



**Report of the  
Comptroller and Auditor General of India  
on  
State Finances  
for the year 2016-17**



**GOVERNMENT OF TRIPURA**  
*Report No. 1 of 2017*

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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 2017. Information has been obtained from the Government of Tripura, wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives issued during the current year.
4. The Report containing the findings of performance audit and compliance audit in various departments, audit of Statutory Corporations, Boards, Government Companies and Revenue Receipts are presented separately.

# **EXECUTIVE SUMMARY**

# Executive Summary

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## Background

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This Report on the Finances of the Government of Tripura is being brought out with a view to assess the financial performance of the State during the year 2016-17. 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 2016-17. A comparison has been made to see whether the State had given adequate fiscal priority to developmental expenditure and whether the expenditure had been effectively absorbed by the intended beneficiaries.

## The Report

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Based on the audited accounts of the Government of Tripura for the year ended 31 March 2017, 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 2017. It provides an insight into trends in committed expenditure and borrowing pattern besides a brief account of Central funds transferred directly to the State implementing agencies through off-budget route.

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

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

## Audit findings and recommendations

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### Position of key fiscal parameters

The fiscal position of the State viewed in terms of key fiscal parameters – Revenue Surplus, Fiscal Deficit, Primary Deficit, etc. showed that the State had maintained Revenue Surplus during 2012-13 to 2016-17 but could maintain the Primary Surplus only during 2012-13 to 2013-14 which then turned to Primary Deficit from ₹ 367.35 crore in 2014-15 to ₹ 1,735.31 crore in 2016-17. During the current year, Revenue Surplus of the State decreased as compared to the previous year by ₹ 767.95 crore. There was a Fiscal Deficit of ₹ 2,529.62 crore during 2016-17 as compared to ₹ 1,650.45 crore in 2015-16 which was an increase of 53 per cent.

## Revenue Receipts

During the year 2016-17, ₹ 8,004.60 crore (83 per cent) of the total revenue was from Government of India, of which State's Share of Union Taxes and Duties was ₹ 3,909.12 crore (41 per cent) and Grants-in-aid was ₹ 4,095.48 crore (42 per cent). The Tax Revenue of the State was ₹ 1,422.01 crore and constituted 15 per cent of the total revenue receipts. The Tax Revenue during 2016-17 remained below the normative assessment of ₹ 1,938.00 crore made by the XIV Finance Commission (XIV FC) for the State and also below the State's own projections of ₹ 1,439.98 crore in Budget Estimate. The Non-tax Revenue was ₹ 218.85 crore and constituted 2 per cent of the Revenue Receipts (₹ 9,645.45 crore) which was below the projection made by the XIV FC (₹ 408.00 crore) and was also below the estimates made by the State (₹ 295.14 crore) for the year.

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

## Expenditure of the State Government

During the year 2016-17, the Revenue Expenditure increased to ₹ 8,855.14 crore (73 per cent of the total expenditure) from ₹ 7,868.47 crore in 2015-16 recording a growth of 12.54 per cent over the previous year. Capital Expenditure in 2016-17 increased by ₹ 105.55 crore (3.31 per cent) over the previous year which as a percentage of total expenditure during the year was 27 per cent.

During the year 2016-17, the Development Expenditure (₹ 8,269.64 crore) increased by 7.57 per cent over the previous year and constituted about 67.92 per cent of the total expenditure. The relative share of the Revenue Development Expenditure was 42.33 per cent of the total expenditure while the share in respect of Capital Development Expenditure was 25.37 per cent.

During the year 2016-17, Non-plan Revenue Expenditure (NPRE) on Salaries was ₹ 3,287.71 crore. NPRE on Salary component during 2016-17 was higher by ₹ 227.80 crore (7.44 per cent) as compared to the previous year.

## Fiscal Correction Path

The Fiscal Deficit as percentage of Gross State Domestic Product (GSDP) of the State during 2016-17 stood at 6.86 per cent of GSDP against the target of Fiscal Deficit of 3.25 per cent as projected in the Tripura Fiscal Responsibility and Budget Management Act, 2005 for the year 2016-17.

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

## Fiscal Liabilities

The percentage of outstanding liabilities to GSDP during 2016-17 was 32.24, which was lower than the projection (35 per cent) in the Medium Term Fiscal Policy Statement and the projection made by the XIV FC. During 2016-17, Interest Receipts as percentage of outstanding Loans and Advances by the Government was 0.84 per cent whereas interest paid by the Government as a percentage of outstanding liabilities was 7.50 per cent.

## **Investment and Returns**

Investment of Government money in Government Companies and Statutory Corporations was increasing year after year and stood at ₹ 1,446.06 crore at the end of 31 March 2017 against ₹ 1,385.69 crore at the end of 31 March 2016. The Government received an amount of ₹ 0.05 crore only as Dividend from a Government company during 2016-17. The average rate of interest on Government borrowings was 7.50 per cent during the year 2016-17.

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

## **Financial Management and Budgetary Control**

The overall savings of ₹ 5,048.87 crore was the result of saving of ₹ 5,092.67 crore in 62 Grants/Appropriations offset by excess of ₹ 43.80 crore in five Grants/Appropriations. The excess expenditure of ₹ 186.35 crore over provision during 2011-12 to 2015-16 increased by ₹ 43.80 crore to ₹ 230.15 crore in 2016-17. This excess expenditure 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 2016-17. In respect of 15 controlling officers, more than 50 per cent of the total expenditure during the year was incurred in the last month of the financial year. In 36 cases, there were savings of more than ₹ 20 lakh each but no amount was surrendered by the department concerned. There were substantial savings of more than ₹ 25 lakh in 26 Grants under revenue account but more than 50 per cent of the same were not surrendered till the end of the year. The Abstract Contingent (AC) Bills were not adjusted for long periods thereby inviting the risk of fraud and misappropriation.

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

## **Financial Reporting**

Reconciliation of the Government receipts and expenditure was done with that of expenditure booked in the books of the Accountant General (Accounts and Entitlement) by all the Controlling Officers during 2016-17.

However, the practice of not furnishing of Utilisation Certificates (UCs) in time against grants received, not furnishing of detailed information about financial assistance received by various Institutions and not submitting of accounts in time indicated non-compliance with financial rules. There were also delays in placement of Separate Audit Reports to Legislature and arrears in finalisation of accounts by the Autonomous Bodies/Authorities.

*There is a need to ensure that the audit reports of the Autonomous Bodies are placed in the legislature on time and submission of UCs within the prescribed time should be obtained from the recipient of grants.*

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

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**Profile of State**

The State of Tripura is located in the North Eastern Region of India. It is the third smallest State of the country in terms of geographical area (10,491.69 sq. km) and second most populous State, after Assam, of North East India. The State is categorised as a Special Category State on account of which certain special privileges are given by Government of India (GoI) viz. 90 *per cent* grants and 10 *per cent* State share against 70 *per cent* grants and 30 *per cent* State share to General Category States in all the Centrally Sponsored Schemes (CSS). The State stands 18<sup>th</sup> in terms of population density in the country. As indicated in **Appendix - 1.1 (Part-D)** the State's population increased from 31.99 lakh (2001) to 36.74 lakh (2011) recording a decadal growth rate of 14.85 *per cent* and estimated 11.43 *per cent* growth during 2007 to 2016 from population of 35 lakh to 39 lakh during the period. The State's literacy rate increased from 73.20 *per cent* (as per 2001 census) to 87.22 *per cent* against the All India Average of 73.00 *per cent* (as per 2011 census). The per capita income of the State was ₹ 88,555 (Provisional) in 2015-16 and ₹ 94,563.33 (Advance) in 2016-17.

**Gross State Domestic Product**

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

**Annual growth rate of GDP and GSDP at current prices**

Year	2012-13	2013-14	2014-15	2015-16	2016-17
India's GDP (₹ in crore)*	99,44,013	1,12,33,522	1,24,45,128	1,36,82,035	1,51,83,709
Growth rate of GDP (percentage)	13.82	12.97	10.79	9.94	10.98
State's GSDP (₹ in crore)#	21,663	25,593	29,667	32,861.70 (P)	36,879.70 (A)
Growth rate of GSDP	12.78	18.14	15.92	10.77	12.23

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

# Quarterly review report of the Finance Minister for the third Quarter 2016-17 and the Directorate of Economic & Statistics, Government of Tripura. (P): Provisional, (A): Advance Estimate.

## 1.1 Introduction

### 1.1.1 Summary of Fiscal Transactions in 2016-17

**Table 1.1** presents the summary of the State Government's fiscal transactions while **Appendix - 1.2** provides details of receipts and disbursements as well as the overall fiscal position during the current year (2016-17) *vis-à-vis* the previous year (2015-16).

**Table No. 1.1: Summary of Fiscal operations in 2016-17**

(₹ in crore)

Receipts			Disbursements				
Particulars	2015-16	2016-17	Particulars	2015-16	2016-17		
Section-A: Revenue					Non-plan	Plan	Total
<b>Revenue Receipts</b>	<b>9,426.74</b>	<b>9,645.46</b>	<b>Revenue Expenditure</b>	<b>7,868.47</b>	<b>6,600.14</b>	<b>2,255.00</b>	<b>8,855.14</b>
Tax Revenue	1,332.25	1,422.01	General Services	3,045.18	3,482.58	20.59	3,503.17
Non-tax Revenue	262.60	218.85	Social Services	3,310.89	1,937.84	1,744.94	3,682.78
State's Share of Union Taxes and Duties	3,266.02	3,909.12	Economic Services	1,314.47	981.79	489.47	1,471.26
Grants-in-aid from Gol	4,565.87	4,095.48	Grants-in-aid and Contributions	197.93	197.93	-	197.93
<b>Section-B: Capital and Others</b>							
Misc. Capital Receipts	0.00	0.00	Capital Outlay	3,188.02	18.92	3,274.65	3,293.57
Recoveries of Loans and Advances	1.14	0.91	Loans and Advances Disbursed	21.84	13.95	13.33	27.28
Public Debt Receipts	1,119.79	1,139.56	Repayment of Public Debt	447.29	512.63	-	512.63
Contingency Fund	0.00	0.00	Contingency Fund	0.00	0.00	0.00	0.00
Public Account Receipts	3,324.03	3,931.53	Public Account Disbursements	2,964.47	-	-	3,134.96
Opening Cash Balance	3,380.74	2,835.35*	Closing Cash Balance	2,762.35	-	-	1,729.23
<b>Total:</b>	<b>17,252.44</b>	<b>17,552.81</b>	<b>Total:</b>	<b>17,252.44</b>	<b>-</b>	<b>-</b>	<b>17,552.81</b>

Source: Finance Accounts

Note: \* Increased by ₹ 73 crore due to inclusion of amount of investment from SDRF during the year 2015-16.

The following are the major changes in fiscal transactions during the year 2016-17:-

Revenue Receipts	<ul style="list-style-type: none"> <li>➤ Revenue Receipts increased by 2.32 per cent</li> <li>➤ Tax Revenue increased by 6.74 per cent</li> <li>➤ Non-tax Revenue decreased by 16.66 per cent</li> <li>➤ State's Share of Union Taxes and Duties increased by 19.69 per cent</li> <li>➤ Grants-in-aid from Gol decreased by 10.30 per cent</li> <li>➤ Overall central transfer increased by 2.21 per cent</li> </ul>
Revenue Expenditure	<ul style="list-style-type: none"> <li>➤ Revenue Expenditure increased by 12.54 per cent</li> <li>➤ Revenue Expenditure on General Services increased by 15.04 per cent</li> <li>➤ Revenue Expenditure on Social Services increased by 11.23 per cent</li> <li>➤ Revenue Expenditure on Economic Services decreased by 11.93 per cent</li> <li>➤ No change in disbursement of Grants in-aid during the year</li> </ul>
Capital Expenditure	<ul style="list-style-type: none"> <li>➤ Capital Expenditure increased by 3.31 per cent</li> <li>➤ Capital Expenditure on General Services increased by 38.64 per cent</li> <li>➤ Capital Expenditure on Social Services increased by 103.48 per cent</li> <li>➤ Capital Expenditure on Economic Services decreased by 28.78 per cent</li> </ul>
Loans and Advances	<ul style="list-style-type: none"> <li>➤ Disbursement of Loans and Advances increased by 24.91 per cent</li> <li>➤ Recoveries of Loans and Advances decreased by 20.18 per cent</li> </ul>
Public Debt	<ul style="list-style-type: none"> <li>➤ Public Debt Receipts increased by 1.77 per cent</li> <li>➤ Repayment of Public Debt increased by 14.61 per cent</li> </ul>

### 1.1.2 Review of the Fiscal Situation

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

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

Accordingly, some Major fiscal variables provided in the budget based on the recommendations of the XIV Finance Commission (XIV FC) and the actual *vis-a-vis* the target in the TFRBM Act of the State are depicted in **Table No. 1.2** below:

**Table No. 1.2: Trends in major fiscal variations vis-à-vis projections for 2016-17**

Fiscal variables	2016-17			
	XIV 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			(+) 790.32
Fiscal Deficit(-)/Surplus (+) to GSDP ratio (in per cent)	(-) 3.25	(-) 3.25	(-) 3.25	(-) 6.86
Ratio of outstanding liabilities to GSDP (in per cent)	35.00	35.00	34.75	32.24

Source: XIV FC, MTFPS, Finance Accounts.

The State had maintained Revenue Surplus during the current year 2016-17. The State Government was not able to achieve the Fiscal Deficit-GSDP ratio of 3.25 per cent set in the TFRBM Act and MTFPS. The outstanding liabilities to GSDP ratio was within the target of 35 per cent as prescribed in TFRBM Act and MTFPS and also projection made by XIV FC for the year 2016-17 for the State.

During the year 2016-17, the State witnessed a Fiscal Deficit of ₹ 2,529.62 crore as against the deficit of ₹ 1,650.45 crore in 2015-16 with an increase of 53 per cent during the year.

### 1.1.3 Budget Estimates and Actual

The Budget Estimates of the State Government provides an estimate of Revenue Receipts and Expenditure thereof for a particular financial year. The projected estimates are important as they guide the State Government's fiscal policy for a financial year. The accuracy in the estimates of receipt and expenditure reflects the fiscal marksmanship and effective implementation of fiscal policies for the overall socio-economic development of the State. The following table shows the Budget Estimates and Actual for selected parameters.

**Table No. 1.3: Budget and Actual of selected fiscal parameters 2016-17**

(₹ in crore)

Sl. No.	Particulars	Budget Estimates	Actual	Percentage
1	Tax Revenue	1,439.98	1,422.01	98.75
2	Non-tax Revenue	295.14	218.85	74.15
3	State's Share of Union Taxes and Duties	4,299.00	3,909.12	90.93
4	Grants-in-aid from Gol	6,851.86	4,095.48	59.77
5	Capital Receipts (Borrowings)	1,572.00	1,339.56	85.21
6	Revenue Expenditure	10,525.67	8,855.14	84.13
7	Capital Expenditure	4,720.85	3,293.57	69.77
8	Revenue Deficit (-)/Surplus (+)	(+) 2,360.31	(+) 790.32	33.48
9	Fiscal Surplus (+)/Deficit (-)	(-) 1,752.35	(-) 2,529.62	144.36
10	Primary Deficit (-)/Surplus (+)	(-) 752.71	(-) 1,735.31	230.54

The State had achieved 98.75 *per cent* and 74.15 *per cent* respectively of collection of State's Tax Revenue and Non-tax Revenue against the Budget Estimates during the year 2016-17. State's Share of Union Taxes and Duties and Grants-in-aid from Gol were lesser than the Budget Estimates by ₹ 389.88 crore and ₹ 2756.38 crore respectively. Borrowings from Public Debt during the year 2016-17 remained within the Budget Estimates. Revenue and Capital Expenditure were lower by 15.87 *per cent* and 30.23 *per cent* respectively than the Budget Estimates made for the year. The actual Fiscal Deficit during the year stood at ₹ 2,529.62 crore against the Budget Estimates of ₹ 1,752.35 crore.

### Mode of Financing Fiscal Deficit

According to the Budget at a Glance 2017-18, the Fiscal Deficit for 2016-17 was anticipated to be ₹ 1,752.35 crore. The Finance Minister stated in the Budget Speech (2016-17) that this deficit would be met by means of implementing austerity measures and mobilising additional revenue by means of better tax compliance during the year.

#### 1.1.4 Gender Budget

In order to create a positive environment through economic and Social policies for Development of women and children to enable them to realise their full potential and to ensure equal rights and opportunities to them in their social and economic life and for their protection, the State Government introduced Gender budget since 2005-06 and allocates funds for women fully or partly on various Schemes within the overall budget. During the year 2016-17, an amount of ₹ 1,290.35 crore (28.51 *per cent*) out of total Plan of ₹ 4,525.97 crore was allocated to 18 departments in the Revised Estimates. The budget provision and financial achievement for the last five-year period up to 2016-17 are shown below:

**Table No. 1.4: Provision and achievement of Gender Budget during 2012-17**

(₹ in crore)

Year	Total budget for plan outlay	Provision for gender budget (percentage of total plan provision)	Financial achievement (percentage of achievement)
2012-13	1,864.55	421.44 (23)	289.93 (69)
2013-14	2,039.96	360.25 (18)	254.56 (71)
2014-15	4,326.02	551.71 (13)	336.63 (61)
2015-16	4,298.57	1,239.52 (29)	734.40 (59)
2016-17	4,525.97	1,290.35 (28)	909.82 (70)

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

Scrutiny of budget records (Budget at a Glance) revealed that out of total provision of ₹ 1,290.35 crore for women during 2016-17, ₹ 909.82 crore was utilised through 18 departments resulting in short utilisation of funds of ₹ 380.53 crore (30 *per cent* of allocated funds). During the last five year period from 2012-13 to 2016-17, the shortfall in achievement of utilisation of budget provision for women ranged from 29 *per cent* to 41 *per cent*.

The State Government should utilise the total provision made in the gender budget to achieve the goal.

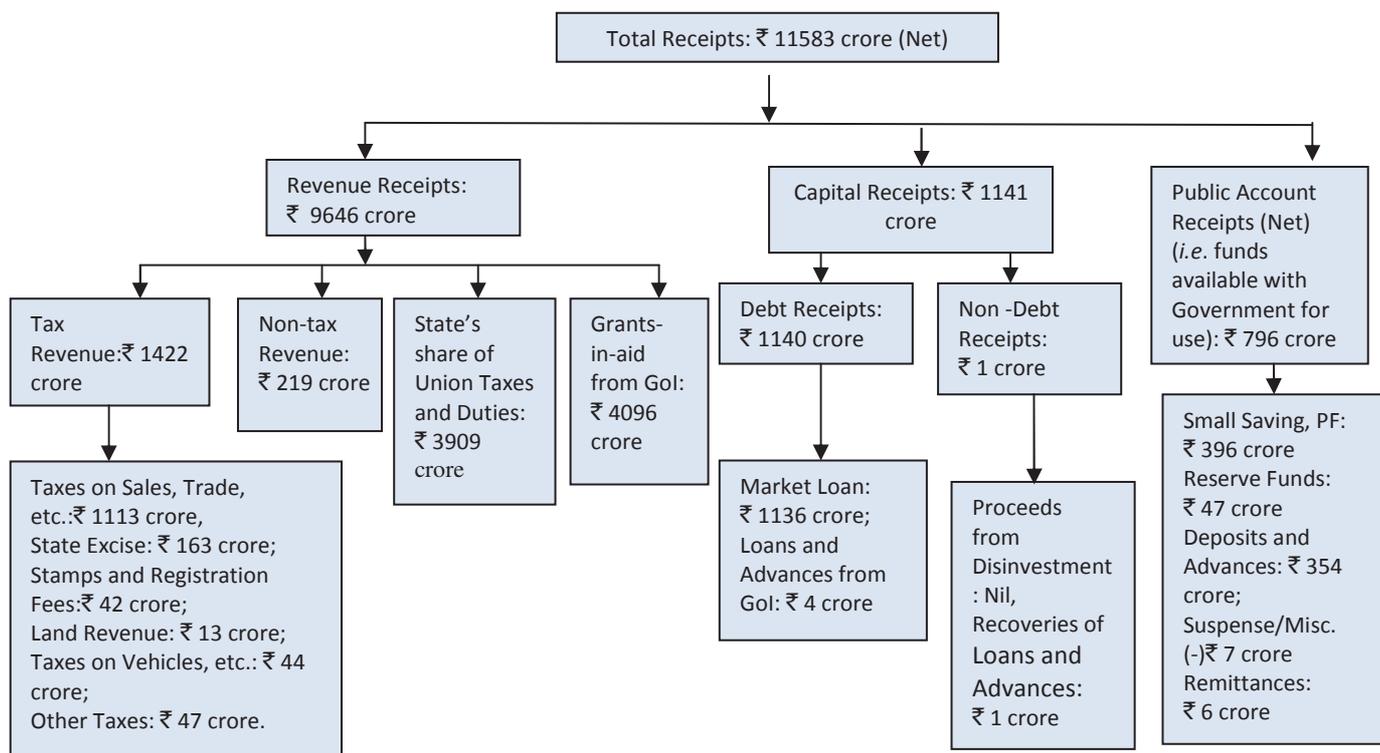
## 1.2 Resources of the State

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

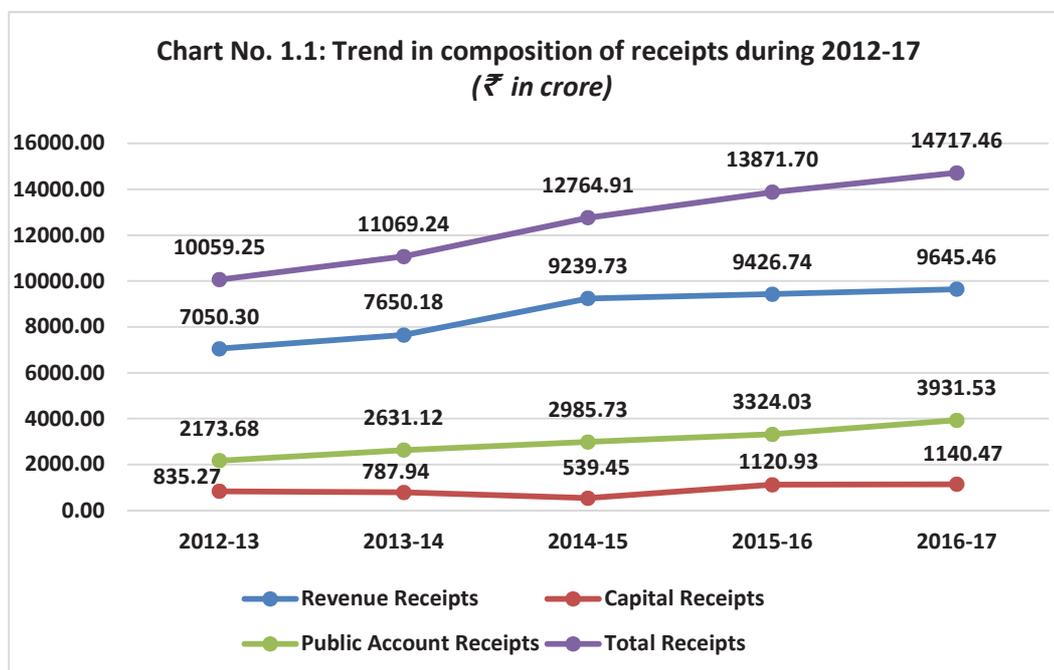
Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of Tax Revenue, Non-tax Revenue, State's Share of Union Taxes and Duties and Grants-in-aid from Gol. Capital Receipts comprises of Miscellaneous Capital Receipts such as proceeds from Disinvestments, Recoveries of Loans and Advances, Debt Receipts from internal sources (Market Loans, Borrowings from Financial Institutions/Commercial Banks) and Loans and Advances from Gol. Besides, the funds available in the Public Account 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.

Following flowchart shows the components and sub-components of resources of the State during 2016-17:

#### Resources of the State during 2016-17



The trend in composition of receipts during 2012-17 is detailed in the chart below:



Revenue Receipts of the State increased from ₹ 7,050.30 crore in 2012-13 to ₹ 9,645.46 crore in 2016-17 which represented an increase of about 36.81 *per cent* over a period of five years. The contribution of Tax Revenue, Non-Tax Revenue, State's Share of Union Taxes and Duties and Grants-in-aid from Gol to the total Revenue Receipts during 2016-17 were 15 *per cent*, 2 *per cent*, 41 *per cent* and 42 *per cent* respectively.

On the other hand, though the Capital Receipts inclusive of recoveries from Loans and Advances of the State had increased from ₹ 1,120.93 crore in 2015-16 to ₹ 1,140.47 crore in 2016-17, there have been fluctuations in the trend line over the last five years due to increase and decrease in Public Debt Receipts during the period. The increase in 2016-17 was mainly due to more borrowing from the market (₹ 990.32 crore) during the year as compared to the previous year (₹ 575.00 crore).

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

As per Gol decision all assistance to CSS and Additional Central Assistance (ACA) under various schemes would be released directly to the State Government and not to the State Implementing Agencies and hence these funds would be routed through the State budget from the year 2015-16 onwards. But as per records of the Public Financial Management System (PFMS) portal of Controller General of Accounts, it was seen that an approximate amount of ₹ 830.68 crore under 57 schemes (**Appendix-1.3**) was released directly to the State Implementing Agencies and the

Non-Government Organisations during the year which were not routed through the budget of the State Government.

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

(₹ in crore)

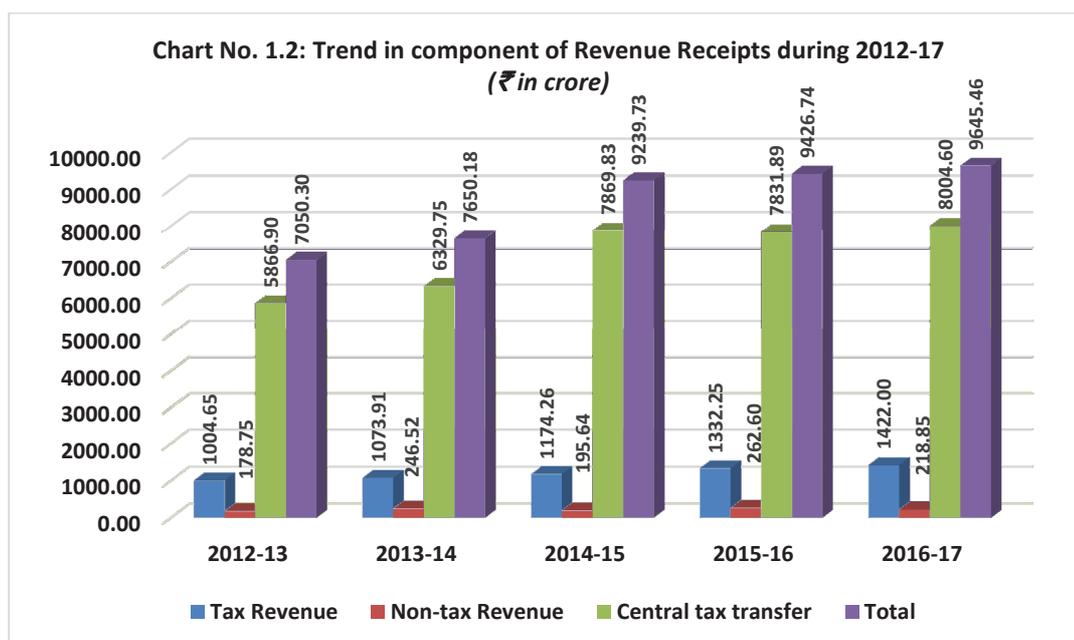
Particulars	Funds transferred				
	2012-13	2013-14	2014-15	2015-16	2016-17
Number of Programmes/Schemes under which funds were transferred	63	57	43	38	57
Total funds transferred by Central Government	1,618.36	1,763.55	110.90	121.22	830.68

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

Out of ₹ 830.68 crore released during the year 2016-17, ₹ 660.14 crore was released for Mahatma Gandhi National Rural Employment Guarantee scheme (MGNREGA), ₹ 22.49 crore for NER-Textile Promotion Scheme under Tripura Handloom and Handcrafts Development Corporation Limited; ₹ 26.31 crore to the Tripura Tourism Development Corporation Limited for Swadesh Darshan Scheme; and ₹ 26.46 crore to TIDCL for Industrial Infrastructure upgradation Scheme. Towards the Distributed and Decentralised Renewable Power Scheme, ₹ 14.42 crore was released to the Tripura Renewable Energy Development Agency (TREDA) during the year while ₹ 10 crore was released for MPLADS to the DM, West Tripura and ₹ 70.86 crore was released to others during 2016-17. With the release of these funds directly to the Implementing Agencies in the State, the resources of the State during the year 2016-17 stood at ₹ 12,414 crore (including the net receipts of ₹ 11,583 crore in the State) as on 31 March 2017.

### 1.3 Revenue Receipts

The Revenue Receipts of the State Government consist of its Tax Revenue and Non-tax Revenue and Central tax transfer including Grants-in-aid from GoI. Details of the Revenue Receipts of the Government are in Statement-14 of the Finance Accounts (2016-17). The trends and composition of Revenue Receipts for the last five year period (2012-17) are presented in **Chart No. 1.2** and **Appendix-1.4**.



The contribution of Tax Revenue to the Revenue Receipts during 2016-17 was 15 *per cent*, whereas Non-tax Revenue constituted about 2 *per cent* of Revenue Receipts. State's Share of Union Taxes and Duties constituted about 41 *per cent* while Grants-in-aid from the GoI constituted about 42 *per cent* during the year 2016-17. During 2016-17, the receipts of State's Share of Union Taxes and Duties increased by 20 *per cent* whereas Grants-in-aid from GoI decreased by 10 *per cent* over the previous year.

Over the last five year period, the trend and growth of Revenue Receipts and its buoyancy with respect to GSDP at current prices (base year 2011-12) are shown in **Table No. 1.6**.

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Revenue Receipts (RR) (₹ in crore)</b>	<b>7,050.30</b>	<b>7,650.18</b>	<b>9,239.73</b>	<b>9,426.74</b>	<b>9,645.46</b>
Rate of growth of RR ( <i>per cent</i> )	8.85	8.51	20.78	2.02	2.32
R R/GSDP ( <i>per cent</i> )	32.54	29.89	31.14	28.40	26.15
<b>Buoyancy Ratios<sup>1</sup></b>					
Revenue Buoyancy w.r.t GSDP	0.69	0.46	1.30	0.15	0.19
State's Tax Buoyancy w.r.t GSDP	1.34	0.38	0.59	1.13	0.52
Revenue Buoyancy with reference to State's Taxes	0.52	1.24	2.22	0.15	0.34

It was noticed that though the Revenue Receipts increased from ₹ 7,050.30 crore in 2012-13 to ₹ 9,645.46 crore in 2016-17, its ratio relative to GSDP came down to 26.15 *per cent* in 2016-17 from 32.54 *per cent* in 2012-13. The growth rate of Revenue Receipts in 2016-17 over the previous year was 2.32 *per cent*. Revenue Buoyancy during 2016-17 was better than the previous year. However, State's Tax Buoyancy with respect to GSDP was lower in 2016-17 than the previous year.

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

**The growth rate of Revenue Receipts of the State was 2.32 per cent whereas the average growth rate of 11 Special Category States was 14.44 per cent in 2016-17 over the previous year.**

### 1.3.1 State's Own Resources

State's Share of Union Taxes and Duties and Grants-in-aid from GoI are determined on the basis of recommendations of the Finance Commission and the State's performance in mobilisation of resources is assessed in terms of its own resources comprising Tax and Non-tax sources. Though the Tax and Non-tax Revenue formed a minor part of the State's resources, the performances of the State in mobilisation of Tax and Non-tax Revenue 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 projections of the Finance Commission, MTFPS and actual collections in respect of Tax and Non-tax Revenue for the year 2016-17 are given in **Table No. 1.7**.

**Table No. 1.7: Projection of XIV FC, MTFPS, Budget Estimates vis-a-vis the Actual in respect of Tax and Non-tax Revenue for 2016-17**

	(₹ in crore)			
	XIV FC Projections	MTFPS Projection	Budget Estimates	Actual
Tax Revenue	1938.00	1410.00	1439.98	1422.01
Non-tax Revenue	408.00	251.00	295.14	218.85

Actual collection of Tax and Non-tax Revenue were lower than the XIV FC projection for the year 2016-17. However, the Tax Revenue collection was higher than the MTFPS projection but lower than the Budget Estimates made by the State while Non-tax Revenue was lower than the projection by ₹ 32.15 crore (12.81 per cent) made in MTFPS for the year 2016-17.

#### i) Tax Revenue

Overall increase of Tax Revenue of the State during the year 2016-17 was 6.74 per cent over the previous year. The increase was mainly due to increase in collection of Sales Tax and State excise. A major part of Sales Tax was from Value Added Tax (VAT) which increased by 20 per cent in 2016-17 from ₹ 921.49 crore in 2015-16 to ₹ 1,108.68 crore in 2016-17. The component-wise trends of State's Tax Revenue during 2012-17 are shown in **Table No. 1.8**.

**Table No. 1.8: Components of State's Tax Revenue***(₹ in crore)*

Revenue Head	2012-13	2013-14	2014-15	2015-16	2016-17
Taxes on Sales, Trades, etc.	763.07	837.09	909.81	1,058.48	1,112.89
State Excise	114.00	115.18	138.96	143.56	163.19
Taxes on Vehicles	30.73	36.79	36.09	37.62	43.60
Stamp Duty and Registration Fees	36.71	39.24	37.56	42.49	41.83
Land Revenue	26.44	8.07	10.76	5.97	13.32
Other Taxes <sup>2</sup>	33.70	37.54	41.08	44.13	47.18
<b>Total:</b>	<b>1,004.65</b>	<b>1,073.91</b>	<b>1,174.26</b>	<b>1,332.25</b>	<b>1,422.01</b>

Source: Finance Accounts for the respective years

**The growth rate of Tax Revenue of the State was 6.74 per cent whereas it was 4.99 per cent in respect of the 11 Special Category States for the year 2016-17 as compared to the previous year.**

## ii) Non-tax Revenue

The overall Non-tax Revenue receipts of the State during 2016-17 decreased by ₹ 43.75 crore (16.66 per cent) from ₹ 262.60 crore in 2015-16 to ₹ 218.85 crore in 2016-17. This decrease was mainly due to decrease in collection from Economic Services and Interest Receipts. The sector-wise collection of Non-tax Revenue for the five year period from 2012-13 to 2016-17 are shown in **Table No. 1.9**.

**Table No. 1.9: Sector-wise Non-tax Revenue Receipts***(₹ in crore)*

Name of Sector	2012-13	2013-14	2014-15	2015-16	2016-17
General Service	44.55 (24.93)	70.80 (28.72)	57.90 (29.60)	64.74 (24.65)	71.41 (32.63)
Social Service	11.98 (6.70)	14.30 (5.80)	8.90 (4.55)	12.60 (4.80)	10.10 (4.62)
Economic Service	53.66 (30.02)	74.95 (30.40)	82.31 (42.07)	116.61 (44.41)	100.22 (45.79)
Interest Receipts, Dividends, etc.	68.55 (38.35)	86.47 (35.08)	46.53 (23.78)	68.65 (26.14)	37.12 (16.96)
<b>Total:</b>	<b>178.75</b>	<b>246.52</b>	<b>195.64</b>	<b>262.60</b>	<b>218.85</b>

Scrutiny of the Finance Accounts of the State for the year 2016-17 revealed that the Non-tax Revenue collection under General Services increased by 10 per cent during the year mainly due to increase in collection under Major Heads 0055-Police (₹ 48.07 crore), 0059-Public Works (₹ 8.08 crore) and 0075-Miscellaneous General Services (₹ 7.25 crore) from unclaimed deposits and other receipts.

On the other hand the collection of Non-tax Revenue under Economic Services decreased by ₹ 16.39 crore (14 per cent) mainly due to decrease in collection from Crop Husbandry by 39 per cent, Industries by 20 per cent and Forestry and Wild Life by 14 per cent during the year as compared to previous year.

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

Non-tax Revenue collection under Economic Services decreased by 14 *per cent* while Interest Receipts decreased by 46 *per cent* in 2016-17 mainly due to decrease in realisation of Interest from Cash Balance Investment by ₹ 17.03 crore (32 *per cent*) and Dividend decreased by ₹ 13.36 crore (99 *per cent*) from the public undertakings over the previous year.

During 2016-17, an amount of ₹ 5.07 lakh was received as Dividend from the Tripura Forest Development Corporation Limited (Public Sector Undertaking). The trends of Interest Receipts and Dividend during the last five years are shown in **Table No. 1.10**.

**Table No. 1.10: Trends of Interest Receipts and Dividend during 2012-17**

(₹ in crore)

Revenue Head	2012-13	2013-14	2014-15	2015-16	2016-17
Interest Receipts	67.88	86.47	46.02	55.24	37.07
Dividends & Profits	0.67	-	0.51	13.41	0.05
<b>Total:</b>	<b>68.55</b>	<b>86.47</b>	<b>46.53</b>	<b>68.65</b>	<b>37.12</b>

### 1.3.2 Grants-in-aid from Government of India

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 GoI released funds as grants under different schemes to the State for the last five year period as shown in **Table No. 1.11**.

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

(₹ in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Non-plan Grants	1,289.76	1,150.62	1,086.53	1,249.14	1,309.10
Grants for State Plan Schemes	2,691.59	3,004.78	4,720.17	2,867.77	2,401.04
Grants for Central Plan Schemes	33.34	35.21	32.74	376.11	186.49
Grants for Centrally Sponsored Schemes	321.04	424.04	235.49	36.28	136.71
Grants for Special Plan Schemes	37.99	84.85	64.77	36.57	62.14
<b>Total:</b>	<b>4,373.72</b>	<b>4,699.50</b>	<b>6,139.70</b>	<b>4,565.87</b>	<b>4,095.48</b>
Percentage of increase/decrease over previous year	6.75	7.45	30.64	(-) 25.63	(-) 10.30
Total grants as a percentage of Revenue Receipts	62	61	66	48	42

During the year 2016-17, Grants-in-aid released by GoI decreased by 10.30 *per cent*. This decrease was mainly due to decrease in grants for State Plan Schemes by 16.28 *per cent* and grants for Central Plan Schemes by 50.41 *per cent*. Non-plan grants during the year however, increased by 4.80 *per cent* of which a major part was Revenue Deficit Grant (₹ 1,089.00 crore) for 2016-17. An amount of ₹ 29.70 crore was released towards the State Disaster Response Fund (SDRF) by GoI during the year 2016-17 as per recommendations of the XIV FC. During 2016-17, GoI released ₹ 56.76 crore to the Rural Local Bodies and ₹ 29.65 crore to the Urban Local Bodies as recommended by the XIV FC which are included in the total Non-plan Grants.

Major part of the grants under State Plan Schemes released during 2016-17 from the GoI were towards; i) MGNREGA (₹ 356.15 crore), ii) PMGSY (₹ 392.27 crore), iii) PMAY (₹ 134.55 crore), iv) National Health Mission (NHM) (₹ 129.78 crore) and v)

Urban Development and Urban Poverty Alleviation (PMAY) (₹ 288.85 crore) respectively. Besides an amount of ₹ 52.80 crore was released for Mid-Day-Meal programme, ₹ 191.91 crore for Sarva Shiksha Abhiyan and ₹ 13.84 crore for Rashtriya Madhyamik Shiksha Abhiyan during 2016-17. ₹ 26.27 crore was released as Tribal Sub-Plan under proviso to Article 275 (1) of the Constitution while ₹ 175.60 crore was released as block grants (BADP: ₹ 70.89 crore; EAP: ₹ 32.53 crore and NLCPR: ₹ 72.18 crore) during the year 2016-17 which are included with the total grants (₹ 4,095.48 crore) received during the year from Gol.

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

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

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

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

The MoF permitted the State Government to adjust the excess repayment of Principal and Interest made by the State after 31 March 2010 against repayment to the MoF. The State Government made excess payment of loans of ₹ 6.88 crore (Principal: ₹ 2.79 crore and Interest: ₹ 4.09 crore) after the effective date out of which only ₹ 2.56 crore had been adjusted by MoF leaving a balance of ₹ 4.32 crore (Principal: ₹ 2.01 crore and Interest: ₹ 2.31 crore) unadjusted as of March 2017. This resulted in over statement of outstanding Public Debt of the State Government to that extent upto March 2017. During the year 2016-17, ₹ 31.62 crore of Central Loan (Non-plan: ₹ 0.57 crore; State Plan loan: ₹ 29.47 crore, CSS and other loans: ₹ 1.90 crore) was repaid to the Gol without adjusting the balance of ₹ 4.32 crore under the Debt Consolidation and Relief Facilities.

### 1.3.4 State's Share of Central Taxes

As per recommendation of the XIV FC, 42 *per cent* of State's Share of Union Taxes and Duties should be released to the State during the XIV FC award period from 2015-16 to 2019-20. During 2016-17, the devolution of State's Share of Union Taxes and Duties was ₹ 3,909.12 crore which was an increase of 19.69 *per cent* from ₹ 3,266.02 crore in 2015-16.

The devolution of different component of State's Share of Union Taxes and Duties during the last five year period from 2012-13 to 2016-17, are shown in **Table No. 1.12:**

Table No. 1.12: Trends in components of State's Share of Union Taxes and Duties

(*₹ in crore*)

Component of State's Share of Union Taxes and Duties	2012-13	2013-14	2014-15	2015-16	2016-17
Corporation Tax	536.36	548.28	604.18	1,031.98	1,254.73
Income Tax	321.11	361.03	431.44	720.42	872.03
Taxes on Wealth	0.91	1.51	1.63	0.18	2.87
Union Excise & Customs	416.75	453.86	437.82	953.32	1,156.05
Service Tax & Others	218.05	265.57	255.06	560.12	623.44
<b>Total:</b>	<b>1,493.18</b>	<b>1,630.25</b>	<b>1,730.13</b>	<b>3,266.02</b>	<b>3,909.12</b>
<b>Percentage of GSDP</b>	<b>7.01</b>	<b>6.51</b>	<b>5.94</b>	<b>9.84</b>	<b>10.60</b>

There was an increasing trend of devolution in absolute terms in the components of the State's Share of Union Taxes and Duties during the last five years. Corporation Tax, Union Excise & Customs and Income Tax were the major contributors to State's Share of Union Taxes and Duties during the years. The contribution of Corporation Tax was 32 *per cent* while in respect of Union Excise and Custom Duties it was 30 *per cent* during 2016-17. The contribution of Union Excise and Customs to the State's Share of Union Taxes increased by 21 *per cent* from the previous year.

### 1.3.5 Optimisation of XIV Finance Commission Grants during 2016-17

The XIV FC was constituted by the President under Article 280 of the Constitution of India on 2<sup>nd</sup> January 2013 to give recommendations on specified aspects of Centre-State fiscal relations during the period 2015-20. As per the terms of reference, the XIV FC had three constitutionally mandated tasks, *namely*, the distribution of net proceeds of taxes between Union and States, Grants-in-aid to the needy States and measures for supplementing the States resources for devolution to the Panchayats and Municipalities in the State. The Commission submitted its Report to the President on 15<sup>th</sup> December 2014.

Table No. 1.13: Recommendations of XIV FC and actual release of funds by Gol during last two years 2015-16 and 2016-17

(*₹ in crore*)

Sl. No.	Purpose for which grants is released	Recommended by the XIV FC		Actual released by Gol	
		2015-16	2016-17	2015-16	2016-17
1.	Revenue Deficit Grants	1,089.00	1,089.00	1,089.00	1,089.00
2.	Grants for Local Bodies				
	<b>a. Basic Grant</b>				
	(i) Rural Local Bodies	36.24	50.18	36.24	50.18
	(ii) Urban Local Bodies	21.41	29.65	21.41	29.65
	<b>Sub Total</b>	<b>57.65</b>	<b>79.83</b>	<b>57.65</b>	<b>79.83</b>
	<b>b. Performance Grant</b>				
	(i) Rural Local Bodies	-	6.58	-	6.58
	(ii) Urban Local Bodies	-	8.75	-	-
	<b>Sub Total</b>	<b>-</b>	<b>15.33</b>	<b>-</b>	<b>6.58</b>
3.	Grants towards SDRF	28.00	28.00	27.90	29.70
	<b>Total:</b>	<b>1,174.65</b>	<b>1,213.16</b>	<b>1,174.55</b>	<b>1,205.11</b>

Source: XIV FC recommendations, Finance Accounts.

## 1.4 Capital Receipts

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

The growth and composition of Capital Receipts during the last five year period are shown in **Table No. 1.14**. The rate of growth of Capital Receipts in 2016-17 was 1.74 *per cent* as compared to 107.79 *per cent* in the previous year. About 99 *per cent* of Capital Receipts during the year 2016-17 was from Public Debt which constituted 3.09 *per cent* of GSDP for the year. A major source of Public Debt receipts during the year 2016-17 was from Market Borrowings (₹ 1,135.94 crore) at interest rates ranging between 8.11 *per cent* and 8.65 *per cent* per annum.

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

(₹ in crore)					
Sources of State's Receipts	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Capital Receipts (CR)</b>	<b>835.27</b>	<b>787.94</b>	<b>539.45</b>	<b>1,120.93</b>	<b>1,140.47</b>
Miscellaneous Capital Receipts	0.00	0.00	0.0	0.00	0.00
Recovery of Loans and Advances	1.26	0.96	2.18	1.14	0.91
Public Debt Receipts	834.01	786.98	537.27	1,119.79	1,139.56
Rate of growth of Debt Capital Receipts (%)	99.58	(-) 5.64	(-) 31.73	(+) 108.42	(+) 1.76
Rate of growth of Non-Debt Capital Receipts (%)	(-) 40.00	(-) 23.81	(+) 127.08	(-) 47.71	(-) 20.18
Rate of growth of GSDP (%)	12.78	18.14	15.92	11.87	12.23
Rate of growth of Capital Receipts ( <i>per cent</i> )	98.88	(-) 5.67	(-) 31.54	(+) 107.79	(+) 1.74

### 1.4.1 Recoveries of Loans and Advances

Non-Debt Capital Receipts i.e. Recovery of Loans and Advances by the State during the period 2012-17 was below one *per cent* of Public Debt receipts. During the year 2016-17, the State Government had given loans to the State Government Servants and to other Social and Economic Sectors for various developmental activities amounting to ₹ 27.28 crore. The total outstanding Loans and Advances as on 31 March 2016 was ₹ 161.30 crore, which had increased to ₹ 187.67 crore as on 31 March 2017 with recovery of ₹ 0.91 crore during the year. During the year 2016-17, maximum loan was given for power project to the Tripura State Electricity Corporation Limited (TSECL) amounting to ₹ 13.25 crore. The outstanding Loans and Advances with the TSECL as on 31 March 2017 stood at ₹ 56.75 crore.

Out of the recovery of ₹ 0.91 crore Loans and Advances during the year, ₹ 0.57 crore pertained to the loans given to the State Government Servants.

## Public Debt Receipts

Public Debt Receipts comprise of Internal Debt Receipts and Loans and Advances from Gol.

A time series data on Public Debt Receipts during the last five year period 2012-17 is shown in **Table No. 1.15**.

**Table No.1.15: Time series data on Public Debt Receipts 2012-17**

	(₹ in crore)				
Source of Public Debt	2012-13	2013-14	2014-15	2015-16	2016-17
Market Loans	645.00 (77.34)	550.03 (69.89)	150.00 (27.92)	575.00 (51.35)	990.32 (86.90)
National Small Savings Fund	41.28 (4.95)	74.41 (9.46)	182.07 (33.89)	254.88 (22.76)	Nil
Loans from other Financial Institutions	144.25 (17.30)	158.82 (20.18)	200.00 (37.23)	283.98 (25.36)	145.62 (12.78)
<b>Total Internal Debt</b>	<b>830.53</b> <b>(99.58)</b>	<b>783.26</b> <b>(99.52)</b>	<b>532.07</b> <b>(99.03)</b>	<b>1,113.86</b> <b>(99.47)</b>	<b>1,135.94</b> <b>(99.68)</b>
Loans and Advances from Gol	3.48 (0.42)	3.73 (0.47)	5.20 (0.97)	5.93 (0.53)	3.62 (0.32)
<b>Public Debt Receipts</b>	<b>834.01</b>	<b>786.99</b>	<b>537.27</b>	<b>1,119.79</b>	<b>1,139.56</b>
Public Debt Repayment	312.49	219.91	300.00	447.29	512.63
Balance of Public Debt	521.52	567.08	237.27	672.50	626.93

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

**Source:** Finance Accounts.

The table above shows that, during 2016-17, 87 per cent of Public Debt receipts was from Market Loan while 13 per cent was from other Financial Institutions. The borrowings from open market during the last five years ranged between 28 per cent and 87 per cent and the increase in 2016-17 over the previous year was 72 per cent. During the year 2016-17, Government borrowed funds from the open market to the tune of ₹ 990.32 crore at interest rates ranging from 7.22 per cent to 8.05 per cent. No loans from National Small Savings Fund (NSSF) had been taken during the year 2016-17.

Loans and Advances from Gol decreased by 39 per cent from ₹ 5.93 crore in 2015-16 to ₹ 3.62 crore in 2016-17. After repayment of Public Debt of ₹ 512.63 crore during the year 2016-17, the outstanding Public Debt of the State Government increased by ₹ 626.93 crore during the year.

## 1.5 Public Account Receipts

Receipts and disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, etc., which do not form part of the Consolidated Fund are kept in 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 of Public Account balances for five years are shown in **Table No. 1.16**.

Table No. 1.16: Public Account Balances

(₹ in crore)					
Resources under Public Account Balances	2012-13	2013-14	2014-15	2015-16	2016-17
a. Small Savings, Provident Funds, etc.	2,385.57	2,712.56	3,014.96	3,355.00	3,751.00
b. Reserve Funds	582.56	651.54	679.57	625.03	745.37
c. Deposits and Advances	215.37	309.06	334.70	438.73	791.48
<b>Total:</b>	<b>3,183.50</b>	<b>3,673.16</b>	<b>4,029.23</b>	<b>4,418.76</b>	<b>5,287.85</b>

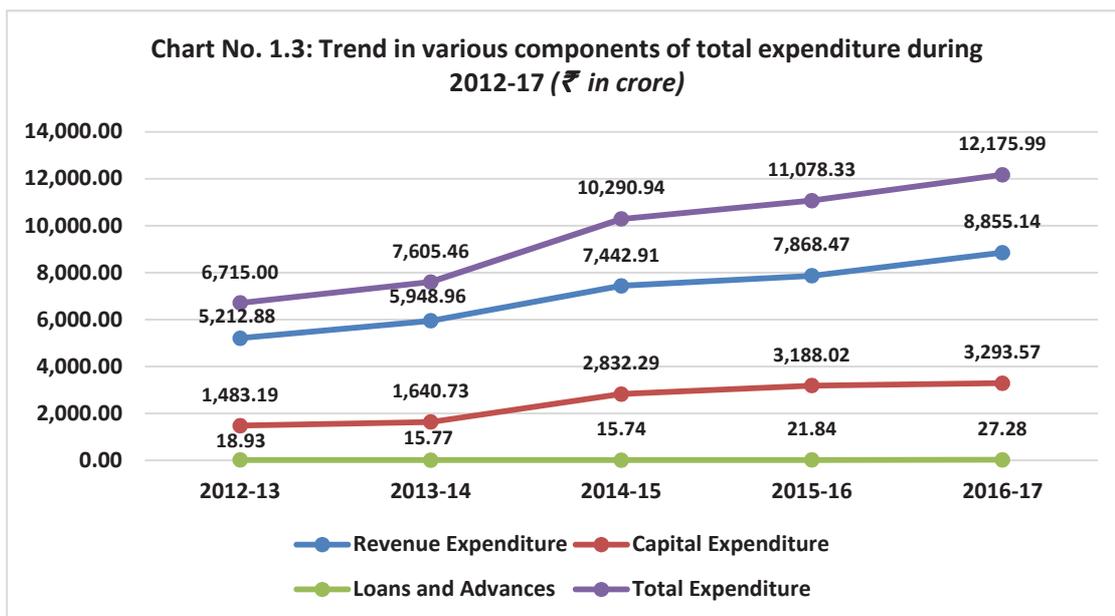
There has been an increasing trend in the balances of funds relating to Public Account receipts during the last five years. After disbursement of the funds under various heads of Public Account, the balance at the end of 31 March 2017 stood at ₹ 5,287.85 crore of which ₹ 3,751.00 crore (71 per cent) was in respect of Small Savings, Provident Funds, etc. which the State Government could use for various development activities in the State. Out of ₹ 745.37 crore under Reserve Funds, the Government had invested an amount of ₹ 529.21 crore in earmarked fund (Sinking Fund) upto 2016-17. Out of the balance amount of ₹ 216.16 crore, ₹ 208.61 crore pertained to SDRF of which ₹ 100 crore was invested in various banks upto the end of 31 March 2017 leaving an uninvested amount of ₹ 108.61 crore in this account.

## 1.6 Application of Resources

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

### 1.6.1 Trend and Composition of Expenditure

Chart No.1.3 presents the trends and composition of total expenditure during last five year period from 2012-13 to 2016-17.



During the period 2012-13 to 2016-17, the total expenditure of the State was on an increasing trend and stood at ₹ 12,175.99 crore in 2016-17 from ₹ 6,715.00 crore in 2012-13 with an increase of 81 per cent over the years. Revenue Expenditure increased by 13 per cent and Capital Expenditure increased by 3 per cent during 2016-17 as compared to previous year. Disbursement of Loans and Advances increased by 25 per cent from ₹ 21.84 crore in 2015-16 to ₹ 27.28 crore in 2016-17.

Out of the total Revenue Expenditure of ₹ 8,855.14 crore during 2016-17, 75 per cent was on Non-plan and 25 per cent on Plan activities. The trend in composition of Revenue and Capital Expenditure (both Plan and Non-plan) is depicted in **Table No. 1.17**.

**Table No. 1.17: Trends in composition of Revenue and Capital Expenditure (Non-plan and Plan) during 2012-17**

(₹ in crore)

Revenue Expenditure					
	2012-13	2013-14	2014-15	2015-16	2016-17
Non-plan	3,993.61 (77)	4,549.02 (76)	5,476.45 (74)	6,001.95 (76)	6,600.14 (75)
Plan	1,219.27 (23)	1,399.94 (24)	1,966.46 (26)	1,866.52 (24)	2,255.00 (25)
<b>Total:</b>	<b>5,212.88</b> <b>(78)</b>	<b>5,948.96</b> <b>(78)</b>	<b>7,442.91</b> <b>(72)</b>	<b>7,868.47</b> <b>(71)</b>	<b>8,855.14</b> <b>(73)</b>
Capital Expenditure					
Non-plan	32.52 (2)	(-) 6.21 (-)	10.88 (1)	11.71 (1)	18.92 (1)
Plan	1,450.67 (98)	1,646.94 (100)	2,821.41 (99)	3,176.31 (99)	3,274.65 (99)
<b>Total:</b>	<b>1,483.19</b> <b>(22)</b>	<b>1,640.73</b> <b>(22)</b>	<b>2,832.29</b> <b>(28)</b>	<b>3,188.02</b> <b>(29)</b>	<b>3,293.57</b> <b>(27)</b>
<b>Grand Total:</b>	<b>6,696.07</b>	<b>7,589.69</b>	<b>10,275.20</b>	<b>11,056.49</b>	<b>12,148.71</b>

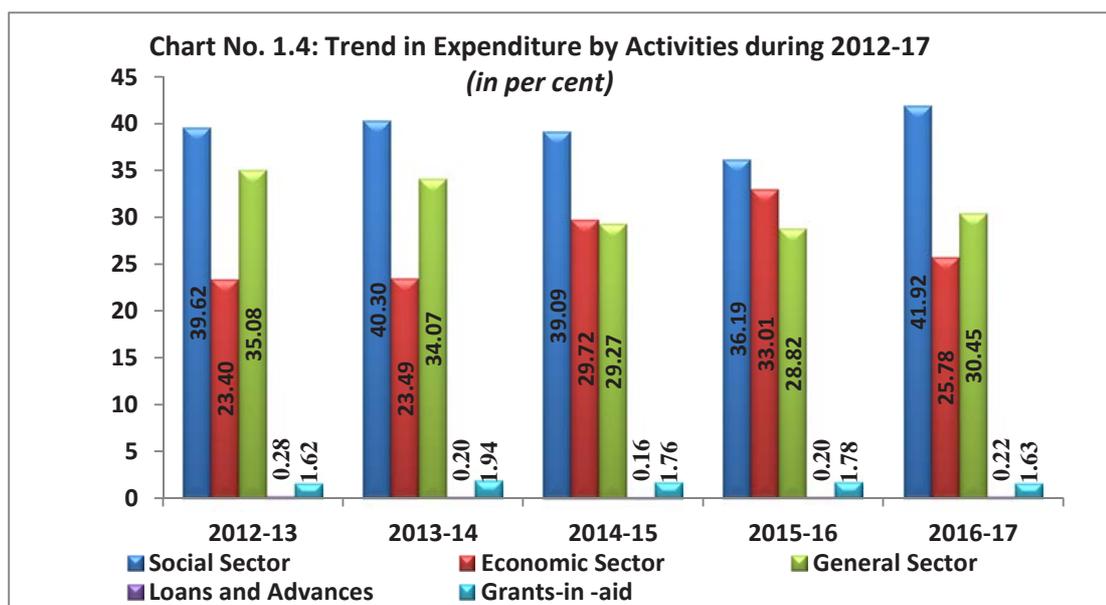
The Non-plan Revenue Expenditure (NPRE) of the State increased by ₹ 598.19 crore (9.97 per cent) from ₹ 6,001.95 crore in 2015-16 to ₹ 6,600.14 crore in 2016-17. The

increase in NPRE during the period from 2012-13 to 2016-17 was 65.27 *per cent*. Plan Revenue Expenditure (PRE) increased by 84.95 *per cent* during the last five year period. The ratio of Revenue Expenditure to total expenditure during the year was 73 *per cent*.

**The growth rate of total expenditure in the State was 9.91 per cent in 2016-17 whereas it was 18.78 per cent in respect of average rate of growth of 11 Special Category States in 2016-17 over the previous year.**

### 1.6.2 Trend and Composition of Expenditure by Activities

The trends in composition of total expenditure by activities during the period from 2012-13 to 2016-17 as depicted in **Chart No. 1.4** shows that the share of General Services to total expenditure ranged between 28.82 and 35.08 *per cent* and that of Social Services ranged between 36.19 and 41.92 *per cent*. The expenditure on Economic Services however, showed an increasing trend over the years from 23.40 *per cent* in 2012-13 to 33.01 *per cent* in 2015-16 and thereafter decreased to 25.78 in 2016-17. During 2012-13 to 2016-17, payment of Grants-in-aid remained below 2 *per cent* while recoveries of Loans and Advances were below 1 *per cent* of the total expenditure in all the last five years.



### 1.6.3 Revenue Expenditure

Revenue Expenditure during 2016-17 increased by ₹ 986.67 crore (12.54 *per cent*) while Revenue Receipts increased by ₹ 218.72 crore (2.32 *per cent*) over the previous year. The ratio of Revenue Expenditure and the Revenue Receipts during the year with respect to GSDP at current price (base year 2011-12) was 24.01 *per cent* and 26.15 *per cent* respectively.

The trend of Revenue Receipts *vis-a-vis* Revenue Expenditure and their percentage with respect to GSDP are given in **Table No. 1.18**.

**Table No. 1.18: Revenue Receipts vis-à-vis Revenue Expenditure and their percentage with the GSDP during 2012-17**

	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Receipts	7,050.30	7,650.18	9,239.73	9,426.74	9,645.46
As percentage of GSDP	32.54	29.89	31.15	28.40	26.15
Revenue Expenditure	5,212.88	5,948.96	7,442.91	7,868.47	8,855.14
As percentage of GSDP	24.06	23.24	25.09	23.71	24.01
Revenue Surplus	1,837.42	1,701.22	1,796.82	1,558.27	790.32
As percentage of GSDP	8.48	6.65	6.06	4.69	2.14

Though the XIV FC had not recommended any specific grants for any specific sectors, it considered the services in Health, Education, Drinking Water and Sanitation as public services of national importance, having significant inter State externalities. The XIV FC opined that the grants to these sectors should be carefully designed and implemented and effective monitoring mechanism put in place with the involvement of Union, States and domain expertise.

There was an increasing trend in expenditure in most of the components under Social and Economic Sectors particularly in General Education, Public Health and Power during the period 2012-17 which indicated that the State Government had given priority to these services. There was decrease in expenditure under Water Supply and Sanitation, Forestry and Roads & Bridges respectively during 2016-17 over the previous year.

**The growth rate of Revenue Expenditure on Education and Health was 10.25 per cent and 7.53 per cent during 2016-17 where as it was 13.86 per cent and 20.55 per cent respectively in respect of 11 Special Category States during the year over the previous year.**

#### 1.6.4 Committed Expenditure

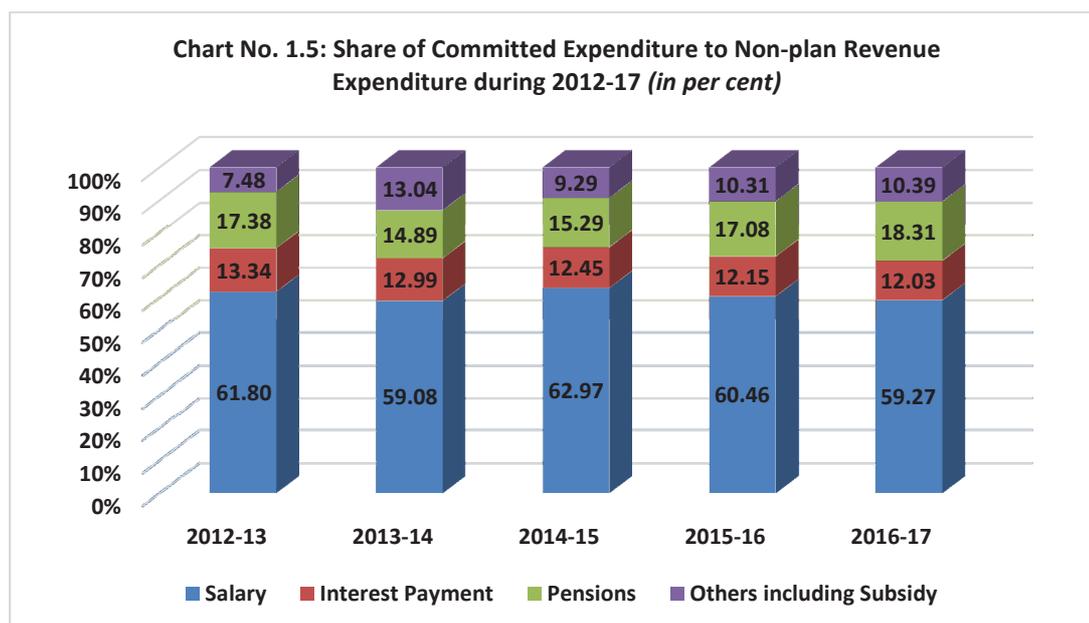
The Committed Expenditure of the State Government on revenue account mainly consists of Salaries and Wages, Interest Payments, Pension and Subsidies. The trend of components of Committed Expenditure are presented in **Table No. 1.19**.

**Table No. 1.19: Components of Committed Expenditure**

Components of Committed Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	
					BE	Actuals
<b>Salaries &amp; Wages , of which</b>	<b>2,467.90</b>	<b>2,687.68</b>	<b>3,123.13</b>	<b>3,628.51</b>	<b>4,319.60</b>	<b>3,911.88*</b>
<i>Non-plan Head</i>	2,003.83	2,307.23	2,676.68	3,059.91	3,833.66	3,287.71
<i>Plan Head</i>	464.07	380.45	446.45	568.60	485.94	624.17
Interest Payments	532.81	590.96	681.68	729.39	999.64	794.31
Expenditure on Pensions	694.19	677.25	837.18	1,025.31	1,220.00	1,208.67
Subsidies	37.57	104.18	145.50	133.93	50.00	102.13
<b>Total:</b>	<b>3,732.47</b>	<b>4,060.07</b>	<b>4,787.49</b>	<b>5,517.14</b>	<b>6,589.24</b>	<b>6,016.99</b>

**Note:** \*excluding Grants-in-aid ₹ 195.25 crore and Wages: ₹ 26.86 crore during 2016-17.

The share of Committed Expenditure to NPRE during 2012-17 is depicted in **Chart No. 1.5**.



### Expenditure on Salary

A significant part of the Committed Expenditure (**Table No. 1.19**) of the State was on Salary and Wages.

During 2016-17, the expenditure on Salary and Wages constituted 57.09 *per cent* of Revenue Expenditure net of Interest Payments and Pensions and it was 59.27 *per cent* of Non-plan Revenue Expenditure during the year. The expenditure on Salary and Wages increased by ₹ 283.37 crore (7.81 *per cent*) as compared to the year 2015-16. The expenditure on Salary and Wages during 2016-17 in respect of Non-plan Revenue Expenditure was lesser by ₹ 545.95 crore as compared to the Budget Estimates (₹ 3,833.66 crore) while it was higher by ₹ 138.23 crore in Plan expenditure as compared to the Budget Estimates. However, the percentage expenditure on Salary and Wages under Revenue Expenditure net of Interest Payments and Pensions decreased from 2015-16 to 2016-17 mainly due to more payments of Pensions, etc. as compared to the previous year.

***The growth rate of expenditure on Salary and Wages of the State during 2016-17 was 7.81 per cent whereas the average growth rate was 4.41 per cent in respect of 11 Special Category States during the year over the previous year.***

### Expenditure on Pension Payments

The expenditure on payment of Pensions and other retirement benefits of the retired employees and Family Pensioners including Member of Legislative Assembly (MLA) during the year 2016-17 was ₹ 1,208.67 crore which was 18 *per cent* of the NPRE. The expenditure on Pension increased by ₹ 183.36 crore (by 17.88 *per cent*) during 2016-17 as compared to previous year. The expenditure on Pension was however, lower than the Budget Estimates by ₹ 11.33 crore but higher than the projected amount (₹ 968 crore) of XIV FC for 2016-17.

As per retirement profile given in the Budget at a Glance 2017-18, 43,626 State Government employees will retire from service during the period from 2017-18 to 2026-27 out of which 4,009 employees will retire during 2017-18 and provision for Pension liability on these employees had been made in the budget for 2017-18 at ₹ 1,500 crore. Hence, the expenditure on Pension would increase in the coming years. The XIV FC had suggested that the State Government which had not implemented the NPS may consider doing so for new recruits to reduce their future burden from Pension liability. However, the NPS had not been introduced in the State.

As per records there were 60,512 pensioners as on 31 March 2017, including 69 MLA Pensioners and 53 MLAs Family Pensioners in the State.

***The growth rate of Pension payment of the State during the year 2016-17 was 17.88 per cent while the average growth rate was 11.76 per cent in respect of 11 Special Category States over the previous year.***

### Interest Payments

During 2016-17, the expenditure for Interest Payments was ₹ 794.31 crore (12.03 per cent of NPPE) which was higher by ₹ 64.92 crore (8.90 per cent) over the previous year (**Table No. 1.19**). However, it was lower than the Budget Estimates (₹ 999.64 crore) of the State as well as the projection (₹ 801.00 crore) made by the XIV FC for the year 2016-17 for the State of Tripura.

Out of total expenditure of ₹ 794.31 crore as Interest Payments, ₹ 501.99 crore was paid on borrowings from Market and other Financial Institutions, of which ₹ 294.91 crore was paid on Market Loan, ₹ 140.33 crore towards NSSF, ₹ 57.33 crore for loans taken from the NABARD, ₹ 9.42 crore to other financial institutions. An amount of ₹ 22.90 crore was paid as Interest on past Loans from Gol and ₹ 269.42 crore was paid on Small Savings, Provident Funds, etc. during the year.

### Subsidies

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

During the year 2016-17, the State Government provided ₹ 102.13 crore as subsidy to various Departments and Government Companies/Corporations. The Department-wise and year-wise explicit subsidies given by the State for the last five years from 2012-13 to 2016-17 are presented in **Table No. 1.20**.

**Table No. 1.20: Department-wise explicit subsidies given by the Government during 2012-17**

(₹ in crore)

Sl. No.	Name of Department	Amount of subsidies given				
		2012-13	2013-14	2014-15	2015-16	2016-17
1	Tribal Welfare Department	4.28	4.75	4.16	4.11	6.17
2	Welfare of SC, OBC & Minorities Department	3.66	3.45	2.50	2.39	5.16
3	Agriculture Department	3.86	6.90	9.05	6.85	1.00
4	Food, Civil Supplies & Consumers Affairs Department	25.32	48.08	66.81	51.58	49.63
5	Industries & Commerce Department	0.45	0.00	0.00	0.00	0.00
6	Co-operation Department	0.00	40.00	0.18	0.00	0.17
7	Horticulture Department	0.00	1.00	0.80	0.00	0.00
8	Power Department (TSECL)	0.00	0.00	62.00	69.00	40.00
<b>Total:</b>		<b>37.57</b>	<b>104.18</b>	<b>145.50</b>	<b>133.93</b>	<b>102.13</b>

It is seen from the above table that the State Government provided ₹ 40.00 crore to the Tripura State Electricity Corporation Limited (TSECL), Power Department during 2016-17. During the year 2016-17, maximum amount of subsidy provided to the Food, Civil Supply and Consumer Affairs Department was mainly for the consumers under Below Poverty Line and Antyodaya Anna Yojana families (₹ 16.63 crore) and also direct cash transfer to PDS beneficiaries in lieu of supply of Mustard Oil and Dal (₹ 33.00 crore) through Public Distribution System (PDS). However, the subsidy under Food, Civil Supply and Consumer Affairs Department decreased by ₹ 1.95 crore (4 per cent) during 2016-17 as compared to the previous year.

### 1.6.5 Local Bodies

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

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

**Panchayati Raj Institutions:** Panchayati Raj system was established in the State comprising of Gram Panchayats (GPs) at village level, Panchayat Samitis (PSs) at block level and Zilla Parishads (ZPs) at district level. All the PRIs are governed by Tripura Panchayats Act, 1993. As of March 2017 there were 8 ZPs, 35 PSs and 591

GPs in the State. In the Tripura Tribal Areas Autonomous District Council (TTAADC) areas, there were 587 Village Development Committees (VDCs) and 40 Block Advisory Committees (BACs) which were synonymous to GPs and PSs respectively.

**Urban Local Bodies:** There were three categories of ULBs in the State *e.g.* Municipal Corporation, Municipal Councils (MCs) and Nagar Panchayats (NPs). All the ULBs were governed by the Tripura Municipal Act, 1994. There was one Municipal Corporation, 10 MCs and nine NPs in the State as of March 2017.

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

The 73<sup>rd</sup> Constitutional amendment and the Tripura Panchayats Act, 1993 had provision for transfer of subjects to different tiers of PRIs. The State Government had devolved five subjects<sup>3</sup> to PRIs out of 29 subjects listed in the Eleventh Schedule of the Constitution (August, 2006 & August, 2007). The remaining 24 subjects had not been transferred (October 2017). Out of these five subjects, only funds for payment of wages of pump operators and power consumption charges under Water Resources had been transferred to the PRIs.

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

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

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

### **Reporting Arrangement**

As per the TGS arrangement, the CAG or his representative will have the right to report to the State Legislature, through the State Government, the results of audit at his discretion. Accordingly, audit findings on test-check of accounts of PRIs and ULBs conducted by the CAG are presented in the form of Annual Technical Inspection Report (ATIR) and submitted to the State Government for placement before the State Legislature. ATIR for the year 2013-14 was presented in the State Legislature on 16 December 2016. Information on placement of ATIR for the years 2011-12 and 2012-13 had not been received (October 2017).

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

## 1.7 Quality of Expenditure

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

### 1.7.1 Adequacy of Public Expenditure

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods<sup>4</sup> like, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc. Expenditure on Social and Economic Services together constitute the Development Expenditure while the expenditure on General Services is treated as Non-Development Expenditure. The trend of Development and Non-Development Expenditure on Revenue Heads alongwith the growth rate during the period 2012-17 are as under:

**Table No. 1.21: Development and Non-Development Revenue Expenditure**

(₹ in crore)					
Nature of expenditure	2012-13	2013-14	2014-15	2015-16	2016-17
Development Expenditure (% to total Revenue Expenditure)	2,936.80 (56.34)	3,456.18 (58.10)	4,587.08 (61.63)	4,625.36 (58.78)	5154.04 (58.20)
Rate of growth (in <i>per cent</i> )	9.87	17.69	32.72	0.83	11.43
Non-Development Expenditure (% to total Revenue Expenditure)	2,276.08 (43.66)	2,492.78 (41.90)	2,855.83 (38.37)	3,243.11 (41.22)	3701.10 (41.80)
Rate of growth (in <i>per cent</i> )	6.54	9.52	14.56	13.56	14.12
<b>Total Revenue Expenditure</b>	<b>5,212.88</b>	<b>5,948.96</b>	<b>7,442.91</b>	<b>7,868.47</b>	<b>8855.14</b>
Rate of growth (in <i>per cent</i> )	8.39	14.12	25.11	5.72	12.54

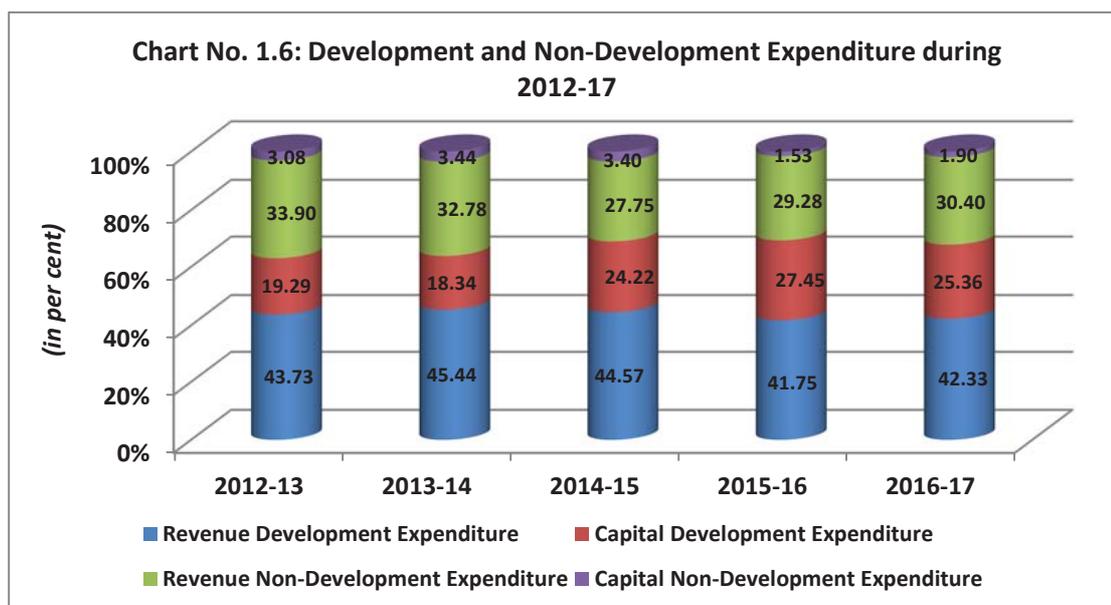
The share of total Revenue Expenditure to development expenditure stood at 58.20 *per cent* in 2016-17 from 58.78 *per cent* in 2015-16. Conversely, it was also observed that Non-Development Expenditure as a percentage of total Revenue Expenditure was about 41 *per cent* in 2015-16 and 2016-17.

The Development Expenditure under revenue account increased by ₹ 528.68 crore (11.43 *per cent*) and Non-Development Expenditure increased by ₹ 457.99 crore (14.12 *per cent*) in 2016-17 as compared to the previous year. The Development

<sup>4</sup> Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure, etc. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept or need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidised food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.

Expenditure increased mainly on account of Education, Health, Water Supply and Sanitation under Social Sector and Agriculture and Allied activities, Rural Development, Transport and Power under Economic Sector. Increase in Non-Development Revenue Expenditure was due to increase in Interest Payments by ₹ 64.92 crore (9 per cent) and Pensions by ₹ 183.36 crore (18 per cent) over the previous year.

**Chart No. 1.6** shows the trend of Development and Non-Development Expenditure under both Revenue and Capital Heads during last five year period (2012-17).



Development expenditure on Revenue head as a percentage of total Revenue Expenditure decreased from 59 per cent in 2015-16 to 58 per cent in 2016-17. **Table No. 1.22** shows the fiscal priorities given by the Government under various heads of expenditure with reference to GSDP and Aggregate Expenditure during 2016-17 as compared to 2012-13.

**Table No. 1.22: Fiscal priority of the State**

Fiscal priority by the State	<i>(in per cent)</i>					
	AE/GSDP	DE/AE	SSE/AE	CE/AE	Education/AE	Health/AE
Special Category States Average (Ratio) 2012-13	24.80	61.10	34.30	15.10	18.10	5.30
Tripura Average 2012-13	31.54	63.30	39.62	22.09	16.68	4.64
Special Category States Average (Ratio) 2015-16 <sup>5</sup>	24.70	63.90	36.30	14.00	18.50	6.00
Tripura Average 2015-16	33.38	69.39	36.39	28.78	16.07	5.51
Special Category States Average (Ratio) 2016-17	27.40	61.50	34.20	13.60	16.60	5.40
Tripura Average 2016-17	33.02	67.91	41.92	27.05	16.26	5.60

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.

<sup>5</sup> Excluding Jammu & Kashmir

It can be seen that during 2016-17, Development Expenditure as a percentage of Aggregate Expenditure decreased by 1.48 *per cent* as compared to 2015-16. In respect of expenditure on Social Services, it increased substantially by 5.53 *per cent* during 2016-17 as compared to the previous year. The Capital Expenditure as percentage of Aggregate Expenditure slowed down to 27.05 *per cent* in 2016-17 from 28.78 *per cent* in 2015-16. Further, the expenditure on Education as ratio of Aggregate Expenditure remained almost same while the expenditure on Health as a ratio of Aggregate Expenditure marginally increased to 5.60 *per cent* during 2016-17 as compared to 5.51 *per cent* in the previous year.

***The ratios of the priority of expenditure to total expenditure of the State during 2016-17 were higher than the average ratios of the 11 Special Category States except expenditure on Education sector which was marginally lower than the average ratio of Special Category States.***

### 1.7.2 Efficiency of Expenditure Use

Apart from improving the allocation towards Development Expenditure<sup>6</sup>, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of Capital Expenditure to total expenditure (and/or GSDP) and proportion of Revenue Expenditure being spent on Operation and Maintenance of the existing Social and Economic Services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. **Table No. 1.23** presents the trends in Development Expenditure relative to the Aggregate Expenditure of the State during the current year *vis-à-vis* the previous years.

**Table No. 1.23: Development Expenditure on Social and Economic Services**

(₹ in crore)					
Components of Development Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Development Expenditure (a to c)</b>	<b>4,250.56</b> <b>(63.30)</b>	<b>4,866.80</b> <b>(63.98)</b>	<b>7,095.90</b> <b>(68.95)</b>	<b>7,687.68</b> <b>(69.39)</b>	<b>8,269.64</b> <b>(67.92)</b>
a. Development Revenue Expenditure	2,936.80 (43.73)	3,456.18 (45.44)	4,587.08 (44.57)	4,625.36 (41.75)	5,154.04 (42.33)
b. Development Capital Expenditure	1,295.11 (19.29)	1,395.12 (18.34)	2,493.08 (24.22)	3,040.48 (27.45)	3,089.02 (25.37)
c. Development Loans and Advances	18.65 (0.28)	15.50 (0.20)	15.74 (0.15)	21.84 (0.20)	26.58 (0.22)

**Source:** Finance Accounts (Figures in the parentheses indicate *per cent* to Aggregate Expenditure)

Table above shows that the Development Expenditure on Social and Economic Services increased by 7.57 *per cent* from ₹ 7,687.68 crore in 2015-16 to ₹ 8,269.64 crore in 2016-17. The relative share of the Revenue Development Expenditure was 42 *per cent* of the total expenditure while the share in respect of Development Capital Expenditure was 25 *per cent* which increased by 2 *per cent* in 2016-17 as compared to total expenditure over the previous year. But the overall percentage of

<sup>6</sup> The analysis of the expenditure data is disaggregated into Development Expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorised into Social Services and Economic Services which together constitute Development Expenditure, while expenditure on General Services is treated as Non-Development Expenditure.

Development Expenditure to total expenditure decreased to 67.92 *per cent* in 2016-17 against 69.39 *per cent* in the previous year. Out of total amount of ₹ 26.58 crore disbursed as development loans during the year, ₹ 12 crore was disbursed towards loan for Medical and Public Health under Social Services and ₹ 13.25 crore to TSECL for power project during the year 2016-17.

The efficiency of Government expenditure on selected parameters in some major areas under Social and Economic Services during 2016-17 as compared to the previous year are depicted in **Table No. 1.24**.

**Table No. 1.24: Efficiency of expenditure use in selected Social and Economic Services**  
(in per cent)

Social/Economic Infrastructure	2015-16			2016-17		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S & W	O&M		S&W	O & M
<b>Social Services (SS)</b>						
Education, Sports, Art & Culture	6.49	76.93	23.07	7.47	82.42	17.58
Health & Family Welfare	18.34	60.45	39.55	21.41	61.73	38.27
Water Supply, Sanitation, and Housing & Urban Development	62.07	43.29	56.71	76.26	31.69	68.31
Other Social Services	5.46	19.33	80.67	18.69	5.68	19.32
<b>Total (SS)</b>	<b>17.42</b>	<b>56.33</b>	<b>43.67</b>	<b>27.84</b>	<b>54.03</b>	<b>45.97</b>
<b>Economic Services (ES)</b>						
Agriculture & Allied Activities	15.27	53.78	46.22	15.27	53.50	46.50
Irrigation & Flood Control	40.30	93.09	6.91	27.42	90.19	9.81
Power & Energy	46.90	11.06	88.94	12.49	7.76	92.24
Transport	71.47	-	100	81.90	3.73	96.27
Other Economic Services	80.71	76.55	23.45	56.33	44.90	55.10
<b>Total (ES)</b>	<b>64.05</b>	<b>48.86</b>	<b>51.14</b>	<b>53.12</b>	<b>42.58</b>	<b>57.42</b>
<b>Total (SS+ES)</b>	<b>39.66</b>	<b>54.24</b>	<b>45.76</b>	<b>37.47</b>	<b>50.76</b>	<b>49.24</b>

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

The ratio of Capital Expenditure to total expenditure under Social Services increased substantially during 2016-17 as compared to 2015-16 mainly due to increase in expenditure on Health and Family Welfare, Water Supply, Sanitation, Housing and Urban Development, etc. The share of Salary and Wages expenditure in Social Services under Revenue however, marginally decreased by 2.30 *per cent* during the year 2016-17 mainly due to decrease in salary expenditure in Water Supply, Sanitation etc. services by 11.60 *per cent*.

Ratio of Capital Expenditure to total expenditure in Economic Services substantially decreased to 53.12 *per cent* in 2016-17 as compared to the previous year mainly due to decrease in expenditure on Irrigation and Flood Control and Power Sectors. The ratio of Salary and Wages expenditure in relation to Revenue Expenditure also decreased from 48.86 *per cent* in 2015-16 to 42.58 *per cent* in 2016-17 under Economic Sector. As a percentage of Revenue Expenditure, the share of Operation and Maintenance expenditure substantially increased by 6.28 *per cent* from 51.14 *per cent* in 2015-16 to 57.42 *per cent* in 2016-17.

## 1.8 Financial Analysis of Government Expenditure and Investments

### 1.8.1 Financial Results of Irrigation Projects

During the year 2016-17, Revenue Expenditure on Minor and Medium Irrigation Projects was ₹ 43.22 crore (Non-plan: ₹ 42.98 crore, Plan: ₹ 0.24 crore) out of which the cost of maintenance on these projects was ₹ 1.08 crore. There was no commercial irrigation project in the State of Tripura.

### 1.8.2 Incomplete Projects

As per information furnished by the State Public Works Department, there were 125 ongoing/incomplete projects as on 31 March 2017 with initial budgeted cost of ₹ 5 crore and above in each case. The cumulative expenditure incurred up to 31 March 2017 on those 125 project was ₹ 1505.02 crore which was 71 *per cent* of their initiated budgeted cost.

As on 31 March 2017, there was 92 incomplete works/projects whose scheduled date of completion was 31 March 2017. The cumulative expenditure upto 31 March 2017 was ₹ 966.15 crore on those works/projects against budgeted cost of ₹ 1,251.73 crore.

The summarised position of the incomplete works alongwith their total cumulative expenditure upto 31 March 2017 are given in **Table No. 1.25**.

**Table No. 1.25: Category-wise profile of incomplete projects which were scheduled to be completed by 31 March 2017**

(₹ in crore)

Name of projects	No. of incomplete projects	Initial budgeted cost	Cumulative actual expenditure as on 31 March 2017 (Percentage)
Building Works	49	558.14	435.62 (78)
Bridge Works	12	84.34	40.40 (48)
Road Works	14	350.18	280.68 (80)
Water Resource Works	15	248.83	204.11 (83)
Drinking Water Scheme	2	10.24	5.34 (52)
<b>Total:</b>	<b>92</b>	<b>1251.73</b>	<b>966.15 (77)</b>

Source: Finance Accounts 2016-17.

Delay in completion of work invites the risk of escalation in the cost of the work. Further, due to delays in completion of the projects/work, the beneficiaries were deprived of the intended benefits from the projects/works.

### 1.8.3 Investment and Returns

As on 31 March 2017, Government's investment was ₹ 1,446.06 crore in two Statutory Corporations, 13 Government Companies, 25 Co-operatives Societies and one Rural Bank (**Table No. 1.26**).

**Table No. 1.26: Return on investment**

Investment/Return/Cost of borrowings	2013-14	2014-15	2015-16	2016-17
Investment at the end of the year ( <i>₹ in crore</i> )	1,199.55	1,303.73	1,385.69	1,446.06
Return on investment ( <i>₹ in crore</i> )	0.00	0.51	13.41	0.05
Return on investment ( <i>per cent</i> )	0.00	0.04	0.97	#
Average rate of interest on Government borrowings ( <i>per cent</i> )	12.39	13.18	12.95	7.50
Difference between cost of funds and return ( <i>per cent</i> )	12.39	13.14	11.98	7.50

Source: Finance Accounts

Note: # negligible

Out of ₹ 1,446.06 crore, ₹ 1,121.54 crore was invested in 13 Government Companies, ₹ 148.53 crore in two Statutory Corporations, ₹ 142.36 crore in 25 Co-operative Societies and ₹ 33.63 crore in one Rural Bank upto the end of 31 March 2017.

During the year 2016-17, only ₹ 0.05 crore (₹ 5,07,551) was received as dividend from Tripura Forest Development Corporation Ltd. (TFDCL) by the Government. Against the average rate of interest on Government borrowings of 7.50 *per cent*, return had been reported as only ₹ 0.05 crore during the year.

#### 1.8.4 Loans and Advances by State Government

In addition to investments as equity capital in Corporations, Companies and Co-operative Societies, Government had also been providing Loans and Advances to those Institutions/Organisations. The Government further provides loans to its employees for construction of houses and other miscellaneous purposes. **Table No. 1.27** presents the outstanding Loans and Advances as on 31 March 2017 and Interest Receipts *vis-a-vis* Interest Payments during the last five year period.

**Table No. 1.27: Average Interest Receipts on Loans advanced by the State Government**  
(*₹ in crore*)

Quantum of Loans/Interest Receipts/Cost of borrowings	2012-13	2013-14	2014-15	2015-16	2016-17
Opening Balance	94.57	112.24	127.05	140.61	161.31
Amount advanced during the year	18.93	15.77	15.74	21.84	27.28
Amount repaid during the year	1.26	0.96	2.18	1.14	0.91
<b>Closing Balance</b>	<b>112.24</b>	<b>127.05</b>	<b>140.61</b>	<b>161.31</b>	<b>187.68</b>
Net addition of Loans	(-) 17.67	14.81	13.56	20.70	26.37
Interest Receipts	1.39	1.27	1.08	2.55	1.41
Interest Receipts as <i>per cent</i> to outstanding Loans and Advances	1.24	0.99	0.76	1.58	0.84

**Table No. 1.27: Average Interest Receipts on Loans advanced by the State Government(concl.d.)**

(₹ in crore)

Quantum of Loans/Interest Receipts/Cost of borrowings	2012-13	2013-14	2014-15	2015-16	2016-17
Interest Payments as <i>per cent</i> to outstanding Fiscal Liabilities of the State Government.	6.93	6.77	7.31	7.02	7.50
Difference between Interest Payments and Interest Receipts ( <i>per cent</i> )	5.69	5.79	6.55	5.44	6.66

As on 31 March 2017, the balance of Loans and Advances given by the State Government to various organisations for development purposes was ₹ 187.68 crore. During 2016-17, ₹ 12.00 crore interest free loan was given to the Society for Tripura Medical College and Dr. B.R. Ambedkar Memorial Teaching Hospital, Agartala bringing their total loans to ₹ 76.50 crore. An amount of ₹ 56.75 crore remained outstanding with TSECL as on 31 March 2017 of which ₹ 13.25 crore had been disbursed interest free to TSECL during the year 2016-17 repayable in 30 instalments within a period of 15 years from next financial year. During 2016-17, an amount of ₹ 0.70 crore was given as Loans to the Government servants by the State Government. After recovery of ₹ 0.57 crore during the year, the outstanding loans to the Government servants stood at ₹ 11.12 crore at the end of March 2017. ₹ 1.41 crore was received as interest from the Government servants during 2016-17. Overall disbursement of Loans and Advances during the year was ₹ 27.28 crore.

### 1.8.5 Cash Balances and Investment of Cash Balances

It is desirable that the flow of State's resources matches its expenditure obligations. However, to take care of any temporary mismatches in the flow of resources and the expenditure obligations, a mechanism of Ways and Means Advances (WMA)-ordinary or special and overdraft from Reserve Bank of India (RBI) had been put in place. The operative limit for normal WMA was ₹ 150 crore for the State with effect from 1<sup>st</sup> November 2013 and the operative limit for special WMAs had been revised by the Bank from time to time.

Under the agreement with the RBI, the State Government had to maintain a minimum cash balance of ₹ 29.00 lakh with the Bank. If the balance fell below the agreed minimum balance on any day, the deficiency was to be made good by taking WMAs/overdrafts. However, the State had not availed any WMAs (ordinary or special) during the year 2016-17. **Table No. 1.28** depicts the Cash Balances and investments made by the State Government out of Cash Balances during the year 2015-16 and 2016-17.

Table No. 1.28: Cash Balances and Investments of Cash Balances

(₹ in crore)		
Particulars	Opening balance on 1-4-2016	Closing balance on 31-3-2017
<b>(a) General Cash Balance -</b>		
• Cash in Treasuries	0.00	0.00
• Deposits with Reserve Bank	6.76	(-) 299.87
• Deposits with other Banks	0.00	0.00
• Remittances in transit - Local	(-) 1.13	(-) 1.13
<b>Total:</b>	<b>5.63</b>	<b>(-) 301.00</b>
<b>Investments held in Cash Balance Investment Account</b>	<b>2,207.79</b>	<b>1,356.72</b>
<b>Total (a):</b>	<b>2,213.42</b>	<b>1,055.72</b>
<b>(b) Other Cash Balances and Investments</b>		
• Cash with departmental officers viz, Public Works Department Officers, Forest Department Officers, District Collectors	19.72	41.59
• Permanent advances for contingent expenditure with departmental officers	0.00	0.00
• Investment of Earmarked Funds	529.21	631.92
<b>Total (b):</b>	<b>548.93</b>	<b>673.51</b>
<b>Grand total (a)+ (b):</b>	<b>2,762.35</b>	<b>1,729.23</b>

The above table shows that ₹ 1,356.72 crore had been held in Cash Balance Investment Account while ₹ 631.92 crore was in earmarked fund (Sinking Fund: ₹ 529.21 crore; SDRF: ₹ 100 crore and other: ₹ 2.71 crore) as on 1 April 2017. The funds in Cash Balance Investment Account decreased by ₹ 851.07 crore (about 39 per cent) as compared to previous year which resulted in total cash balance of ₹ 1,729.23 crore at the end of 31 March 2017. The entire balance of ₹ 1,356.72 crore under Cash Balance Investment Account was invested in Gol's 14 days Treasury bills as on 31 March 2017. Interest of ₹ 35.66 crore was realised on the investment of Cash Balance during 2016-17.

### 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 considering utilising surplus Cash Balances for lump-sum repayment of market borrowings raised for debt swap during the period 2002-05 which was likely to become due during the next few years. RBI had also reiterated the fact and advised the States to manage their Cash Balance more efficiently.

*The XIV FC recommended that it would be appropriate to exclude the State from the operation of the Scheme in future to borrow from the National Small Savings Funds with effect from 1 April 2015. The XIV FC also recommended that involvement of the States in the NSSF may be limited solely to discharging the debt obligations already incurred by them prior to 1 April 2015, since the scheme has been administered almost in its entirety by the Union Government.*

During the year 2016-17, the State Government resorted to fresh borrowings to the tune of ₹ 1,135.94 crore (3.08 per cent of GSDP) of which ₹ 990.32 crore was from Market Loan bearing interest, ₹ 144.12 crore from NABARD and ₹ 1.50 crore from

National Development Corporation. The borrowings of the State Government during 2016-17 exceeded the borrowing limit of 3 *per cent* of GSDP recommended by the XIV FC. The repayment of borrowings during the year was ₹ 481.01 crore (1.30 *per cent* of GSDP). On the other hand, as pointed out in **Paragraph No. 1.8.5**, the balance in Cash Balance Investment Account at the beginning of the year 2016-17 was ₹ 2,207.79 crore. No loan was raised from the NSSF during the year 2016-17. The overall interest payment during 2016-17 was ₹ 794.31 crore of which ₹ 501.99 crore was paid on Internal Debt including an amount of ₹ 294.91 crore paid for Market Loans.

The following table shows the receipts and repayments of the borrowings from Market Borrowings by the State Government for the last five year period from 2012-17:

**Table No. 1.29: Trend in Market Borrowings during 2012-17**

*(₹ in crore)*

Year	Receipts during the year	Repayment during the year	Addition during the year	Balance as on 31 March	Cash balance of the Govt. in Cash Balance Investment Account as on 31 March
2012-13	830.53	281.28	549.25	4,108.13	2,305.70
2013-14	783.25	172.14	611.11	4,719.24	3,460.88
2014-15	532.07	268.78	263.29	4,982.50	3,371.25
2015-16	1,113.86	415.65	698.21	5,680.71	2,207.79
2016-17	1,135.94	481.01	654.93	6,335.64	1,356.72
<b>Total:</b>	<b>4,395.65</b>	<b>1,618.86</b>	<b>2,776.79</b>		

The total outstanding liabilities on account of market borrowings of the State increased from ₹ 4,108.13 crore in 2012-13 to ₹ 6,335.64 crore in 2016-17 which was an increase of 54 *per cent* during the last five years period. As on 31 March 2016, the State Government had ₹ 2,207.79 crore in Cash Balance Investment Account. Despite having huge balance in Cash Balance Investment Accounts, the State Government resorted to fresh borrowings to the tune of ₹ 1,135.94 crore which resulted in net addition of ₹ 654.93 crore (12 *per cent*) to the outstanding liabilities on account of market borrowings. The balance in market borrowing increased by 11.53 *per cent* from ₹ 5,680.71 crore at the end of 31 March 2016 to ₹ 6,335.64 crore at the end of 31 March 2017.

*The State Government should adopt a policy of need based borrowing and should consider the possibility of utilising the existing cash balances before resorting to fresh market borrowings.*

## 1.9 Assets and Liabilities

### 1.9.1 Growth and Composition of Assets and Liabilities

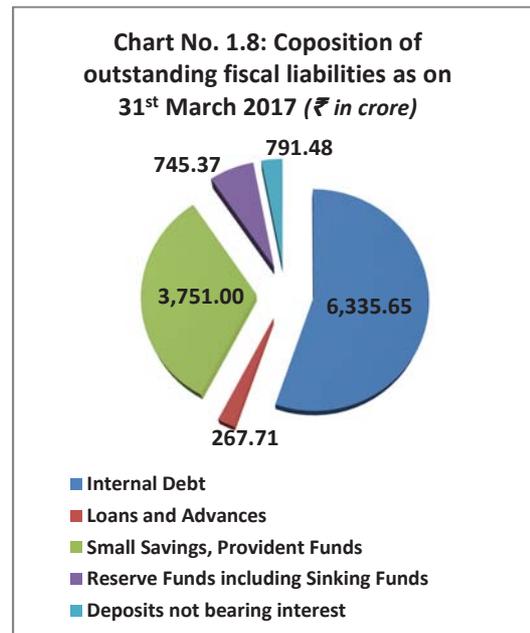
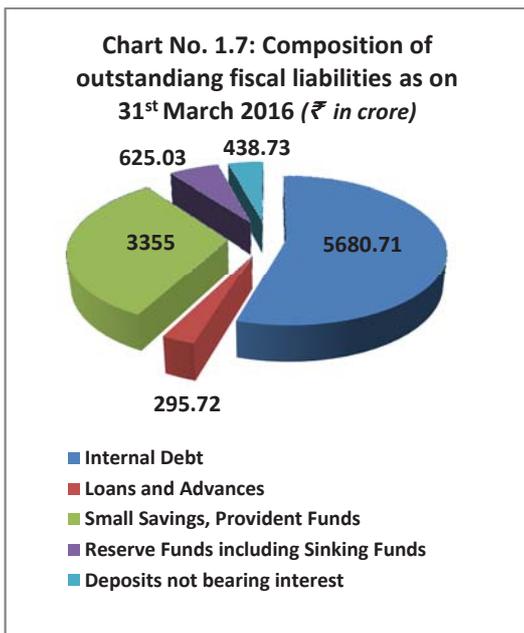
In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix - 1.5** gives an abstract of such liabilities and the assets as on 31 March 2017 compared with the corresponding position on 31 March 2016. While the liabilities in the Appendix consist mainly of Internal Borrowings, Loans and Advances from the GoI, receipts from the Public Account and Reserve Funds, the Assets comprise mainly of the Capital Outlay, Loans and Advances given by the State Government and Cash Balances.

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

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

### 1.9.2 Fiscal Liabilities

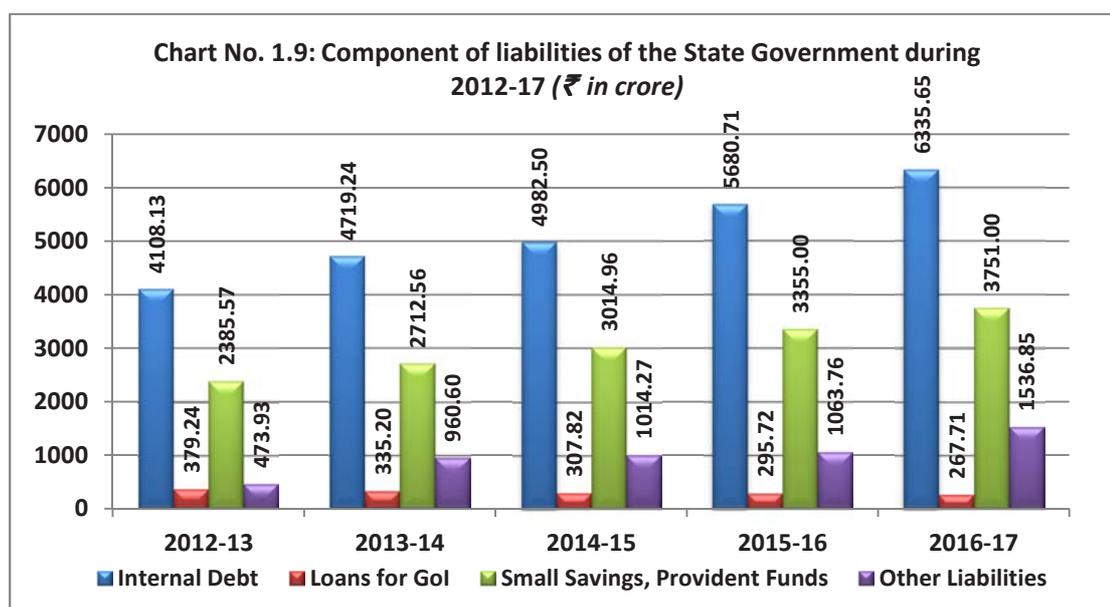
The trends in outstanding fiscal liabilities of the State are presented in **Appendix - 1.5**. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Chart Nos. 1.7** and **1.8** respectively.



The outstanding fiscal liabilities of the State as on 31 March 2017 was ₹ 11,891.21 crore as compared to ₹ 10,395.19 crore at the end of 31 March 2016 with an increase of 14 *per cent* during the year. Outstanding fiscal liabilities on account of Internal Debt increased by ₹ 654.94 crore (12 *per cent*) and Public Account by ₹ 869.09 crore (19.67 *per cent*) offset by decrease in Loans and Advances from Gol by ₹ 28.01 crore (9 *per cent*) over the previous year.

The percentage of outstanding liabilities to GSDP during 2016-17 was 32.24 against the projection in the MTFPS (34.75 *per cent* of GSDP) and was also within the projection (35 *per cent* of GSDP) made by the XIV FC and the TFRBM Act.

The liabilities of the State Government during 2012-17 are shown in **Chart No. 1.9**.



### 1.9.3 Transactions under Reserve Funds

As on 31 March 2017, two types of Reserve Funds *viz*; (i) Interest bearing and (ii) Non-Interest bearing Reserve Funds were operated by the State Government:

#### i) Interest Bearing Reserve Funds

According to the recommendations of the Finance Commissions, the State Government constituted the State Disaster Response Fund (SDRF) under the Major Head-8121 as Interest bearing Reserve Fund during the year 2010-11. As per the guidelines of the fund, the share of contribution between the Central and State Government to the fund was 90:10. During the year 2016-17, Gol released ₹ 29.70 crore as Central Share towards SDRF against ₹ 28 crore recommended by the XIV FC for the year and the State Government credited the same as Revenue receipts. The State Government should transfer the amount to the SDRF under Public Account along with its share as per the guidelines. The State Government released an amount of ₹ 34.55 crore including State share of ₹ 4.85 crore (₹ 1.55 crore for 2015-16 and ₹ 3.30 crore for 2016-17). As per the guidelines, the State Government was to release State share of ₹ 2.97 crore for 2016-17, but instead ₹ 3.30 crore was released

as State share resulting in excess release of State share of ₹ 0.33 crore during the year 2016-17.

The balance in SDRF increased from ₹ 161.91 crore (₹ 88.91 crore under Public Account and ₹ 73 crore investment in banks) as on 31 March 2016 to ₹ 223.35 crore during 2016-17 with the credit of ₹ 34.55 crore in the SDRF as mentioned above and the deposit of ₹ 26.89 crore in the SDRF by challan, being the encashment of fixed deposits of erstwhile Calamity Relief Funds. During 2016-17, the State Government had incurred an expenditure of ₹ 14.74 crore on natural calamities and ₹ 27 crore was also invested in banks. As on 31 March 2017, the balance in SDRF stood at ₹ 208.61 crore (₹ 108.61 crore under Public Account and ₹ 100 crore investment in banks).

As on 31 March 2017, the total investment of SDRF in banks was ₹ 100 crore (₹ 73 crore in 2015-16 and ₹ 27 crore in 2016-17) and the balance of SDRF under Public Account was ₹ 108.61 crore which could have been invested in nationalised banks.

*The Government may consider investing the unspent balance of the fund in some nationalised bank.*

## ii) Reserve Funds not Bearing Interest

Two major heads 8222 – Sinking Funds and 8235 – General and Other Reserve Funds, had been operated by the Government in this category of Reserve Funds. Sinking Fund is an earmarked fund under the Non-Interest bearing Reserve Funds created by the Government as per the recommendation of the FC. During 2016-17, no amount had been credited to the Sinking Fund. The accumulated balance in the Sinking Fund at the end of 31 March 2017 was ₹ 529.21 crore.

Under the Major Head 8235 – General and other Reserve Funds, an amount of ₹ 0.64 crore was credited during the year 2016-17 as Guarantee Redemption Fee/ Commission received during the year from three Co-operative Societies. The closing balance in this fund stood at ₹ 7.56 crore at the end of 31 March 2017 with the addition of ₹ 2.71 crore during 2016-17. Total investment from the Reserve Fund stood at ₹ 631.92 at the end of 31 March 2017.

## 1.9.4 Contingent Liabilities

### Status of Guarantees

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee had been extended. Under Article 293 of the Constitution of India the State Legislature 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 July 2007 and the scheme was implemented with

effect from the financial year 2007-08. It was decided by the Government to charge 1 *per cent* Guarantee Redemption Fee on the fresh guarantee to cover the risk of the liabilities which may arise on invocation of the guarantees. The scheme was revised as Guarantees Redemption Fund Scheme by the Government and notified in the Tripura Gazette on 29<sup>th</sup> January 2016, effective from the financial year 2015-16.

According to the revised guidelines, the State Government shall contribute minimum 0.5 *per cent* of outstanding guarantee every year to achieve a minimum level of 3 *per cent* of GSDP in the next five years. The fund shall be gradually increased to a desirable level of 5 *per cent*. If guarantees have been invoked or are likely to be invoked, additional funds (over and above 5 *per cent*) shall be maintained. Further, it states that in order to enable the transfer of total contribution amount to the fund, the Government would make suitable budget provision under Major Head “2075-Miscellaneous General Services, 797-Transfer to Reserve Fund and Deposit Accounts – Guarantees Redemption Fund”. But the State Government did not make any budget provision for the financial year 2016-17 for contribution to this fund though the scheme had been effective from the financial year 2016-17. The details of outstanding position of guarantees are given in **Table No. 1.30**.

**Table No. 1.30: Status of Guarantees – Contingent Liabilities**

Particulars	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
Maximum amount guaranteed during the year	121.42	25.00	79.00	67.00	64.00
Outstanding amount of guarantees, of which	193.27	187.80	241.48	287.78	312.53
<i>i) Principal</i>	193.19	187.72	241.40	287.70	312.45
<i>ii) Interest</i>	0.08	0.08	0.08	0.08	0.08
Ceiling fixed by the State Government Act, if any	1 % of GSDP	1% of GSDP	1% of GSDP	1% of GSDP	1% of GSDP
Outstanding amount of guarantee to Revenue Receipts ( <i>per cent</i> )	2.74	2.45	2.61	3.05	3.24

During the year 2016-17, the State Government had given fresh guarantees amounting to ₹ 64.00 crore for repayment of loans raised by three<sup>7</sup> Co-operative Societies. The Government received ₹ 0.64 crore as guarantee commission/fee from the three Co-operative Societies and credited to Major Head 8235-00-117 during the year. As on 31 March 2017, outstanding guarantees stood at ₹ 312.53 crore including interest of ₹ 0.08 crore against ₹ 287.78 crore at the end of March 2016. Among the six co-operative societies, maximum outstanding guarantee was with the Tripura OBC Co-operative Development Corporation (₹ 52.40 crore) followed by Tripura Minorities Co-operative (₹ 48.13 crore). An amount of ₹ 117.82 crore guarantee remained outstanding with the Power Department as on 31 March 2017. However, the incremental guarantee liability of the State had decreased which was within the limit fixed by the Legislature for the year. The outstanding guarantee was 0.85 *per cent* of GSDP and 3.24 *per cent* of Revenue Receipts for the year 2016-17.

<sup>7</sup> 1. Tripura SC Cooperative Development Corporation = ₹ 19 crore  
2. Tripura OBC Cooperative Development Corporation = ₹ 25 crore  
3. Tripura Minorities Cooperative Development Corporation = ₹ 20 crore

## Off Budget Borrowings

There was no off-budget borrowing for the year 2016-17. 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. 1.31: Public Debt Management

(₹ in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
i) Total Public Debt received	834.01	786.98	537.27	1119.79	1139.56
ii) Less : Debt Repayment	653.05	219.91	300.00	447.29	512.63
iii) Less: Net disbursement of Loans and Advances by the State	(+) 17.67	(+) 14.81	(+) 13.56	(+) 20.70	(+) 26.37
<b>Net Debt utilised (i) – (ii) - (iii)</b>	<b>(+) 163.29</b>	<b>(+) 552.26</b>	<b>(+) 223.71</b>	<b>(+) 651.80</b>	<b>(+) 600.56</b>
Ratio of Net Debt utilised to total Debt received ( <i>per cent</i> )	20	70	42	58	53

Fiscal Deficit is usually financed by way of borrowings by the State. The table shows that during 2016-17 the State Government borrowed funds from the open market and Gol amounting to ₹ 1,139.56 crore and repaid ₹ 512.63 crore. During the year 2016-17, ₹ 524.89 crore was paid as interest on outstanding debt, of which ₹ 501.99 crore pertained to Internal Debt and ₹ 22.90 crore was paid as interest to Gol on Loans and Advances during the year.

#### (ii) Debt Profile

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

Table No. 1.32: Maturity Profile of Outstanding Debt

(₹ in crore)

Amount of Debt Maturing	During 2017-18	Between 2018-19 & 2019-20	Between 2020-21 & 2021-22	2022-23 onwards	Total
<b>Particulars</b>					
<b>(A) Internal Debt, of which</b>	<b>136.74</b>	<b>789.44</b>	<b>837.44</b>	<b>4572.43</b>	<b>6335.65</b>
(i) Market Loans	Nil	506.00	585.00	2910.33	4001.33
(ii) Loans from Financial Institutions	79.87	169.70	138.30	524.63	912.50
(iii) NSSF Loans	56.87	113.74	113.74	1137.47	1421.82
<b>(B) Loans from Gol, of which</b>	<b>31.44</b>	<b>62.79</b>	<b>62.71</b>	<b>110.59</b>	<b>267.53<sup>8</sup></b>
(i) Plan Loans	30.90	61.75	61.73	108.70	263.08
(ii) Non-plan Loans	0.54	1.04	0.98	1.89	4.45
<b>(C) Average interest rate</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

Source: Finance Account 2016-17

<sup>8</sup> Excluding pre 1984-85 loan amounting to ₹ 0.18 crore

During the year 2016-17, an amount of ₹ 481.01 crore (Market Loans: ₹ 236.94 crore; NSSF: ₹ 112.57 crore and loans from other Financial Institutions: ₹ 131.50 crore) was due and paid by the State Government. As on 31 March 2017, the outstanding Internal Debt stood at ₹ 6,335.65 crore which would mature for repayment during the period from 2017-18 to 2042-43. During 2016-17, Central Loan of ₹ 31.62 crore was due and repaid to the Central Government, leaving a balance of ₹ 267.71 crore which would mature for repayment during the period from 2017-18 to 2054-55 onwards at an interest rate of 6 to 15 *per cent* per annum. Information in respect of loan amounting to ₹ 0.18 crore prior to 1984-85 had not been received from the State Government. Total outstanding debts of the Government are shown in **Appendix 1.5**.

### (iii) Debt Sustainability

Debt sustainability refers to the State's ability to service its debt in future. It is important to analyse various indicators that determine the debt sustainability of the State. If the rate of growth of economy (GSDP) exceeds the interest rate of public borrowings, the Debt-GSDP ratio of the State is likely to be stable. The indicators of debt sustainability of the State for the last five years from 2012-13 to 2016-17 are given in **Table No. 1.33**:

**Table No. 1.33: Debt Sustainability, Indicators and Trends**

Indicators of Debt Sustainability	2012-13	2013-14	2014-15	2015-16	2016-17
Outstanding Public Debt (₹ in crore)	4487.37	5054.45	5290.32	5976.43	6603.36
Rate of growth	13.15	12.64	4.67	12.97	10.49
Debt/GSDP ( <i>per cent</i> )	2.07	19.75	17.83	18.19	17.91
Rate of growth of GSDP	12.78	18.14	15.92	11.87	12.23
Average interest rate of outstanding Public Debt ( <i>in per cent</i> )	12.61	12.39	13.18	12.95	8.34
Net Debt available	(+) 180.97	(+) 190.48	(-) 142.00	(+) 205.78	(+) 102.04
Burden of Interest Payments (1P/RR) ( <i>per cent</i> )	7.56	7.72	7.44	7.74	5.44

The above table shows that the growth of outstanding Public Debt during 2012-13 to 2016-17 ranged between 5 and 13 *per cent* while the growth of GSDP ranged between 12 and 18 *per cent* respectively. On the other hand, the average interest rate of the outstanding Public Debt ranged between 8 and 13 *per cent* during the same period. The rate of growth of GSDP however exceeded the average rate of interest paid on the outstanding debt except in 2015-16, which indicated that the State was quite stable during 2012-13 to 2014-15. There was sufficient debt after redemption of debt with the State Government during the period except in 2014-15 when the net balance of debt was negative. There was a net balance of ₹ 102.04 crore during the year 2016-17 after repayment of debt including interest of ₹ 524.89 crore during the year.

### (iv) Cash Balance Investment

The position of the Cash Balance Investment Account during the last five year period upto 2016-17 are detailed in **Table No. 1.34**.

**Table No. 1.34: Year-wise position of Cash Balance Investment Account 2012-17**

(₹ in crore)

Year	Opening balance	Closing balance	Interest receipts on investment	Interest paid on market loan
2012-13	1,104.30	2,305.70	66.49	148.40
2013-14	2,305.70	3,460.88	85.20	185.51
2014-15	3,460.88	3,380.74	44.94	242.19
2015-16	3,380.74	2,207.79	52.69	249.96
2016-17	2,207.79	1,356.72	35.66	249.91

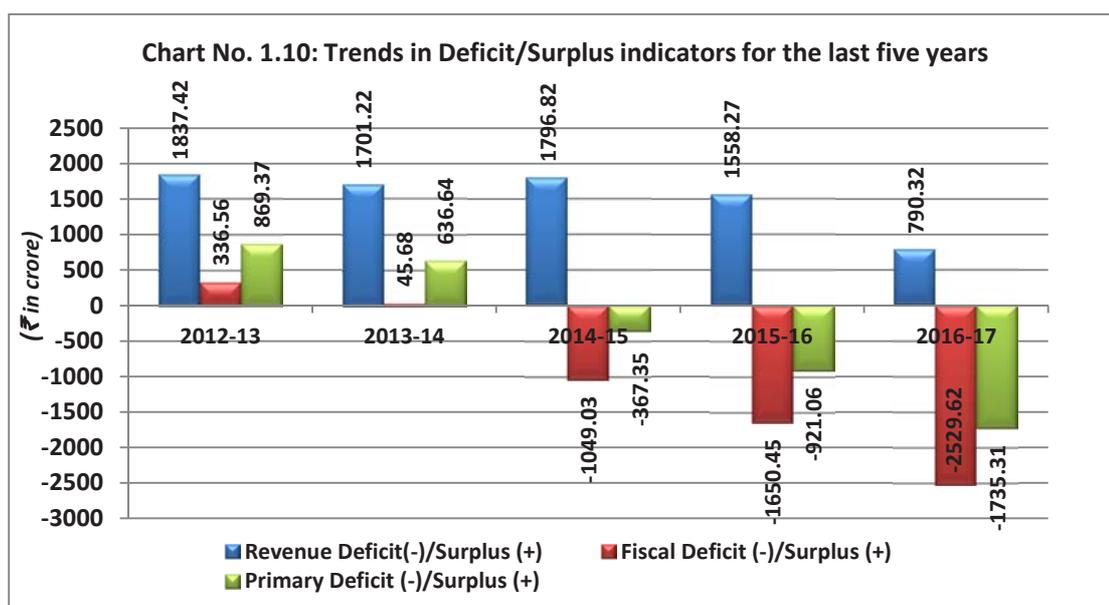
From the above table it was seen that the balance of cash balance investment account had gradually decreased from ₹ 3,460.88 crore in 2013-14 to ₹ 1,356.72 crore in 2016-17. As on 31 March 2017, the entire balance was invested in Gol 14 days Treasury Bills with RBI. During the year 2016-17, the Government received ₹ 35.66 crore as interest on the investment while the Government paid ₹ 249.91 crore as interest on Market Loans.

### 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 2016-17.

#### 1.11.1 Trends in Deficits

Chart 1.10 presents the trends in Deficit/Surplus indicators over the period 2012-17.



The State was able to achieve Revenue Surplus during 2012-17 and it ranged between 2.14 and 8.63 *per cent* of GSDP during the period. During 2016-17 the Revenue Surplus was 2.14 *per cent* of GSDP. The State had witnessed Primary Deficit and Fiscal Deficit during the last three years. During the year 2016-17 the Fiscal Deficit of the State was ₹ 2,529.62 crore (32.24 *per cent* of GSDP) while it was ₹ 1,650.45 crore (31.32 *per cent* of GSDP) in 2015-16, an increase of 53 *per cent* during the year.

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

The financing pattern of the Fiscal Deficit/Surplus had undergone a compositional shift as reflected in the table below:

**Table No. 1.35: Decomposition and financing pattern of Fiscal Deficit**

(₹ in crore)				
Particulars	2013-14	2014-15	2015-16	2016-17
1	2	3	4	5
Decomposition of Fiscal Deficit (-)/Surplus (+)	(+) 45.68	(-) 1,049.03	(-) 1,650.45	(-) 2,529.62
Fiscal Deficit/Surplus as percentage to GSDP	(+) 0.18	(-) 3.39	(-) 4.97	(-) 6.86
Revenue Deficit (-)/Surplus (+)	(+) 1,701.22	(+) 1,796.82	(+) 1,558.27	(+) 790.32
Capital Expenditure	1,640.73	2,832.29	3,188.02	3,293.57
Net Loans and Advances	14.81	13.56	20.70	26.37
<b>Financing Pattern of Fiscal Deficit (-)/Surplus (+)</b>				
Market Borrowings (Net)	(+) 472.36	(+) 32.00	(+) 355.47	(+) 753.38
Loans from GoI (Net)	(-) 44.04	(-) 26.02	(-) 25.71	(-) 28.00
Special Securities Issued to NSSF (Net)	(+) 17.53	(+) 125.07	(+) 176.26	(-) 112.57
Loans from Financial Institutions (Net)	(+) 121.22	(+) 106.22	(+) 166.48	(+) 14.12
Small Savings, Provident Fund, etc. (Net)	(+) 326.99	(+) 302.41	(+) 340.04	(+) 396.01
Deposits and Advances (Net)	(+) 92.72	(+) 37.54	(+) 111.39	(+) 354.29
Suspense and Misc. (Net)	(-) 19.68	(-) 44.19	(-) 25.98	(-) 7.48
Remittances (Net)	(+) 45.98	(+) 81.52	(-) 11.35	(+) 6.41
Others (Reserve Funds) (Net)	(+) 68.98	(+) 28.03	(-) 54.54	(+) 47.34
Increase (+)/decrease (-) in cash balance	(+) 1,127.74	(-) 406.45	(-) 618.39	(-) 1,106.12

**Source:** Finance Accounts

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 ₹ 4,095.48 crore from Central Government as grants during the year 2016-17 and with this amount the total Revenue Receipts stood at ₹ 9,645.46 crore. The Revenue Expenditure was only ₹ 8,855.14 crore thereby resulting in a Revenue Surplus of ₹ 790.32 crore during 2016-17. The State had been enjoying Revenue Surplus since 2005-06 and with gradual improvement in its fiscal policy implementations, the State had Fiscal Surplus upto 2013-14. But the State witnessed Fiscal Deficit during the last three years and reached ₹ 2,529.62 crore during 2016-17, which was an increase of ₹ 879.17 crore over the previous year. Overall fiscal position of the State Government for the years 2012-17 are given in **Appendix - 1.5**.

### 1.11.3 Quality of Deficit/Surplus

**Table No. 1.36** 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. 1.36: 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)
2012-13	7,051.56	4,680.07	1,483.19	18.93	6,182.19	2,371.49	(+) 869.37
2013-14	7,651.14	5,358.00	1,640.73	15.57	7,014.50	2,293.14	(+) 636.64
2014-15	9,241.91	6,761.23	2,832.29	15.74	9,609.26	2,480.68	(-) 367.35
2015-16	9,427.88	7,139.08	3,188.02	21.84	10,348.94	2,288.79	(-) 921.06
2016-17	9,646.37	8,060.83	3,293.57	27.28	11,381.68	1,585.54	(-) 1,735.31

Source: Finance Accounts

Non-Debt Receipts of the State during 2012-17 were sufficient to meet the Primary Revenue Expenditure. Non-Debt Receipts during the period 2012-17 increased by 36.80 per cent. The Primary Revenue Expenditure increased by 72.24 per cent during the same period due to increase in expenditure in Social Services by 79 per cent and General Services by 62 per cent. During the period (2012-17) Capital Expenditure grew by 122 per cent. The State had a Primary Deficit of ₹ 1,735.31 crore during 2016-17 against the Primary Deficit of ₹ 921.06 crore in 2015-16, an increase by 88 per cent within a year.

## 1.12 Conclusion and Recommendations

### Surplus/Deficit

The fiscal position of the State viewed in terms of key fiscal parameters – Revenue Surplus, Fiscal Deficit, Primary Deficit, etc. indicated that the State had maintained Revenue Surplus during the last five year period while the State had witnessed Primary Deficit in the last three years of the last five years. During the current year, Revenue Surplus of the State decreased by ₹ 767.95 crore as compared to the previous year. Fiscal Deficit during 2016-17 stood at ₹ 2,529.62 crore which increased by 53 per cent over the previous year.

### Revenue Receipts

During 2016-17, 83 per cent of the Revenue Receipts (₹ 8,004.60 crore) was from GoI as Central transfer while only 17 per cent revenue was collected from State's own sources (i.e. Tax and Non-tax Revenue). The collection of Tax (₹ 1,422.01 crore) and Non-tax Revenue (₹ 218.85 crore) during the year 2016-17 were much below the XIV FC projection for the year.

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

### Expenditure of the State Government

During 2016-17, 73 per cent of total expenditure was on revenue account (₹ 8,855.14 crore) of which 75 per cent of Revenue Expenditure was on Non-plan head. On the

other hand, Capital Expenditure (₹ 3,293.57 crore) was 27 per cent of total expenditure for the year 2016-17 which decreased by 2 per cent relating to the total expenditure as compared to previous year.

Development Expenditure during the year 2016-17 was ₹ 8,269.64 crore which increased by 8 per cent over the previous year.

Expenditure on Salary and Wages during 2016-17 was ₹ 3,911.88 crore which was 32 per cent of total expenditure and 57 per cent of Revenue Expenditure net of Interest Payments and Pension.

### Fiscal Correction Path

During 2016-17, the State had Revenue Surplus which was 2.14 per cent of GSDP against the projection of Revenue Deficit of 1.07 per cent as recommended by the XIV FC. During the year, Fiscal Deficit was 6.86 per cent of GSDP against the projection of 3.25 per cent by XIV FC.

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

### Fiscal Liabilities

The percentage of outstanding liabilities to GSDP during 2016-17 was 32.24 per cent, which was within the projection in the MTFPS (34.75 per cent) and the projection made by the XIV FC (35 per cent) for the year. During 2016-17, Interest Receipts as percentage of outstanding Loans and Advances by the Government was 0.84 per cent while interest paid by the Government as a percentage of outstanding liabilities was 7.50 per cent which stood at ₹ 11,891.21 crore at the end of March 2017.

### Investment and Returns

Investment of Government money in Government Companies and Statutory Corporations is increasing year after year. The Government received an amount of ₹ 0.05 crore only as Dividend from a Government company during 2016-17. The average rate of interest on Government borrowings was 7.50 per cent during the year.

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

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

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**2.1 Introduction**

Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. These Accounts list the original budget 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.

Audit of appropriation by the Comptroller and Auditor General of India (CAG) 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 2016-17 against 62 Grants/Appropriations was as given in **Table No. 2.1** below:

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

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure
<b>Voted</b>	I. Revenue	9679.11	943.24	10622.35	8168.21
	II. Capital	4151.83	1459.80	5611.63	3335.01
	III. Loans and Advances	22.83	5.25	28.08	27.28
<b>Total Voted</b>		<b>13853.77</b>	<b>2408.29</b>	<b>16262.06</b>	<b>11530.50</b>
<b>Charged</b>	IV. Revenue	1023.81	7.14	1030.95	817.66
	V. Capital	-	-	-	-
	VI. Public Debt- Repayment	606.19	10.46	616.65	512.63
<b>Total Charged</b>		<b>1630.00</b>	<b>17.60</b>	<b>1647.60</b>	<b>1330.29</b>
Appropriation to Contingency Fund (if any)		-	-	-	-
<b>Grand Total:</b>		<b>15483.77</b>	<b>2425.89</b>	<b>17909.66</b>	<b>12860.79<sup>1</sup></b>

<sup>1</sup>Inclusive of the amount of recoveries/reimbursable amount (₹ 172.18 crore) adjusted in the accounts of five Grants/Appropriations (13, 15, 27, 31 and 51) during 2016-17.

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

(₹ in crore)

	Nature of expenditure	Savings (-)/ Excess (+)	Amount surrendered during March 2017	Percentage of savings surrendered during March 2017
Voted	I. Revenue	2454.14	1490.20	60.72
	II. Capital	2276.62	1239.02	54.42
	III. Loans and Advances	0.80	-	-
<b>Total Voted</b>		<b>4731.56</b>	<b>2729.22</b>	<b>57.68</b>
Charged	IV. Revenue	213.29	1.11	0.52
	V. Capital	-	-	-
	VI. Public Debt- Repayment	104.02	-	-
<b>Total Charged</b>		<b>317.31</b>	<b>1.11</b>	<b>0.35</b>
Appropriation to Contingency Fund (if any)		-	-	-
<b>Grand Total:</b>		<b>5048.87</b>	<b>2730.33</b>	<b>54.08</b>

During the year 2016-17, the actual expenditure was ₹ 12,860.79 crore against the total provision of ₹ 17,909.66 crore (Voted: ₹ 16,262.06 crore and Charged: ₹ 1,647.60 crore) in 62 Grants/Appropriations resulting in overall net savings of ₹ 5,048.87 crore after setting off the excess of ₹ 43.80 crore in four Voted and two Charged expenditure.

Against the overall savings of ₹ 5,048.87 crore during the year, only ₹ 2,730.33 crore (54 per cent) was surrendered by the controlling officers of 47 Grants/Appropriations holding 46 per cent un-utilised provision with them as on 31 March 2017. There was a net savings of ₹ 2,667.43 crore (Voted: ₹ 2,454.14 crore and Charged: ₹ 213.29 crore) in Revenue account and ₹ 2,380.64 crore in Capital account (Voted: ₹ 2,276.62 crore and Charged: ₹ 104.02 crore) during the year 2016-17. However, 54 per cent savings in Capital account and 61 per cent in Revenue account were surrendered during the month of March 2017.

## 2.3 Financial Accountability and Budget Management

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

Audit of Appropriation Accounts 2016-17 revealed that in 53 Grants/Appropriation, there were 98 cases where an overall savings of ₹ 5,083.91 crore (Voted: ₹ 4,751.83 crore and Charged: ₹ 332.08 crore) occurred, the savings in each case was more than ₹ 20 lakh. Details are shown in **Appendix - 2.1**.

It was noticed that out of 98 cases (**Appendix - 2.1**), savings in 43 cases were more than ₹ 10 crore while in 12 Grants it was more than ₹ 100 crore each. Saving of more than ₹ 100 crore occurred in Revenue account in respect of (i) Tribal Welfare Department (₹ 345.20 crore), (ii) Welfare of Scheduled Castes Department (₹ 179.70 crore), (iii) Education (School) Department (₹ 103.42 crore), (iv) Home (Police) Department (₹ 147.51 crore), (v) Planning and Coordination (₹ 107.09 crore), (vi) Finance Department (₹ 1,063.72 crore) and (vii) Education (Elementary) Department (₹ 114.47 crore).

In Capital account, savings of more than ₹ 100 crore occurred in five cases in (i) Tribal Welfare Department (₹ 1089.08 crore), (ii) Welfare of Scheduled Castes Department (₹ 371.25 crore), (iii) Rural Development Department (₹ 227.81 crore), (iv) Family Welfare & Preventive Medicine (₹ 126.05 crore) and (v) Finance Department (₹ 118.87 crore). Abnormal savings indicated that the basis for assessment of budget provision as well as supplementary requirement during the year 2016-17 were not realistic.

Reasons for occurrence of such savings had not been intimated by the departments (September 2017).

### 2.3.2 Persistent Savings

During the last five years from 2012-13 to 2016-17, there were persistent savings of more than ₹ 1 crore each year in 24 cases (**Appendix - 2.2**). During 2016-17, out of the 24 cases, savings in four cases were more than ₹ 100 crore while in 11 other cases it was more than ₹ 10 crore each year.

The departments where the persistent savings of more than ₹ 100 crore each year occurred over the last five year period from 2012-13 to 2016-17 are (i) Tribal Welfare (Revenue and Capital) and (ii) Welfare of Scheduled Castes Department (Revenue and Capital) (**Appendix - 2.2**).

While analysing the trend of savings in Capital Heads, it was noticed that the persistent savings increased from ₹ 354.83 crore in 2012-13 to ₹ 1,089.08 crore in 2016-17 in respect of Tribal Welfare Department. Persistent savings over a period of five years indicated that the overall budget processing was not realistic and there was lack of proper assessment as well as prudent utilisation.

The trend of persistent savings in some departments over a period of five years are being pointed out every year in the Report of the CAG on State Finances, but no corrective measures had been taken by the departments concerned for minimising the savings as persistent savings continued in most of the departments during 2016-17.

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

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

Table No. 2.2: Excess over provision relating to previous years requiring regularisation

(₹ in crore)

Year	Number of Grants/Appropriations	Excess over provision	Status of regularisation
2011-12	8 (16, 23, 24, 35, 36, 37, 43, 56)	69.76	Not regularised till 31 March 2017
2012-13	10 (10,12, 24, 25, 28, 30, 37, 42, 47, 56)	8.04	
2013-14	4 (12, 24, 28, 51)	11.97	
2014-15	4 (16, 51, 52, 61)	71.60	
2015-16	5 (2,16,43,45,51)	24.98	
<b>Total:</b>		<b>186.35</b>	

Expenditure incurred in excess of the budget provision under both Voted and Charged expenditure by various departments of the State Government were regularly featured in the Reports of the CAG on State Finances, Government of Tripura. As on 31 March 2016, there was an excess expenditure of ₹ 186.35 crore requiring regularisation under the provision of the Constitution of India.

Out of ₹ 186.35 crore incurred in excess of the Budget provision under both Voted and Charged expenditure by various departments of the State Government during 2011-12 and 2015-16 the State Government had considered for regularising expenditure of ₹ 77.80 crore pertaining to the year 2011-12 to 2012-13. The matter already featured in the Report of CAG on State Finances, Government of Tripura for the year 2014-15 and 2015-16, where the Government stated (October 2015) that necessary action had already been taken for regularisation of the excess expenditure of ₹ 77.80 crore. Subsequently, from the year 2013-14 to 2015-16, ₹ 108.55 crore excess expenditure had been incurred by various departments of the State Government over budget provision which were also required to be regularised. As on 31<sup>st</sup> March 2017, ₹ 186.35 crore excess expenditure incurred over five years period from 2011-12 to 2015-16 had not been regularised by the State Legislature.

The latest position of regularisation of excess expenditure by the State Legislature pertaining to the last five years had not been furnished (October 2017) by the Finance Department though called for (August 2017).

#### 2.3.4 Excess expenditure over provision during 2016-17 requiring regularisation

During the year 2016-17, an expenditure of ₹ 43.80 crore was incurred in excess of the budget provisions (Voted: ₹ 28.44 crore, Charged: ₹ 15.36 crore) in Revenue and Capital accounts by the controlling officers of five Grants/Appropriations which were required to be regularised by the State Legislature as per Article 205 of the Constitution of India. The details of the Grants/Appropriation in which the excess expenditure occurred are shown in **Appendix - 2.3**.

#### 2.3.5 Unnecessary/excessive/inadequate supplementary provision

Supplementary provision aggregating to ₹ 1,424.74 crore obtained in 40 cases (₹ 10 lakh and more in each case) during 2016-17 proved unnecessary as the expenditure was even less than the original provision as detailed in **Appendix - 2.4**. In 26 cases under Revenue (Voted) account, out of original provision of ₹ 5,584.65

crore, expenditure was ₹ 4,864.34 crore, resulting in savings of ₹ 720.31 crore during the year in those cases. But supplementary provision of ₹ 562.35 crore was obtained even though the original provision were not fully utilised during the year. Similarly, in 13 cases under Capital (Voted) account, the actual expenditure was ₹ 2,102.14 crore against the original provision of ₹ 2,946.38 crore resulting in saving of ₹ 844.24 crore, supplementary provision of ₹ 862.24 crore was obtained during the year which proved that the supplementary provision was unnecessary. Supplementary provision was also made in one case during 2016-17 in charged expenditure under Revenue even though the actual expenditure was lesser than the original provision.

Further, there were 25 cases where supplementary provision obtained either in excess or inadequate resulted in savings or excess of more than ₹ 10 lakh in each case during 2016-17. Out of 25 cases, in 4 cases (Revenue-1; Capital-3) the supplementary provision obtained was less than the actual requirement resulting in excess expenditure of more than ₹ 1 crore in each case. In 21 cases, the supplementary provision were obtained in excess of their requirement resulting in saving of more than ₹ 10 lakh in each case during 2016-17. The details of the cases where supplementary provision were in excess or inadequate are shown in **Appendix - 2.5**.

Further, it was seen that in 18 cases the supplementary grants obtained in excess of requirement by more than ₹ 1 crore during the year 2016-17 resulted in savings of ₹ 4.25 crore in those cases (**Appendix 2.6**).

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

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

Scrutiny of detailed Appropriation Accounts for the year 2016-17 revealed that in 48 Grants/Appropriations, there were 332 cases in various major heads where the amount of re-appropriation was in excess or less than the requirement resulting in savings or excess of more than ₹ 20 lakh in each case. The details of cases are shown in **Appendix - 2.7**.

Further, it was seen that in 309 major head of services there were savings of more than ₹ 20 lakh of which in 174 major heads, the savings were more than ₹ 1 crore in each case. On the other hand there were excess expenditure of more than ₹ 20 lakh in 23 services while in 11 cases it was more than ₹ 1 crore. Occurrence of saving/excess in various services were the result of excessive, unnecessary or insufficient reappropriation of funds during the year which indicated that the re-appropriation was done without assessing the actual requirement of funds for the year 2016-17.

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

On scrutiny of re-appropriation accounts of 23 Grants/Appropriations, it was noticed that in some major heads of accounts, re-appropriation were done without the knowledge of the State Legislative Assembly instead of including the same in the

budget as a new service/instrument. The reasons for such re-appropriation were stated to be based on actual requirement. Details are given in **Appendix - 2.8**.

### 2.3.8 Unexplained re-appropriation

According to the Financial Rules, reasons for additional expenditure and savings should be explained with case specific comments and vague expressions such as “based on actual requirements”, “release/sanction of fund by the Government of India”, etc., should be avoided. Test-check of re-appropriation orders in respect of **Grant No. 19** issued by the Finance Department revealed that in all the cases of re-appropriation, the reasons for such re-appropriations were largely commented upon with expression like ‘based on actual requirement’ which was in violation of Financial Rules besides being arbitrary and vague.

### 2.3.9 Insufficient surrender

As per Rule, anticipated savings are required to be surrendered as soon as these have occurred. Scrutiny of Appropriation Accounts 2016-17 revealed that there were substantial savings (more than ₹ 25 lakh) in 26 Grants/Appropriations under Revenue Heads where more than 50 *per cent* of the savings were not surrendered. Similarly, in Capital Heads, more than 50 *per cent* savings were not surrendered in 8 Grants/Appropriations as on 31 March 2017. The details of cases where more than ₹ 25 lakh savings occurred but more than 50 *per cent* savings was not surrendered are shown in **Appendix - 2.9**.

### 2.3.10 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 2016-17, there were 36 Grants/Appropriations in which savings occurred (₹ 20 lakh and above in each case) but no amount was surrendered by the departments concerned. The amount involved in those cases was ₹ 744.14 crore (**Appendix - 2.10**). Out of 36 cases, the savings in 22 cases were more than ₹ 1 crore while in 4 cases there were savings of more than ₹ 100 crore. The Departments involved were (i) Education (School) Department, (ii) Finance Department and (iii) Family Welfare and Preventive Medicine.

### 2.3.11 Rush of Expenditure

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

As per information furnished by the Accountant General (Accounts & Entitlement) {AG (A&E)} office, the State Government incurred an expenditure of ₹ 172.64 crore (Revenue: ₹ 42.05 crore and Capital: ₹ 130.59 crore) in 15 Major Heads under 9 Grants/Appropriations during the month of March 2017 constituting more than 50 per cent of total expenditure incurred during the year in contravention of the Financial Rules. Major Head-wise expenditure are given in **Appendix - 2.11**.

## 2.4 Expenditure Controls

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

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

As on 31 March 2016, there were 14,314 unadjusted AC Bills involving ₹ 167.98 crore. As on 31 March 2017, it decreased to 7,632 bills for ₹ 111.17 crore including 289 AC Bills drawn during the year 2016-17 involving ₹ 24.21 crore and remained pending for adjustment by DCC Bills. The position of outstanding DCC Bills as on 31 March 2017 is shown in **Table No. 2.3**.

**Table No. 2.3: Year-wise break-up of outstanding DCC Bills as on 31 March 2017 compared to 31 March 2016**

(₹ in crore)

Year	Outstanding DCC Bills as on 31 March 2016		Outstanding DCC Bills as on 31 March 2017	
	No. of Bills	Amount	No. of Bills	Amount
Upto 2014-15	12,594	116.81	6214	59.31
2015-16	1,720	51.17	1129	27.65
2016-17	-	-	289	24.21
<b>Total</b>	<b>14,314</b>	<b>167.98</b>	<b>7632</b>	<b>111.17</b>

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

As per information furnished by the AG (A&E) office, ₹ 33.71 crore was drawn during the year 2016-17 through AC Bills by various Controlling Offices of which ₹ 15.36 crore was drawn during March 2017. Outstanding DCC Bills for the year 2016-17 stood at 7,632 involving ₹ 111.17 crore. Out of 6,214 outstanding AC Bills up to 2014-15, 3,732 bills involving ₹ 18.14 crore were outstanding prior to 2014-15. However, it was noticed that the outstanding AC Bills of previous years had been reduced by adjustment of 6,971 DDC Bills during the year. Drawal of funds in the month of March indicates that funds were drawn to avoid lapse of budget. However, the amount drawn in March 2017 was due for adjustment by DCC Bills in June 2017.

The year-wise and department-wise break-up of substantial number of AC Bills drawn by eight departments involving 6,469 AC Bills amounting to ₹ 90.83 crore which remained un-adjusted as on 31 March 2017 are given below:

**Table No. 2.4: 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 2017
1.	Revenue Department	Upto 2012-13	16	0.04
		2013-14	721	1.23
		2014-15	582	3.45
		2015-16	94	0.73
		2016-17	31	0.18
<b>Total:</b>			<b>1444</b>	<b>5.63</b>
2.	Tribal Welfare Department	Upto 2012-13	64	0.50
		2013-14	1137	3.10
		2014-15	470	7.30
		2015-16	351	2.56
		2016-17	74	5.91
<b>Total:</b>			<b>2096</b>	<b>19.37</b>
3.	Welfare of Minorities Department	Upto 2012-13	3	0.01
		2013-14	110	0.52
		2014-15	217	1.54
		2015-16	95	0.60
		2016-17	2	0.25
<b>Total:</b>			<b>427</b>	<b>2.92</b>
4.	Education (Social) Department	2013-14	42	0.21
		2014-15	180	4.54
		2015-16	1	2.34
<b>Total:</b>			<b>223</b>	<b>7.09</b>
5.	Rural Development Department	Upto 2012-13	9	0.07
		2013-14	127	0.61
		2014-15	278	1.59
		2015-16	149	0.74
<b>Total:</b>			<b>563</b>	<b>3.01</b>
6.	Welfare of Scheduled Castes Department	Upto 2012-13	48	0.30
		2013-14	898	3.80
		2014-15	308	5.05
		2015-16	121	1.26
		2016-17	38	0.79
<b>Total:</b>			<b>1413</b>	<b>11.20</b>
7.	Home (Police) Department	Upto 2012-13	47	0.09
		2013-14	10	0.15
		2014-15	74	1.17
		2015-16	11	4.31
		2016-17	22	7.42
<b>Total:</b>			<b>164</b>	<b>13.14</b>

Table No. 2.4: 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 2017
8.	Relief and Rehabilitation Department	Upto 2012-13	11	0.01
		2013-14	33	1.27
		2014-15	43	9.40
		2015-16	31	9.75
		2016-17	21	8.04
<b>Total:</b>			<b>139</b>	<b>28.47</b>
<b>Grand Total:</b>			<b>6469</b>	<b>90.83</b>

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

## 2.5 Review of Selected Grants- Education (School) Department

### 2.5.1 Introduction

A separate Education (School) Department was created with the aim of enhancing the academic scenario and to ensure education of equitable quality. With the vision of Education for all, the State Government launched the free and compulsory education policy under the Right to Education Act, 2009 (Amended in 2012) to provide free and compulsory education to children in the age group of 6 to 14 years of age.

### 2.5.2 Organisational set up

The Principal Secretary is the head of the Education (School) Department. He is assisted by the Director, Joint Director and Deputy Directors.

The Education (School) Department was divided into two Directorates during the year 2015-16 namely (i) Elementary Education and (ii) Secondary Education to improve the Management of the education system in Tripura. The Department was to ensure quality education through implementation of various schemes in the State.

### 2.5.3 Financial position

The budget provision and the actual expenditure of the Education (School) Department under Grant No. 40 for the year 2016-17 are given below:

Table No.2.5: Budget and actual expenditure during 2016-17

(₹ in crore)

Head of Account	Budget			Actual expenditure	savings
	Original	Supplementary	Total		
Revenue	750.15	148.10	898.25	794.83	103.42
Capital	5.74	17.12	22.86	17.47	5.39
<b>Total</b>	<b>755.89</b>	<b>165.22</b>	<b>921.11</b>	<b>812.30</b>	<b>108.81</b>

Source: Appropriation Accounts 2016-17

Scrutiny of Grant No. 40 revealed that, against the budget provision of ₹ 898.25 crore in respect of the Revenue account, an expenditure of ₹ 794.83 crore was

incurred during 2016-17 which resulted in savings of ₹ 103.42 crore. On the other hand, in Capital account, against the total provision of ₹ 22.86 crore, expenditure was only ₹ 17.47 crore resulting in savings of ₹ 5.39 crore. The overall saving in Grant No. 40 during the year stood at ₹ 108.81 crore due to obtaining of excess supplementary provision than the actual requirement. No amount of the anticipated savings of ₹ 108.81 crore was surrendered during the year 2016-17.

Out of the savings of ₹ 103.42 crore in Revenue account during 2016-17, maximum savings was in NPRE for Human Development under Major Head-2202: General Education. Under the Major Head-2202-02-104-41: Human Development, there was maximum savings amounting to ₹ 66.53 crore under Non-plan against the provision of ₹ 616.99 crore during the year 2016-17. In Plan Revenue Expenditure, major savings occurred under Major Head-2202-02-109-91: Central Assistance to State Plan amounting to ₹ 12.82 crore due to obtaining Supplementary Provision of ₹ 7.13 crore though the actual expenditure was only ₹ 6.18 crore against the Original Provision of ₹ 11.87 crore. Reasons for such savings was stated to be due to non drawal of funds by the DDOs and Implementing Agencies during the year.

In Capital Head, maximum savings was in Major Head-4202-01-202-91: Central Assistance to State Plan amounting to ₹ 2.98 crore which was stated to be due to non incurring of expenditure by the implementing Agencies during the year 2016-17.

Thus, obtaining supplementary provision even when the original provision could not be utilised fully resulted in savings and this indicated that the budget estimates of the Department was unrealistic. The position of budget and actual expenditure under Grant No. 40 for the last five year period from 2012-13 to 2016-17 are given below.

**Table No.2.6: Budget and actual expenditure during 2012-17**

(₹ in crore)

Year	Total budget Provision (BE)				Actual expenditure	Savings (-)/ Excess (+) (per cent)
	Non-plan	Plan	CASP/CSS	Total (per cent)*		
2012-13	781.84	124.00	54.08	959.92 (11.59)	871.93 (90.83)	(-) 87.99
2013-14	904.69	145.00	36.41	1,086.10 (11.26)	1,010.22 (93.01)	(-) 75.88
2014-15	968.95	110.53	158.66	1,238.14 (9.99)	1,262.15 (101.94)	(+) 24.01
2015-16	1,073.01	213.71	198.17	1,484.89 (11.43)	1,400.45 (94.31)	(-) 84.44
2016-17	750.39	134.67	36.05	921.11 (6.16)	812.30 (88.19)	(-) 108.81
<b>Total</b>	<b>4,477.88</b>	<b>727.91</b>	<b>483.37</b>	<b>5,690.16</b>	<b>5,357.05</b>	<b>333.11</b>

Source: Annual Financial Statements (\* Percentage to the total Budget of the State for the year)

During the last five year period, the budget provision of the Department was between 6 and 12 per cent of the total Budget Estimates of the State. The Department was unable to utilise the total budget provision in four out of five years resulting in savings ranging between 9 and 12 per cent during the period. In 2014-15, there was an excess expenditure of ₹ 24.01 crore which was required to be regularised by the Legislative Assembly under Article 205 of the Constitution of India.

*The Department should take necessary steps to utilise the budgeted funds for successful implementation of the scheme to ensure education of equitable quality to the school going children.*

## **2.6 Conclusion and Recommendations**

The overall savings of ₹ 5,048.87 crore was the result of savings of ₹ 5,092.67 crore in 62 Grants/Appropriations offset by excess of ₹ 43.80 crore in four Voted and two Charged expenditure. The excess expenditure of ₹ 43.80 crore over provision in 2016-17 requires regularisation by the Legislature under Article 205 of the Constitution of India. Rush of expenditure was also observed in 15 Major head of Accounts under 9 Grants/Appropriations where more than 50 *per cent* of total expenditure during the year 2016-17 was incurred in the month of March 2017. There was persistent savings of more than ₹ 1 crore each year in 24 cases, of which in four cases the savings were more than ₹ 100 crore every year during the period from 2012-13 to 2016-17. In 26 Grants/Appropriations, there were savings of more than ₹ 25 lakh each but more than 50 *per cent* of the savings were not surrendered till the end of the year. The AC Bills were not adjusted for long periods which invite the risk of fraud and misappropriation. These indicate absence of a rigorous monitoring mechanism over the State Finances.

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

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

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

### 3.1 Delay in submission of Utilisation Certificates

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

As per information furnished by the AG (A&E), 2,132 UCs for an amount of ₹ 1,810.09 crore paid as grants to the grantee Institutions/Organisations upto the year 2016-17 were outstanding as on 31 March 2017, of which 1,186 UCs involving ₹ 1,287.99 crore pertained to the previous years upto 2015-16.

The year-wise break-up of amount of grants for which the UCs were awaited as on 31 March 2017 are given below:

**Table No. 3.1: Year-wise break-up of grants awaited for Utilisation Certificates as on 31 March 2017**

Year	Amount of grants (₹ in crore)	No. of UCs outstanding
Upto 2014-15	810.55	780
2015-16	477.44	406
2016-17 <sup>1</sup>	522.10	946
<b>Total:</b>	<b>1,810.09</b>	<b>2,132</b>

Due to delay in submission of UCs, particularly for the year upto 2015-16, 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.

<sup>1</sup> Except where the sanction orders states otherwise, Utilisation Certificates in respect of grants disbursed during 2016-17 becomes due only during 2017-18.

### 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 CAG's (Duties, Powers and Conditions of Service) Act, 1971, the State Government/Heads of the Departments are required to furnish to Audit every year detailed information about the financial assistance given to various Institutions, the purpose of assistance granted and the total expenditure of the Institutions. None of the departments could submit the same though specifically called for.

Substantially funded Autonomous Bodies/Authorities are required to submit their Annual Accounts for audit by the CAG under the above provision. Out of 54 Autonomous Bodies/Authorities, the Annual Accounts of 48 Autonomous Bodies/Authorities due upto 2016-17 had not been received as on 30 September 2017 by the Accountant General (Audit). The number of those accounts (**Appendix - 3.1**) alongwith their age-wise pendency is presented in **Table No. 3.2**.

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

Sl. No.	Delay in number of years	No. of the Bodies/ Authorities
1.	1 – 4	26
2.	5 – 7	7
3.	8 – 12	7
4.	13& above	2
5.	Since inception to 2016-17	6
<b>Total</b>		<b>48</b>

Out of the 48 Autonomous Bodies/Authorities, six Autonomous Bodies/ Authorities had not submitted their accounts since inception. The information on the date of establishment of those Bodies/Authorities were not furnished (October 2017) though called for (July 2017). Accounts for five years and above were outstanding from 16 Bodies/Authorities, of which in six cases the accounts were outstanding for more than ten years. Due to persistent delay in submission of Annual Accounts, all the 54 Bodies were asked to intimate the amount of grants received during the year 2016-17 of which 49 Grantee Bodies/Authorities did not furnish the information about the amounts of grants received during the year 2016-17 as shown in **Appendix-3.1**. However, as per information furnished by five Bodies/Authorities grants amounting to ₹ 6.11 crore had been received by them during 2016-17 whose Accounts had been received in the Office of the Accountant General (Audit) for the year.

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

A large number of Autonomous Bodies are audited by CAG covering operational activities and accounts, conduct of regulatory and compliance audit of transactions, review of internal controls and financial management, etc. The audit of accounts of

six Bodies<sup>2</sup> in the State have been entrusted to the CAG under Sections 19 (2), 19 (3), 20 (1) and 20 (3) of CAG's DPC Act, 1971 for which Separate Audit Reports (SARs) are prepared for placement before the Legislature. The audit of the Tripura Tribal Areas Autonomous District Council (TTAADC) is done as mandated in the Sixth Schedule of the Constitution of India for which the SAR is prepared for submission to the Council. The status of rendering of accounts to Audit, issuance of SAR and its placement in the Legislature/Council are indicated in **Appendix - 3.2**. Delay in placement of SARs in respect of six out of seven Autonomous Bodies including one Autonomous District Council (TTAADC) in the Legislature/Council after issuing them is summarised in **Table No. 3.3**.

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

Sl. No.	Name of the Autonomous Bodies	No. of SAR	Year of SAR issued	Date of issue	Placement of SAR in the Legislature/ Council	Period of delay in placement of SAR in the Legislature after issue(as on 31-10-2017)
1.	Tripura Board of Secondary Education	4	1998-99 to 2001-02	26-04-2010	Not yet placed	4 to 90 months
		4	2002-03 to 2005-06	12-12-2011		
		4	2006-07 to 2009-10	10-04-2014		
		6	2010-11 to 2015-16	23-06-2017		
2.	Tripura Housing and Construction Board	3	1990-91 to 1992-93	03-07-2007	Not yet placed	4 to 123 months
		4	1993-94 to 1996-97	03-06-2009		
		5	1997-98 to 2001-02	23-02-2011		
		8	2002-03 to 2009-10	12-03-2013		
		1	2010-11	18-09-2015		
		5	2011-12 to 2015-16	15-06-2017		
3.	Tripura State Legal Service Authority	3	2010-11 to 2012-13	21-03-2014	07-02-2015*	11 months
		3	2013-14 to 2015-16	30-08-2017	Not yet placed	2 months
4.	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	3	2009-10 to 2011-12	06-02-2015	Not yet placed	9 to 32 months
		2	2012-13 to 2013-14	07-02-2017		

<sup>2</sup> (i) Tripura Board of Secondary Education, (ii) Tripura Housing and Construction Board, (iii) Tripura State Legal Service Authority, (iv) Compensatory Afforestation Fund Management and Planning Authority, (v) Tripura Tribal Areas Autonomous District Council and (vi) Tripura Building & Other Construction Workers' Welfare Board.

**Note:**\* Information received in October 2017.

Table No. 3.3: Delay in placement of Separate Audit Reports (concl'd.)

Sl. No.	Name of the Autonomous Bodies	No. of SAR	Year of SAR issued	Date of issue	Placement of SAR in the Legislature/ Council	Period of delay in placement of SAR in the Legislature after issue(as on 31-10-2017)
5	Tripura Tribal Areas Autonomous District Council	2	2012-13	08-06-2016	06-03-2017	10 months
			2013-14	25-08-2017	Not yet placed	2 months
6.	Tripura Building & Other Construction Workers' Welfare Board	2	2012-13 to 2013-14	03-03-2017	Not yet placed	8 months

**Table No. 3.3** shows that 18 SARs of Tripura Board of Secondary Education pertaining to the period 1998-99 to 2015-16, 26 SARs of Tripura Housing and Construction Board pertaining to the period 1990-91 to 2015-16, three SARs of Tripura State Legal Service Authority pertaining to the period from 2013-14 to 2015-16, five SARs of Compensatory Afforestation Fund Management and Planning Authority pertaining to the period 2009-10 to 2013-14, one SAR of TTAADC for the year 2013-14 and two SARs of Tripura Building & Other Construction Workers' Welfare Board pertaining to the period 2012-13 to 2013-14 issued between July 2007 and August 2017 had not been placed in the State Legislature/Council even after a lapse of two months to 112 months (as on 31 October 2017).

Thus, non-placement of the 60 SARs relating to the five Autonomous Bodies and one Autonomous District Council in the Legislature/Council violated the statutory provision of informing the Legislature/Council about the financial activities and status on year to year basis.

### 3.4 Reconciliation of Receipts and Expenditure

As per the GFR, all the Controlling Officers are required to reconcile the receipts and expenditure booked by them every month during the financial year with that recorded in the books of the AG (A&E). During the year 2016-17, all the 62 Controlling Officers of the State reconciled their receipts and expenditure amounting to ₹ 9,645.46 crore and ₹ 12,688.61 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 2016, there was a net debit balance of ₹ 187.31 crore in suspense heads which increased to ₹ 194.79 crore at the end of 31 March 2017. The major contributing factor for the increase in net debit balance was the Cash Settlement Suspense Account (Debit: ₹ 184.72 crore) during the year 2016-17 against ₹ 180.55 crore in 2015-16.

### 3.6 Conclusion and Recommendations

Reconciliation of the Government receipts and expenditure was done with that of expenditure booked in the books of AG (A&E) by all the Controlling Officers during the year 2016-17.

However, the practice of not obtaining the UCs in time against grants paid, not furnishing of detailed information about financial assistance received by various Institutions and not submitting of accounts by 49 Autonomous Bodies/Authorities in time indicated that financial rules were not complied with. There were also delays in placement of SARs in the Legislature and arrears in finalisation of accounts by the Autonomous Bodies/Authorities.

*There is a need to ensure that the Audit Reports of the Autonomous Bodies and Autonomous District Council are placed in the Legislature/Council on time and UCs are submitted by recipient of grants within the prescribed time.*

Agartala  
The:



(MANISH KUMAR)

Accountant General (Audit), Tripura

Countersigned

New Delhi  
The:



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

# **APPENDICES**

# APPENDICES

## Appendix - 1.1

### Part A

#### Structure and Form of Government Accounts

**Structure of Government Accounts:** The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

##### **Part I: Consolidated Fund**

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

##### **Part II: Contingency Fund**

Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

##### **Part III: Public Account**

Receipts and disbursement in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

## Appendix - 1.1

## Part B

## Layout of Finance Accounts

The new format of Finance Accounts introduced from the year 2009-10, and divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarised form while Volume II represents detailed financial statement. This format has been further modified during the year 2014-15. The layout of the Finance Accounts is chalked out in the following manner:

<b>VOLUME 1</b>	
<i>Statement 1</i>	Statement of Financial Position
<i>Statement 2</i>	Statement of Receipts and Disbursements Annexure A: Cash Balance and Investments of Cash Balances
<i>Statement 3</i>	Statement of Receipts (Consolidated Fund)
<i>Statement 4</i>	Statement of Expenditure (Consolidated Fund)
<i>Statement 5</i>	Statement of Progressive Capital expenditure
<i>Statement 6</i>	Statement of Borrowings and other Liabilities
<i>Statement 7</i>	Statement of Loans and Advances given by the Government
<i>Statement 8</i>	Statement of Investments of the Government
<i>Statement 9</i>	Statement of Guarantees given by the Government
<i>Statement 10</i>	Statement of Grants-in-aid given by the Government
<i>Statement 11</i>	Statement of Voted and Charged Expenditure
<i>Statement 12</i>	Statement of Sources and Application of funds for expenditure other than revenue account
<i>Statement 13</i>	Summary of balances under Consolidated Fund, Contingency Fund and Public Account  Notes to Accounts
<b>VOLUME 2 PART I</b>	
<i>Statement 14</i>	Detailed Statement of Revenue and Capital Receipts by minor heads
<i>Statement 15</i>	Detailed Statement of Revenue Expenditure by minor heads
<i>Statement 16</i>	Detailed Statement of Capital Expenditure by minor heads and Sub-heads
<i>Statement 17</i>	Detailed Statement of Borrowings and other Liabilities
<i>Statement 18</i>	Detailed Statement on Loans and Advances given by the Government
<i>Statement 19</i>	Detailed Statement of Investments of the Government
<i>Statement 20</i>	Detailed Statement of Guarantees given by the Government

## Appendix - 1.1 (conclid...)

## Part B

## Layout of Finance Accounts

<i>Statement 21</i>	Detailed Statement on Contingency Fund and other Public Account transactions
<i>Statement 22</i>	Detailed Statement on Investments of earmarked funds
<b><i>Part II: Appendices</i></b>	
<i>I</i>	Comparative Expenditure on Salary
<i>II</i>	Comparative Expenditure on Subsidy
<i>III</i>	Grants-in-aid/Assistance given by the State Government (Scheme wise and Institution wise)
<i>IV</i>	Details of Externally Aided Projects
<i>V</i>	Plan Scheme Expenditure A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
<i>VI</i>	Direct transfer of Central Scheme funds to implementing Agencies in the State {(Funds routed outside State Budgets) (Unaudited Figures)}
<i>VII</i>	Acceptance of Reconciliation of balances (As depicted in Statements 18 and 21)
<i>VIII</i>	Financial results of Irrigation Schemes
<i>IX</i>	Commitments of the Government – List of Incomplete Capital Works
<i>X</i>	Maintenance Expenditure with segregation of Salary and Non-Salary portion
<i>XI</i>	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget
<i>XII</i>	Committed Liabilities of the Government

**Appendix - 1.1**

**Part C**

**Methodology Adopted for the Assessment of Fiscal Position**

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Para 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure, etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The GSDP figures and other calculation wherever related to GSDP may vary with those appearing in the previous years Audit Reports as the GSDP figures are updated periodically and adopted as furnished at the time of preparation of this Report.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

**List of terms used in the Chapter I and basis for their calculation**

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

## Appendix - 1.1

## Part D

## A brief Profile of Tripura

A. General Data					
Sl. No.	Particulars	Figures			
		2001 census		2011 census	
1.	Area (in sq. kms)	10,491.69			
2.	Population	31,99,203 35 lakh (2007) <sup>§</sup>	36,73,917 39 lakh (2016) <sup>§</sup>		
3.	Density of Population (persons per sq km) (All India Average)	305 <b>325</b>	350 <b>382</b>		
4.	Literacy (All India Average)	73.20 per cent <b>64.80 per cent</b>	87.22 per cent <b>73.00 per cent</b>		
5.	Gross State Domestic Product (GSDP) 2016-17 <sup>#</sup>	--	₹ 36,879.70 crore (A)		
6.	Per capita income of the State, 2016-17	--	₹ 94,563.33		
B. Financial Data					
	Particulars	Compound Annual Growth Rate (%)			
		CAGR ( 2007-08 to 2015-16)		Growth 2015-16 to 2016-17	
		SCS*	Tripura	SCS*	Tripura
a.	Revenue Receipts	13.40	12.14	14.44	2.32
b.	Tax Revenue	17.20	17.34	4.99	6.74
c.	Non-tax Revenue	6.58	10.82	21.61	(-) 16.66
d.	Total Expenditure	11.78	16.77	18.78	9.91
e.	Capital Expenditure	6.17	16.75	50.62	3.31
f.	Revenue Expenditure on Education	15.30	15.57	13.86	10.25
g.	Revenue Expenditure on Health	17.91	19.74	20.55	7.53
h.	Salary & Wages	15.95	13.70	4.41	7.81
i.	Pensions	17.87	15.88	11.76	17.88

Source: <sup>#</sup> Quarterly Review Report of the Finance Minister for the 3<sup>rd</sup> Quarter for the year 2016-17.

\*SCS: 11 Special Category States.

<sup>§</sup> Report of the Technical Group on Population Projections constituted by the National Commission on Population, Ministry of Statistics and Programme Implementation, Government of India.

**Appendix - 1.2**  
**Abstract of Receipts and Disbursements for the year 2016-17**  
*(Reference: Paragraph No. 1.1.1 and 1.2.1)*

*(₹ in crore)*

Receipts				Disbursements					
2015-16		2016-17		2015-16		2016-17			
	Particulars				Particulars	Non-plan	Plan	Total	
<b>Section-A: Revenue</b>									
<b>9,426.74</b>	<b>I. Revenue Receipts</b>		<b>9,645.46</b>	<b>7,868.47</b>	<b>I. Revenue Expenditure</b>	<b>6,600.14</b>	<b>2,255.00</b>	<b>8,855.14</b>	<b>8,855.14</b>
1,332.25	-Tax Revenue		1,422.01	<b>3,045.18</b>	<b>General Services</b>	<b>3,482.58</b>	<b>20.59</b>	<b>3,503.17</b>	
262.60	-Non-tax Revenue		218.85	<b>3,310.89</b>	<b>Social Services</b>	<b>1,937.84</b>	<b>1,744.94</b>	<b>3,682.78</b>	
3,266.02	-State's Share of Union Taxes and Duties		3,909.12	1,664.45	-Education, Sports, Art and Culture	1,369.31	465.75	1,835.06	
1,249.14	-Non-Plan Grants		1,309.10	498.42	-Health and Family Welfare	244.08	291.86	535.94	
2,867.77	-Grants for State/Union Territory Plan Schemes		2,401.04	256.27	-Water Supply, Sanitation, Housing and Urban Development	107.91	168.88	276.79	
376.11	-Grants for Central Plan Schemes		186.49	25.83	-Information and Broadcasting	18.14	9.93	28.07	
36.28	-Grants for Centrally Sponsored Plan Schemes		136.71	309.15	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	20.66	349.49	370.15	
36.57	-Grants for Special Plan Schemes (NEC)		62.14	51.77	-Labour and Labour Welfare	20.61	10.03	30.64	
				502.73	-Social Welfare and Nutrition	154.37	448.94	603.31	
				2.27	-Others	2.76	0.06	2.82	
				<b>1,314.47</b>	<b>Economic Services</b>	<b>981.79</b>	<b>489.47</b>	<b>1,471.26</b>	
				571.84	-Agriculture and Allied Activities	352.92	267.42	620.34	
				197.13	-Rural Development	166.40	147.95	314.35	
				3.60	-Special Areas Programme (NEC)	-	5.77	5.77	
				49.81	-Irrigation and Flood Control	53.84	0.29	54.13	
				87.13	-Energy	90.01	1.71	91.72	
				51.64	-Industry and Minerals	31.86	27.07	58.93	
				241.60	-Transport	189.09	0.28	189.37	
				26.87	Communication	28.40	-	28.40	
				4.71	-Science, Technology and Environment	1.87	4.50	6.37	
				80.14	-General Economic Services	67.40	34.48	101.88	
				<b>197.93</b>	<b>Grants-in-aid and contributions</b>	<b>197.93</b>	<b>-</b>	<b>197.93</b>	

**Appendix - 1.2 (contd.)**  
**Abstract of Receipts and Disbursements for the year 2016-17**  
*(Reference: Paragraph No.1.1.1)*

(₹ in crore)

Receipts				Disbursements					
2015-16	2016-17			2015-16	2016-17				
	Particulars			Particulars	Non-plan	Plan	Total		
-	II. Revenue Deficit carried over to Section-B			1,558.27	II. Revenue Surplus carried over to Section-B				790.32
9,426.74	<b>Total: Section- A</b>		9,645.46	9,426.74	<b>Total</b>				9,645.46
<b>Section-B: Others</b>									
3,380.74	III. Opening cash balance including permanent advance and cash balance investment		2,835.35	-	III. Opening overdraft from Reserve Bank of India		-		-
-	IV. Miscellaneous Capital Receipts			3,188.02	IV. Capital Outlay	18.92	3,274.65	3,293.57	3,293.57
				147.54	General Services	7.71	196.84	204.55	
				698.34	Social Services	5.82	1,415.14	1,420.96	
1.14	V. Recoveries of Loans and Advances		0.91	115.61	-Education, Sports, Art and Culture	-	148.13	148.13	
0.51	From Government servants	0.57		111.91	-Health and Family Welfare	5.82	140.17	145.99	
0.63	From others	0.34		178.19	-Water Supply and Sanitation		211.49	211.49	
1,558.27	VI. Revenue Surplus brought down		790.32			-			
1,119.79	VII. Public Debt Receipts		1,139.56	241.12	-Housing and Urban Development	-	677.50	677.50	
1,113.86	Internal Debt other than Ways and Means	1,135.94		41.46	--Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		233.33	233.33	
Nil	Net transactions under Ways and Means Advances including Overdraft	Nil		0.95	Information and Broadcasting Publicity	-	3.35	3.35	
5.93	Loans and Advances from Gol	3.62		0.25	-Social Welfare and Nutrition	-	0.17	0.17	
				8.85	-Others	-	1.00	1.00	
3,324.03	VIII. Public Account Receipts		3,931.53	2,342.14	Economic Services	5.39	1,662.67	1,668.06	
1,017.07	Small Savings and Provident Funds, etc.	1,122.46		103.04	-Agriculture and Allied Activities	4.39	107.44	111.83	
31.30	Reserve Fund	62.08		1,429.10	-Rural Development	-	556.62	556.62	
-	Sinking Fund (earmarked fund)	NIL		21.04	-Special Areas Programme	-	24.21	24.21	
490.65	Deposits and Advances	699.11		33.68	-Irrigation and Flood Control	-	20.45	20.45	

## Appendix - 1.2 (contd.)

## Abstract of Receipts and Disbursements for the year 2016-17

(Reference: Paragraph No.1.1.1)

(`in crore)

Receipts			Disbursements						
2015-16		2016-17	2015-16		2016-17				
	Particulars			Particulars	Non-plan	Plan	Total		
75.20	Suspense and Miscellaneous	78.42	76.96	-Energy	-	13.09	13.09		
1,709.81	Remittances	1,969.46	35.01	-Industry and Minerals	-	42.43	42.43		
			605.23	-Transport	-	856.94	856.94		
	<b>IX. Closing overdraft from RBI</b>			-Science, Technology and Environment	-	18.43	18.43		
			22.73	-General Economic Services	1.00	22.40	23.40		
			4.21	-Capital on Foreign and Export promotion	-	0.66	<b>0.66</b>		
			<b>21.84</b>	<b>Loans and Advances Disbursed</b>	-	-	-	<b>27.28</b>	
			Nil	For Power Projects	13.25	-	13.25		
			1.15	-To Government Servants	0.70	-	0.70		
			20.69	-To others		13.33	13.33		
				<b>Revenue deficit brought down</b>					
			<b>447.29</b>	<b>Repayment of Public Debt</b>				<b>512.63</b>	
			415.65	-Internal Debt other than Ways and Means Advances			481.01		
			-	-Net transactions under Ways and Means Advances including Overdraft			NIL		
			31.64	-Repayment of Loans and Advances to Central Government			31.62		
			<b>2,964.47</b>	<b>Public Account Disbursements</b>				<b>3,134.96</b>	
			677.03	-Small Savings and Provident Funds			726.45		
			85.84	-Reserve Fund			14.74		
			379.26	-Deposits and Advances			344.82		
			101.18	-Suspense			85.90		
			1,721.16	-Remittances			1,963.05		
			<b>2,835.35</b>	<b>Cash Balance at end</b>				<b>1,729.23</b>	
			(-) 1.13	-Cash in Treasuries			(-) 1.13		

## Appendix - 1.2 (concl.)

## Abstract of Receipts and Disbursements for the year 2016-17

(Reference: Paragraph No. 1.1.1)

(`in crore)

Receipts				Disbursements				
2015-16		2016-17		2015-16		2016-17		
	Particulars				Particulars	Non-plan	Plan	Total
				19.72	-Departmental Cash Balance including permanent advance			41.59
				602.21*	- Investment of earmarked funds			631.92^
				2,207.79	-Cash Balance investment			1,356.72
				6.76	-Deposit with Reserve Bank of India			(-) 299.87
<b>9,383.97</b>	<b>Total: Section-B</b>		<b>8,697.67</b>	<b>9,456.97</b>	<b>Total: Section-B</b>			<b>8,697.67</b>

\* Increased by ₹ 73.00 crore due to inclusion of investment from SDRF during 2015-16.

^ Includes investment in nationalised banks of ₹ 100 crore (₹ 73 crore for 2015-16 and ₹ 27 crore for 2016-17) from SDRF; ₹ 529 crore from Sinking Fund and ₹ 2.71 crore for GRF).

## Appendix - 1.3

**Statement showing funds directly released by Government of India to the State  
Implementing Agencies and the Non-Governmental Organisations during the year 2016-17  
on various schemes/programmes outside the State Budget**

*(Reference: Paragraph No.1.2.2)*

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)
1.	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) CS	State Employment Guarantee Fund, Tripura	<b>66,013.80</b>
2.	Science and Technology Programme for Socio Economic Development	North East India Centre for Mass Communication and Cultural Research	8.02
		Tripura Science Forum	4.00
		Tripura State Council for Science & Technology, Agartala	9.77
		NB Institute for Rural Technology	166.26
		Ramkrishna Mahavidyalaya	5.00
	Baba Longtharai Sevashram	3.80	
<b>Total</b>			<b>196.85</b>
3.	State Science and Technology Programme	Tripura State Council for Science & Technology, Agartala	63.00
4.	Assistance to Voluntary Organizations for Programmes related to aged SJE	Abhoy Mission, Ramnagar 1, 2nd crossing, Agartala	12.84
		SANGHADIP	1.24
<b>Total</b>			<b>14.08</b>
5.	Deen Dayal Disabled Rehabilitation Scheme SJE	North Tripura Deaf and Dumb School	1.60
		Tripura Council for Child Welfare	1.38
		Abhoy Mission, Ramnagar 1, 2nd Crossing, Agartala	0.39
		Blind & Handicapped Association	0.01
		District Disability Rehabilitation Centre	5.08
<b>Total</b>			<b>8.46</b>
6.	MP's Local Area Development Scheme MPLADS	District Magistrate, West Tripura	<b>1,000.00</b>
7.	Technology Development Programme	N.B. Institute for Rural Technology	<b>12.00</b>
8.	Baba Saheb Ambedkar Hastashilpa Vikas Yojana	Jan Kalyan Parisad, Distt. Tripura	<b>0.87</b>
9.	Design & Technical Upgradation Scheme	Tripura Handloom & Handicrafts Development Corporation Limited	<b>8.46</b>
10.	Biotechnology Research and Development	Agartala Govt. Medical College & G.B.Pant Hospital	<b>3.52</b>
11.	Schemes arising out of the implementation of the person with disabilities SJE (Equal Opportunities, protection of Rights and Full Participation ) Act,1995	DDO DM & Collector ,West Tripura	0.75
		District Disability Rehabilitation Centre	0.75
		District Rehabilitation Society for Differently Abled Persons, Dhalai	0.75
<b>Total</b>			<b>2.25</b>

## Appendix - 1.3 (contd.)

**Statement showing funds directly released by Government of India to the State  
Implementing Agencies and the Non-Governmental Organisations during the year 2016-17  
on various schemes/programmes outside the State Budget**

*(Reference: Paragraph No.1.2.2)*

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)
12.	NER-Textile Promotion Scheme	Directorate of Handloom, Handicrafts and Sericulture, Govt. of Tripura	2,188.64
		Tripura Handloom & Handicrafts Development Corporation Ltd.	60.00
<b>Total</b>			<b>2,248.64</b>
13.	North Eastern Council	Directorate of Youth Affairs & Sports, Government of Tripura, Agartala	1.00
		Natyabhumi	6.00
		Tripura Sports Council	500.00
		Tripura State Council for Science & Technology	10.00
<b>Total</b>			<b>517.00</b>
14.	Integrated Scheme on Agriculture Marketing	Tripura Agriculture Produce Market Board	<b>4.68</b>
15.	National Handloom Development Programme CS	Tripura Handloom & Handicrafts Development Corporation Ltd.	<b>38.98</b>
16.	OFF GRID / Distributed and Decentralised Renewable Power	Tripura Renewable Energy Development Agency (TREDA)	<b>1,442.03</b>
17.	Grant in aid to voluntary organisation working for the welfare of Scheduled Tribes	Bahujana Hitaya Education Trust, Sabroom, South Tripura	31.65
		Tripura Adibashi Mahila Samity	34.37
<b>Total</b>			<b>66.02</b>
18.	Propogation of RTI Act-Improving Transparency & Accountability in Govt.	State Institute of Public Administration and Rural Development, Tripura	10.20
		Tripura Information Commission	3.00
<b>Total</b>			<b>13.20</b>
19.	Industrial Infrastructure Upgradation Scheme IIUS DIPP	Tripura Industrial Development Corporation Ltd.	<b>2,645.74</b>
20.	National Rural Livelihood Mission CS	Tripura Rural Livelihood Mission	<b>110.58</b>
21.	Digital India Programme	Tripura State Computerisation Agency	<b>157.00</b>
22.	Swadesh Darshan - Integrated Development of Theme Based Tourism Circuits	Tripura Tourism Development Corporation Ltd.	<b>2,631.35</b>

## Appendix - 1.3 (contd.)

**Statement showing funds directly released by Government of India to the State  
Implementing Agencies and the Non-Governmental Organisations during the year 2016-17  
on various schemes/programmes outside the State Budget**

*(Reference: Paragraph No.1.2.2)*

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)
23.	Kala Sanskriti Vikash Yojana	Bahujana Hitaya Education Trust, Sabroom, South Tripura	25.00
		Classic	1.25
		Cultural Campaign	1.50
		Dharmma Dipa Foundation	10.00
		Learners Educational Society	1.00
		Maha Bodhi Society, Tripura	7.50
		Mahabodhi Society, Tripura	16.00
		Mog Socio Cultural Organisation	2.00
		Natyabhumi	5.55
		Nirghowhs Nikwan Drama Troop	13.95
		North East India Centre for Mass Communication and Cultural Research	0.28
		Sabujkoli Welfare Society	1.59
		Tripura Theatre	8.43
Uttmalok A Socio-Cultural Organisation	0.16		
<b>Total</b>			<b>94.21</b>
24.	Atal Innovation Mission	Atal Innovation Mission Gomati	1.00
		Atal Innovation Mission Unakoti	1.00
<b>Total</b>			<b>2.00</b>
25.	Girls Hostel (CS)	Borok Hoda Thong Society	<b>57.50</b>
26.	Media and Publicity Panchayati Raj	Chalita Bankul ADC Village	<b>10.00</b>
27.	Scheme of RGI Including National Population Register (NPR)	Chief Registrar of Birth and Death, Tripura	<b>23.80</b>
28.	Digital India - E-Learning	Director of Higher Education, Tripura	<b>1.25</b>
29.	Capacity Development SPI	Director of Economics and Statistics, Tripura	<b>44.37</b>
30.	Centenaries and Anniversaries Celebrations	Director of Information & Cultural Affairs, Tripura	<b>4.45</b>
31.	National Education Mission - Saakshar Bharat CS	Jan Shikshan Sansthan, Agartala	<b>26.14</b>
32.	Development of Infrastructure for Promotion of Health Research	Principal and Medical Superintendent AGMC & GB Panth Hospital, Agartala	<b>223.52</b>
33.	Technical Textiles - Scheme for usage of GEO Textiles in North Eastern Region	PWD (NH), Agartala	<b>8.76</b>
34.	National Hidrology Project	PWD (Water Resource), Tripura	<b>18.28</b>
35.	Survey and Research	Ramkrishna Mahavidyalaya	<b>8.94</b>
36.	Incentivization of Panchayat	R.D (Panchayat) Department	<b>104.01</b>
37.	National Mission for Justice Delivery and Legal Reforms	Registrar General, High Court of Tripura	<b>438.36</b>
38.	Pradhan Mantri Koushal Vikas Yojana	Society for Entrepreneurship Development	<b>707.41</b>

## Appendix - 1.3 (concl.)

**Statement showing funds directly released by Government of India to the State  
Implementing Agencies and the Non-Governmental Organisations during the year 2016-17  
on various schemes/programmes outside the State Budget**

*(Reference: Paragraph No. 1.2.2)*

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)
39.	Pradhan Mantri Awas Yojana CS	State Employment Guarantee Fund, Tripura	15.00
40.	Training Scheme for PG & P	State Institute of Public Administration and Rural Development, Tripura	118.03
41.	Management Support to R.D. Programs and Strengthening of District Planning Process in lieu of Programmes	State Institute of Public Administration and Rural Development, Tripura	222.76
42.	Central Assistance to the State for Developing Export Infrastructure and other Allied Activities	Tripura Industrial Development Corporation Limited	330.00
43.	Infrastructure Development Programme	Tripura Industrial Development Corporation Limited	300.00
44.	Marketing Support and Services	Tripura Handloom & Handicraft Development Corporation Ltd.	20.18
45.	Capacity Building and Publicity - IT	Tripura Industrial Development Corporation Limited	7.50
46.	Indigenous Breeds	Tripura Livestock Development Agency	389.00
47.	National Programme for Bovine Breeding	Tripura Livestock Development Agency	238.00
48.	Grid Interactive Renewable Power MNCE	Tripura Renewable Energy Development Agency (TREDA).	10.38
49.	Khelo India National Programme for Development of Sports (An Umbrella Scheme)	Tripura Sports Council	36.71
50.	National AIDS and STD Control Programme (NACO)	Tripura State AIDS Control Society	831.24
51.	National Service Scheme NSS CS	Tripura State NSS Cell	116.14
52.	Environmental Protection and Monitoring	Tripura State Pollution Control Board	13.51
53.	Domestic Promotion and Publicity Including	Tripura Tourism Development Corporation limited	18.00
54.	Rashtriya Yuva Sashaktikaran Karyakram	Village Development Team, Tripura	0.87
55.	National Mission on Sustainable Agriculture, Central Sector	Joint Director of Agriculture, State Agriculture Research Station	594.24
56.	Research Development and International Co-operation	N.B. Institute for Rural Technology	4.72
57.	Capacity Building: Panchayat Sashaktikaran Abhoyan	Panchyati Raj Training Institute, Tripura	830.13
<b>Grand Total</b>			<b>83,067.92</b>

Appendix - 1.4

Time Series Data on State Government Finances

(Reference: Paragraph No.1.3 and 1.10)

(₹ in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Part –A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>7,050.30</b>	<b>7,650.18</b>	<b>9,239.73</b>	<b>9,426.74</b>	<b>9,645.46</b>
(i) Tax Revenue	1,004.65 (14)	1,073.91 (14)	1,174.26 (13)	1,332.25 (14)	1,422.01 (15)
Taxes on Agricultural Income	0.10 (#)	0.83 (#)	0.21 (#)	0.11 (#)	0.10 (#)
Taxes on Sales, Trade, etc.	763.07 (76)	837.09 (78)	909.81 (77)	1,058.48 (79)	1,112.89 (79)
State Excise	114.00 (11)	115.18 (11)	138.96 (12)	143.56 (11)	163.19 (11)
Taxes on Vehicles	30.73 (3)	36.79 (3)	36.09 (3)	37.62 (3)	43.60 (3)
Stamps and Registration Fees	36.71 (4)	39.24 (4)	37.56 (3)	42.49 (3)	41.83 (3)
Land Revenue	26.44 (3)	8.07 (1)	10.76 (1)	5.97 (1)	13.32 (1)
Other Taxes including taxes on commodities and services	33.60 (3)	36.71 (3)	40.87 (4)	44.02 (3)	47.08 (3)
(ii) Non-tax Revenue	178.75 (3)	246.52 (3)	195.64 (2)	262.60 (3)	218.85 (2)
(iii) State's share of Union Taxes and Duties	1,493.18 (21)	1,630.25 (21)	1,730.13 (19)	3,266.02 (35)	3,909.12 (41)
(iv) Grants-in-aid from Government of India	4,373.72 (62)	4,699.50 (62)	6,139.70 (66)	4,565.87 (48)	4,095.48 (42)
<b>2. Misc. Capital Receipts</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>3. Recoveries of Loans and Advances</b>	<b>1.26</b>	<b>0.96</b>	<b>2.18</b>	<b>1.14</b>	<b>0.91</b>
<b>4. Total Revenue and Non-debt Capital Receipts (1+2+3)</b>	<b>7,051.56</b>	<b>7,651.14</b>	<b>9,241.91</b>	<b>9,427.88</b>	<b>9,646.37</b>
<b>5. Public Debt Receipts</b>	<b>834.01</b>	<b>786.98</b>	<b>537.27</b>	<b>1,119.79</b>	<b>1,139.56</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	830.53	783.25	532.07	1,113.86	1,135.94
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India	3.48	3.73	5.20	5.93	3.62
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>7,885.57</b>	<b>8,438.12</b>	<b>9,779.18</b>	<b>1,0547.67</b>	<b>10,785.93</b>
<b>7. Contingency Fund Receipts</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>8. Public Account Receipts</b>	<b>2,173.68</b>	<b>2631.12</b>	<b>2,985.73</b>	<b>3,324.03</b>	<b>3,931.53</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>10,059.25</b>	<b>11,069.24</b>	<b>12,764.91</b>	<b>13,871.70</b>	<b>14,717.46</b>
<b>Part –B: Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>5,212.88</b> <b>(78)</b>	<b>5,948.96</b> <b>(78)</b>	<b>7,442.91</b> <b>(72)</b>	<b>7,868.47</b> <b>(71)</b>	<b>8,855.14</b> <b>(73)</b>
Plan including CSS	1,219.27 (23)	1,399.94 (24)	1,966.46 (26)	1,866.52 (24)	2,255.00 (25)
Non-plan	3,993.61 (77)	4,549.02 (76)	5,476.45 (74)	6,001.95 (76)	6,600.14 (75)

## Appendix - 1.4 (contd.)

## Time Series Data on State Government Finances

(Reference: Paragraph No.1.3 and 1.10)

(`in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
General Services (including Interest Payment)	2,167.48 (42)	2,345.29 (39)	2,676.01 (36)	3,045.18 (39)	3,503.17 (39)
Economic Services	881.43 (17)	1,048.29 (18)	1,402.74 (19)	1,314.47 (17)	1,471.26 (17)
Social Services	2,055.37 (39)	2,407.89 (40)	3,184.34 (43)	3,310.89 (42)	3,682.78 (42)
Grants-in-aid and Contributions	108.60 (2)	147.49 (3)	179.82 (2)	197.93 (2)	197.93 (2)
<b>11. Capital Expenditure</b>	<b>1,483.19</b> <b>(22)</b>	<b>1,640.73</b> <b>(22)</b>	<b>2,832.29</b> <b>(28)</b>	<b>3,188.02</b> <b>(29)</b>	<b>3,293.57</b> <b>(27)</b>
Plan including CSS	1,450.67 (98)	1,646.94 (100)	2,821.41 (99)	3,176.31 (99)	3,274.65 (99)
Non-Plan	32.52 (2)	(-) 6.21 (#)	10.88 (0.39)	11.71 (1)	18.92 (1)
General Services	188.08 (13)	245.61 (15)	334.63 (12)	147.54 (5)	204.55 (6)
Economic Services	690.11 (46)	737.93 (45)	1,654.93 (58)	2,342.14 (73)	1,668.06 (51)
Social Services	605.00 (41)	657.19 (40)	838.15 (30)	698.34 (22)	1,420.96 (43)
<b>12. Disbursement of Loans and Advances</b>	<b>18.93</b>	<b>15.77</b>	<b>15.74</b>	<b>21.84</b>	<b>27.28</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>6,715.00</b>	<b>7,605.46</b>	<b>10,290.94</b>	<b>1,1078.33</b>	<b>12,175.99</b>
<b>14. Repayments of Public Debt</b>	<b>312.49</b>	<b>219.91</b>	<b>300.00</b>	<b>447.29</b>	<b>512.63</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	281.28	172.14	268.78	415.65	481.01
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India <sup>‡</sup>	31.21	47.77	31.22	31.64	31.62
<b>15. Appropriation to Contingency Fund</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>16. Total Disbursement out of Consolidated Fund (13+14+15)</b>	<b>7,027.49</b>	<b>7,825.37</b>	<b>10,590.94</b>	<b>11,525.62</b>	<b>12,688.62</b>
<b>17. Contingency Fund Disbursements</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>18. Public Account Disbursements</b>	<b>1,893.66</b>	<b>2,116.13</b>	<b>2,580.42</b>	<b>2,964.47</b>	<b>3,134.96</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>8,921.15</b>	<b>9,941.50</b>	<b>13,171.36</b>	<b>14,490.09</b>	<b>15,823.58</b>
<b>Part –C: Deficits</b>					
<b>20. Revenue Deficit (-)/ Surplus (+) (1-10)</b>	<b>(+) 1,837.42</b>	<b>(+) 1,701.22</b>	<b>(+) 1,796.82</b>	<b>(+) 1,558.27</b>	<b>(+) 790.32</b>
<b>21. Fiscal Deficit (-) / Surplus (+) (4 - 13)</b>	<b>(+) 336.56</b>	<b>(+) 45.68</b>	<b>(-) 1,049.03</b>	<b>(-) 1,650.45</b>	<b>(-) 2,529.62</b>
<b>22. Primary Surplus (+)/ Deficit (-)</b>	<b>(+) 869.37</b>	<b>(+) 636.64</b>	<b>(-) 367.35</b>	<b>(-) 921.06</b>	<b>(-) 1,735.31</b>
<b>Part –D: Other Data</b>					
<b>23. Interest Payments (percentage of Revenue Expenditure)</b>	<b>532.81</b> <b>(10)</b>	<b>590.96</b> <b>(10)</b>	<b>681.68</b> <b>(9)</b>	<b>729.39</b> <b>(9)</b>	<b>794.31</b> <b>(9)</b>

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

## Appendix - 1.4 (contd.)

## Time Series Data on State Government Finances

(Reference: Paragraph No.1.3 and 1.10)

(₹ in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
24. Financial Assistance to Local Bodies etc.	330.48	242.80	384.19	444.80	688.48
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)*	21663	25593	29667	32861.70 (P)	36,879.70 (A)
28. Outstanding Fiscal Liabilities** (year-end)	7,683.07	8,737.61	9,331.58	10,395.19	11,891.21
29. Outstanding guarantees (year-end)	193.27	187.80	241.48	287.78	312.53
30. Maximum amount guaranteed during the year	121.42	25.00	79.00	NA	64.00
31. Number of incomplete projects <sup>1</sup>	14	28	18	35	92
32. Capital blocked in incomplete projects	79.70	166.26	159.16	301.84	966.15
<b>Part- E: Fiscal Health Indicators</b>					
<b>I. Resource Mobilisation</b>					
Own Tax Revenue/GSDP (ratio)	4.72	4.29	4.03	4.02	3.86
Own Non-tax Revenue/GSDP (ratio)	0.84	0.98	0.67	0.79	0.59
Central Transfers/GSDP (ratio)	27.56	25.28	27.03	23.59	21.70
<b>II. Expenditure Management</b>					
Total Expenditure/GSDP (ratio)	31.54	30.37	35.35	33.38	33.02
Total Expenditure/Revenue Receipts (ratio)	95.24	99.42	111.38	117.52	126.23
Revenue Expenditure/Total Expenditure (ratio)	77.63	78.22	72.32	71.02	72.73
Expenditure on Social Services/Total Expenditure (ratio)	39.62	40.30	39.09	36.19	41.92
Expenditure on Economic Services/Total Expenditure (ratio)	23.40	23.49	29.76	33.01	25.78
Capital Expenditure/Total Expenditure (ratio)	22.09	21.57	27.52	28.78	27.05
Capital Expenditure on Social and Economic Services/Total Expenditure	19.29	18.34	24.27	27.47	25.36
<b>III. Management of Fiscal Imbalances</b>					
Revenue (Surplus/Deficit)/GSDP (ratio)	8.63	6.79	6.17	4.69	2.14
Fiscal (Surplus/Deficit)/GSDP (ratio)	(+) 1.58	(+) 0.18	(-) 3.60	(-) 4.97	(-) 6.86
Primary Deficit (Surplus/Deficit)/GSDP (ratio)	(+) 4.08	(+) 2.54	(-) 1.26	(-) 2.77	(-) 4.70
Revenue Surplus/Fiscal Surplus (ratio)	(+) 545.94	(+) 3,724.21	(-) 171.29	(-) 94.41	(-) 31.24
Primary Revenue Balance/GSDP (ratio)	11.13	9.15	7.21	6.89	4.30
<b>IV. Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP (ratio)	36.09	34.90	32.05	31.32	32.24
Fiscal Liabilities/RR (ratio)	108.97	114.08	100.99	110.27	123.28
Interest Payments/RR	7.56	7.72	7.44	7.74	8.23
Debt Redemption (Principal + Interest)/Total Debt Receipts (ratio)	85.23	81.06	72.42	81.62	114.68

<sup>1</sup> Number of incomplete projects from the year 2012-13 to 2016-17 involving ₹ 5 crore and above.

## Appendix - 1.4 (concl.)

## Time Series Data on State Government Finances

(Reference: Paragraph No.1.3 and 1.10)

(`in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
<b>V. Other Fiscal Health Indicators</b>					
Return on Investment (` in crore)	0.67	Nil	0.51 <sup>§</sup>	13.41	0.05
Balance from Current Revenue (` in crore)	(+) 265.16	(-) 397.72	(-) 2,289.89	(+) 108.06	(+) 258.94
Financial Assets/Liabilities (ratio)	2.17	2.22	2.34	2.35	2.25
<p>* GSDP (Base year 2011-12) figures have been arrived at on current market prices as per information furnished by the Directorate of Economic &amp; Statistics, Government of Tripura.</p> <p>** Apart from Public Debt, includes other liabilities (i.e., Small Savings, etc., Reserve Fund and Deposit).</p> <p>§ Only ₹ 50.76 lakh.</p> <p><b>Note1:</b> Figure in bracket indicates the percentage to Revenue Receipts.</p> <p><b>Note2:</b> Figures in brackets represent percentage to total of each sub-heading.</p> <p># Negligible</p>					

**Appendix - 1.5**  
**Assets and Liabilities**  
(Reference: Paragraph No. 1.9)

(₹ in crore)

As on 31 March 2016		Liabilities		As on 31 March 2017	
5,680.71		<b>Internal Debt</b>			6,335.65
	3,247.94	Market Loans bearing interest		4,001.32	
	0.06	Market Loans not bearing interest		0.06	
	65.65	Loans from LIC of India		50.56	
	1,534.39	Special Securities to National Small Savings Fund of Central Government		1,421.82	
	832.67	Loans from other Institutions		861.89	
<b>295.72</b>		<b>Loans and Advances from Central Government</b>			<b>267.71</b>
	0.18	Pre- 1984-85 Loans		0.18	
	5.02	Non-Plan Loans		4.45	
	267.15	Loans for State Plan Schemes		241.30	
	16.43	Loans for Centrally Sponsored Plan Schemes		16.00	
	-	Ways and Means Advances		-	
	6.94	Loans for Special Schemes		5.78	
<b>3,355.00</b>		<b>Small Savings, Provident Funds, etc.</b>			<b>3,751.00</b>
<b>88.91</b>		<b>Reserve Fund bearing interest</b>			<b>208.61</b>
<b>536.12</b>		<b>Reserve Fund (including Sinking Funds)</b>			<b>536.76</b>
<b>438.73</b>		<b>Deposits not bearing interest</b>			<b>791.48</b>
<b>10.00</b>		<b>Contingency Fund</b>			<b>10.00</b>
<b>14,011.57</b>		<b>Accumulated surplus on Government Account</b>			<b>14,801.89</b>
	12,453.30	Accumulated Surplus at the beginning of the year		14,011.57	
	1,558.27	Add: revenue surplus for the current year		790.32	
<b>24,416.76</b>		<b>Total: Liabilities</b>			<b>26,703.10</b>
<b>Assets</b>					
<b>21,309.72</b>		<b>Gross capital outlay on Fixed Assets</b>			<b>24,603.29</b>
	1,385.69	Investment in Government Companies and Statutory Corporations, etc.		1,446.06	
	19,924.03	Other Capital Outlay on General, Social and Economic Services		23,157.23	
<b>161.30</b>		<b>Loans and Advances by the State Government</b>			<b>187.67</b>
	106.80	Other Development Loans		119.80	
	11.00	Loans to Government Servants		11.12	
	43.50	Loans for Power Projects		56.75	
<b>1.68</b>		<b>Other Advances</b>			<b>0.14</b>
<b>187.31</b>		<b>Suspense and Miscellaneous Balances</b>			<b>194.79</b>
<b>(-) 5.60</b>		<b>Remittance Balances</b>			<b>(-) 12.02</b>
<b>2,762.35</b>		<b>Cash Balance</b>			<b>1,729.23</b>
	(-) 1.13	Cash in Treasuries and local remittance		(-) 1.13	
	19.72	Departmental Cash Balance including permanent advances		41.59	
	529.21 <sup>#</sup>	Investment of earmarked funds		631.92	
	2,207.79	Cash balance investment		1,356.72	
	6.76	Deposits with Reserve Bank of India*		(-) 299.87	
<b>24,416.76</b>		<b>Total: Assets</b>			<b>26,703.10</b>

\* Minus balance was the net difference between receipts and disbursement of the State Government after incorporating all adjustments made by RBI for the year 2016-17.

# Excludes ₹ 73.00 crore being investment in nationalised banks from SDRF during 2015-16.

**Explanatory Notes for Appendices 1.2 and 1.5**

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts, Government accounts being mainly on cash basis, the surplus on Government account, as shown in **Appendix 1.5** indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include other pending settlements, etc. There was a difference of ₹ 18.48 crore (Debit) between the figures reflected in the Accounts (credit: ₹ 299.87 crore) and that intimated by the Reserve Bank of India (Debit: ₹ 318.35 crore) under "Deposits with Reserve Bank" (March 2017).

## Appendix - 2.1

## List of grants with savings of ₹ 20 lakh and above during 2016-17

(Reference: Paragraph No. 2.3.1)

(₹ in lakh)

Sl. No.	No. and Name of the Grant	Total Provision	Total Expenditure	Amount of Savings	Amount Surrendered
<b>Revenue-Voted</b>					
1.	1 – Department of Parliamentary Affairs	2296.12	1539.86	756.26	559.42
2.	4 – Election Department	1110.53	1043.93	66.60	0.00
3.	5 – Law Department	6749.00	4946.10	1802.90	1185.26
4.	6 – Revenue Department	16869.97	13934.37	2935.60	1632.43
5.	7 - General Administration (Administrative Reform) Department	334.50	247.12	87.38	30.53
6.	9 – Statistical Department	769.31	615.22	154.09	33.77
7.	10 – Home (Police) Department	111581.37	96830.31	14751.06	7127.56
8.	11 – Transport Department	2684.63	2402.63	282.00	6.30
9.	12 – Co-operation Department	2345.00	1797.49	547.51	463.67
10.	13- Public Works (Roads and Buildings) Department	40780.33	37402.71	3377.62	13.00
11.	14 - Power Department	10104.50	9093.56	1010.94	996.53
12.	15 - Public Works (Water Resource) Department	12956.24	8800.98	4155.26	1449.58
13.	16 – Health Department	26237.85	22909.96	3327.89	0.00
14.	17 – Information, Cultural Affairs and Tourism Department	2916.85	2585.50	331.35	126.00
15.	19 – Tribal Welfare Department	120358.42	85838.65	34519.77	15932.33
16.	20 – Welfare of Scheduled Castes Department	52173.53	34203.52	17970.01	7007.43
17.	21 – Food, Civil Supplies and Consumers Affairs Department	10933.32	9266.36	1666.96	343.57
18.	23 - Panchayati Raj Department	22994.43	22061.02	933.41	254.96
19.	24 -Industries and Commerce Department	4179.15	3602.11	577.04	343.22
20.	25 - Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	2372.78	1690.21	682.57	442.00
21.	26 – Fisheries Department	4714.25	4391.42	322.83	0.00
22.	27 – Agriculture Department	22278.70	16994.79	5283.91	2283.70
23.	28 – Horticulture Department	7420.75	7200.64	220.11	335.12
24.	29 – Animal Resource Development Department	8889.85	7367.09	1522.76	702.24
25.	30 – Forest Department	8550.30	7284.25	1266.05	446.06
26.	31 - Rural Development Department	13468.35	11398.34	2070.01	180.90
27.	32 – Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	1686.37	1577.00	109.37	101.04
28.	33 – Science Technology & Environment Department	783.65	742.16	41.49	0.00
29.	34 – Planning and Coordination Department	11051.78	343.12	10708.66	10670.38
30.	35 – Urban Development Department	16229.01	14206.70	2022.31	658.00
31.	36 – Home (Jail) Department	2634.40	2310.39	324.01	162.08

## Appendix - 2.1 (contd...)

## List of grants with savings of ₹ 20 lakh and above during 2016-17

(Reference: Paragraph No. 2.3.1)

(₹ in lakh)

Sl. No.	No. and Name of the Grant	Total Provision	Total Expenditure	Amount of Savings	Amount Surrendered
32.	37 – Labour Organisation	1019.49	814.42	205.07	74.83
33.	38 – General Administration (Printing and Stationery) Department	1386.00	1096.59	289.41	130.94
34.	39 - Education (Higher) Department	14558.26	10574.07	3984.19	2891.02
35.	40 – Education (School) Department	89824.83	79482.95	10341.88	0.00
36.	41 – Education (Social) Department	42706.66	36435.08	6271.58	304.12
37.	42 – Education (Sports and Youth Programme) Department	7468.73	5027.23	2441.50	1959.21
38.	43 – Finance Department	209968.00	121584.44	88383.56	86127.22
39.	44 – Institutional Finance Department	325.50	288.92	36.58	10.17
40.	45 – Taxes and Excise	2418.24	2230.23	188.01	0.00
41.	46 – Treasuries	745.82	664.97	80.85	0.00
42.	49 – Fire Service Organisation	6305.05	5381.57	923.48	366.55
43.	52 – Family Welfare and Preventive Medicine	25872.10	21781.97	4090.13	1036.38
44.	53 - Tribal Welfare (Research) Department	392.71	273.00	119.71	0.00
45.	55 - Employment	586.03	435.93	150.10	2.00
46.	56 – Information Technology Department	403.67	239.02	164.65	152.70
47.	57 – Welfare of Minorities Department	3616.36	3195.36	421.00	0.00
48.	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	465.32	395.22	70.10	0.00
49.	59 – Tourism Department	274.64	226.86	47.78	20.33
50.	61 - Welfare of Other Backward Classes Department	4584.00	2989.46	1594.54	0.00
51.	62 – Education (Elementary) Department	78089.75	66642.59	11447.16	853.36
<b>Total Revenue-Voted:</b>		<b>1039466.40</b>	<b>794387.39</b>	<b>245079.01</b>	<b>147415.91</b>
<b>Capital – Voted</b>					
52.	4 – Election Department	200.00	153.10	46.90	0.00
53.	5 – Law Department	4870.00	266.23	4603.77	2060.00
54.	6 – Revenue Department	5291.88	3636.81	1655.07	0.00
55.	10 – Home (Police) Department	4356.32	1458.73	2897.59	717.74
56.	11 – Transport Department	1707.68	1367.71	339.97	0.00
57.	14 - Power Department	5904.88	373.90	5530.98	0.00
58.	15 - Public Works (Water resource) Department	3081.65	658.97	2422.68	397.05
59.	16 – Health Department	6438.71	5144.47	1294.24	0.00
60.	17 – Information, Cultural Affairs and Tourism Department	246.05	114.21	131.84	0.00
61.	19 – Tribal Welfare Department	244086.78	135178.68	108908.10	70066.11
62.	20 – Welfare of Scheduled Castes Department	91029.37	53904.74	37124.63	23142.22
63.	21 – Food, Civil Supplies and Consumers Affairs Department	1271.34	528.00	743.34	519.00
64.	23 – Panchayati Raj Department	452.60	80.30	372.30	0.00

## Appendix - 2.1 (contd...)

## List of grants with savings of ₹ 20 lakh and above during 2016-17

(Reference: Paragraph No. 2.3.1)

(₹ in lakh)

Sl. No.	No. and Name of the Grant	Total Provision	Total Expenditure	Amount of Savings	Amount Surrendered
65.	25 – Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	706.16	565.97	140.19	122.00
66.	26 – Fisheries Department	119.25	33.43	85.82	71.44
67.	27 – Agriculture Department	10120.18	6779.48	3340.70	1368.32
68.	29 – Animal Resource Development Department	911.45	351.63	559.82	493.19
69.	30 – Forest Department	2616.00	2366.00	250.00	94.00
70.	31 – Rural Development Department	43520.83	20740.21	22780.62	15318.94
71.	35 – Urban Development Department	27981.43	24885.31	3096.12	0.00
72.	36 – Home (Jail) Department	1292.46	657.51	634.95	194.48
73.	38 – General Administration (Printing and Stationery)	200.00	0.00	200.00	100.00
74.	39 – Education (Higher) Department	4925.57	3955.30	970.27	0.00
75.	40 – Education (School) Department	2286.03	1747.34	538.69	0.00
76.	42 – Education (Sports and Youth Programme) Department	6479.25	571.03	5908.22	5453.71
77.	43 – Finance Department	150.00	70.00	80.00	0.00
78.	49 – Fire Service Organisation	1015.00	259.72	755.28	522.03
79.	51 – Public Works (Drinking Water and Sanitation) Department	15178.73	11106.13	4072.60	2103.77
80.	52 – Family Welfare and Preventive Medicine	15359.78	2755.24	12604.54	0.00
81.	55 - Employment	364.00	260.00	104.00	0.00
82.	56–Information Technology Department	1148.52	719.16	429.36	377.36
83.	57 – Welfare of Minorities Department	7553.65	2529.29	5024.36	639.23
84.	59 – Tourism	256.52	146.00	110.52	110.52
85.	61 – Welfare of Other Backward Classes Department	650.00	50.00	600.00	500.00
86.	62 –Education (Elementary) Department	2089.84	342.95	1746.89	49.59
<b>Total Capital- Voted:</b>		<b>513861.91</b>	<b>283757.55</b>	<b>230104.36</b>	<b>124420.70</b>
<b>Revenue-Charged</b>					
87.	8-General Administration (P&T)	504.00	414.15	89.85	52.00
88.	12 – Co-operation Department	200.00	107.16	92.84	0.00
89.	13- Public Works (Roads and Buildings) Department	8050.00	5486.58	2563.42	0.00
90.	15 - Public Works (Water resource) Department	185.68	119.11	66.57	0.00
91.	16 – Health Department	250.00	219.27	30.73	0.00
92.	35 – Urban Development Department	120.00	0.00	120.00	0.00
93.	43 – Finance Department	90744.00	72755.96	17988.04	0.00
94.	48 – High Court	1566.84	1439.95	126.89	0.00
95.	51 – Public Works (Drinking Water and Sanitation) Department	273.76	181.30	92.46	0.00

## Appendix - 2.1 (concl...)

## List of grants with savings of ₹ 20 lakh and above during 2016-17

(Reference: Paragraph No. 2.3.1)

(₹ in lakh)

Sl. No.	No. and Name of the Grant	Total Provision	Total Expenditure	Amount of Savings	Amount Surrendered
96.	52 – Family Welfare and Preventive Medicine	400.00	299.99	100.01	50.00
<b>Total Revenue-Charged:</b>		<b>102294.28</b>	<b>81023.47</b>	<b>21270.81</b>	<b>102.00</b>
<b>Capital-Charged</b>					
97.	35 – Urban Development Department	50.00	0.00	50.00	0.00
98.	43 – Finance Department	50000.00	38113.34	11886.66	0.00
<b>Total Capital-Charged:</b>		<b>50050.00</b>	<b>38113.34</b>	<b>11936.66</b>	<b>0.00</b>
<b>Grand Total</b>		<b>1705672.59</b>	<b>1197281.75</b>	<b>508390.84</b>	<b>271938.61</b>

## Appendix - 2.2

## List of Grants indicating Persistent Savings of more than ₹ 1 crore during 2012-17

(Reference: Paragraph No. 2.3.2)

('₹in crore)

Sl. No.	Number and name of grant	Amount of savings				
		2012-13	2013-14	2014-15	2015-16	2016-17
<b>Revenue-Voted</b>						
1.	6 – Revenue Department	29.67	31.66	25.21	29.44	29.36
2.	10 – Home (Police) Department	47.48	135.08	115.68	98.38	147.51
3.	12 – Co-operation Department	3.35	3.12	2.57	2.61	5.48
4.	19 – Tribal Welfare Department	177.22	287.06	462.69	594.45	345.19
5.	20 – Welfare of Scheduled Castes Department	163.68	128.91	199.80	270.77	179.70
6.	26 – Fisheries Department	4.09	6.97	9.86	5.45	3.23
7.	27 – Agriculture Department	69.52	24.78	9.81	64.79	52.84
8.	29 – Animal Resource Development Department	8.27	10.13	2.69	8.68	15.23
9.	30 – Forest Department	5.31	14.27	18.81	7.56	12.66
10.	35 – Urban Development Department	26.34	56.40	77.81	44.75	20.22
11.	39 – Education (Higher) Department	14.83	19.31	32.14	37.91	39.84
12.	40 – Education (School) Department	79.88	84.02	61.59	124.30	103.42
13.	41 – Education (Social) Department	52.27	79.99	48.62	118.79	62.72
14.	52 – Family Welfare and Preventive Medicine	103.07	169.22	129.16	66.06	40.90
<b>Capital-Voted</b>						
15.	6 – Revenue Department	23.53	4.31	1.32	12.61	16.58
16.	13 – Public Works (Roads and Buildings) Department	21.29	49.15	34.93	83.22	22.00
17.	15 – Public Works (Water Resource) Department	42.84	44.05	44.09	68.52	24.23
18.	16 – Health Department	30.80	24.34	19.32	27.65	12.94
19.	19 – Tribal Welfare Department	354.83	283.25	546.64	872.00	1089.08
20.	20 – Welfare of Scheduled Castes Department	204.98	191.34	353.07	430.56	371.25
21.	27 – Agriculture Department	82.87	79.79	108.03	105.33	33.41
22.	39 – Education (Higher) Department	24.88	19.43	28.40	1.45	9.70
23.	40 – Education (School) Department	41.11	30.65	9.76	25.22	5.39
24.	52 – Family Welfare and Preventive Medicine	14.26	13.92	6.07	146.44	126.05

## Appendix - 2.3

## Statement of various Grants/Appropriations where excess expenditure occurred during the year 2016-17 which are required to be regularised

(Reference: Paragraph No. 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)
<b>Revenue – Voted</b>					
1.	27	Agriculture Department	246.00	252.04	6.04
2.	51	Public Works (Drinking Water and Sanitation) Department	13802.86	14211.24	408.38
3.	60	Kokborok and other Minority Language Department	38.16	39.62	1.46
<b>Capital – Voted</b>					
4.	13	Public Works (Roads and Buildings) Department	43332.91	45533.22	2200.31
5.	24	Industries and Commerce Department	4274.59	4502.14	227.55
<b>Capital – Charged</b>					
6.	13	Public Works (Roads and Buildings) Department	10339.00	11875.35	1536.35
<b>Total :</b>			<b>72033.52</b>	<b>76413.61</b>	<b>4380.09</b>

## Appendix - 2.4

Statement showing cases where supplementary provision proved unnecessary (by more than ₹ 10 lakh) during the year 2016-17

(Reference: Paragraph No.2.3.5)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision obtained
<b>Revenue-Voted</b>					
1.	6 – Revenue Department	16791.16	13934.37	2856.79	78.81
2.	9 – Statistical Department	751.40	615.22	136.18	17.91
3.	10 – Home (Police) Department	110859.35	96830.31	14029.04	722.02
4.	13- Public Works (Roads and Buildings) Department	39963.00	37402.71	2560.29	817.33
5.	15 – Public Works (Water resource) Department	12902.70	8800.98	4101.72	53.54
6.	16 – Health Department	23894.89	22909.96	984.93	2342.96
7.	17 – Information, Cultural Affairs and Tourism Department	2905.80	2585.50	320.30	11.05
8.	19 – Tribal Welfare Department	92576.36	85838.65	6737.71	27782.06
9.	20 – Welfare of Scheduled Castes Department	41199.84	34203.52	6996.32	10973.69
10.	21 – Food, Civil Supplies and Consumers Affairs Department	22731.58	22061.02	670.56	262.85
11.	24 -Industries and Commerce Department	4079.40	3602.11	477.29	99.75
12.	27 – Agriculture Department	20639.86	16994.79	3645.07	1638.84
13.	29-Animal Resource Development Department	7555.18	7367.09	188.09	1334.67
14.	30 – Forest Department	7630.20	7284.25	345.95	920.10
15.	32-Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	1638.54	1577.00	61.54	47.83
16.	34-Planning and Coordination Department	11030.70	343.12	10687.58	21.08
17.	37-Labour Organisation	983.40	814.42	168.98	36.09
18.	39-Education (Higher) Department	14474.98	10574.07	3900.91	83.28
19.	41 – Education (Social) Department	36743.86	36435.08	308.78	5962.80
20.	42 – Education (Sports & Youth Programme) Department	7272.07	5027.23	2244.84	196.66
21.	46 – Treasuries	682.00	664.97	17.03	63.82
22.	53-Tribal Welfare (Research) Department	315.00	273.00	42.00	77.71
23.	55-Employment	509.31	435.93	73.38	76.72
24.	59-Tourism	262.50	226.86	35.64	12.14

## Appendix - 2.4 (concl...)

Statement showing cases where supplementary provision proved unnecessary (by more than ₹ 10 lakh) during the year 2016-17

(Reference: Paragraph No.2.3.5)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision obtained
25.	61 – Welfare of Other Backward Classes Department	4499.00	2989.46	1509.54	85.00
26.	62- Education (Elementary) Department	75573.48	66642.59	8930.89	2516.27
<b>Total Revenue-Voted:</b>		<b>558465.56</b>	<b>486434.21</b>	<b>72031.35</b>	<b>56234.98</b>
<b>Revenue-Charged</b>					
27.	15 – Public Works (Water resource) Department	170.00	119.11	50.89	15.68
<b>Capital-Voted</b>					
28.	10 – Home (Police) Department	2631.00	1458.73	1172.27	2631.00
29.	14-Power Department	1301.00	373.90	927.10	4603.88
30.	15 – Public Works (Water resource) Department	1778.82	658.97	1119.85	1302.83
31.	19 – Tribal Welfare Department	188484.25	135178.68	53305.57	55602.53
32.	20 – Welfare of Scheduled Castes Department	72732.16	53904.74	18827.42	18297.21
33.	25-Industries & Commerce (Handloom, Handicrafts and Sericulture)	661.00	565.97	95.03	45.16
34.	29-Animal Resource Development Department	593.00	351.63	241.37	318.45
35.	30 – Forest Department	2590.00	2366.00	224.00	26.00
36.	36 – Home (Jail) Department	910.00	657.51	252.49	382.46
37.	51- Public Works (Drinking Water and Sanitation) Department	12738.44	11106.13	1632.31	2440.29
38.	56–Information Technology Department	923.36	719.16	204.20	225.16
39.	57 – Welfare of Minorities Department	7264.80	2529.29	4735.51	288.85
40.	62 – Education (Elementary) Department	2030.00	342.95	1687.05	59.84
<b>Total Capital – Voted:</b>		<b>294637.83</b>	<b>210213.66</b>	<b>84424.17</b>	<b>86223.66</b>
<b>Grand Total</b>		<b>853273.39</b>	<b>696766.98</b>	<b>156506.41</b>	<b>142474.32</b>

## Appendix - 2.5

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

(Reference: Paragraph No. 2.3.5)

(₹ in lakh)

Sl. No.	Number and Name of the Grant/Appropriation	Original Provision	Actual Expenditure	Supplement -ary required	Supplementa-ry provision obtained	Excess (+)/ Savings (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Revenue-Voted</b>						
1.	4-Election Department	924.00	1043.93	119.93	186.53	(-) 66.60
2.	11-Transport Department	2040.50	2402.63	362.13	644.13	(-) 282.00
3.	21-Food, Civil Supplies and Consumers Affairs Department	8538.70	9266.36	727.66	2394.62	(-) 1666.96
4.	26-Fisheries Department	3427.11	4391.42	964.31	1287.14	(-) 322.83
5.	28- Horticulture Department	7121.09	7200.64	79.55	299.66	(-) 220.11
6.	31-Rural Development Department	10749.93	11398.34	648.41	2718.42	(-) 2070.01
7.	35-Urban Development Department	11793.32	14206.70	2413.38	4435.69	(-) 2022.31
8.	40-Education (School) Department	75015.12	79482.95	4467.83	14809.71	(-) 10341.88
9.	45-Taxes and Excise	1436.00	2230.23	794.23	982.24	(-) 188.01
10.	51-Public Works (Drinking Water and Sanitation) Department	10399.84	14211.24	3811.40	3403.02	(+) 408.38
11.	52-Family Welfare and Preventive Medicine	20507.15	21781.97	5086.22	5364.95	(-) 4090.13
12.	57-Welfare of Minorities Department	2504.70	3195.36	690.66	1111.66	(-) 421.00
<b>Capital-Voted</b>						
13.	4-Election Department	0.00	153.10	46.90	200.00	(-) 46.90
14.	6-Revenue Department	3137.50	3633.60	496.10	2154.38	(-) 1658.28
15.	11-Transport Department	1253.56	1367.71	114.15	454.12	(-) 339.97
16.	13-Public Works (Roads and Buildings) Department	28653.04	45533.22	16880.18	14679.87	(+) 2200.31
17.	16-Health Department	1265.63	5144.47	3878.84	5173.08	(-) 1294.24
18.	24-Industies and Commerce Department	1877.60	4502.14	2624.54	2396.99	(+) 227.55
19.	35-Urban Development Department	12115.76	24885.31	12769.55	15865.67	(-) 3096.16
20.	39-Education (Higher) Department	2693.30	3955.30	1262.00	2232.27	(-) 970.27
21.	40-Education (School) Department	573.57	1747.34	1173.77	1712.46	(-) 538.69
22.	52-Family Welfare and Preventive Medicine	1313.50	2755.24	1441.74	14046.28	(-) 12604.54
23.	55-Employment	0.00	260.00	260.00	364.00	(-) 104.00

## Appendix - 2.5 (concl...)

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

(Reference: Paragraph No. 2.3.5)

(₹ in lakh)

Sl. No.	Number and Name of the Grant/Appropriation	Original Provision	Actual Expenditure	Supplement-ary required	Supplementa-ry provision obtained	Excess (+)/ Savings (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Capital-Charged</b>						
24.	13-Public Works (Roads and Buildings) Department	10000.00	11875.35	1875.35	339.00	(+) 1536.35
<b>Revenue-Charged</b>						
25.	51-Public Works (Drinking Water and Sanitation) Department	0.00	181.30	181.30	273.76	(-) 92.46

## Appendix 2.6

**Statement of cases where supplementary provision proved excessive by more than ₹ 1 crore**  
(Reference: Paragraph 2.3.5)

(₹ in crore)

Sl. No.	Number and name of Grant/Appropriation	Original provision	Actual expenditure	Additional requirement	Supplementary provision	Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Revenue-Voted</b>						
1.	11-Transport Department	20.41	24.03	3.62	6.44	2.82
2.	21-Food, Civil Supplies and Consumers Affairs Department	85.39	92.66	7.27	23.94	16.67
3.	26-Fisheries Department	34.27	43.91	9.64	12.87	3.23
4.	28-Horticulture Department	71.21	72.01	0.80	3.00	2.20
5.	31-Rural Development Department	107.50	113.98	6.48	27.18	20.70
6.	35-Urban Development Department	117.93	142.07	24.14	44.36	20.22
7.	40-Education (School) Department	750.15	794.83	44.68	148.10	103.42
8.	45-Taxes and Excise	14.36	22.30	7.94	9.82	1.88
9.	52-Family Welfare and Preventive Medicine	205.07	217.82	12.75	53.65	40.90
10.	57-Welfare of Minorities Department	25.05	31.95	6.90	11.12	4.22
<b>Capital-Voted</b>						
11.	6-Revenue Department	31.38	36.34	4.96	21.54	16.58
12.	11-Transport Department	12.54	13.68	1.14	4.54	3.40
13.	16-Health Department	12.66	51.44	38.78	51.73	12.95
14.	23-Panchayati Raj Department	0.54	0.80	0.26	3.98	3.72
15.	35-Urban Development Department	121.16	248.85	127.69	158.65	30.96
16.	39-Education (Higher) Department	26.93	39.55	12.62	22.32	9.70
17.	40-Education (School) Department	5.74	17.47	11.72	17.12	5.40
18.	52-Family Welfare and Preventive Medicine	13.14	27.55	14.41	140.46	126.05
<b>Total:</b>		<b>1655.43</b>	<b>1991.24</b>	<b>335.81</b>	<b>760.82</b>	<b>425.01</b>

## Appendix - 2.7

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2016-17

(Reference: Paragraph No. 2.3.6)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Re-appropriation	Final excess(+)/ savings (-)
1.	1-Department of Parliamentary Affairs	(i) 2011-02-101-05 (Non-Plan)	(-) 467.06	(-) 186.01
2.	4-Election Department	(i) 2015-00-102-05 (Non-Plan)	(+) 14.45	(-) 46.32
3.	5-Law Department	(i) 2014-00-105-22 (Non-Plan)	(-) 129.03	(-) 191.62
		(ii) 2014-00-106-22 (Non-Plan)	(-) 303.80	(-) 56.86
		(iii) 2014-00-108-22 (Non-Plan)	(-) 575.01	(-) 177.75
		(iv) 2014-00-114-22 (Non-Plan)	(-) 126.38	(-) 138.71
		(v) 2014-00-117-22 (Non-Plan)	(-) 99.10	(-) 21.73
		(vi) 2014-00-114-43 (Non-Plan)	(+) 66.90	(-) 28.68
4.	6-Revenue Department	(i) 2029-00-101-05 (Non-Plan)	(-) 400.00	(+) 341.91
		(ii) 2029-00-103-05 (Non-Plan)	(-) 252.00	(-) 147.11
		(iii) 2030-03-001-98 (Non-Plan)	(-) 110.00	(-) 345.56
		(iv) 2053-00-094-05 (Plan)	(-) 3.33	(-) 38.41
		(v) 2506-00-001-05 (Non-Plan)	(-) 8.74	(-) 22.71
		(vi) 2506-00-001-98 (Non-Plan)	(-) 250.00	(-) 851.97
		(vii) 3454-01-800-99 (Non-Plan)	(+) 155.80	(-) 46.76
		(viii) 4070-00-800-05 (Plan)	(-) 24.33	(-) 32.42
5.	7-General Administration (AR) Department	(i) 2062-00-104-05 (Non-Plan)	(-) 7.56	(-) 35.13
		(ii) 2070-00-105-05 (Non-Plan)	(-) 8.00	(-) 27.87
6.	8-General Administration (P&T) Department	(i) 2051-00-102-05 (Plan)	(-) 52.00	(-) 37.85
7.	9-Statistical Department	(i) 3454-02-201-99 (Non-Plan)	(+) 63.88	(-) 48.15
8.	10-Home (Police) Department	(i) 2055-00-001-08 (Non-Plan)	(+) 556.13	(-) 157.80
		(ii) 2055-00-003-08 (Non-Plan)	(-) 316.94	(-) 204.94
		(iii) 2055-00-101-08 (Non-Plan)	(-) 643.07	(-) 143.32
		(iv) 2055-00-108-11 (Non-Plan)	(-) 837.31	(-) 739.15
		(v) 2055-00-108-12 (Non-Plan)	(-) 3199.42	(-) 2201.79
		(vi) 2055-00-109-08 (Non-Plan)	(-) 1358.80	(-) 3504.63
		(vii) 2055-00-109-09 (Non-Plan)	(-) 556.16	(-) 111.21
		(viii) 2070-00-107-10 (Non-Plan)	(-) 226.44	(-) 106.32
		(ix) 4055-00-207-08 (Non-Plan)	(-) 93.87	(-) 736.65
		(x) 4055-00-800-91 (CASP)	(+) 170.49	(-) 69.92
9.	11-Transport Department	(i) 5055-00-050-91 (CASP)	(-) 44.01	(-) 156.02
		(ii) 5055-00-050-90 (Plan)	(-) 23.06	(-) 28.94
10.	12-Co-operation Department	(i) 2425-00-001-98 (Non-Plan)	(-) 191.40	(-) 152.33
11.	13-Public Works (Roads and Buildings) Department	(i) 2059-80-001-25 (Non-Plan)	(+) 915.01	(-) 1376.99
		(ii) 2216-05-800-25 (Non-Plan)	(+) 50.00	(-) 33.71
		(iii) 5054-05-337-91 (CASP)	(+) 534.48	(-) 78.02
		(iv) 5054-04-101-91 (CASP)	(-) 2229.51	(-) 175.60
		(v) 6003-00-105-58 (Non-Plan)	(+) 94.06	(+) 1536.35

## Appendix - 2.7 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2016-17

(Reference: Paragraph No. 2.3.6)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Re-appropriation	Final excess(+)/ savings (-)
12.	14-Power Department	(i) 4801-06-800-70 (Plan)	(+) 88.55	(-) 311.98
13.	15- Public works (Water Resources) Department	(i) 2711-01-001-27 (Non-Plan)	(-) 595.67	(-) 268.76
		(ii) 4701-00-800-91 (CASP)	(+) 174.93	(-) 175.54
		(iii) 4702-00-101-27 (Plan)	(+) 21.50	(-) 50.56
		(iv) 4702-00-101-91 (CASP)	(+) 64.15	(-) 90.00
		(v) 4702-00-101-54 (Plan)	(+) 61.55	(-) 815.55
		(vi) 4711-01-800-70 (Plan)	(-) 330.20	(-) 28.60
		(vii) 4701-04-001-27 (Plan)	(+) 99.50	(-) 27.03
14.	16-Health Department	(i) 2210-01-001-98 (Plan)	(+) 182.70	(-) 1498.56
		(ii) 2210-01-110-16 (Non-Plan)	(+) 9.67	(-) 832.01
		(iii) 2210-02-101-16 (Plan)	(+) 1.30	(-) 30.00
		(iv) 2210-05-105-71 (Non-Plan)	(-) 5.00	(-) 220.72
		(v) 4210-01-110-91 (CASP)	(+) 0.04	(-) 789.16
		(vi) 4210-01-110-99 (Plan)	(+) 139.30	(-) 437.76
		(vii) 4210-03-105-91 (CASP)	(+) 56.18	(-) 91.26
		(viii) 4210-80-800-91 (CASP)	(-) 31.15	(-) 35.34
		(ix) 4210-01-110-90 (Plan)	(-) 182.00	(-) 35.00
		(x) 4210-01-110-54 (Plan)	(-) 5.00	(+) 121.18
15.	17-Information, Cultural Affairs and Tourism Department	(i) 2220-60-102-21 (Non-Plan)	(-) 52.43	(-) 37.47
16.	19-Tribal Welfare Department	(i) 2210-01-110-16 (Plan)	(-) 136.17	(-) 29.36
		(ii) 2210-02-101-16 (Plan)	(-) 0.16	(-) 20.02
		(iii) 2225-02-001-33 (Non-Plan)	(-) 82.64	(-) 124.45
		(iv) 2225-02-227-34 (Plan)	(+) 1.00	(-) 200.00
		(v) 2225-02-800-34 (Plan)	(+) 172.00	(-) 169.21
		(vi) 2225-02-800-90 (Plan)	(+) 109.00	(-) 238.31
		(vii) 3456-00-103-89 (CASP)	(+) 24.45	(-) 564.62
		(viii) 3456-00-104-89 (CASP)	(-) 24.46	(-) 81.20
		(ix) 2515-00-001-98 (Plan)	(+) 92.02	(-) 317.28
		(x) 2401-00-102-90 (Plan)	(-) 342.60	(-) 42.82
		(xi) 2401-00-105-90 (Plan)	(-) 7.00	(-) 85.44
		(xii) 2401-00-109-90 (Plan)	(-) 589.36	(-) 223.88
		(xiii) 2401-00-109-91 (CASP)	(+) 20.83	(-) 201.19
		(xiv) 2401-00-111-86 (CASP)	(+) 54.17	(-) 94.53
		(xv) 2401-00-113-90 (Plan)	(-) 44.00	(-) 40.39
		(xvi) 2401-00-113-91 (CASP)	(+) 5.00	(-) 66.00
		(xvii) 2401-00-114-91 (CASP)	(-) 85.00	(-) 21.64
		(xviii) 2406-01-102-90 (Plan)	(-) 45.54	(-) 20.81
		(xix) 2406-01-102-91 (CASP)	(-) 391.89	(-) 93.53
		(xx) 2552-00-107-91 (CASP)	(+) 42.05	(-) 96.42
		(xxi) 2202-02-109-91 (CASP)	(-) 367.81	(-) 910.11
		(xxii) 2235-02-001-33 (Plan)	(-) 895.34	(-) 471.69
		(xxiii) 2235-02-001-99 (Plan)	(-) 70.00	(-) 101.75

## Appendix - 2.7 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2016-17

(Reference: Paragraph No. 2.3.6)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Re-appropriation	Final excess(+)/ savings (-)
		(xxiv) 2235-02-102-90 (Plan)	(-) 971.99	(-) 581.61
		(xxv) 2235-02-102-91 (CASP)	(+) 247.26	(-) 3777.97
		(xxvi) 2235-02-103-90 (Plan)	(-) 40.80	(-) 50.48
		(xxvii) 2235-02-106-90 (Plan)	(-) 0.12	(-) 40.45
		(xxviii) 2235-03-101-90 (Plan)	(-) 847.38	(-) 183.40
		(xxix) 2215-03-103-16 (Plan)	(-) 89.04	(-) 220.31
		(xxx) 2210-03-104-16 (Plan)	(-) 208.80	(-) 282.22
		(xxxi) 2211-00-001-90 (Plan)	(-) 693.43	(-) 181.84
		(xxxii) 2211-00-001-91 (CASP)	(-) 1321.00	(-) 544.62
		(xxxiii) 2211-00-001-90 (Plan)	(-) 347.91	(-) 56.08
		(xxxiv) 2201-01-101-91 (CASP)	(+) 240.00	(-) 2611.42
		(xxxv) 2202-01-107-91 (CASP)	(-) 301.50	(-) 439.29
		(xxxvi) 2236-02-102-91 (CASP)	(-) 19.88	(-) 296.41
		(xxxvii) 2230-01-111-91 (CASP)	(-) 745.50	(-) 350.00
		(xxxviii) 2515-00-101-91 (CASP)	(-) 4.20	(-) 40.34
		(xxxix) 2851-00-103-91 (CASP)	(-) 129.00	(-) 31.00
		(xl) 2217-01-191-90 (Plan)	(+) 0.31	(-) 43.53
		(xli) 2217-01-191-91 (CASP)	(-) 45.00	(-) 155.00
		(xlii) 2202-01-106-42 (Plan)	(-) 73.06	(-) 105.60
		(xliii) 2210-04-101-91 (CASP)	(-) 72.00	(-) 248.00
		(xliv) 2202-02-110-91 (CASP)	(+) 196.95	(-) 185.52
		(xlv) 2225-02-277-33 (Plan)	(+) 125.00	(-) 37.44
		(xlvi) 2225-02-277-35 (Plan)	(+) 200.00	(-) 69.57
		(xlvii) 2401-00-001-99 (Plan)	(+) 6.00	(+) 44.56
		(xlviii) 2408-02-101-37 (Plan)	(+) 81.44	(-) 55.13
		(xlix) 2202-02-104-41 (Plan)	(+) 2108.92	(-) 444.44
		(L) 2202-02-109-90 (Plan)	(-) 200.30	(-) 95.03
		(Li) 2202-01-106-42 (Plan)	(+) 140.27	(+) 45.04
		(Lii) 4070-00-800-05 (Plan)	(-) 9.18	(-) 22.13
		(Liii) 5055-00-050-91 (CASP)	(-) 26.47	(-) 72.06
		(Liv) 5054-04-101-90 (Plan)	(+) 39.56	(-) 79.12
		(Lv) 5054-04-101-91 (CASP)	(-) 1329.13	(-) 53.78
		(Lvi) 4801-06-800-70 (Plan)	(+) 65.44	(-) 144.70
		(Lvii) 4702-00-101-54 (Plan)	(+) 185.30	(-) 914.33
		(Lviii) 4210-01-110-16 (Plan)	(-) 102.00	(-) 60.28
		(Lix) 4210-01-110-54 (Plan)	(-) 340.00	(-) 196.72
		(Lx) 4210-01-110-91 (CASP)	(+) 15.85	(-) 3213.78
		(Lxi) 4401-00-103-91 (CASP)	(-) 50.00	(-) 31.32
		(Lxii) 4401-00-113-54 (Plan)	(+) 88.00	(-) 173.44
		(Lxiii) 4401-00-800-91 (CASP)	(-) 211.74	(-) 58.35
		(Lxiv) 4408-02-101-54 (Plan)	(-) 88.09	(-) 25.20
		(Lxv) 4435-01-101-54 (Plan)	(+) 14.22	(-) 62.10
		(Lxvi) 4552-00-001-91 (CASP)	(+) 103.98	(-) 71.63
		(Lxvii) 4406-01-101-91 (CASP)	(-) 72.00	(-) 93.00
		(Lxviii) 4216-03-800-30 (Plan)	(-) 3000.00	(-) 691.74
		(Lxix) 4216-03-800-91 (CASP)	(+) 2847.84	(-) 3351.26

## Appendix - 2.7 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2016-17

(Reference: Paragraph No. 2.3.6)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Re-appropriation	Final excess(+)/ savings (-)
		(Lxx) 4515-00-102-91 (CASP)	(-) 22836.20	(-) 8810.74
		(Lxxi) 4515-00-103-91 (CASP)	(-) 22656.60	(-) 8895.89
		(Lxxii) 4217-01-051-90 (Plan)	(-) 14.14	(-) 36.26
		(Lxxiii) 4217-01-800-99 (Plan)	(-) 83.21	(+) 31.00
		(Lxxiv) 4202-01-203-91 (CASP)	(-) 313.54	(-) 116.93
		(Lxxv) 4202-02-104-91 (CASP)	(+) 392.37	(-) 565.13
		(Lxxvi) 4202-02-104-99 (Plan)	(+) 25.28	(-) 135.70
		(Lxxvii) 4202-04-800-91 (CASP)	(-) 1.50	(-) 60.78
		(Lxxviii) 4202-01-202-91 (CASP)	(+) 242.29	(-) 392.12
		(Lxxix) 4202-01-202-99 (Plan)	(+) 22.88	(-) 296.59
		(Lxxx) 4202-03-102-91 (CASP)	(-) 1394.62	(-) 137.20
		(Lxxxii) 4202-03-800-91 (CASP)	(-) 688.19	(-) 44.37
		(Lxxxiii) 4215-01-102-90 (Plan)	(-) 20.91	(-) 65.99
		(Lxxxiv) 4215-01-102-91 (CASP)	(+) 386.84	(-) 941.82
		(Lxxxv) 4215-01-102-99 (Plan)	(+) 369.66	(-) 217.45
		(Lxxxvi) 4215-02-102-90 (Plan)	(-) 26.77	(-) 137.37
		(Lxxxvii) 4210-02-103-54 (Plan)	(-) 452.71	(-) 165.86
		(Lxxxviii) 4202-01-201-91 (CASP)	(-) 1.29	(-) 712.15
		(Lxxxix) 4059-01-051-99 (Plan)	(-) 9.18	(-) 116.56
		(Lxxxix) 4210-01-110-90 (Plan)	(-) 461.56	(-) 248.44
		(Xc) 5475-00-800-89 (CASP)	(+) 42.47	(-) 68.47
		(Xci) 4401-00-800-90 (Plan)	(-) 519.00	(-) 31.00
		(Xcii) 4810-00-102-70 (Plan)	(-) 141.75	(-) 108.25
		(Xciii) 4217-01-800-91 (CASP)	(-) 97.00	(-) 186.00
		(Xciv) 4059-80-051-99 (Plan)	(+) 46.50	(+) 309.98
		(Xcv) 4210-01-110-99 (Plan)	(+) 1000.28	(-) 170.93
		(Xcvi) 4225-02-800-99 (Plan)	(+) 987.50	(-) 361.01
		(Xcvii) 4515-00-103-99 (Plan)	(+) 370.11	(-) 258.00
		(Xcviii) 4210-02-103-90 (Plan)	(+) 80.35	(-) 35.45
		(Xcix) 5054-05-337-91 (CASP)	(+) 318.63	(-) 204.12
		(C) 4217-03-051-90 (Plan)	(+) 47.07	(-) 40.36
		(Ci) 4202-01-203-99 (Plan)	(+) 277.12	(-) 155.00
17.	20-Welfare of Scheduled Castes Department	(i) 2230-01-111-90 (Plan)	(+) 20.76	(-) 62.51
		(ii) 2225-01-277-35 (Plan)	(-) 55.39	(-) 37.84
		(iii) 3456-00-103-89 (CASP)	(+) 13.46	(-) 309.63
		(iv) 3456-00-104-89 (CASP)	(-) 13.45	(-) 53.95
		(v) 2405-00-800-86 (CSS)	(+) 5.42	(-) 52.00
		(vi) 2401-00-102-90 (Plan)	(-) 133.00	(-) 33.28
		(vii) 2401-00-105-90 (Plan)	(+) 7.20	(-) 56.93
		(viii) 2401-00-109-90 (Plan)	(-) 213.28	(-) 127.89
		(ix) 2401-00-109-91 (CASP)	(-) 2.00	(-) 229.68
		(x) 2401-00-111-86 (CSS)	(+) 0.40	(-) 26.28
		(xi) 2401-00-113-90 (Plan)	(-) 20.00	(-) 40.29
		(xii) 2401-00-113-91 (CASP)	(+) 30.00	(-) 54.00
		(xiii) 2401-01-102-91 (CASP)	(-) 368.53	(-) 76.06
		(xiv) 2552-00-107-91 (CASP)	(+) 23.05	(-) 52.87

## Appendix - 2.7 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2016-17

(Reference: Paragraph No. 2.3.6)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Re-appropriation	Final excess(+)/ savings (-)
		(xv) 2202-02-104-41 (Plan)	(+) 320.70	(-) 530.61
		(xvi) 2202-02-109-90 (Plan)	(-) 171.22	(-) 51.84
		(xvii) 2202-02-109-91 (CASP)	(-) 345.57	(-) 495.76
		(xviii) 2235-02-102-90 (Plan)	(-) 242.02	(-) 324.82
		(xix) 2235-02-102-91 (CASP)	(+) 505.47	(-) 2141.16
		(xx) 2235-02-106-90 (Plan)	(-) 0.07	(-) 22.18
		(xxi) 2210-03-103-16 (Plan)	(-) 148.96	(-) 87.37
		(xxii) 2210-03-104-16 (Plan)	(-) 36.20	(-) 158.53
		(xxiii) 2211-00-001-90 (Plan)	(-) 332.31	(-) 99.93
		(xxiv) 2202-01-101-90 (Plan)	(-) 195.70	(-) 25.84
		(xxv) 2202-01-101-91 (CASP)	(-) 235.50	(-) 170.74
		(xxvi) 2236-02-102-91 (CASP)	(-) 152.07	(-) 144.16
		(xxvii) 2515-00-101-91 (CASP)	(-) 3.33	(-) 22.12
		(xxviii) 2217-01-191-90 (Plan)	(-) 8.43	(-) 23.87
		(xxix) 2217-01-+191-91 (CASP)	(-) 15.00	(-) 85.00
		(xxx) 2202-01-106-42 (Plan)	(-) 0.02	(-) 27.48
		(xxxi) 2210-04-101-91 (CASP)	(-) 44.00	(-) 136.00
		(xxxii) 2552-00-101-91 (CASP)	(+) 1.19	(+) 69.16
		(xxxiii) 2202-02-110-91 (CASP)	(+) 121.42	(-) 119.47
		(xxxiv) 2235-03-101-90 (Plan)	(+) 114.93	(-) 47.48
		(xxxv) 5055-00-050-91 (CASP)	(-) 14.52	(-) 39.46
		(xxxvi) 5054-04-101-91 (CASP)	(-) 728.88	(-) 105.20
		(xxxvii) 4801-80-190-90 (Plan)	(+) 38.00	(-) 84.02
		(xxxviii) 4210-01-110-90 (Plan)	(-) 266.53	(-) 308.93
		(xxxix) 4210-01-110-91 (CASP)	(+) 26.15	(-) 638.23
		(xl) 5475-00-102-86 (CSS)	(-) 0.30	(-) 23.70
		(xli) 4401-00-113-54 (Plan)	(+) 57.14	(-) 102.69
		(xlii) 4408-02-101-54 (Plan)	(-) 37.84	(-) 26.27
		(xliii) 4435-01-101-54 (Plan)	(-) 18.21	(-) 121.76
		(xliv) 4406-01-101-91 (CASP)	(-) 34.00	(-) 51.00
		(xlv) 4216-03-800-30 (Plan)	(-) 850.00	(-) 195.92
		(xlvi) 4515-00-102-91 (CASP)	(+) 9580.80	(-) 2496.38
18.	21-Food, Civil Supplies and Consumers Affairs Department	(i) 3456-00-103-89 (Plan)	(+) 40.48	(-) 947.11
		(ii) 3456-00-104-89 (Plan)	(-) 40.47	(-) 37.77
		(iii) 3475-00-106-05 (Non-Plan)	(+) 10.90	(-) 67.86
		(iv) 3456-00-001-98 (Non-Plan)	(+) 82.17	(-) 56.32
		(v) 5475-00-102-86 (Plan)	(+) 0.20	(-) 109.20
		(vi) 5475-00-102-89 (CSS)	(+) 71.24	(-) 115.14
19.	23-Panchayati Raj Department	(i) 2515-00-001-82 (Non-Plan)	(-) 220.00	(-) 29.02
		(ii) 2515-00-001-84 (Non-Plan)	(-) 175.00	(-) 26.27
20.	24- Industries & Commerce Department	(i) 2230-03-003-05 (Non-Plan)	(-) 69.50	(-) 64.05
		(ii) 2851-00-102-29 (Non-Plan)	(-) 48.50	(-) 59.42
		(iii) 2851-00-001-98 (Non-Plan)	(+) 130.00	(-) 34.76
		(iv) 2851-00-800-29 (Non-Plan)	(+) 94.33	(-) 47.18

## Appendix - 2.7 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2016-17

(Reference: Paragraph No. 2.3.6)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Re-appropriation	Final excess(+)/ savings (-)
21.	25- Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	(i) 2851-00-001-98 (Non-Plan)	(-) 66.00	(-) 102.77
		(ii) 2851-00-107-29 (Non-Plan)	(-) 100.00	(-) 68.04
		(iii) 2851-00-103-91 (Plan)	(-) 188.00	(-) 52.00
22.	26-Fishries Department	(i) 2405-00-800-86 (CASP)	(+) 10.62	(-) 31.21
23.	27-Agriculture Department	(i) 2401-00-001-37 (Plan)	(-) 142.14	(-) 102.86
		(ii) 2401-00-001-37 (Non-Plan)	(-) 480.75	(-) 1404.36
		(iii) 2401-00-102-90 (Plan)	(-) 311.00	(-) 63.33
		(iv) 2401-00-105-90 (Plan)	(+) 25.00	(-) 143.43
		(v) 2401-00-109-90 (Plan)	(-) 761.31	(-) 308.62
		(vi) 2401-00-111-96 (CASP)	(-) 36.12	(-) 25.74
		(vii) 2401-00-113-90 (Plan)	(-) 77.00	(-) 49.00
		(viii) 2401-00-113-91 (CASP)	(-) 25.00	(-) 90.00
		(ix) 2401-00-114-91 (CASP)	(-) 150.00	(-) 29.73
		(x) 2401-00-800-91 (CASP)	(+) 85.00	(-) 67.03
		(xi) 4401-00-103-91 (CASP)	(-) 70.00	(-) 51.02
		(xii) 4401-00-800-91 (CASP)	(-) 845.30	(-) 23.77
		(xiii) 4408-02-101-54 (Plan)	(-) 102.89	(-) 68.02
		(xiv) 4401-00-113-54 (Plan)	(+) 133.00	(-) 123.99
		(xv) 4435-01-101-54 (Plan)	(+) 664.38	(-) 281.58
24.	28-Horticulture Department	(i) 2401-00-001-98 (Non-Plan)	(-) 154.69	(-) 314.99
25.	29-Animal Resource Development Department	(i) 2403-00-109-39 (Non-Plan)	(+) 25.00	(-) 34.84
26.	30-Forest Department	(i) 2406-01-102-90 (Plan)	(-) 34.80	(-) 29.93
		(ii) 2406-01-102-91 (Plan)	(-) 194.58	(-) 161.19
27.	31-Rural Development Department	(i) 2501-01-001-30 (Non-Plan)	(-) 218.90	(-) 173.88
		(ii) 2501-06-102-90 (Plan)	(+) 2.81	(+) 59.26
		(iii) 4216-03-800-30 (Plan)	(-) 1150.00	(-) 264.98
		(iv) 4515-00-102-91 (CASP)	(-) 9683.00	(-) 3377.45
		(v) 4515-00-103-91 (CASP)	(-) 9491.69	(-) 3414.62
		(vi) 4216-03-800-91 (CASP)	(+) 4151.55	(-) 320.23
28.	32- Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	(i) 2225-02-102-27 (Plan)	(-) 57.04	(+) 71.46

## Appendix - 2.7 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2016-17

(Reference: Paragraph No. 2.3.6)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Re-appropriation	Final excess(+)/savings (-)
29.	35-Urban Development Department	(i) 2217-01-191-90 (Plan)	(-) 25.79	(-) 73.01
		(ii) 2217-01-191-91 (Plan)	(-) 140.00	(-) 260.00
		(iii) 4217-01-051-88 (CSS)	(+) 1533.00	(-) 271.35
		(iv) 4217-01-051-90 (Plan)	(-) 24.40	(-) 60.82
		(v) 4217-01-800-99 (Plan)	(-) 107.32	(+) 52.00
		(vi) 4217-03-051-90 (CSS)	(+) 48.37	(-) 67.69
		(vii) 4217-60-051-91 (Plan)	(+) 190.62	(-) 182.00
		(viii) 4217-01-800-91 (Plan)	(-) 162.00	(-) 312.00
30.	36- Home (Jail) Department	(i) 2056-00-101-99 (Non-Plan)	(-) 162.08	(-) 159.72
31.	38-General Administration (P&T) Department	(i) 4058-00-103-99 (Plan)	(+) 100.00	(-) 100.00
32.	39-Education (Higher) Department	(i) 2202-03-103-41 (Non-Plan)	(-) 2262.26	(-) 334.82
		(ii) 2203-00-112-89 (CASP)	(-) 62.40	(+) 41.60
		(iii) 2205-00-105-41 (Non-Plan)	(-) 17.92	(-) 75.56
		(iv) 2205-00-107-91 (CASP)	(+) 70.53	(-) 161.82
33.	40-Education (School) Department	(i) 2202-01-106-41(Non-Plan)	(+) 195.99	(-) 195.99
		(ii) 2202-02-109-90 (Plan)	(-) 58.00	(-) 140.98
		(iii) 2202-02-110-91 (CASP)	(+) 1.89	(-) 116.10
		(iv) 2202-02-199-41 (Non-Plan)	(+) 160.53	(-) 118.00
		(v) 2202-05-102-91 (CASP)	(-) 1.67	(-) 43.52
		(vi) 2202-80-001-98 (Non-Plan)	(-) 5.44	(-) 198.60
		(vii) 2202-01-106-42 (Non-Plan)	(-) 195.91	(+) 99.82
		(viii) 4202-01-202-91 (CASP)	(+) 136.17	(-) 298.02
		(ix) 4202-01-202-99 (Plan)	(+) 16.86	(-) 151.92
34.	41-Education (Social) Department	(i) 2202-01-106-33 (Non-Plan)	(-) 0.44	(-) 347.00
		(ii) 2202-80-001-33 (Non-Plan)	(+) 3.17	(-) 101.27
		(iii) 2235-02-102-33 (Non-Plan)	(-) 3.62	(-) 32.11
		(iv) 2235-02-102-90 (Plan)	(-) 794.24	(-) 952.49
		(v) 2235-02-102-91 (CASP)	(+) 118.58	(-) 2930.83
		(vi) 2235-02-103-33 (Non-Plan)	(+) 940.53	(-) 565.10
		(vii) 2235-02-106-90 (Plan)	(-) 0.20	(-) 67.84
		(viii) 2235-60-102-33 (Non-Plan)	(-) 610.17	(-) 311.94
		(ix) 2235-03-101-90 (Plan)	(+) 251.58	(-) 104.58
		(x) 2235-03-101-91 (CASP)	(+) 293.55	(-) 68.42
35.	42-Education (Sports and Youth Programme) Department	(i) 4202-03-102-91 (CASP)	(-) 2326.68	(-) 230.14
		(ii) 4202-03-800-91 (CASP)	(-) 1146.72	(-) 207.57
36.	43-Finance Department	(i) 2052-00-090-05 (Non-Plan)	(-) 127.22	(-) 98.13
		(ii) 2071-010-101-02 (Non-Plan)	(-) 3300.00	(-) 56.33
		(iii) 2071-01-111-02 (Non-Plan)	(-) 7.00	(-) 115.97
		(iv) 2071-01-102-02 (Non-Plan)	(-) 1100.00	(-) 974.73
		(v) 2071-01-104-02 (Non-Plan)	(-) 1367.00	(+) 313.44
		(vi) 2071-01-105-02 (Non-Plan)	(+) 1852.00	(-) 1297.97
		(vii) 2049-01-101-58 (Non-Plan)	(-) 19566.36	(+) 9483.01

## Appendix - 2.7 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2016-17

(Reference: Paragraph No. 2.3.6)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Re-appropriation	Final excess(+)/ savings (-)
		(viii) 2049-04-101-58 (Non-Plan)	(+) 1488.80	(-) 1945.55
		(ix) 2049-01-123-58 (Non-Plan)	(+) 9759.23	(+) 4273.43
		(x) 2049-04-103-58 (Non-Plan)	(+) 104.04	(-) 56.84
		(xi) 6003-00-101-58 (Non-Plan)	(-) 247.30	(-) 9758.70
		(xii) 6003-00-111-58 (Non-Plan)	(-) 940.71	(-) 801.99
		(xiii) 6004-01-58- (Non-Plan)	(+) 19.57	(-) 49.03
		(xiv) 6004-02-101-58 (Non-Plan)	(+) 264.42	(+) 370.84
37.	44-Institutional Finance	(i) 2047-00-103-05 (Non-Plan)	(-) 10.47	(-) 26.34
38.	45-Taxes and Excise	(i) 2040-00-001-05 (Non-Plan)	(-) 8.00	(-) 35.48
		(ii) 2039-00-001-05 (Non-Plan)	(-) 15.29	(+) 29.32
39.	49-Fire Service Organisation	(i) 2070-00-108-05 (Non-Plan)	(-) 366.55	(-) 556.43
40.	51 – Public Works (Drinking Water and Sanitation) Department	(i) 2215-01-799-65(Non-Plan)	(+) 42.44	(+) 1320.93
		(ii) 4215-01-102-99 (CASP)	(+) 477.61	(+) 493.54
		(iii) 4215-01-102-99 (Plan)	(+) 723.79	(-) 366.33
41.	52-Family Welfare and Preventive Medicine	(i) 2210-03-104-16 (Plan)	(+) 69.00	(-) 264.30
		(ii) 2211-00-001-90 (Plan)	(-) 682.26	(-) 317.54
		(iii) 2210-03-103-16 (Non-Plan)	(-) 438.00	(+) 151.26
		(iv) 2210-04-101-91 (CASP)	(-) 84.00	(-) 416.00
42.	55-Employment	(i) 2230-02-101-99 (Non-Plan)	(+) 0.35	(-) 128.06
43.	56-Information, Technology Department	(i) 4070-00-800-91 (CASP)	(-) 377.36	(-) 52.00
44.	57-Welfare of Minorities Department	(i) 2225-04-283-90 (Plan)	(+) 47.50	(-) 56.32
		(ii) 4225-04-277-90 (Plan)	(+) 96.45	(-) 504.72
		(iii) 4225-04-277-91 (CASP)	(+) 798.59	(-) 2419.20
		(iv) 4225-04-282-90 (Plan)	(-) 5.21	(-) 86.66
		(v) 4225-04-282-91 (CASP)	(-) 994.29	(-) 333.48
		(vi) 4215-01-102-90 (Plan)	(+) 93.76	(-) 54.30
		(vii) 4215-01-102-91 (CASP)	(+) 1485.76	(-) 952.97
		(viii) 4225-011-102-91 (CASP)	(+) 60.36	(-) 29.40
45.	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	(i) 2053-00-800-09 (Non-Plan)	(+) 10.18	(-) 38.06
46.	59-Tourism Department	(i) 3452-80-001-98 (Plan)	(+) 25.01	(-) 28.62
47.	61-Welfare of Other Backward Classes Department	(i) 2225-03-102-91 (CASP)	(-) 1025.00	(-) 330.35
		(ii) 2225-03-277-35 (Plan)	(+) 7.00	(-) 210.16

## Appendix - 2.7 (concl...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2016-17

(Reference: Paragraph No. 2.3.6)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Re-appropriation	Final excess(+)/ savings (-)
48.	62-Education (Elementary) Department	(i) 2202-01-101-90 (Plan)	(-) 586.23	(-) 91.43
		(ii) 2202-01-101-91 (CASP)	(+) 450.00	(-) 4427.86
		(iii) 2202-01-104-41 (Non-Plan)	(+) 44.50	(-) 142.57
		(iv) 2202-01-106-41 (Non-Plan)	(+) 1099.56	(-) 813.14
		(v) 2202-01-106-42 (Plan)	(+) 948.92	(-) 462.03
		(vi) 2202-01-107-91 (CASP)	(-) 1113.00	(-) 129.61
		(vii) 2202-80-001-98 (Non-Plan)	(-) 133.50	(-) 161.55
		(viii) 2236-02-102-91 (CASP)	(-) 190.36	(-) 453.79
		(ix) 2202-05-200-99 (Plan)	(+) 150.00	(-) 115.00
		(x) 2236-02-102-41 (Non-Plan)	(+) 90.00	(-) 51.29
		(xi) 2236-02-102-90 (Plan)	(-) 294.89	(+) 520.00
		(xii) 4202-01-201-91 (CASP)	(-) 49.59	(-) 1147.15

Appendix - 2.8

Creation of provision/reappropriation and expenditure incurred without knowledge of the Legislature during 2016-17

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Provisional/ Reappropriation	Amount of Expenditure	Reasons/ Remarks
1.	5-Law Department	(i) 2014-00-105-22 (Plan)	2.67	2.52	Reasons for reappropriation was stated to be based on actual requirement (August 2017)
		(ii) 2014-00-114-43(Non-plan)	66.90	38.22	
		(iii) 2014-00-117-90 (Plan)	9.50	7.34	
		(iv) 4059-60-051-22 (Plan)	10.00	0.00	
<b>Total</b>			<b>89.07</b>	<b>48.08</b>	
2.	10-Home (Police) Department	(i) 4055-00-800-91 (CASP)	170.49	100.57	
		(ii) 4070-00-800-11 (Non-plan)	126.42	126.42	
<b>Total</b>			<b>296.91</b>	<b>226.99</b>	
3.	12-Cooperation Department	(i) 2049-80-053-25	20.00	0.90	
4.	13-Public Works (Roads and Buildings) Department	(i) 4059-01-051-90 (Plan)	10.40	10.40	
		(ii) 4059-60-051-99 (Plan)	72.80	72.80	
		(iii) 4059-60-800-99 (Plan)	31.20	31.20	
		(iv) 4059-80-051-99 (Plan)	78.00	77.16	
<b>Total</b>			<b>192.40</b>	<b>191.56</b>	
5.	14-Power Department	(i) 2040-00-101-05 (Non-plan)	268.47	268.46	
		(ii) 2801-80-001-98 (Non-plan)	1175.00	1175.00	
<b>Total</b>			<b>1443.47</b>	<b>1443.46</b>	
6.	15-Public works (Water Resource) Department	(i) 2702-01-101-90 (Plan)	13.58	0.00	
7.	16 - Health Department	(i) 2210-02-101-90 (Plan)	3.86	1.04	
		(ii) 2210-06-104-91 (CASP)	1.40	0.27	
		(iii) 4210-03-200-15 (Plan)	2.00	1.55	
		(iv) 4552-00-110-90 (Plan)	20.53	12.99	
<b>Total</b>			<b>27.79</b>	<b>15.85</b>	
8.	17-Information, Cultural Affairs and Tourism Department	(i) 2205-00-102-99 (Non-plan)	25.00	23.73	
9.	24-Industries and Commerce Department	(i) 2552-00-102-70 (Plan)	11.64	11.64	
		(ii) 4070-00-800-86 (CASP)	0.62	0.56	
<b>Total</b>			<b>12.26</b>	<b>12.20</b>	
10.	27-Agriculture Department	(i) 2401-00-800-91 (CASP)	85.00	17.97	
		(ii) 4552-00-101-91 (CASP)	54.27	54.27	
<b>Total</b>			<b>139.27</b>	<b>72.24</b>	
11.	28-Horticulture Department	(i) 2401-00-119-03	6.00	5.95	
		(ii) 2401-00-119-37	25.00	25.00	
<b>Total</b>			<b>31.00</b>	<b>30.95</b>	

## Appendix - 2.8 (concl..)

## Creation of provision/reappropriation and expenditure incurred without knowledge of the Legislature during 2016-17

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Provisional/ Reappropriation	Amount of Expenditure	Reasons/ Remarks
12.	29-Animal Resource Development Department	(i) 2403-00-103-90 (Plan)	18.48	18.48	Reasons for reappropriation was stated to be based on actual requirement (August 2017)
		(ii) 2552-00-101-90 (Plan)	12.53	6.64	
		(iii) 2552-00-101-91 (CASP)	3.63	3.63	
		(iv) 4403-00-101-90 (Plan)	9.60	9.60	
		(v) 4552-00-105-90 (Plan)	8.01	8.00	
<b>Total</b>			<b>33.77</b>	<b>46.35</b>	
13.	31-Rural Development Department	(i) 4059-80-051-79 (Plan)	3.45	3.45	
14.	32-Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	(i) 2225-02-282-33	0.40	0.40	
15.	36-Home (Jail) Department	(i) 4070-00-800-95	0.00	11.47	
16.	38 – General Administration (Printing and Stationery)	(i) 2059-80-053-79	17.00	16.67	
17.	39 -Education (Higher) Department	(i) 2202-03-102-41 (Non-plan)	200.00	200.00	
		(ii) 2203-00-112-70 (Plan)	11.23	10.40	
		(iii) 2552-00-103-90 (Plan)	0.92	0.92	
<b>Total</b>			<b>212.15</b>	<b>211.32</b>	
18.	40-Education (School) Department	(i) 2202-02-109-99 (Plan)	58.50	58.50	
19.	43-Finance Department	(i) 2049-01-123-58 (Non-plan)	9759.23	14032.66	
20.	51-Public Works (Drinking Water and Sanitation) Department	(i) 2215-01-800-25 (Non-plan)	57.56	57.51	
21.	52-Family Welfare and Preventive Medicine	(i) 2210-03-101-91 (CASP)	0.29	0.29	
22.	57-Welfare of Minorities Department	(i) 2225-04-102-05 (Plan)	4.75	4.75	
		(ii) 4215-01-102-90 (Plan)	93.76	39.46	
		(iii) 4215-01-102-91 (CASP)	1485.76	532.79	
		(iv) 4225-04-102-91 (CASP)	60.36	30.96	
<b>Total</b>			<b>1644.63</b>	<b>607.96</b>	
23.	62- Education (Elementary) Department	(i) 2202-05-200-99 (Plan)	150.00	35.00	
		(ii) 2236-02-102-41 (Non-plan)	90.00	38.71	
<b>Total</b>			<b>240.00</b>	<b>73.71</b>	
<b>Grand Total</b>			<b>14317.73</b>	<b>17186.25</b>	

## Appendix – 2.9

Statement showing cases where more than ₹ 25 lakh savings occurred but more than 50 per cent savings were not surrendered during 2016-17

(Reference: Paragraph No.2.3.9)

(₹ in lakh)

Sl. No.	Number and Name of Grants/Appropriations	Total provision	Total savings	Amount not surrendered	Percentage of total savings not surrendered
<b>Revenue – Voted</b>					
1.	7-General Administration (AR) Department	334.50	87.38	30.53	65
2.	9-Statistical Department	769.31	154.09	33.77	78
3.	10-Home (Police) Department	111581.37	14751.06	7127.56	52
4.	11-Transport Department	2684.63	282.00	6.30	98
5.	13-Public Works (Roads and Buildings)	40780.33	3377.62	13.00	99
6.	15- Public works (Water Resources)	12956.24	4155.26	1449.58	65
7.	17-Information, Cultural Affairs and Tourism Department	2916.85	331.35	126.00	62
8.	19 – Tribal Welfare Department	120358.42	34519.77	18587.44	54
9.	20-Welfare of Scheduled Castes Department	52173.53	17970.01	7007.43	61
10.	21-Food, Civil Supplies and Consumers Affairs Department	10933.32	1666.96	343.57	79
11.	23- Panchayati Raj Department	22994.43	933.41	254.96	73
12.	27-Agriculture Department	22278.70	5283.91	2283.70	57
13.	29-Animal Resource Development Department	8889.85	1522.76	702.24	54
14.	30-Forest Department	8550.30	1266.05	446.06	65
15.	31-Rural Development Department	13468.35	2070.01	180.90	91
16.	35-Urban Development Department	16229.01	2022.31	658.00	67
17.	37-Labour Department	1019.49	205.07	74.83	64
18.	38-General Administration (Printing and Stationery) Department	1386.00	289.41	130.94	55
19.	41-Education (Social) Department	42706.66	6271.58	304.12	95
20.	44-Institutional Finance Department	325.50	36.58	10.17	72
21.	49-Fire Service Organisation	6305.05	923.48	366.55	60
22.	52-Family Welfare and Preventive Medicine	25872.10	4090.13	1036.38	75
23.	54-Factories and Broiler Organisation	241.32	31.55	1.99	94
24.	55-Employment	586.03	150.10	2.00	99
25.	59-Tourism Department	274.64	47.78	20.33	57
26.	62-Elementary Education	78089.75	11447.16	853.36	93
<b>Capital - Voted</b>					
27.	5-Law Department	4870.00	4603.77	2060.00	55
28.	10-Home (Police) Department	4346.32	2897.59	717.74	75
29.	15-Public Works (Water Resource) Department	3081.65	2422.68	397.05	84
30.	27-Agriculture Department	10120.18	3340.70	1368.32	59
31.	30-Forest Department	2616.00	250.00	94.00	62
32.	36-Home (Jail) Department	1292.46	634.95	194.48	69
33.	57-Welfare of Minorities Department	7553.65	5024.36	639.23	87
34.	62-Education (Elementary) Department	2089.84	1746.89	49.59	97
<b>Total</b>		<b>640675.78</b>	<b>134807.73</b>	<b>47572.12</b>	

## Appendix - 2.10

## Statement of Grants/Appropriations in which savings of more than ₹ 20 lakh occurred but no part of the savings had been surrendered during 2016-17

(Reference: Paragraph No.2.3.10)

(₹ in lakh)

Sl. No.	Number and Name of Grants / Appropriations	Amount of savings
<b>Revenue – Voted</b>		
1.	4-Election Department	66.60
2.	16-Health Department	3327.89
3.	18- General Administration (Political) Department	34.51
4.	26-Fisheries Department	322.83
5.	33-Science, Technology and Environment Department	41.49
6.	40-Education (School) Department	10341.88
7.	45-Taxes and Excise	188.01
8.	46-Treasuries	80.85
9.	53-Tribal Welfare (Research) Department	119.71
10.	57-Welfare of Minorities Department	421.00
11.	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	70.10
<b>Total</b>		<b>15014.87</b>
<b>Revenue – Charged</b>		
12.	2-Governor's Secretariat	42.31
13.	12-Cooperation Department	92.84
14.	13-Public works (Roads & Buildings) Department	2563.42
15.	15-Public Works (Water Resources) Department	66.57
16.	16-Health Department	30.73
17.	35-Urban Development Department	120.00
18.	43-Finance Department	17988.04
19.	48-High Court	126.89
20.	51-Public Works (Drinking and Water Sanitation) Department	92.46
<b>Total</b>		<b>21123.26</b>
<b>Capital - Voted</b>		
21.	3-General Administration (SA) Department	50.00
22.	4-Election Department	46.90
23.	6-Revenue Department	1658.28
24.	11-Transport Department	339.97
25.	14-Power Department	5530.98
26.	16-Health Department	1294.24
27.	17-Information, Cultural Affairs and Tourism Department	131.84
28.	23-Panchayati Raj Department	372.30
29.	35-Urban Development Department	3096.12
30.	39-Education (Higher) Department	970.27
31.	40-Education (School) Department	538.69
32.	43-Finance Department	80.00
33.	52-Family Welfare and Preventive Medicine	12604.54
34.	55-Employment	104.00
<b>Total</b>		<b>26818.13</b>
<b>Capital - Charged</b>		
35.	35-Urban Development Department	50.00
36.	43-Finance Department	11407.65
<b>Total</b>		<b>11457.65</b>
<b>Grand Total</b>		<b>74413.91</b>

## Appendix - 2.11

## Rush of Expenditure

(Reference: Paragraph No. 2.3.11)

(*₹ in crore*)

Sl. No.	Major Heads of Accounts where more than 50 per cent of the total expenditure was incurred in March 2017					
	Number and Name of Grant	Major Head	Description	Total Expenditure	Expenditure incurred in March 2017	Percentage of expenditure in March 2017
1	2	3	4	5	6	7
1	10- Home (Police) Department	4055	Capital outlay on Police	13.30	8.21	62
2	16-Health Department	4210	Capital outlay on Medical and Public Health	128.20	64.15	50
3	17-Information, Cultural Affairs and Tourism Department	4220	Capital outlay on Information and Publicity	3.35	2.93	87
4	19-Tribal Welfare Department	2701	Medium Irrigation	0.07	0.04	57
		4702	Capital outlay on Minor Irrigation	11.14	6.80	61
		4235	Capital outlay on Social Security and Welfare	0.17	0.11	65
		4711	Capital outlay on Flood Control	7.90	5.61	70
		4250	Capital outlay on other Social Services	1.00	1.00	100
		4810	Capital outlay on Non-Conventional sources of Energy	0.17	0.15	88
5	21-Food, Civil Supplies & Consumers Affairs Department	3456	Civil supplies	83.97	42.00	50
6	24-Industries & Commerce Department	4875	Capital outlay on other Industries	5.65	5.65	100
7	27-Agriculture Department	4401	Capital outlay on Crop Husbandry	22.37	16.39	73
		4435	Capital outlay other Agricultural Programmes	18.63	9.97	54
8	44-Institutional Finance	2075	Miscellaneous General Services	0.01	0.01	100
9	52-Family Welfare & Preventive Medicine Department	4211	Capital Outlay on Family Welfare	16.26	9.62	59
<b>Total</b>				<b>312.19</b>	<b>172.64</b>	<b>55</b>

## Appendix- 3.1

## Statement showing names of bodies and authorities, the accounts of which had not been received

(Reference: Paragraph No. 3.2)

(₹ in lakh)

Sl. No.	Name of the Body/Authorities	Year for which accounts had not been received	Grants received during 2016-17 (₹ in lakh)
1	Tripura State Council for Science and Technology	2015-16 & 2016-17	NA
2	Health & Family Welfare Society	2015-16 & 2016-17	NA
3	Tripura State TB Control Society Agartala.	2012-13 To 2016-17	NA
4	Tripura Mental Health Society Agartala	2005-06 to 2016-17	NA
5	Tripura Veterinary Council, Astabal, Agartala.	2015-16 & 2016-17	NA
6	Tripura State Blindness Control Society	2003-04 to 2016-17	NA
7	Tripura state Blood Transfusion Council, Gurkhabasti, Agartala	2016-17	NA
8	Tripura State Leprosy Control Society	2008-09 to 2016-17	NA
9	Tripura State Social Welfare Advisory Board Agartala.	2013-14 to 2016-17	NA
10	District Rural Development Agency, West	2016-17	NA
11	District Rural Development Agency, South	2012-13 To 2016-17	NA
12	District Rural Development Agency, Unakoti	2016-17	NA
13	District Rural Development Agency, Dhalai	2014-15 To 2016-17	NA
14	Tripura Scheduled Caste Development Corporation Limited.	1998-99 to 2016-17	NA
15	Tripura Scheduled Tribe Development Corporation Limited.	2010-11 to 2016-17	NA
16	Tripura Sports Council	NIL	134.21
17	Tripura Renewable Energy Development Agency	2015-16 & 2016-17	NA
18	Tripura State Co-operative Bank Limited, Agartala	Since inception To 2016-17	NA
19	Ramakrishna Mission Vidyalaya, Vivek Nagar	NIL	NA
20	Pragati Vidyabhavan, Agartala	2016-17	NA
21	Ramthakur Pathsala (Boys) H.S (+2 stage) School, Agartala	2006-07 to 2016-17	NA
22	D.N. Vidyamandir, Dharmanagar	2014-15 To 2016-17	NA
23	Hindi H.S. School, Agartala	2014-15 To 2016-17	NA
24	Bordwali H.S. School, Agartala	2016-17	NA
25	Netaji Subhas Vidya Niketan School, Agartala	2011-12 to 2016-17	NA
26	Isanchandra Nagar Pargana H.S. School, Bishalgarah	2016-17	NA
27	Karaimura H.S. School (Secondary Stage), Krishna Kishornagar, Bishalgarh.	2013-14 to 2016-17	NA
28	Ramakrishna Vivekananda Vidamandir, (Secondary Stage), Dhaleshwar, Agartala	2016-17	NA

## Appendix- 3.1 (concl..)

## Statement showing names of bodies and authorities, the accounts of which had not been received

(Reference: Paragraph No. 3.2)

(₹ in lakh)

Sl. No.	Name of the Body/Authorities	Year for which accounts had not been received	Grants received during 2016-17 (₹ in lakh)
29	Fatikroy Class – XII School, (Secondary Stage), Fatikroy, North Tripura.	2006-07 to 2016-17	NA
30	Swami Dayalananda Vidyaniketan, Dhaleswar, Agartala	Nil	153.08
31	Ramthakur Pathsala (Girls) H.S (+2 Stage) School, Agartala	2016-17	NA
32	Srinath Vidyaniketan, Khowai	2016-17	NA
33	Bishalgrah H.S. School, Bishalgarh	2005-06 to 2016-17	NA
34	Ramesh H.S. School, Udaipur	2013-14 to 2016-17	NA
35	Mahatma Gandhi H.S. School, Collage Tilla, Agartala	2012-13 & 2016-17	NA
36	Sankaracharya Vidyaniketan (Secondary Stage), A. D. Nagar, Agartala.	Since inception to 2016-17	NA
37	Vivekananda H.S School, Secondary Stage), Teliamura, West Tripura.	2015-16 To 2016-17	NA
38	Saradamoyee Vidyapith, (Secondary Stage), Teliamura, West Tripura.	2016-17	NA
39	Jolaibari High School, (Secondary Stage), Joliabari, Belonia, South Tripura.	Since inception to 2016-17	NA
40	Ramakrishna Shiksha Paratisthan, (Secondary Stage), Kailashahar	Nil	212.10
41	Harachandra H. S. School, (Secondary Stage), Kamalpur	Since inception to 2016-17	NA
42	Prachya Bharati H.S School, Agartala	do	NA
43	Ranirbazer Vidya Mandir, Ranirbazar	do	NA
44	Belonia Vidyapith, Belonia	2015-16 To 2016-17	NA
45	District Rural Development Agency, Khowai	2012-13 To 2016-17	NA
46	District Rural Development Agency, Sepahijala	2016-17	NA
47	District Rural Development Agency, Gomati	2012-13 To 2016-17	NA
48	District Rural Development Agency, Dharmanagar, Unakoti	2016-17	NA
49	Employee State Insurance Dispensary	2016-17	NA
50	Divyodaya Krishi Vigyan Kendra, Khowai	2008-09 to 2016-17	NA
51	SIPARD	2012-13 To 2016-17	NA
52	Sukanta Academy, Agartala	Nil	79.85
53	Tripura State Computerization Agency, Agartala	2015-16 to 2016-17	NA
54	District Disability Rehabilitation Centre, Durgapur Paiturbazar, Kailashahar	NIL	31.66

Note: NA - Not Available.

Appendix- 3.2

Statement showing performance of Autonomous Bodies

(Reference: Paragraph No. 3.3)

Sl. No.	Name of the Autonomous Bodies	Audited Under Section of CAG's DPC Act, 1971	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of issue	Placement of SAR in the Legislature	Delay, if any, in submission of accounts/placement of SAR	Reasons for delay in submission
1	2	3	4	5	6	7	8	9	10
1.	Tripura Board of Secondary Education	20(1)	2011-12 to 2015-16	2010-11 to 2015-16	1998-99 to 2001-02	26-04-2010	Not yet placed	Annual Accounts from 2016-17 is pending.	NA
					2002-03 to 2005-06	12-12-2011			
					2006-07 to 2009-10	10-04-2014			
					2010-11 to 2015-16	23-06-2017			
2.	Tripura Housing and Construction Board	19(3)	2012-13 to 2017-18	2011-12 to 2015-16	1990-91 to 1992-93	03-07-2007	Not yet placed	Annual Accounts from 2016-17 is pending.	NA
					1993-94 to 1996-97	03-06-2009			
					1997-98 to 2001-02	23-02-2011			
					2002-03 to 2009-10	12-03-2013			
					2010-11	18-09-2015			
2011-12 to 2015-16	15-06-2017								
3.	Tripura Khadi and Village Industries Board	19(3)	2011-12 to 2015-16	2011-12 to 2015-16	2008-09 to 2010-11	06-09-2013	24.02.2014	Annual Accounts for the year 2016-17 is pending.	NA
					2011-12 to 2015-16	13-04-2017	Not yet placed		
4.	Tripura Tribal Areas Autonomous District Council	Audit under Sixth Schedule	NIL	Field work completed and finalisation of SAR for the year 2014-15 is in progress.	2012-13	08-06-2016	Placed on 06-03-2017	Annual Accounts for the years 2015-16 to 2016-17 are pending.	NA
					2013-14	25-08-2017	Not yet placed		

## Appendix- 3.2 (concl..)

## Statement showing performance of Autonomous Bodies

(Reference: Paragraph No. 3.3)

Sl. No.	Name of the Autonomous Bodies	Audited Under Section of CAG's DPC Act, 1971	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of issue	Placement of SAR in the Legislature	Delay, if any, in submission of accounts/placement of SAR	Reasons for delay in submission
1	2	3	4	5	6	7	8	9	10
5.	Tripura State Legal Service Authority	19(2)	NIL	2013-14 to 2015-16	2013-14 to 2015-16	30-08-2017	Not yet placed	Annual Accounts for the year 2016-17 is pending.	NA
6.	Tripura Building & Other Construction Workers' Welfare Board.	19(2)	NIL	2014-15 & 2015-16	2007-08 to 2011-12	01-11-2012	26.02.2014	Annual Accounts for the year 2016-17 is pending.	NA
					2012-13 & 2013-14	03-03-2017	Not yet placed		
7.	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	20(1)	NIL	2014-15 & 2015-16	2009-10 to 2011-12	06-02-2015	Not yet placed	Annual Accounts for the year 2016-17 is pending.	NA
					2012-13 to 2013-14	07-02-2017			

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