due but are in arrears.

Due to delay in submission of UCs, particularly for the year 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.

The 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 35 Autonomous Bodies/Authorities due up to 2012-13 had not been received as of November 2013 by the Accountant General (Audit). The number of those accounts (**Appendix 3.2**) along with their age-wise pendency is presented in **Table 3.2**.

Table 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.	0 – 1	7
2.	1 – 3	8
3.	3 – 5	2
4.	5 – 7	4
5.	7 – 9	Nil
6.	9 & above	14

Out of 35 Autonomous Bodies/ Authorities, Accounts for 14 bodies were outstanding for more than 9 years. Pending submission of annual accounts all the Bodies were asked to intimate the amount of grants received during the current year but out of 35 Grantee Bodies/Authorities, 32 bodies did not furnish the information about the amounts of grants received during the year 2012-13.

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 is prepared for placement before the Legislature and the audit of the ADC 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 3.3**.

Table 3.3: Delay in submission / placement of Separate Audit Reports

Sl. No.	Name of the Autonomous Bodies	Year of SAR	Date of issue	Date of placement in the Legislature	Delay in submission to the Legislature from the date of issue (As of 31.12.2013)
1.	Tripura Board of Secondary Education	1998-99 to 2001-02	26.04.2010	Not yet placed	More than three years
		2002-03 to 2005-06	12.12.2011	-do-	More than two years
2.	Tripura Housing and Construction Board	1990-91 to 1992-93	3.07.2007	Not yet placed	More than six years
		1993-94 to 1996-97	3.06.2009	-do-	More than four years
		1997-98 to 2001-02	23.02.2011	-do-	More than two years
3.	Tripura Khadi and Village Industries Board	2003-04 to 2007-08	18.04.2012	19.03.2013	More than 11 months
		2008-09 to 2010-11	6.09.2013	Not yet placed	More than two months
4	Tripura State Legal Service Authority	2007-08 to 2009-10	01.03.2012	13.05.2013	More than five months
5.	Tripura Building and Other Constructions Workers' Welfare Board	2007-08 to 2011-12	01.11.2012	Not yet placed	More than one year
6.	Tripura Tribal Areas Autonomous District Council	2007-08 to 2008-09	31.08.2012	20.09.2013	More than one year

Table 3.3 shows that four SARs of Tripura Board of Secondary Education pertaining to the period 1998-99 to 2001-02 and seven SARs of Tripura Housing and Construction Board pertaining to the period 1990-91 to 1992-93 and 1993-94 to 1996-97 had not yet been placed in the State Legislature even after a lapse of three to six

years from the date of issue while four SARs (2002-03 to 2005-06) in respect of Tripura Board of Secondary Education and four SARs (1997-98 to 2001-02) of Tripura Housing and Constructions Board had been delayed for more than two years. The SAR in respect of Tripura Khadi and Village Industries Board for the period 2003-04 to 2007-08 had been issued on 18 April 2012 and placed on 19 March 2013 after a lapse of more than 11 months. The reasons for the delay in submission/placement of the SARs in the Legislature were not intimated.

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 2012-13, all the 58 Controlling Officers of the State reconciled their receipts and expenditure amounting to ₹ 7,884.31 crore and ₹ 7,027.49 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 2012, there was a net debit balance of ₹ 99.32 crore in suspense heads which increased to ₹ 118.67 crore at the end of 31 March 2013. The major contributing factor for the increase in net debit balance was the cash settlement suspense account (Debit: ₹ 128.74 crore) during the year 2012-13 against ₹ 110.61 crore in 2011-12.

3.6 Misappropriation case

There was a suspected misappropriation amounting to ₹ 12.23 lakh in the office of the Executive Engineer, Agriculture Department, Agartala. The DDO (Executive Engineer) withdrew ₹ 12.23 lakh through 60 nos. of self-cheques between 27 December 2010 and 23 February 2013 from the Bank Accounts. But none of the aforesaid drawals had been reflected in the Cash Book till April 2013. As a result, the entire amount of ₹ 12.23 lakh remained outside the Government Account and is suspected to have been misappropriated. The matter was reported to Government in September 2013. The misappropriation case indicated inadequacy of control in the department.

3.7 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 2012-13.

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.

**Agartala
The**

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

Countersigned

**New Delhi
The**

**(SHASHI KANT SHARMA)
Comptroller and Auditor General of India**

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:

<i>VOLUME 1</i>	
<i>Statement 1</i>	Statement of Financial Position
<i>Statement 2</i>	Statement of Receipts and Disbursements
<i>Statement 3</i>	Statement of Receipts (Consolidated Fund)
<i>Statement 4</i>	Statement of Expenditure (Consolidated Fund) By Function and Nature Notes to Accounts Appendix I: Cash Flow Statement
<i>VOLUME 2</i>	
<i>PART I</i>	
<i>Statement 5</i>	Statement of Progressive Capital expenditure
<i>Statement 6</i>	Statement of Borrowings and other Liabilities
<i>Statement 7</i>	Statement of Loans and Advances given by the Government
<i>Statement 8</i>	Statement of Grants-in-aid given by the Government
<i>Statement 9</i>	Statement of Guarantees given by the Government
<i>Statement 10</i>	Statement of Voted and Charged Expenditure
<i>PART II</i>	
<i>Statement 11</i>	Detailed Statement of Revenue and Capital Receipts by minor heads
<i>Statement 12</i>	Detailed Statement of Revenue Expenditure by minor heads
<i>Statement 13</i>	Detailed Statement of Capital Expenditure by minor heads
<i>Statement 14</i>	Detailed Statement of Investments of the Government
<i>Statement 15</i>	Detailed Statement of Borrowings and other Liabilities
<i>Statement 16</i>	Detailed Statement on Loans and Advances given by the Government
<i>Statement 17</i>	Detailed Statement on Sources and Application of funds for expenditure (other than revenue account to end of 2009-10)
<i>Statement 18</i>	Detailed Statement on Contingency Fund and other Public Account transactions
<i>Statement 19</i>	Detailed Statement on Investments of earmarked funds
<i>Part III: Appendices</i>	
<i>II</i>	Comparative Expenditure on Salary
<i>III</i>	Comparative Expenditure on Subsidy
<i>IV</i>	Grants-in-aid (Scheme wise and Institution wise)
<i>V</i>	Externally Aided Projects
<i>VI</i>	Plan Scheme expenditure (Central and State Plan Schemes)
<i>VII</i>	Direct transfer of funds to implementing agencies
<i>VIII</i>	Summary of Balances
<i>IX</i>	Financial results of Irrigation Schemes
<i>X</i>	Incomplete Works
<i>XI</i>	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 ÷ Previous year Amount) <i>minus</i> 1} * 100
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	Interest payment / [(amount of previous year's Fiscal Liabilities + current year's Fiscal Liabilities)/2]*100
Interest spread	GSDP growth – Weighted Interest rates
Quantum spread	Debt stock * Interest Spread/100
Interest received as <i>per cent</i> to loans outstanding	Interest received / [(opening balance + closing balance of loans and advances)/2]* 100
Revenue deficit	Revenue receipt – revenue expenditure
Fiscal deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary deficit/surplus	Fiscal deficit/surplus – Interest payments
Balance from current revenue (BCR)	Revenue receipts <i>minus</i> plan grants and non-plan revenue expenditure excluding debits under 2048 – Appropriation for reduction or avoidance of debt.

Appendix 1.1

Part D

State Profile

Sl. No.	Particulars	Figures	
1.	Area	10,491.69 sq km	
2.	Population	2001 census	2011 census
		31,99,203	36,71,032
3.	Density of Population (2011) (All India Average = 382 persons per sq km)	350 per sq km	
4.	Population below poverty line (All India Average = 37.2%)	40.6 per cent	
5.	Literacy (2011) (All India Average = 74%)	87.75 per cent	
6.	Infant Mortality (per 1000 live births) (All India Average = 50 per 1000 live births)	31	
7.	Life Expectancy at Birth (All India Average = 63.5 yrs)	72.5 yrs	
8.	Gross State Domestic Product (GSDP) 2012-13	₹ 23,854.70 crore (A)	
9.	Per capita income of the State	₹ 64,770.00 (A)	

Source: BPL – Economic Review of Tripura – 2011-12, Life Expectancy at Birth – Office of the Registrar General of India, Ministry of Home Affairs and Economic Survey 2012-13, Density of Population – Ministry of Health and Family Welfare.

Part E

Year	State GDP at factor cost*				National GDP at factor cost#			
	Constant price		Current price		At 2004-05 prices		Current price	
	Value	Rate of growth	Value	Rate of growth	Value	Rate of growth	Value	Rate of growth
	(in crore)	(%)	(in crore)	(%)	(in crore)	(%)	(in crore)	(%)
2008-09	12,024.92	9.43	13,572.64	15.05	41,58,676	6.72	53,03,566	15.75
2009-10	13,305.90	10.65	15,402.70	13.48	45,16,071	8.59	61,08,903	15.18
2010-11	14,386.67	8.12	17,867.73	16.00	49,37,006	9.32	72,66,967	18.96
2011-12	15,636.67	8.69	20,981.74	17.43	52,43,582	6.21	83,53,495	14.95
	(P)		(P)					
2012-13	16,996.08	8.70	23,854.70	13.69	55,03,476	4.96	94,61,013	13.26
	(A)		(A)					

Source: *Information furnished by Directorate of Economic & Statistics, Government of Tripura. (P): Provisional figure, (A): Advance Estimate
#Economic Survey 2012-13, Ministry of Finance, Government of India.

Appendix 1.2

Abstract of Receipts and Disbursements for the year 2012-13

(Reference: Paragraph 1.1)

(₹ in crore)

Receipts				Disbursements					
2011-12	2012-13			2011-12	2012-13				
	Particulars				Particulars	Non-Plan	Plan	Total	
Section-A : Revenue									
6,476.90	I. Revenue Receipts		7,050.30	4,809.23	I. Revenue Expenditure	3,993.61	1,219.27	5,212.88	5,212.88
858.02	-Tax Revenue	1,004.65		2,032.76	General Services	2,158.36	9.12	2,167.48	
214.22	-Non-Tax Revenue	178.75		1,929.06	Social Services	1,082.92	972.45	2,055.37	
1,307.56	-State's Share of Union Taxes	1,493.18		902.03	-Education, Sports, Art and Culture	861.84	114.55	976.39	
1,230.57	-Non-Plan Grants	1,289.76		220.83	-Health and Family Welfare	128.14	102.35	230.49	
2,450.06	-Grants for State/Union Territory Plan Schemes	2,691.59		151.89	-Water Supply, Sanitation, Housing and Urban Development	20.44	191.21	211.65	
46.79	-Grants for Central Plan Schemes	33.34		18.83	-Information and Broadcasting	9.71	9.75	19.46	
				196.12	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	11.64	218.18	229.82	
312.25	-Grants for Centrally Sponsored Plan Schemes	321.04							
57.43	-Grants for Special Plan Schemes (NEC)	37.99		13.01	-Labour and Labour Welfare	10.95	7.58	18.53	
				424.64	-Social Welfare and Nutrition	37.86	328.83	366.69	
				1.71	-Others	2.34	-	2.34	
				743.91	Economic Services	643.73	237.70	881.43	
				337.55	-Agriculture and Allied Activities	207.92	150.59	358.51	
				96.71	-Rural Development	119.39	44.14	163.53	
				3.74	-Special Areas Programme (NEC)	-	2.20	2.20	
				36.41	-Irrigation and Flood Control	40.07	1.21	41.28	
				41.93	-Energy	42.03	0.22	42.25	
				37.48	-Industry and Minerals	20.40	33.18	53.58	
				148.19	-Transport	153.20	0.35	153.55	
				17.49	Communication	18.46	-	18.46	
				3.10	-Science, Technology and Environment	1.10	2.63	3.73	
				21.31	-General Economic Services	41.16	3.18	44.34	

Appendix 1.2 (Contd.)
Abstract of Receipts and Disbursements for the year 2012-13
(Reference: Paragraph 1.1)

(₹ in crore)

Receipts				Disbursements					
2011-12		2012-13		2011-12		2012-13			
	Particulars				Particulars	Non-Plan	Plan	Total	
				103.50	Grants-in-aid and contributions	108.60	-	108.60	
-	II. Revenue deficit carried over to Section-B	-	-	1,667.67	II. Revenue surplus carried over to Section-B	-	-	-	1,837.42
6,476.90	Total : Section A		7,050.30	6,476.90	Total				7,050.30
Section-B : Others									
839.55	III. Opening cash balance including permanent advance and cash balance investment		1,521.35	-	III. Opening overdraft from Reserve Bank of India	-	-	-	-
-	IV. Miscellaneous capital receipts	-	-	1,397.26	IV. Capital Outlay	32.52	1,450.67	1,483.19	1,483.19
				176.73	General Services	18.85	169.23	188.08	
				580.16	Social Services	7.59	597.41	605.00	
2.10	V. Recoveries of loans and advances		1.26	190.23	-Education, Sports, Art and Culture	-	143.94	143.94	
1.87	From Government servants	1.17		118.29	-Health and Family Welfare	0.10	81.04	81.14	
0.23	From others	0.09		137.30	-Water Supply and Sanitation	-	262.28	262.28	
1,667.67	VI. Revenue surplus brought down		1,837.42						
417.88	VII. Public debt receipts		834.01	33.41	-Housing and Urban Development	-	41.46	41.46	
411.81	Internal debt other than Ways and Means	830.53		60.33	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	7.49	43.98	51.47	
NIL	Net transactions under Ways and Means Advances including Overdraft	Nil		9.83	Information and Broadcasting	-	9.53	9.53	
6.07	Loans and advances from GOI	3.48		30.29	-Social Welfare and Nutrition	-	14.18	14.18	
				0.48	-Others	-	1.00	1.00	
2,083.38	VIII. Public Account receipts		2,173.68	640.37	Economic Services	6.08	684.03	690.11	
645.05	Small savings and provident funds etc.	709.93		84.96	-Agriculture and Allied Activities	1.75	102.70	104.45	
65.97	Reserve fund	11.59		67.56	-Rural Development	-	13.73	13.73	
40.47	Sinking fund (earmarked fund)	75.00		75.55	-Special Areas Programme	-	65.16	65.16	
202.08	Deposits and Advances	154.04		68.41	-Irrigation and Flood Control	-	70.92	70.92	
57.30	Suspense and Miscellaneous	77.27		21.77	-Energy	-	76.41	76.41	
1,072.51	Remittances	1,145.85		28.66	-Industry and Minerals	-	28.42	28.42	
			6,367.72	240.24	-Transport	3.83	307.09	310.92	

Appendix 1.2 (Concl.)

Abstract of Receipts and Disbursements for the year 2012-13

(Reference: Paragraph 1.1)

(₹ in crore)

Receipts				Disbursements					
2011-12	Particulars	2012-13		2011-12	Particulars	2012-13			
	IX. Closing overdraft from RBI			0.10	-Science, Technology and Environment	-	4.65	4.65	
				53.12	-General Economic Services	0.50	14.95	15.45	
				0.10	-Communication	-	-	-	
				13.89	Loans and Advances Disbursed	0.28	18.65	18.93	18.93
				10.00	For Power Projects	-	-	-	
				0.08	-To Government Servants	0.28	-	0.28	
				3.81	-To others		18.65	18.65	
				-	Revenue deficit brought down				-
				217.52	Repayment of Public Debt			312.49	312.49
				172.63	-Internal Debt other than Ways and Means Advances	-	-	281.28	
				NIL	-Net transactions under Ways and Means Advances including Overdraft	-	-	-	
				44.89	-Repayment of Loans and Advances to Central Government	-	-	31.21	
				1,860.56	Public Account Disbursements				1,893.66
				501.70	-Small Savings and Provident Funds			470.66	
				30.30	-Reserve Fund			10.77	
				211.16	-Deposits and Advances			180.08	
				90.02	-Suspense			96.61	
				1,027.38	-Remittances			1,135.54	
				1,521.35	Cash Balance at end				2,659.45
				(-) 1.13	-Cash in Treasuries			(-) 1.13	
				19.54	-Departmental Cash Balance including permanent advance			2.90	
				404.21	- Investment of earmarked funds			479.21	
				1,104.30	-Cash Balance investment			2,305.70	
				(-) 5.57	-Deposit with Reserve Bank of India			(-) 127.23	
5,010.58	Total : Section B :		6,367.72	5,010.58	Total : Section B :				6,367.72

Appendix 1.3

Department-wise provision and expenditure of Gender Budget during 2008-13

(Reference: Paragraph 1.1.4)

(₹ in crore)

Name of the Department	Plan Outlay					Financial Achievement				
Year	2008-09	2009-10	2010-11	2011-12	2012-13	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Department	1.20	1.20	1.44	1.43	1.14	0.90	0.95	0.60	1.40	0.50
Family Welfare & Preventive Medicine	21.80	21.15	30.89	26.05	41.24	12.03	19.76	7.49	7.76	41.24
Labour Organisation	0.07	0.20	0.65	0.16	0.53	0.06	0.07	0.51	0.10	0.39
Tribal Welfare Department	6.95	9.03	14.23	13.05	15.74	17.00	11.86	0.04	7.94	13.11
Agriculture Department	7.65	29.16	20.00	75.18	56.11	4.62	14.82	0.09	15.66	9.33
Health Services	15.67	12.14	20.51	18.64	43.49	3.75	18.20	7.60	8.82	7.87
Scheduled Castes & Other Back Classes Welfare Department	7.69	5.55	5.90	2.65	4.26	3.35	5.73	1.72	1.49	3.16
Animal Resource Development Department	2.25	2.50	2.45	1.90	1.95	1.10	2.41	0.01	1.36	1.01
Information & Cultural Affairs Department	1.29	1.40	1.80	0.75	0.82	0.84	1.35	0.65	0.58	0.63
Youth Affairs & Sports Department	0.75	0.57	0.83	0.51	0.80	0.51	1.45	0.24	0.38	0.80
Urban Development Department	1.05	1.16	5.57	4.18	18.66	0.79	1.16	0.66	3.23	18.66
Education (Higher) Department	1.10	1.19	1.42	2.84	11.98	0.82	1.14	1.33	2.00	2.42
Rural Development (Panchayat) Department	20.73	8.41	10.38	7.25	6.68	15.35	6.28	3.45	3.03	5.38
Rural Development Department	71.40	137.81	14.49	19.46	71.33	75.17	136.93	97.62	14.69	50.58
Horticulture Department	10.95	2.90	3.00	17.73	5.51	1.10	2.29	3.75	6.28	6.48
Education (Social Welfare & Social Education) Department	38.00	93.14	133.28	85.13	103.20	68.63	88.03	51.53	50.14	100.19
Education (School) Department	21.76	23.33	28.00	27.73	38.00	16.32	23.33	17.25	18.00	28.18
Total:	230.31	350.84	294.84	304.64	421.44	222.34	335.76	194.54	142.86	289.93

Source: Budget at a Glance

Appendix 1.4
Statement showing the funds transferred by the Government of India to the State
Implementing Agencies and the Non-Governmental Organisations during 2012-13 outside
the State Budget under various programmes/schemes
(Reference: Paragraph 1.2.2)

Sl. No	Name of the Scheme/Programme	Implementing Agency	Amount (₹ in Lakh)
1	Aajeevika Swaran Jayanti Gram Swarojkar Yojana	DRDA Dhalai	114.52
		DRDA Gomati, Tripura	266.60
		DRDA West Tripura	430.53
		DRDA Unakoti, Tripura	336.69
		Total:	1,148.34
2	Adult Education & Skill Development Scheme	Tripura State Literacy Mission Authority	123.81
3	Afforestation & Forest Management	State Forest Development Agency, Tripura	350.31
4	Assistance to Disabled Persons for Purchase/Fitting	DDRC North Tripura (Indian Red Cross Society, North Tripura)	11.25
5	Assistance to Voluntary Organisations for Programmes	Abhoy Mission, Ramnagar Road NO.1, 2 nd Crossing, South Agartala, West Tripura	3.17
		Minority Development Organisation, South Ramnagar (Near P.E.C. Brick Field), Agartala, Tripura	4.61
		Total:	7.78
6	Baba Saheb Ambedkar Hastshilpa Vikas Yojana	Baba Longtarai Sevashram	0.32
		Bankimnagar Women Development Society, Jirania, Tripura	1.70
		Bidyasagar Samaj Kalyan Sangsad, Tripura	0.56
		Mahila Seva Samiti	24.72
		Merit Research Society	4.65
		Rural Women's Welfare Society	17.46
		Tripura Women's Welfare Society	32.98
		Uptakhali Science Club, Tripura	10.37
		Vivekananda Social Welfare Society, Tripura	14.45
		Women's Welfare Society	5.42
		Total:	112.63
7	Capacity Building & Technical Assistance	Voluntary Health Association of Tripura	7.34
8	Central Rural Sanitation Programme	Jiban Dhara State Water & Sanitation Mission, Tripura	124.74
		SWSM, Tripura, Agartala	305.73
		Total:	430.47
9	Computerisation of Records of State Waqf Boards	Tripura Board of Waqfs	7.20
10	Dairy Development Project	The Tripura Cooperative Milk Producers' Union Ltd.	118.91
11	Deen Dayal Disabled Rehabilitation Scheme SJE	Abhoy Mission, Ramnagar Road NO.1, 2 nd Crossing, South Agartala, West Tripura	1.48
		North Tripura Deaf & Dumb School	6.06
		Tripura Council for Child Welfare	5.04
		Total:	12.58
12	Design & Technical Upgradation Scheme	Bankimnagar Women Development Society, Jirania, Tripura	5.00
		Janakalyan Parishad	0.45
		Uptakhali Science Club, Tripura	0.49
		Total:	5.94

Appendix 1.4 (contd..)

Statement showing the funds transferred by the Government of India to the State Implementing Agencies and the Non-Governmental Organisations during 2012-13 outside the State Budget under various programmes/schemes (Reference: Paragraph 1.2.2)

Sl. No	Name of the Scheme/Programme	Implementing Agency	Amount (₹ in Lakh)
13	DRDA Administration	DRDA Dhalai	37.69
		DRDA Gomati, Tripura	53.25
		DRDA West Tripura	54.89
		DRDA Unakoti, Tripura	46.70
		Total:	192.53
14	Electronic Governance	Tripura State Computerisation Agency	63.11
15	Enhancing Skill Development Infrastructure in NE States & Sikkim	Society for Entrepreneurship Development	121.62
16	Environment Information Education & Awareness	Tripura State Pollution Control Board	29.77
17	E-panchayats	Panchayati Raj Training Institute, Tripura	50.00
18	Gender Budgeting & Gender Disaggregated Data	State Institute of Public Administration & Rural Development, Tripura	2.56
19	GIA to NGOs for SCs, OBCs & Research & Training	Abalamban	3.51
20	Grant in aid to NGOs for STs including Coaching & Allied Scheme & Award for Exemplary Service	Bahujana Hitaya Education Trust, Sabroom, South Tripura	15.79
21	Grant in aid to NGOs for STs including Coaching & Allied Scheme & Award for Exemplary Service	Tripura Adibashi Mahila Samity	17.15
22	HRD (Human Resource Development)	Bankimnagar Women Development Society, Jirania, Tripura	1.25
		Human Welfare Council, Tripura	1.25
		Icharbill Women's Welfare Society	1.25
		Tripura Hastashilp Samabay Samiti Ltd.	1.25
		Total:	5.00
23	Human Resource Development Biotechnology	Ramkrishna Mahavidyalaya	30.00
24	Integrated Watershed Management Programme (IWMP)	State Level Nodal Agency Department of Agriculture, Tripura	2,525.37
25	Mahatma Gandhi National Rural Employment	State Employment Guarantee Fund, Tripura	76,889.88
26	Marketing & Export Promotion Scheme	Directorate of Handloom Handicrafts & Sericulture, Government of Tripura, Agartala	30.00
		Tripura Handloom & Handicrafts Development Corporation Ltd.	23.75
		Total:	53.75
27	MPs Local Area Development Scheme MPLADs	District Magistrate, West Tripura	750.00
		District Magistrate, Unakoti	350.00
		Total:	1,100.00
28	National AIDS Control Programme III	Tripura State AIDS Control Society	531.47
29	National Food Security Mission	Tripura State Agriculture Management & Extension Training Institute (T-SAMETI), Tripura	1,078.89
30	National Medicinal Plants Board	State Forest Development Agency, Tripura	89.56

Appendix 1.4 (contd.)

Statement showing the funds transferred by the Government of India to the State Implementing Agencies and the Non-Governmental Organisations during 2012-13 outside the State Budget under various programmes/schemes (Reference: Paragraph 1.2.2)

Sl. No	Name of the Scheme/Programme	Implementing Agency	Amount (₹ in Lakh)
31	National Mission on Bamboo	Sadar Forest Development Agency	50.00
		Tripura Industrial Development Corporation Ltd.	112.50
		Total:	252.06
32	National Project for Cattle & Buffalo Breeding	Tripura Livestock Development Agency	340.00
33	National Rural Drinking Water Programme	SWSM, Tripura, Agartala	10,059.11
34	National Rural Health Mission (NRHM & JIIT) Centrally Sponsored	State Health & Family Welfare Society, Tripura	330.35
		State Health & Family Welfare Society, Tripura	3,874.94
		Total:	4,205.29
35	NLRMP	Tripura State NLRMP Management Society	781.19
36	North Eastern Areas	Directorate of Youth Affairs & Sports, Government of Tripura, Agartala	5.00
		Envision Consultancy Services (Franchise of T.I.M.E.)	58.21
		Total:	63.21
37	Office of the Adviser to Prime Minister on Public Information Infrastructure & Innovations	Tripura Industrial Development Corporation Ltd.	10.00
38	Panchayat Empowerment & Accountability Incentive Scheme	Panchayati Raj Training Institute, Tripura	1.11
39	Panchayat Yuva Krida & Khel Abhiyan (PYKKA)	Tripura Sports Council	91.55
40	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Tripura Rural Roads Development Agency, Tripura	33,858.53
41	Promotion & Dissemination of Art & Culture	Bahujana Hitaya Education Trust, Sabroom, South Tripura	1.50
		Classic	0.88
		Natyabhumi	2.25
		Tripura Theatre	1.50
		Total:	6.13
42	Propagation of RTI Act-Improving Transparency & Accountability in Government	State Institute of Public Administration & Rural Development, Tripura	4.90
		Tripura Information Commission	5.00
		Total:	9.90
43	R & D in Medical Electronics & Health Informatics	National Institute of Electronics & Information Technology (NIELIT) Agartala	35.00
44	Rajiv Gandhi Panchayat Sashaktikaran Abhiyan (RGPSA)	RD (Panchayat) Department	8.82
45	Rashtriya Gram Swaraj Yojana	Panchayati Raj Training Institute, Tripura	600.00
46	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Rashtriya Madhyamik Shiksha Abhiyan Rajya Mission	7,017.66
47	Renewable Energy for Rural Applications for All Villages	Tripura Renewable Energy Development Agency	41.75
48	Research Information & Mass Education, Tribal Festival & Others	Tribal Research & Cultural Institute, Government of Tripura, Agartala	10.00

Appendix 1.4 (concl.)

**Statement showing the funds transferred by the Government of India to the State
Implementing Agencies and the Non-Governmental Organisations during 2012-13 outside
the State Budget under various programmes/schemes
(Reference: Paragraph 1.2.2)**

Sl. No	Name of the Scheme/Programme	Implementing Agency	Amount (₹ in Lakh)
49	Resource Support to State	RD (Panchayat) Department	2.82
50	Rural Housing -IAY	DRDA Dhalai	1,191.80
		DRDA Gomati, Tripura	1,003.74
		DRDA South Tripura, Tripura	1,003.74
		DRDA West Tripura	2,082.47
		DRDA Unakoti, Tripura	904.58
		Total:	6,186.33
51	Sarva Shiksha Abhiyan (SSA)	SSA Rajya Mission, Tripura	12,010.11
52	Scheme for Human Resource Development FPI	Tripura Social Service Association	0.50
53	Scheme of NDMA	Department of Revenue, RR & DM	151.89
54	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
		District Rehabilitation Society for Differently Aabled Persons, Dhalai	10.06
		Total:	21.87
55	Science & Technology Programme for Socio Economic Development	NB Institute for Rural Technology	6.49
		North-east India Centre for Mass Communication & Cultural Research	3.79
		Tripura Science Forum	4.60
		Tripura State Council for Science & Technology	1.56
		Total:	16.44
56	Skill Development	Society for Entrepreneurship Development	47.00
57	State Scheduled Castes Development Corporations	Tripura SC Co-operative Development Corporation Limited	57.65
58	State Science & Technology Programme	Tripura State Council for Science & Technology	8.50
59	Support to National State Scheduled Tribes Finance & Development Corporations	Tripura Scheduled Tribes Cooperative Development Corporation Ltd.	350.00
60	Support to NGOs/Institutions/SRCs for Adult Education & Skill Development (Merged Schemes of NGOs, JSS, SRCs)	Jan Shikshan Sansthan, Agartala	12.74
		SRC Agartala	42.18
		Total:	54.92
61	Support to State Extension Programme for Extension Reforms	Tripura State Agriculture Management & Extension Training Institute (T-SAMETI), Tripura	388.80
62	Technology Development Programme	Tripura State Council for Science & Technology	14.13
		Voluntary Health Association of Tripura	72.65
63	Tobacco Control	State Health & Family Welfare Society, Tripura	13.64
		Total:	402.93
Grand Total:			1,61,835.52

Source: CPMS Portal of the Comptroller General of Accounts, Ministry of Finance, Government of India.

Appendix 1.5
Time Series Data on State Government Finances

(Reference: Paragraphs 1.3)

(₹ in crore)

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Part A. Receipts					
1. Revenue Receipts	4,076.78	4,401.35	5,168.60	6,476.90	7,050.30
(i) Tax Revenue	442.50 (11)	527.01 (12)	622.34 (12)	858.02 (13)	1,004.65 (14)
Taxes on Agricultural Income	0.18 (#)	0.01 (#)	0.01 (#)	0.04 (#)	0.10 (#)
Taxes on Sales, Trade, etc.	314.79 (71)	374.93 (71)	444.93 (71)	666.32 (78)	763.07 (76)
State Excise	48.28 (11)	61.09 (12)	85.85 (14)	94.68 (11)	114.00 (11)
Taxes on Vehicles	29.82 (7)	37.14 (7)	21.91 (4)	25.18 (3)	30.73 (3)
Stamps and Registration Fees	17.03 (4)	18.15 (3)	24.23 (4)	30.73 (3)	36.71 (4)
Land Revenue	5.55 (1)	5.55 (1)	15.25 (2)	9.33 (1)	26.44 (3)
Other Taxes including taxes on commodities and services	26.85 (6)	30.14 (6)	30.16 (5)	31.74 (4)	33.60 (3)
(ii) Non-Tax revenue	149.04 (3)	125.40 (3)	131.79 (3)	214.22 (3)	178.75 (3)
(iii) State's share of Union taxes and duties	686.52 (17)	706.34 (16)	1,122.36 (21)	1,307.56 (20)	1,493.18 (21)
(iv) Grants-in-aid from Government of India	2,798.72 (69)	3,042.60 (69)	3,292.11 (64)	4,097.10 (63)	4,373.72 (62)
2. Misc. Capital Receipts	NIL	NIL	NIL	NIL	NIL
3. Recoveries of Loans and Advances	3.25	3.51	2.80	2.10	1.26
4. Total Revenue and Non-debt Capital Receipts (1+2+3)	4,080.03	4,404.86	5,171.40	6,479.00	7,051.56
5. Public Debt Receipts	208.69	493.81	555.91	417.88	834.01
Internal Debt (excluding Ways and Means Advances and Overdrafts)	206.17	490.51	552.55	411.81	830.53
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India	2.52	3.30	3.36	6.07	3.48
6. Total Receipts in the Consolidated Fund (4+5)	4,288.72	4,898.67	5,727.31	6,896.88	7,885.57
7. Contingency Fund Receipts	NIL	NIL	NIL	NIL	NIL
8. Public Account Receipts	2,082.46	2,293.48	1,859.71	2,083.38	2,173.68
9. Total Receipts of the State (6+7+8)	6,371.18	7,192.15	7,587.02	8,980.26	10,059.25

Negligible

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

(₹ in crore)

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	3,129.45 (72)	4,213.79 (76)	4,359.48 (80)	4,809.23 (77)	5,212.88 (78)
Plan including CSS	654.98 (21)	796.63 (19)	879.77 (20)	1,061.92 (22)	1,219.27 (23)
Non-plan	2474.47 (79)	3,417.16 (81)	3,479.71 (80)	3,747.31 (78)	3,993.61 (77)
General Services (including Interest Payment)	1336.94 (43)	1,855.52 (44)	1,912.18 (44)	2,032.76 (42)	2,167.48 (42)
Economic Services	564.92 (18)	701.91 (17)	678.55 (16)	743.91 (16)	881.43 (17)
Social Services	1148.17 (37)	1,560.74 (37)	1,667.33 (38)	1,929.06 (40)	2,055.37 (39)
Grants-in-aid and Contributions	79.42 (3)	95.62 (2)	101.42 (2)	103.50 (2)	108.60 (2)
11. Capital Expenditure	1,202.39 (27)	1,332.22 (24)	1,058.33 (20)	1,397.26 (22)	1,483.19 (22)
Plan including CSS	1123.75 (93)	1,263.77 (95)	1,006.70 (95)	1,321.14 (95)	1,450.67 (98)
Non-Plan	78.64 (7)	68.45 (5)	51.63 (5)	76.12 (5)	32.52 (2)
General Services	192.83 (16)	213.87 (16)	126.37 (12)	176.73 (13)	188.08 (13)
Economic Services	616.12 (51)	671.93 (50)	583.57 (55)	640.37 (46)	690.11 (46)
Social Services	393.44 (33)	446.42 (34)	348.39 (33)	580.16 (41)	605.00 (41)
12. Disbursement of Loans and Advances	18.08	17.56	0.96	13.89	18.93
13. Total (10+11+12)	4,349.92	5,563.57	5,418.77	6,220.38	6,715.00
14. Repayments of Public Debt	161.12	193.94	205.70	217.52	312.49
Internal Debt (excluding Ways and Means Advances and Overdrafts)	132.80	165.24	173.77	172.63	281.28
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India ^Ξ	28.32	28.70	31.93	44.89	31.21
15. Appropriation to Contingency Fund	NIL	NIL	NIL	NIL	NIL
16. Total Disbursement out of Consolidated Fund (13+14+15)	4,511.04	5,757.51	5,624.47	6,437.90	7,027.49
17. Contingency Fund Disbursements	NIL	NIL	NIL	NIL	NIL
18. Public Account Disbursements	1,813.98	1,849.24	1,608.36	1,860.56	1,893.66
19. Total disbursement by the State (16+17+18)	6,325.02	7,606.75	7,232.83	8,298.46	8,921.15

^Ξ 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	2008-09	2009-10	2010-11	2011-12	2012-13
Part C. Deficits					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 947.33	(+) 187.56	(+) 809.12	(+) 1,667.67	(+) 1,837.42
21. Fiscal Deficit (-) / Surplus (+) (4 - 13)	(-) 269.89	(-) 1158.71	(-) 247.37	(+) 258.62	(+) 336.56
22. Primary Surplus (+)/ Deficit (-)	(+) 124.40	(-) 750.20	(+) 199.95	(+) 751.89	(+) 869.37
Part D. Other data					
23. Interest payments (percentage of Revenue expenditure)	394.29 (13)	408.51 (10)	447.32 (10)	493.27 (10)	532.81 (10)
24. Financial Assistance to local bodies etc.	226.66	223.37	259.80	217.83	330.48
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) ^{^^}	13,572.64	15,402.70	17,867.73	20,981.74 (P)	23,854.70 (A)
28. Outstanding Fiscal Liabilities* (year-end)	5,066.51	5,777.80	6,462.90	6,873.63	7,683.07
29. Outstanding guarantees (year-end)	29.53	29.54	35.64	115.72	193.27
30. Maximum amount guaranteed during the year	76.66	76.66	6.10	99.99	121.42
31. Number of incomplete projects ¹	116	13	18	39	14
32. Capital blocked in incomplete projects	276.84	112.88	125.10	249.37	79.70
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue / GSDP (ratio)	3.26	3.42	3.48	4.10	4.21
Own Non-Tax Revenue /GSDP (ratio)	1.10	0.81	0.73	1.02	0.75
Central Transfers / GSDP (ratio)	25.68	24.14	24.71	25.76	24.59
II Expenditure Management					
Total Expenditure / GSDP (ratio)	32.05	36.12	30.33	29.65	28.15
Total Expenditure / Revenue Receipts (ratio)	106.70	126.41	104.84	96.04	95.24
Revenue Expenditure / Total Expenditure (ratio)	71.94	75.74	80.45	77.31	77.63
Expenditure on Social Services / Total Expenditure (ratio)	35.44	36.08	37.20	40.34	39.62
Expenditure on Economic Services / Total Expenditure (ratio)	27.15	24.69	23.29	22.25	23.40
Capital Expenditure/ Total Expenditure (ratio)	27.64	23.95	19.53	22.46	22.09

¹ Number of incomplete projects upto 2008-09 were costing ₹ one crore and above each and for the year 2009-10 and 2010-11 it was involving ₹ five crore and above.

Appendix 1.5 (Concl.)

Time Series Data on State Government Finances

(Reference: Paragraphs 1.3)

(₹ in crore)

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Expenditure on Social and Economic Services / Total Expenditure	23.81	20.10	17.20	19.62	19.29
III Management of Fiscal Imbalances					
Revenue surplus / GSDP (ratio)	6.98	1.22	4.53	7.95	7.70
Fiscal Surplus / GSDP (ratio)	(-) 1.99	(-) 7.52	(-) 1.38	(+) 1.23	(+) 1.41
Primary Deficit (surplus) / GSDP (ratio)	0.92	(-) 4.87	(+) 1.12	(+) 3.58	(+) 3.64
Revenue Surplus / Fiscal Surplus (ratio)	(-) 351.01	(-) 16.19	(-) 327.09	(+) 644.83	(+) 545.94
Primary Revenue Balance / GSDP (ratio)	9.91	3.89	7.05	10.31	9.94
IV Management of Fiscal Liabilities					
Fiscal Liabilities / GSDP (ratio)	37.33	37.51	36.17	32.76	32.21
Fiscal Liabilities / RR (ratio)	124.28	131.27	125.04	106.12	108.97
Primary deficit vis-à-vis quantum spread (ratio)	84.53	427.95	118.52	229.47	458.26
Debt Redemption (Principal + Interest) / Total Debt Receipts (ratio)	210.90	107.49	70.54	124.26	85.23
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	Nil	Nil	5.64	25.95	0.67
Balance from Current Revenue (₹ in crore)	142.95	(-) 769.32	(-) 407.79	(-) 136.94	(+) 265.16
Financial Assets / Liabilities (ratio)	1.88	1.80	1.84	2.04	2.17
* Apart from public debt, includes other liabilities (i.e., Small savings etc., Reserve fund and Deposit). ^^ GSDP figures have been arrived at on current market prices as per information furnished by the Directorate of Statistics of the State Government. Note: Figures in brackets represent percentage to total of each sub-heading.					

Appendix 1.6

Major ongoing capital works/projects remained incomplete up to the end of 31 March 2013

(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 2013	Status/progress of work, if any
Building Works							
1	Construction of new teaching Hospital Block in GBP Hospital and AGMC, Agartala	28-08-2006	31-12-2013	14.13	NA	7.72	Work in progress (70%)
2	Construction of new G+6 storied Hospital building at IGM, Agartala	18-11-2009	30-06-2013	42.40	NA	38.51	Work in progress (90%)
3	Upgradation of Netaji Subash Regional Coaching Centre, Agratala	12/2008	11/2012	24.70	NA	18.77	Work in progress
4	Establishment of college teacher education	06-11-2010	06-11-2012	22.02	NA	6.65	Work in progress
5	Vertical expansion of New Teaching Hospital at AGMC, Agartala	13-07-2012	12-07-2014	50.89	NA	15.74	Work in progress
Bridge Works							
6	Construction of RCC bridge over river Khowai near Moharcherra, Kalyanpur	30-07-2009	31-07-2013	10.61	NA	8.56	Work in progress (90%)
7	Construction of RCC bridge over river Khowai near Baganbazar, Kalyanpur	05-01-2010	31-12-2013	10.61	NA	5.66	Work in progress (75%)
8	Construction of RCC bridge over river Khowai Teliamura	05-05-2010	31-03-2014	13.78	NA	3.65	Work in progress
9	Construction of RCC bridge (2 Nos.) over Tributary of river Manu	16-11-2007	12/2013	10.58	NA	7.47	Work in progress (75%)

Appendix 1.6 (concl.)

Major ongoing capital works/projects remained incomplete up to the end of 31 March 2013

(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 2013	Status/progress of work, if any
Road works							
10	Maharani to Amarpur Tri-junction	21-06-2009	10/2013	18.34	NA	17.35	Work in progress (95%)
11	Upgradation of road from Bishalgarh-Boxanagar-Sonamura-Barapathari-Belonia portion from Office-tilla, Bishalarh	25-01-2011	12/2013	99.06	NA	18.85	Work in progress (95%)
12	Upgradation of road from Bishalgarh-Boxanagar-Sonamura-Barapathari-Belonia portion from RCC bridge at Sonamura	25-01-2011	12/2013	115.57	NA	27.90	Work in progress (60%)
13	Construction of Link road towards Indo-Bangladesh Border from Charomanu to IBB road upto 23 km.	02-06-2012	09/2013	17.26	NA	6.64	Work in progress (40%)
Water Resources							
14	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	10.66	Work in progress (74%)
15	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	4.84	Work in progress
16	Gomati Medium project/construction of Head work, Canal system/cross drainage, road crossing etc.	1981-82	3/2014	83.01	90.31	76.31	--

Source: Finance Accounts 2012-13

Appendix 1.7
Assets and Liabilities
(Reference: Paragraph 1.9.1)

(₹ in crore)

As on 31 March 2012		Liabilities	As on 31 March 2013	
3558.87		Internal Debt		4108.13
	1862.52	Market Loans bearing interest	2388.09	
	0.06	Market Loans not bearing interest	0.06	
	128.25	Loans from LIC of India	112.30	
	1230.32	Special Securities to National Small Savings Fund of Central Government	1215.53	
	337.72	Loans from other Institutions	392.15	
406.97		Loans and Advances from Central Government		379.24
	0.20	Pre- 1984-85 Loans	0.20	
	7.52	Non-Plan Loans	6.86	
	365.79	Loans for State Plan Schemes	340.57	
	0.52	Loans for Central Plan Schemes	0.47	
	19.94	Loans for Centrally Sponsored Plan Schemes	19.70	
	-	Ways and Means Advances	-	
	13.00	Loans for Special Schemes	11.44	
2146.29		Small Savings, Provident Funds, etc.		2385.57
98.26		Reserve Fund bearing interest		98.23
408.49		Reserve Fund (including Sinking Funds)		484.33
244.75		Deposits not bearing interest		217.57
10.00		Contingency Fund		10.00
7127.92		Accumulated surplus on Government Account		8965.34
	5460.25	Accumulated Surplus at the beginning of the year	7127.92	
	1667.67	Add: revenue surplus for the current year	1837.42	
14001.55		Total: Liabilities		16648.41
		Assets		
12164.58		Gross capital outlay on Fixed Assets		13647.77
	959.14	Investment in Government Companies and Statutory Corporations, etc.	1075.42	
	11205.44	Other Capital Outlay on General, Social and Economic Services	12572.35	
94.55		Loans and Advances by the State Government		112.24
	38.92	Other Development Loans	57.49	
	12.13	Loans to Government Servants	11.25	
	43.50	Loans for Power Projects	43.50	
3.33		Other Advances		2.19
96.90		Suspense and Miscellaneous Balances		116.22
120.84		Remittance Balances		110.54
1521.35		Cash Balance		2659.45
	(-) 1.13	Cash in Treasuries and local remittance	(-) 1.13	
	19.54	Departmental Cash Balance including permanent advances	2.90	
	404.21	Investment of earmarked funds	479.21	
	1104.30	Cash balance investment	2305.70	
	(-) 5.57	Deposits with Reserve Bank of India**	(-) 127.23	
14001.55		Total : Assets		16648.41

** Minus balance was the net difference between receipts and disbursement of the State Government for the year 2011-12 and 2012-13 after incorporating all adjustments made by RBI for the year 2011-12 and 2012-13 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 1.5, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 7.38 crore (Net debit) between the figures reflected in the Accounts (Credit: ₹ 127.23 crore) and that intimated by the Reserve Bank of India (Credit: ₹ 134.61 crore) under "Deposits with Reserve Bank". The difference of ₹ 7.38 crore has been reduced to ₹ 0.29 crore as of June 2013.

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	44.70	4.34	49.04	27.04	22.00 (45)
2.	6 – Revenue Department	94.26	5.78	100.04	70.36	29.68 (30)
3.	15 – Public Works (Water Resource) Department	98.88	14.22	113.10	71.73	41.37 (37)
4.	19 – Tribal Welfare Department	608.84	51.22	660.06	482.84	177.22 (27)
5.	20 – Welfare of SC and OBC Department	315.73	19.04	334.77	171.10	163.67 (49)
6.	25 – Industries & Commerce (Handloom, Handicrafts & Sericulture) Department	26.07	2.22	28.29	14.85	13.44 (48)
7.	27 – Agriculture Department	173.90	0	173.90	104.38	69.52 (40)
8.	31 – Rural Development Department	93.03	7.33	100.36	47.60	52.76 (53)
9.	35 – Urban Development Department	127.14	39.74	166.88	140.54	26.34 (16)
10.	39 – Education (Higher) Department	81.66	7.66	89.32	74.48	14.83 (17)
11.	41 – Education (Social) Department	215.73	36.77	252.50	200.22	52.28 (21)
12.	43 – Finance Department	996.24	0	996.24	773.96	222.28 (22)
13.	52 – Family Welfare and Preventive Medicine	95.17	88.70	183.87	80.80	103.07 (56)
Capital – Voted						
14.	6 – Revenue Department	26.11	42.00	68.11	44.58	23.53 (35)
15.	10 – Home (Police) Department	42.22	15.61	57.83	32.30	25.53 (44)
16.	14 – Power Department	58.41	36.53	94.94	48.55	46.39 (49)
17.	15 – Public Works (Water Resource) Department	69.14	8.54	77.68	34.85	42.83 (55)
18.	16 – Health Department	17.85	50.35	68.20	37.41	30.79 (45)
19.	19 – Tribal Welfare Department	495.60	356.44	852.04	497.22	354.82 (42)
20.	20 – Welfare of SC and OBC Department	264.40	206.12	470.52	265.54	204.98 (44)
21.	27 – Agriculture Department	110.56	11.70	122.26	39.39	82.87 (68)
22.	31 – Rural Development Department	25.67	43.05	68.72	57.81	10.91 (16)
23.	34 – Planning and Co-ordination Department	160.58	0	160.58	4.68	155.90 (97)
24.	35 – Urban Development Department	1.06	46.44	47.50	16.63	30.87 (65)
25.	39 – Education (Higher) Department	20.39	43.11	63.50	38.62	24.88 (39)
26.	40 – Education (School) Department	16.25	62.16	78.41	37.30	41.11 (52)
27.	41 – Education (Social) Department	0.02	28.52	28.54	14.06	14.48 (51)
28.	43 – Finance Department	366.04	0	366.04	0.28	365.76 (100)
29.	52 – Family Welfare and Preventive Medicine	17.51	9.98	27.49	13.23	14.26 (52)
Capital – Charged						
30.	43 – Finance Department	321.00	0	321.00	286.65	34.35 (11)
Total :		4984.16	1237.57	6221.73	3729.00	2492.72

Appendix 2.2

List of Grants indicating Persistent Savings of more than ₹ 1crore during 2008-13

(Reference: Paragraph 2.3.2)

(₹ in crore)

Sl. No.	Number and name of grant	Amount of savings				
		2008-09	2009-10	2010-11	2011-12	2012-13
Revenue-Voted						
1.	3 – General Administration (SA) Department	2.76	3.02	1.46	3.32	7.22
2.	5 – Law Department	2.50	1.99	7.27	19.04	22.00
3.	6 – Revenue Department	8.64	1.92	20.35	4.05	29.67
4.	10 – Home (Police) Department	37.06	18.35	17.78	49.29	47.48
5.	12 – Co-operation Department	1.80	1.34	1.72	2.74	3.35
6.	19 – Tribal Welfare Department	42.78	56.61	123.25	110.87	177.22
7.	20 – Welfare of Scheduled Castes Department	30.28	42.92	71.40	78.77	163.68
8.	26 – Fisheries Department	2.40	1.44	2.80	2.53	4.09
9.	27 – Agriculture Department	19.70	22.29	8.64	100.99	69.52
10.	29 – Animal Resource Development Department	5.79	8.46	6.10	5.13	8.27
11.	30 – Forest Department	4.70	4.78	11.60	6.11	5.31
12.	35 – Urban Development Department	2.06	27.40	4.52	16.77	26.34
13.	39 – Education (Higher) Department	3.61	3.41	19.61	11.66	14.83
14.	40 – Education (School) Department	36.77	38.77	4.10	12.25	79.88
15.	41 – Education (Social) Department	9.13	14.36	28.73	27.28	52.27
16.	51 – Public Works (Drinking Water and Sanitation) Department	8.13	7.36	7.27	4.30	2.30
17.	52 – Family Welfare and Preventive Medicine	10.52	10.06	8.56	4.93	103.07
Capital-Voted						
18.	6 – Revenue Department	10.66	17.51	2.17	5.34	23.53
19.	13 – Public Works (Roads and Buildings) Department	46.54	23.02	64.74	31.98	21.29
20.	15 – Public Works (Water Resources) Department	13.03	27.05	79.65	58.45	42.84
21.	16 – Health Department	13.48	13.63	8.59	4.84	30.80
22.	19 – Tribal Welfare Department	215.90	305.80	263.69	195.91	354.83
23.	20 – Welfare of Scheduled Castes Department	126.01	189.91	169.99	118.96	204.98
24.	27 – Agriculture Department	29.29	39.72	59.96	86.99	82.87
25.	34 – Planning and Coordination Department	73.14	101.67	155.82	86.60	155.90
26.	39 – Education (Higher) Department	15.97	34.71	22.88	27.47	24.88
27.	40 – Education (School) Department	18.12	32.73	17.31	21.96	41.11
28.	43 – Finance Department	35.92	101.37	204.88	301.52	365.76
29.	51 – Public Works (Drinking Water and Sanitation) Department	38.13	20.61	4.77	6.05	5.02
30.	52 – Family Welfare and Preventive Medicine	4.33	8.42	4.27	18.51	14.26

Appendix 2.3

Statement of Expenditure without budget provision during 2012-13 (Reference: Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
1.	6 – Revenue Department	i) 2245	Relief on Account of Natural Calamities		Reasons for incurring expenditure without budget provision have not been intimated (September 2013)
		80	General		
		800	Other Expenditure		
		43	Finance Commission		
		41	Capacity Building for Disaster Response (NonPlan)	32.16	
2.	9 – Statistical Department	i) 3454	Census Surveys and Statistics		-do-
		02	Surveys and Statistics		
		800	Other Expenditure		
		88	C. S. Scheme – III		
		98	2 nd Employment – Unemployment Survey, 2010-11 (CSS)	3.46	
3.	11 – Transport Department	i) 5055	Capital Outlay on Road Transport		-do-
		190	Investments in Public Sector and Other Undertakings		
		23	Corporations/PSUs/Boards		
		05	Tripura Road Transport Corporation (Non-Plan)	182.25	
4.	12 – Co-operation Department	i) 4059	Capital Outlay on Public Works		-do-
		01	Office Buildings		
		051	Construction		
		25	Public Works		
		01	Administrative Buildings (Plan)	20.00	
5.	14 – Power Department	i) 4801	Capital Outlay on Power Projects		-do-
		80	General		
		190	Investment in Public Sector and Other Undertakings		
		56	Non-Lapsable		
		89	Transmission Project (Phase – I) 132 KV D/C Line from Suryamaninagar to Rokhia (30 Km and Site Development and Fdr. Bay at Rokhia) in Tripura (Plan)	236.06	
6.	17 – Information, Cultural Affairs and Tourism Department	i) 5452	Capital Outlay on Tourism		-do-
		01	Tourist Infrastructure		
		190	Investment in Public Sector and Other Undertakings		
		23	Corporations/PSUs/Boards		
		13	Tripura Tourism Development Corporation Limited (Plan)	19.00	
7.	19 – Tribal Welfare Department	i) 2029	Land Revenue		-do-
		800	Other Expenditure		
		86	C. S. Scheme – I		
		04	Agricultural Census (CSS)	3.87	
		ii) 2059	Public Works		-do-
		80	General		
		053	Maintenance and Repairs		
		25	Public Works		
		14	Public Building (Non-Plan)	2.36	
		iii)	(Plan)	2.28	
		iv) 2851	Village and Small Industries		-do-
		102	Small Scale Industries		
		29	Industries Development		
		14	Operation and Maintenance (Plan)	2.55	

Appendix 2.3 (contd..)

Statement of Expenditure without budget provision during 2012-13 (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
		v) 2217	Urban Development		Reasons for incurring expenditure without budget provision have not been intimated (September 2013)
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		87	C. S. Scheme – II		
		41	Swarna Jayanti Sahari Rojgar Yojana (CSS)	162.48	
		vi) 2205	Art and Culture		-do-
		105	Public Libraries		
		41	Human Development		
		54	Libraries (Plan)	0.37	
8.	20 – Welfare on Schedule Castes and Other Backward Classes Department	i) 2029	Land Revenue		-do-
		800	Other Expenditure		
		86	C. S. Scheme – I		
		04	Agricultural Census (CSS)	3.98	-do-
		ii) 2425	Co-operation		
		800	Other Expenditure		
		70	State Share		
		12	Co-operation (Plan)	3.60	-do-
		iii) 2851	Village and Small Industries		
		102	Small Scale Industries		
		29	Industries Development		
		14	Operation and Maintenance (Plan)	2.98	-do-
		iv) 2205	Art and Culture		
		105	Public Libraries		
		41	Human Development		
		54	Libraries (Plan)	0.21	-do-
		v) 2210	Medical and Public Health		
		01	Urban Health Services – Allopathy		
		109	School Health Scheme		
		15	Health Services		-do-
		22	School Health Scheme (Plan)	0.06	
		vi) 4216	Capital Outlay on Housing		
		01	Government Residential Buildings		
		106	General Pool Accommodation		-do-
		52	Housing		
		03	General Administration (Plan)	0.35	
		vii) 05	Jail (Plan)	2.35	
		viii) 13	School Education (Plan)	9.77	-do-
		ix) 4801	Capital Outlay on Power Projects		-do-
		80	General		
		190	Investment in Public Sector and Other Undertakings		
		56	Non-Lapsable		
		89	Transmission Project (Phase – I) 132 KV D/C Line from Suryamaninagar to Rokhia (30 Km and Site Development and Fdr. Bay at Rokhia) in Tripura (Plan)	77.17	-do-
		x) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		75	Special Plan Assistance		
		02	State Share of SPA (Plan)	50.00	

Appendix 2.3 (contd..)

Statement of Expenditure without budget provision during 2012-13 (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
		xi) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		Reasons for incurring expenditure without budget provision have not been intimated (September 2013)
		800	Other Expenditure		
		33	Welfare Programme		
		29	SC Welfare (Plan)	12.50	
		xii) 03	Welfare of Backward Classes		-do-
		102	Economic Development		
		33	Welfare Programme		
		27	O.B.C. Welfare (Plan)	15.00	
		xiii) 4403	Capital Outlay on Animal Husbandry		-do-
		101	Veterinary Services and Animal Health		
		39	Animal Resource Development		
		36	Veterinary Hospitals and Dispensaries (Plan)	0.50	
		xiv) 95	Special Central Assistance		-do-
		01	SCA (Plan)	4.88	
		xv) 4059	Capital Outlay on Public Works		-do-
		80	General		
		051	Construction		
		25	Public Works		
		14	Public Building (Plan)	19.13	-do-
		xvi) 4217	Capital Outlay on Urban Development		
		01	State Capital Development		
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	42.50	-do-
		xvii) 4070	Capital Outlay on Other Administrative Services		
		800	Other Expenditure		
		75	Special Plan Assistance		
		02	State Share of SPA (Plan)	21.12	-do-
		xviii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		56	Non-Lapsable		
		50	Establishment of a new College of Teacher Education in North Tripura (Plan)	47.13	-do-
		xix) 02	Technical Education		
		104	Polytechnics		
		56	Non-Lapsable		
		43	Tripura Institute of Technology (CSS)	85.00	-do-
		xx) 04	Art and Culture		
		106	Museums		
		75	Special Plan Assistance		
		01	SPA (Plan)	98.98	

Appendix 2.3 (contd..)

Statement of Expenditure without budget provision during 2012-13 (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
9.	23 –Panchayati Raj Department	i) 2515	Other Rural Development Programmes		Reasons for incurring expenditure without budget provision have not been intimated (September 2013)
		101	Panchayati Raj		
		99	Others		
		13	Election (Non-Plan)	0.53	
10.	24 – Industries and Commerce Department	i) 2851	Village and Small Industries		As per actual requirement
		101	Industrial Estates		
		05	Establishment		
		30	Institutional Finance (Non-Plan)	13.16	
11.	27 – Agriculture Department	i) 4435	Capital Outlay on Other Agricultural Programmes		Reasons for incurring expenditure without budget provision have not been intimated (September 2013)
		01	Marketing and Quality Control		
		101	Marketing Facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		14	RIDF – XVII – Construction of one 2000 MT Multipurpose Cold Storage at Belonia in South Tripura (CSS)	27.21	-do-
		ii) 16	RIDF – XVII – Construction of Market Infrastructure at Bachaibari in Khowai District of Tripura (Plan)	50.00	
		iii) 17	RIDF – XVII – Construction of Market Infrastructure at Boxanagar in Sipahijala District of Tripura (Plan)	30.00	
12.	35 – Urban Development Department	i) 4217	Capital Outlay on Urban Development		-do-
		01	State Capital Development		
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	503.10	
13.	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)	59.82	
14.	39-Education (Higher) Department	i) 4202	Capital Outlay on Education, Sports, Art and Culture		-do-
		02	Technical Education		
		104	Polytechnics		
		56	Non-Lapsable		
		43	Tripura Institute of Technology (CSS)	260.00	
15.	40 – Education (School) Department	i) 4202	Capital Outlay on Education, Sports, Art and Culture		-do-
		01	General Education		
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	78.00	
16.	42 – Education (Sports and Youth Programme) Department	i) 2552	North Eastern Areas		Due to release of fund by Finance Department
		104	Sports and Games		
		57	North Eastern Area Development		
		80	North East Inter State Badminton Championship (NEC Scheme)	3.00	

Appendix 2.3 (concl.)

Statement of Expenditure without budget provision during 2012-13 (Reference: Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		ii) 4202	Capital Outlay on Education, Sports, Art and Culture		Due to release of fund by Finance Department
		03	Sports and Youth Services		
		800	Other Expenditure		
		44	Additional Central Assistance		
		01	ACA (Plan)	79.61	
17.	43 – Finance Department	i) 2048	Appropriation for Reduction or Avoidance of Debt		Reasons for incurring expenditure without budget provision have not been intimated (September 2013)
		101	Sinking Funds		
		99	Others		
		65	Redemption/Sinking Funds (Non-Plan)	7500.00	
		ii) 7610	Loans to Government Servants etc.		-do-
		201	House Building Advances		
		99	Others		
		52	All India Services (Non-Plan)	7.50	
		iii) 800	Other Advances		-do-
		99	Others		
		51	State Government Employees (Non-Plan)	0.66	
		iv) 6003	Internal Debt of the State Government		-do-
		105	Loans from the National Bank for Agricultural and Rural Development		
		58	Debt Services		
		11	NABARD (Non-Plan)	7358.81	
		v) 6004	Loans and Advances from the Central Government		-do-
		04	Loans for Centrally Sponsored Plan Schemes		
		800	Other Loans		
		58	Debt Services		
		42	Other CSS (Non-Plan)	2.13	
18.	49 – Fire Service Organisation	i) 4070	Capital Outlay on Other Administrative Services		-do-
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	551.45	
19.	57 – Welfare of Minorities Department	i) 2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		-do-
		03	Welfare of Backward Classes		
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	15.69	
		ii) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		-do-
		03	Welfare of Backward Classes		
		800	Other Expenditure		
		70	State Share		
		20	Welfare of SCs, OBCs and Minorities (Plan)	10.00	

Appendix 2.4

**Statement of various grants/appropriations where excess expenditure occurred during the year 2012-13
which are required to be regularised**

(Reference: Paragraph 2.3.4)

(₹ 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.	24	Industries and Commerce Department	2,288.38	2,311.95	23.57
2.	28	Horticulture Department	2,163.72	2,378.86	215.14
3.	37	Labour Organisation	629.91	873.60	243.69
4.	42	Education (Sports and Youth Programme) Department	2,867.82	2,950.30	82.48
5.	47	Chief Minister's Secretariat	62.05	62.14	0.09
Capital – voted					
6.	12	Co-operation Department	392.66	412.66	20.00
7.	25	Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	493.08	527.22	34.14
8.	30	Forest Department	1,713.17	1,814.58	101.41
9.	56	Information Technology Department	249.37	324.00	74.63
Revenue – charged					
10.	1	Department of Parliamentary Affairs	14.05	22.93	8.88
Total :			10,874.21	11,678.24	804.03

Appendix 2.5

Cases where supplementary provision (₹ 1 crore and above in each case) proved unnecessary during the year 2012-13

(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.	3 – General Administration (SA) Department	37.52	32.84	4.68	2.54
2.	5 – Law Department	44.70	27.04	17.66	4.34
3.	6 – Revenue Department	94.26	70.36	23.90	5.78
4.	15 – Public Works (Water Resources) Department	98.88	71.73	27.15	14.22
5.	19 – Tribal Welfare Department	608.84	482.84	126.00	51.22
6.	20 – Welfare of SC and OBC Department	315.73	171.10	144.63	19.04
7.	25 – Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	26.07	14.85	11.22	2.22
8.	26 – Fisheries Department	25.99	23.93	2.06	2.03
9.	29 Animal Resource Development Department	52.76	45.84	6.92	1.35
10.	31 – Rural Development Department	93.03	47.60	45.43	7.33
11.	39 – Education (Higher) Department	81.66	74.48	7.18	7.66
12.	40 – Education (School) Department	894.35	834.63	59.72	20.16
13.	41 – Education (Social) Department	215.73	200.22	15.51	36.77
14.	52 – Family Welfare and Preventive Medicine	95.17	80.80	14.37	88.70
Capital-voted					
15.	10 – Home (Police) Department	42.22	32.30	9.92	15.61
16.	14 – Power Department	58.41	48.55	9.86	36.53
17.	15 – Public Works (Water Resources) Department	69.14	34.85	34.29	8.54
18.	27 – Agriculture Department	110.56	39.39	71.17	11.70
19.	28 – Horticulture Department	5.36	3.96	1.40	2.06
20.	52 – Family Welfare and Preventive Medicine	17.51	13.23	4.28	9.98
Total:		2,987.89	2,350.54	637.35	347.78

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	20.66	0.98	21.64	23.79	2.15
2.	37 – Labour Organisation	4.37	1.93	6.30	8.74	2.44
Capital-voted						
3.	30 – Forest Department	8.95	8.19	17.14	18.15	1.02
Total:		33.98	11.10	45.08	50.68	5.61

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.	4 – Election Department	14.98	17.17	2.19	3.53	1.34
2.	10 – Home (Police) Department	600.91	614.38	13.47	60.96	47.48
3.	11 – Transport Department	14.35	15.19	0.84	2.97	2.13
4.	13 – Public Works (Roads and Buildings) Department	228.58	230.96	2.38	8.47	6.09
5.	16 – Health Department	105.25	116.11	10.86	18.26	7.39
6.	21 – Food, Civil Supplies and Consumers Affairs Department	21.41	47.31	25.90	28.27	2.36
7.	23 – Panchayati Raj Department	160.81	166.91	6.10	12.09	5.99
8.	30 – Forest Department	50.51	51.20	0.69	6.00	5.31
9.	35 – Urban Development Department	127.14	140.54	13.40	39.74	26.34
10.	45 – Taxes and Excise	8.08	10.48	2.40	3.91	1.51
11.	51 – Public Works (Drinking Water and Sanitation) Department	32.03	36.30	4.27	6.57	2.30
Revenue-Charged						
12.	13 – Public Works (Roads and Buildings) Department	32.45	34.08	1.63	3.00	1.37
Capital-Voted						
13.	4 – Election Department	0.00	0.00	0.00	1.28	1.28
14.	5 – Law Department	5.85	7.23	1.38	3.20	1.81
15.	6 – Revenue Department	26.11	44.58	18.47	42.00	23.53
16.	13 – Public Works (Roads and Buildings) Department	113.79	176.77	62.98	84.27	21.29
17.	16 – Health Department	17.85	37.41	19.56	50.35	30.80
18.	17 – Information, Cultural Affairs and Tourism Department	0.53	6.34	5.81	7.25	1.44
19.	19 – Tribal Welfare Department	495.60	497.22	1.62	356.44	354.83
20.	20 – Welfare of SC and OBC	264.40	265.54	1.14	206.12	204.98

Appendix 2.7 (concl.)

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)
21.	21 – Food, Civil Supplies and Consumers Affairs Department	1.19	3.30	2.11	4.75	2.63
22.	29 – Animal Resource Development Department	1.53	5.57	4.04	5.86	1.82
23.	31 – Rural Development Department	25.67	57.81	32.14	43.05	10.91
24.	35 – Urban Development Department	1.06	16.63	15.57	46.44	30.86
25.	39 – Education (Higher) Department	20.39	38.62	18.23	43.11	24.88
26.	40 – Education (School) Department	16.25	37.30	21.05	62.16	41.11
27.	41 – Education (Social) Department	0.02	14.06	14.04	28.52	14.49
28.	42 – Education (Sports & Youth Programme) Department	0.02	13.48	13.46	15.27	1.80
29.	49 – Fire Service Organisation	3.46	9.00	5.54	14.60	9.05
30.	51 – Public Works (Drinking Water and Sanitation) Department	34.64	49.63	14.99	20.01	5.02
31.	57-Welfare of Minorities Department	2.17	2.38	0.21	2.86	2.65
Total :		2,427.03	2,763.50	336.47	1,231.31	894.79

Appendix 2.8

**Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in savings / excess of ₹ 1 crore and above during 2012-13**
(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)	(-) 10.11	(-) 666.75
2.	5 – Law Department	i) 2014	Administration of Justice		
		106	Small Causes Court		
		22	Judicial		
		05	Judicial Administration (Non-Plan)	(+) 0.14	(-) 304.46
		ii) 114	Legal Advisers and Counsels		
		22	Judicial		
		03	Legal Remembrancer (Non-Plan)	(-) 0.14	(-) 174.87
3.	6 – Revenue Department	i) 2030	Stamps and Registration		
		03	Registration		
		001	Direction and Administration		
		98	Administration		
		06	Revenue (Non-Plan)	(+) 1.10	(-) 153.89
		ii) 4070	Capital Outlay on other Administrative Services		
		88	C. S. Scheme – III		
		36	National Land Records Modernisation Programme (NLRMP) (CSS)	(-) 109.23	(-) 199.15
		iii) 95	Special Central Assistance		
		01	SCA (Plan)	(+) 3.50	(-) 366.04
4.	10 – Home (Police) Department	i) 2055	Police		
		001	Direction and Administration		
		08	Police		
		12	Police Headquarter (Non-Plan)	(+) 68.87	(-) 190.66
		ii) 108	State Headquarters Police		
		11	TSR Battalion		
		01	Battalion No. I (Non-Plan)	(-) 7.88	(-) 373.82
		iii) 02	Battalion No. II (Non-Plan)	(-) 7.92	(-) 310.63
		iv) 12	Indian Reserve Battalion (Non-SRE)		
		06	Battalion No. VI (Non-Plan)	(-) 0.67	(-) 290.17
		v) 109	District Police		
		08	Police		
		04	District Armed Reserve (Non-Plan)	(+) 168.50	(-) 1356.58
		vi) 800	Other Expenditure		
		08	Police		
		02	Central M. T. Pool (Non-Plan)	(-) 391.57	(+) 142.64
		vii) 2070	Other Administrative Services		
		107	Home Guards		
		10	Home Guards		
		04	Home Guards Organisation (Non-Plan)	(+) 43.41	(-) 170.63
		viii) 2055	Police		
		003	Education and Training		
		08	Police		
		14	Police Training College (Non-Plan)	(+) 294.54	(-) 191.16

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 2012-13
(Reference: Paragraph 2.3.7)**

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		ix) 08	Miscellaneous Provisioning Services (Non-Plan)	(-) 31.54	(+) 135.41
5.	11 – Transport Department	i) 3055	Road Transport		
		800	Other Expenditure		
		23	Corporations/PSUs/Boards		
		05	Tripura Road Transport Corporation (Non-Plan)	(+) 0.20	(-) 182.25
6.	13 – Public Works (Roads and Buildings) Department	i) 2059	Public Works		
		80	General		
		001	Direction and Administration		
		25	Public Works		
		02	Direction (Non-Plan)	(-) 4.50	(-) 217.28
		ii) 03	Execution (Non-Plan)	(+) 4.50	(+) 1641.04
		iii) 4552	Capital Outlay on North Eastern Areas		
		04	District and Other Roads		
		800	Other Expenditure		
		57	North Eastern Area Development		
		74	Improvement of Bishalgarh – Boxanagar-Sonamura-Barpathari-Belonia Road (NEC Scheme)	(+) 361.68	(+) 121.15
7.	14 – Power Department	i) 4801	Capital Outlay on Power Projects		
		80	General		
		190	Investment in Public Sector and Other Undertakings		
		56	Non-Lapsable		
		79	Transmission Project (Phase-I) 132 KV D/C line from Suryamaninagar to 79-Tilla Grid S/Station (11.14 Km) including Fdr. Bay and Site Development, West Tripura (Plan)	(-) 2926.40	(-) 450.00
8.	15 – Public Works (Water Resource) Department	i) 4711	Capital Outlay on Flood Control Projects		
		01	Flood Control		
		800	Other Expenditure		
		27	Water Resource		
		18	Flood Management Programme (Plan)	(-) 2976.95	(-) 225.29
		ii) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		11	RIDF – XVI – Construction of three Primary Health Centres/Construction of Staff Quarters and Development of Site including Internal Roads in Tripura (Plan)	(-) 283.40	(-) 132.60

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 2012-13
(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) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		45	Accelerated Irrigation Benefit Programme (AIBP)		
		01	Gumati Irrigation Projects (Plan)	(+) 462.82	(-) 239.14
		iv) 45	Accelerated Irrigation Benefit Programme (AIBP)		
		04	Other Irrigation Projects (Plan)	(+) 2388.35	(-) 1085.04
9.	16 – Health Department	i) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		10	RIDF – XVI – Infrastructure Development of thress District Hospitals/Construction of Staff Quarters and Development of Site including Internal Roads in Tripura (Plan)	(-) 100.00	(-) 400.00
		ii) 4552	Capital Outlay on North Eastern Areas		
		05	Medical Education, Training and Research		
		200	Other Systems		
		57	North Eastern Area Development		
		73	Upgradation of Cancer Hospital, Agartala, Tripura (NEC Scheme)	(-) 73.35	(-) 149.85
10.	17 – Information, Cultural Affairs and Tourism Department	i) 2220	Information and Publicity		
		60	Others		
		101	Advertising and Visual Publicity		
		21	Tourism and Publicity		
		04	Visual Publicity (Non-Plan)	(-) 5.00	(-) 124.88
11.	19 – Tribal Welfare Department	i) 2210	Medical and Public Health		
		01	Urban Health Services – Allopathy		
		001	Direction and Administration		
		98	Administration		
		16	Health (Plan)	(-) 108.48	(-) 452.36
		ii) 2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
		02	Welfare of Scheduled Tribes		
		001	Direction and Administration		
		33	Welfare Programme		
		09	General (Non-Plan)	(-) 109.36	(-) 209.86
		iii) 277	Education		
		86	C. S. Scheme – I		
		28	Minor Forest Produce Operations (CSS)	(-) 2.00	(-) 223.80

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 2012-13
(Reference: Paragraph 2.3.7)**

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		iv) 2515	Other Rural Developmental Programmes		
		001	Direction and Administration		
		98	Administration		
		23	Panchayat (Plan)	(-) 12.00	(-) 1050.52
		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)	(-) 108.62	(-) 348.11
		vi) 2217	Urban Development		
		01	State Capital Development		
		191	Assistance to Municipal Corporations		
		32	Urban Development		
		17	State Urban Employment Programme (SUEP) (Plan)	(-) 46.82	(-) 272.18
		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)	(-) 84.05	(-) 250.65
		viii) 02	Primary Education (From Class-I to V) (Plan)	(-) 449.71	(-) 118.09
		ix) 02	Secondary Education		
		104	Teachers and Other Services		
		41	Human Development		
		18	Government Secondary Schools (Plan)	(-) 136.76	(-) 1213.68
		x) 2236	Nutrition		
		02	Distribution of nutritious food & beverages		
		102	Mid-day meals		
		87	C. S. Scheme – II		
		49	Mid-Day-Meals (NP-NSPE) (CSS)	(-) 274.67	(-) 131.96
		xi) 88	C. S. Scheme – III		
		23	National Programme of Mid-Day-Meals in School for Upper Primary Stage (Kitchen, Utensil and Cooking etc.) (CSS)	(-) 499.26	(-) 142.18
		xii) 2235	Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		33	Welfare Programme		
		15	Integrated Child Development Scheme (Plan)	(+) 74.83	(-) 386.27
		xiii) 70	State Share		
		41	Social Welfare and Social Education (Plan)	(+) 91.45	(-) 160.44

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 2012-13
(Reference: Paragraph 2.3.7)**

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		xiv) 87	C. S. Scheme – II		
		58	Integrated Child Development Scheme (CSS)	(-) 306.83	(-) 1297.13
		xv) 89	C. S. Scheme – IV		
		03	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) – ‘Sabla’ (CSS)	(+) 242.50	(-) 400.53
		xvi) 103	Women’s Welfare		
		33	Welfare Programme		
		58	Monthly Pension for Widows and Deserted Women from BPL Families between 18 and 65 years (Plan)	(-) 16.63	(-) 299.40
		xvii) 03	National Social Assistance Programme		
		101	National Old Age Pension Scheme		
		67	National Social Assistance Programme (NSAP)		
		01	Nation Old Age Pension (Plan)	(-) 416.18	(-) 363.26
		xviii) 2210	Medical and Public Health		
		03	Rural Health Services – Allopathy		
		103	Primary Health Centres		
		70	State Share		
		52	Family Welfare and Preventive Medicine (Plan)	(-) 155.00	(-) 454.82
		xix) 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)	(+) 12.00	(-) 182.00
		xx) 2217	Urban Development		
		01	State Capital Development		
		191	Assistance to Municipal Corporations		
		51	Externally Aided Project		
		07	Development of Agartala Town (Plan)	(-) 300.00	(-) 186.00
		xxi) 2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
		02	Welfare of Scheduled Tribes		
		277	Education		
		33	Welfare Programme		
		42	Coaching and Allied Schemes (Plan)	(-) 5.00	(+) 144.79
		xxii) 34	Tribal Sub-Plan		
		19	Coaching and Allied Schemes (Plan)	(+) 5.00	(+) 110.06

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 2012-13
(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)
		xxiii) 2401	Crop Husbandry		
		109	Extension and Farmers' Training		
		37	Agricultural Development		
		36	Rashtriya Krishi Vikash Yojana (RKVY) (Plan)	(+) 1501.22	(-) 131.72
		xxiv) 2211	Family Welfare		
		101	Rural Family Welfare Services		
		87	C. S. Scheme – II		
		72	Health Sub-Centres (CSS)	(+) 55.49	(+) 127.51
		xxv) 4070	Capital Outlay on Other Administrative Services		
		800	Other Expenditure		
		88	C. S. Scheme – III		
		36	National Land Records Modernisation Programme (NLRMP) (Plan)	(-) 65.12	(-) 119.34
		xxvi) 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)	(+) 349.00	(-) 513.96
		xxvii) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other Expenditure		
		70	State Share		
		31	Rural Development (Plan)	(+) 9.40	(-) 1249.44
		xxviii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		88	C. S. Scheme – III		
		03	Information and Communication Technology in schools in Tripura (CSS)	(-) 240.98	(-) 240.41
		xxix) 95	Special Central Assistance		
		01	SCA (Plan)	(+) 29.89	(-) 126.00
		xxx) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 236.69	(-) 529.46
		xxxi) 4801	Capital Outlay on Power Projects		
		80	General		
		190	Investment in Public Sector and Other Undertakings		
		56	Non-Lapsable		

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 2012-13**
(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)
		79	Transmission Project (Phase-I) : 132 KV D/C Line from Suryamaninagar to 79-Tilla Grid Sub-Station (11.14 Km) including Fdr. Bay and Site Development, West Tripura (CSS)	(-) 2354.35	(-) 600.00
		xxxii) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		45	Accelerated Irrigation Benefit Programme (AIBP)		
		03	Manu Irrigation Projects (Plan)	(+) 218.17	(-) 641.45
		xxxiii) 4711	Capital Outlay on Flood Control Projects		
		01	Flood Control		
		800	Other Expenditure		
		27	Water Resource		
		18	Flood Management Programme (Plan)	(-) 1889.58	(-) 310.00
		xxxiv) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		10	RIDF – XVI – Infrastructure Development of three District Hospitals/Construction of Staff Quarters and Development of Site including Internal Roads in Tripura (Plan)	(-) 100.00	(-) 400.00
		xxxv) 75	Special Plan Assistance		
		02	State Share of SPA (Plan)	(+) 187.32	(-) 237.32
		xxxvi) 4810	Capital Outlay on New and Renewable Energy		
		102	Solar		
		70	State Share		
		33	Science, Technology and Environment (Plan)	(-) 200.00	(-) 100.00
		xxxvii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		56	Non-Lapsable		
		38	State Share of NLCPR (Plan)	(-) 193.75	(-) 116.25
		xxxviii) 202	Secondary Education		
		56	Non-Lapsable		
		36	Upgradation of Infrastructure of Higher Secondary Schools in Tripura (CSS)	(-) 6.13	(-) 119.87

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 2012-13
(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)
		xxxix) 4070	Capital Outlay on Other Administrative Services		
		800	Other Expenditure		
		73	National e-Governance Plan		
		01	NEGAP (Plan)	(+) 0.31	(-) 172.20
		xl) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		45	Accelerated Irrigation Benefit Programme (AIBP)		
		04	Other Irrigation Projects (Plan)	(+) 1423.82	(-) 587.43
		xli) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		16	Hospital		
		01	SCA (Plan)	(+) 126.30	(-) 100.65
		xlii) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		104	Community Health Centres		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 364.50	(-) 182.25
12.	20 – Welfare of Scheduled Castes and Other Backward Classes Department	i) 2210	Medical and Public Health		
		01	Urban Health Services – Allopathy		
		001	Direction and Administration		
		98	Administration		
		16	Health (Plan)	(+) 0.15	(-) 306.65
		ii) 2515	Other Rural Development Programmes		
		001	Direction and Administration		
		98	Administration		
		23	Panchayat (Plan)	(-) 6.39	(-) 573.55
		iii) 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)	(-) 72.20	(-) 149.09
		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)	(+) 4.03	(-) 174.79
		v) 02	Primary Education (From Class-I to V) (Plan)	(-) 89.68	(-) 123.62

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 2012-13
(Reference: Paragraph 2.3.7)**

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		vi) 02	Secondary Education		
		104	Teachers and Other Services		
		41	Human Development		
		18	Government Secondary Schools (Plan)	(+) 157.56	(-) 735.22
		vii) 2236	Nutrition		
		02	Distribution of Nutritious Food and Beverages		
		102	Mid-Day-Meals		
		87	C. S. Scheme – II		
		49	Mid-Day-Meals (NP-NSPE) (CSS)	(-) 3524.36	(-) 132.42
		viii) 2235	Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		33	Welfare Programme		
		15	Integrated Child Development Scheme (Plan)	(+) 45.73	(-) 186.92
		ix) 87	C. S. Scheme – II		
		58	Integrated Child Development Scheme (CSS)	(-) 80.07	(-) 974.82
		x) 89	C. S. Scheme – IV		
		03	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) – ‘Sabla’ (CSS)	(+) 80.07	(-) 244.69
		xi) 03	National Social Assistance Programme		
		101	National Old Age Pension Scheme		
		67	National Social Assistance Programme (NSAP)		
		01	National Old Age Pension (Plan)	(-) 349.29	(-) 233.20
		xii) 2210	Medical and Public Health		
		03	Rural Health Services – Allopathy		
		103	Primary Health Centres		
		70	State Share		
		52	Family Welfare and Preventive Medicine (Plan)	(-) 85.00	(-) 249.41
		xiii) 2515	Other Rural Development Programmes		
		800	Other Expenditure		
		43	Finance Commission		
		40	Incentivising People below the Poverty Line to Register for Unique Identification (UID) (Plan)	(+) 6.39	(-) 100.00
		xiv) 2401	Crop Husbandry		
		109	Extension and Farmers’ Training		
		37	Agricultural Development		
		36	Rashtriya Krishi Vikash Yojana (Plan)	(+) 916.78	(-) 192.92

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 2012-13
(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)
		xv) 2217	Urban Development		
		01	State Capital Development		
		192	Assistance to Municipal Councils		
		32	Urban Development		
		17	State Urban Employment Programme (Plan)	(+) 22.74	(+) 149.23
		xvi) 4406	Capital Outlay on Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
		51	Externally Aided Project		
		06	Japan Bank of International Co-operation (Plan)	(+) 392.31	(-) 800.00
		xvii) 4217	Capital Outlay on Urban Development		
		60	Other Urban Development Schemes		
		051	Construction		
		95	Special Central Assistance		
		01	SCA (Plan)	(+) 17.00	(-) 886.22
		xviii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		75	Special Plan Assistance		
		01	SPA (Plan)	(-) 0.17	(-) 495.00
		xix) 88	C. S. Scheme – III		
		03	Information and Communication Technology in Schools in Tripura (CSS)	(-) 225.92	(-) 139.93
		xx) 95	Special Central Assistance		
		01	SCA (Plan)	(+) 41.91	(-) 167.00
		xxi) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 25.79	(-) 263.15
		xxii) 4801	Capital Outlay on Power Projects		
		80	General		
		190	Investment in Public Sector and Other Undertakings		
		56	Non-Lapsable		
		79	Transmission Project (Phase-I) : 132 KV D/C Line from Suryamaninagar to 79-Tilla Grid Sub-Station (11.14 Km) including Fdr. Bay and Site Development, West Tripura (CSS)	(-) 1660.25	(-) 450.00
		xxiii) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		

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 2012-13
(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)
		110	Hospital and Dispensaries		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		10	RIDF – XVI – Infrastructure Development of three District Hospitals/Construction of Staff Quarters and Development of Site including Internal Roads in Tripura (Plan)	(-) 180.00	(-) 320.00
		xxiv) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		45	Accelerated Irrigation Benefit Programme (AIBP)		
		04	Other Irrigation Projects (Plan)	(+) 780.80	(-) 326.79
		xxv) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		104	Community Health Centres		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 243.00	(-) 121.50
13.	21 – Food, Civil Supplies and Consumer Affairs Department	i) 4408	Capital Outlay on Food Storage and Warehousing		
		02	Storage and Warehousing		
		101	Rural Godown Programmes		
		88	C. S. Scheme – III		
		95	Construction of 10,000 MT Capacity (5,000 MT × 2) Food Storage Godown including Internal Road at Inter State Truck Terminus, Madhabbari, Jirania, West Tripura (CSS)	(+) 0.52	(-) 100.00
14.	23 – Panchayati Raj Department	i) 2515	Other Rural Development Programmes		
		800	Other Expenditure		
		43	Finance Commission		
		40	Incentivising People below the Poverty Line to Register for Unique Identification (UID) (Plan)	(+) 32.08	(-) 304.00
		ii)001	Direction and Administration		
		98	Administration		
		23	Panchayat (Plan)	(-) 19.41	(+) 1532.51
15.	26 – Fisheries Department	i) 2405	Fisheries		
		001	Direction and Administration		
		98	Administration		
		26	Fisheries (Non-Plan)	(-) 212.70	(-) 156.23
16.	27 – Agriculture Department	i) 2401	Crop Husbandry		
		001	Direction and Administration		
		37	Agricultural Development		
		50	Project for Development of Infrastructural Facilities (Non-Plan)	(-) 447.62	(-) 307.65

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 2012-13**

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		ii) 800	Other Expenditure		
		87	C. S. Scheme – II		
		97	Macro Management in Agriculture (CSS)	(-) 369.99	(-) 197.49
		iii) 2401	Crop Husbandry		
		109	Extension and Farmers' Training		
		37	Agricultural Development		
		36	Rashtriya Krishi Vikas Yojana (Plan)	(+) 2308.48	(-) 990.08
17.	29 – Animal Resource Development Department	i) 2403	Animal Husbandry		
		001	Direction and Administration		
		98	Administration		
		29	Animal Resource Development (Non-Plan)	(+) 184.47	(-) 409.76
		ii) 4403	Capital Outlay on Animal Husbandry		
		101	Veterinary Services and Animal Health		
		95	Special Central Assistance		
		01	SCA (Plan)	(+) 18.00	(-) 127.00
18.	30 – Forest Department	i) 2406	Forestry and Wild Life		
		01	Forestry		
		800	Other Expenditure		
		88	C. S. Scheme – III		
		63	Intensification of Forest Management Scheme (CSS)	(+) 1.18	(-) 100.35
		ii) 4406	Capital Outlay on Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
		51	Externally Aided Project		
		06	Japan Bank of International Co-operation (Plan)	(+) 14.61	(+) 166.82
19.	31-Rural Development Department	i) 2215	Water Supply and Sanitation		
		01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		19	West Tripura District (Plan)	(+) 120.19	(+) 188.94
		ii) 20	South Tripura District (Plan)	(-) 87.62	(+) 182.35
20.	35 – Urban Development Department	i) 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)	(-) 405.00	(+) 105.00
		ii) 2217	Urban Development		
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		32	Urban 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 2012-13
(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)
		17	State Urban Employment Programme (Plan)	(+) 708.56	(-) 456.56
		iii) 192	Assistance to Municipal Councils		
		32	Urban Development		
		17	State Urban Employment Programme (Plan)	(+) 266.32	(+) 765.70
		iv) 4217	Capital Outlay on Urban Development		
		60	Other Urban Development Schemes		
		051	Construction		
		95	Special Central Assistance		
		01	SCA (Plan)	(+) 1.00	(-) 2311.24
21.	36 – Home (Jail) Department	i) 2056	Jails		
		101	Jails		
		99	Others		
		62	Prison Administration (Non-Plan)	(-) 58.33	(-) 170.05
22.	37 – Labour Organisation	i) 2230	Labour and Employment		
		01	Labour		
		001	Direction and Administration		
		70	State Share		
		37	Labour (Plan)	(+) 4.49	(+) 190.09
23.	39 – Education (Higher) Department	i) 2202	General Education		
		03	University and Higher Education		
		001	Direction and Administration		
		98	Administration		
		39	Higher Education (Non-Plan)	(+) 0.40	(-) 291.95
		ii) 2205	Art and Culture		
		105	Public Libraries		
		41	Human Development		
		54	Libraries (Non-Plan)	(+) 0.40	(-) 141.63
		iii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		43	Finance Commission		
		46	Development of MBB College (Plan)	(+) 46.60	(-) 520.44
		iv) 56	Non-Lapsable		
		38	State Share of NLCPR (Plan)	(-) 325.01	(-) 194.99
24.	40 – Education (School) Department	i) 2202	General Education		
		01	Elementary Education		
		106	Teachers and Other Services		
		42	Government Primary Schools		
		01	Middle Stage Education (From Class-VI to VIII) (Non-Plan)	(-) 427.42	(-) 223.65
		ii) 02	Primary Education (From Class-I to V) (Non-Plan)	(+) 153.30	(-) 2704.53
		iii) 99	Others		
		72	Salary for Staff Deputed to TTAADC (Non-Plan)	(-) 413.27	(-) 168.52

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 2012-13
(Reference: Paragraph 2.3.7)**

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		iv) 2236	Nutrition		
		02	Distribution of Nutritious Food and Beverages		
		102	Mid-Day-Meals		
		87	C. S. Scheme – II		
		49	Mid-Day-Meals (NP-NSPE) (CSS)	(-) 1029.46	(-) 387.63
		v) 88	C. S. Scheme – II		
		23	National Programme of Mid-Day-Meals in School for Upper Primary Stage (Kitchen, Utensil and Cooking etc.) (CSS)	(-) 1646.84	(-) 139.82
		vi) 2202	General Education		
		02	Secondary Education		
		104	Teachers and Other Services		
		41	Human Development		
		18	Government Secondary Schools (Plan)	(+) 757.47	(+) 2465.03
		vii)	(Non-Plan)	(+) 2894.60	(-) 1925.60
		viii) 110	Assistance to Non-Government Secondary Schools		
		41	Human Development		
		64	Salary for Grant-in-Aid Institutions (Non-Plan)	(+) 901.31	(-) 864.22
		ix) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		56	Non-Lapsable		
		36	Upgradation of Infrastructure of Higher Secondary Schools in Tripura (CSS)	(-) 12.62	(-) 201.07
		x) 71	Renovation and Upgradation of Kailashahar Government Girl's HS School and Boarding House in Tripura (CSS)	(+) 122.74	(-) 306.07
		xi) 75	Special Plan Assistance		
		01	SPA (Plan)	(+) 10.25	(-) 2584.21
		xii) 88	C. S. Scheme – III		
		03	Information and Communication Technology in Schools in Tripura (CSS)	(-) 126.12	(-) 292.44
		xiii) 95	Special Central Assistance		
		01	SCA (Plan)	(+) 0.78	(+) 165.00
25.	41 – Education (Social) Department	i) 2202	General Education		
		04	Adult Education		
		200	Other Adult Education Programmes		
		33	Welfare Programme		
		09	General (Non-Plan)	(+) 1.49	(-) 380.34
		ii) 2235	Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		33	Welfare Programme		

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 2012-13
(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)
		15	Integrated Child Development Scheme (Plan)	(+) 67.35	(-) 330.98
		iii) 87	C. S. Scheme – II		
		58	Integrated Child Development Scheme (CSS)	(-) 807.84	(-) 4144.53
		iv) 103	Women's Welfare		
		88	C. S. Scheme – III		
		85	Indira Gandhi Matritva Sahayog Yojana – Conditional Maternity Benefit (CSS)	(-) 282.81	(-) 217.19
		v)001	Direction and Administration		
		33	Welfare Programme		
		09	General (Plan)	(-) 32.39	(+) 168.36
		vi) 103	Women's Welfare		
		33	Welfare Programme		
		58	Monthly Pension for Widows and Deserted Women from BPL Families between 18 and 65 Years (Plan)	(-) 27.90	(+) 237.41
		vii) 03	National Social Assistance Programme		
		101	National Old Age Pension Scheme		
		67	National Social Assistance Programme (NSAP)		
		01	National Old Age Pension (Plan)	(-) 30.00	(+) 130.63
		viii) 2235	Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		89	C. S. Scheme – IV		
		03	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) – 'Sabla' (CSS)	(+) 877.54	(-) 566.97
26.	43 – Finance Department	i) 2070	Other Administrative Services		
		800	Other Expenditure		
		99	Others		
		37	Provision for Distribution under Functional Head of Account (Non-Plan)	(-) 20140.25	(-) 1659.75
		ii) 2071	Pensions and Other Retirement Benefits		
		01	Civil		
		101	Superannuation and Retirement Allowances		
		02	Pension		
		01	General Pension (Non-Plan)	(-) 9627.00	(-) 124.74
		iii) 105	Family Pensions		
		02	Pension		
		01	General Pension (Non-Plan)	(+) 1956.00	(-) 444.99
		iv) 2049	Interest Payments		
		01	Interest on Internal Debt		
		101	Interest on Market Loans		

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 2012-13
(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)
		58	Debt Services		
		10	Market Loans (Non-Plan)	(-) 2141.80	(+) 432.00
		v) 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)	(-) 1945.50	(-) 1133.96
		vi) 03	Interest on Small Savings, Provident Funds etc.		
		104	Interest on State Provident Funds		
		58	Debt Services		
		05	General Provident Fund (Non-Plan)	(-) 500.00	(+) 2131.44
		vii) 6003	Internal Debt of the State Government		
		101	Market Loans		
		58	Debt Services		
		10	Market Loans (Non-Plan)	(-) 2500.00	(-) 4502.43
		viii) 111	Special Securities issued to National Small Savings Fund of the Central Government		
		58	Debt Services		
		44	National Small Savings Fund (Non-Plan)	(-) 2466.00	(-) 1126.25
		ix) 6004	Loans and Advances from the Central Government		
		02	Loans for State/Union Territory Plan Schemes		
		105	State Plan Loans Consolidated in terms of Recommendations of the 12 th Finance Commission		
		58	Debt Services		
		46	Non-Lapsable Central Pool of Resources (Non-Plan)	(-) 35.30	(-) 114.70
		x) 101	Block Loans		
		58	Debt Services		
		19	State Plan Scheme (Non-Plan)	(+) 10.60	(+) 129.21
27.	49 – Fire Service Organisation	i) 2070	Other Administrative Services		
		108	Fire Protection and Control		
		05	Establishment		
		22	Fire Service Organisation (Non-Plan)	(-) 218.37	(-) 155.27
28.	52 – Family Welfare and Preventive Medicine	i) 2210	Medical and Public Health		
		03	Rural Health Services – Allopathy		
		103	Primary Health Centres		
		70	State Share		
		52	Family Welfare and Preventive Medicine (Plan)	(-) 260.00	(-) 762.91
		ii) 4210	Capital Outlay on Medical and Public Health		

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 2012-13**
(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)
		03	Medical Education Training and Research		
		800	Other Expenditure		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		11	RIDF – XVI – Construction of three Primary Health Centres/Construction of Staff Quarters and Development of Site including Internal Roads in Tripura (Plan)	(-) 1344.00	(-) 156.00
		iii) 02	Rural Health Services		
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 1344.00	(-) 770.34

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.	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)	9.60	(-)0.48
		(ii) 02	Urban Health Services-Other systems of medicine		
		101	Ayurveda		
		70	State Share		
		16	Health (Plan)	5.71	(-)3.93
		(iii) 102	Homeopathy		
		70	State Share		
		16	Health (Plan)	6.34	(-)5.16
		(iv) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		56	Non-Lapsable		
		25	South District Hospital (CSS)	41.07	(-)25.11
		(v) 26	North District Hospital (CSS)	32.46	(-)21.94
2.	19-Tribal Welfare Department	(i) 2210	Medical and Public Health		
		01	Urban Health Services-Allopathy		
		110	Hospital and Dispensaries		
		95	Special Central Assistance		
		01	SCA (Plan)	51.40	(-)2.44
		(ii) 2875	Other Industries		
		60	Other Industries		
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	35.00	-----
		(iii) 2403	Animal Husbandry		
		103	Poultry Development		
		88	C.S.Scheme-III		
		34	Broiler Duck Breeding Farm,R.K.Nagar (CSS)	5.75	(+)3.25
		(iv) 107	Fodder and Feed Development		
		89	C.S.Scheme-IV		
		06	Fodder Seed Procurement and Distribution (CSS)	1.33	-----
		(v) 113	Administrative Investigation and Statistics		
		88	C.S.scheme-III		
		76	Live Stock Health and Disease Control (CSS)	0.68	-----
		(vi) 2404	Dairy Development		
		195	Assistance to Co-Operatives		
		39	Animal Resource Development		
		01	Agartala Milk Supply Scheme (Plan)	4.00	-----
		(vii) 2215	Water Supply and Sanitation		
		01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		34	Unakoti District (Plan)	14.49	(-)9.47
		(viii) 41	Rural Development Division-Dharmanagar (Plan)	25.46	(-)24.27
		(ix) 2217	Urban Development		
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		75	Special Plan Assistance		
		02	State Share of S.P.A (Plan)	54.25	-----
		(x) 95	Special Central Assistance		
		01	SCA (Plan)	243.41	(+)46.50

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 (-)
		(xi) 192	Assistance to Municipal Councils		
		95	Special Central Assistance		
		01	SCA (Plan)	221.60	(+)46.50
		(xii) 2202	General Education		
		02	Secondary Education		
		107	Scholarships		
		41	Human Development		
		72	Supply of Free Text Book to BPL Category Students Studying in Class IX & X (Plan)	65.64	(-)6.84
		(xiii) 2235	Social Security and Welfare		
		02	Social Welfare		
		103	Women's Welfare		
		33	Welfare Programme		
		83	Pension to Unmarried Women of the age of 45 years and above belonging to BPL families (Plan)	13.56	(-)9.94
		(xiv) 84	State Widow Pension Scheme (Plan)	29.10	(-)16.82
		(xv) 60	Other Social Security and Welfare Programmes		
		102	Pensions under Social Security Schemes		
		33	Welfare Programme		
		85	Pension to Persons who lost 100% eye sight of APL families (Plan)	7.75	(-)5.86
		(xvi) 86	Pension to 80% and above disabled persons of APL families (Plan)	23.80	(-)19.98
		(xvii) 87	Pension to Motor Shramik of the age of 55 years and above belonging to BPL families (Plan)	2.12	(-)1.91
		(xviii) 89	Pension to Barber Workers of the age of 55 years and above belonging to BPL families (Plan)	1.75	(-)1.73
		(xix) 91	Pension to Fisherman of the age of 55 years and above belonging to BPL families (Plan)	3.10	(-)3.07
		(xx) 2210	Medical and Public Health		
		01	Urban Health Services-Allopathy		
		110	Hospital and Dispensaries		
		95	Special Central Assistance		
		01	SCA (Plan)	45.29	(-)4.41
		(xxi) 03	Rural Health Services-Allopathy		
		103	Primary Health Centres		
		15	Health Services		
		26	Tele Ophthalmology Project(Vision Centre) (Plan)	31.00	-----
		(xxii) 2211	Family Welfare		
		003	Training		
		19	Family Welfare		
		11	Health Sub-Centre (Plan)	1.78	(+)0.80
		(xxiii) 4059	Capital Outlay on Public Works		
		01	Office Buildings		
		051	Construction		
		75	Special Plan Assistance		
		01	SPA (Plan)	29.02	(-)0.02
		(xxiv) 5054	Capital Outlay on Roads and Bridges		
		05	Roads		
		337	Road Works		
		75	Special Plan Assistance		
		02	State Share of SPA (Plan)	46.97	(-)31.49
		(xxv) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		27	Water Resource		
		07	Lift Irrigation (Plan)	139.50	(-)4.90

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 (-)
		(xxvi) 800	Other Expenditure		
		75	Central Plan Assistance		
		01	SPA (Plan)	118.58	(-)0.75
	(xxvii) 4711		Capital Outlay on Flood Control Projects		
		01	Flood Control		
		800	Other Expenditure		
		27	Water Resource		
		08	Protective Works (Plan)	105.40	(-)0.50
	(xxviii) 4210		Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		44	Additional Central Assistance		
		01	ACA (Plan)	2.88	(-)1.58
	(xxix) 4225		Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
		02	Welfare of Scheduled Tribes		
		277	Education		
		95	Special Central Assistance		
		01	SCA (Plan)	50.00	(-)9.02
	(xxx) 4408		Capital Outlay on Food Storage and Warehousing		
		02	Storage and Warehousing		
		101	Rural Godown Programmes		
		88	C.S.Scheme-III		
		95	Construction of 10,000 MT Capacity (5,000 MT x 2) food storage godown including internal road at Inter State Truck Terminus, Madhabbari, Jirania, West Tripura (Plan)	37.00	(-)1.25
	(xxxi) 4851		Capital Outlay on Village and Small Industries		
		108	Powerloom Industries		
		29	Industries Development		
		25	Development of Powerloom Industries (Plan)	15.50	----
	(xxxii) 4401		Capital Outlay on Crop Husbandry		
		800	Other Expenditure		
		37	Agricultural Development		
		50	Project for Development of Infrastructural Facilities (Plan)	60.00	----
	(xxxiii) 4202		Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		41	Human Development		
		59	Land Acquisition (Plan)	2.75	(-)0.01
	(xxxiv) 75		Special Plan Assistance		
		02	State Share of SPA (Plan)	113.17	(-)26.13
	(xxxv) 4202		Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		201	Elementary Education		
		41	Human Development		
		27	Inspectorate (Plan)	0.38	----
	(xxxvi) 4210		Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centres		
		44	Additional Central Assistance		
		01	ACA (Plan)	115.50	(-)3.45

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 (-)
		(xxxvii) 95	Special Central Assistance		
		01	SCA (Plan)	79.42	(-)0.32
		(xxxviii) 104	Community Health Centres		
		75	Special Plan Assistance		
		01	SPA (Plan)	364.50	(-)182.25
3.	20-Welfare of Scheduled Castes and Other Backward Classes Department	(i) 2403	Animal Husbandry		
		107	Fodder and Feed Development		
		89	C.S.Scheme-IV		
		06	Fodder Seed Procurement and Distribution (CSS)	0.73	-----
		(ii) 2406	Forestry and Wild Life		
		02	Environmental Forestry and Wild Life		
		110	Wild Life Preservation		
		40	Forestry		
		28	Wild Life Conservation and Education (Plan)	9.50	(+)0.50
		(iii) 2217	Urban Development		
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		32	Urban Development		
		20	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (Plan)	1332.18	-----
		(iv) 75	Special Plan Assistance		
		02	State Share of S.P.A (Plan)	29.75	-----
		(v) 87	C.S.Scheme-II		
		41	Swarna Jayanti Sahari Rojgar Yojana (CSS)	89.12	-----
		(vi) 95	Special Central Assistance		
		01	SCA (Plan)	133.48	(+)25.50
		(vii) 192	Assistance to Municipal Councils		
		95	Special Central Assistance		
		01	SCA (Plan)	121.49	(+)25.50
		(viii) 2235	Social Security and Welfare		
		02	Social Welfare		
		103	Women's Welfare		
		33	Welfare Programme		
		83	Pension to Unmarried Women of the age of 45 years and above belonging to BPL families (Plan)	7.30	(-)2.80
		(ix) 84	State Widow Pension Scheme (Plan)	15.90	(-)1.96
		(x) 60	Other Social Security and Welfare Programmes		
		102	Pensions under Social Security Schemes		
		33	Welfare Programme		
		85	Pension to Persons who lost 100% eye sight of APL families (Plan)	4.25	(-)2.31
		(xi) 86	Pension to 80% and above disabled persons of APL families (Plan)	12.90	(-)9.80
		(xii) 87	Pension to Motor Shramik of the age of 55 years and above belonging to BPL families (Plan)	1.10	(-)0.49
		(xiii) 88	Pension to Laundry Workers of the age of 55 years and above belonging to BPL families (Plan)	0.84	(-)0.47
		(xiv) 89	Pension to Barber Workers of the age of 55 years and above belonging to BPL families (Plan)	0.95	(-)0.42
		(xv) 90	Pension to Handloom Workers of the age of 55 years and above belonging to BPL families (Plan)	1.04	(+)0.06

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 (-)
		(xvi) 91	Pension to Fishermen of the age of 55 years and above belonging to BPL families (Plan)	1.60	(-)0.09
		(xvii) 2210	Medical and Public Health		
		01	Urban Health Services-Allopathy		
		110	Hospital and Dispensaries		
		95	Special Central Assistance		
		01	SCA (Plan)	24.85	(-)2.38
		(xviii) 03	Rural Health Services-Allopathy		
		103	Primary Health Centres		
		15	Health Services		
		26	Tele Ophthalmology Project(Vision Centre) (Plan)	17.00	-----
		(xix) 2211	Family Welfare		
		003	Training		
		19	Family Welfare		
		11	Health Sub Centre (Plan)	3.68	(-)2.37
		(xx) 4059	Capital Outlay on Public Works		
		01	Office Buildings		
		051	Construction		
		75	Special Plan Assistance		
		01	SPA (Plan)	15.91	(-)0.11
		(xxi) 5054	Capital Outlay on Roads and Bridges		
		04	District & Other Roads		
		800	Other Expenditure		
		44	Additional Central Assistance		
		01	ACA (Plan)	122.61	(-)32.20
		(xxii) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		27	Water Resource		
		07	Lift Irrigation (Plan)	76.50	(-)5.71
		(xxiii) 800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	65.02	(-)0.40
		(xxiv) 4711	Capital Outlay on Flood Control Projects		
		01	Flood Control		
		800	Other Expenditure		
		27	Water Resource		
		08	Protective Works (Plan)	57.80	(-)0.37
		(xxv) 4408	Capital Outlay on Food Storage and Warehousing		
		02	Storage and Warehousing		
		101	Rural Godown Programmes		
		88	C.S.Scheme-III		
		95	Construction of 10,000 MT Capacity (5,000 MT x 2) food storage godown including internal road at Inter State Truck Terminus, Madhabbari, Jirania, West Tripura (CSS)	18.00	(-)0.44
		(xxvi) 4851	Capital Outlay on Village and Small Industries		
		108	Powerloom Industries		
		29	Industries Development		
		25	Development of Powerloom Industries (Plan)	8.50	-----
		(xxvii) 4401	Capital Outlay on Crop Husbandry		
		800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	60.00	-----
		(xxviii) 4552	Capital Outlay on North Eastern Areas		
		106	Other Live Stock 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 (-)
		57	North Eastern Area Development		
		38	Establishment of Broiler Duck Breeding Farm at R.K.Nagar, Tripura (Plan)	3.50	(-)3.41
		(xxix) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		41	Human Development		
		59	Land Acquisition (Plan)	1.51	-----
		(xxx) 75	Special Plan Assistance		
		02	State Share of SPA (Plan)	62.06	(-)11.54
		(xxxi) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centres		
		44	Additional Central Assistance		
		01	ACA (Plan)	85.32	(-)40.69
		(xxxii) 95	Special Central Assistance		
		01	SCA (Plan)	47.98	(-)4.43
		(xxxiii) 104	Community Health Centres		
		75	Special Plan Assistance		
		01	SPA (Plan)	243.00	(-)121.50
4.	31-Rural Development Department	(i) 2215	Water Supply and Sanitation		
		01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		34	Unakoti District (Non-Plan)	48.27	(-)47.69
		(ii) 35	Sepahijala District (Non-Plan)	48.28	(-)47.94
		(iii) 36	Khowai District (Non-Plan)	48.28	(-)47.93
		(iv) 37	Gomati District (Non-Plan)	48.28	(-)47.82
		(v) 38	Rural Development Division-Belonia (Non-Plan)	18.85	(-)18.54
		(vi) 39	Rural Development Division-Bishramganj (Non-Plan)	16.88	(-)16.60
		(vii) 40	Rural Development Division-Khowai (Non-Plan)	16.90	(-)16.71
		(viii) 2501	Special Programmes for Rural Development		
		01	Integrated Rural Development Programme		
		001	Direction and Administration		
		30	Rural Development		
		35	Sepahijala District (Non-Plan)	41.20	(-)40.93
		(ix) 36	Khowai District (Non-Plan)	40.20	(-)39.90
		(x) 37	Gomati District (Non-Plan)	39.80	(-)39.46
5.	41-Education (Social) Department	(i) 2235	Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		89	C.S.Scheme-IV		
		03	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-'Sabla' (CSS)	877.54	(-)566.97
		(ii) 103	Women's Welfare		
		88	C.S.Scheme-III		
		94	National Mission for Empowerment of Women (CSS)	16.38	-----
		(iii) 106	Correctional Services		
		87	C.S.Scheme-II		
		60	Juvenile Home (CSS)	198.38	-----

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 (-)
		(iv) 60	Other Social Security and Welfare Programmes		
		102	Pensions under Social Security Schemes		
		33	Welfare Programme		
		85	Pension to Persons who lost 100% eye sight of APL families (Plan)	13.00	(-)8.53
		(v) 86	Pension to 80% and above disabled persons of APL families (Plan)	39.70	(-)19.76
		(vi) 87	Pension to Motor Shramik of the age of 55 years and above belonging to BPL families (Plan)	3.30	(-)1.70
		(vii) 88	Pension to Laundry workers of the age of 55 years and above belonging to BPL families (Plan)	2.50	(-)0.47
		(viii) 89	Pension to Barber workers of the age of 55 years and above belonging to BPL families (Plan)	2.90	(-)0.36
		(ix) 90	Pension to Handloom workers of the age of 55 years and above belonging to BPL families (Plan)	3.18	(+)1.08
		(x) 91	Pension to Fisherman of the age of 55 years and above belonging to BPL families (Plan)	4.90	(+)0.10

Appendix 2.10

Statement showing the cases where more than 50 per cent savings were not surrendered during 2012-13
(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.	9 – Statistical Department	599.52	178.09	168.09	94
2.	15 – Public Works (Water Resources) Department	11309.90	4136.43	4135.83	99
3.	19 – Tribal Welfare Department	66005.74	17721.75	9461.40	53
4.	26 – Fisheries Department	2801.82	409.26	247.85	61
5.	29 – Animal Resource Development Department	5411.51	827.02	610.38	74
6.	30 – Forest Department	5651.50	531.22	515.12	97
7.	33 – Science Technology, Environment Department	461.18	28.85	27.60	96
8.	36 – Home (Jail) Department	1632.07	177.21	174.61	99
9.	39 – Education (Higher) Department	8931.85	1483.38	1471.06	99
10.	40 – Education (School) Department	91451.01	7988.34	4693.29	59
Capital – voted					
11.	6 – Revenue Department	6810.68	2352.76	2243.53	95
12.	11 – Transport Department	1054.03	64.76	34.30	53
13.	15 – Public Works (Water Resources) Department	7768.22	4283.67	3205.64	75
14.	16 – Health Department	6820.63	3079.98	2476.30	80
15.	19 – Tribal Welfare Department	85204.38	35482.72	20010.03	56
16.	20 – Welfare of Schedule Castes and Other Backward Class Department	47052.03	20498.04	12840.95	63
17.	21 – Food, Civil Supplies and Consumers Affairs Department	593.46	263.06	234.06	89
18.	27 – Agriculture Department	12226.30	8287.41	7989.18	96
19.	28 – Horticulture Department	742.57	346.66	342.86	99
20.	29 – Animal Resource Development Department	738.53	181.68	160.44	88
21.	40 – Education (School) Department	7841.11	4110.67	4105.23	99
Total :		3,71,108.04	1,12,432.96	75,147.75	

Appendix 2.11

Amount surrendered in excess of actual savings during 2012-13

(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	43 – Finance Department	99,623.70	22,227.46	27386.83	5,159.37
Revenue – Charged					
2	2 – Governor’s Secretariat	264.81	18.32	22.81	4.49
3	43 – Finance Department	53,674.70	4,055.07	5,447.74	1,392.67
Capital – Voted					
4	23 – Panchayati Raj Department	846.92	325.92	404.27	78.35
5	34 – Planning and Co-ordination Department	16,057.78	15,589.78	15,615.11	25.33
Capital – Charged					
6	43 – Finance Department	32,100.00	3,434.70	5,179.18	1,744.48
Total :		2,02,567.91	45,651.25	54,055.94	8,404.69

Appendix 2.12

Statement of grants / appropriations in which savings of ₹ 10 lakh and above occurred but no part had been surrendered during 2012-13
(Reference: Paragraph 2.3.11)

(₹ in lakh)		
Sl. No.	Number and name of grant / appropriation	Savings
Revenue-voted		
1.	1 – Department of Parliamentary Affairs	165.53
2.	3 – General Administration (S.A) Department	722.48
3.	4 – Election Department	134.24
4.	5 – Law Department	2,199.78
5.	6 – Revenue Department	2,967.28
6.	7 - General Administration (Administrative Reform) Department	31.13
7.	10 – Home (Police) Department	4,748.35
8.	11 – Transport Department	213.42
9.	13 – Public Works (Roads and Buildings) Department	608.94
10.	16 – Health Department	739.19
11.	17 – Information, Cultural Affairs and Tourism Department	186.33
12.	18 – General Administration (Political) Department	25.82
13.	21 – Food, Civil Supplies and Consumers Affairs Department	236.27
14.	22 – Relief and Rehabilitation Department	12.29
15.	23 – Panchayati Raj Department	598.84
16.	31 – Rural Development Department	5,275.42
17.	34 – Planning and Co-ordination Department	26.93
18.	35 – Urban Development Department	2,634.34
19.	38 – General Administration (Printing and Stationery) Department	127.56
20.	41 – Education (Social) Department	5,227.26
21.	44 – Institutional Finance Department	13.45
22.	45 – Taxes and Excise	151.27
23.	46 – Treasuries	135.07
24.	48 – High Court	57.30
25.	50 – Civil Defence	19.27
26.	51 – Public Works (Drinking Water and Sanitation) Department	229.89
27.	52 – Family Welfare and Preventive Medicine	10,306.88
28.	54 – Factories and Boilers Organisation	11.77
29.	55 – Employment	47.20
30.	57 – Welfare of Minorities Department	15.81
31.	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	67.73
Revenue-charged		
32.	8 – General Administration (P&T) Department	89.23
33.	13 – Public Works (Roads and Buildings) Department	137.16
34.	35 – Urban Development Department	15.85
Capital-voted		
35.	4 – Election Department	128.00
36.	5 – Law Department	181.28
37.	10 – Home (Police) Department	2,553.68
38.	13 – Public Works (Roads and Buildings) Department	2,128.56
39.	17 – Information, Cultural Affairs and Tourism Department	144.19
40.	31 – Rural Development Department	1,090.81
41.	35 – Urban Development Department	3,085.85
42.	36 – Home (Jail) Department	529.98
43.	39 – Education (Higher) Department	2488.34
44.	41 – Education (Social) Department	1,448.52
45.	42 – Education (Sports and Youth Programme) Department	180.40

Appendix 2.12 (concl'd.)

Statement of grants / appropriations in which savings of ₹ 10 lakh and above occurred but no part had been surrendered during 2012-13
(Reference: Paragraph 2.3.11)

(₹ in lakh)

Sl. No.	Number and name of grant / appropriation	Savings
46.	45 – Taxes and Excise	600.00
47.	49 – Fire Service Organisation	905.48
48.	51 – Public Works (Drinking Water and Sanitation) Department	501.74
49.	52 – Family Welfare and Preventive Medicine	1,425.97
Capital-charged		
50.	13 – Public Works (Roads and Buildings) Department	2,614.16
51.	15 – Public Works (Water Resources) Department	230.02
52.	35 – Urban Development Department	15.75
Total :		58,432.01

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	21.64	23.79	2.15	0.28
Capital-voted					
2.	25 – Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	4.93	5.27	0.34	0.02
3.	30 – Forest Department	17.13	18.15	1.02	0.29
Total :		43.70	47.21	3.51	0.59

Appendix 2.14

**Statement showing rush of expenditure (more than 20 per cent of total provision and expenditure)
in the month of March 2013**

(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 2012-13	Expenditure during March 2013	Percentage of expenditure incurred during March 2013 to	
						Total provision	Total expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	4-Election Department	19.79	17.17	14.75	10.51	53	61
2.	6-Revenue Department	168.14	114.94	57.84	40.93	24	36
3.	18-Urban Development Department	2.13	1.87	0.94	0.50	23	27
4.	22-Relief and Rehabilitation Department	27.49	27.37	10.38	6.84	25	25
5.	26-Fisheries Department	28.02	23.93	10.12	7.12	25	30
6.	30-Forest Department	73.65	69.35	22.42	16.03	22	23
7.	32-Planning and Co-ordination Department	16.88	16.78	12.08	10.19	60	61
8.	38-General Administration (Printing & Stationery) Department	10.02	8.75	2.65	2.00	20	23
9.	39-Education (Higher) Department	152.83	113.11	70.64	43.22	28	38
10.	53-Tribal Welfare (Research) Department	2.40	1.58	1.26	1.05	44	66
11.	56-Information Technology Department	3.13	3.85	1.63	1.58	50	41
12.	57-Welfare of Minorities Department	11.70	8.89	5.07	2.41	21	27
13.	58-Home (FSL, PAC, Protection & Co-ordination Cell) Department	8.14	7.47	3.85	3.81	47	51
Total:		524.32	415.06	213.63	146.19		

Appendix 2.15
Department-wise break-up of AC Bills drawn during 2012-13
(Reference: Paragraph 2.4.1)

(₹ in crore)

Sl. No.	Name of the Department	No. of AC Bills drawn during 2012-13 and outstanding as on upto June 2013	Amount
1	Revenue Department	1,762	8.92
2	General Administration (P&T), Department (TPSC)	26	0.13
3	Home (Police) Department	192	4.23
4	Health Department	3	0.29
5	General Administration (Political) Department	83	0.52
6	Tribal Welfare Department	2,310	12.95
7	Welfare of SCs and OBCs Department	1,244	8.58
8	Food, Civil Supplies and Consumers Affairs Department	47	0.23
9	Relief and Rehabilitation Department	75	8.43
10	Agriculture Department	77	0.89
11	Horticulture Department	284	1.15
12	Animal Resources Development Department	52	0.25
13	Rural Development Department	65	0.36
14	Home (Jail) Department	2	0.04
15	General Administration (SA) Department	2	0.53
16	Education (Higher) Department	5	0.09
17	Education (School) Department	361	5.14
18	Education (Social) Department	1,035	5.89
19	Education (Sports and Youth Programme) Department	14	0.05
20	Institutional Finance	2	0.18
21	Taxes and Excise	5	0.27
22	Chief Minister Secretariat	44	0.05
23	Welfare of Minorities Department	36	0.17
24	Home (FSL, PAC, Prosecution, Coordination Cell)	362	1.75
25	Election Department	1,021	3.46
26	Law Department	79	0.71
27	Transport Department	8	0.04
28	Finance Department	15	0.13
29	Fire Service Organisation	2	0.32
30	Family Welfare Department	333	1.60
31	Governor Secretariat	3	0.03
Total:		9,549	67.38

Appendix 2.16

Statement showing differences of closing balances as per Cash Book and Bank statement

(Reference: Paragraph 2.6.3)

(In ₹)

Sl. No.	Name of Unit	Closing Balance as per cash book	Closing Balance as per bank statement	Difference
1	Director General of Police	2,99,37,840	3,00,12,690	74,850
2	S.P. Sepahijala	8,64,964	46,52,413	37,87,449
3	S. P. West	1,09,42,232	1,35,85,275	26,43,043
4	S.P. Dhalai	98,58,355	1,12,83,552	14,25,197
5	S.P. Khowai	95,430	40,58,253	39,62,823
6	S.P. CID	8,90,004	13,79,746	4,89,742
7	S.P. Procurement	7,51,504	5,26,62,857	5,19,11,353
8	S.P. Traffic	23,987	8,31,262	8,07,275
9	S.P. Communication	0	5,900	5,900
10	Comndt. 2nd BN TSR	64,12,960	64,12,960	0
11	Comndt. 3rd BN TSR	1,68,622	25,78,834	24,10,212
12	Comndt. 5th BN TSR	44,58,338	44,58,338	0
13	Comndt. 7th BN TSR	0	0	0
14	Comndt. 8th BN TSR	11,860	1,22,43,280	1,22,31,420
15	Director. Forensic Science Laboratory	57,62,937	57,67,576	4,639
16	Principal, Police Training Academy	16,477	96,09,504	95,93,027
Total:		7,01,95,510	15,95,42,440	8,93,46,930

Appendix 3.1

Statement showing Utilisation Certificates outstanding as on 31 March 2013

(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, Cultural Affairs and Tourism Department	2012-13	0.25	2
5.	Tribal Welfare Department	2012-13	139.10	165
6.	Welfare of Scheduled Castes Department	2012-13	84.04	308
7.	Panchayati Raj Department	2012-13	3.82	6
8.	Industries and Commerce Department	2011-12	2.19	2
		2012-13	2.06	2
9.	Industries (Handloom, Handicrafts and Sericulture) Department	2011-12	4.10	8
10.	Agriculture (Horticulture) Department	2012-13	2.51	112
11.	Forest Department	2011-12	10.00	1
		2012-13	18.00	6
12.	Rural Development Department	2012-13	55.27	35
13.	Science Technology and Environment Department	2012-13	0.24	3
14.	Planning and Co-ordination Department	2012-13	4.68	2
15.	Urban Development Department	2012-13	11.69	9
16.	Education (Higher) Department	2012-13	0.09	1
17.	Education (School) Department	2012-13	0.48	1
18.	Industries (Information Technology) Department	2012-13	1.89	1
Total:			458.12	695

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 2011-12
(1)	(2)	(3)	(4)
1.	District Rural Development Agency, West	2007-08 to 2012-13	NA
2.	District Rural Development Agency, South	2012-13	NA
3.	District Rural Development Agency, North	2012-13	NA
4.	District Rural Development Agency, Dhalai	2010-11 to 2011-12	7.49
5.	Tripura Scheduled Caste Development Corporation Limited.	1998-99 to 2012-13	NA
6.	Tripura Renewal Energy Development Agency	2009-10 to 2012-13	NA
7.	Ramthakur Pathsala (Boys) H.S (+2 stage) School, Agartala	2006-07 to 2012-13	NA
8.	Health and Family Welfare Society	2012-13	NA
9.	Tripura State Aids control Society	2005-06 to 2012-13	NA
10.	Tripura State Blindness Control Society	2003-04 to 2012-13	NA
11.	Tripura State Leprosy Control Society	2008-09 to 2012-13	NA
12.	Tripura State Council for Science and Technology	2010-11 to 2012-13	NA
13.	D. N. Vidyamandir, Dharmanagar	2012-13	NA
14.	Hindi H. S. School, Agartala	2011-12 and 2012-13	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	NA
18.	Tripura Mental Health Society	2005-06 to 2012-13	NA
19.	N. S. Vidya Niketan School, Agartala	2006-07 to 2012-13	NA
20.	Isanchandra Nagar Pargana H. S. School, Bishalgarh	2012-13	NA
21.	Karaimura H. S. School (Secondary Stage)	2009-10 to 2012-13	NA
22.	Fatikroy Class – XII School, (Secondary Stage)	2006-07 to 2012-13	NA
23.	Bishalgarh H. S. School, Bishalgarh	2005-06 to 2012-13	NA
24.	Ranirbazar Vidyamandir, Ranirbazar	Since inception	NA
25.	Ramesh H. S. School, Udaipur	2011-12 and 2012-13	256.86
26.	Belonia Vidyapith, Belonia	2011-12 and 2012-13	NA
27.	Mahatma Gandhi H. S. School, College Tilla, Agartala	2012-13	NA
28.	Sankaracharya Vidyaniketan (Secondary Stage)	Since inception to 2012-13	NA
29.	Vivekananda H. S. School (Secondary Stage)	Since inception to 2012-13	NA
30.	Jolaibari High School, (Secondary Stage)	Since inception to 2012-13	NA

Appendix 3.2 (concl'd.)

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 2011-12
(1)	(2)	(3)	(4)
31.	Ramkrishna Shiksha Paratisthan, (Secondary Stage) Kailashahar	Since inception to 2012-13	100.37
32.	Harachandra H. S. School (Secondary Stage)	Since inception to 2012-13	NA
33.	Tripura Scheduled Tribes Co-operative Development Corporation Limited	2010-11 and 2012-13	NA
34.	Bordowali H. S. School (Primary Stage), Bordowali	2008-09 to 2012-13	NA
35.	Tripura State Co-operative Bank Limited, Agartala	Since inception to 2012-13	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Tripura Board of Secondary Education	2006-07 to 2010-11	2006-07 to 2009-10	1998-99 to 2001-02	26-04-2010	Not yet placed	Annual Accounts from 2011-12 and 2012-13 are pending.	NA
				2002-03 to 2005-06	12-12-2011	Not yet placed		
2.	Tripura Housing and Construction Board	2006-07 to 2011-12	NA	1990-91 to 1992-93	03-07-2007	Not yet placed	Annual Accounts from 2010-11 and 2012-13 are pending	NA
				1993-94 to 1996-97	03-06-2009	Not yet placed		
				1997-98 to 2001-2002	23-02-2011	Not yet placed		
3.	Tripura Khadi and Village Industries Board	2004-05 to 2010-11	NA	2003-04 to 2007-08	18-04-2012	19-03-2013	Annual Accounts from 2011-12 and 2012-13	NA
				2008-09 to 2010-11	06-09-2013	Not yet placed		
4.	Tripura Tribal Areas Autonomous District Council	Article Sixth Schedule	Nil	2007-08 to 2008-09	31-08-2012	20-09-2013	Annual Accounts from 2011-12 and 2012-13 are pending.	NA
5.	Tripura State Legal Service Authority	19 (2)	Nil	2007-08 to 2009-10	01-03-2012	13-05-2013	Annual Accounts for the years 2010-11 to 2012-13 are pending.	NA
6.	Tripura Building and Other Constructions Workers' Welfare Board	19 (2)	Nil	2007-08 to 2011-12	01-11-2012	Not yet placed	Annual Accounts for the year 2012-13	NA